# <u>Contribution Regulations of the Förderverein WABE International School e.V.</u>

#### §1 Basics

The membership in the "Förderverein WABE International School e.V." is associated with the obligation to contribute through financial contributions in the form of a monthly contribution to the support and achievement of the Association's goal. By paying the membership fee or additional donations, the members are not entitled to any benefits (in-kind or otherwise).

The contribution year corresponds to the school year (August 1<sup>st</sup> of each year until July 31<sup>st</sup> of the following year).

Contributions are used to finance purchases that go beyond the normal school operations and to ensure the sustainability of the school.

#### §2 Members, Membership fee

The articles of association divide the membership into ordinary members, supporting members and honorary members. Ordinary members and honorary members are exempt from their obligation to pay membership fees.

The supporting members are obliged to make their contribution in the amount of the regular contribution mentioned in Annex 1. An application for a pro rata or full reduction can be made. The calculation for a regular, pro rata reduction in the membership fee is also set out in Appendix 1 and is based on the household income (HHE) of two years prior to the current year, before the beginning of the contribution year (assessment period), for the duration of each contribution year. The assessment period is calculated in this way: For the school year 2025/2026 the tax assessment for the calendar year 2023 is used. The HHE is composed of the total taxable income according to the tax assessment of all persons in the household plus maintenance payments if these are not already included in the total income. If an HHE cannot be determined, the Board decides in individual cases after a separate and justified request.

If a member has more than one child at the WABE International School - Ersatzschule - in childcare, the fee specified in Appendix I or the regular, reduced fee specified there per child is to be paid and together forms the membership fee of the member. The additional amount for the second child should be reduced by 25% and the additional amount for each additional child by 50% (examples: see below). These sibling discounts come into effect on August 1, 2019.

#### §3 Payment mode

Payment of the contribution is made by direct debit. The member grants the Association a SEPA direct debit mandate. Appropriate forms are provided.

In order to avoid any complications with this direct debit mandate, the member will send any changes to the relevant bank information promptly to the Association. For this, send an e-mail to info@wabeinternationalschool.de. If costs arise for the Association through failures of the member (for example, through non-sufficient funds), these are the responsibility of the member.

After advance notice, the member can also make his annual contribution in one sum.

# §4 Donation receipt, contribution certificate

All members receive a statement of payments for their membership fees paid in the calendar year by March 31 of the following year. This is subdivided according to the regulation valid with the tax office with regard to the fiscal consideration. If these can be considered as donations, a corresponding certificate will be issued.

## §5 Miscellaneous

Contributions paid and donations made by members will not be refunded. As of 13.03.2019

### **Attachment 1**

# On the contribution regulations of the Förderverein WABE International School e.V.

#### **Regular Contribution**

The regular monthly contribution for supporting members of the Association amounts to:  $700.00 \in$ 

## Calculation of the contribution for a regular, proportionate reduction

The contribution is calculated using the following formula:

- 1. To find the rounded household income:
  - a) If the household income (HHE) is over 120,000 €, it will be rounded up to the next full ten thousand.
  - b) If the household income (HHE) is below 120,000 €, it will be rounded up to the next full five or ten thousand.
- 2. The rounded household income is multiplied by 0.28% to get the discounted contribution as a result.

Thus, the reduced monthly contribution per child is calculated in the table as follows:

HHE	Monthly Contribution	HHE	Monthly Contribution
250.000€	700€	105.000€	294€
240.000€	672€	100.000€	280€
230.000€	644€	95.000€	266€
220.000€	616€	90.000€	252€
210.000€	588€	85.000€	238€
200.000€	560€	80.000€	224€
190.000€	532€	75.000€	210€
180.000€	504€	70.000€	196€
170.000€	476€	65.000€	182€
160.000€	448€	60.000€	168€
150.000€	420€	55.000€	154€
140.000€	392€	50.000€	140€
130.000€	364€	45.000€	126€
120.000€	336€	40.000€	112€
115.000€	322€	35.000€	98€
110.000€	308€		•••

# Calculation of the contribution for additional children (Examples)

With a regular membership fee for a child of 700, €, the monthly membership for a family with two children would be 700 € + 525 €, thus 1.225 €.

With a regular contribution for a child of 400,  $\in$ , the monthly contribution for a family with three children would be  $400 \in +300 \in +200 \in$ , therefore  $900 \in$ .