99107089029000

Betriebsprüfung durch Deutsche Rentenversicherung Prüfung

Modul	Sachverhalt
Leistungsschlüssel	99107089029000
Leistungsbezeichnung I	Betriebsprüfung durch Deutsche Rentenversicherung Prüfung
Leistungsbezeichnung II	Result of an audit by the German Pension Insurance
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	
Lagen Portalverbund	Mitarbeiterbezogene Meldepflichten (2030400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	25.11.2021
Fachlich freigegen durch	Federal Ministry of Labour and Social Affairs (BMAS)
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_4/__28p.html
Teaser	If the German Pension Insurance has examined you or your company, the Künstlersozialkasse will take over the result of this examination.
Volltext	At the latest every 4 years, companies with dependent employees are usually audited by the German Pension Insurance. The audit concerns the proper fulfilment of your reporting obligations as well as your timely and complete contribution payments. Not only the Deutsche Rentenversicherung can audit you, but also the Künstlersozialkasse (KSK). The KSK adopts the audit result of the German Pension Insurance. The KSK adjusts your contribution account accordingly. After the check, the KSK checks whether you meet possible payment obligations. If you were not registered with the KSK, you will be registered under a levy number.
Erforderliche Unterlagen	You do not need to submit any documentation.
Voraussetzungen	You have received a notice from the Deutsche Rentenversicherung (German Pension Insurance) about the determination of your obligation to pay contributions or about a change in the artists' social security contribution.
Kosten	There are no costs for you.
Verfahrensablauf	The German Pension Insurance will inform the KSK about your determined duty to pay or the amount of the artists' social security contribution. • The KSK will transfer the inspection result to your company. • You will not receive any notification or request for payment from the KSK regarding the inspection result of the German Pension Insurance. Your payment obligation as well as the payment deadline will result from the decision of the German Pension Insurance, if

Modul	Sachverhalt
	applicable. In this case, transfer the money to the KSK. The account details can be found in the notice from the German Pension Insurance. If your current arrears differ from the payment request in the notice from the German Pension Insurance, you will be informed accordingly by the KSK. • The KSK will check whether you are complying with your payment obligations from the inspection notice. • As a rule, any credit balance will be refunded to you immediately. • If the audit period does not end on 31.12. of the previous year, you will usually receive a notification sheet from the KSK for the years for which no notification has been received to date. • If the review period ends prematurely because you have ceased operations, the KSK will not request any missing remuneration reports.
Bearbeitungsdauer	• usually 5 to 8 days
Frist	You do not have to meet any deadlines.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/pflichten-unternehmer-und-verwerter.html https://www.deutsche-rentenversicherung.de/DRV/DE/Experten/Arbeitgeber-und-Steuerberater/Pruefung-der-Kuenstlersozialabgabe/kuenstlersozialabgabe.html https://www.kuenstlersozialkasse.de/service/mediencenter-unternehmen-und-verwerter.html
Hinweise	
Rechtsbehelf	There is no provision for appeal.
Kurztext	• Company audit by Deutsche Rentenversicherung Audit • The German Pension Insurance can check companies. The Künstlersozialkasse takes over the result of the examination. Assignment of a tax number for companies not previously registered written account overview in case of deviating payment arrears Payment processing only via the artists' social insurance fund refund of credit balance without request no additional notice from the artists' social insurance fund • responsible: Artists' Social Insurance Fund (KSK)

Modul	Sachverhalt
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: no Online procedure possible: no Written form required: no Personal appearance required: no
Ursprungsportal	Betriebsprüfung durch Deutsche Rentenversicherung Prüfung, Betriebsprüfung durch Deutsche Rentenversicherung Prüfung