99107084029000

Künstlersozialabgabe Gesellschafterbezüge als Teil der Bemessungsgrundlage Prüfung

Modul	Sachverhalt
Leistungsschlüssel	99107084029000
Leistungsbezeichnung I	Künstlersozialabgabe Gesellschafterbezüge als Teil der Bemessungsgrundlage Prüfung
Leistungsbezeichnung II	Check obligation to pay the artists' social security contribution on shareholder remuneration
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	Mitarbeiterbezogene Meldepflichten (2030400), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	10.07.2024
Fachlich freigegen durch	Federal Ministry of Labor and Social Affairs (BMAS)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/__25.html https://www.gesetze-im-internet.de/ksvg/__29.html
Teaser	If your partner works for you as an artist or journalist, you must pay artists' social security contributions on the remuneration under certain conditions.
Volltext	If you run a company that is obliged to pay artists' social security contributions, you must submit an annual remuneration report to the Künstlersozialkasse. In doing so, you must report the payments you made to self-employed persons for artistic or journalistic services or works in the previous calendar year. The Künstlersozialkasse uses this sum to calculate the artists' social security contribution you have to pay. Shareholders can also be self-employed for your company under social security law. If these persons provide artistic or journalistic works or services, the Künstlersozialkasse uses a special questionnaire to check whether you have to include the remuneration paid for this in your remuneration report.
Erforderliche Unterlagen	• Completed online form or PDF form "Social security assessment of shareholders of a GmbH, KG, GmbH & Co. KG or entrepreneurial company (limited liability)" • Employment contracts concluded with managing directors • Service or work contracts concluded with

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	shareholders • current extract from the commercial register
Voraussetzungen	• You operate a taxable business in one of the following legal forms: • Limited liability company (GmbH) • limited partnership (KG) • General partnership (OHG) • GmbH & Co KG • Entrepreneurial company (limited liability) • Entrepreneurial company (limited liability) & Co. KG • You market artistic or journalistic works or services. • Your partner is self-employed under social security law and works for you as an artist or journalist.
Kosten	There are no costs.
Verfahrensablauf	You can submit the questionnaires online or by post. Online notification: • Call up the online form on the federal portal. This will guide you step by step through the necessary information that you can enter online. • Note: You will need a valid ELSTER certificate to log in to the online form. • First enter your personal details, including your tax number. You will find this on the letter from the Künstlersozialkasse in the top right-hand corner. • On the next page, select which questionnaires you would like to send to the Künstlersozialkasse. • Then, depending on your selection, answer the following questions • Questions about the company in general, • the positions under company law or • the activities and remuneration of the shareholders. • If necessary, upload your articles of association or supporting documents, for example a current extract from the commercial register, employment contracts or status assessment notices. Notification by post:

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	• The following questionnaires are available on the website of the Künstlersozialkasse in the Media Center for companies and exploiters: • Social security assessment of shareholders of a GmbH, KG, GmbH & Co KG, OHG or Unternehmergesellschaft (haftungsbeschränkt) - Questionnaire Part I • Social security assessment of shareholders of a GmbH, KG, GmbH & Co. KG, OHG or Unternehmergesellschaft (haftungsbeschränkt) - Questionnaire Part II • Please complete the questionnaires in full. Depending on the questionnaire, this includes the following questions • about the company in general, • the positions under company law or • the activities and remuneration of the shareholders. • If necessary, attach a copy of your articles of association or supporting documents to the questionnaires, for example • a current extract from the commercial register, • employment contracts or • status determination notices. • Please send the completed and signed questionnaires to the Künstlersozialkasse. Once the questionnaires have been received, the Künstlersozialkasse will check your details. You will receive notification of the result of the check by post. If there are any queries or further documents are required, the Künstlersozialkasse will also contact you by post. If the Künstlersozialkasse determines that your partners' remuneration is part of the assessment basis for the artists' social security contribution: • You will be asked to take the remuneration into account in your future remuneration reports. • You will be asked to correct remuneration declarations that have already been submitted for

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	years that are not time-barred.
Bearbeitungsdauer	1 - 2 Monat(e) The processing time depends on the workload.
Frist	There is no deadline.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Sozialversicherungsrechtl._Beurteilung_von_Gesellschaftern_einer_GmbH.pdf
Hinweise	
Rechtsbehelf	An appeal is not possible.
Kurztext	• Artists' social security contribution Shareholder remuneration as part of the assessment basis Audit • Remuneration of shareholders may be subject to the artists' social security contribution if they work for the company in an artistic or journalistic capacity • Questionnaires can be submitted online or by post • Artists' social security fund checks the tax relevance of shareholder remuneration • Responsible: Artists' Social Security Fund
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_K%C3%BCnstler_Publizisten/Vordrucke_und_Formulare/FB_Teil_I_Sozialversicherungsrechtl._Beurteilung_von_Gesellschaftern_einer_GmbH.pdf https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_K%C3%BCnstler_Publizisten/Vordrucke_und_Formulare/FB_Teil_II_Sozialversicherungsrechtl._Beurteilung_von_Gesellschaftern_einer_GmbH.pdf
Ursprungsportal	Künstlersozialabgabe Gesellschafterbezüge als Teil der Bemessungsgrundlage Prüfung, Künstlersozialabgabe Gesellschafterbezüge als Teil der Bemessungsgrundlage Prüfung