

## Instructions for Founding a Verein

### Introduction

These instructions for founding a Verein were created in the context of the Comparti project in June 2020. Comparti is a project of AGIUA e.V. Migrationssozial- und Jugendarbeit, based in Chemnitz.

In the framework of the SAQsen! project, these instructions were simplified and translated into four languages. SAQsen! is a project of Verband binationaler Familien und Partnerschaften, iaf e.V., based in Leipzig.

This document is aimed at immigrants who wish to found a Verein in Chemnitz or in any other city.

Some words and terms that are specific to Germany have not been translated. They are explained or translated in a **glossary** at the end of the document.

Based on our experience in the Comparti project, we believe that the best way to explain the creation of a Verein is through a series of stages. If you want your Verein to be registered in the Vereinsregister and to be formally recognized as gemeinnützig, the process of creating the Verein will be more complicated. However, both things are recommended if you wish to request funding as a Verein.

### Phase 1: Having common goals as the basis for a Verein

- You are a group of people who meet regularly and have common interests.
- You realize that you want to achieve certain goals together, and therefore wish to work together on a long-term basis.
- You give your group a name and decide to organize common activities for your members or offer activities or services for the general public under this name.

### Phase 2: Decision to found a Verein

- At this stage, your group can already call itself a Verein, but it will not be an “eingetragener Verein”, abbreviated “e.V.”.
- If you wish, you can register your Verein in the Vereinsregister. Then your Verein will receive the designation “e.V.” and it will be a Verein in accordance with the Bürgerliches Gesetzbuch (BGB), with the corresponding rights and obligations.
- To found an eingetragener Verein you need at least seven members.
- After being registered, a Verein needs at least three members in order to keep existing.
- Members can be people, other Vereine, or even companies (unless the Satzung of your Verein does not allow this). (More information on the Satzung in Phase 4.)
- According to the Bürgerliches Gesetzbuch (BGB), after you have decided to register your Verein in the Vereinsregister you are already considered a “preliminary association” or Vorgründungsgesellschaft. This means that your Verein is already at this stage a so-called

Diese Maßnahme wird mitfinanziert durch Steuermittel auf der Grundlage des vom Sächsischen Landtag beschlossenen Haushaltes.

Gesellschaft bürgerlichen Rechts (GbR) and all of its rights and obligations are in accordance with the laws for GbR. These include, for example, increased obligations regarding diligence, information, the protection of people and things, as well as loyalty. You should therefore make all decisions carefully and always document your decisions and inform any people affected by them.

### Phase 3: Deciding whether or not to be gemeinnützig

- Being gemeinnützig means that your Verein's activities are destined for the general public. In other words, what you do is not only aimed at a small group of people, but for society in general. This is the so-called "aim" of your Verein and it must be described in your Satzung. The Satzung forms the basis of your Verein and all of its activities.
- The Finanzamt is the authority responsible for deciding whether or not the aim of your Verein includes a sufficiently large segment of the population and is therefore gemeinnützig. In order to make this decision the Finanzamt will assess the Satzung of your Verein. See Phase 5 for more information regarding this assessment process.

### Phase 4: Creating a Satzung

- The Satzung is the foundation of everything a Verein does. It contains the rules governing its existence and its goals.
- Agreeing on the rules in the Satzung is often the most difficult part of founding a Verein.
- A eingetragener Verein always has at least two official bodies:
  - A Mitgliederversammlung: The periodical meetings where members make decisions.
  - A Vorstand: The Vorstand is a group of members of the Verein who manage it and represent it for external purposes. In other words, they take care of financial matters, paperwork, signatures, etc. In general, they have more responsibility than the other members.
  - The Satzung should state what the rights of the Vorstand and the other members are, as well as how democratic the Verein should be in general.
- In accordance with the Bürgerliches Gesetzbuch (BGB), the Satzung must contain the following information:
  - What is the name of the Verein?
  - In what municipality is the Verein based?
  - Should the Verein be registered in the Vereinsregister?
  - What are the aims of the Verein?
  - How is it possible to become a member and how do members leave?
  - What is the composition of the Vorstand and how is it elected?
  - How do the processes regarding the Mitgliederversammlung work?

