

§ 1

Name, registered office, area of activity, financial year

1. The association name is "Lohnsteuerhilfeverein Vereinigte Lohnsteuerhilfe e.V."
2. The association has its registered office in Neustadt an der Weinstrasse.
3. The field of activity of the association is the area of application of the Basic Law.
4. The financial year is the calendar year.

§ 2

Purposes of the association

1. The association is a self-help organisation for employees. It offers its members assistance in tax matters within the scope of the authorisation pursuant to § 4 no. 11 Tax Advisory Act (StBerG).
2. At least one advisory centre must be maintained in the higher tax district in which the association has its registered office. The maintenance of advisory centres in external higher tax districts is permitted.

Assistance may only be provided by persons who are members of an advisory centre.

Only those persons who fulfil the requirements in accordance with the statutory provisions, which are currently regulated in § 23 Tax Advisory Act (StBerG), can be appointed as advisory centre managers.

Assistance must be provided properly, conscientiously, confidentially and without unauthorised advertising. The exercise of any other economic activity in connection with the provision of assistance within the scope of the statutory advisory authorisation is prohibited. All persons whom the association uses to assist in tax matters must comply with the aforementioned obligations.

3. The association does not maintain any business operations aimed at making a profit.

§ 3

Acquisition of membership, rights of members

1. Any natural person who is resident in the association's area of activity or is temporarily staying there or who is authorised or obliged to file tax returns in Germany can become a member of the association. Persons who derive their income from self-employment may only become members if their membership contributes to promoting the purpose of the association.
2. Membership must be declared in writing or by electronic declaration of intent. The electronic declaration of intent is sufficient for joining if the member provides his or her electronic address and the membership is confirmed electronically by the association. If a member again makes use of the association's assistance in the calendar year after termination of membership, membership will only be revived with an additional written or electronic declaration. Membership can also be established for a previous period with retroactive effect.
3. Within the limits of the association's purpose, members can receive assistance in wage tax or income tax matters free of charge for the assessment period preceding the payment of contributions. Members are entitled to advisory services in tax matters in accordance with § 4 No. 11 Tax Advisory Act (StBerG) for all tax matters relating to the year of joining, subsequent years and the calendar year prior to the year of joining.
4. By joining the association and providing their email address, members agree that communications that serve to fulfil the association's purpose can also be sent in paperless form by electronic mail (by email).
5. If members intend to assert claims for damages against the association, they must first submit a written notification of the facts and the resulting damages to the association's Board of Directors. An action before the ordinary courts is only admissible if the association has not responded to the written notification of the damage within a period of six weeks or refuses to settle the claim.

§ 4

Termination of membership

1. Membership ends with the death of the member, by resignation, by deletion from the list of members or by exclusion from the association.
2. It is only possible to leave at the end of a calendar year. This is done by means of a written declaration addressed to the Board of Directors of the association, which must be received no later than 30 November.
3. If the change in the fee regulations leads to an average fee increase of more than 15%, members have the right to terminate their membership in writing at the end of the calendar year, regardless of the notice period contained in § 4 paragraph 2. This notice of termination must contain a reason and must be received by the Board of Directors within one month of the announcement of the contribution increase.
4. A member may be removed from the membership list by decision of the Board of Directors if, despite a reminder, he or she is more than three months in arrears with the payment of his or her membership fee and one month has passed since the reminder was sent. The member must be informed of the removal; the association's claim to payment of the membership fee remains unaffected.
5. If a member has grossly violated the interests of the association, he or she may be excluded from the association by decision of the Board of Directors. The association's right to payment of membership fees remains unaffected.
6. The member affected by removal from the list of members or exclusion from the association has the right to appeal against the decision of the Board of Directors to the Supervisory Board. The appeal must be lodged within one month of receipt of the decision. The Board of Directors must inform the member affected by removal from the membership list or exclusion from the association of his or her right of appeal. The decision of the Supervisory Board is final.

§ 5

Admission fee and membership fee

1. With the approval of the Supervisory Board, the Board of Directors shall adopt a membership fee schedule that determines the amount of the membership fee and the one-time admission fee. In the event of a change in the statutory value added tax, the Board of Directors is authorised to change the membership fee and one-time admission fee accordingly. No special fee is charged for assistance in tax matters in addition to the membership fee. However, the contribution regulations may stipulate the reimbursement of expenses in fiscal court proceedings.
2. In the event of joining, the membership fee is due immediately together with the one-time admission fee, otherwise on 2 January of each year for the current calendar year. If payment has not been made by 30 June of a calendar year, the member is in default of payment; a further written reminder is not required.
3. Members must be notified of any changes to the membership fee regulations at least one month before the start of the calendar year in which the amended membership fee regulations are to come into force.

