

Your tax return? We`ll do it!

- set fee
- simple solution
- convenient, prompt help
- dedicated advisors

Become a member. Pay less tax.

The Lohn- und Einkommensteuer Hilfe-Ring Deutschland e.V. (Steuerring) is a mutual income tax advisory society, established in 1969 to give qualified, independent and affordable tax advice to employees, wage earners, pensioners and alimony recipients. We are the income tax specialists who have your best interests at heart. Our advisors are qualified, local experts; our staggered membership fees are transparent and fair; our advice is tailor-made and comprehensive. See the benefits for yourself – become a member!

Our services at a glance:

- tailor-made and qualified analysis of your tax situation
- preparation of your income tax return and preliminary calculation of your income tax liability
- year-round tax advice to the full legally permitted extent
- advice on tax code options
- auditing of income tax liability assessments and other official notifications received from German local tax and family benefits offices.
- assessment of child benefit entitlement and help with applying for child benefit
- advice on taxation aspects of self-invested personal pensions (Riester and Rürup pension/annuity schemes)
- advice on the taxation of state and company pensions and life annuities (Alterseinkünftegesetz, German retirement income act)
- advice on income from capital or other assets, e.g. advice on capital gains exemption orders, capital gains tax
- filing of applications for tax relief for property maintenance costs, certain household-related services, care in the home etc.
- applications for registering tax allowances on the income tax card
- lodging of appeal proceedings against incorrect assessments
- claims lodging at German fiscal courts

Whom we may advise

According to the German law on unincorporated associations, the Vereinsrecht, we may only advise those who belong to our mutual society. As a mutual income tax advisory society (Lohnsteuerhilfverein), our services are regulated by the German tax advisory law (§ 4 No. 11 Steuerberatungsgesetz), which defines precisely whom we may assist. You may become a member of our mutual society if one of the following applies to you:

- you are an employee
- you are a civil servant employed by the German state
- you are a Zivildienstleistende/r, a German national opting for compulsory civilian rather than military service
- you are a vocational trainee/apprentice
- you are a retired civil servant
- you are a pensioner
- you are an alimony recipient

We are only authorised to advise you on income earned from

- employment (excluding self-employment), including annuities and company pensions,
- state and private pensions as well as alimony payments.

If any of these apply, we may also advise you on:

- income from renting and leasing (e.g. rental income from a property you own)
- income from capital assets (e.g. interest earned and dividend income)
- other income (e.g. non-commercial sale of a rented out property),

providing this income does not exceed a total of 13,000 or 26,000 euros (in the case of spouses who have opted for joint tax liability assessment or ‚Zusammenveranlagung‘) per annum. In essence, your income must neither be a kind of profit nor income from transactions that are subject to VAT.

Membership

Although quality usually doesn't come cheap, we still like to make it as affordable as we can for you. Annual ‚Steuerring‘ membership fees are therefore staggered fairly on the basis of your annual gross income. The following table illustrates our membership fee bands: In the case of married couples entitled to opt for joint tax liability assessment, the annual gross incomes of both spouses are added together – both become members.

Membership fee category	Member's gross annual income	Gross membership fee
Maximum contribution	over 150.000 €	350 €
12	up to 150.000 €	310 €
11	up to 130.000 €	258 €
10	up to 80.000 €	235 €
09	up to 73.000 €	202 €
08	up to 62.000 €	181 €
07	up to 50.000 €	160 €
06	up to 45.000 €	145 €
05	up to 41.000 €	125 €
04	up to 33.000 €	101 €
03	up to 28.000 €	87 €
02	up to 20.000 €	72 €
01	up to 12.000 €	55 €
	Initial admission fee (payable once only)	14 €

Check List

Please find below a list of the most important documents you should have with you when you visit your Steuerring advisor.

We will find out if there are any other documents we may need during our personal session; you can then hand these in later.

General Information

- > Identity card or passport - this is a legal requirement, it must be presented during the first appointment for identification purposes and will be copied.
- > Tax number, tax ID number
- > Last year's income tax liability assessment / demand for advance payments
- > Your bank statements for the respective years

Proof of Income

- > Electronic income tax statement(s)
- > Statements regarding the amount of paid
 - > Unemployment benefit
 - > Sickness benefit, maternity allowance, family allowance
 - > Transitional allowance
 - > Allowance in case of insolvency (from the Agentur für Arbeit (German Unemployment Agency))
- > settlements, settlement agreements / contract dissolution agreement
- > state pension entitlement / adjustment / receipt notifications
- > rental or leasing income, lease, proof of receipt
- > tax liability assessments and declaration of profits from interest received and other capital gains

Tax Deductible Expenses Incurred through Non-Self-Employed Work

- > Proof of commuting expenses, distances commuted
- > Contribution payments to professional associations (unions)
- > Invoices / receipts for tools and supplies needed for work
- > Invoices / receipts for workwear
- > Home office expenses
- > Travel expenses (confirmation from employer, reimbursements)
- > Vocational training and further education/qualification expenses (e.g. master craftsman or degree)
- > Job application expenses
- > Dual residence relief (lease secondary residence and proof of payment)
- > Tax consultancy expenses (e.g. contribution to mutual tax advisory societies)

Tax Deductible Expenses Incurred through Residential Property Letting

- > Mortgage interest
- > Maintenance and repair expenses
- > Council tax, water rates, charges for wastewater disposal and refuse collection, electricity bills, cost of operating the property's heating system (maintenance, fuel, pro rata list of incidental expenses (for shared ownership properties))
- > Reconciliation of incidental expenses recharged to tenant

Children

- > Child minding costs (contract, invoice, proof of payment)
- > Vocational training contract / certificate of university enrolment
- > Electronic income tax statement(s) of the child
- > Confirmation of end of child benefit receipt
- > School fees paid for tax deductible schools
- > Certificate of health and long-term care insurance contributions made for privately insured children

Special Expenses

- > Insurances (health and long-term care, incapacity and disability, accident and (vehicle third party) liability, life, annuities)
- > Statements regarding private pension schemes (Riester-Rente) (Riester pension) and regarding private life annuities (Rürup or basic pension)
- > Donations / gratuities
- > Own vocational training costs (certificate of participation, invoice for course fees)

Extraordinary Expenses

- > Documents related to healthcare costs such as receipts for medicines you have paid for, visits to a doctor you have paid for yourself, invoices for glasses, health insurance contribution statements, statements from the Beihilfestelle office, travel expenses
- > Funeral costs
- > Spa treatment costs (if certified by official medical officer before treatment starts)
- > Costs for alternative practitioner
- > Alimony/maintenance payments to relatives (proof of payment, proof of own receipts, proof of benefits claimed by the person supported and their assets)
- > Disability certificate
- > Proof of care level or degree

Other ‚Valuable‘ Documents

- > Property maintenance costs (e.g. chimney sweep, electrician, window fitter), invoice and proof of payment required
- > Certain household-related services (e.g. gardening, home help, nursing services), invoice and proof of payment required
- > Property management company's / landlord's pro rata reconciliation for your share of incidental expenses
- > Appendix VL to 2016
- > Application for residential new-builds subsidy

‚Proof of payment‘ always means either a confirmation of payment / receipt issued by your bank or a respective entry on your bank statement