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Künstlersozialabgabe Änderung der Ausgleichsvereinigung

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<https://fimportal.de/xzufi-services/102775750/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99107033011008
Leistungsbezeichnung I	Künstlersozialabgabe Änderung der Ausgleichsvereinigung
Leistungsbezeichnung II	Compensation association in cooperation with the Artists' Social Security 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	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 Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.06.2024
Fachlich freigegeben durch	Federal Ministry of Labor and Social Affairs (BMAS)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/_32.html
Teaser	If you have an equalization association with the Künstlersozialkasse (KSK), the KSK updates the data of its members annually, carries out the settlements, collects the artists' social security contribution and carries out a regular review of the equalization association.
Volltext	With a compensation association, the Artists' Social Security Fund (KSK) concludes an agreement with you on the lump-sum settlement of the artists' social security contribution for your members and carries out the approval procedure with the supervisory authority. As an equalization association, you assume the obligations of your members towards the Künstlersozialkasse. In particular, you report the calculation figures for the artists' social security contribution to the Künstlersozialkasse. The Künstlersozialkasse then prepares the statement and informs you of • the amount of the artists' social security contribution to be paid • the amount of the advance payments You pay the artists' social security contribution and the advance payments for your members with discharging effect. In addition, you have various notification and reporting obligations towards the KSK.

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You report to the Künstlersozialkasse

- Members joining and leaving the fund
- Changes to members' master data

The KSK carries out a review of the equalization association at regular intervals and relies on your support for this. You support the KSK in the audit by coordinating it and carrying out the necessary data collection.

The KSK:

- carries out the audits for you and your members
- prepares the calculations for the flat rate to be applied in future
- coordinates these with you

Erforderliche Unterlagen

You must submit the following documents:

- For registrations and deregistrations of members: Extract from the commercial or association register
Business registrations or deregistrations
- In the case of notification of insolvency: Registration for insolvency Letter from the insolvency administration
- When submitting your annual returns Documents justifying your notification, for example annual financial statements

Voraussetzungen

The prerequisites for the implementation of an equalization association are

- the conclusion of an agreement on the establishment of a compensation association with the KSK
- Approval by the Federal Social Security Office

Kosten

There are no costs.

Verfahrensablauf

If you carry out a compensation agreement with the Artists' Social Security Fund (KSK), you have various reporting and cooperation obligations with different procedures.

Reporting or changing calculation figures

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You inform the KSK of the calculation figures to be reported under the agreement, for example

- the turnover
- the wages

You can submit your notification online or by post.

Online notification:

- Call up the online form on the federal portal for administrative services. This will guide you step by step through the necessary information, which you can enter electronically.
- You will need a valid ELSTER certificate to log in to the online form.
- You will need around 5 minutes to complete the online application.
- First select whether it is a notification or a correction notification.
- Then choose whether you want to enter the information in the online form or upload the notification as a file.
- Then enter your notification in the online form or upload it as a file.
- Even if you decide to enter the notification in the form, you have the option of uploading files and entering additional information in a text field.

Notification by post:

- You submit the notification and, if applicable, the documents on which the notification is based.

Regardless of whether you have submitted the notification online or by post:

- Upon receipt of your notification, the Künstlersozialkasse will check your details. If there are any queries or further documents are required, the Künstlersozialkasse will contact you.
- As soon as your notification has been processed by the Künstlersozialkasse, you will receive a statement showing the amount of the artists' social security

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contribution and the advance payments to be made. The deadline for payment is stated in the statement.

- If the statement results in a credit balance for you, the Künstlersozialkasse will usually refund this amount automatically to your account.

Registering or deregistering members and changing their master data

You notify the Künstlersozialkasse of registrations or deregistrations or changes to your members' master data. You can submit the changes online or by post.

