

The German Income Tax Rates for the Year 2005 and Solidarity Surcharge of 5,5 % for Singles and for Couples

taxable income	income tax				average tax rate		marginal tax rate	
	rates for singles		rates for couples		rates for singles	rates for couples	rates for singles	rates for couples
	Tarif 2004	SolZ 2004	Tarif 2004	SolZ 2004	Tarif 2004	Tarif 2004	Tarif 2004	Tarif 2004
	€	€	€	€	%	%	%	%
7.000	0	0	0	0	0,0	0,0	0,0	0,0
10.000	398	0	0	0	4,0	0,0	19,1	0,0
15.000	1.542	85	0	0	10,3	0,0	25,0	0,0
20.000	2.850	157	796	0	14,3	4,0	27,3	19,1
24.000	3.978	219	1.632	0	16,6	6,8	29,1	22,7
30.000	5.807	319	3.084	170	19,4	10,3	31,9	25,0
34.000	7.119	392	4.102	226	20,9	12,1	33,7	25,9
40.000	9.223	507	5.700	314	23,1	14,3	36,4	27,3
44.000	10.717	589	6.810	375	24,4	15,5	38,3	28,2
50.000	13.096	720	8.542	470	26,2	17,1	41,0	29,6
55.000	15.186	835	10.050	553	27,6	18,3	42,0	30,7
60.000	17.286	951	11.614	639	28,8	19,4	42,0	31,9
65.000	19.386	1.066	13.236	728	29,8	20,4	42,0	33,0
70.000	21.486	1.182	14.916	820	30,7	21,3	42,0	34,2
80.000	25.686	1.413	18.446	1.015	32,1	23,1	42,0	36,4
90.000	29.886	1.644	22.204	1.221	33,2	24,7	42,0	38,7
100.000	34.086	1.875	24.170	1.441	34,1	26,2	42,0	41,0
110.000	38.286	2.106	30.372	1.670	34,8	27,6	42,0	42,0
120.000	42.486	2.337	34.572	1.901	35,4	28,8	42,0	42,0