Apprenticeship as a qualified tax assistant

1. The profession

Companies and private individuals rely on tax experts to help them navigate the complex world of tax matters. Qualified tax assistants are trained professionals working for tax advisers. They support them in providing tax and business advice to clients from industry, trade, crafts, the service sector, as well as freelancers and private individuals. The wide range of industries from which the clients come makes everyday office life varied and exciting.

The interests of the clients are at the centre of the tax adviser's work. Tax advisers have detailed knowledge of their clients' economic and personal circumstances and work conscientiously and discreetly. For a top-quality advice a consequent further training is required. These high standards characterise the work of the employees.

Regular changes in tax law and the individual questions of clients make the profession so diverse and varied.

The most important tasks:

- They are involved in preparing tax returns for companies and private individuals and check the tax assessment notices from the tax offices for clients.
- Qualified tax assistants provide support in areas such as company accounting. They prepare the payroll and the annual financial statements of companies. In addition, they assist with financial accounting, which forms the basis for the current business analysis.
- The diverse tasks are carried out with the help of industry-specific software and modern IT and communication technology.
- Qualified tax assistants usually work with tax advisers and auditors, with whom they also complete their training.

2. Training

From the first day of their training, qualified tax assistants work in a tax consultancy firm. At the same time, they attend a vocational school where they acquire the theoretical knowledge they need for their future. The training usually lasts three years. Qualified tax assistants benefit from very good career opportunities and are in high demand as junior staff.

The daily work of qualified tax assistants is varied and, from the start of their training, characterised by close cooperation with colleagues. The demanding tasks are supported by modern application software.

The training focuses mainly on:

- Processing tax returns
- Preparing accounts
- Preparing advice for clients on business matters
- Carrying out payroll accounting

Applicants should meet the following requirements:

- Interest in and understanding of economic processes and contexts
- Analytical thinking
- Interest in tax and legal issues
- A flair for numbers
- No fear of legal and technical texts

Applicants should have the following personal qualities:

- Careful, prudent and sociable
- Independent and reliable
- Warm and friendly
- Responsible and discreet
- Good written and oral communication skills
- Willingness to undertake further professional training

The salary during training varies depending on the region. Further information is available from the local chamber of tax advisers.

To qualify for training, applicants should have a qualified school leaving certificate. Applicants with a high school diploma or university entrance qualification have a very good chance of securing a training place. The training and internship portal (www.zahltsichausbildung.de) provides an overview of current vacancies.

3. Further training

After completing their training as a qualified tax assistant, there are numerous further training opportunities available, such as becoming a senior tax assistant or various qualified assistants.

Senior tax assistants are in demand in tax consultancy firms. They take on challenging tasks and can take over office management. Senior tax assistants apply tax law to the relevant types of tax, prepare complex tax returns and tax declarations, and are familiar with the principles of proper bookkeeping and record keeping.

Passing the qualified tax assistant examination can also be the first step towards becoming a tax adviser. After just six years of professional experience, it is possible to sit this very demanding examination. This qualification enables you, for example, to set up your own tax consultancy and advise clients as a tax adviser.

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

- A degree in economics or law and at least two or three years of professional experience in a tax consultancy firm
- A degree as a senior tax assistant and a total of six years of professional experience in a tax consultancy firm
- Eight years of professional experience after completing training as a qualified tax assistant

4. FAQs about training

What level of German is required to complete the training as a qualified tax assistant?

In order to understand the training content well, you should be fluent in German. A general language level of C1 is therefore recommended.

Where does the training to become a qualified tax assistant take place?

The training is generally completed in the tax consultancy firm. The in-company training is supplemented by lessons at a vocational school.

How is the final examination structured?

The final examination consists of a written and an oral part. The following areas are tested: assessing tax law issues and processing them in tax returns, helping to advise clients, processing issues relating to financial accounting, payroll accounting and annual financial statements, as well as economics and social studies.

Is it possible to shorten the duration of the training?

A reduction in the duration of the training can be agreed upon when the training contract is concluded if the trainee can provide evidence of having passed their A-levels or vocational A-levels or successfully completed another vocational training programme.

Some tax advisers do not advocate shortening the training period regardless of their trainees' prior education, as in such cases part of the course content would have to be acquired through self-study, which is significantly more difficult than regular training over three years. In addition, the training period would only be shortened if it could be expected that the training objective could be achieved in the shortened time.

In the event of a change of training location, will the previous parts of the training be credited?

Since the training to become a qualified tax assistant is completed uniformly throughout Germany, it would be possible in principle to credit the previous parts of the training, but each case must be examined individually by the chamber of Tax Advisers.

How is the demand for the services of a tax adviser developing? Is my job as a qualified tax assistant secure in the long term?

The complex tax system and high requirements lead to a greater need for advice from companies. The expertise of tax advisers will therefore continue to be indispensable in the future. This means secure long-term prospects for qualified employees.

How much is the cost of a training as a qualified tax assistant?

Training as a qualified tax assistant is vocational training within the meaning of the Vocational Training Act (BBiG) and is free of charge for the trainee. In addition, a training allowance is paid.

How much is the qualified tax assistant training allowance?

The amount of the training allowance varies depending on the region. Information can be obtained from the chambers of tax advisers.

How much is the remuneration of a qualified tax assistant?

The amount of the salary depends on a variety of criteria. Relevant for remuneration are professional experience, final grades and specialised know-how. In (large) cities, remuneration is often slightly higher than in the surrounding areas.