4. The Board of Directors is authorised to reduce or waive the admission fee and the membership fee in justified exceptional cases.

§ 6

Duties of members, member files, statute of limitations

1. The members are obliged to cooperate in their own tax matters in the fulfilment of the association's purpose; in particular, they must organise and prepare their tax documents, make timely efforts to arrange a consultation appointment and deal with any necessary queries promptly. Members are obliged to inform the association of their new address immediately if they change their place of residence.
2. The files of a member on assistance in tax matters within the scope of the authorisation pursuant to § 4 No. 11 Tax Advisory Act (StBerG) shall be kept for a period of ten years after the conclusion of the association's activities in the member's tax matters at the local advisory centre or, at the request of the Board of Directors, at the registered office of the association. However, the obligation to retain a member's personal files shall expire before the end of the ten-year period if the association has requested the member to take receipt of the personal file and the member has not complied with this request within six months of receiving it. As long as the association is not obliged to return the file, a member can only request copies of parts of the file against reimbursement of expenses.
3. The association is authorised to store the data of its members electronically in order to fulfil the purpose of the association.
4. Claims by members for damages arising from assistance provided by the association in tax matters shall lapse three years after the date on which the claim arose. The claim arises when the respective tax assessment becomes final.

§ 7

Organs of the association

1. The organs of the association are
 - a) the Board of Directors
 - b) the Supervisory Board;
 - c) the Meeting of Representatives
2. Membership of more than one association body is not possible, with the exception of automatic member representatives. Members of these bodies may not belong to any other wage tax assistance association and may not work for any other wage tax assistance association, regardless of their function.
3. The members of the association's bodies have a special, prominent and responsible position. If and to the extent that a member of a body behaves in such a way, regardless of the manner, that the association or its reputation is significantly damaged, he or she can be excluded from the respective body function as a member.

§ 8

Board of Directors

1. The Board of Directors of the association consists of up to four members, each of whom has sole authority to represent the association, namely the chairman and up to three deputy chairmen. Within the framework of these guidelines, the Supervisory Board determines the number of members of the Board of Directors. The Board of Directors is elected by the Meeting of Representatives upon proposal of the Supervisory Board for a period of five full calendar years. The term of office begins on 1 January of the year following the election. The term of office of subsequently elected members of the Board of Directors ends at the same time as the term of office of the previously elected members of the Board of Directors has expired. Re-election is permissible. The Board of Directors shall remain in office until a new election is held and the new Board of Directors is registered in the association register. An election of the Board of Directors and its discharge in a block procedure is permissible.
2. The appointment of the Board of Directors and individual members thereof may only be revoked for good cause by the Meeting of Representatives following the proposal of the Supervisory Board. Important reasons are gross breaches of duty or inability to manage the business properly.
3. The Board of Directors decides by resolution with a simple majority of the votes cast. It has a quorum if at least two of its members participate in the decision-making process. These must include the chairman or his or her deputy. In case of a tie, the vote of the incumbent chairman shall be decisive. The Board of Directors manages the business and represents the association in and out of court, unless representation of the association is assigned to the Supervisory Board by the Articles of Association (§ 9 para. 5). In addition, the Board of Directors is particularly responsible for the following tasks:
 - a) The proper provision of assistance in tax matters by the managers of the advisory centres and employees,
 - b) Opening of advisory centres and appointment of advisory centre managers,
 - c) Establishing working guidelines for advisory centres,
 - d) Conclusion and termination of employment contracts,
 - e) Notification to the relevant regional tax authority of the opening or closure of an advisory centre, the appointment or dismissal of an advisory centre manager and notification of the persons whom the association uses to provide assistance in tax matters,
 - f) Complete and continuous recording of all income and expenditure,
 - g) Appointment of the auditors selected by the Supervisory Board within six months after the end of a financial year. Only persons and companies who are authorised to provide unlimited assistance in tax matters according to § 3 Tax Advisory Act (StBerG) can be appointed as auditors,
 - h) Submission of the audit report to the competent regional tax office within one month of receipt, but no later than nine months after the end of the financial year,
 - i) Written notification of the essential content of the audit findings to the members within six months of receipt of the audit report,
 - k) Preparation and written convocation of the Meeting of Representatives within three months of the announcement of the main content of the audit findings to the members and other Meetings of Representatives in accordance with § 11 (1), as well as setting their agenda,
 - l) Submission of an annual report on the development and situation of the association in the financial year to the Meeting of Representatives,
 - m) Relocation of the registered office of the association for important reasons to another location within the association's area of activity,
 - n) Liquidation of the association.
4. The Board of Directors is entitled to appropriate remuneration for its work and to reimbursement of all expenses incurred in carrying out its statutory duties. Further details are regulated by an employment contract.

