



## Information

### The time to submit an application for ZUS (Social Insurance Institution) contribution holidays is running out

**E**ntrepreneurs and court enforcement officers can submit applications for exemption from paying ZUS contributions for December 2024 under the so-called contribution holidays only until the end of November. Contribution holidays are a new solution that allows you to be exempt from paying contributions for one selected month a year.

As part of the contribution holidays, entrepreneurs can obtain exemption from the obligation to pay contributions for retirement pension, disability pension, accident and voluntary health insurance. Contribution holidays also include exemption from paying contributions to the Labor Fund and Solidarity Fund. It is important that the relief does not apply to health insurance contribu-

tions or contributions paid for employees. Who can use the relief? The basic condition is to employ no more than 10 insured persons (including the owner) in the month preceding the submission of the application. This limit includes employees, contractors (excluding pupils and students up to 26 years of age) and associates. Another key requirement is the income criterion - the entrepreneur must demonstrate that in at least one of the two years preceding the year of submitting the application (2022 or 2023), its annual revenue did not exceed the equivalent of EUR 2 million.

The third condition is not conducting, in the prior year and in the year of submitting the application (until the day of application submittal) a non-agri-



cultural economic activity for the benefit of your former employee for whom, in the year of commencement of your business activity, you performed activities under an employment relationship or a cooperative employment relationship that fall within its scope of business. Defining the end of the verified period as "until" means - including that day.

Entrepreneurs should hurry up with submitting applications, because in 2024 the contribution holidays can only be used in December. Holidays must be requested (applied for) at the latest in the month preceding the month in which the entrepreneur wants to use the exemption from paying contributions. This means that the application must be submitted no later than on 30 November. Importantly, in December 2024 you can submit an application for exemption for January 2025, thanks to which you can benefit from the relief for two consecutive months. Applications for contribution holidays (RWS) are accepted only in electronic form via the Electronic Services Platform (PUE) of ZUS. It is not possible to submit documents in any other form. Entrepreneurs using contribution holidays will be able to choose the appropriate insu-

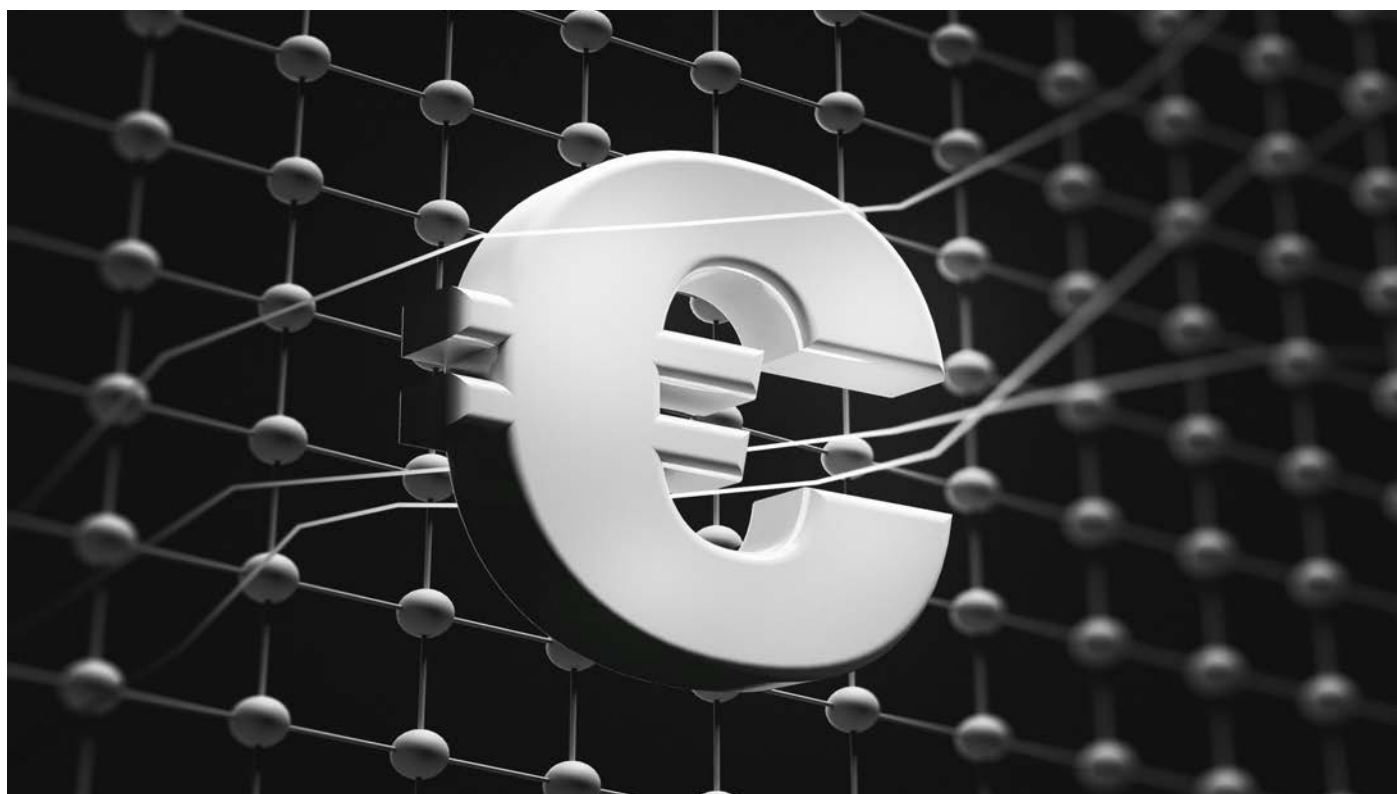
rance title code, e.g. 05-14, 05-74 or 05-94, depending on the basis for calculating contributions. The system automatically verifies the fulfilment of formal conditions.

