

Steuerfachangestellte/r

**Mehr als du denkst!**

**Training Profession Assistant Tax Consultant**  
**(female/male)**

## Training Profession Assistant Tax Adviser

### 1. The Profession

In order to manage the complex field of tax matters, companies and private individuals make use of tax experts. Assistant tax advisers are in more than 54,000 tax consulting firms in Germany the qualified employees of the male or female tax adviser. They support them with respect to the tax and management consulting of clients from industry, commerce, craft, services sector as well as free-lancers and private individuals. Already the variety of the sectors, from which the clients originate, makes the daily office routine diversified and exciting.

The interests of the clients are in the main focus of the tax adviser. Tax advisers have detailed know-how about the economic and personal relationships of the clients and work diligently and discreetly. For a top-quality advice a consequent further training is required. These high standards characterise the activity of the employees.

The continuous changes in tax law and the individual issues of the clients make the profession so diversified.

#### **The most important duties:**

- Assistant tax advisers support for example in the sector of accounting of companies. They prepare the payroll as well as the annual financial statements of the companies. Furthermore, they assist in the financial accounting, which is the basis for the current management analysis.
- They participate in the preparation of tax returns for companies and private individuals and examine for the clients the tax assessment notices of the fiscal authorities.
- The varied duties are executed with the support of special software, most recent EDP and communication technology.
- Assistant tax advisers usually work with tax advisers and auditors, where they also do their apprenticeship.

## 2. The Training

From the first day of the training assistant tax advisers work in a tax consulting office. In parallel they attend a vocational school, where they get the required theoretical know-how for their future. The training period is usually three years. Assistant tax advisers benefit from very good career opportunities and are highly sought after junior employees.

The daily work routine of assistant tax advisers is diversified and from the beginning of the training characterized by a close cooperation with colleagues. The challenging activities are supported by modern application software.

The training is mainly focussed on:

- Taxation
- Accounting
- Business administration
- Commercial law

Applicants should meet the following conditions:

- Gladly deal with people
- Numerical skills
- Language level: Level C1 (recommended)
- Interest in economic interactions, tax and legal issues
- Analytical thinking ability
- Interest in continuing professional training
- No fear of legal and professional texts
- Desire in diversified office work – also on the PC

Applicants should have the following personal qualities:

- diligent, prudent and sociable
- independent and reliable
- collaborative skills
- responsible and discreet
- good written and oral expression

The salary during training varies according to the region. More detailed information is available at the respective local chamber of tax advisers.

To qualify for the training the applicant should dispose of a qualified education and have graduated for example from a secondary school. Applicants with A level diploma, polytechnic degree, commercial college degree or business school degree have excellent opportunities to get a training place.

The training and practical internship exchange ([www.mehr-als-du-denkst.de/ausbildungsplaetze](http://www.mehr-als-du-denkst.de/ausbildungsplaetze)) offers to all interested persons a structured overview on current job offers.

## 3. Career Opportunities

### Professional Assistance Wages and Salaries

The further education to become a professional assistant wages and salaries (male/female) opens additional development opportunities and is consequently very popular. The in-service scheme additional qualification may be achieved by each assistant tax adviser, who has been working in his profession for one year already.

With the final grade of further education as professional assistant wages and salaries (male/female) the candidates evidence their comprehensive skills in the tax law sector, the social insurance contribution law and in the labour law.

### Tax Specialist

After three years of professional activity assistant tax advisers with special professional skills and personal commitment can take a further professional challenge: pass the examination to become a tax specialist (male/female).

After the further education tax specialists execute even more responsible activities in tax firms and may support the tax adviser for example as head of the company. For the education the professional organisations and other education providers offer a broad spectrum of seminars and courses. The local competent chambers of tax advisers provide hereto the relevant information.

The access to such an examination is basically available to all assistant tax advisers, who have the required professional skills and the time to prepare for the specific examination.

### Tax Adviser

The successful examination to become a tax specialist is furthermore the first step to the tax adviser examination. Already after seven years of vocational activity the admission to the very demanding examination is possible. This degree for example makes it possible to become self-employed with an own tax company and to render advice to clients as tax adviser (male/female).

