

explainity easily explained

Thema: Taxes in Germany

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Almost every day, Finn encounters the German word for Tax: "Steuern". Whether it's when he checks his payslip or whilst shopping. If you live in Germany and earn money, in most cases you have to pay Steuern. But why does the State delve into Finn's pockets like this? And what does he get out of it?

The term "Steuer" originally comes from the Old High German "Stuira" and essentially means "support" - in German "Stütze". As a taxpayer Finn is supporting the State to be able to finance its key responsibilities. These include, roads, preschools, schools, universities, hospitals and the fire brigade - and also the salaries of civil servants and politicians. Taxpayers' money is therefore the most important source of income for the State.

The whole of Germany, the individual federal states and cities are all entitled to the money - depending on which type of tax it is: the distinction is made between the so-called Bundes-, Landes- and Gemeindesteuern. And the relevant tax office levies and manages them.

Some Steuern are, however, divided up - the so-called Gemeinschaftssteuern.

Fundamentally all Steuern can be classified as direct and indirect. And those who pay them are tax debtors - in German "Steuerschuldner" or taxpayers - in German "Steuerträger." As a car owner, for example, Finn has to pay the State the so-called KFZ-Steuer. Since he must transfer the amount directly to the relevant tax office, he therefore also pays the tax. For direct taxes the following applies: the Steuerschuldner is also the taxpayer.

However, when Finn buys his Sunday paper, the so-called Umsatzsteuer is already included in the price. Thus, although he pays the tax, the debtor is in this case the kiosk owner, since she passes this indirect tax revenue on to the tax office. In this case the following applies: the Steuerschuldner is not the same as the taxpayer.

If Finn now considers the amount of tax revenue in Germany, the Umsatzsteuer takes first place - and is, by the way, a Gemeinschaftsteuer.

The so-called Einkommensteuer, which Finn already knows about from his payslip, is likewise divided up and is in second place - closely followed by the so-called Gewerbesteuer, which entrepreneurs have to pay on their turnovers. Only municipalities are entitled to this tax and it is their most important source of income.

Finn knows of course that there are a great many other Steuern and asks the question, what would it be like, if the State did not have all this money at its disposal in order to finance its key responsibilities? The very idea causes him to think about it and he understands why there have to be taxes.

Nevertheless, Finn does not really like paying Steuern - even though we all benefit from them.

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