Entrepreneurs should remember that the exemption constitutes de minimis aid. This means that it is necessary to have an appropriate limit for this aid - the sum of public aid received in the last three years cannot exceed PLN 300,000 euro.

After receiving a positive decision, the entrepreneur will still be obliged to submit settlement documents, but using special codes for contribution holidays. ZUS will inform about decisions through PUE ZUS. If the relief is denied or granted partially, a decision will be issued and an appeal may be filed with the court.

The contributions from which the entrepreneur will be exempt will be financed from the state budget, which means that contribution holidays will not have a negative impact on future retirement or disability pension benefits. During the month covered by the exemption, you can run your business as usual, there is no need to suspend it.

Due to the upcoming deadline for submitting applications, entrepreneurs planning to take advantage of the relief should prepare the necessary documentation as soon as possible and submit the application via PUE ZUS. It is worth remembering that applications submitted after 30 November will not be considered.



## PFRON (State Fund for Rehabilitation of Disabled Persons) explains the rules of de minimis aid for the refund of ZUS contributions

**P**FRON presented detailed explanations regarding de minimis aid certificates, which are particularly important in the context of the so-called "contribution holidays" in ZUS.

According to PFRON, refund of ZUS contributions for entrepreneurs with disabilities constitutes de minimis aid, which involves the obligation to issue relevant certificates. Due to the monthly system of submitting refund applications, certificates are issued separately for each month. Beneficiaries must keep these documents for at least 3 years as they may be required when applying for other forms of support.

PFRON pays particular attention to the distinction between various forms of aid. While the refund of ZUS contributions is classified as de minimis aid, subsidising the salaries of disabled employees, although it is public aid, does not fall within the scope of de minimis aid and does not require relevant certificates.

Due to the introduction of "contribution holidays" from November 2024, PFRON reminds about important issues related to documenting the aid received. Since the new ZUS relief also constitutes de minimis aid, applicants must document all aid received over the last 3 years. The total amount of this aid cannot exceed PLN 300,000 euro.

The Fund indicates a practical solution for entrepreneurs who do not have all the certificates - they can use the SUDOP database (System for Sharing Data on State Aid). This database contains complete information on the aid granted, as all entities providing support are obliged to report to the Office of Competition and Consumer Protection.

