99107082058001

Künstlersozialabgabe Anschreiben Durchführung durch Künstlersozialkasse

Modul	Sachverhalt
Leistungsschlüssel	99107082058001
Leistungsbezeichnung I	Künstlersozialabgabe Anschreiben Durchführung durch Künstlersozialkasse
Leistungsbezeichnung II	Request to a company to register with the artists' social insurance 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	Durchführung (58)
SDG-Informationsbereich	nicht SDG-relevant

Modul	Sachverhalt
Lagen Portalverbund	Mitarbeiterbezogene Meldepflichten (2030400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.06.2021
Fachlich freigegen durch	Federal Ministry of Labour and Social Affairs
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/__35.html
Teaser	You have not yet fulfilled your obligation to self-report and the Künstlersozialkasse has written to you to check your obligation to pay contributions.
Volltext	The Künstlersozialkasse (KSK) can check your obligation to pay contributions under the Künstlersozialversicherungsgesetz (Artists' Social Insurance Act) if you have not previously registered with the KSK. You can be liable to pay contributions as • sole proprietor, • a corporation, • public corporation, • institution, • registered association • and other associations of persons. Your possible non-profit status recognised under tax law does not prevent you from having to pay an artists' social security contribution. The KSK is at your disposal for advice.
Erforderliche Unterlagen	You submit a copy of one of the following proofs, if applicable and available: • Extract from the Commercial Register, • extract from the register of associations, • extract from the register of cooperatives, • extract from the register of partnerships, • registration with the trade register, • articles of association. If you are unable to provide any of these documents,

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	please contact the Künstlersozialkasse to find out which documents you need to submit.
Voraussetzungen	You have not yet registered as a company with the Künstlersozialkasse. You have not yet fulfilled your legal obligation to self-register. The KSK has indications that your company is probably liable to pay social security contributions.
Kosten	There are no costs for you.
Verfahrensablauf	The Künstlersozialkasse learns of a possible obligation to pay contributions on the part of your company. • The KSK checks whether you have registered your company or whether a German pension insurance institution has already checked your obligation to pay contributions. • If this is not the case, you will be asked to submit the registration and survey form to check your obligation to pay contributions. • You can download the registration and survey form from the KSK website. • You can send the form informally to the KSK by post, fax or e-mail. • If there are any questions or evidence is missing, the KSK will contact you. • When the examination is completed, you will receive a notice. The notice contains the determination of your obligation to pay contributions and, if applicable, the amount of your artists' social security contribution. The notice also states the amount you have to pay monthly as an advance payment for the current calendar year. If you do not comply with your obligation to provide information, the KSK will examine the files and, on the basis of the findings to date, determine your obligation to pay the levy for lack of cooperation.
Bearbeitungsdauer	Usually 2 to 4 months.
Frist	Submission of the registration and survey form: 1 month from the day of the request by the Künstlersozialkasse. Obligation to self-report: 31.03. of the following year at the latest, if the requirements of the duty to pay contributions were fulfilled in the

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	previous calendar year.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/kuenstlersozialabgabe.html https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/wer-ist-abgabepflichtig.html https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/bemessungsgrundlage.html https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_01_-_Allgemeines_und_Verfahren.pdf https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_06_-_Kuenstlerische_publizistische_Taetigkeiten_und_Abgabesaetze.pdf https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_10_Ausnahmen_zur_Bemessungsgrundlage_Reise-_und_Bewirtungskosten.pdf https://www.kuenstlersozialkasse.de/service/mediencenter-unternehmen-und-verwerter.html https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/faq-unternehmen-und-verwerter.html
Hinweise	Since 1983, self-employed artists and journalists have been covered by the statutory social security system under the artists' social insurance scheme. The special feature here is that this group of persons, as with employees, only has to pay about half of their contributions themselves. The other half of the contribution is financed by a federal subsidy and a levy on companies that exploit artistic and journalistic services. Since the introduction of the artists' social insurance, every use of an artistic or journalistic service by your company can be subject to social security contributions. The artists' social security contribution must be paid for the use of independent artistic or journalistic services.
Rechtsbehelf	• Objection. Detailed information on how to file an objection can be found in the notice on the settlement of the artists' social security contribution.
Kurztext	• Artists' Social Security Contribution Cover Letter Implementation by the Artists' Social Security Fund • Failure to comply with the obligation to self-report

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	• Examination of the duty to pay • Duty to provide information • Complete questionnaire as far as possible • Notification with request for registration or statement with request for payment • Notification is free of charge • responsible: Künstlersozialkasse
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure possible: no Written form required: no Personal appearance required: no https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Anmeldeunterlagen_und_Meldebogen/Paket_Anmelde-_und_Erhebungsbogen_Infoschrift.pdf
Ursprungsportal	Künstlersozialabgabe Anschreiben Durchführung durch Künstlersozialkasse, Künstlersozialabgabe Anschreiben Durchführung durch Künstlersozialkasse