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## Wills and Inheritance Law in Germany — Erbfolge, Pflichtteil, and Taxes

Statutory succession, Pflichtteil (compulsory share), handwritten wills, and inheritance tax exemptions (€500,000 for spouse, €400,000 for children).

**Deutsche Begriffe:** Testament | Erbrecht | Erbfolge | Pflichtteil | Erbschaftsteuer | Freibetrag | Nachlassgericht | Erbschein

### Statutory Succession — Erbfolge — Who inherits without a will?

If someone dies **without a will**, the statutory Erbfolge under German civil law applies:

Order of heirs

Order	Who inherits?	Share (alongside spouse)
<b>1st order</b>	Children (and their descendants)	50%
<b>2nd order</b>	Parents, siblings	Only if no 1st order
<b>3rd order</b>	Grandparents, aunts/uncles	Only if no 2nd order

Spouse's inheritance share

The spouse inherits **alongside** relatives:

- Alongside children (1st order): **1/4** (in community of accrued gains + 1/4 gain = **1/2**)
- Alongside parents/siblings (2nd order): **1/2**
- Alone (no relatives of 1st or 2nd order): **everything**

**Unmarried partners inherit nothing** — only a will protects the partner!

## Will (Testament) — How to create one

### Handwritten will

The simplest and valid form:

- **Entirely handwritten** — no computer, no printing
- **Date** (day, month, year)
- **Signature** with full first and last name
- **Storage:** At home or with the **Nachlassgericht** (official deposit: €75)

### Notarial will

- Created and notarized by a **notary**
- Costs depend on estate value (e.g., €400–800 for €200,000)
- **Advantage:** No Erbschein needed — the notarial will suffices for banks and land registry
- Automatically stored with the Nachlassgericht

### Berlin Will (for married couples)

- Spouses appoint each other as **sole heirs**
- Children inherit only after the second spouse's death (**Schlusserben**)
- **Caution:** Children still have a claim to the **Pflichtteil**

## Pflichtteil — Compulsory share of close relatives

Even if you disinherit someone in the will, they have a right to the **Pflichtteil**:

- **Entitled parties:** Children, spouse, parents (if no children)
- **Amount:** 50% of the statutory share (in cash, not in kind)
- **Example:** Child is disinherited, statutory share would be 1/4 → Pflichtteil = 1/8 of estate
- **Expiration:** 3 years from knowledge of the succession

**Exception:** The Pflichtteil can only be revoked in **extreme cases** (e.g., attempted murder of the testator).

## Inheritance tax — Freibetrag (exemptions)

Inheritances and gifts are taxed in Germany. However, there are **generous exemptions**:

Degree of relation	Exemption	Tax rate above
<b>Spouse/registered partner</b>	<b>€500,000</b>	7-30%
<b>Children</b>	<b>€400,000</b>	7-30%
<b>Grandchildren</b>	€200,000	7-30%
<b>Parents/Grandparents</b> (inheritance)	€100,000	7-30%
<b>Siblings, nieces, nephews</b>	€20,000	15-43%
<b>Unrelated persons</b>	€20,000	30-50%

**Important:** Exemptions apply **per person and per 10 years** — also for lifetime gifts.

#### Filing for Erbschein

- With the **Nachlassgericht** at the deceased's last place of residence
- Required: Death certificate, ID card, family documents
- Costs: Depend on estate value (approximately €400 for €100,000)
- **Not needed** if a notarial will exists

#### Tip for foreigners

Inheritance law is generally governed by the law of the **country where the deceased last lived** (EU Succession Regulation). However, you can choose the law of your **nationality** in the will.

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