PFRON recommends not to wait until the last minute to verify the aid received. In the case of a large number of applications for duplicate certificates, the waiting time may make it impossible to submit an application for "contribution holidays" on time. Therefore, the Fund recommends using the SUDOP database and systematically archiving received certificates.

If the number of benefits received exceeds the possibility of showing them in the application to ZUS, PFRON recommends direct contact with the Social Insurance Institution in order to determine the appropriate method of documenting the remaining benefits.





## Costs of occupational medicine examinations not included in the contribution base

**T**he costs of subscriptions for medical services, i.e. examinations related to occupational medicine and preventive health care, are not a base for calculating employees' social insurance contributions.

In the latest individual interpretation, ZUS clarified an important issue regarding the costs of occupational medicine examinations and their impact on the base for calculating insurance contributions. According to the position of the Social Insurance Institution, expenses incurred by the employer for initial, periodic and check-up examinations of employees do not form a base for calculating social insurance contributions.

According to the interpretation issued by the Lublin branch of the Social Insurance Institution (reference number DI/200000/43/1010/2024), it is crucial that the employer is obliged to bear the full costs of examinations in the field of occupational medicine and preventive healthcare. Moreover, the value of these examinations is not treated as the employee's income from the employment relationship.

The legal basis for this position are the provisions of the Labor Code, specifically Article 229 § 6 which clearly stipulates that initial, periodic and check-up examinations are carried out at the employer's expense. Additionally, the employer is ob-

liged to cover other costs of preventive healthcare for employees that are necessary due to working conditions.

In its interpretation, ZUS also referred to the issue of health insurance contributions. Pursuant to Article 81(1) of the Act on Healthcare Services Financed from Public Funds, the costs of occupational medicine examinations are also not included in the base for calculating health insurance contributions. This is a consequence of the fact that when determining the base for calculating health insurance contributions for employees, the same principles apply as for retirement and disability pension insurance contributions.

This interpretation has significant practical significance for employers who provide their employees with medical subscriptions covering occupational medicine examinations. It confirms that the costs of these benefits do not increase the base for calculating employees' social and health insurance contributions.

It is worth emphasising that the position of ZUS is based on a comprehensive analysis of regulations, including the Act on the Social Insurance System and the regulation on detailed rules for determining the base for calculating retirement and disability pension insurance contributions.



### **More examinations will be performed in terms of occupational medicine**

↓ Deputy Minister of Health, Wojciech Konieczny, presented plans for a new, expanded package of employee examinations. The scope of examinations is to be expanded. It will include a lipid profile (determines the level of lipids in the blood), glycemia (determines the blood sugar level) and determine the BMI index. The examination package will also be expanded to include mammography and pap smear in women and PSA antigen tests in men, which is intended to enable early detection of breast, cervical and prostate cancer. Currently, the employee examination package includes basic diagnostics. The doctor performs auscultation, measures blood pressure, and orders basic blood tests. Right now, preventive examinations

are financed by employers. After the change, this will also be the case, but with the exception of cancer prevention examinations that will be financed by the National Health Fund. The changes are to come into force at the beginning of 2025.

### **Further changes in the rules for paying entrepreneurs' health insurance contributions**

↓ After exemption from the obligation to pay health insurance contributions on the income from the sale of fixed assets, entrepreneurs can expect further changes. In the second stage, announced by the Minister of Finance, the amount of the minimum health insurance contribution is to be changed. Today, it is calculated from the base which is the minimum wage. After the change, the base for calculating the contribution would be 75% of the minimum wage. This change would be in force from 2025. Its adoption would mean that the minimum health insurance contribution in 2025 would not be PLN 419.94

(according to the current rules), but PLN 314.95. In 2026, the contribution for the smallest entrepreneurs would be reduced from 9 to 4.5%.

