

99107083029000

Gründung einer Ausgleichsvereinigung im Rahmen der Künstlersozialabgabe Prüfung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102775739/B100019>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99107083029000 |
| Leistungsbezeichnung I | Gründung einer Ausgleichsvereinigung im Rahmen der Künstlersozialabgabe Prüfung |
| Leistungsbezeichnung II | Establish a compensation association for the payment of the artists' social security contribution |
| 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 | Prüfung (29) |
| SDG-Informationsbereich | Rechte und Pflichten im Bereich der sozialen Sicherheit |

| Modul | Sachverhalt |
|-------------------------------|--|
| | in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten) |
| Lagen Portalverbund | Anmeldepflichten (2010100) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 28.06.2021 |
| Fachlich freigegeben durch | Federal Ministry of Labour and Social Affairs |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/ksvg/_32.html |
| Teaser | If you run a company that is liable to pay social security contributions, you can reduce the time and effort required to prepare the annual reports by forming a compensation association with other companies. This association assumes the obligations towards the Künstlersozialkasse (KSK). |
| Volltext | <p>You have to pay the artists' social security contribution if you are a company</p> <ul style="list-style-type: none"> • whose business purpose is either to use and market artistic or journalistic performances or works <ul style="list-style-type: none"> • for example, a publishing house, theatre, advertising agency, film production company, gallery or music school • or carry out advertising or public relations work and in this connection regularly award contracts to persons working independently as artists or journalists, <ul style="list-style-type: none"> • for example, to graphic designers, layout artists, photographers for the production of advertising materials, musicians, singers and presenters at public events, copywriters or web designers for the production of a homepage <p>In addition, there are other obligations associated with the duty to file:</p> |

Modul

Sachverhalt

- Reporting obligations: You must report the total remuneration you have paid to self-employed artistic or journalistic persons in the calendar year to the KSK annually using a form. If you do not submit the report, the KSK will estimate the amount of remuneration.
- Record-keeping obligations: You must keep records of the remunerations subject to tax that you have paid in the calendar year to persons working in an artistic or journalistic capacity on a self-employed basis. The records must be presented in the event of a tax audit.
- Company audits: The German Pension Insurance or the KSK carry out regular audits. If necessary, they levy additional claims and late payment surcharges for the past 5 calendar years.

The Artists' Social Security Act offers you the possibility of forming a compensation association with several companies in order to pay the artists' social security contributions in a lump sum. The equalisation association takes care of your rights and obligations towards the KSK, in particular the notifications and the payment of the artists' social security contribution and the advance payments.

The advantages of the equalisation association:

- The collection of the artists' social security contribution takes place in a lump sum. This means that you no longer have to make the time-consuming annual compilation of notifications. This means that you no longer have to assess each year which of the services you have received from self-employed artists or journalists are subject to the levy.
- You no longer have to collect and record the fees for the annual reports.
- There will no longer be any audits in which additional demands may be made. Only at the end of each 7-year contract period is it necessary for the KSK to check a sample of companies. Since the composition of the sample varies, you are not frequently affected by a review.
- There is a possibility that the equalisation association will be reimbursed for administrative costs.

| Modul | Sachverhalt |
|---------------------------------|---|
| Erforderliche Unterlagen | <p>In order to set up a compensation association, the representative of the undertakings must have</p> <ul style="list-style-type: none"> • Send a list of companies interested in joining the equalisation association with <ul style="list-style-type: none"> • names, • addresses, • contact details, • company number and • tax number of the Künstlersozialkasse (if available). <p>Your contact person for the equalisation associations at the KSK will be happy to advise you on this.</p> |
| Voraussetzungen | <p>In order to be able to set up a compensation association, a representative of the undertakings grouped together in the compensation association must be prepared to take over the organisation of the setting-up and subsequent management of the compensation association on behalf of the members.</p> <ul style="list-style-type: none"> • The formation of a compensation association <ul style="list-style-type: none"> • is effected by means of a written agreement between the representative of the enterprises and the KSK • and requires the approval of the Federal Social Security Office. • The agreement presupposes that a flat-rate calculation figure is found. It is therefore not possible to form a compensation association if the basis of assessment is the remuneration actually paid to self-employed artists or journalists. |
| Kosten | There are no costs for you. |
| Verfahrensablauf | <p>If you want to found a compensation association or join a compensation association,</p> <ul style="list-style-type: none"> • first contact the KSK to find out about the procedure and the requirements for founding or joining a compensation association. • The process of forming a compensation association involves the following steps: |

Modul

Sachverhalt

- You inform the KSK that you would like to establish a compensation association.

