

MEMBER CONTRIBUTION RULES of the Pharmaceutical Society of Hesse, Public Corporation,

resolved by the Delegates Assembly of the Pharmaceutical Society of Hesse (*Landesapothekerkammer Hessen*) on 24 June 2020, approved by the Hessian Ministry for Social Affairs and Integration (*Hessisches Ministerium für Soziales und Integration*) on 6 July 2020, published in the *Pharmazeutische Zeitung* (PZ) no. 29/2020, p. 61-65 and in the *Deutsche Apotheker Zeitung* (DAZ) no. 29/2020, p. 81, most recently amended by resolution of the Delegates Assembly of the Pharmaceutical Society of Hesse on 20 November 2025, and approved by the Hessian Ministry for Family Affairs, Senior Citizens, Sport, Health and Care (*Hessisches Ministerium für Familie, Senioren, Sport, Gesundheit und Pflege*) on 9 December 2025, published in PZ no. 51-52/2025, p. 90 *et seq* and in DAZ no. 51-52/2025, p. 133.

§ 1

To perform the functions assigned to it under the Articles of Incorporation and maintain the necessary institutions, the Pharmaceutical Society of Hesse shall levy contributions from Pharmaceutical Society members in accordance with section 10 of the Health Care Professions Act (*Heilberufsgesetz*).

§ 2

(1) Contributions shall be due and payable on a quarterly basis. Payment shall be made by the 20th of the first month of each quarter. Contributions assessed retroactively shall be payable upon receipt of the contribution assessment notice.

(2) The start of the contribution period shall be set in the contribution assessment notice. Where sentence 1 enters into force, previously issued contribution assessment notices shall remain unaffected.

(3) The obligation to pay contributions shall arise upon becoming a member of the Pharmaceutical Society. Contributions shall be calculated on a monthly basis. Each month or part thereof shall be calculated as a full month.

§ 3

(1) Proprietors of public pharmacies (owners; if the pharmacy is leased, the lessee or, if the pharmacy is managed, the manager) pay contributions which are scaled according to the pharmacy's annual revenue. The classification shall be based on total revenue for the previous year. Total revenue shall be the pharmacy's revenue in the reference year. VAT and remuneration from the night and emergency service fund shall not be taken into account when calculating total revenue.

The revenue from subsidiary pharmacies or branch pharmacies shall be attributable to the proprietors of subsidiary pharmacies or branch pharmacies.

If the subsidiary pharmacy is not located in Hesse, § 3 (1) sentence 3 of the Member Contribution Rules shall not apply. The amount of the contribution shall be determined according to the contribution schedule set out in the Member Contribution Rules of the Pharmaceutical Society of Hesse.

(2) Proprietors obligated to pay contributions must submit a declaration verifying the amount of revenue generated in the reference year. Their declaration need only state a specific revenue group. A written confirmation by a legal or tax professional must be attached to the declaration using the Pharmaceutical Society of Hesse's prescribed form. The declaration must be submitted by the deadline set in the cover letter. In exceptional cases, proprietors obligated to pay contributions may instead give assurance that their stated revenue is true, complete and correct to the best of their knowledge and belief

using the Pharmaceutical Society of Hesse's prescribed form. If the declaration is not submitted or is submitted late, the party obligated to make contributions shall be assessed based on the highest revenue group. If the stated revenue group differs substantially from the previous year's stated revenue group, the member shall provide a plausible explanation for the deviation upon request. If the deviation cannot be plausibly explained, the most recently declared revenue shall be used as the basis for calculating the contribution rate.

(3) Once the respective contribution assessment notice becomes final and binding, the declarations as to the revenue group shall be destroyed. Only the managing director, in-house legal counsel and member administration staff shall have access to the revenue group declarations. The revenue declarations may not be used for any purpose other than to assess the contribution rate. Persons other than those specified in sentence 2 shall have no access to the contribution notifications.

(4) Multiple proprietors of a pharmacy operated as a civil law partnership (GbR) or general partnership (OHG) under German law (*Gesellschaftsapotheke*) shall be assessed jointly and be jointly and severally liable.

