

Fee regulations as of 1 January 2016 for membership fees from the calendar year/fee year 2016

§ 1 Fee obligation

The obligation to pay the membership fee shall exist irrespective of whether the offered help for the tax consultancy is used or not.

Newly admitted members shall additionally pay a **one-off admission fee of EUR 15.00** (incl. 19% VAT) in the year of the accession to the association

In justified exceptional cases the Management Board can at the application of the member waive the charging of an admission fee and/or approve a socially-compatible reduction in the fee. Spouses/civil partners, who have the option for joint assessment, shall pay a joint fee and only one admission fee.

§ 2 Amount of fee

The amount of the fee is oriented to the fee assessment basis.

The fee assessment basis is formed by the **total amount of the gross annual income** in the broader sense, etc., before deduction of any allowances and before consideration of a loss from rental and leasing.

Decisive are:

- a) with the **accession to the association** the income of the year that precedes the year of accession.
- b) **with the establishment of a retrospective membership**
 - aa) for the year of execution of the accession to the association:
the income of the year that precedes this,
 - bb) for the other years:
the income of the respective fee year

The members are obliged to provide the details necessary for the fixation of the fee. In case of retrospective accession to the association the year of accession, for which the membership is established for the first time.

§ 3 Fee due date

The membership fee is **due and payable in the year of accession to the association (admission) immediately, after this respectively on 31 January.**

An entitlement to a service of the association shall only exist when all due membership fees have been paid; this is to be proven upon request.

§ 4 Reimbursement of expenses and fees

Fees and expenses, which are incurred to the association within the scope of charging the fees, are to be reimbursed by members. This shall in particular apply if costs are therefore to be borne by the association, because the members do not report changes to addresses or – with the participation in the direct debit scheme (SEPA) or other bank debit methods – changes to the bank – or account details or do not report these in time.

§ 5 SEPA-core direct debit scheme

If the SEPA core direct debit scheme was agreed as mode of payment between the member and the association the fee payer undertakes to grant the mandate necessary in this respect and to ensure sufficient coverage of the account when due.

The deadline for the prior notification can be reduced to one day.

§ 6 Dunning process

In the dunning process the membership fee last known to the association will be charged.

The Management Board is entitled to fix reasonable dunning fees.

Please note:

The membership fee will also bring you **protection under tax law before the finance courts.**

For details in this respect please refer to the statutes or ask your consultant.

The Management Board

Fuldata, November 2015

Registered seat: Fuldata-Rothwesten, register of associations Kassel, VR 2068

Membership fee table from the 1 January 2016

Fee regulations as of 1 January 2016

For membership fees from the calendar year/fee year 2016

The membership fee amounts to EUR 350.00 (incl. 19% VAT) and can be reduced as follows for social reasons:

Fee classes	Total gross annual income of the member in EUR (=assessment basis)	Membership fee in EUR incl. 19% VAT.
	1	from EUR 120,001 and higher
2	from EUR 90,000.00 to EUR 120,000.00	EUR 290.00
3	from EUR 76,651.00 to EUR 89,999.00	EUR 240.00
4	from EUR 61,351.00 to EUR 76,650.00	EUR 210.00
5	from EUR 51,101.00 to EUR 61,350.00	EUR 175.00
6	from EUR 43,451.00 to EUR 51,100.00	EUR 160.00
7	from EUR 35,751.00 to EUR 43,450.00	EUR 140.00
8	from EUR 28,101.00 to EUR 35,750.00	EUR 125.00
9	from EUR 17,851.00 to EUR 28,100.00	EUR 110.00
10	from EUR 10,201.00 to EUR 17,850.00	EUR 90.00
11	from EUR 3,051.00 to EUR 10,200.00	EUR 75.00
12	from EUR 2,001.00 to EUR 3,050.00	EUR 60.00
13	up to EUR 2,000.00 + children	EUR 35.00

In the year of accession to the association a one-off admission fee of **EUR 15.00** (incl. 19% VAT) is additionally to be paid.

Fee assessment basis

The total gross income of the member as well as his spouse/civil partner of a civil partnership (=assessment basis) is calculated as follows:

1. Gross wage according to the electronic income tax certificate including pension benefits
 - + extraordinary income according to § 34 EStG [Income Tax Act] (e.g. severance payments and remuneration for several years)
 - + other compensations according to § 24 No. 1a and 1b EStG (e.g. premature retirement payments, strike payments)
 - + tax-free wage (e.g. anniversary payments, foreign wage according to DTA, non-pay-scale decree, § 3b EStG), travelling costs etc. according to § 3 No. 16 EStG, foreign wage
2. Income from capital assets within the meaning of § 20 EStG (insofar as not subject to final withholding tax)
3. Income from rental and leasing (net cold rent plus incidental costs)
4. Income from other earnings (e.g. pension income, other retirement benefits and financial support payments according to § 22 EStG)
5. Capital gains from private sales transactions according to § 23 EStG
6. total remuneration within the framework of the household-related employment relationships within the meaning of § 35a Par 1 EStG, insofar as the thus associated employer's tasks are provided
7. Tax-free income according to § 3 No. 12, 26 and No. 26a EStG
8. Other substitute wage payments e.g. unemployment benefit, unemployment assistance, short-time worker allowance, winter-loss allowance, bad weather allowance, insolvency payment, sick pay, maternity benefit, parental allowance, transitional payment, injured party benefit, increased amount for the partial retirement
9. Received child allowance payments