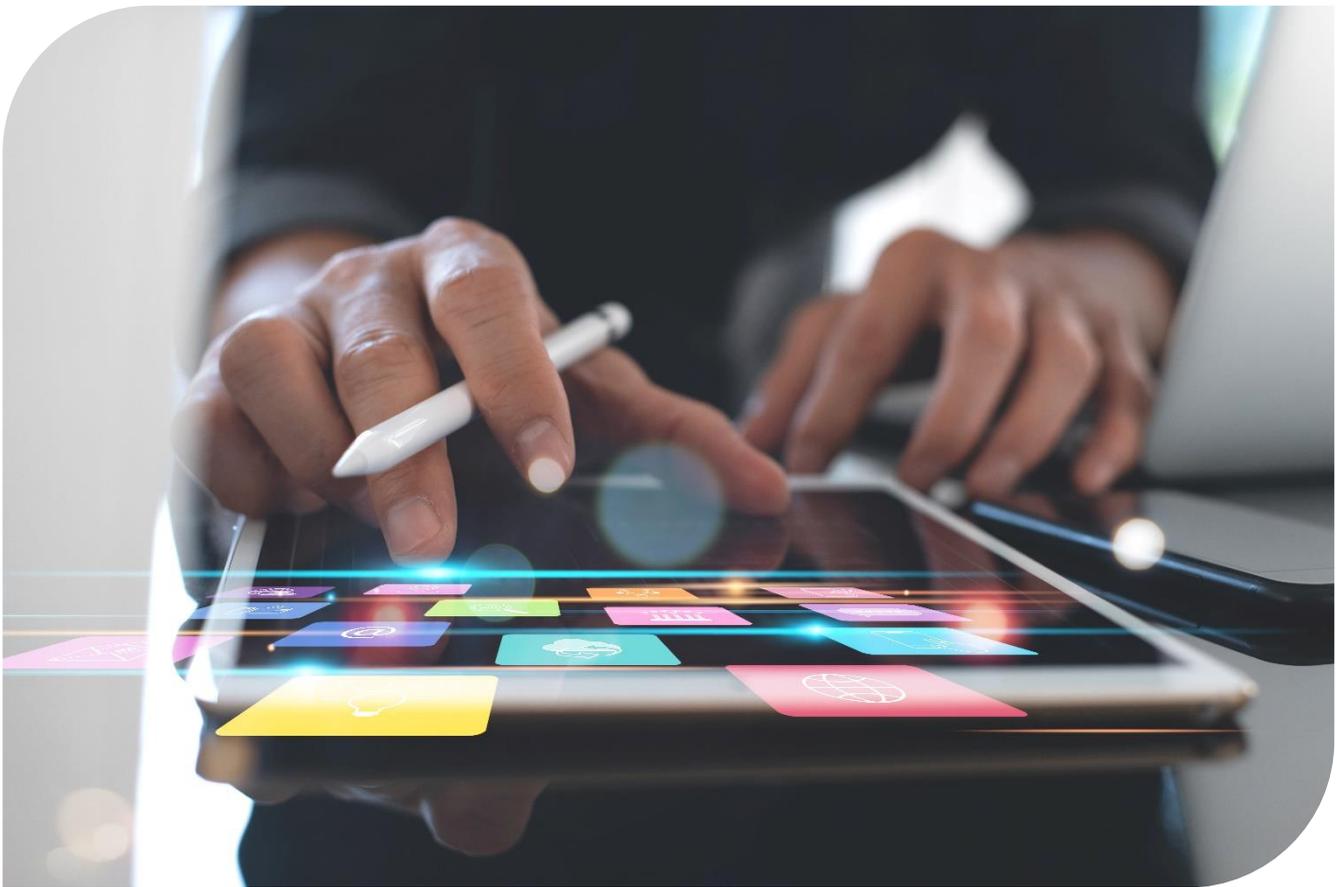




Artists' Social Security Contributions 2026

Affected entities, contribution rates and reporting obligations



Audit. Tax. Advisory.



Contents

Affected entities..... 1

Contribution rates 1

Reporting obligations..... 2

Artists' Social Security Contributions 2026 – affected entities, contribution rates and reporting obligations

Affected entities

Entities that make use of artistic or journalistic work may be required to pay the artists' social security contribution. This levy is used to co-finance the statutory health, long-term care and pension insurance for self-employed artists and authors of journalistic work.

Which entities may be subject to the levy?

The German Artists' Social Insurance Act distinguishes between three groups of entities liable to pay contributions:

- **Typical users**
This includes, in particular, entities whose business purpose is typically based on the exploitation of artistic or journalistic work (e.g. publishing houses, advertising and PR agencies, theatres, orchestras, broadcasting and media entities).
- **Self-promoters**
Entities that use artistic or published work for their own purposes, in particular for advertising, public relations work, websites, product or packaging design, may also be subject to the levy, even if they do not themselves belong to the creative sector.
- **Entities subject to the levy under the general clause**
In addition, entities that commission self-employed artists or journalists on more than an occasional basis in order to use their services for their own business purposes may also be liable to pay the levy. This is dependent on the nature, scope and economic significance of the services commissioned.

