Chapter II

Tax Unit

Country	(i) Whether individual, married couple, family	(ii) Whether aggregation of income, wealth, etc. of two or more earners obligatory or optional; if optional, the adjustments in threshold limit and rate-bands if any
Australia	Individual	There is no option or election to file a joint return in Australia. Married women are not distinguished from other taxpayers and file their returns separately as ordinary individual tax payers.
Belgium	Individual; married couple.	Spouses are taxed separately on their earned income. Other items of income are aggregated and the spouse who earns the most is taxed on these. If only one spouse has earned income, 30% of his/her income with a maximum of BF 278,000 is attributed to the other spouse and is taxed separately. A minor child, i.e., an individual who is under 18, is taxed on his earned income. The investment income of a minor is aggregated with and taxed as the income of a parent who earns the most. However, all the Belgian-source income of non-resident spouses without a permanent home must

		be added together (whereas residents and non-residents with a permanent home are taxed separately on their earned income), according to the Budget Law 1991.
Denmark	Individual; married couple.	A married woman is subject to separate taxation on, inter alia, income earned from a business of her own, income from employment, certain pensions, and alimony from a former husband. All other income, including income from property and interest income and most deductions must be included in her husband's tax return. The husband is also taxed on the combined wealth. Wealth tax is calculated on the combined wealth and assessed on the spouses in proportion to their individual wealth. Married persons may take their spouse's personal deduction {pl.see Chapter XI(ii)} as well as their own if only one is earning income. Minor children are taxed separately.
Federal Rep. of Germany	Individual; married couple (optional).	Income of spouses is determined separately for each class of income, under normal property status. However, married persons resident in Germany may choose to be assessed either jointly or separately. If children have income of their own this is not included in the taxable income of their parents but they are taxed

		separately.
Indonesia	Individual; married couple.	Income which a married woman earns from a business or profession is added to that of her husband and tax is determined on the basis of the total income of husband and wife. Income of a married woman received from employment as an employee is considered her income if that income is subject to a withholding tax and is not related to the business of her husband or another member of the family. Income of a minor child from sources other than work and the income from work that is related to the business of another member of the family is added to that of the parent.
Japan	Individual	Income is attributed, in principle, to the actual beneficiary of economic gains, and not to the person acting merely as intermediary such as agent or nominee.
Korea	Individual	Joint tax filing is not allowed; all individuals receiving earned income in excess of individual personal allowances are required to file separately.
Sri Lanka	Individual	From assessment year 1979-80 the statutory income of the wife is not aggregated with that of the husband.

		Husband and wife are taxed separately and must furnish separate tax returns.But the total statutory income of a child (under 18 years) is aggregated with that of his father, if marriage subsists. If marriage does not subsist, child´s total statutory income is aggregated with that of the parent who maintains the child.
U.K.	Individual	Husband and wife will be taxed independently on all income beginning with tax year 1990-91.
U.S.A.	The specific filing categories are:- (1) Married filing jointly. (2) Married filing separately (3) Single (4) Head of Household.	Filing of joint or separate return by individuals, who are married, is optional. The general effect of a joint return is to make the combined income of both spouses subject to lower rates by computing the tax on one-half of the aggregate income and then doubling the tax.