

Spese

Ingo Flore

Reisekosten im öffentlichen Dienst - inkl. Arbeitshilfen online Carsten Gorbatenko, 2019-04-11 Neben dem Bundesreisekostengesetz gibt es im öffentlichen Dienst eine Reihe von weiteren Regelungen zu den Reisekosten, die es zu beachten gilt. Dieses Buch verschafft Ihnen einen systematischen und detaillierten Überblick und beschreibt, inwiefern sich die einzelnen Länderrechte vom Bundesrecht unterscheiden. So rechnen Sie die Reisekosten korrekt ab und vermeiden Beanstandungen durch das Finanzamt und die Sozialversicherungsträger. Der Autor gibt Ihnen zahlreiche Tipps zu den Gestaltungsmöglichkeiten, die das Reisekostenrecht bietet, und zeigt Ihnen, wie Sie steuerliche Vorteile nutzen können. Inhalte: - Reisekostenrechtliche Bestimmungen des Bundes - Länderspezifische Reisekostenregelungen - Fahrt- und Flugkostenerstattung, Übernachtungsgeld - Auslandsdienstreisen - Reisekostenvergütung von privaten Arbeitgebern - Verpflegungsmehraufwendungen, Übernachtungskosten Arbeitshilfen online: - BMF-Schreiben - Gesetzestexte

Reisekosten, Bewirtungsspesen Gerhard Trinler, 1995-01

Reisekosten Bewirtungsspesen Roderich Dohse, 1981

Hessisches Reise- und Umzugskostenrecht Gottfried Nitze, 2016-03-02 Die 8. Auflage des bewährten Kommentars geht auf die durch das Gesetz zur Änderung der Unternehmensbesteuerung und des steuerlichen Reisekostenrechts vom 1.1.2014 erfolgten Neuerungen ein, auch anhand zahlreicher erklärender Beispiele. Dieses Gesetz hat hinsichtlich des Ersatzes von Kosten anlässlich auswärtiger dienstlicher Tätigkeit erhebliche Bedeutung. Die Neuauflage orientiert sich erneut an praktischen Belangen und stellt damit für alle Praktiker des Reise-, Umzugskosten- und Trennungsgeldrechts bei hessischen Landesbehörden, Kommunen und staatlichen Einrichtungen eine unverzichtbare Arbeitshilfe dar.

Führen Werbungskosten zu Überschusserzielungsvermögen? Roland Krüger, 1995 Die Studie beschäftigt sich im wesentlichen mit zwei einkommensteuerrechtlichen Themenbereichen. Zum einen geht es um den Werbungskostenbegriff des 9 EStG, wobei die Auslegung des Veranlassungsprinzips im Vordergrund steht. Den inhaltlichen Schwerpunkt der Arbeit bildet die Behandlung der Vermögenssphäre im Bereich der Überschusseinkünfte. Dabei wird der Frage nachgegangen, ob bei den Überschusseinkünften ebenso wie bei den Gewinneinkünften ein vom Privatvermögen abgrenzbares Erwerbsvermögen existiert. Nach Verifizierung dieser These wird anhand einzelner ausgewählter Bereiche aufgezeigt, welche einkommensteuerrechtlichen Konsequenzen sich aus der Anerkennung von Überschusserzielungsvermögen ableiten

lassen.

Steuervorteile mit Kindern Markus Deutsch, 2013-01-04 Dieser kompakte Leitfaden gibt einen umfassenden Überblick über Steuervorteile und Gestaltungsmöglichkeiten mit Kindern. Von Familienleistungsausgleich über Elterngeld, Kinderbetreuungs- und Ausbildungskosten bis hin zu Erbschaftsteuer und den steuerrechtlichen Möglichkeiten bei Vermögensübertragungen werden alle relevanten Themenbereiche verständlich und praxisnah behandelt. Mit zahlreichen konkreten Tipps zur Umsetzung richtet sich das Buch an Familien und Alleinerziehende sowie an Steuerberater.

