

99107093058000

Beratung der Künstlersozialkasse für nicht angemeldete Unternehmen Durchführung

Heruntergeladen am 23.05.2025

<https://fimportal.de/xzufi-services/102775795/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99107093058000
Leistungsbezeichnung I	Beratung der Künstlersozialkasse für nicht angemeldete Unternehmen Durchführung
Leistungsbezeichnung II	Advising non-registered companies on the artists' social security contribution
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	nicht SDG-relevant

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Lagen Portalverbund	Finanzierungs- und Förderberatung (2060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.11.2021
Fachlich freigegeben durch	Federal Ministry of Labor and Social Affairs
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_1/_13.html https://www.gesetze-im-internet.de/ksvg/_23.html https://www.gesetze-im-internet.de/ksvg/_47.html
Teaser	The Künstlersozialkasse will advise you on all questions concerning the Künstlersozialabgabe.
Volltext	The Künstlersozialkasse (KSK) informs you, as a potential entrepreneur or exploiter who is liable to pay the artists' social security contribution, about your rights and obligations. You will receive information on whether you as an entrepreneur or exploiter are subject to the artists' social security contribution and what the amount of the contribution is. This includes the following points: • why are you obligated to pay the artists' social security contribution, • when do you have to pay the artists' social security contribution, • what is to be included in your remuneration report, • who is a self-employed artist or journalist, • what is the rate of the levy, • what is the general procedure, • how do you fulfill your obligation to keep records, • what information do you have to provide, • when do you have to pay a late payment penalty, • what is the statute of limitations, • what is a compensation association. It is a special feature that self-employed artistic or journalistic persons only have to pay half of their

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	contributions themselves. The other half is financed by a federal subsidy and the companies' artists' social security contributions.
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	You are not yet registered as a company with the KSK.
Kosten	There are no costs for you.
Verfahrensablauf	You ask the KSK questions by telephone or in writing, or request information about the artists' social security contribution electronically. • The KSK will inform you in writing, by telephone or electronically.
Bearbeitungsdauer	by telephone: usually none in writing or electronically: usually 1 to 5 days
Frist	You do not have to meet any deadlines.
weiterführende Informationen	https://www.kuenstlersozialkasse.de/service/mediencenter-unternehmen-und-verwerter.html https://www.kuenstlersozialkasse.de/unternehmen-und-verwerter/faq-unternehmen-und-verwerter.html
Hinweise	
Rechtsbehelf	No legal remedies are provided.
Kurztext	• Advice from the Künstlersozialkasse for non-registered companies Implementation • Reasons, financing, responsibilities • Instructions for filling out the registration and survey / notification form • Amendments to the law 2007 / 2015 • Definition of art / publicist • Taxable entrepreneurs / users • Fees subject to levy / assessment basis • fees / ancillary costs • Tax-free fees (e.g. GmbH, travel expenses) • Practical examples • Consequences of the tax obligation • Reporting / recording / submission obligations • Procedure • Compensation association

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	• responsible: Artists' Social Insurance Fund (KSK)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: no Online procedure possible: no Written form required: no Personal appearance required: no
Ursprungsportal	Beratung der Künstlersozialkasse für nicht angemeldete Unternehmen Durchführung, Beratung der Künstlersozialkasse für nicht angemeldete Unternehmen Durchführung