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- In addition, you should consider voluntarily creating rules regarding the following aspects in your Satzung, such as:
  - A clause regarding the limitation of liability of your Vorstand: For example, you can decide that the Vorstand should be discharged by the Mitgliederversammlung every year after presenting a yearly financial report. To “discharge” means that the members renounce any legal claims against the Vorstand.
  - The representative powers of the members of the Vorstand: You can decide, for example, whether the Verein can only be represented by all members of the Vorstand together, by any single member, or by a specific number of members (e.g. two, three, four, etc.) of the Vorstand. In this way, you define how many people must sign contracts and agreements in order for them to be legally valid.
  - The required quorum for votes of the Mitgliederversammlung or the Vorstand: For example, the majority needed to elect a Vorstand, the number of members required for a quorum at the Mitgliederversammlung, the percentage of votes required to change the Satzung, or the majority required in the Vorstand to make a decision.
  
- Finally, in order to be recognized as gemeinnützig, your Satzung must include certain standard phrases that are required by the Abgabenordnung (AO). These wordings are mainly related to the aims of the Verein, which are generally described in the second paragraph of the Satzung. This paragraph regarding the aims of the Verein must include the following wordings:
  - 1) Der Verein verfolgt ausschließlich und unmittelbar gemeinnützige Zwecke im Sinne des Abschnitts „Steuerbegünstigte Zwecke“ der Abgabenordnung.
  - 2) Der Zweck des Vereins ist ...
    - a. *Here it is necessary to include one or more aims according to § 52 Absatz 2, §53 oder § 54 der Abgabenordnung (AO), which can simply be copied word for word.*
    - b. *Here is the link to §52 Abgabenordnung (AO): [https://www.gesetze-im-internet.de/ao\\_1977/\\_52.html](https://www.gesetze-im-internet.de/ao_1977/_52.html)*
  - 3) Der Satzungszweck wird insbesondere verwirklicht durch ...
    - a. *Here it is necessary to provide a brief description of the activities through which the aims of the Verein will be achieved.*
  - 4) Der Verein ist selbstlos tätig, er verfolgt nicht in erster Linie eigenwirtschaftliche Zwecke.
  - 5) Mittel des Vereins dürfen nur für die satzungsmäßigen Zwecke verwendet werden. Die Mitglieder erhalten keine Zuwendungen aus den Mitteln des Vereins.
  - 6) Es darf keine Person durch Ausgaben, die dem Zweck des Vereins fremd sind, oder durch unverhältnismäßig hohe Vergütungen begünstigt werden.

## Phase 5: Assessment of your Gemeinnützigkeit by the Finanzamt

- You have decided to be gemeinnützig and therefore wish to officially request this status?
- The authority responsible for assessing the Gemeinnützigkeit of your Verein is the local Finanzamt, i.e. the one responsible for the area your Verein is based in. You can find the corresponding Finanzamt on this website: <https://www.finanzamt.sachsen.de>
- Before you officially apply for the Gemeinnützigkeit (see Phase 8), your Verein must be registered in the Vereinsregister (see Phase 7).
- However, if your Satzung is ready, you can have it checked by the Finanzamt before your Verein is registered in the Vereinsregister. We recommend this preliminary check, because changing the Satzung afterwards can be more difficult! The Finanzämter also recommend carrying out this step. To do so, you simply need to provide the Finanzamt with a draft of your Satzung. It will then assess whether or not the stipulations of your Satzung are in accordance with the rules for obtaining the Gemeinnützigkeit as specified in the Abgabenordnung (AO).
- The Finanzamt will then either confirm that your Satzung is in accordance with the rules of Gemeinnützigkeit or it will inform you of any changes that must be made.
- When your Satzung is gemeinnützig you will receive the form “Fragebogen zur steuerlichen Erfassung“. You will later have to fill out this form when you officially apply for the Gemeinnützigkeit (see Phase 8).

## Phase 6: The Gründungsversammlung

- Once your Satzung is ready and the Finanzamt has confirmed, albeit in a non-binding fashion, that it can be recognized as gemeinnützig, the Gründungsversammlung of your Verein can take place.
- All the people that wish to be members should be invited to the founding meeting. The founding of a Verein requires at least seven members to be present. The invitation must be sent out in a timely fashion and include the agenda as well as the Satzung. The Gründungsversammlung is generally considered to be the first Mitgliederversammlung of the Verein. Therefore, all rules set forth in the Satzung for the Mitgliederversammlung already apply.
- At the beginning of the Gründungsversammlung, it is decided who will preside over the meeting (Versammlungsleiter\*in) and who will write down the minutes (Protokollführer\*in). The minutes will be presented to the Amtsgericht as proof of the election of the Vorstand and the discussion of the founding of the Verein. The minutes must include the place and date, as well as the names of the Versammlungsleiter\*in and the Protokollführer\*in, and be signed by the Versammlungsleiter\*in and the Protokollführer\*in.

