

VERSORGUNGSWERK DER STEUERBERATER UND STEUERBEVOLLMÄCHTIGTEN IM LAND BRANDENBURG

- KÖRPERSCHAFT DES ÖFFENTLICHEN RECHTS -



INFORMATION IN ENGLISH

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Welcome to the “Steuerberaterversorgungswerk Brandenburg“

In Germany, the chambered liberal professions perform a wide variety of public tasks, for example in healthcare, taxation, auditing and administration of justice. In order to ensure that this is guaranteed comprehensively, they are organized by the state in chambers, whose professional tasks the pension funds help to guarantee in the long term. The professional pension scheme provides adequate basic care of the respective profession for old age, surviving dependents and in the case of occupational disability.

I. What is the “Steuerberaterversorgungswerk Brandenburg“?

The pension fund of tax advisors and tax agents in the State of Brandenburg (the “**Steuerberaterversorgungswerk Brandenburg**”) is a self-governing institution based on law. The “Brandenburg Tax Consultants' Pension Act” of December 18, 2001 (GVBl.I/01, [No. 21], p. 290), last amended by Article 3 of the Act of June 29, 2018 (GVBl.I/18, [No. 14]), came into force on January 1, 2002. The “**Steuerberaterversorgungswerk Brandenburg**” was established as a corporation under public law on January 1, 2002 and grants its members benefits in the form of old-age, disability and survivors' pensions on the basis of the Articles of Association.

The organs of the tax consultants' pension fund are the representative meeting, the executive board, the chairman of the executive board and the managing director.

Insurance supervision and legal supervision is exercised by the Ministry of Finance and Europe of the State of Brandenburg.

II. Who can become a member of the “Steuerberaterversorgungswerk Brandenburg“?

The parliaments of the federal states have passed laws authorizing the statutes of the public pension funds, stipulating that the commencement of professional activity in the chambered profession triggers the start of compulsory insurance - in principle in the chamber district for which the pension fund is responsible. Only tax advisors and tax agents belonging to the Brandenburg Chamber of Tax Advisors as well as persons pursuant to § 74 (2) of the German Tax Advisors Act (Steuerberatungsgesetz) who continue to meet the requirements of the statutes, may become members of the “**Steuerberaterversorgungswerk Brandenburg**”.

III. What services does the “Steuerberaterversorgungswerk Brandenburg“ provide?

The “Steuerberaterversorgungswerk Brandenburg“ offers its members and their dependents an extensive variety of benefits. The types of benefits include:

- Old-age pension
- Disability pension
- Survivor’s pension

In addition, subsidies can be granted for medical rehabilitation measures to maintain and restore the ability to work in accordance with § 27 of the statutes of the “Steuerberaterversorgungswerk Brandenburg“.

Within the framework of professional solidarity, the “Steuerberaterversorgungswerk Brandenburg“ accepts all eligible professionals without a health check. For all compulsory members according to § 9 of the statutes of the “Steuerberaterversorgungswerk Brandenburg“, the pension fund offers immediate "all-round protection" as a basic care and the build-up of an attractive old-age provision. The pension entitlements are acquired without a waiting period with the first contribution payment.

IV. What pension contributions do the members have to pay?

From the beginning of the membership, corresponding pension contributions must be paid to the “Steuerberaterversorgungswerk Brandenburg“, which are based on the requirements of §§ 32 to 35 of the Articles of Association. This obligation is based on the fact that the “Steuerberaterversorgungswerk Brandenburg“, as a compulsory institution under public law, is equivalent to the state pension insurance. For employed tax consultants, the contribution amount is identical to the contributions payable in the state pension insurance. This also applies to the employer's contribution. Pursuant to § 32 (3), self-employed tax consultants pay half of the applicable maximum contribution to the state pension insurance as a standard monthly contribution. Alternatively, however, an income-dependent contribution assessment can be applied for in accordance with § 32 (4) to (6).

If you should have a question, which the FAQs do not consider, please do not hesitate to contact us.

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