

## Contributions Rules dated 01.01.2019 For Membership Contributions for the Calendar Year/Contribution Year 2019

### § 1 **Obligation to pay Contributions**

The obligation to pay membership contributions exists irrespective of whether the offer to provide help with tax consultation is made use of or not.

New members also pay an additional **one time acceptance fee of € 15.00** (incl. 19% VAT) in the year of joining the Association.

In justified exceptional cases and on application from the member, the Board can waive the acceptance fee or/and agree to a reduction in social security contribution. Spouses/life partners who have the right to joint taxation, pay joint contributions and only one acceptance fee

### § 2 **Amount of the Contribution**

The amount of the contribution is derived from the contribution calculation basis.

The contribution calculation basis is the total annual gross income in the broader sense and as the case may be, before deducting any allowances and before taking account of any losses from rentals and leases.

Decisive are:

- a) when **joining the Association**, the income of the year which precedes the start of membership.
- b) when **establishing retroactive membership**
  - aa) for the year of establishing membership:  
the income of the year preceding this,
  - bb) for the other years:  
the income of the respective contribution year.

Members are obligated to provide the necessary information to determine the contribution. In the case of a retroactive start of membership, the year in which membership is established for the first time applies.

### § 3 **Paying Contributions**

The membership contribution is **due immediately in the year of joining the Association (acceptance), after that it is always due on 31 January.**

A claim to services from the Association only exists when all membership contributions that are due have been paid; this must be verified on request.

### § 4 **Reimbursement of Expenses and Fees**

Fees and expenses which the Association incurs in the context of collecting contributions must be reimbursed by members. This applies, in particular, if the Association has to bear costs because members have not communicated changes to their address or – if using direct debit orders (SEPA) or other banking processes – changes to their banking or account details or have not done so in good time.

### § 5 **SEPA-Direct Debit Order**

If the method of payment agreed between member and Association is the SEPA direct debit order, the contribution payer is obligated to issue the necessary mandate and ensure that the account has sufficient funds on due date to cover the contribution.

The deadline for advance notice can be reduced to one day.

### § 6 **Warning Process**

The membership contribution last known to the Association is claimed in the warning process.

The Board is entitled to charge appropriate warning fees.

#### **Please note:**

The membership contribution also provides **you with legal protection in tax-related cases before the finance courts.** Details on this are available in the Statutes, or otherwise please ask your consultant.

The Board

Fuldata, November 2018

Head Office: Fuldata-Rothwesten, Association Register Kassel, VR 2068

## Membership Contributions Table from 01.01.2019

### Contribution Rules dated 01.01.2019

#### For Membership Contributions for the Calendar Year/Contribution Year 2019

The membership contribution is € 370.00 (incl. 19 % VAT) and can be reduced for social reasons as follows:

Contribution class	Total annual gross income of member in € (=calculation basis)	Member contribution in € incl. 19% VAT
1	over 120,000.00 €	370.00 €
2	up to 120,000.00 €	310.00 €
3	up to 95,000.00 €	255.00 €
4	up to 75,000.00 €	225.00 €
5	up to 65,000.00 €	190.00 €
6	up to 55,000.00 €	170.00 €
7	up to 45,000.00 €	150.00 €
8	up to 35,000.00 €	135.00 €
9	up to 30,000.00 €	120.00 €
10	up to 20,000.00 €	100.00 €
11	up to 10,000.00 €	80.00 €
12	up to 5,000.00 €	65.00 €
13	up to 2,000.00 € + children	40.00 €

The membership contribution increases by at least one contribution class in the event of

- income from rentals and leases and / or
- foreign income,
- sales proceeds from private sales transactions.

In the year of joining the Association, an **additional one time acceptance fee of € 15.00** (incl. 19 % VAT) must be paid.

#### Contribution calculation basis

The total gross income of the member as well as his/her spouse/life partner in a registered life partnership (=calculation basis) is calculated as follows:

- Gross salary/wages according to the electronic tax certificate including maintenance income
  - + extraordinary income according to Section 34 EStG (Income Tax Act) (e.g. severance pay and compensation over several years)
  - + other compensation payments according to Section 24 no. 1a and 1b EStG (e.g. early retirement pay, strike pay)
  - + tax-free income (e.g. anniversary bonus, foreign income pursuant to DBA, AT injunction, Section 3b EStG), travelling expenses etc. according to Section 3 no. 16 EStG, foreign wages
- Income from capital in terms of Section 20 EStG (if not taxed)
- Income from rentals and leases
- Income from other proceeds (e.g. pension payments, other retirement benefits and maintenance payments according to Section 22 EStG)
- Sales proceeds from private sales transactions according to Section 23 EStG
- Total income in the context or household-related working conditions in terms of Section 35 (1) EStG if this is connected to working for an employer
- Tax-free income according to Section 3 no. 12, 26 and no. 26a EStG
- Other payments in lieu of salary/wages, e.g. unemployment benefits, unemployment aid, short working hours pay, winter compensation, bad weather compensation, insolvency compensation, sick pay, maternity pay, parental pay, transitional allowance, accident benefits, supplementary amount towards partial retirement, adaptation finance (APG) for workers in coal mines
- Child benefits received