- Before discussing the points of the agenda, it is necessary to establish:
  - That the invitation of members has been carried out correctly.
  - That there is a quorum (i.e. that according to the rules of the Satzung sufficient members are present).
  - The agenda can then be presented and the meeting can begin.
- The agenda and the minutes must contain the following points:
  - A discussion regarding the founding of the Verein and the adoption of the Satzung: For this purpose, all those present should be able to see the Satzung. It can be presented to the members once more and any questions can be discussed. Then there should be a vote on whether or not to found the Verein with the Satzung in its current form. Those present will then document their agreement by signing the Satzung. These members, those who have adopted and signed the Satzung, will subsequently be considered the founding members of the Verein. There must be at least seven of them. It must be recorded in the minutes that the Satzung has been unanimously adopted and that the Verein will be founded.
  - Election of the Vorstand: After the Satzung has been signed by all the founding members, they can proceed to elect the Vorstand. It is necessary to fill all positions set forth in the Satzung for the Vorstand (e.g. president, vice president, treasurer, etc.). If it has not already been determined in the Satzung, it is also necessary to decide whether the vote will be secret or not. The following information regarding the election of the Vorstand must be recorded in the minutes of the Gründungsversammlung:
    - The names of the members of the Vorstand
    - The addresses of the members of the Vorstand
    - The offices of the members of the Vorstand
    - The number of votes for and against each member of the Vorstand
    - Whether or not each person accepts their election into the Vorstand
  - Additional topics that can (but do not have to) be discussed during the Gründungsversammlung include:
    - Registration in the Vereinsregister: You can now discuss and decide whether or not to register the Verein in the Vereinsregister at the Amtsgericht and which measures can be taken to prepare this step (Notar, etc.).
    - Membership in the Verein: You can now decide how people can formally become members of the Verein and whether or not there will be a membership fee (if this has not already been established in the Satzung).
- The Gründungsprotokoll must then be signed by the number of people required by the Satzung for the Mitgliedsversammlungen. It must also be signed by Versammlungsleiter\*in and the Protokollführer\*in.

## Phase 7: Registration of the Verein in the Vereinsregister

- All members of the Vorstand with the power of representation must be present to register the Verein at the corresponding Amtsgericht. The Satzung should stipulate which members of the Vorstand represent the Verein externally and have the power of representation. These members must fill out and sign the form to register the Verein in the Vereinsregister
- The registration form must then be certified by a Notar. Afterwards you can either hand in the certified registration form yourselves or have the Notar do it for you.
- In addition, you are required to hand in a copy of the Satzung and Gründungsprotokoll at the Amtsgericht. It is important to remember (see Phase 6) that the Satzung must be signed by all founding members. The Gründungsprotokoll must at least be signed by the Versammlungsleiter\*in and the Protokollführer\*in.
- If the Amtsgericht deems that all documents are correct, it will confirm the registration in the Vereinsregister and give you a Registernummer. As of this moment, the Verein is an “eingetragener Verein” and has the right to use the abbreviation “e.V.”
- If there are any problems, the Amtsgericht will inform you of any changes that must be made to the Satzung or of any other missing formalities.
- Take into account that the Amtsgericht usually requires between one and two months for the registration in the Vereinsregister.

## Phase 8: Applying for the satzungsmäßige Gemeinnützigkeit

- In order to formally apply for the status of Gemeinnützigkeit (after registration in the Vereinsregister) you must provide the Finanzamt with the following:
  - A request to assess the satzungsmäßige Gemeinnützigkeit of your Verein
  - The current Satzung with all required signatures
  - The Gründungsprotokoll
  - A list of members of the Verein
  - The confirmation from the Amtsgericht of the Verein’s registration in the Vereinsregister
  - The completed tax registration form (Fragebogen zur steuerlichen Erfassung)
- After presenting all of the corresponding documents, the Finanzamt will inform you of its official decision: If their answer is positive, the satzungsmäßige Gemeinnützigkeit of your Verein will be confirmed.
- As of the day on which you have received this confirmation, your Verein may act in a way that is gemeinnützig, e.g. issue donation receipts and collect membership fees.
- If its decision is negative, the Finanzamt will deny the Gemeinnützigkeit and inform you of what is lacking in your Satzung or which elements contradict your request to be gemeinnützig.

