

# DIE FIBEL

*A Primer for Independent Theorists*



**LEGAL BASICS**



## Editorial



You have a sparkling idea for a theatre project of your own and no clue how to set about it? What does it take to realise a piece or a performance? How to finance your production? What's the best way to advertise and make the press write about you? And what legal regulations do you need to adhere to?

Lower Saxony is big and colourful – the Independent Theatre scene in particular is very lively and diverse. We welcome you to this community! The Association of Independent Theatre in Lower Saxony (*Landesverband Freier Theater in Niedersachsen, LaFT*) and the

*Theaterhaus Hildesheim (TH)* know their way about the scene and give advice on all matters at hand. Now we have distilled our many years of experience and created ***A Primer for Independent Theatre***, a concrete practical instruction guide in several brochures for Independent Theatre professionals. The Primer offers first steps for newcomers but is also suitable as a definitive update for the advanced.

Good luck from: Martina von Bargaen, Maria Gebhardt, Uta Lorenz, Ulrike Seybold, Carola Streib.  
English translation by Mark Roberts.

## Signets

We have flagged certain sections in ***A Primer for Independent Theatre*** with pictograms to indicate notes we wished to highlight, definitions, or tips. Aspects you should give special atten-

tion to when creating your project are marked with the pictogram 'attention'. The authors chose simplified icons of the respective sign language words.



Attention



Example



Definition



Note

## Gender

***A Primer for Independent Theatre*** was written in gender aware language. After conferring with a diversity consultant at the university of Leipzig, the authors chose a language model that was meant to allow self-recognition to a maximum of readers and to avoid the 'gender-gap'.

Aiming to reach the same goal in the English version of the Primer, the translator consulted a professor at the university of Hildesheim and has attempted to follow her advice.

### Gender



*In order to do justice to all gender classifications, readers should be given the opportunity to classify themselves.*



## 1. The basics

'Legal basics' sounds more tiresome than it is. It's just answers to simple questions, like: 'Can I simply kick off in the Independent Scene? What are the pitfalls that could make the artistic rocket lurch before it reaches orbit?' These basics give you a short overview. However, tax matters in particular are

very complex – before you set up your own business on a larger scale, be sure to seek advice from experts, e. g. tax offices, start-up initiatives, tax advisors or similar. You needn't learn everything all at once, but it is important to know where you are going.

## 2. Legal Form

If you want to realise a production, you need to define your type of organisation, i. e. your legal form. German law knows many types of businesses: Sole proprietor (*Einzelunternehmer*), (non-profit) limited liability company (*gemeinnützige GmbH*), public company (*Aktiengesellschaft*), society (*Verein*), or civil law association (*Gesellschaft bürgerlichen Rechts, GbR*), limited partnership (*Kommanditgesellschaft, KG*)... The three dominant legal forms in the Independent Scene are the sole pro-

prietor (*Einzelunternehmer*), the civil law association (*GbR*) and the society (*Verein*). In the following we would like to discuss the sole proprietorship and the GbR in more detail. We don't recommend the society as legal form for beginners – should you nevertheless want to found one, please seek separate advice on the legal implications.



*Sole proprietor is the simplest legal form for individual artists. Sole proprietor does not mean that the individuals*

*work alone – it only means that they alone bear the legal and business risk. A puppeteer organised as a sole proprietor can, of course, still get a technician or graphic artist on board for a production.*

If you want to operate as a sole proprietor, register as a self-employed person with the tax office. Make sure that you are registered as self-employed (*freiberuflich, selbstständig*) and not as a craftsperson (*gewerbetreibend*). You will need to fill in a form and indicate your estimated turnover. You will then receive your tax number. The tax number is NOT the personal identification number. The tax number means that you have registered as a self-employed person, whereas the personal identification number is issued to all individuals no later than their 18th birthday.



