99107033011007

Künstlersozialabgabe Änderung der Selbstmeldeverpflichtung

Modul	Sachverhalt
Leistungsschlüssel	99107033011007
Leistungsbezeichnung I	Künstlersozialabgabe Änderung der Selbstmeldeverpflichtung
Leistungsbezeichnung II	Submitting the remuneration report to the artists' social insurance fund without being asked to do so
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	30.07.2021
Fachlich freigegen durch	Federal Ministry of Labour and Social Affairs
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/__24.html
Teaser	If your obligation to pay contributions has ended and you again pay more than EUR 450.00 per year to self-employed artists or journalists, or if you also again hold more than 3 events in a calendar year, you must inform the Künstlersozialkasse.
Volltext	The Künstlersozialkasse (KSK) checks whether you are again required to pay contributions in accordance with the Künstlersozialversicherungsgesetz (KSVG - Artists' Social Insurance Act). If you have been notified of a tax audit, do not submit a remuneration report to the KSK. Your change will be taken into account during the audit. The assessment basis for the amount of your artists' social security contribution is all remuneration paid by you in a calendar year to persons who are self-employed in an artistic or journalistic capacity. The KSK is at your disposal for advice.
Erforderliche Unterlagen	You do not need to submit any additional documentation.
Voraussetzungen	You are already registered as a company with the KSK. • The last time you reported to the KSK was less than EUR 450.00 in a year or you only held 3 or fewer events in a calendar year. • The KSK has informed you that you are not liable to pay tax for the year reported.

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	• You have again paid a total of more than EUR 450.00 in one year to persons who are artistically or journalistically self-employed. You have used the services for the advertising or public relations work of your company or • You want to generate income in connection with the use of the services and have paid more than EUR 450.00 in one year to self-employed artists or journalists and have held more than 3 events in this period.
Kosten	There are no costs for you.
Verfahrensablauf	You submit your remuneration report for the year in question to the Künstlersozialkasse: • You can download the "Meldebogen" form from the website of the Künstlersozialkasse. • Send your correction notification informally by post, fax or e-mail to the KSK. • The KSK will check your information. • If there are any questions or if further documents are required, the KSK will contact you. • If the KSK comes to the conclusion that you are again liable to pay the levy, you will receive a statement of the artists' social security contributions. • If there is still no obligation to pay the levy, the KSK will send you a notice of this.
Bearbeitungsdauer	Usually 1 to 2 weeks.
Frist	Your notification must be made after the end of a calendar year by 31.03. of the following year at the latest. Payment of your artists' social security contribution is due within one month of receipt of the statement. Your monthly advance payments are due within 10 days of the end of each calendar month. If you do not make the payments on time, the KSK will levy a monthly late payment surcharge of 1 percent of the arrears.
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

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	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	Remuneration in this sense is everything you spend in order to receive or use the artistic or journalistic work or performance, for example • fees, • purchase prices, • fees, • licenses, • payments in kind, • expenses such as telephone charges and the like, and incidental expenses for materials and the like. The assessment basis does not include • the turnover tax shown separately in an invoice; • Payments to copyright collecting societies, a KG and OHG, legal entities and to a GmbH & Co. KG, provided they act in their own name; • Profit allocations to shareholders; • travel expenses reimbursed within the tax exemption limits; • tax-exempt expense allowances; • the "Übungsleiterpauschale"; • subsequent duplication costs. The KSK calculates the artists' social security contribution for the previous calendar year on the basis of your notification and informs you of the payment amount. In addition, the KSK calculates the advance payments that you must pay monthly in the current calendar year.

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Rechtsbehelf	• Objection Detailed information on how to lodge an objection can be found in the notice on the settlement of the artists' social security contribution or the notice on the refusal to amend your annual statement.
Kurztext	• Artists' social security contributions Change in the obligation to self-register • Obligation to pay the levy was terminated because the total remuneration was less than EUR 450.00 or because only 3 or fewer events were held in a calendar year. • Remuneration total now again over EUR 450.00 or more than 3 events are held in a calendar year. • Use the form of the Künstlersozialkasse • Remuneration report can also be made informally by post or fax • Notification of remuneration paid to self-employed persons for artistic or journalistic services • for the previous year by 31.03. of the following year • in full euro amounts • Payment within one month of receipt of the statement • Basis for the calculation of advance payments • Change is free of charge • responsible: Artists' Social Insurance Fund (KSK)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure possible: no Written form required: no Personal appearance required: no https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/entgeltmeldung.html
Ursprungsportal	Künstlersozialabgabe Änderung der Selbstmeldeverpflichtung, Künstlersozialabgabe Änderung der Selbstmeldeverpflichtung