

99107088058000

Betriebsprüfung durch die Künstlersozialkasse Durchführung

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/102775760/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99107088058000
Leistungsbezeichnung I	Betriebsprüfung durch die Künstlersozialkasse Durchführung
Leistungsbezeichnung II	Company audit by 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	Durchführung (58)
SDG-Informationsbereich	Rechte und Pflichten im Bereich der sozialen Sicherheit in der Union (Registrierung als Arbeitgeber, Registrierung von Beschäftigten, Mitteilung über das Ende eines Vertrags eines Beschäftigten, Zahlung von

Modul	Sachverhalt
	Sozialbeiträgen, Rechte und Pflichten im Zusammenhang mit Renten)
Lagen Portalverbund	Mitarbeiterbezogene Meldepflichten (2030400), Steuern und Abgaben für Mitarbeiter (2040100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.05.2024
Fachlich freigegeben durch	Federal Ministry of Labor and Social Affairs (BMAS)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ksvg/_35.html https://www.gesetze-im-internet.de/ksvgbeitr_v/BJNR297200994.html
Teaser	Have you paid fees to self-employed persons for journalistic or artistic services? Then the Künstlersozialkasse (KSK) will check the correct declaration of these fees in your company.
Volltext	The Künstlersozialkasse may carry out a company audit on your premises: • in writing or • on site at your company. As a rule, the Künstlersozialkasse will check whether you have paid the correct amount of artists' social security contributions. The main aim is to establish the following: • the accuracy and completeness of your records and • the correctness and completeness of the resulting declarations. If necessary, the Künstlersozialkasse will make additional claims due to underpayment of the artists' social security contribution or you will receive a refund of any overpayment of the artists' social security

Modul	Sachverhalt
	contribution. The tax audit is independent of whether your company • is registered with the Künstlersozialkasse as liable to pay social security contributions or • has employees. For the audit, you must submit to the Künstlersozialkasse the documents on the basis of which you prepared the notification. In addition, you must provide the Künstlersozialkasse with all other information and documents that are important for the tax audit. If the Künstlersozialkasse finds fault with something during your audit, you must rectify these deficiencies. This applies in particular to your records.
Erforderliche Unterlagen	Completed online application: • Records of the remuneration to be reported • Incoming invoices and contracts for artistic or journalistic services from independent contractors • All business books belonging to the accounting system • Bookkeeping with the annual financial statements (balance sheet and profit and loss account) • Totals and balance lists • G/L accounts • account statements • Audit reports from other insurance companies or the tax authorities • You may have to submit further documents as part of the audit.
Voraussetzungen	The Künstlersozialkasse can audit your company if you have paid remuneration to self-employed artists or journalists.
Kosten	There are no costs for you.
Verfahrensablauf	The audit by the Künstlersozialkasse begins with a

Modul

Sachverhalt

written audit notification. You will receive this notification by post or email.

The audit can take place on your premises or online. You can also submit documents online after an on-site appointment.

On-site audit or written submission audit:

- Contact the auditor to discuss the further procedure or the date of the audit.
- Gather the necessary documents.
- If possible, send documents to the examiner in advance by post or online if you are asked to do so.
- Have all documents ready for an on-site examination.
- If necessary, obtain further supporting documents and evidence on request.
- The auditor will discuss the results with you.
- Agree with the results or explain what you think needs to be changed.

Online procedure:

- Call up the online form 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 log in to the online form.
- 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.
- On the next page, you can then select your request and upload documents or records in the next steps.

Once the form or your notification has been received, the Künstlersozialkasse will check your details. If there are any queries or further documents are required, the Künstlersozialkasse will contact you in writing. If you wish to pay the claim from the tax audit in installments, you can submit a corresponding

Modul	Sachverhalt
	application online or by post.
Bearbeitungsdauer	1 - 6 Monat(e) The processing time usually results from the individual inspection effort.
Frist	There is no deadline.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/fileadmin/Dokumente/Mediencenter_Unternehmer_Verwerter/Informationsschriften/Info_18_Durchfuehrung_von_Betriebspruefungen_durch_die_Kuenstlersozialkasse.pdf
Hinweise	There are no indications or special features.
Rechtsbehelf	• Objection You can find detailed information on how to lodge an objection in the notice from the Artists' Social Security Fund from • Legal action before the social court
Kurztext	• Audit by the Künstlersozialkasse Implementation • Artists' Social Security Fund checks the declaration of fees paid to self-employed persons for artistic or journalistic services • The audit is carried out by sending the documents or on site at the company • Submission of documents for the audit is mandatory • Künstlersozialkasse determines the result with a decision • Responsible: Artists' Social Insurance Fund
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Betriebsprüfung durch die Künstlersozialkasse Durchführung, Betriebsprüfung durch die Künstlersozialkasse Durchführung