*Among other things, your tax number must appear on all invoices you issue. While waiting for the tax office to assign you the tax number, you can instead give your personal identification number.*

The least complicated legal form of several persons working together is the GbR. Founding it is comparatively informal – be it for the longer term or

just for a particular theatre production. As soon as at least two people (also known as private individuals) join forces to achieve a common purpose, they have formed a GbR. The civil law partnership (§705 BGB) is formed by a written or verbal contract or by so-called conclusive action (*konkludentes Handeln*). In other words, a tacit declaration of intent expressed through action. So as soon as you buy the first props together, rent the rehearsal room on behalf of the project, or make arrangements for premiere dates with other partners, you have agreed to the GbR contract – without necessarily having written anything down. However, it is advisable to draw up a written partnership agreement in order to avoid any disputes.

As a GbR you also register with the tax office and receive a tax number for the GbR. You can even deposit the partnership agreement there.



*Find a sample contract here: <http://www.laft.de/laft-aktuell/publikationen/152-die-fibel-fuer-freies-theater.html>.*



The GbR is a private company. In contrast to capital companies (e. g. limited liability companies, *GmbH*), the parties involved remain independent in terms of both income tax and liability. GbR only means that they have joined forces for a common purpose and present themselves as a unit to the outside world. Within the framework of a GbR it is not possible to employ one another. Each member of the GbR must declare their own income tax. This is different for value added tax – here it is the GbR that is subject to taxation, not the individuals. More information below.

### 2.1 ... SPECIAL CASE: RESPONSIBLE INSTITUTION

Sole proprietorship and GbR are simple and recommendable legal forms, but they have a drawback. They can't be classified as charitable. Yet some funders, especially foundations, require charitable applicants.

A charitable society (*gemeinnütziger Verein*), e. g. the Association of Independent Theatre in Lower Saxony (*Landesverband Freier Theater in Niedersachsen, LaFT*) or the Theaterhaus

Hildesheim (*TH*), can assume responsibility for a GbR's theatre production if requested.



*The responsible institution is officially in control of the project and settles everything else in a contract with you. Financers will transfer the project funds to the responsible institution's account. When and how the project funds are passed on to the GbR is one of the things to be settled. The institution squares accounts with the financers and also sends the report on expenditure of funds and other documentation. Who it is that actually prepares these papers must also be negotiated between the responsible body and the GbR. Editorial work is usually carried out by the group, since the institution cannot report from project practice or compile documentation.*

## 3. Insurances

### 3.1 LIABILITY INSURANCE (HAFTPFLICHTVERSICHERUNG)

Unfortunately, you always have to anticipate incidents of damage during project work. If a person's behaviour leads to damages to a 'third party', the person must pay for the damage.



*If you hire a mixing console and spill a drink on it while dismantling, thereby destroying the device, you will have to pay for the damage.*

Ideally, you should effect a business liability insurance. This is possible both as a sole proprietor and as a GbR. It is also possible that your private liability insurance will cover such damages during a transitional phase on the way to professionalisation. However, this cannot be generalised.

If you are inviting to a public event and 'third parties' could potentially be harmed, you will need an organiser's liability insurance.



*If a spotlight falls on an audience member during a performance, the organiser has to pay for the damage.*

Who is responsible for effecting this liability insurance depends on who takes on the role of the organiser. That's not necessarily you. If you are planning a performance at a venue with regular cultural events, you can expect that the place will assume the role of the organiser and that a liability insurance has already been taken out. If and to what extent it's protection extends to your group is something you should ask about. The TH, for example, has a flat rated organiser's liability for this purpose. Any ensemble that hires the Theaterhaus for performance purposes pays a lump sum for the organiser's liability, included in the rent. That way the group is covered by the TH's insurance, if 'third parties' should be damaged. If you can't tag along with an existing insurance and if you can't give up the role of organiser, you should definitely take out an organiser's liability insurance. Policies limited to individual events are available, so the cost should be manageable.



### 3.2 SOCIAL INSURANCES (SOZIALVERSICHERUNGEN)

In Germany employers and their employees share the costs of social insurances, that is health, nursing care, pension and unemployment insurance. Hardly anybody in the Independent Scene is a regular employee, though. Most creative artists are self-employed, have to take care of their own social security, and pay for it in full.

