

Fee regulations from 01.01.2025

A) The **admission fee** for new members is 10 euros including the statutory value added tax.

B) Membership fee

The **annual membership fees** must be paid for the duration of the ongoing membership. They are calculated as described under B and C. Unless a lower assessment basis is proven or made credible, the fee is to be set according to the contribution level from the previous year.

In the event of married couples and registered civil partners who are jointly assessed, the income is totalled. It is also required that both spouses/civil partners are members; in this case, only one membership fee shall be charged.

The membership fee is based on a **contribution assessment basis**, which is made up of all taxable and tax-free income. If the income is not known, the positive income (e.g. from assessment notices) must be taken into account. Examples of these include:

- 1) Annual gross wages or pension benefits in accordance with the annual wage tax certificate, including other remuneration in accordance with § 24 No. 1 a or b Income Tax Act (EStG) plus any tax-free allowances, expenses and travel allowances paid by the employer,
 - Wages for which no annual wage tax certificate was issued (excluding marginal employment subject to flat-rate taxation – mini-jobs),
 - Compensation for expenses (tax-free earnings from federal or state funds) in accordance with § 3 no. 12 Income Tax Act (EStG),
 - Income from secondary employment § 3 no. 26, 26 a or 26 b Income Tax Act (EStG) (training supervisors, instructors, teachers, carers in the service or on behalf of an authority or non-profit organisation),
 - Positive income according to § 32 b Income Tax Act (EStG) (unemployment benefit I, sick pay, parental allowance, etc.).
- 2) Income from
 - taxable or tax-free foreign income or earnings, such as e.g. wages, foreign pensions, etc.,
 - taxable or tax-free pensions (with the exception of accident pensions, compensation pensions, etc.),
 - the rental and leasing of undeveloped or developed land as well as investment income from rental and leasing (see § 21 Income Tax Act (EStG)),
 - capital assets (interest, dividends, etc.)
 - taxable sales transactions according to § 23 Income Tax Act (EStG),
 - child benefit for adult children,
 - taxable and tax-free income according to § 22 Income Tax Act (EStG).

Fee scale	Fee level	Fee assessment basis			Total fee including the statutory VAT
		from euro		to euro	euro
	1		to	10,000	39.00
	2	10,001	-	15,000	79.00
	3	15,001	-	20,000	109.00
	4	20,001	-	30,000	130.00
	5	30,001	-	40,000	159.00
	6	40,001	-	50,000	185.00
	7	50,001	-	60,000	215.00
	8	60,001	-	70,000	229.00
	9	70,001	-	80,000	245.00
	10	80,001	-	90,000	285.00
	11	90,001	-	100,000	340.00
	12	100,001			399.00

C) Adjustment of the fee levels in special cases

Certain factors may increase the membership fee. The fee increases by a maximum of four levels.

The fee increases

- by **one level** in the event of ownership of land, buildings or parts of buildings.
- by **one level** in the event of income from letting and leasing undeveloped land, including undeveloped areas.
- by **three further levels** for income or earnings from letting or leasing developed land or parts of land.

- D) Services rendered by the association** within the meaning of § 3 (3) of the statute can only be used after payment of the respective annual fee.
- E)** Fees are paid **in accordance with the statutes** if it can be proven that they have been paid. In action taken to obtain late payments, the fee claim is based on the last fee level charged.
- F)** In the event of **joining retroactively**, the membership fee shall be charged for the period in the past that would have been charged if membership had already been in place.
- G)** If the member has been granted a reduced membership fee due to joining as part of a special offer, this **reduced membership fee is only valid for the first year**. The member will be required to pay the standard membership fee for the following calendar year, based on the contribution scale. If the member has not provided the association with the necessary information for calculating the basis for contributions, the maximum amount according to contribution level 12 will be payable.