- A minimum number of companies interested in joining a compensation association is required. Depending on the membership of the compensation association, a number of 50 companies may be sufficient.

- Interested parties must agree to participate in a review. A part of the possible participants of the compensation association will be checked by the KSK. This serves to determine the deviating calculation size. They do not lead to a notice or the direct levying of additional claims on the checked companies.

- However, the accession of companies that have not yet been included in the equalisation association presupposes that any existing obligation to pay artists' social security contributions has been duly fulfilled in the past 5 years and that payments have been made in arrears, if this has not already been done. This can be done uniformly for all companies in a lump sum or by retroactive registration with the KSK.

- It is also necessary for interested companies to determine the amount of fees paid for artistic or journalistic services in the past 3 years.

- If there are sufficient companies that are already registered with the KSK and have submitted notifications for the past 3 years, this is not necessary. In this case, the reports of the companies to the KSK are used as a basis.

- Depending on the number of participating companies, there is a check of the amount of leviable remuneration for the past 3 years for a representative part of the members.

- Subsequently, the future calculation figure for the members is determined. For this purpose, a base figure must be found on which the calculation is based. This should be a figure that is available to all members of the compensation association and that can be easily determined (e.g. income, remuneration from the employers' liability insurance association, turnover).

- The agreement to be concluded between the compensation association and the KSK must then be approved by the Federal Social Security Office.

Bearbeitungsdauer

- usually 6 months to over 1 year

| Modul | Sachverhalt |
|------------------------------|--|
| Frist | You do not have to meet any deadlines. |
| weiterführende Informationen | https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/Ausgleichsvereinigung.html https://www.bmas.de/SharedDocs/Downloads/DE/PDF-Publikationen/a298-kuenstlersozialversicherung.pdf?__blob=publicationFile&v=1 |
| Hinweise | <p>The formation of equalisation associations is particularly worthwhile for you if this is the case,</p> <ul style="list-style-type: none"> • if the effort required to prepare the annual reports is very high. • Since it is a lump sum, you must expect that during the membership in the equalisation association it may deviate in some years to your favour or to your disadvantage from the amount of the artists' social security contribution to be paid on the basis of the actual notifications. • The flat rate is therefore not suitable for you if you attach importance to paying the artists' social security contribution only in the amount actually incurred. |
| Rechtsbehelf | <ul style="list-style-type: none"> • Lawsuit |
| Kurztext | <ul style="list-style-type: none"> • Formation of a compensation association in the context of the artists' social security contribution Examination <ul style="list-style-type: none"> • Representative of several companies assumes obligations for the members towards the artists' social insurance fund • Compensation association takes over for its members <ul style="list-style-type: none"> • the notifications to the Künstlersozialkasse and • the payment of the artists' social security contribution and the advance payments • artists' social security contributions are levied at a flat rate, therefore no time-consuming annual determination and compilation of the remuneration to be reported is necessary • no audits by the Deutsche Rentenversicherung (German Pension Insurance) and, if applicable, the associated additional claims. • Only a check by the Künstlersozialkasse for some of the companies at the end of the contract period. |

| Modul | Sachverhalt |
|-------------------|---|
| | <ul style="list-style-type: none"> • Legal certainty for the members • reimbursement of administrative costs to the compensation association possible • responsible: Künstlersozialkasse |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | <p>Forms: no</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> |
| Ursprungsportal | Gründung einer Ausgleichsvereinigung im Rahmen der Künstlersozialabgabe Prüfung, Gründung einer Ausgleichsvereinigung im Rahmen der Künstlersozialabgabe Prüfung |