## Glossary

- **Abgabenordnung (AO):** Germany's main tax law, abbreviated "AO".
- **Amtsgericht:** Court responsible for registering the Verein in the Vereinsregister.
- **Finanzamt:** Tax office.
- **Fragebogen zur steuerlichen Erfassung:** The form required to prove that the Verein is gemeinnützig.
- **gemeinnützig/Gemeinnützigkeit:** This means that the Verein has aims and carries out activities that are in the interest of the general public (a large segment of society) and not only of a small group of people.
- **Gesellschaft bürgerlichen Rechts (GbR):** A form that an organization can have according to German law.
- **Bürgerliches Gesetzbuch (BGB):** A German law.
- **eingetragener Verein (e.V.):** A Verein that has been registered in the Vereinsregister, abbreviated "e.V.".
- **Gründungsprotokoll:** The minutes of the first official meeting at which the Verein is founded.
- **Gründungsversammlung:** The first official meeting at which the Verein is founded.
- **Mitgliederversammlung:** An official meeting of all the members of the Verein.
- **Notar:** A notary public.
- **Protokollführer\*in:** The person that records the minutes of a meeting of the Verein.
- **Registernummer:** The number that identifies a Verein in the Vereinsregister.
- **Satzung:** The document containing all of the rules and aims of the Verein.
- **satzungsmäßig:** Literally "according to the Satzung".
- **Verein:** A voluntary and long-term association of natural or legal persons created to achieve a specific aim. This association continues to exist even if its members change.
- **Vereinsregister:** The official list of all Vereine.
- **Versammlungsleiter\*in:** The person that presides over a meeting of the Verein.
- **Vorstand:** The Vorstand is a group of members of the Verein who manage it and represent it for external purposes. In other words, they take care of financial matters, paperwork, signatures, etc. In general, they have more responsibility than the other members.

## Information centers for gemeinnützige Vereine in Saxony

### 1) Bürgerstiftung für Chemnitz

Reitbahnstraße 23, 09111 Chemnitz

Contact person: Anja Poller

Phone: 0371 - 5739446

E-mail: [anja.poller@buergerstiftung-fuer-chemnitz.de](mailto:anja.poller@buergerstiftung-fuer-chemnitz.de) / [info@buergerstiftung-fuer-chemnitz.de](mailto:info@buergerstiftung-fuer-chemnitz.de)

Website: <http://www.buergerstiftung-fuer-chemnitz.de>

Office hours:

Monday to Tuesday

9 a.m. to 12 p.m. and 1 p.m. to 3 p.m.

### 2) Project "SAQsen! Stark - Aktiv - Qualifiziert in Sachsen"

Verband binationaler Familien und Partnerschaften, iaf e.V.

Geschäfts- und Beratungsstelle Leipzig

Arndtstr. 63, 04275 Leipzig

Free consultation for initiatives and Vereine from Saxony

Contact person: Beate Wesenberg

Phone: 0341 - 23197731

E-mail: [wesenberg@verband-binationaler.de](mailto:wesenberg@verband-binationaler.de)

Website: <http://binational-leipzig.de/index.php/projekte.html>

### 3) Freiwilligen-Agentur Leipzig

Servicestelle für Vereine

Dorotheenplatz 2, 04109 Leipzig

Free consultation for initiatives and Vereine based in Leipzig

E-mail: [servicestelle@fwal.de](mailto:servicestelle@fwal.de)

Website: <https://freiwilligen-agentur-leipzig.de/vereinsberatung>

### 4) Vereins- und Stiftungszentrum e. V.

Erna-Berger-Straße 5, 01097 Dresden

There is a consultation fee of €35 for 30 minutes. You can request an appointment using the registration form or the following contact data:

Vorstand: Jens Trocha, Jan Graupner

Phone: 0351 - 20 6700 0

E-mail: [mail@vereine-stiftungen.de](mailto:mail@vereine-stiftungen.de)

Website: <https://vereine-stiftungen.de>