



STEUER
RING

Wir machen Ihre
Steuererklärung

Rules on member dues

Annual dues for members of Lohn- und Einkommensteuer Hilfe-Ring Deutschland e.V. (Steuerring) are charged on a sliding scale and designed to be affordable according to a member's gross annual income. The table below shows the sliding scale.

Your dues also include **legal expense insurance** for cases before the fiscal courts. Please contact your advising center or see the bylaws for details.

Dues category	Annual member income (gross)	Dues (gross)
01	Up to 10,000 €	60 €
02	Up to 15,000 €	75 €
03	Up to 20,000 €	90 €
04	Up to 25,000 €	105 €
05	Up to 30,000 €	120 €
06	Up to 35,000 €	135 €
07	Up to 40,000 €	150 €
08	Up to 45,000 €	165 €
09	Up to 50,000 €	180 €
10	Up to 57,500 €	200 €
11	Up to 65,000 €	220 €
12	Up to 75,000 €	240 €
13	Up to 85,000 €	260 €
14	Up to 100,000 €	280 €
15	Up to 125,000 €	300 €
16	Up to 150,000 €	350 €
17	Up to 200,000 €	400 €
18	Over 200,000 €	450 €
	One-time registration fee	14 €

Valid from January 1, 2022

In the case of married couples and registered life partners who are eligible to file jointly, the gross annual income is aggregated and both spouses or partners become members. The gross annual income of the member – and the member’s spouse, if applicable – is important in order to be able to set the amount of the annual dues.

The income relevant to assessing the dues encompasses the most recently known taxable and tax-free income (domestic and international) that is suitable for advising pursuant to Sec. 4 No. 11 of the German Act on Tax Advisors (StBerG) from all types of income and wage replacement benefits. This includes but is not limited to the following:

- Gross pay for work according to wage tax certificate(s) and other income (pensions, ongoing charges etc.), including:
 - Extraordinary income pursuant to Sec. 34 of the German Income Tax Act (EStG) (e.g., settlements and multi-year compensation)
 - Other compensation pursuant to Sec. 24 Nos. 1a and 1b EStG (e.g., early retirement benefits)
 - Wages from minor employment (mini jobs) subject to flat taxation
 - Tax-free pay (e.g., earnings pursuant to Sec. 3 No. 6 EStG, compensation for expenses pursuant to Sec. 3 No. 12, benefits pursuant to Sec. 3 No. 27 EStG, foreign supplements pursuant to Sec. 3 No. 64 EStG, e.g., supplemental pay for government employees posted abroad (Sec. 53 of the German Federal Act on Pay for Civil Servants (BBesG)), rent subsidies (Sec. 54 BBesG), compensation for purchasing power (Sec. 55 BBesG), supplemental pay for assignments abroad (Sec. 56 BBesG), contributions pursuant to Sec. 3 No. 63 EStG to building a funded occupational pension, supplements pursuant to Sec. 3b EStG, pay for work pursuant to double taxation treaty or foreign employment decree, etc.)
- Wage replacement benefits, where subject to the exemption-with-progression method pursuant to Sec. 32b (1) EStG (e.g., unemployment benefits, insolvency benefits, short-time work benefits, benefits for lost work time due to bad weather, sickness benefits, injury benefits, maternity benefits and supplements to maternity benefits, parental benefits, transitional benefits etc.)
- 250% of income from capital gains within the meaning of Sec. 20 EStG (including in the case of final withholding tax)
- 250% of income from rental or leasing; the contribution class is raised by at least two levels
- Income from other sources (e.g., pension income, pension settlements pursuant to Sec. 3 No. 3 EStG, other old-age earnings and support or maintenance benefits pursuant to Sec. 22 No. 1a EStG, income from pension benefits, benefits based on equalization of pensions under the law of obligations, compensation benefits to avoid equalization of pensions (Sec. 22 No. 1a EStG) or income from occasional intermediary services and payments pursuant to Sec. 22 No. 3 EStG)
- Income from private sales transactions pursuant to Sec. 23 EStG
- Income from secondary jobs pursuant to Sec. 3 Nos. 26, 26a and 26b EStG
- Total pay within the scope of domestic employment relationships within the meaning of Sec. 35a (1) EStG, to the extent that associated tasks of an employer are performed

The Board
Darmstadt, July 16, 2021