

Explanation of the new Partos Contribution System – (July 2025)

This note outlines the upcoming changes to the Partos contribution system, designed to improve clarity, transparency, and administrative efficiency. The new methodology was approved in the General Assembly of April 17th, 2025. Based on the input received during the meeting, two changes were made in the methodology to facilitate an easy transfer; 4 categories were added, and a transition arrangement was put into place.

Summary of key changes

- **Effective Date:** January 1, 2026
- **Basis:** Average turnover over 2 years (instead of 3-year turnover + payroll)
- **Structure:** Fixed categories with set fees (instead of individual calculations)
- **Transition:** Gradual implementation over 2026-2027 with 10% annual cap on changes
- **Range:** €1,000 minimum to €40,000 maximum contribution

Why a New System?

The current contribution system used by Partos is complex and less transparent — for both members and the Partos office.

- **Complexity for Members:** Contributions are calculated using average turnover and average payroll over the previous three years, with varying percentage rates. Personnel costs are often unclear in financial statements, especially with foreign operations, making calculations difficult.
- **Administrative Burden:** The Partos office spends a significant amount of time individually assessing contributions and verifying data.
- **Disconnection from Present Reality:** Many members will experience a drop in income from 2026 onwards, so basing contributions on historic data does not align with their current situation or needs.

New System Details (Effective from 2026)

1. Turnover Only

Contributions will be based solely on the average turnover over the most recent two financial years (as stated in the latest published annual accounts). This removes the need to assess payroll data, as turnover closely correlates with personnel size in practice.

2. Fixed Categories Instead of Individual Calculations

Members will be assigned to a fixed contribution category (staffel) based on their average turnover. Each category has a set annual fee.

Category	Average Turnover Range	Annual Contribution
1	< 500.000	€1,000
2	< 2.500.000	€2,000
3	< 5.000.000	€3,500
4	< 7.500.000	€5,000
5	< 10.000.000	€7,000
6	< 17.500.000	€9,000
7	< 25.000.000	€11,000
8	< 35.000.000	€14,000
9	< 50.000.000	€17,000
10	< 100.000.000	€22,500
11	< 150.000.000	€32,500
12	> 150.000.000	€40,000

Note 1: These amounts will be indexed annually starting with the contribution for 2027 (see indexation section below)

Note 2: We have added 4 additional categories based on the feedback from members during the General Assembly, so that the gaps between categories are smaller.

3. Transition Arrangement (2026-2027)

To ease the transition, contribution increases or decreases are capped at 10% per year.

How it works:

- **Step 1:** We calculate what your contribution would be under the old system for 2026
- **Step 2:** We calculate what your contribution should be under the new system
- **Step 3:** If the difference is more than 10%, we limit the change to 10% in 2026
- **Step 4:** In 2027, we apply the remaining adjustment or another 10% if the applicable category is more than 10%.

Example:

- Current contribution (2025): €10,000
- New system target: €15,000 (50% increase)
- **2026:** €10,000 + 10% = €11,000
- **2027:** €11,000 + 10% = €12,100
- **2028:** Full new system amount = €15,000

4. Hardship Clause

Members expecting significantly lower income in the coming year may request a revised contribution based on their approved budget for the next year, we call this forecasting. This clause can be requested annually if needed and at any time in the year as long it is before the deadline of mid-December of the previous year.

Deadline for submission: Mid-December of the previous year (same as objections deadline).

Additional Updates

A. Aspirant Membership Fee

- Current fee: **€4,090 (2025)**
- New fee from 2026: **€1,000**
- Duration: One year, with possible one-year extension if NL registration is still pending. After extension period, contribution will be recalculated based on average turnover using the standard categories.

B. Friends of Partos

For entities that do not meet full membership criteria (e.g., for-profit organizations, individuals) there is the option to become a Friend of Partos. The contribution levels:

- | | |
|-------------------------------|----------|
| • Individuals: | € 100 |
| • Organisations up to 10 FTE: | € 1,000 |
| • Organisations 11 to 50 FTE: | € 5,000 |
| • Organisations above 50 FTE: | € 20,000 |

C. Annual Indexation

When: Each September, using the price index (with the exception of 2025 when no indexation will be applied to the 2026 contribution to ensure maximum transparency)

Rounding: To nearest €50,-

First application: September 2026 for 2027 contributions

Unchanged Elements

- **Flow-through funds** to other Partos members can still be deducted from turnover.
- Requests must be submitted on time (deadline mid-December – see timeline).

Annual Process Timeline

Period	Activity
Early September	Partos collects latest annual turnover data
Mid-September	Partos determines indexation percentage (except in 2025)
End of September	Members have sent their most recently approved financial statements to Partos to determine which category they fall into. Members report flow-through funding to Partos members
By mid-December	Deadline for hardship clause requests and objections
Mid-March of the following year	Membership invoices sent

Objections

Objections can be raised by mid-December 2025 if:

1. Forecasted turnover for the coming year places the member in a lower category.
2. Adjustments due to flow-through funding are applicable.

For further information, questions, or to submit objections, please contact Marion van der Knoop at marion@partos.nl.

Working Group:

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