The artists' social security fund (*Künstlersozialkasse, KSK*) fills this gap. Professional artists need to register as members of the KSK – which in this case is a privilege rather than a constraint. The fund pays the insurance fees normally paid by the employer, leaving only the normal employee contributions for the artist. The KSK doesn't offer unemployment insurance, though. Membership in the KSK is currently only open to artists and publicists. Purely executive members of an Independent Theatre Group, such as production managers, technicians, and curators are unfortunately not yet considered artistic personnel. As managerial professionals these people have to insure themselves just like any other self-employed person.



*If you are still in education (pupils, students) you don't have to worry about social security yet. Up to the age of 25 you are probably still covered by your parents' family health insurance (private insurances are an exception). The KSK is also not relevant for you at this point.*

### 3.3 ACCIDENT INSURANCE (UNFALLVERSICHERUNG)

Even when everybody involved is cautious by nature, you cannot rule out the possibility that someone may be injured while working on a theatre production, that they may not be able to work for some time, nor even that they suffer permanent damage. Regularly employed persons are covered by the statutory accident insurance via their employers. It provides various forms of medical services as well as compensation and indemnification, should an accident occur while on the job. Membership in the statutory accident insurance is mandatory for certain self-employed professionals, but not for Independent Theatre people. So it's your own gamble how you decide to insure yourself, be it as an individual or as part of a GbR. The

statutory insurance allows voluntary memberships, and there are also various private insurance providers.

External freelancers are responsible for their own insurance coverage. But it's good style to bring up the subject – especially if your participants are still very young and/or you're planning some risky work. It's not unusual for a company (e. g. your GbR) to take out group accident insurance for all parties involved, which then also applies to freelancers and free-of-charge con-

tributors. This can be a fair deal, which somewhat cushions the otherwise high insurance risk of freelancers.



*Even if nobody likes to think about it at the beginning of their career – and certainly shouldn't have to in the momentum of their first production – it is still advisable that you give a little thought to "occupational disability" and "occupational disability insurance" sooner or later.*






## 4. Taxes and the State

A year's taxes paid by the citizens feed the state budget, from which the costs of the common good are financed. This applies, for example, to road construction, the maintenance of communally used buildings and areas, but also to the public promotion of Independent Theatres. There are taxes in abundance: Dog licence tax, tobacco tax, corporate income tax, amusement tax, inheritance tax, land transfer tax and many more. The taxes significant for you as a self-employed person in the Independent Scene are income tax (*Einkommensteuer*) and sales tax (*Umsatzsteuer*). We will present and explain them in the following.


### 4.1 INCOME TAX (EINKOMMENSTEUER)

Employees are taxed directly from their wages, the tax then called wage tax (*Lohnsteuer*). Income tax for self-employed persons is basically the same thing. As of 2018, up to EUR 9,000 are tax free, no tax declaration is required. As soon as your annual profit

exceeds EUR 9,000, a tax declaration is mandatory: In it you state your gross income (the GbR's profit distribution (*Gewinnausschüttung*), your individual fees and wages) but also all costs (payments to the KSK and so on).

 *Income tax is calculated from your annual profit, this in turn is defined as the difference between gross income and costs. Tax declarations must be handed in by May 31st. The deadline can be extended to September 31st if you send an informal request.*

The GbR itself doesn't need to hand in a tax declaration. It is sufficient to supply the tax office with a simple table of income versus costs, the net income determination (*Einnahmen-Überschuss-Rechnung*). This means that you list what money your GbR gained and what the expenses were, so the authorities can see whether your company closed with a profit or a loss.


 *Gross income (Einnahmen) is all payments in cash or in kind that you receive for your activities. This includes grants! Gross income is also known as turnover or business volume (Umsatz).*


*Adjusted gross income (Einkünfte) or profit (Gewinn) is the amount that remains after deducing all your costs and expenses from the gross income.*

*Subtract further liabilities (e. g. costs due to illnesses or funerals, expenses for children in training or for the care of relatives, replacement costs, etc.) and any other tax exemption amounts, for instance child allowances. The result is the taxable income (zu versteuerndes Einkommen).*

### 4.2 SALES TAX IN GENERAL


As a business person you have to pay sales tax on all goods or services you sell. Sales tax is basically the same as value added tax (VAT) and applies to all types of payment. As a general rule, sales tax of 19% (or 7% for tax-privileged products) must be paid on all income. And since you don't want this tax to diminish your profit, you simply pass it on to your customers.

