



MEMBERSHIP FEE GUIDELINES FOR THE YEAR 2024

There is no bank transfer attached to this letter, and you will be invoiced for your membership fees for 2024 in early 2024 instead. The membership fee criteria will remain the same.

If you are a full member and pay less than €505 in membership fees, please send a copy of your tax decision for 2022 to the Association as soon as possible, including your name, salary income, and business profit/loss.

Please also notify the Association as soon as possible **if you are entitled to reduced fees (€139).**

This will ensure that you receive a membership fee invoice with the correct fee in early 2024. If you do not submit a copy or provide grounds for reduced fees, we will invoice you €505 for your membership fees.

Payment Due Dates

Membership fees can be paid in full in March or in four instalments: in March, May, July, and September, or in up to 10 instalments. **The membership fee must be paid in full no later than by 15.10.2024.**

Please let us know via the member pages if you wish to pay your membership fees in instalments.

Membership Fee Amount

Full Members

The membership fee is 1.39% of the total earned wages and the income from business activities as indicated in your most recent confirmed tax report. The membership fee for 2024 is paid on the basis of income specified in the tax decision for 2022.

The membership fee is €505 at most and €139 at minimum. The membership fee for members also belonging to an Akava union is €202 at most and €139 at minimum (see section D). Exceptions to the membership fee and grounds for the reduced 139-euro membership fee are specified below under the heading *Discounts and Exceptions to Membership Fees in 2024*.

The membership fee is calculated on the basis of the tax decision for 2022 as follows:

salary income for the year 2022

+ potential business profit for 2022 (business earnings and capital gains)

= income forming the basis for the membership fee for 2024, 1.39% of which income constitutes the

final payable membership fee

In the tax decision, these can be found under: Earnings, in the section *Pay and benefits* and Breakdown of business information, in the section *Business profit/loss*. If your business has generated losses, this is considered in the calculation of the membership fee by setting the business income to zero. The Finnish Tax Administration deducts the losses from your business profits over the following years.

A copy of the tax decision does not need to be submitted if you pay €505 in membership fees, pay €202 in membership fees as an Akava member, or if you are entitled to the reduced 139-euro membership fee (see below).

Student Members

The membership fee for students completing a Licentiate's degree in Veterinary Medicine (Lic. Med. (Vet.)) in Finland or abroad and who have the right to practice is €139, and the fee for other students completing a Licentiate's degree in Veterinary Medicine (Lic. Med. (Vet.)) in Finland or abroad is €40.

Students completing a Licentiate's degree in Veterinary Medicine (Lic. Med. (Vet.)) in Finland or abroad do not need to submit copies of their tax decisions to the Association.

Discounts and Exceptions to Membership Fees in 2024

A. No fees

- **Honorary members, retirees and conscripts, and those performing non-military service**

- **Report your retirement either via email to toimisto@sell.fi or by telephone at (09) 7745 4810. You only need to report your retirement once. Retirees are exempt from membership fees from the start of the year following the year of retirement.**

B. Membership fee €40

- Students completing a Licentiate's degree in Veterinary Medicine (Lic. Med. (Vet.)) in Finland or abroad who do not have the right to practice

C. Membership fee €139

- Students completing a Licentiate's degree in Veterinary Medicine (Lic. Med. (Vet.)) in Finland or abroad who do have the right to practice
- during the year of graduation or qualification and the period of qualification
- abroad for over 6 months, accrual per calendar year
- on unpaid leave from employment or official duty for more than 6 months, accrual per calendar year
- on full-time parental or childcare leave or sick leave for more than 6 months, accrual per calendar year
- an unemployed jobseeker for more than 6 months, accrual per calendar year. You can apply for reduced fees and payment refunds by submitting to the Association a certificate of unemployment issued by the Employment and Economic Development Office after you have been unemployed for a total of 6 months in the course of a calendar year. Please note that you must request a separate certificate for each period of unemployment lasting for less than 6 months from the Employment and Economic Development Office.
- no income from salaried employment or business activities and no capital gains from business activities
- members of other Nordic veterinary associations paying full membership fees in another Nordic country.

Please let us know if any of the above criteria applied to you in 2024, either by email at jasenmaksut@sell.fi or by phone at (09) 7745 4810.

D. Membership fees for members of other Akava unions

- 2/5 of normal personal fees, €139 at minimum and €202 at most.
- This pertains to persons who are members of the Finnish Veterinary Association and members of another Akava union and who pay full membership fees to the other union. Joining a students' association or paying supporting member fees to another Akava union does NOT entitle you to this reduced fee.

E. Special reasons

If your income for 2024 is reduced from the level of your income in 2022 for a particularly compelling reason, you may request a membership fee reduction in writing from the Association Board. Any reductions in income for 2024 will however by default be considered when setting the membership fee for 2026, using the taxable income of 2024 as the baseline.

Association Fee

The fee to be paid when joining the Association is €139. Those joining the Association for the first time do not need to pay association fees. Rejoining members must pay the association fee and other possible fees within three months of the Board having approved their application, otherwise the membership application will expire and must be renewed.

Failure to Pay Membership Fees

The membership fee must be paid in full no later than by 15.10.2024. If so proposed by the Board, the Delegation may terminate the membership of any member who has not made their outstanding payments to the Association within three months of receiving notice from the Board. Members who fail to pay their membership fees for 2024 are expelled at the Delegation annual spring meeting of 2025. The expulsion will be communicated in writing. Membership benefits cease upon expulsion.

Adjustment of Fees for the Previous Year

Any adjustment request for the previous year's (2023) membership fees must be made no later than by 31.1.2024.

Fees paid for years preceding 2023 may no longer be adjusted.

The Membership Fee is Tax-deductible

The membership fee of the Finnish Veterinary Association is fully deductible in personal taxation. Paying a 505-euro fee for example reduces your taxable income by €505. The Association reports the membership fee you have paid to the Finnish Tax Administration.

REMEMBER

- to send a copy of your tax decision for 2022 to the Association as soon as possible via email at jasenmaksut@sell.fi

- to adhere to payment terms and use the reference number shown on the invoice
- to let us know via the member pages if you wish to pay your membership fees in instalments
- to obtain more information and instructions from the office at jasenmaksut@sell.fi, tel. (09) 7745 4810