## SCHEDULE OF FEES | ALTBAYERISCHER LOHNSTEUERHILFEVEREIN E.V.

Assessment basis	from €	to €	Membership fee (in € incl. VAT)
	0	10,000	52
	10,001	15,000	74
	15,001	20,000	91
	20,001	25,000	101
	25,001	30,000	115
	30,001	35,000	131
	35,001	40,000	139
	40,001	45,000	149
	45,001	50,000	159
	50,001	55,000	177
	55,001	60,000	195
	60,001	70,000	229
	70,001	80,000	252
	80,001	100,000	289
	100,001	120,000	319
	120,001	150,000	349
	from	150,001	375

Valid as of 01.01.2023

## The admission fee

is a one-time fee of €15 incl. VAT.

## The annual fee

varies according to your income, as shown in the table above. The assessment is based on all taxable and tax-free income.

## This includes:

- 1. Gross wages/salary,
- 2. Other income such as pensions, retirement benefits, ongoing charges and tax-free employer benefits,
- 3. Wage replacement benefits, tax-free income, annual rental income and income-related expenses from renting and leasing,
- 4. Income from capital assets and private sales transactions,
- 5. Income and income-related expenses resulting from a declaration of separate determination of tax regulations (e.g. renting involving real estate associations).

In the case of spouses taxed jointly, the income specified under 1. to 5. is added together. If income is received from renting and leasing, the fee goes up by one step.

