

# Change notification of artists' social security contribution

If your previous remuneration report is incorrect, you must inform the Künstlersozialkasse and correct your report.

## Competent Department

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

## Basic information

If you run a company that is obliged to pay artists' social security contributions, you must submit an annual remuneration report to the Künstlersozialkasse. You must report the payments you made to self-employed persons for artistic or journalistic services or works in the previous calendar year. This sum is used to calculate the artists' social security contribution you have to pay.

If you discover that the remuneration report you have submitted is incorrect or incomplete, inform the Künstlersozialkasse and send a correction report.

The Künstlersozialkasse will check whether your correction report changes the amount of the levy under the Artists' Social Insurance Act.

If you have been notified of a tax audit by the Künstlersozialkasse or a German pension insurance institution, please do not submit a correction report to the Künstlersozialkasse. The change will be taken into account during the tax audit.

The Künstlersozialkasse will be happy to advise you.

## Requirements

- You have already reported your remuneration and received a statement from the Künstlersozialkasse.
- You discover that the remuneration report you submitted is incorrect or incomplete.

## What documents do I need?

- Correction notification form for those obliged to pay artists' social security contributions

# Procedure

You can submit your correction report online or by post.

Online notification:

- Call up the online application on the federal portal [verwaltung.bund.de](http://verwaltung.bund.de). 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.
- You will need approximately 5 minutes to complete the online application.
- 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, please enter the corrected fee amount and give reasons for your correction.

Notification by post:

- A "correction notification form" is available on the website of the Künstlersozialkasse in the media center for companies and users.
- Please complete the form in full. This also includes giving reasons for the correction.
- Send the completed form to the Künstlersozialkasse. You can submit an informal application to the Künstlersozialkasse. In any case, please give reasons for the correction.

After receiving your notification, the Künstlersozialkasse will check your details. If there are any queries or further documents are required, the Künstlersozialkasse will contact you by post. If your corrected notification is comprehensible:

- You will receive a new statement from the Künstlersozialkasse.
- If the new statement results in an additional payment, you must pay this to the Künstlersozialkasse.
- If the new statement results in a credit balance for you, the Künstlersozialkasse will usually refund this amount automatically to your account.

If your corrected statement is not comprehensible:

- You will receive a notice in which the Künstlersozialkasse refuses to correct the statement.

## Legal bases

- [§ 25 Künstlersozialversicherungsgesetz \(KSVG\)](#)
- [§ 27 Absatz 1a Künstlersozialversicherungsgesetz \(KSVG\)](#)
- [§ 29 Künstlersozialversicherungsgesetz \(KSVG\)](#)

## **More information**

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

- fees
- purchase prices
- royalties
- licenses
- benefits in kind
- Expenses such as costs for telephone and similar as well as incidental costs for materials and similar

The chargeable remuneration does not include

- Value added tax shown separately on an invoice
- Payments to copyright collecting societies
- Payments to a KG and OHG, legal entities and to a GmbH & Co. KG, insofar as they act in their own name
- Profit allocations to shareholders
- Travel expenses that are reimbursed within the tax exemption limits
- tax-free expense allowances
- the so-called "practice leader allowance"
- subsequent duplication costs

legal remedy: Appeal. Detailed information on how to lodge an appeal can be found in the notice from the Künstlersozialkasse.

## **What deadlines must be paid attention to?**

There is no deadline for submitting a correction report. However, the Künstlersozialkasse will check whether the subsequent collection of the artists' social security contribution or a claim for reimbursement of overpaid artists' social security contributions is already time-barred.

## **How long does it take to process**

1 to 4 week(s). The processing time depends on the workload.

## **What are the costs?**

There are no costs for you.