

After registering with the artists' social security fund, appeal against the decision on the obligation to pay the artists' social security contribution

The Künstlersozialkasse has determined that your company is liable for the artists' social security contribution. You do not agree with this and can lodge an objection.

Competent Department

- [Künstlersozialkasse \(KSK\)](#)

Basic information

Based on your objection, the Künstlersozialkasse (KSK) will check again whether the obligation to pay contributions for your company is actually correct. This can be done solely on the basis of the previous facts or on the basis of additional information or documents that you have subsequently submitted during the objection procedure.

You have the right to appoint an authorized person to communicate with the KSK on your behalf. This can be a lawyer, for example. If the appeal is successful for you, the KSK will usually reimburse the costs of the authorized person. The costs of a tax consultant cannot be reimbursed.

Requirements

- The KSK has issued a notice about your obligation to pay social security contributions for artists.
- You must be the addressee of the notice.
- You must have actually received the notice for it to be effective.
- You cannot lodge an objection against prior investigations by the KSK or the announcement that an artists' social security contribution obligation is to be determined.

What documents do I need?

- As a rule, the KSK will ask you for any missing documents that it needs to make a decision.
- However, you can also submit any documents you consider important to support your request.

Procedure

You submit your objection to the artists' social security contribution obligation in writing to the KSK.

You should note the following points in your letter:

- You explain which determination or determinations you would like and give reasons for this request. For example, you could write
 - why you are not subject to the artists' social security contribution or
 - why the start of the artists' social security contribution obligation was incorrectly determined.
- You can submit the reasons and any further documents at a later date at any time.

If your information or previously submitted documents are not sufficient for a decision on your objection, the KSK will contact you.

To ensure that your appeal is successful, you should adhere to the deadlines set by the KSK. Deadline extensions are possible on request.

If a decision has not yet been made on your objection, you can withdraw it at any time.

You will receive written notification of the decision on your objection.

- If the KSK has wrongly or incorrectly determined your obligation to pay the artists' social security contribution, it will revoke the old decision and you will receive a new decision.
- If the KSK considers your objections to be unjustified, the KSK's Appeals Committee will decide on your appeal:
 - If the Appeals Committee decides in your favor, you will also receive a written decision.
 - If the Appeals Committee confirms the KSK's decision, you will receive a written notice of appeal explaining the reasons for this.

Legal bases

- [§§ 83 bis 86b Sozialgerichtsgesetz \(SGG\)](#)
- [§ 36a Absatz 2 Sozialgesetzbuch Erstes Buch \(SGB I\)](#)
- [§ 39 Künstlersozialversicherungsgesetz \(KSVG\)](#)
- [§§ 10 bis 22 der Verordnung über den Beirat und die Ausschüsse bei der Künstlersozialkasse \(KSKSaV\)](#)

More information

Legal remedy: Legal action at the competent social court after a notice of objection has been issued Detailed information on how to lodge a complaint can be found in the notice

of objection from the KSK. Action for failure to act at the competent social court if the authority does not decide on your objection within 3 months.

What deadlines must be paid attention to?

For notification of the decision in Germany: 1 month.

For notification of the decision abroad: 3 months.

How long does it take to process

Usually 1 to 6 months.

What are the costs?

There are no costs for you.