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Künstlersozialabgabe Änderung der Bemessungsgrundlage

Heruntergeladen am 06.06.2025
https://fimportal.de/xzufi-services/102775746/B100019

Modul	Sachverhalt
Leistungsschlüssel	99107033011004
Leistungsbezeichnung I	Künstlersozialabgabe Änderung der Bemessungsgrundlage
Leistungsbezeichnung II	Change notification of 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	Änderung (11)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das

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	Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.11.2023
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/__27.html https://www.gesetze-im-internet.de/ksvg/__29.html
Teaser	If your previous remuneration report is incorrect, you must inform the Künstlersozialkasse and correct your report.
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. You must report the payments you made to self-employed persons for artistic or journalistic services or works in the previous calendar year. This sum is used to calculate the artists' social security contribution you have to pay. If you discover that the remuneration report you have submitted is incorrect or incomplete, inform the Künstlersozialkasse and send a correction report. The Künstlersozialkasse will check whether your correction report changes the amount of the levy under the Artists' Social Insurance Act. If you have been notified of a tax audit by the Künstlersozialkasse or a German pension insurance institution, please do not submit a correction report to the Künstlersozialkasse. The change will be taken into account during the tax audit. The Künstlersozialkasse will be happy to advise you.

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Erforderliche Unterlagen	• Correction notification form for those obliged to pay artists' social security contributions
Voraussetzungen	• You have already reported your remuneration and received a statement from the Künstlersozialkasse. • You discover that the remuneration report you submitted is incorrect or incomplete.
Kosten	There are no costs for you.
Verfahrensablauf	You can submit your correction report online or by post. Online notification: • Call up the online application 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. • You will need approximately 5 minutes to complete the online application. • 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, please enter the corrected fee amount and give reasons for your correction. Notification by post: • A "correction notification form" is available on the website of the Künstlersozialkasse in the media center for companies and users. • Please complete the form in full. This also includes giving reasons for the correction. • Send the completed form to the Künstlersozialkasse. You can submit an informal application to the Künstlersozialkasse. In any case, please give reasons for the correction.

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	After receiving your notification, the Künstlersozialkasse will check your details. If there are any queries or further documents are required, the Künstlersozialkasse will contact you by post. If your corrected notification is comprehensible: • You will receive a new statement from the Künstlersozialkasse. • If the new statement results in an additional payment, you must pay this to the Künstlersozialkasse. • If the new statement results in a credit balance for you, the Künstlersozialkasse will usually refund this amount automatically to your account. If your corrected statement is not comprehensible: • You will receive a notice in which the Künstlersozialkasse refuses to correct the statement.
Bearbeitungsdauer	1 to 4 weeks. The processing time depends on the workload.
Frist	There is no deadline for submitting a correction report. However, the Künstlersozialkasse will check whether the subsequent collection of the artists' social security contribution or a claim for reimbursement of overpaid artists' social security contributions is already time-barred.
weiterführende Informationen	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/Informati

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	onsschriften/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	Remuneration to be reported is everything you spend to obtain or use the artistic or journalistic work or service, for example • fees • purchase prices • royalties • licenses • benefits in kind • Expenses such as costs for telephone and similar as well as incidental costs for materials and similar The chargeable remuneration does not include • Value added tax shown separately on an invoice • Payments to copyright collecting societies • Payments to a KG and OHG, legal entities and to a GmbH & Co. KG, insofar as they act in their own name • Profit allocations to shareholders • Travel expenses that are reimbursed within the tax exemption limits • tax-free expense allowances • the so-called "practice leader allowance" • subsequent duplication costs
Rechtsbehelf	• Appeal Detailed information on how to lodge an objection can be found in the notice from the Künstlersozialkasse.
Kurztext	• Artists' social security contribution Change to the assessment basis • Previous remuneration report was incorrect and should be changed • Change can be requested online • Changes can be communicated in writing using a form

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	• No obligation to use a form • Changes can also be made informally • No documents or invoices need to be submitted at the time of application • Change is free of charge • responsible: Artists' Social Security Fund (KSK)
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/Korrektur-Meldebogen.pdf
Ursprungsportal	Künstlersozialabgabe Änderung der Bemessungsgrundlage, Künstlersozialabgabe Änderung der Bemessungsgrundlage