(5) In the case of proprietors who have acquired a public pharmacy or a network of branch pharmacies (*Filialverbund*), the contribution rate shall be determined on the basis of the revenue for the last reference year of the former proprietor. Proprietors who have acquired one or multiple branch pharmacies shall be rated two revenue groups higher for each pharmacy, as measured from the previous revenue group. If the pharmacy's aggregated revenue would result in a lower revenue group, the contribution rate may be adjusted upon application, provided that this can be definitively demonstrated within one month of receipt of the contribution assessment notice. In the case of proprietors who no longer operate one or multiple branch pharmacies, the contribution shall upon application be recalculated as from the quarter following the discontinuation of branch operation. A declaration as to the new revenue group must be attached to the application. A written confirmation by a legal or tax professional must be attached to the declaration using the Pharmaceutical Society of Hesse's prescribed form. The declaration must be submitted by the deadline set in the cover letter.

(6) Revenue generated from supplying one or more hospitals pursuant to section 14 of the German Pharmacies Act (*Gesetz über das Apothekenwesen*) shall be factored into the contribution assessment at 25% of annual revenue. Proprietors of pharmacies supplying hospitals shall verify revenue generated from operating as a public pharmacy separately from the revenue generated from supplying hospitals. Paragraph (2) shall apply *mutatis mutandis* with respect to the verification procedure.

(7) Proprietors of newly established pharmacies shall, from the month of their opening, pay an amount equivalent to the contribution paid by employees in a public pharmacy in accordance with § 4 of the Member Contribution Rules.

After the first full quarter of a given calendar year since opening, the contribution shall be assessed on the basis of contributions by pharmacy operators. The contribution rate shall be based on the quarterly revenue actually generated, from which annual revenue is to be extrapolated by quadrupling that amount. Starting in the second full calendar year following the year in which the pharmacy was established, the contribution shall be assessed in accordance with paragraph (1). Proprietors who have established a new branch pharmacy shall be rated one revenue group higher as measured from the previous revenue group.

§ 4

(1) In the case of Pharmaceutical Society members working as staff pharmacists in a public pharmacy or as managers of a branch pharmacy, the contribution shall be EUR 20 per quarter based on a work week of up to and including 20 hours and EUR 35 per quarter based on a work week of more than 20 hours.

(2) In the case of Pharmaceutical Society members working in industrial settings or in a hospital, the contribution shall be EUR 20 per quarter based on a work week of up to and including 20 hours and EUR 30 per quarter based on a work week of more than 20 hours.

(3) In the case of Pharmaceutical Society members working in public administration or at a university, the contribution shall be EUR 20 per quarter based on a work week of up to and including 20 hours and EUR 25 per quarter based on a work week of more than 20 hours.

(4) In the case of Pharmaceutical Society members working on a self-employed basis or as a temporary replacement, the contribution shall be EUR 25 per quarter.

(5) Voluntary members shall pay a contribution of EUR 20 per quarter.

(6) Where a member working in several capacities is a member of the Pharmaceutical Society, the contribution payable shall be determined based on the total number of hours worked per week in all capacities. Where a member works in various capacities as described in paragraphs (1) to (4), the contribution payable shall be determined based on the total number of hours worked per week in the respective capacities, whereby the amount of the contribution payable shall be assessed on the basis of the work described in paragraphs (1) to (4) which is the primary activity. If a member works to an equal extent in various capacities, the contribution payable shall be determined according to the lower assessment basis.

§ 5

(1) Pharmacists in training are exempt from the obligation to pay contributions. The foregoing shall also apply to employees who are prohibited from working under the German Maternity Leave Act (*Mutterschutzgesetz*) or who are on parental leave and are not gainfully employed at that time, provided they can document this and have submitted a corresponding application. The application must be submitted upon commencement of the ban on working has begun and before parental leave begins, otherwise the exemption shall only apply as from the month of receipt of the application.

(2) In certain special cases, contributions may be deferred, reduced or waived upon application in order to avoid undue hardship.

(3) Contributions by members who are also members of another pharmaceutical society may be handled differently upon application and proof of such other membership submitted in the form of a confirmation from the relevant pharmaceutical society. If a member is primarily active in another district and submits proof to this effect, that member shall be exempt from the obligation to pay contributions to the Pharmaceutical Society of Hesse.

§ 6

(1) Overdue contributions shall be dunned in accordance with the provisions of the Hessian Act on the Enforcement of Administrative Orders (*Verwaltungsvollstreckungsgesetz*, "HVwVG") by means of written notice setting a deadline and, after the deadline expires, shall be collected in accordance with the provisions on the recovery of money in administrative proceedings.

(2) The schedule of outstanding contributions drawn up by the Pharmaceutical Society accompanied by the confirmation of enforceability and bearing the seal of the Pharmaceutical Society shall serve as enforcement instruments. The enforcement authority shall be the authority in the municipality where the Pharmaceutical Society member is resident or practises their profession.

