

Comparative study of the protection of couples and families in German and Ivorian income tax in a situation of demographic change. What family taxation in countries south of the Sahara with regard to the French legal heritage.

Abstract:

From this comparative study on Côte d'Ivoire and Germany, similarities in the legal and constitutional guarantees of the protection of the marriage and the family in tax law are apparent, as well as the situation of demographic change. From the evaluation of the transcription of the protection of the couple and the family into tax law, it emerged that the German transcription is broadened, but outdated. In particular because of the inadequacy of the joint taxation of spouses with splitting due to the obsolescence and unfairness of the measure. Concerning Côte d'Ivoire, there is an Ivorian transcription targeted at the couple and the family, but incomplete because of the inadequacy of pro-natalist protection by means of the family quotient, the difficulty of effectively recording taxpayers and the lack of tax deduction due to the extended family. For the improvement and modernisation of the tax transcription, Germany needs a full deductibility of childcare costs due to professional activity and the application of the family quotient on the French model, while maintaining the amount of German family allowances. For Côte d'Ivoire, it is necessary to suspend the application of the family allowance in order to introduce individual taxation of spouses while allowing the deductibility of exceptional charges caused by the "large African family".

Keywords: Family tax law, German couple's quotient, family quotient, comparative law, Ivorian tax law, German tax law, countries south of the Sahara