

99107033104001

# Künstlersozialabgabe Anmeldung durch den Unternehmer

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/102775733/B100019>

| Modul                     | Sachverhalt                                                                                                                                               |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Leistungsschlüssel        | 99107033104001                                                                                                                                            |
| Leistungsbezeichnung I    | Künstlersozialabgabe Anmeldung durch den Unternehmer                                                                                                      |
| Leistungsbezeichnung II   | Registering or re-registering a company 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       | Anmeldung (104)                                                                                                                                           |
| SDG-Informationsbereich   | Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Lagen Portalverbund           | Anmeldepflichten (2010100), Mitarbeiterbezogene Meldepflichten (2030400), Steuern und Abgaben für Mitarbeiter (2040100)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Fachlich freigegeben am       | 04.12.2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Fachlich freigegeben durch    | Federal Ministry of Labor and Social Affairs (BMAS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/ksvg/_24.html">https://www.gesetze-im-internet.de/ksvg/_24.html</a><br><a href="https://www.gesetze-im-internet.de/ksvg/_27.html">https://www.gesetze-im-internet.de/ksvg/_27.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Teaser                        | If you run a company that is liable to pay social security contributions, you must register your company with the Künstlersozialkasse.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Volltext                      | <p>Artists' social insurance includes self-employed artists and journalists in the protection of statutory social insurance. The special feature here is that this group of people only have to pay around half of their contributions themselves.</p> <p>The other half of the contributions is financed by a federal subsidy and a levy on companies that exploit artistic and journalistic works or services by self-employed artists or publicists.</p> <p>After your registration, the Künstlersozialkasse checks whether you operate a company that is liable to pay the levy and, if so, whether you also have to pay an artists' social security contribution.</p> <p>The legal form in which you operate your company is irrelevant. Any non-profit status recognized under tax law does not exempt you from a possible obligation to pay artists' social security contributions.</p> <p>The Künstlersozialkasse will be happy to advise you.</p> |
| Erforderliche Unterlagen      | <ul style="list-style-type: none"> <li>• Registration and survey form for checking the</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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obligation to pay and the amount of the levy in accordance with the Artists' Social Insurance Act (KSVG)

- The following documents must be submitted, if applicable and available: Extract from the commercial register Extract from the register of associations Extract from the register of cooperatives Extract from the partnership register Registration with the trade register Articles of association
- If you are unable to provide any of these documents, please contact the Künstlersozialkasse to find out which documents you need to submit.

## Voraussetzungen

- Your company has not yet been registered with the Künstlersozialkasse.

or

- Your company has already been registered with the Künstlersozialkasse in the past, but at that time the Künstlersozialkasse did not determine any obligation to pay contributions. The circumstances in the company at that time have changed.

and

- You operate a company that is liable to pay contributions. This generally includes Publishers, Press agencies and picture services Theaters (except film theaters), orchestras, choirs and similar companies Theater, concert and guest performance management companies as well as other companies whose main purpose is to provide for the performance or presentation of artistic or journalistic works or services Radio and television Producers of recorded video and audio media (sole reproduction only) Galleries and art dealers Companies that carry out advertising or public relations work for third parties museums Variety and circus companies Training and further education institutions for artistic or journalistic activities

In addition, companies that meet one of the following requirements are also liable to pay the tax:

- Persons are commissioned for the advertising or public relations work of their own company who are

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self-employed artists or publicists. The remuneration paid for this exceeds EUR 450.00 per year.

- Independent artists or journalists are commissioned to use their works or services for the company's own business. Income is to be generated in connection with this use. The fees paid for this exceed a total of EUR 450.00 per year.

The company organizes more than 3 events in a calendar year for which independent artists or journalists are commissioned. Income is to be generated in connection with the use of the works or services used. The fees paid for this exceed a total of EUR 450.00 per year.

## Kosten

There are no costs for you.

## Verfahrensablauf

You can submit your registration online or by post.

Online application:

- Call up the online application on the federal portal. 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 register for the online application.
- You will need around 20 minutes to complete the online application.
- First enter the details of your company.
- Then answer questions about the sector or activity of your company and about the commissioning of self-employed artists or journalists.
- If available, upload proof of the activities carried out by your company. This may be a business registration, an excerpt from the commercial register or articles of association, for example.

Registration by post:

- On the website of the Künstlersozialkasse, a "Registration and survey form for checking the obligation to pay and the amount of the artists' social security contribution" is available in the media center for companies and exploiters.
- Please complete the form in full. This includes the

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details of your company, information on the sector or activity of your company and information on the commissioning of self-employed artists or journalists.

- If available, attach proof of the activities performed by your company to the form. This can be, for example, a business registration, an extract from the commercial register or articles of association.
- Send the completed form to the Künstlersozialkasse. You can also register informally with the Künstlersozialkasse.

After receiving your registration, the Künstlersozialkasse will check your details. If there are any queries or further documents are required, the Künstlersozialkasse will contact you.

If the Künstlersozialkasse confirms the obligation to pay contributions:

- You will receive a notice confirming your obligation to pay contributions.
- If you have already submitted remuneration declarations, you will also be informed of the amount of the artists' social security contribution to be paid. You will also receive information on whether you have to pay monthly advance payments for the current calendar year and, if so, how much.

If the Künstlersozialkasse denies the obligation to pay the levy:

- You will receive a notification that, at the time of the check, no obligation to pay the levy for your company can be determined on the basis of the information you have provided and the documents available.
- In this case, you are obliged to report to the Künstlersozialkasse again if the circumstances in your company change and there is an obligation to pay contributions.

## Bearbeitungsdauer

2 - 4 Monat(e)  
The processing time depends on the workload.

## Frist

Your registration must be submitted by March 31 of the following year at the latest if the requirements for

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the tax obligation were met in the previous calendar year.

## weiterführende Informationen

<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/kuenstlersozialabgabe.html>  
<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/wer-ist-abgabepflichtig.html>  
[https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter\\_Unternehmer\\_Verwerter/Informationsschriften/Info\\_01a\\_-\\_Abgabepflichtige\\_Unternehmensbranchen.pdf](https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_01a_-_Abgabepflichtige_Unternehmensbranchen.pdf)  
<https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/bemessungsgrundlage.html>  
[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_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/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

### Rechtsbehelf

- Objection
- Detailed information on how to lodge an objection can be found in the notification.

### Kurztext

- Obligation to register if requirements are met
- The obligation to submit is checked after registration
- Registration should be made using a form
- If possible, the questionnaire should be completed in full
- Registration can be made online or informally by post
- Register entry for company formation must also be submitted
- Notification is issued with a request for registration or settlement with a request for payment
- Registration is free of charge

## Ansprechpunkt

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|-------------------|------------------------------------------------------------------------------------------------------------|
| Zuständige Stelle |                                                                                                            |
| Formulare         |                                                                                                            |
| Ursprungsportal   | Künstlersozialabgabe Anmeldung durch den Unternehmer, Künstlersozialabgabe Anmeldung durch den Unternehmer |