

Fee regulations from 1 January 2021

A) The **joining fee** for new members is EUR 10 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 determined in accordance with the explanations in B and C. Unless a lower assessment basis is proven or credibly demonstrated, the previous year's fee shall be applied.

In the event of married couples and registered civil partners who are jointly assessed, the income is added up. 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 scaled according to a **fee assessment basis**, which comprises all taxable and tax-free income or - if the income is not known - any income other than social benefits. Examples of these include:

- 1) Annual gross wages or pension benefits in accordance with the annual wage statement, including other remuneration in accordance with Section 24 No. 1 a or b EStG (income tax law) plus any tax-free allowances, expenses and travel allowances paid by the employer,
 - compensation for expenses (tax-free earnings from federal or state treasuries) in accordance with Section 3 No. 12 EStG,
 - income from secondary employment Section 3 No 26, 26 a or 26 b EStG (training supervisors, instructors, teachers, carers in the service or on behalf of an authority or non-profit organisation),
 - wage replacement benefits in accordance with Section 32 b EStG (unemployment benefit I, sick pay, 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, maintenance payments, permanent expenses,
 - the letting and leasing of undeveloped or developed land and income from shareholdings from letting and leasing (see Section 21 Para. 1 Nos. 1-3 EStG),
 - capital assets (interest, dividends, etc.), even in the event of retaining capital gains tax,
 - private sales transactions for land or parts of land,
 - child benefit for adult children.

	Fee level	Fee assessment basis		Total fee including the statutory VAT EUR
		from EUR	up to EUR	
	Fee scale	1		up to 10,000
	2	10,001	- 15,000	72.00
	3	15,001	- 20,000	99.00
	4	20,001	- 30,000	119.00
	5	30,001	- 40,000	144.00
	6	40,001	- 50,000	168.00
	7	50,001	- 60,000	194.00
	8	60,001	- 70,000	209.00
	9	70,001	- 80,000	222.00
	10	80,001	- 90,000	259.00
	11	90,001	- 100,000	310.00
	12		more than 100,000	365.00

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 Section 3 (3) of the statute and only be used after payment of the respective annual fee.

- E) In accordance with the statute, fees are paid** if a receipt has been issued by the advisor. 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 existed.

Calculation examples for the fee regulations from 1 January 2021

Example 1:

Member A, married with two children aged six and nine for whom he receives child benefit, receives child benefit amounting to € 5,256 (€ 219 per child per month) in addition to a wage of € 14,500 and has no other income.

The fee assessment basis is € 14,500 → fee level 2. The child benefit does not affect the fee since the children are still minors. This means that the membership fee payable is € 72.

Example 2:

Member B is the owner of a recently purchased detached house, partly rented out for residential purposes. They receive a salary of € 35,000 and income of € 4,800 from the rent.

The fee assessment basis is € 39,800 → fee level 5. Since B is a property owner, the fee increases by one level → fee level 6. The income from rent increases the fee by another three levels → fee level 9, meaning that a membership fee of € 222 is due.

Example 3:

Member C receives tax-free allowances of € 1000 from their employer in addition to his wage of € 35,000. Furthermore, their income from capital assets (interest) amounts to € 2,500. They also receive child benefit for both of their adult children amounting to € 5,256 (219 € per child per month).

The fee assessment basis for C amounts to (€ 35,000 + € 1,000 + € 2,500 + € 5,256 =) € 43,756 → fee level 6. The membership fee payable is € 168.

Example 4:

Member D is an employee with an annual gross wage of € 39,400 and has repair costs for their rented accommodation, from which they can deduct € 1,800 labour costs as a housing-related service.

The fee assessment basis for D is € 39,400 → fee level 5, meaning that a membership fee of € 144 is due.

Example 5:

Member E is accepted as a new VHL member for 2021. They can have their tax return for 2020 and 2019 prepared. In 2020, they had a wage of € 25,800; in 2019, they had a wage of € 19,000, were then unemployed and still received unemployment benefits of € 1,500.

The fee assessment basis for E is € 25,800 for the 2021 fee and (€ 19,000 + € 1,500 =) € 20,500 for the 2020 fee → fee level 4 in each case.

In addition to the one-off joining fee of € 10, this results in a membership fee of € 119 for 2021. For 2020, E will pay € 107 according to the fee regulations valid at this time. Therefore, the total membership fee for both years, including joining fee, is (€ 10 + € 119 + € 107 =) € 236.