 *For VAT the taxable entity is the company – i. e. the sole proprietor or the GbR. The members of the GbR are not subject to VAT – unless, of course, they are sole proprietors at the same time. The company must register a so-called advance return for sales tax (*Umsatzsteuervoranmeldung*) with the tax office.*

 *Whenever you purchase a product or service, you pay the manufacturer the value of their product plus VAT for that value. Chewing gum, for example, never costs you only the price of the gum, the tax is always included. It's the same with any material that you buy from other companies for your theatre business. And it applies to theatre tickets you sell: the public pay not only the price for the show, they also pay the included VAT.*

If you start producing goods, the tax system supports you in the following way. Suppose you have bought raw material from someone and automatically paid the supplier's tax included in the purchase price. As a VAT-paying producer, the tax previously paid to the supplier of the raw material (i. e. the retailer, the DIY store, etc.) can be reclaimed from the tax office. This is called input tax deduction (*Vorsteuerabzug*).





 A sawmill produces boards from logs. These boards are sold to a carpenter for EUR 100.00 plus 19% VAT (EUR 19.00). The carpenter pays EUR 119.00 to the sawmill and builds a shelf using these boards. She has thus increased the value of the original product “wood” and has become part of the value-added chain. The carpentry-shop sells this shelf for EUR 250.00 plus 19% VAT (EUR 47.50) to a GbR, for instance: you. So you pay the carpenter EUR 297.50 for the shelf. Having made sales, the carpenter now has to pay sales tax on the sale of the shelf. The tax office receives EUR 47.50. At the same time, as a VAT-paying producer and as part of the value-added chain, the carpenter is entitled to a refund of the VAT paid when purchasing raw materials. She gets EUR 19.00 back from the tax office for the boards bought. That's the input tax deduction.

Had you bought the shelf as a private individual, there'd be no way round paying the value added tax. You could only be viewed as the final consumer who doesn't intend to process the product any further. But if it's your theatre GbR that buys this shelf for business purposes, you become part of the value chain. You are no longer a mere consumer, you too become a producer.

If you are exempt from VAT, your expenditure still remains the tax-including total price of EUR 297.50. If you, however, do pay VAT, you can get a refund from the tax office. In our case you will get back the EUR 47.50, now called input tax (*Vorsteuer*).

As a company that pays sales tax, now any income of yours is subject to 19% (or 7%) sales tax (that is, you will have to pay it). In such a case, it is important for you to add the VAT to every invoice you issue. Otherwise you'll make a loss rather than a profit.

 Due to the indirect support from grants, money from ticket sales for a performance is subject to the reduced tax rate of 7% (not, of course, if the GbR is exempt from VAT.) Drinks sold during performances, however, are taxed at the normal rate of 19%. This means that this part of your income, profits intended to refinance your project, are automatically diminished by 19% – this proportion must be transferred to the tax office.

 Money granted for theatre productions by foundations and public bodies (such as the State of Lower Saxony or its regional authorities) is not subject to sales tax because it is public money.

It is likely that questions of value added tax, value chain, and input tax will not become relevant to you, because there are ways for businesses in general and theatres in particular to get exempted from these taxes. Normally this makes sense. But there are situations where input tax deduction is an advantage. Particularly if you spend a lot on purchases from other companies. On the other hand, managing input tax deduction adds administrative overhead, so it won't be much of a benefit at the beginning of your career.

