

Membership Fee 2017



Lohnsteuerhilfverein e.V.

STEUERCHECK:24
Lohnsteuerhilfverein e.V.
Hauptverwaltung
Sendlinger Str. 33a
80331 München

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www.steuercheck24.de

A) Admission Fee

The admission fee for new members is 10 Eur including VAT (with the momentary regular tax rate of 19%).

B) Membership Fee

Our annual contributions are socially arranged and are to be paid for the duration of the membership as long as the membership is not terminated. The membership fee for the member as well as their spouse is assessed based on the gross annual income of all types of income, including allowances, unemployment benefits and other tax-free revenues, such as the-free social security contributions, expenses and traveling allowances, which are paid by employers, as well as salaries which are subject to the progression proviso of § 32b EStG. In case of separated incomes, two membership fees are charged which are assessed based on the incomes of the respective spouse.

If the member is owner or co-owner of a real estate, such as subsidized estates or out rented estates, the membership fee is elevated by 3 levels. This applies for an income from capital assets exceeding 2,000 EUR.

Retroactive Accession

In case of an retroactive accession, the membership fee is charged for the passed period of time as if the the membership had taken effect earlier.

C) Refund of expenses and fees

The annually arising costs for the first requests for payment of the membership fee are exclusively defrayed by the association. Expenses and fees occurring during the collection of the membership fee and which are not caused by the society are to be paid by the members. This is applies especially if members did not inform the society in time or not all of changes in their address or - in case of taking part in direct debiting (SEPA) - bank details. When direct debiting (SEPA) has been stipulated as mode of payment, the member is obliged to grant the respective mandate and guarantee that the account is sufficiently covered at maturity.

Kontoverbindung für Mitgliedsbeiträge

Deutsche Bank München
Konto Nr. : 40 49 995
BLZ: 700 700 10
IBAN: DE13 7007 0024 0404 9995 00
BIC: DEUTDE33MUC

Vereinsregister des Amtsgerichts München
VR 18144
Vorstandsvorsitzende:
Silvia B. Steffen
Steuerberater

St.-Nr. 143/222/50739

The deadline for a prenotification termination is shortened to one day. The contribution claim in payment orders complies with the membership level charged most recently.

D) Services after Payment

The society's services can only be utilized after payment of the respective annual membership fee.

§ 1 Membership fee/ Level of the membership fee

The annual membership fee is accounted for at a assessment basis of:

Rate	Price	Level Amount Assessment Basis
A	49,90 EUR	to 11,999 EUR
B	89,90 EUR	over 12,000 EUR
C	109,90 EUR	over 35,000 EUR
D	129,90 EUR	over 45,000 EUR
E	149,90 EUR	over 60,000 EUR
F	169,90 EUR	over 80,000 EUR
G	209,90 EUR	over 90,000 EUR
H	249,90 EUR	over 120,000 EUR
I	289,90 EUR	over 140,000 EUR

§ 2 Maturity

The membership fee is due annually on January 1. In the first year that the membership takes effect, the membership fee is due 14 days after the date of joining the society.

§ 3 Start and Termination of the Membership

The beginning and end dates of the membership do not affect the validity and amount of the membership fee for a given legal year.

§ 4 Coming into effect

This contribution rules took effect on 2 January 2015.

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