

MetropoleS Lohnsteuerhilfverein e.V.

Rules of Contribution

In the version dated 8th September 2017, valid from 1st January 2018

§ 1 contribution obligation

The contribution obligation to pay the membership fee is irrespective of whether or not the assistance offered is used for tax advice. Passive members, unless otherwise stated in § 4, are obliged to pay a membership fee which is graded according to social criteria. Newly recorded membership fees also include a subscription fee. In certain cases and for individual groups of members, the subscription fee can be renounced by a board resolution. Married members who have the right to vote for the spouse's assessment pay a joint contribution, e.g. 89 € + 119 € = 208 € and each one admission fee.

§ 2 contribution amount

(1) The contribution amounts are based on the basis of the contribution base. The assessment basis is the tax-free and taxable income of the member, in the case of the spouses of both members. Relevant is

- a. on entry into the association (without justification of a retroactive membership): the revenue of the year preceding the year of contribution,
- b. on grounds of a retroactive membership
 - aa. for the year of the entry of the association: the revenue of the year preceding this year
 - bb. for the other years: the income of the respective contribution year,
- c. For existing members: the revenue known to the association at the time the contribution request is made.

The members are obligated to provide the necessary information to determine the contribution. In the case of retroactive membership of the association, the year of membership is the year for which membership is first justified.

(2) Tax-free income according to § 3 German Income Tax Act (EStG) are e.g.: tax free employer services for travel-apartment-workplace, board grants, Kilometer allowance, grants for kindergarten fee's, Sundays and public holidays bonus, childbirth allowances, marriage aid, benefits from health insurance and statutory accident insurance, maternity benefit, parental benefits, unemployment benefits, short-time allowance, winter compensation money, benefits under the Employment Promotion Act, etc.

In addition, this also includes the employer's expenses for securing the future of the employee insofar as the employer is obliged to do so under social insurance or other legal provisions or by a provision based on legal authorization.

What is meant by this is, among other things, the employer's contributions to statutory social insurance, such as pension insurance, unemployment insurance and health insurance contributions (§ 3 No. 62 German Income Tax Act - EStG -).

(3) The annual contribution is based on the contribution table, which is also relevant for these years in the case of a retrospective joining of the association, and is based on a calculation basis:

contribution table a)	gross annual income in €	net amount in €	VAT in €	gross annual membership fee incl. VAT in €
	up to 9.999,99	54,00	0,00	54,00
	from 10.000,00	99,00	0,00	99,00
	from 50.000,00	129,00	0,00	129,00
	from 75.000,00	159,00	0,00	159,00
	from 100.000	179,00	0,00	179,00
	new subscription	15,00	0,00	15,00

The association provides the taxation according to § 19 German Value Added Tax Act (UStG). Therefore, subject to the limits of § 19 German Value Added Tax Act (UStG), the contributions are stated without Value Added Tax. The contribution table above goes up to the crossing of the borders according to § 19 German Value Added Tax Act (UStG). If these limits are exceeded, the contribution table applies:

contribution table b)	gross annual income in €	net amount in €	VAT in €	gross annual membership fee incl. VAT in €
	up to 9.999,99	45,38	8,62	54,00
	from 10.000,00	83,19	15,81	99,00
	from 50.000,00	108,40	20,60	129,00

	from 75.000,00	133,61	25,39	159,00
	from 100.000	150,42	28,58	179,00
	new subscription	12,61	2,39	15,00

§ 3 contributing maturity

The membership fee is payable in the year of joining the association, afterwards by 1st January for the calendar year. A claim for benefit exists only if all due fees are paid; this shall be demonstrated on request.

§ 4 Exemption from contribution payments

Exempted from the contribution obligation are passive members, if they are in an employment relationship with the association. In the cases set out in § 8 (2) S. 2 of the Articles of Incorporation, the exemption from contributions is also applicable to the spouse.

§ 5 Reimbursement of expenses and fees

The annually incurred costs for the first call for payment of the membership fee shall be borne exclusively by the association. The fees and expenses incurred by the association in the context of the contribution recovery are different. These are to be reimbursed by the members. This applies in particular if the association has to bear burdens because the members do not communicate changes in their bank or account connections in the course of the direct debit procedure or other bank debiting procedures.

§ 6 Come into effect

These rules will come into effect on 1 January 2018.