

# Legislation for non-military tax - how does it work?

An explanation in six easy steps

www.netzwerk-friedenssteuer.de

1



Mrs Tax and Mr Payer pay income tax, because they both have jobs that take them over the tax threshold.



2



Their tax return forms contain a box they can tick: **“My taxes are not to be used for the military and armaments, but only for civilian purposes.”** This choice is offered because our constitution states: “The freedom of conscience is inviolate”, and: “Nobody must be forced to perform military service bearing a weapon“ (Article 4.4). And military service with money is exactly the same as with a weapon.

3



In order not to mix expenses for the military and for armaments with civilian expenses, the state has instituted a federal military budget alongside the general federal budget.

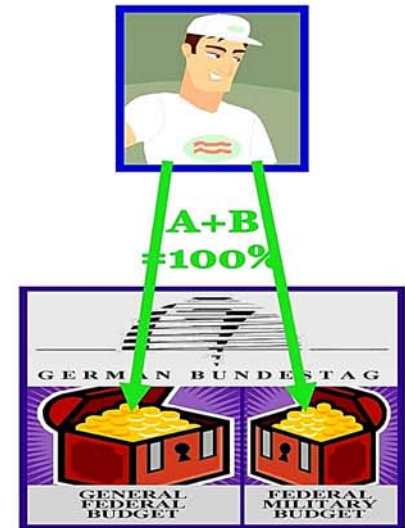
**The general federal budget** finances only civilian public expenses. Its money comes from taxes that get paid without people filling in a tax return, like VAT, as well as from the income tax paid by citizens who do not want their taxes used for military purposes.

**The federal military budget** finances the expenses for the military and for armaments. Its money comes from citizens who have no conscientious objections to this.

4



Mrs Tax, for example, has opted for civilian taxes. Therefore 100% of her income tax goes into the general federal budget.



Mr Payer, another example, did not opt for civilian taxes. Therefore Part A of his income tax ends up in the general federal budget, while Part B goes to the federal military budget. A+B add up to 100%.

5



**Advantages of the legislation for non-military tax:**  
 - Transparency during the raising of taxes.  
 - No more “compulsory“ tax for the military and armaments.

**Aren't there any disadvantages?**

No - that's what two investigations by legal experts say. Prof Fisahn, Bielefeld: Legislation for non-military tax would conform to the German constitution as well as to (as far as we can predict at the moment) the future EU constitution. Prof Löhr, Trier: Once the offices that collect taxes have adapted to the new system, there would be no increase in the administrative workload as a result.

6



**Final conclusion:**

The idea of **non-military tax** does not aim at cutting down on the amount of taxes paid. Our point is not that we might want to pay less taxes: **It is that we do not want to support the military with our taxes.**