(3) Dunning fees and costs of forced recovery shall be borne by the defaulting party obligated to pay contributions. Responsibility for costs shall be governed by the Regulation on the Costs of Enforcement (*Vollstreckungskostenordnung*) pursuant to the Hessian Act on the Enforcement of Administrative Orders.

§ 7

(1) Claims against members for the payment of contributions as well as claims for the reimbursement of wrongfully paid contributions shall become time-barred within four years. The limitations period shall commence upon expiry of the calendar year for which the contributions were payable.

(2) The issuance of the contribution assessment notice shall interrupt the limitation period for claims for the payment of contributions.

§ 8

(1) If a member withdraws from the Pharmaceutical Society, the obligation to pay contributions shall end at the end of the current month. If the notification is not received within one month of the membership's termination, the obligation to pay contributions shall end at the end of the current quarter. The withdrawing member of the Pharmaceutical Society shall be given notice of the end of the obligation to pay contributions.

(2) Where a voluntary membership is terminated, the obligation to pay contributions shall end at the end of the month in which the notification is received at the earliest.

§ 9

The amended Member Contribution Rules dated 24 June 2020, approved by the Hessian Ministry for Social Affairs and Integration on 6 July 2020, enter into force on 1 January 2026.

CONTRIBUTION SCHEDULE
to the Member Contribution Rules
of the Pharmaceutical Society of Hesse,
Public Corporation

Group	Revenue	Annual contribu- tion
Group 1	up to EUR 500,000	EUR 140.00
Group 2	> EUR 500 - 600,000	EUR 180.00
Group 3	> EUR 600 - 700,000	EUR 240.00
Group 4	> EUR 700 - 800,000	EUR 280.00
Group 5	> EUR 800 - 900,000	EUR 320.00
Group 6	> EUR 900 - 1 million	EUR 380.00
Group 7	> EUR 1 - 1.1 million	EUR 420.00
Group 8	> EUR 1.1 - 1.3 million	EUR 500.00
Group 9	> EUR 1.3 - 1.5 million	EUR 600.00
Group 10	> EUR 1.5 - 2 million	EUR 840.00
Group 11	> EUR 2 - 2.5 million	EUR 1,080.00
Group 12	> EUR 2.5 - 3 million	EUR 1,280.00
Group 13	> EUR 3 - 3.5 million	EUR 1,520.00
Group 14	> EUR 3.5 - 4 million	EUR 1,780.00
Group 15	> EUR 4 - 4.5 million	EUR 2,000.00
Group 16	> EUR 4.5 - 5 million	EUR 2,260.00
Group 17	> EUR 5 - 5.5 million	EUR 2,520.00
Group 18	> EUR 5.5 - 6 million	EUR 2,760.00
Group 19	> EUR 6 - 6.5 million	EUR 3,000.00
Group 20	> EUR 6.5 - 7 million	EUR 3,260.00
Group 21	> EUR 7 - 7.5 million	EUR 3,500.00
Group 22	> EUR 7.5 - 8 million	EUR 3,760.00
Group 23	> EUR 8 - 8.5 million	EUR 4,000.00
Group 24	> EUR 8.5 - 9 million	EUR 4,240.00
Group 25	> EUR 9 - 9.5 million	EUR 4,500.00
Group 26	> EUR 9.5 - 10 million	EUR 4,740.00
Group 27	> EUR 10 - 10.5 million	EUR 4,980.00
Group 28	> EUR 10.5 - 11 million	EUR 5,240.00
Group 29	> EUR 11 - 11.5 million	EUR 5,480.00
Group 30	> EUR 11.5 - 12 million	EUR 5,740.00
Group 31	> EUR 12 - 12.5 million	EUR 6,020.00
Group 32	> EUR 12.5 - 13 million	EUR 6,320.00
Group 33	> EUR 13 - 13.5 million	EUR 6,620.00
Group 34	> EUR 13.5 - 14 million	EUR 6,920.00
Group 35	> EUR 14 - 14.5 million	EUR 7,220.00
Group 36	> EUR 14.5 - 15 million	EUR 7,520.00
Group 37	> EUR 15 - 15.5 million	EUR 7,820.00
Group 38	> EUR 15.5 - 16 million	EUR 8,100.00
Group 39	> EUR 16 - 16.5 million	EUR 8,400.00
Group 40	> EUR 16.5 million	EUR 8,700.00