

By PwC Deutschland | 08 November 2024

# MoF: Applicable wage tax table for temporary employment in Germany

**On 8 October 2024, the Federal Ministry of Finance (MoF) published a new letter on the determination of tax-free and taxable wages in accordance with double taxation agreements and the foreign activity decree in the wage tax deduction procedure. This current letter replaces the previous MoF letter dated 14 March 2017 and is to be applied for all wage payment periods after 31 December 2024.**

Until then, and for reasons of simplification, the tax administration will not object if the provision in R 39b.5 para. 2 sentence 4 German Wage Tax Guideline is not taken into account. This provision states that “working days on which the employee has received wages that are not subject to domestic wage tax deduction are not to be counted when determining the wage payment period (e.g. receipt of tax-free wages under a double taxation agreement or employment in Germany on a daily basis)”.

More details on this issue to be found in our [\*\*Workforce Newsflash - Issue 7, November 2024\*\*](#).

## **Keywords**

[wage tax](#)