

Compensation association in cooperation with the Artists' Social Security Fund

If you have an equalization association with the Künstlersozialkasse (KSK), the KSK updates the data of its members annually, carries out the settlements, collects the artists' social security contribution and carries out a regular review of the equalization association.

Competent Department

Künstlersozialkasse (KSK), Abteilung Außenprüfung

Basic information

With a compensation association, the Artists' Social Security Fund (KSK) concludes an agreement with you on the lump-sum settlement of the artists' social security contribution for your members and carries out the approval procedure with the supervisory authority. As an equalization association, you assume the obligations of your members towards the Künstlersozialkasse.

In particular, you report the calculation figures for the artists' social security contribution to the Künstlersozialkasse. The Künstlersozialkasse then prepares the statement and informs you of

- the amount of the artists' social security contribution to be paid
- the amount of the advance payments

You pay the artists' social security contribution and the advance payments for your members with discharging effect.

In addition, you have various notification and reporting obligations towards the KSK.

You report to the Künstlersozialkasse

- Members joining and leaving the fund
- Changes to members' master data

The KSK carries out a review of the equalization association at regular intervals and relies on your support for this. You support the KSK in the audit by coordinating it and carrying out the necessary data collection.

The KSK:

- carries out the audits for you and your members
- prepares the calculations for the flat rate to be applied in future
- coordinates these with you

Requirements

The prerequisites for the implementation of an equalization association are

- the conclusion of an agreement on the establishment of a compensation association with the KSK
- approval by the Federal Social Security Office

What documents do I need?

- For registrations and deregistrations of members
 - Extract from the commercial or association register
 - Business registrations or deregistrations
- Upon notification of insolvency
 - Filing for insolvency
 - · Letter from the insolvency administration
- When submitting your annual returns

Documents that substantiate your notification, for example annual financial statements

Procedure

Legal bases

• § 32 Gesetz über die Sozialversicherung der selbständigen Künstler und Publizisten (Künstlersozialversicherungsgesetz - KSVG)

More information

Legal remedy: Action before the administrative court. There are no indications or special features.

What deadlines must be paid attention to?

There is no deadline.

How long does it take to process

2 - 4 day(s).

What are the costs?

There are no costs.