§ 9 Supervisory Board

1. The Supervisory Board consists of up to six persons who are elected by the Meeting of Representatives for a term of five full calendar years, beginning on 1 January of the calendar year following the election, based on the proposal of the Supervisory Board. The re-election of members of the Supervisory Board is permitted. The old Supervisory Board will remain in office until a new Supervisory Board is elected. An election of the Supervisory Board and its discharge in a block procedure is permissible. At least two and no more than three of the candidates proposed for election to the Supervisory Board by the Meeting of Representatives must be external persons, i.e. persons who neither manage or have managed an advisory centre nor work for an advisory centre, are dependent on the association or are members of the Meeting of Representatives.
2. The Supervisory Board elects a chairman and one or more deputies from among its members for the duration of its term of office without delay after its appointment. If several deputies are elected, the Supervisory Board shall determine a deputy in the event that the chairman is prevented from attending. When acting on behalf of the chairman, the deputy chairman shall have the chairman's rights and duties. Membership of the Supervisory Board can only be revoked for good cause at the proposal of the Supervisory Board or the Meeting of Representatives. Important reasons include, in particular, gross breach of duty or inability to perform one's duties properly. Each member of the Supervisory Board has the right to resign from office at any time, even without good cause.
3. Any member of the Supervisory Board or the Board of Directors may request that the chairman of the Supervisory Board convene the Supervisory Board without delay, stating the purpose and reasons. The chairman and, if he or she is unable to do so, his or her deputy may convene a meeting of the Supervisory Board at any time. With effect from the financial year beginning on 1 January 2027 at the latest, the Supervisory Board shall adopt rules of procedure and decide on rules of procedure for the Board of Directors. The rules of procedure for the Board of Directors must also stipulate that certain types of transactions or measures may only be carried out with the approval of the Supervisory Board.
4. The Supervisory Board decides by resolution with a simple majority of the votes cast; it has a quorum if at least three of its members participate in the decision-making process. Among them must be the chairman of the Supervisory Board or his or her deputy. In case of a tie, the vote of the incumbent chairman shall decide.
5. The Supervisory Board is responsible for the tasks assigned to it by the Articles of Association, including
 - a) advising and monitoring the proper management of the Board of Directors,
 - b) submitting a report to the Meeting of Representatives on the nature and extent to which it has audited the management of the Board of Directors during the financial year; it must comment on the auditors' report in the report,
 - c) the representation of the association with regard to the Board of Directors, in particular the conclusion, extension, amendment and termination of service and other contracts between the association and the Board of Directors;
 - d) the selection of the auditor to be appointed by the Board of Directors within four months of the end of a financial year..
6. The Supervisory Board may inspect and examine the accounts and documents as well as the assets of the association. It can also appoint individual members or special external experts for specific tasks. The members of the Supervisory Board may not have their duties performed by others. The Supervisory Board may form committees.
7. The members of the Supervisory Board are entitled to take out appropriate D&O insurance and to appropriate remuneration for their activities as well as to reimbursement of all expenses incurred in the performance of their duties in accordance with the Articles of Association. The amount of remuneration is approved by the Meeting of Representatives at the proposal of the Supervisory Board.
8. The Supervisory Board should regularly review the efficiency of its work.

§ 10 Election of the Meeting of Representatives

1. Member representatives exercise the rights of the members in the Meeting of Representatives. Only members can be nominated and elected as member representatives. In addition, natural persons may be proposed and elected who have a contractual relationship with the association as the manager of an advisory centre and are registered with the competent supervisory authority. Member representatives cannot be represented by third parties.
2. Every 6,000 members are represented by one elected member representative, whereby the number of elected member representatives is limited to 99. The Meeting of Representatives comprises the "automatic" member representatives and the member representatives to be elected by the members for five full calendar years.
3. The number of member representatives to be elected is determined by the number of members on 31 December of the year preceding the election of the member representatives to be elected.
4. At least one member representative is to be elected from each federal state, with the city states being assigned to a federal state. Berlin and Brandenburg, Hamburg and Schleswig-Holstein as well as Bremen and North Rhine-Westphalia each form a federal state within the meaning of this regulation.
5. Member representatives to be elected are determined by the method of writing to all members in the 3rd or 4th quarter of the preceding year requesting the submission of candidate suggestions for the election of members' representatives. Nominations must be submitted in writing within a period not exceeding three weeks, and no less than two weeks, to the head office of the association, stating the member's name, address and membership number. If the number of nominations received is insufficient to nominate enough candidates, the Board of Directors is obliged to supplement the candidate list accordingly.
6. 1.3 times the number of member representatives to be elected shall be included in a ballot paper from the lists of nominations received properly and on time in the order of the member signatures supporting them. The ballot paper is available to members during the 3rd or 4th quarter of the election year in text form. Ballot papers must contain the member's name, address, membership number and signature and be submitted to the administration in a sealed envelope within a period not exceeding three weeks, and no less than two weeks. An electronic vote is also permitted. The candidates with the most votes will be elected. In the event of a tied vote, the member representative who has been with the association the longest will be elected. The voting result is provided to members in text form.
7. Automatic member representatives are founding members, retired members of the Board of Directors and the Supervisory Board as well as the member representatives in 1995 who have been members of the association for at least ten years, unless a case of § 7 para. 3 of the Articles of Association applies.
8. The right to vote may not be exercised when voting on a draft resolution that affects the individual member representative personally.
9. A member representative may resign by written declaration of resignation addressed to the Board of Directors, by resolution of the Meeting of Representatives at the proposal of the Supervisory Board for good cause (objectively gross breach of duty or inability to fulfil the assumed task properly) or, automatically in the cases of § 7 para. 2 of the Articles of Association.
10. If the membership or contractual relationship of the elected member representative with the association ends, his or her position as member representative shall also end on the same date, unless the member representative becomes a member of the association within 14 days of the termination of the contractual relationship. The member representative concerned must be informed of this in writing by the association. Automatic member representatives are exempt from this regulation.