Betriebliche Veranlassung von Schulden Ingo Flore, 1991

Fringe benefits e rimborsi spese Gianluca Dan - Massimo Gabelli, 2010-11-05 La quarta edizione del libro "Fringe benefits e rimborsi spese", rinnovata ed aggiornata con le previsioni della Legge Finanziaria per il 2010, L. 23 dicembre 2009, n. 191, in materia di tassazione agevolata dei premi di produttività, tiene conto di molte e importanti modifiche normative che sono diventate operative nel corso degli ultimi anni, per esempio l'eliminazione dei regimi agevolativi precedentemente previsti per le stock option o i limiti di deducibilità delle spese relative a prestazioni alberghiere e alle somministrazioni di alimenti e bevande. Il volume, pur conservando l'originaria agilità di consultazione, fornisce una trattazione completa ed esaustiva del quadro di riferimento per la qualificazione e quantificazione dei redditi di lavoro dipendente ed assimilati, ne analizza le varie fattispecie che si possono incontrare nella pratica professionale, con particolare attenzione alla disciplina delle trasferte, e le relative modalità di rimborso degli oneri sostenuti dai dipendenti, e a quella dei fringe benefits. L'ultimo capitolo è stato riservato all'esame della disciplina della deducibilità, sia ai fini delle imposte dirette (Irppef/Ires) sia ai fini IRAP, degli oneri connessi ai dipendenti e collaboratori, per aiutare nella determinazione degli importi deducibili specie quelli la cui deduzione è soggetta a limitazioni. Utile per chi deve affrontare la compilazione della dichiarazione dei redditi.

Jahrbuch der Königlich Preussischen Kunstsammlungen, 1909 Amtliche Berichte aus den Königlich Preussischen Kunstsammlungen is included in v. 1-28; since Oct. 1907 issued separately as a monthly supplement.

Dizionario delle lingue italiana e tedesca V. Grünwald, 1893

Spenden- und Gemeinnützigkeitsrecht in Europa Wolfgang Rainer Walz, W. Rainer Walz, Ludwig von Auer, Thomas von Hippel, 2007 Diese interdisziplinäre Studie liefert Referenzpunkte für die kontroverse Diskussion um eine Reform des Gemeinnützigkeits- und Spendenrechts. Der erste Teil enthält einen Reformvorschlag für die steuerliche Förderung von Privatspenden und untersucht auf Basis ökonomischer Methoden dessen fiskalische Auswirkungen. Der zweite Teil enthält zehn Länderberichte, einen hierauf aufbauenden rechtsvergleichenden Generalbericht und Reformvorschläge zum deutschen Gemeinnützigkeits- und Spendenrecht. Ferner werden ausgesuchte Detailfragen zur Thematik bearbeitet, u.a. die Soziologie des Spendens; der Einfluss des Europarechts auf das deutsche Gemeinnützigkeitsrecht und ein kultureller Vergleich

mit dem Iran. Mit Beiträgen von: Ludwig von Auer, Andreas Kalusche, Thomas von Hippel, W. Rainer Walz, Pierre Beltrame, Sabine Selbig, Julia Runte, Wino van Veen, Markus Achatz, Gustav Lindencrona, Thomas Koller, Carlos Palao Taboada, Zoltan Csehi, John D. Colombo, Frank Adloff, Florian Becker, Jens Petersen, Reza Ranjbar, Anne Röthel, Arndt Raupach, Dirk Pohl, Claus Koss

Gesetze und Verordnungen der Landesbehörden für das österreichisch-illyrische Küstenland ,1896

Reisekosten 2023 Rainer Hartmann, Andreas Sprenger, 2023-02-23

Gesetze und Verordnungen in Cultussachen, erläutert durch die Motiven- und Ausschussberichte der Reichsgesetze ... zsgest-von. ---. Max-Eugen Burckhard, 1887

Zum Werbungskostenbegriff im Einkommensteuerrecht Susanne Matussek, 2000 Dieses Buch beschäftigt sich mit dem Werbungskostenbegriff als einem der zentralen Begriffe des Einkommensteuerrechts. Obwohl das Einkommensteuergesetz eine Definition der Werbungskosten enthält, kommt es im praktischen Umgang mit diesem Begriff immer wieder zu Problemen. Diese Arbeit versucht, zur Lösung solcher Probleme beizutragen, indem sie den Werbungskostenbegriff auf eine sichere dogmatische Grundlage stellt. Die Darstellung beginnt daher mit der geschichtlichen Entwicklung des Werbungskostenbegriffs und der Untersuchung steuerrechtlicher Grundprinzipien. Insbesondere wird der Versuch unternommen, den Grundsatz von der Besteuerung nach der Leistungsfähigkeit auf einfachgesetzlicher Ebene zu konkretisieren und den Werbungskostenabzug in ihm zu verankern. Im Anschluß daran werden die einzelnen Elemente des Werbungskostenbegriffs näher definiert.

Zeitschrift für schweizerische Statistik ,1892

Gesetz- und Verordnungsblatt für die Gefürstete Grafschaft Tirol und das Land Vorarlberg ,1879

Neues vollstaendiges italienisch-deutsches und deutsch-italienisches Woerterbuch F. A. Weber, 1883

Nautisch-technisches wörterbuch der marine P. E. Dabovich, 1900

Zur Geschichte der Handelsgesellschaften im Mittelalter Max Weber, 1889

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