

Jan Birger Latt

Ehegattensplitting und Genderperspektive

Von der gleichstellungsrechtlichen Kritik an der geltenden Ehegattenbesteuerung und den Reformalternativen

[Taxing Married Couples and Gender Perspectives. On Legal Criticism of Equality in Current Spouse Taxation and the Alternatives for Reform.]

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Germany's tax allowance system for married couples is facing increasing criticism – and it looks like gender mainstreaming and a change to Article 6 of the country's Basic Law will make its abolishment inevitable. Jan Birger Latt challenges the cogency of the arguments involved.

Jan Birger Latt Geboren 1988; Studium der Rechtswissenschaften in Marburg; wissenschaftlicher Mitarbeiter an der Philipps-Universität Marburg; 2017 Promotion.



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