

IMPORTANT INFORMATION

FOR PAYERS OF SOCIAL SECURITY CONTRIBUTIONS IN POLAND

Tax
Law
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Accounting



As of 1st January 2018, the rules of paying social security contributions (ZUS) in Poland are modified by introducing an individual ZUS bank account.

As of **1st January 2018**, you will be required to pay all social security contributions (ZUS) to **your individual account**, by a single standard transfer order.

The number of your account will contain 26 digits, including your ZUS identifier (from the third to the tenth digit) and **your tax identification number (NIP)** (the last 10 digits).

MAIN CHANGES

- As of 2018, it will only be possible to make payment for social security contributions to your individual account, even if they are due for 2017 or for previous years. This will make your settlements with ZUS cheaper and easier.
- There will be no need to provide any additional information in the transfer form, such as your tax identification number (NIP), national business register number (REGON), personal identification number (PESEL), passport number, declaration number or the month for which you pay your contribution.
- Only one transfer a month needs to be made, instead of three separate transfers as it is now.
- ZUS institution will settle your contribution, paid for insurance and funds, basing on the amounts due for the last month, as per the received settlement declaration (report), however in case of arrears will settle it starting from the oldest amount due.

ISSUANCE OF INDIVIDUAL CONTRIBUTION ACCOUNT

ZUS will send the number of your individual contribution account by registered mail, to the address specified in your ZUS registration documents. **The information will be sent between 1st October 2017 and the end of December 2017.**

Therefore, please monitor your mail regularly.

If you have a profile on the Electronic Services Platform (ZUS PUE), your account number will also be posted to your profile on 1st January 2018.

We emphasise that without your individual account number, payment for social security contributions for 2018 will be impossible. The accounts in use now will be closed on 31st December 2017.

ZUS PUE ACCOUNT

We recommend opening a ZUS PUE account if you still do not have one. We also remind you that **from July 2018, medical sick leave certificates will be issued by physicians in electronic form only, available to the employer only in the ZUS PUE account.**

Access to your account may be given to a third party upon a written power of attorney. The person authorised will have access to all company data, including previous settlement reports, lists of insured persons, current balance and information on electronic sick leave certificates (e-ZLA).

Therefore, please inform us whether you grant consent for providing TPA employees with access to your ZUS PUE account.

At the same time, in order to avoid problems with settling payments within one individual account, we recommend applying to ZUS for issuance of a certificate of lack of payment arrears for the current day.

CONTACT DETAILS



Ewa Znamierowska

Partner

+48 602 523 526

ewa.znamierowska@tpa-group.pl



Magdalena Siedlecka

Manager

+48 693 460 290

magdalena.siedlecka@tpa-group.pl



Łukasz Korbas

Partner

+48 603 558 869

lukasz.korbas@tpa-group.pl



Agnieszka Skonieczna

Manager

+48 604 999 375

agnieszka.skonieczna@tpa-group.pl