Who is considered a self-employed artist or journalist?

Self-employed artists or journalists are persons who carry out or create artistic or journalistic works independently, in particular in the fields of art, design, music, text, journalism, photography, film, advertising or public relations.

Remuneration is subject to the levy in particular in cases where the services are provided by:

- **self-employed natural persons**, or
- partnerships, in particular in the form of **partnerships under civil law (GbR)**.

It is irrelevant whether:

- the activity is carried out on a full-time or part-time basis, or
- whether the artist or publicist only works for the entity on an occasional basis.

In contrast, payments to legal entities (e.g. GmbH, UG, AG) or to appropriately organised commercial partnerships (e.g. OHG, KG) are not subject to the levy.

Contribution rates

How high is the artists' social security contribution, and what remuneration is relevant for calculating the levy?

The basis for calculating the artists' social security contribution is all remuneration paid to self-employed artists or journalists for artistic or journalistic works or services in the respective calendar year.

The social security contribution rate for artists was revised by law for the calendar year 2026 and reduced from **5.0% in 2025** to **4.9% in 2026**. The new levy rate applies from 1 January 2026 and is to be applied to all remuneration subject to the levy that are paid in the calendar year 2026.

There is only an obligation to pay a levy if the remuneration paid to self-employed artists or publicists exceeds the statutory de minimis limit in a calendar year. This de minimis limit **from 2026** is **EUR 1,000 per calendar year** (2025: EUR 700). If this limit is not exceeded, no artists' social security contribution is due.

Reporting obligations

What reporting obligations exist, and what reporting deadlines must be observed?

Entities subject to the levy are under an obligation to report the remuneration paid which is subject to the levy paid in any given year **by 31 March of the following year**. The notification for the calendar year 2025 must therefore be submitted by 31 March 2026 at the latest. The notification can be made in writing or via the online notification procedure of the Künstlersozialkasse (German Artists' Social Security Fund). The Künstlersozialkasse then determines the final amount of the artists' social security contribution and issues a notice for payment.

If you have been liable to pay contributions in the past and have submitted corresponding notifications to the Künstlersozialkasse, you should have already received a notification form for the calendar year 2025.

What are the consequences of violating reporting and contribution obligations?

The German Pension Insurance Fund examines whether there was an obligation to pay contributions and whether notifications have been made correctly as part of their regular social insurance audits. If remuneration subject to the levy is not reported to the German Artists' Social Security Fund, or if reports are not submitted in full, this can lead to back charges for contributions for a period covering as much as the preceding five calendar years.

In addition to the back charges, late payment surcharges may also be levied. In addition, fines of up to EUR 50,000 may be imposed.

How can we support you?

We are happy to support you in the identification of possible circumstances subject to the levy based on your accounting data, as well as in compiling the information required for reporting to the German Artists' Social Security Fund.

In addition, we can also take care of the preparation and submission of the annual notification of the remuneration subject to the levy to the Künstlersozialkasse. Please contact us in good time so that the reporting can be made on time.

Please note that, for professional law reasons, we are not authorised to make a conclusive judgement on the legal aspects of whether there is an obligation to pay the artists' social security contribution in individual cases. A conclusive legal assessment may only be made based on appropriate advice provided by a lawyer. We will be happy to put you in touch with specialised contacts on request.



Do you have any questions?

Simply contact our expert Sebastian Franke. He will be happy to explain our range of services to you.

Your contact person

Sebastian Franke

Manager

Steuerberater [German Tax Advisor]

T: +49 351 81180-395

E: sebastian.franke@nexia.de

Visit us also on



www.linkedin.com/company/nexia-germany



www.xing.com/pages/nexia-germany



www.instagram.com/nexia_gmbh



www.nexia.de

Imprint

Publisher

Nexia GmbH

Wirtschaftsprüfungsgesellschaft

Steuerberatungsgesellschaft

Chemnitzer Straße 48

01187 Dresden

www.nexia.de

Responsible party under press law

Erik Istel

c/o Nexia GmbH

Wirtschaftsprüfungsgesellschaft

Steuerberatungsgesellschaft

Chemnitzer Str. 48

01187 Dresden

Valid as of 02/2026

Nexia GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft is a member of Nexia, a leading, global network of independent accounting and consulting firms that are members of Nexia International Limited. Nexia International Limited, a company registered in the Isle of Man, does not provide services to clients. Please see <https://nexia.com/member-firm-disclaimer> for further details.

All of the texts in this document serve as general guidance in matters of interest to the reader and are not a substitute for individual advice. Liability for any actions taken owing to the use of the information offered is strictly excluded. All of the contents of this document have been prepared with the greatest of care and to the best of the knowledge and information at hand. No liability is assumed for accuracy, completeness, or timeliness.

© 2026 Nexia GmbH. All rights reserved.