

Information Sheet 225 for Employers »Künstlersozialkasse«

GemeindeLohn.de summarizes the key aspects of the annual reporting obligation to the KÜNSTLERSOZIALKASSE (KSK, "Artists' Social Security Fund" – a German institution ensuring social security contributions for self-employed artists and publicists).

PRELIMINARY NOTE

The following information falls outside the scope of our payroll services and is therefore not included in our standard fees. However, as this topic may be relevant to our clients, we are pleased to provide this information sheet as a courtesy. Please note that any further inquiries should be directed to the KÜNSTLERSOZIALKASSE (see the last section).

REPORTING OBLIGATION VS. CONTRIBUTION OBLIGATION – IMPORTANT DISTINCTION

Non-profit organizations that utilize artistic or journalistic services must comply with the requirements of the KÜNSTLERSOZIALKASSE. There are two key terms that are often confused:

1. REPORTING OBLIGATION

Any organization that paid fees to self-employed artists or publicists in the previous year is required to report these payments to the KÜNSTLERSOZIALKASSE. The deadline for submission is March 31 of the following year.

2. CONTRIBUTION OBLIGATION

After submission, the KÜNSTLERSOZIALKASSE determines whether the organization is required to pay a social security contribution. This means that reporting payments is not the same as being liable for contributions—only the KSK decides whether a percentage-based contribution on the reported fees must be paid.

Every organization that has made payments is required to report. Whether a contribution obligation arises is determined by the KSK based on legal criteria.

WHO IS REQUIRED TO REPORT?

An organization must submit a report if it has hired self-employed artists or publicists in the previous year and paid them fees. This applies particularly to payments made to:

- Graphic designers, web designers
- Musicians, voice actors, presenters

- Authors, copywriters, editors
- Photographers, filmmakers, video artists
- Instructors for artistic or journalistic subjects

WHAT MUST BE REPORTED?

Organizations must report the total amount of all payments made for artistic or journalistic services, including:

- Fees for artistic or journalistic activities
- Expense reimbursements (e.g., travel costs, material costs, if included in the fee)

The following **do not** need to be reported:

- VAT, if separately stated by the artist/publicist
- Material costs (e.g., rental fees for rooms or equipment)
- Payments made to companies (e.g., LLC, partnerships)

HOW TO SUBMIT A REPORT

Each January, the KÜNSTLERSOZIALKASSE sends a letter containing login credentials for the online reporting portal. This letter includes:

- The organization's Abgabenummer (contribution number, i.e. customer code)
- An authentication code required for online reporting

Reports must be submitted via the online portal of the KÜNSTLERSOZIALKASSE: www.kuenstlersozialkasse.de

FIRST-TIME REPORTING TO THE KÜNSTLERSOZIALKASSE

INITIAL CONTACT

If an organization has never submitted a report to the KÜNSTLERSOZIALKASSE, it will not receive an annual letter with login credentials. However, if it is required to report, it must contact the KSK: Email: kuenstlersozialabgabe@drv-bund.de, Phone: +49 4421 – 97340510

After making contact, the organization will receive a contribution number and the necessary login credentials. It can then proceed with submitting the report.

RETROACTIVE REPORTING FOR PREVIOUS YEARS

If an organization has paid fees in past years without submitting reports, the KSK may require retroactive reporting:

- The KSK can generally request reports for up to five years retroactively.
- If a contribution obligation is determined, back payments and late fees may be assessed.

WHAT HAPPENS AFTER SUBMISSION?

Once the report is submitted, the KÜNSTLERSOZIALKASSE reviews whether a contribution obligation exists. There is no fixed minimum threshold, meaning that even small amounts may be subject to contributions. If applicable, the KSK will issue a payment notice.

SUMMARY: WHAT MUST THE ORGANIZATION DO?

- Record all payments to self-employed artists/publicists in clearly identifiable accounts.
- Submit the annual report by March 31 via the KSK online portal.
- Wait for the KSK's determination on the contribution obligation.
- If liable for contributions, pay the required KÜNSTLERSOZIALABGABE (artists' social security contribution).

Important: A report must always be submitted, even if the organization believes it is not liable for contributions. The KSK alone determines whether payments are subject to contributions.

FURTHER INFORMATION, SOURCES, DISCLAIMER

- www.kuenstlersozialkasse.de

Despite careful research, no liability can be assumed for the information provided here. Our information sheets are brief and concise, so exceptions and specific details may not be covered. In case of doubt, consult your tax advisor or labor law attorney.

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