

## German Inheritance Tax Rates and Tax Exempt Amounts

<b>Tax Class</b>	<b>Relationship of Beneficiary with Decedent</b>	<b>Personal Tax Exempt Amount (in EUR)</b>
<b>I</b>	Spouse or registered same-sex partner	<b>500,000</b>
	child, stepchild or grandchild (if parents predeceased)	<b>400,000</b>
<b>II</b>	Grandchild (if parents still alive) Parents and grandparents (if inheritance, not gift)	<b>200,000</b> (grandchild) <b>100,000</b> (parents and grandparents)
	Parents and grandparents (if gift, not inheritance), sibling, niece/nephew, divorced spouse, stepparents, parents-in-law/children-in-law	<b>20,000</b>
<b>III</b>	Other	<b>20,000</b>

<b>Net Worth of personal Inheritance in EUR</b> (exceeding the personal exempt amounts listed above)	<b>Personal Inheritance Tax Rate in %</b>		
	<b>Class I</b>	<b>Class II</b>	<b>Class III</b>
up to			
75,000	<b>7</b>	<b>15</b>	<b>30</b>
300,000	<b>11</b>	<b>20</b>	<b>30</b>
600,000	<b>15</b>	<b>25</b>	<b>30</b>
6 million	<b>19</b>	<b>30</b>	<b>30</b>
13 million	<b>23</b>	<b>35</b>	<b>50</b>
26 million	<b>27</b>	<b>40</b>	<b>50</b>
more than 26 million	<b>30</b>	<b>43</b>	<b>50</b>

(valid as of 2013)