Online notification:

- Call up the online form on the federal portal for administrative services. This will guide you step by step through the necessary details, which you can enter electronically.
- You will need a valid ELSTER certificate to log in to the online form.
- You will need around 5 minutes to complete the online application.
- First select what you want to do: a registration a deregistration a change to master data
- You enter the name of the company its address the member's tax number its company number
- You will find this information in the list of members or in Annex I to the agreement.
- If you wish to register a member, please state the date on which membership commenced.
- If individual percentages have been agreed for your equalization association, please state whether and in which years a tax audit was carried out on your member.
- Then enter the fees subject to tax and the calculation figure for the last 3 years before the start of membership. If the company has not yet been in existence for 3 years, no information is required here.
- If you wish to deregister a member, please state the date on which the membership ended and the reason for deregistration.
- If you wish to change the master data of a member, please state the reason for the change: Change of address Change of name Change of company number

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Adjustment of the individual percentage rate

- You then enter the changed data in the online form, for example the new name the new address the new company number
- If you want to change the individual percentage rate, state the reasons for the change in the text field and upload proof of the change to the percentage rate.
- Finally, you have the option of uploading files and entering additional information in a text field.

Notification by post:

- You submit the registrations and deregistrations as well as the change to the master data and, if applicable, the documents on which the changes are based.

Regardless of whether you have submitted the notification online or by post:

- 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.
- If no further queries are required, the Künstlersozialkasse will make the changes and provide you with written feedback.
- If changes to your contract are necessary, if you wish to submit documents for registration or deregistration or if you wish to contact the Künstlersozialkasse with any other concerns, you can do so online or by post.

Participation in audits by the equalization association

During the term of the contract, the Künstlersozialkasse carries out regular reviews of the compensation association.

- First of all, the Künstlersozialkasse will send you a selection of the companies to be audited and agree these with you.
- The Künstlersozialkasse then provides you with documents to collect data from your members, in particular the remuneration of self-employed artists and journalists.

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- You carry out the data collection with the help of data collection forms and compile the results in a table, which the Künstlersozialkasse provides you with.
- You send the documents to the KSK.
- The Künstlersozialkasse checks the members and informs you of the results, which you agree with the Künstlersozialkasse.
- The Künstlersozialkasse then sends you the draft agreement, which you agree on together.
- Once the calculations and the agreement have been agreed, the Künstlersozialkasse will carry out the approval procedure.
- Once the supervisory authority has given its approval, the agreement is signed by both parties.
- When the Künstlersozialkasse reviews your accounts, you provide the Künstlersozialkasse with the documents on which the accounts are based.
- You can submit the documents to be sent by you in the course of the review online or by post.

Bearbeitungsdauer

2 - 4 Tag(e)

Frist

There is no deadline.

weiterführende Informationen

<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/ausgleichsvereinigung.html>
https://www.bmas.de/SharedDocs/Downloads/DE/Publikationen/a298-kuenstlersozialversicherung.pdf;jsessionid=8B83BC98C867598801A36CD2255F1C98.delivery1-https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_19_Gruendung_von_Ausgleichsvereinigungen_2015.pdf

Hinweise

There are no indications or special features.

Rechtsbehelf

- Action before the administrative court.

Kurztext

- Artists' social security contribution Amendment to the equalization association
- Implementation of a compensation association representing several companies
- Implementation of the approval procedure by the Künstlersozialkasse
- Anyone who carries out a compensation association with the Künstlersozialkasse (KSK) has various

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reporting and cooperation obligations: Submission of reports of the calculation amount to the Künstlersozialkasse. Artists' social security fund settles reports and communicates the amount of the artists' social security contribution and the advance payments Collection of the artists' social security contribution from the members Payment of the artists' social security contribution and advance payments to the Künstlersozialkasse Notification of members joining or leaving the artists' social security fund Notification of changes to members' master data to the Künstlersozialkasse Artists' Social Security Fund carries out regular audits of the compensation association and the members. Support of the Künstlersozialkasse required in carrying out the review Data collection by the compensation association Notification of necessary contract amendments by the compensation association Notification of the need for an early review to the Künstlersozialkasse

- Responsible: Artists' Social Security Fund (KSK)

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Künstlersozialabgabe Änderung der Ausgleichsvereinigung, Künstlersozialabgabe Änderung der Ausgleichsvereinigung