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Künstlersozialversicherung Änderung Entgeltkürzung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102774937/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99107071011011
Leistungsbezeichnung I	Künstlersozialversicherung Änderung Entgeltkürzung
Leistungsbezeichnung II	Reimbursement of overpaid pension insurance contributions by the artists' social security fund
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Änderung (11)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

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	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuererklärung (1060100), Gesundheitsvorsorge (1130100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.05.2023
Fachlich freigegeben durch	Federal Ministry of Labor and Social Affairs (BMAS)
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgeb_4/_22.html
Teaser	If you pay too much into your pension insurance, you will receive a refund.
Volltext	Your total pension insurance contribution will be paid to the German Pension Insurance if you are subject to pension insurance via the Artists' Social Insurance Fund (KSK). The basis for calculating your pension contribution is the expected income from your self-employed artistic or journalistic work. You report this anticipated income to the Künstlersozialkasse. Your income is only included in the calculation of your contributions up to the so-called contribution assessment ceiling. No contributions may be paid into the statutory pension insurance scheme above the contribution assessment ceiling. If you pay contributions into the statutory pension insurance scheme from different insurance relationships, this may result in an overpayment. This means that you pay more than the contribution assessment ceiling actually allows. In this case, the overpayment will be settled retrospectively: • Your earnings are reduced proportionately and • You receive a refund of your overpaid contributions.
Erforderliche Unterlagen	• completed online application or informal application • if available, a current insurance history from

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	Deutsche Rentenversicherung or other documents from your pension insurance provider regarding the overpayment of contributions
Voraussetzungen	You will receive a refund of your overpaid pension insurance contributions if: • you have paid pension insurance contributions via the Künstlersozialkasse for the relevant year and • you have paid more than the maximum contribution in total by paying additional pension insurance contributions.
Kosten	There are no costs.
Verfahrensablauf	As a general rule, if you have paid higher contributions than the income threshold actually allows, your earnings will usually be automatically reduced and the overpaid contributions refunded. For this purpose, the German Pension Insurance and the Artists' Social Insurance Fund exchange the necessary information and values with each other. If you would like a refund of the overpaid pension insurance contributions in advance, you can apply for this from the Künstlersozialkasse. Online application: • Call up the online form on the federal portal verwaltung.bund.de. This will guide you step by step through the necessary information, which you can enter electronically. • Note: You will need a valid ELSTER certificate to log in to the online form. Alternatively, you can use your electronic ID document. • It will take you about 10 minutes to complete the online application. • First enter your personal details, including your insurance number. You will find this on the letter from the Künstlersozialkasse in the top right-hand corner. • On the next page, you can indicate the year for which you have paid too many pension insurance contributions and upload any additional documents.

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Application by post:

- Let the Künstlersozialkasse know for which year you have paid too much pension insurance contributions.
- Please also state your insurance number. You will find this in the top right-hand corner of the letter from the Künstlersozialkasse.
- You are welcome to enclose additional documents about the overpaid pension insurance contributions with your application and send everything to the Künstlersozialkasse.

After receiving your application, the Künstlersozialkasse will check your details. If a reduction is made, you will receive a corresponding notification.

If there are any queries or (further) documents are required, the Künstlersozialkasse will contact you by post.

Bearbeitungsdauer	3 - 4 Monat(e) The processing time depends on the workload and whether the Künstlersozialkasse has to request documents from your pension insurance provider.
Frist	There is no deadline.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/kuenstler-und-publizisten/beitrag.html https://www.deutsche-rentenversicherung.de/DRV/DE/Rente/Allgemeine-Informationen/Wissenswertes-zur-Rente/FAQs/Versicherung/Versicherungsverlauf_Liste.html
Hinweise	You can only apply for a refund of overpaid pension insurance contributions for completed (i.e. past) years.
Rechtsbehelf	• Appeal. Detailed information on how to lodge an objection can be found in the notice from the Künstlersozialkasse.
Kurztext	• Artists' social insurance Amendment to reduction in

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	remuneration • Amount of contributions for artists' social insurance is based on expected income • taking into account the respective minimum and maximum calculation bases • if several pension insurance contributions are paid via different offices, it is possible that more than the maximum contribution has been paid • Reduction and reimbursement of overpaid contributions: always retroactively for completed years based on the insurance history of Deutsche Rentenversicherung • Responsible: Artists' Social Insurance Fund
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Künstlersozialversicherung Änderung Entgeltkürzung, Künstlersozialversicherung Änderung Entgeltkürzung