

Submit remuneration report to the Künstlersozialkasse without being asked

If your obligation to pay royalties has ended and you again pay more than EUR 450.00 per year to self-employed artists or journalists or you again organize more than 3 events in a calendar year, you must inform the Künstlersozialkasse.

Competent Department

- [Künstlersozialkasse \(KSK\), Abteilung Verwerter](#)

Basic information

The Artists' Social Security Fund (KSK) will check whether you are once again liable to pay contributions under the Artists' Social Security Act (KSVG).

If you have been notified of a tax audit, do not submit a remuneration report to the KSK. Your change will be taken into account during the audit.

The basis for calculating the amount of your artists' social security contribution is all remuneration paid by you to self-employed artists or journalists in a calendar year.

The KSK is available to advise you.

Requirements

You are already registered as a company with the KSK.

- You last registered with the KSK in a year with less than EUR 450.00 or you only held 3 or fewer events in a calendar year.
- The KSK has informed you that you are not liable to pay tax for the reported year.
- You have again paid a total of more than EUR 450.00 in one year to self-employed artists or journalists. You have used the services for the advertising or public relations work of your company or
- You want to generate income in connection with the use and have paid more than EUR 450.00 in one year to self-employed artists or journalists and have held more than 3 events during this period.

What documents do I need?

- You do not need to submit any additional documents.

Procedure

You submit your remuneration report for the year in question to the Künstlersozialkasse:

- You can download the form "Meldebogen" from the website of the Künstlersozialkasse.
- Send your correction report informally by post, fax or e-mail to the KSK.
- The KSK will check your details.
- If there are any questions or further documents are required, the KSK will contact you.
- If the KSK comes to the conclusion that you are once again obliged to pay social security contributions, you will receive a statement of the artists' social security contributions.
- If there is still no obligation to pay the levy, the KSK will send you a notification.

Legal bases

- [§ 24 Absatz 1 Satz 2 und Absatz 2 Satz 1 in Verbindung mit Absatz 3 Künstlersozialversicherungsgesetz \(KSVG\)](#)

More information

Remuneration in this sense is everything you spend in order to obtain or use the artistic or journalistic work or service, for example

- royalties,
- purchase prices,
- royalties,
- licenses,
- benefits in kind,
- expenses such as telephone and similar costs and ancillary costs for materials and similar.

The assessment basis does not include

- the VAT shown separately on an invoice
- Payments to copyright collecting societies, a KG and OHG, legal entities and a GmbH & Co. KG, insofar as they act in their own name
- profit allocations to shareholders
- Travel expenses that are reimbursed within the tax-free limits
- tax-free expense allowances
- the "trainer's allowance"
- subsequent duplication costs.

The KSK calculates the artists' social security contribution for the previous calendar year on the basis of your notification and informs you of the amount payable. The KSK will also calculate the advance payments that you must pay each month in the current calendar year.

Legal remedy: Appeal. Detailed information on how to lodge an appeal can be found in the notice on the settlement of the artists' social security contribution or the notice on the refusal to amend your annual statement.

What deadlines must be paid attention to?

They must be reported at the end of a calendar year by March 31 of the following year at the latest.

Payment of your artists' social security contribution is due within one month of receipt of the statement.

Your monthly advance payments must be paid within 10 days of the end of each calendar month.

If you do not make the payments on time, the KSK will levy a monthly late payment surcharge of 1 percent of the arrears.

How long does it take to process

Usually 1 to 2 weeks.

What are the costs?

There are no costs for you.