#### 4.3 A SPECIAL CASE OF SALES TAX: SMALL BUSINESS REGULATION (KLEINUNTERNEHMERREGELUNG)

Your total turnover (that is, all cash inflows) plays a role in the calculation of taxes. As long as an individual artist's or a GbR's gross income (see above) doesn't exceed EUR 17,500 per year, you can decide not to pay VAT. The so called small business regulation

(*Kleinunternehmerregelung*) applies to you according to §19 sales tax law (*Umsatzsteuer-Gesetz, UStG*). If you choose to make use of this, it must be indicated on every invoice. A sentence like 'In accordance with §19 UStG (small business regulation) this amount is free of sales tax' is already sufficient. Or, in German: 'In diesem Betrag ist nach §19 UStG (*Kleinunternehmerregelung*) keine Umsatzsteuer enthalten.'

#### 4.4 ANOTHER SPECIAL CASE: SALES TAX EXEMPTION ACCORDING TO §4.20 USTG

If a GbR or a sole proprietor realises enough jobs and productions to generate an annual gross income of over EUR 17.500 – a figure quickly reached in longer productions – they can ask the state of Lower Saxony to exempt them from VAT. This is possible for theatre professionals according to §4.20 sales tax law (*Umsatzsteuer-Gesetz, UStG*). The section states that theatre (performances) usually aim to make a performance accessible to the public. They thus fall within the scope of the public duties and can therefore be exempted from VAT. Apply for this certificate at the Ministry of Science and Culture in



Lower Saxony (*Niedersächsisches Ministerium für Wissenschaft und Kultur*). It costs about EUR 80, is valid without temporary limit, but can be revoked by

the Ministry. You should present this certificate to the tax office as well as to any organiser planning to invite you for a guest performance.

## 5. Contracts and payment / compensation for work performed

### 5.1 CONTRACTS

As with the legal forms, there are different types of contracts for the various forms of mutual services. Careful inspection of the contracts applicable to your particular purpose is important. This also applies if it is you offering the service. Get advice as to what form is common practice in which case.

One common contract is the work contract (*Werkvertrag*). In this contract, you specify a concrete result and a deadline by which the work is to be performed. The contractor (i. e. the party producing the outcome) is free to choose when and where to do the work. However, it is possible to set milestones at which the contractor should, for example, present

intermediate results. This form of contract is ideal for stage designers who don't sit in at rehearsals all the time but do have to deliver a result to a specific deadline.

Another popular form of contract is the service contract (*Honorarvertrag*). Here, a fee is determined for a service to be provided. The type of service and time frame must be fixed in this type of contract, too. It is suitable for e. g. theatre workshops but also common practice for performers working on a production basis.

For someone who is supposed to follow your instructions, and for the longer term, an employment contract is required. Here, the employer not only determines time and space of the work, but also provides the equipment necessary. With this type of occupation, you, the employer, must pay the employee's social insurance. This sort of engagement is rare and hardly practicable for young theatre professionals.

Designated contracts for voluntary work are also available (→ DIE FIBEL | A Primer for Independent Theatre: Support-Environment in Lower Saxony). But note that only charitable organisations, e.g. societies, are allowed to

engage voluntary workers. According to §3.26a Income Tax Law (*Einkommensteuergesetz, EStG*), any person is allowed to receive up to EUR 720 (the so called *Ehrenamtspauschale*) for charitable work without it being taxed or subjected to social insurance. The limit applies per worker, not per paying organisation. So if, for example, you pay somebody EUR 500 for voluntary work for your theatre and that same person receives another EUR 500 from the Red Cross, the limit is exceeded. To avoid trouble with the tax and the social insurance officials you should get written confirmation from your volunteer that they won't surpass the limit of EUR 720 in the given year through your payment. And if the limit is passed: it is possible to combine 450-Euro-Jobs and *Ehrenamtspauschale*. Detailed information at:

<https://www.vereinswelt.de/ehrenamtspauschale>.







## 5.2 PAYMENT WITHIN A GBR

If you work together as a GbR, the GbR receives all the income. As a member of the partnership, you can't issue invoices to yourself. After the end of a project, you can get at your share of the GbR's earnings by means of a private drawing (*Privatentnahme*). We recommend that you make provisions that your GbR contract permit several drawings a year. A GbR isn't allowed to show any profit or loss at the end of a year. Unless stated otherwise in the contract, the GbR must distribute the profit among its members. Should the GbR have made a loss, the members must compensate the losses jointly, again, unless the contract says otherwise.

