



Membership fee regulation

§ 1 Fees

- 1) The member has to pay the fee defined under § 3 No. 2 of this membership fee regulation.
- 2) The membership fee shall be due on 01.01 of the year and includes the statutory value-added tax.
- 3) To facilitate the payment transaction, the period for information prior to collection of a payment due is one day before the debit.

§ 2 Obligation to pay fees

- 1) The fee shall be paid by every member as an annual contribution.
- 2) Active members are exempt from payment of fees as long as they are in a contractual relationship with the association.
- 3) Moreover, the management board may exempt members or groups of members from the obligation to pay or may reduce the membership fee upon a justified request.

§ 3 Fee amount

- 1) The management board decides on the respective fee amount.
- 2) The fee amount is staggered according to social considerations and consist of the following contribution elements:

a. one-time admission fee	16 EUR
b. owner-occupied residential property	60 EUR
c. income from rent and leasing	90 EUR
d. Contribution according to an annual income	
up to 20,000 EUR	106 EUR
from 20,001 EUR onwards	117 EUR
from 30,001 EUR onwards	133 EUR
from 40,001 EUR onwards	150 EUR
from 50,001 EUR onwards	165 EUR
from 60,001 EUR onwards	182 EUR
from 70,001 EUR onwards	198 EUR
from 80,001 EUR onwards	220 EUR
from 90,001 EUR onwards	241 EUR
from 100,001 EUR onwards	263 EUR
from 110,001 EUR onwards	284 EUR
over 120,000 EUR	306 EUR

School students, university students, apprenticeship trainees 31 EUR

(only for year-round child allowance entitlement
and income up to 12,000 EUR)

The membership fee to be fixed results from the addition of the applicable contribution elements under § 3 No. 2 a - of this membership fee regulation.

To determine the fee, the last known annual income preceding the year of the contribution shall be used. In the case of joint tax return, a contribution of the spouse is to be paid, which is calculated according to the above-mentioned staggered fee structure, from the annual income of both spouses and for which both spouses are jointly liable. Income includes all earnings from an employment relationship, tax-exempt employer's allowances, compensation for wages, pensions drawn, capital investment income, income from private sale transactions.

- 3) With the payment of the fee, the member has the right to all the statutory services of the association within the meaning of § 2 of the statutes.
- 4) The amount of the respective fee shall be announced through the notice board at the consultation centres and additionally in the members' magazine, when there is a change in fees.
- 5) Expenses of the association must be reimbursed to the association by the member. Reimbursement of expenses can be demanded by the members only in exceptional cases (e.g. when there is a compulsion to use external aid in tax litigation proceedings).

§ 4 Dunning process

Insofar as payment arrears occur, dunning procedure shall be initiated against the member. The management board can forgo further dunning notices, if it is likely that there will be a discrepancy in the expenditures to be incurred for this and the expected success. In such cases, these members may be expelled from the association by the management board.