There are various ways to be admitted to the tax adviser examination:

- a completed economic business or jurisprudential university degree and at least two years of professional work in a tax company
- a degree as tax specialist (male/female) and in total seven years of professional activity in a tax firm
- ten years of professional activity after a completed training as assistant tax adviser

#### 4. FAQ on Education

##### **Which language level in German is required, in order to cope with the education to become an assistant tax adviser (male/female)?**

In order to exactly comprehend all tax subjects and to train oneself as an assistant tax adviser (male/female), one should be fluent in the German language. As general language level, level C1 is hence recommended.

##### **Where does the training to become an assistant tax adviser (male/female) take place?**

Basically, the training will be completed at the tax firm of a tax adviser (male and female) or a tax consulting firm. Apart from tax advisers also auditors, certified public accountants and tax agents possess the abilities, the know-how and skills required for the professional suitability to train assistant tax advisers in their tax firms.

##### **Is a training possible as part-time?**

The training period amounts to three years, subject to a full-time employment. Whether in justified exceptional cases a part-time training could be considered, is to be examined with the relevant chamber of tax advisers in agreement with the educating person.

##### **Is it possible to reduce the period of the training?**

A reduction of the training period requires at first a joint application of the educating person and the apprentice. There are tax advisers, who independent from the previous education of their apprentices are not in favor of a reduction, since in such cases a part of the teaching content would have to be learned through self-study, which is significantly more difficult than a regular training in three years. Furthermore, the training time would only be reduced, if it can be expected that the training target would be reached in the reduced period of time.

##### **In case of a change of the place of training will the previous training parts be taken into account?**

Since the training to become an assistant tax adviser (male/female) is uniformly completed throughout Germany, a crediting of the previous training parts would basically be possible, however, each case shall be individually examined by the chamber of tax advisers. Statutory basics of the professional training form besides the Vocational Training Act the ordinance, also applicable nationwide, for the professional training as an assistant tax adviser (male/female) in addition to the framework curriculum for the training profession assistant tax adviser (male/female).

##### **What is the training allowance?**

In this respect no binding specifications exist. The Vocational Training Act, however, stipulates, that an appropriate remuneration has to be paid to the apprentice. The chambers of tax advisers gave recommendations with respect to the amount of the remuneration. The respective local chambers of tax advisers inform on the currently recommended training remuneration.

##### **What is the remuneration paid to an assistant tax adviser?**

The amount of salary depends on a variety of criteria. Relevant to the remuneration are the local standards, the professional experience, the final grades and the special know-how. Negotiating skills would of course be helpful. In (large) cities the remuneration is often a bit higher than in the surrounding areas. Possibly the local chamber of tax advisers or the regional tax advisers association would be able to help respectively with a standard value or information on the regional margin.

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## **How does the demand develop with regard to the tax adviser's services? Will my profession assistant tax adviser (male/female) be safe on the longterm?**

The competition on the market for tax advising services is increasing. However, the complex tax system and the high requirements also lead to a greater need for consultancy by the companies. The competence of the tax adviser will hence continue to be indispensable in the future. This means longterm safe perspectives for qualified employees.

## **How much is the cost of a training as an assistant tax adviser (male/female)?**

The training to become an assistant tax adviser (male/female) is a professional training within the meaning of the Vocational Training Act (*Berufsbildungsgesetz*, BBiG) at no charge for the apprentice. Possible costs for teaching materials and travel expenses, however, shall partly be covered by the educating person.

## **Is it possible to complete in parallel to the assistant tax adviser training a course of studies at the university?**

In some federal German states such possibility exists, for example in North Rhine-Westphalia and Schleswig-Holstein (so called threefold approach). More detailed information may be obtained at the local chambers of tax advisers.

## **Is it possible to simultaneously complete an assistant tax adviser training and an A level?**

In Mecklenburg-Pomerania as well as in Berlin young people have the possibility to pass A levels parallel to the training as assistant tax adviser. Information on the conditions, the execution, etc. is available on the websites of the chambers of tax advisers, which also provide personal information on request.