External personnel who are not part of the GbR send an invoice to the GbR when their work is completed.

## 5.3 INVOICING

If your GbR or you as a sole proprietor receive invoices for external work or if you issue invoices yourself, make sure they include the following minimum information:

For invoices up to EUR 150:

- Full name and address of the party providing the service (this is your GbR if it is the GbR issuing the invoice)\*\*
- Date of invoice or issue
- An indication that this is, indeed, an invoice
- Number and type of items delivered or range and type of service provided
- Tax number
- Sum total
- Indication of value added tax (and the percentage applicable) or indication of VAT exemption

Additional information for invoices over EUR 150:

- Full name and address of the invoice's recipient (this is your GbR if it is the GbR that ordered the service or goods)\*\*
- Sequential invoice number
- Date of delivery or service

Find some invoice templates here: <http://www.laft.de/laft-aktuell/publikationen/152-die-fibel-fuer-freies-theater.html>.

## 5.4 ARTIST SOCIAL SECURITY CONTRIBUTION (KSK-VERWERTERABGABEN)

The artists' social security fund (*Künstlersozialkasse*, KSK) pays the proportion of its members' social security insurances that is normally shouldered by employers. It doesn't do so out of thin air. It receives Federal Government subsidy and a contribution from so-called utilisers (*Verwerter*). A utiliser is anybody who receives a service from an artist and achieves income through the public display of that service. It follows that a GbR also counts as a utiliser if it incorporates external artists into a joint production.



*A musician who composes or performs a piece on your behalf – i. e. on behalf of the GbR – is regarded as an external artist and you as the utiliser of the art. On the other hand, you don't need to pay the contribution for internal artists, i. e. members of the GbR.*

The KSK contribution amounts to a fixed percentage of the fees paid to the artists. This levy for artistic activities must be paid regardless of whether or not the artist is registered with the KSK. Utilisers are subject to the general reporting requirement and must approach the KSK by their own initiative. The contribution percentage changes from year to year – in 2018 it is 4.2%. But there is an exception: A utiliser who pays a maximum of EUR 450 for artistic works and services to external in one year and/or organises no more than three events in that year is exempted from payments to the artists' social security fund.




*A theatre photographer documents your premiere and receives a fee of EUR 100. If the photographer is the only external artist helping out on your project, the KSK contribution will amount to 4.2% of this fee. So you should allow for EUR 4.20 in your cost and financing plan. On the other hand, if this is your only project in that year, you needn't pay the levy at all because the sum of all fees (i. e. EUR 100) lies below EUR 450.*



## 6. Authors' Rights and Utilisation Rights

Authors' rights protect the rights of authors, i. e. writers and other creators, to their works. In Germany, these rights cannot be surrendered – they cannot be transferred from one person to another through buying or selling. Only 70 years after the author has passed away, the rights to the works are disassociated from the author and the artistic product can be used without one having to pay royalties. After this period the works are considered to be in the 'public domain'.


 Another term that appears in connection with authors' rights is "creative common". Creative Common is a non-profit organisation that offers licences to help artists make their digital works available to the general public even before the expiry of the legal protection period. Various licences offer a varying degree of freeness. The variants refer to crediting, editing or commercial use (CC Licences).

So, as soon as you want to use an existing work from another person, remember that this will very likely incur costs.

This applies not only to texts you use in the context of your performance, but also to press articles you wish to provide when presenting your work somewhere. Here are some tips on how to handle copyrighted material correctly.

### 6.1 THEATRE TEXTS

Most texts for theatre and their authors are legally protected by designated publishing houses. If you want to perform a piece by Laura Naumann or Dirk Laucke, for example, you have to find out who the publisher is and purchase the rights there.

 Make sure you understand which rights you are buying. For large theatres, it is sometimes essential to obtain exclusive rights to a text in order to ensure that no other theatre is allowed to perform the play within a given period. That would certainly be over the top for you. It is important that you are allowed to document your performances photographically or audio-visually and to use the material for your own purposes. When negotiating the

royalties to be paid, it is undoubtedly helpful to mention that this is a first-time and Independent Production or a production as part of university studies. In some lucky cases you may even be able to use the text free of charge.

