

99114035000000

# Pension fund for tax consultants - registering as a member

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<https://fimportal.de/xzufi-services/1794-99114035000000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99114035000000
Leistungsbezeichnung I	Pension fund for tax consultants - registering as a member
Leistungsbezeichnung II	Pension fund for tax consultants - registering as a member
Typisierung	4 - Land: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• §§ 5 - 9 Steuerberaterversorgungsgesetz (StBVG) (Mitgliedschaft)</li> <li>• § 17 Steuerberaterversorgungsgesetz (StBVG) (Satzung)</li> <li>• Satzung des Versorgungswerks der Steuerberater in Baden-Württemberg</li> </ul>
Teaser	<p>The pension fund for tax consultants in Baden-Württemberg is the occupational pension scheme for members of the Chambers of Tax Consultants in Baden-Württemberg.</p>
Volltext	<p>The pension fund for tax consultants in Baden-Württemberg is the occupational pension scheme for members of the Chambers of Tax Consultants in Baden-Württemberg.</p> <p>This pension fund provides the following benefits for members and their surviving dependants:</p> <ul style="list-style-type: none"> <li>• old-age pensions</li> <li>• occupational disability pensions</li> <li>• provisions for surviving dependants</li> <li>• death benefits for surviving dependants</li> <li>• lump-sum settlements for surviving spouses or civil partners who lose their pension entitlements on remarrying</li> </ul> <p>Note: In addition, the pension fund can provide allowances for the costs of any required and particularly costly medical rehabilitation measures on request. However, you do not have any right to this.</p> <p>Members of the pension fund are obliged to pay monthly contributions as long as they do not receive an old-age pension or occupational disability pension. This is equivalent to the applicable maximum contribution to the state pension fund. If your income</p>

## Modul

## Sachverhalt

does not reach the assessment threshold, you can apply to have your contributions calculated according to your income.

You can also apply to pay less during the first 36 months following your initial appointment as a tax consultant. Prerequisite: You work solely on a freelance basis and had not reached the age of 40 by the time of your appointment.

Most employers deduct the membership contributions from their employees' salaries and send them directly to the pension fund. If you are employed, please give your membership number to your employer and inform him that you are exempted from payments into the state pension scheme. If you are not employed, or if your employer does not pay the contributions directly to the pension fund, you must pay the contributions yourself. You can download a direct debit authorisation form from the internet.

Tip: You will find more information about contributions in the articles of the pension fund for tax consultants in Baden-Württemberg.

## Erforderliche Unterlagen

- copy of passport or personal ID card
- copy of your professional certificate
- if you are applying to have your contributions calculated as per your confirmed work income:
  - statement of your monthly gross income for employees: salary statement from the first month in which you are obliged to pay contributions for
  - self-employed persons: estimate of your income for the current calendar year
- if you are employed: a copy of your employment contract

## Voraussetzungen

You are a member of a chamber of tax advisors in Baden-Württemberg. For you, membership of the pension network is obligatory.

You may not become a member of the pension fund if

- you do not become a member of a Chamber of Tax Consultants until after your 65th birthday, or

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	<ul style="list-style-type: none"> <li>• you have an occupational disability.</li> </ul> <p>Note: Members of the Versorgungswerks der Wirtschaftsprüfer und der vereidigten Buchprüfer im Lande Nordrhein-Westfalen (pension fund for public and certified accountants in North Rhine-Westphalia) can apply to join the pension fund for tax consultants.</p>
Kosten	<ul style="list-style-type: none"> <li>• Registration: none</li> <li>• Membership: obligatory monthly contribution</li> </ul>
Verfahrensablauf	<p>The pension fund will be notified automatically as soon as you become a member of the Chamber. You will then be sent all the necessary information and documents.</p> <p>Tip: When you apply, you can also request exemption from your obligation to pay contributions into the state pension scheme in favour of the pension fund for tax consultants. The application form for exemption is available from the pension fund. You can also download it from the internet. Complete and sign this form and send it to the pension fund. This is a supplement to your membership registration and will be forwarded to the Deutsche Rentenversicherung Bund (German statutory insurance pension scheme).</p> <p>If you meet the conditions of membership, the pension fund will give you a membership number. You should quote this number in all future correspondence with the pension fund.</p>
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> <li>• for registration: as soon as you meet the requirements for membership</li> <li>• if requesting reduced contributions: within six months of meeting the requirements for membership</li> </ul>
weiterführende Informationen	
Hinweise	
Rechtsbehelf	

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	