

99107092029000

Auflösung einer Ausgleichsvereinigung Prüfung

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/102775793/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99107092029000
Leistungsbezeichnung I	Auflösung einer Ausgleichsvereinigung Prüfung
Leistungsbezeichnung II	Consequences of the dissolution of a compensation association established 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	Prüfung (29)
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	Betriebsaufgabe und zeitweise Stilllegung (2160100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.06.2021
Fachlich freigegeben durch	Federal Ministry of Labour and Social Affairs
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/_32.html
Teaser	If the equalisation association of which you are a member dissolves or you leave the equalisation association, you will have to take care of your obligations towards the Künstlersozialkasse (KSK) yourself again.
Volltext	<p>A compensation association fulfils the obligations of several companies vis-à-vis the artists' social insurance fund. In particular, the equalisation association pays the artists' social security contribution and the advance payments instead of the companies. A compensation association of which you are a member is dissolved if</p> <ul style="list-style-type: none"> • the equalisation association or the KSK terminates the agreement, or • by expiring. <p>If the equalisation association is dissolved or you terminate your membership of the equalisation association, it will no longer exercise your rights and obligations towards the KSK. In this case, the KSK will contact you. It will tell you which obligations you have to take care of yourself again:</p> <ul style="list-style-type: none"> • Reporting obligations: You must report the amount you have paid to self-employed persons working in an artistic or journalistic capacity in the calendar year to the KSK each year using a form. These are the remunerations subject to levy. • Obligation to keep records: You must keep records of the leviable remunerations that you have paid in the

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calendar year to persons who are self-employed in an artistic or journalistic capacity.

In addition, the KSK or the Deutsche Rentenversicherung (German Pension Insurance Fund) may check your declarations again. If necessary, they will make additional demands of you as a result of an audit. The contact for all matters relating to artists' social insurance is no longer the equalisation association but the KSK.

Erforderliche Unterlagen

You do not need to submit any documentation.

Voraussetzungen

- The compensation association of which you are a member is dissolved, or
- You terminate your membership of the compensation association.

Kosten

There are no costs for you.

Verfahrensablauf

The compensation association will inform you about the end of the agreement or the termination of membership. The artists' social insurance fund will then inform you of the further procedure:

- You receive a letter from the KSK. It informs you that the membership in the equalisation association ends and the annual notifications are to be submitted directly by you again in the future.
- End of the first year after termination of the compensation agreement: The KSK sends you the notification form for the remuneration subject to levy.
- After reporting the remuneration subject to tax, you will receive a notice from the KSK. This will show the amount of the artists' social security contributions to be paid and or monthly advance payments.
- It is possible to make voluntary advance payments up to this point, stating the levy number.

Bearbeitungsdauer

- about 1 month

Frist

You do not have to meet any deadlines.

weiterführende Informationen

<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/ausgleichsvereinigung.html>
<https://www.bmas.de/SharedDocs/Downloads/DE/Publ>

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	ikationen/a298-kuenstlersozialversicherung.pdf;jsessionid=8B83BC98C867598801A36CD2255F1C98.delivery1-replication?__blob=publicationFile&v=1
Hinweise	
Rechtsbehelf	No legal remedies are available.
Kurztext	<ul style="list-style-type: none"> • Dissolution of a clearing association Examination • Consequences of the dissolution of a clearing association • Consequences of the termination of membership in a compensation association • responsible: Künstlersozialkasse
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: no Online procedure possible: no Written form required: no Personal appearance required: no
Ursprungsportal	Auflösung einer Ausgleichsvereinigung Prüfung, Auflösung einer Ausgleichsvereinigung Prüfung