### 6.2 IMAGES

When using photos, it is important to respect not only the rights of the photographer and the publishing medium, but also the personal rights of anybody depicted. So you have to ensure that the image producers as well as the people shown agree that you use the photos. Without clearance, your hands are tied. If you always obtain (written) photo permissions, especially for children, you are on the safe side. Alternatively, you can protect yourself by means of terms and conditions (*Allgemeine Geschäftsbedingungen, AGB*), something like: 'By purchasing the admission ticket you surrender your rights to... / you declare you are willing to ...'. Or you announce in some other way that the current event will be documented photographically and that anyone who does not agree with it can approach the photographer at any time. If no one responds, this is considered

tacit consent to an announced recording. In case of subsequent complaints or charges you are in the right.




A common misconception has it that group photographs showing more than seven people can be used without their consent. This is not true. Photos are unproblematic only if they show people of public interest or public places with a focus on the general situation and atmosphere rather than individuals or private moments.


### 6.3 MUSIC UND VIDEO FORMATS

On top of copyright restrictions and those pertaining to modification of works, there are additional utilisation requirements for audio and video data. In Germany charges are imposed for each performance of a music or video piece, payable to the German performing rights society (*Gesellschaft für musikalische Aufführungs- und mechanische Vervielfältigungsrechte, GEMA*), provided the author is a member of the GEMA. The height of the fee depends on the type and number of media used as well as on the size and type of event. You can find a form on the GEMA's homepage asking for details of the



works used. The GEMA staff will then calculate the fees for you. Please note that you need to notify the GEMA prior to the event.

 Another common misconception has it that you needn't worry about royalties as long as you play songs for no more than seven seconds. This is not true. You must always notify the GEMA and let them work out what is relevant and what isn't.

 The German Association of Independent Performing Arts (Bundesverband Freie Darstellende Künste) has a framework agreement with the GEMA by which members receive a 20 percent discount – and all members of the LaFT are automatically also members of the Bundesverband, so that they benefit from this regulation.

#### 6.4 TEXTS IN OTHER MEDIA

The rights to press texts (preliminary reports, critiques, etc.) are held by the respective authors and/or the publishing newspaper. Here too you must be careful if you distribute them. You can play safe by merely linking to the original context, e. g. by supplying a URL to the web edition of the local daily newspaper. Or by including quotes from articles in your own self-produced texts and marking them in the way customary for quotations. By the way, up to seven copies of articles or similar may be used for internal purposes. For example, it is perfectly okay to attach (digital) copies to your grant applications. These should bear the notice that distribution to third parties is NOT permitted.

#### Further Reading

- [www.kuenstlersozialkasse.de](http://www.kuenstlersozialkasse.de)
- [www.soziokultur-niedersachsen.de/beratung.html](http://www.soziokultur-niedersachsen.de/beratung.html)
- Stefan Kuntz: 'SurvivalKit. Freies Theater und Freier Tanz', ISBN: 978-3-935486-16-3





*Room for notes*

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*All photographs in this brochure are from Independent Theatre productions, photographed by Andreas Hartmann and archived by Theaterhaus Hildesheim.*

*Cover: Zuckerhut Theaterprodukt: Die Physiker  
Editorial: Die Wilde Drei: subtil brachiale Literaturmusik  
p. 9: Theater R.A.M.: Mama Muh räumt auf  
p. 14: Theater Mahagoni: Brannt  
p. 21: Theater Mahagoni: Max und Moritz*

# DIE FIBEL

*A Primer for Independent Theatre*

DIE FIBEL – A Primer for Independent Theatre is a cooperation of the Association of Independent Theatre in Lower Saxony e.V. and the Theaterhaus Hildesheim e.V.  
[www.laft.de](http://www.laft.de) • [www.theaterhaus-hildesheim.de](http://www.theaterhaus-hildesheim.de)

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