11. If elected member representatives resign prematurely due to death or due to the provisions of para. 10, the Board of Directors shall replace the resigning member representatives from the list of nominations from the last election, in the order of the votes cast for them. If the list of nominations is insufficient, the Board of Directors is obliged to supplement the member representatives.

§ 11 Meeting of Representatives

1. At least once a year and within the first ten months of each calendar year, but at the latest within three months of the announcement of the audit report, a meeting of the member representatives is held under the chairmanship of the chairman of the Supervisory Board or his or her deputy. The meeting must be convened by the Board of Directors in writing with one month's notice and specifying the agenda. Motions for the agenda from member representatives must be submitted to the Board of Directors in writing at least 14 days before the date of the meeting, stating the reasons and the relevant provision of the Articles of Association. The Board of Directors must also convene the meeting of the member representatives with the same notice if one fifth of the members or member representatives so request.
2. The Meeting of Representatives is quorate if at least a quarter of the member representatives are present. In the event that the Meeting of Representatives does not have a quorum due to the absence of the member representatives, the Board of Directors may, at the invitation to the Meeting of Representatives, invite members to another Meeting of Representatives, which will take place on the same day but at least two hours after the first Meeting of Representatives. This Meeting of Representatives is then quorate regardless of the number of member representatives present. This fact must be indicated in the invitation.
3. The Meeting of Representatives passes its resolutions by a simple majority of the valid votes cast. A majority of three quarters of the valid votes cast is required to amend the statutes, to dissolve the association and to decide on the use of the liquidation surplus.
4. The Meeting of Representatives is responsible for the matters assigned to it by these Articles of Association, including
 - a) Receipt of the audit report of the statutory auditor pursuant to § 22 Tax Advisory Act (StBerG) as well as the reports of the Board of Directors and the Supervisory Board,
 - b) Debate on the result of the audit,
 - c) Discharge of the Board of Directors for its management during the audited financial year,
 - d) Discharge of the Supervisory Board,
 - e) Remuneration for the members of the Supervisory Board,
 - f) Approval or authorisation of contracts of the association with members of the Board of Directors or their relatives,
 - g) Dissolution of the association and utilisation of the liquidation surplus.
5. The member representatives are authorised to transfer individual tasks for which they are responsible to the Supervisory Board by resolution or by the Articles of Association. These can only be tasks that the Meeting of Representatives is not legally obliged to carry out in accordance with § 14 para. 1 Tax Advisory Act (StBerG).
6. The member representatives are entitled to reasonable reimbursement of their expenses incurred in the fulfilment of their statutory duties.

§ 12 Certification

1. Resolutions of the Supervisory Board must be recorded in writing for evidentiary purposes and signed by all participating members of the Supervisory Board.
2. Resolutions of the Meeting of Representatives must be recorded in writing for evidentiary purposes and signed by the chairman of the meeting and the keeper of the minutes.

§ 13 Announcements

1. Announcements of the association are made by individual letters or circulars from the Board of Directors to each member.
2. The essential parts of the business audit must be communicated to the members within six months of receipt of the audit report by means of a letter addressed to each member.
3. All announcements can also be made in the members' magazine. They are deemed to have been made when the member magazine is posted.

§ 14 Place of jurisdiction

For all disputes arising from the statutes, with or between bodies and members or from claims for damages by members against the association, the courts at the registered office of the association have jurisdiction. These courts also have jurisdiction if the association asserts claims for payment of membership fees.