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# Künstlersozialabgabe Änderung der Abrechnung jährliche Künstlersozialabgabe

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/102775751/B100019>

| Modul                     | Sachverhalt                                                                 |
|---------------------------|-----------------------------------------------------------------------------|
| Leistungsschlüssel        | 99107033011009                                                              |
| Leistungsbezeichnung I    | Künstlersozialabgabe Änderung der Abrechnung jährliche Künstlersozialabgabe |
| Leistungsbezeichnung II   | Submit annual declaration for artists' social security contributions        |
| 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                     |

| Modul                         | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                               | in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)                                                                                                                                                                                                                                                                                                                                         |
| Lagen Portalverbund           | Mitarbeiterbezogene Meldepflichten (2030400), Steuern und Abgaben für Mitarbeiter (2040100)                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Einheitlicher Ansprechpartner | Nein                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Fachlich freigegeben am       | 24.11.2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Fachlich freigegeben durch    | Federal Ministry of Labor and Social Affairs (BMAS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/ksvg/_27.html">https://www.gesetze-im-internet.de/ksvg/_27.html</a><br><a href="https://www.gesetze-im-internet.de/ksvg/_31.html">https://www.gesetze-im-internet.de/ksvg/_31.html</a><br><a href="https://www.gesetze-im-internet.de/ksvg/_33.html">https://www.gesetze-im-internet.de/ksvg/_33.html</a>                                                                                                                                                                                                            |
| Teaser                        | If your company is registered with the Künstlersozialkasse, you generally have to submit an annual remuneration report. The Künstlersozialkasse needs this report in order to calculate the amount of the artists' social security contribution you have to pay.                                                                                                                                                                                                                                                                                                 |
| Volltext                      | <p>As a company liable to pay social security contributions for artists, you must pay a social security contribution for artists if you use the services of self-employed artists or publicists in return for payment.</p> <p>In order for the Künstlersozialkasse to be able to calculate the artists' social security contribution to be paid by you, you must submit an annual report on the amount of remuneration paid for the previous year.</p> <p>If reports for other previous years are missing, a report can also be submitted for several years.</p> |
| Erforderliche Unterlagen      | <ul style="list-style-type: none"> <li>• Registration form for the notification of fees subject to social security contributions or</li> <li>• Registration form for those obliged to pay the artists' social security contribution</li> <li>• You do not need to submit any additional documents.</li> </ul>                                                                                                                                                                                                                                                    |
| Voraussetzungen               | <ul style="list-style-type: none"> <li>• You must be registered with the Künstlersozialkasse as a company liable to pay contributions.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |

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|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                  | <ul style="list-style-type: none"> <li>• You would like to submit a report on the amount of remuneration paid to self-employed artists or publicists in a previous year.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Kosten           | <p>Abgabe: Es fallen keine Kosten an<br/>There are no costs.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Verfahrensablauf | <p>As a rule, you will receive a letter from the Künstlersozialkasse at the beginning of the year. In this letter, you will be asked to submit your annual registration for the artists' social security contribution for the previous year.</p> <p>Exception: You have been exempted by the Künstlersozialkasse from the obligation to submit annual zero returns. In this case, you will not receive a letter from the Künstlersozialkasse at the beginning of the year. As soon as you start making payments for artistic or journalistic works or services to self-employed persons again, you must send a remuneration report to the Künstlersozialkasse on your own initiative.</p> <p>Please determine the total amount of remuneration and state it in full euro amounts.</p> <p>You can submit your notification online or by post.</p> <p>Online notification:</p> <ul style="list-style-type: none"> <li>• Call up the online form on the federal portal <a href="http://verwaltung.bund.de">verwaltung.bund.de</a>. This will guide you step by step through the necessary information, which you can enter electronically.</li> <li>• Note: You will need a valid ELSTER certificate to log in to the online form.</li> <li>• It will take you about 5 minutes to complete the online form.</li> <li>• First enter your personal details, including your tax number. You will find this on the letter from the Künstlersozialkasse in the top right-hand corner.</li> <li>• On the next page you can then enter the amount of remuneration to be reported.</li> </ul> <p>Notification by post:</p> |

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- If you received a letter from the Künstlersozialkasse at the beginning of the year, a registration form will be enclosed.
- Otherwise, the Künstlersozialkasse also provides the registration form on its website in the Media Center for Companies and Users.
- Please complete the registration form in full.
- Please send the signed registration form to the Künstlersozialkasse.
- The Künstlersozialkasse will not confirm receipt of the written notification.

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 by post.
- As soon as your notification has been processed by the Künstlersozialkasse, you will receive a statement of account.
- The statement shows the amount you have to pay to the Künstlersozialkasse.
- If the statement results in a credit balance for you, the Künstlersozialkasse will usually refund this amount automatically to your account.
- The statement also shows the amount you have to pay monthly as an advance payment for the current calendar year. You do not need to make advance payments that do not exceed EUR 40.00 per month. The advance payments for a year are offset against the actual artists' social security contribution for the year in question.

### Bearbeitungsdauer

1 - 4 Woche(n)  
The processing time depends on the workload.

### Frist

You must submit your annual report at the end of a calendar year by March 31 of the following year at the latest. Once the artists' social security contribution has been settled by the Künstlersozialkasse, you must pay the required amount within one month. If you have to make monthly advance payments, these are always

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due on the 10th of the following month. Example: You must pay the advance payment for the month of March by April 10.

## 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](https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_01_-_Allgemeines_und_Verfahren.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_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

Remuneration to be reported is everything you spend to obtain or use the artistic or journalistic work or service, for example

- fees
- purchase prices
- royalties
- licenses
- benefits in kind
- Expenses such as costs for telephone and similar as well as incidental costs for materials and similar

The chargeable remuneration does not include

- Value added tax shown separately on an invoice
- Payments to copyright collecting societies
- Payments to a KG and OHG, legal entities and to a GmbH & Co. KG, insofar as they act in their own name
- Profit allocations to shareholders
- Travel expenses that are reimbursed within the tax exemption limits
- tax-free expense allowances
- the so-called "practice leader allowance"

| Modul             | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                   | <ul style="list-style-type: none"> <li>• subsequent duplication costs</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Rechtsbehelf      | <ul style="list-style-type: none"> <li>• Appeal</li> </ul> <p>Detailed information on how to lodge an objection can be found in the notice from the Künstlersozialkasse.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Kurztext          | <ul style="list-style-type: none"> <li>• Artists' social security contribution Change to the annual artists' social security contribution statement</li> <li>• Use the form of the artists' social security fund</li> <li>• Notification of remuneration paid to self-employed persons for artistic or journalistic services</li> <li>• Submission deadline for the previous year: 31.03. of the following year</li> <li>• Reporting possible for several years</li> <li>• Total amount of all remuneration</li> <li>• in full euro amounts</li> <li>• Payment within one month of receipt of the settlement notice</li> <li>• Notification for previous year = basis for calculating the monthly advance payments</li> <li>• Change is free of charge</li> <li>• Responsible: Artists' Social Security Fund</li> </ul> |
| Ansprechpunkt     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Zuständige Stelle |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Formulare         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Ursprungsportal   | <p>Künstlersozialabgabe Änderung der Abrechnung jährliche Künstlersozialabgabe, Künstlersozialabgabe Änderung der Abrechnung jährliche Künstlersozialabgabe</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |