

## ZVEI Subscription Scheme

Period of validity: From 1 January 2025 onward

According to Art. 4 (5) of the ZVEI Statutes, each member is obliged to provide the Association with the funds required to fulfil the purposes of the Association. In accordance with Art. 7 (2) lit. (d) of the ZVEI Statutes, the ZVEI Board of Directors shall resolve on the subscriptions payable.

The ZVEI subscription fee is based on the turnover generated by the member company in the previous year. The relevant turnover is calculated by adding the domestic turnover (excluding VAT) and the export turnover generated from inside Germany. This also includes turnover generated with foreign merchandise.

The ZVEI subscription fee is imposed at graduated rates. According to this, all members of the same turnover range shall pay the same amount.

The ZVEI Board of Directors has decided to set the subscription fee and its regular adjustment as follows:

### Subscription levels 2025/26

Turnover				Subscription rate
	€ 0.00 million	up to	€ 2.50 million	<b>Minimum fee</b> 0,100 %
more than	€ 2.50 million	up to	€ 8.25 million	0,077 %
more than	€ 8.25 million	up to	€ 55.00 million	0,039 %
more than	€ 55.00 million	up to	€ 165.00 million	0,033 %
more than	€ 165.00 million	up to	€ 550.00 million	0,022 %
more than	€ 550.00 million	up to	€ 2,200.00 million	0,017 %
more than	€ 2,200.00 million	up to	€ 12,000.00 million	0,015 %
more than	€ 12,000.00 million			0,008 %

A minimum subscription fee is charged for any turnover within the first turnover range, which is based on the upper benchmark value of the lowest turnover range. This currently amounts to € 2,500.

Benchmark values are adjusted every two years on 1 January in line with the development of the consumer price index (CPI) published by the Federal Statistical Office for the previous two years. To simplify the calculation, levels are rounded up or down to tens of thousands. The next adjustment will therefore take place on 1 January 2027.

The ZVEI Board of Directors authorises the Managing Board of Directors to suspend an upcoming regular adjustment in exceptional cases, provided that the financial situation of the association permits such a suspension. A suspended adjustment will not be made up for at the next adjustment.

## Sample calculations

Turnover reported		20.0 million €	600.0 million €
Minimum fee for turnover up to	€ 2.5 million	2.500,00 €	2.500,00 €
Subscription to turnover between	€ 2.5 and € 8.25 million	4.427,50 €	4.427,50 €
Subscription to turnover between	€ 8.25 and € 55.0 million	4.582,50 €	18.232,50 €
Subscription to turnover between	€ 55.0 and € 165.0 million	0,00 €	36.300,00 €
Subscription to turnover between	€ 165.0 and € 550.0 million	0,00 €	84.700,00 €
Subscription to turnover between	€ 550.0 and € 2,200.0 million	0,00 €	8.500,00 €
Subscription to turnover between	€ 2,200.0 and € 12,000.0 million	0,00 €	0,00 €
Subscription for turnover from	€ 12,000.0 million	0,00 €	0,00 €
<b>Annual fee</b>		<b>11.510,00 €</b>	<b>154.660,00 €</b>

## Subscription fees determined on the basis of turnover figures reported

In January of each year, all members receive a Subscription Calculation Form, asking them to fill in their turnover for previous year.

The ZVEI does not forward these figures to third parties and uses them exclusively for the calculation of the subscription fee, not for other association tasks.

The completed Subscription Calculation Form should be made available to the ZVEI by 31 March so that subsequently a corresponding invoice can be sent to the member.

In principle, ZVEI subscription fees are payable as of 1 January of each year. This is why the ZVEI invoices a quarterly advance payment to finance its current expenses (based on the previous year's fee) at the same time as the sales report that is sent out in January.

## Due date for payment of subscription fees

The subscription fee shall be payable into the bank account designated in the invoice within a period of no more than 14 days upon receipt of the invoice. The same shall apply accordingly to preliminarily invoices.

ZVEI shall issue, in due time, a preliminary invoice calculated on the basis of the subscription fee of the previous year, including a 10 percent surcharge, to all members whose turnover figures have not been received by 31 March. Amounts invoiced as a preliminarily subscription fee shall be set off against the actual subscription fee after turnover figures have been reported.

This in no way affects each member's duty to report turnover figures.