### **The Ministry of Labour announces changes to the definition of mobbing**

↓ The Ministry of Labor is preparing an act that will clarify the definition of mobbing, the Minister of Family, Labour and Social Policy announced on 9 November. Within a month, the bill should be sent to the government's list of legislative and programme works. However, the ministry did not reveal what exactly the changes in the definition would involve. The current version of the definition of mobbing has been in force for 21 years.

### **JPK CIT initially without the register of fixed assets**

↓ According to the draft regulation published in November, the Ministry of Finance will introduce an exemption from the obligation to submit data from the register of fixed assets and intangible assets in



the first year of JPK CIT effectiveness. These regulations would apply from 1 January 2025. The purpose of their introduction is to relieve taxpayers in the first year of the new registration obligations regarding JPK in CIT as well as to extend taxpayers' time to adapt financial and accounting systems to the proper implementation of these obligations.

#### **OHS to become one of the elements of ESG reporting**

↓ The Sejm is working on an act implementing the EU CSRD Directive which introduces unified ESG reporting standards in Poland. One of the elements subject to reporting is OHS. Occupational health and safety (OHS) are key elements of ESG reporting

in the "S" (Society) and "G" (Corporate Governance) pillars. The amendment emphasises the role of OHS in minimising operational risk and increasing employee satisfaction which translates into stakeholder trust. Organisations will be obliged to monitor preventive activities and systematically implement audits and security procedures which will contribute to raising standards in Polish companies.

#### **Polish regulations on global top-up tax have already been adopted**

↓ The act implementing the global top-up tax has already been passed and has been signed by the president. The new tax will apply to capital groups whose consolidated revenues exceed the statutory threshold of EUR 750 million annually. If the effective tax level of a given group in a specific jurisdiction is lower than 15 percent, the group will pay a levy. The purpose of the act is to implement global rules for counteracting the erosion of the tax base (GloBE rules)

- the main part of the so-called OECD Pillar II. At the beginning of October, the European Commission took Poland to the Court of Justice of the EU for failing to implement the reform, which should have been done by the end of 2023.

#### **A job offer is an invitation to negotiate a contract**

↓ Job offers addressed to an unspecified recipient are, in fact, an invitation to conclude (negotiate) an employment contract. Such an offer should not be treated as a binding offer of employment for a given candidate - explained the National Labour Inspectorate, answering the question whether the terms of employment specified in the employment contract concluded with the employee must consistently correspond to the conditions presented in the job offer. The National Labour Inspectorate emphasises that such an offer should not be treated as a binding offer of employment for the given candidate.

#### **Higher care benefits from January**

↓ The announcement of the Minister of Family, Labour and Social Policy of 6 November 2024 on the amount of the care benefit in 2025 (O.J. of 2024, item 967) shows that the care benefit in 2025 will amount to PLN 3,287. This is PLN 299 more than currently (PLN 2,988). The rate of the annual indexation of the care benefit is the percentage increase in the minimum wage in force on 1 January in the year in which the indexation is carried out in relation to the amount of the minimum wage in force on 1 January in the previous year.





## Important interpretations and rulings

### **Making employees available free of charge is subject to VAT taxation**

➡ The Voivodeship Administrative Court in Łódź ruled in the judgment of 25 September 2024 (case file ref. number I SA/Łd 506/24) that making one's own employees available to another entity is subject to VAT taxation. It was also emphasised that the fact that the employer cannot deduct VAT charged on employees' remuneration is irrelevant in this case. As explained by the Supreme Administrative Court in the substantiation of its ruling, when employing its own employees, the taxpayer does not deduct any input tax. It does not purchase services based on the employees' own work, and the employees do not issue it invoices because they are not taxpayers within the meaning of Article 15 of the Act on VAT.

### **Coffee, fruit and cookies for associates can be included in the costs**

➡ The Head of the National Revenue Administration published an amended interpretation on 11 October 2024 (no. DOP4.8221.8.2021.CPXV) in which he stated that the employer may include in its costs refreshments for both employees and persons cooperating with the company under civil law contracts. This is a change to the current line of interpretation on the part of the National Revenue Administration, which was based on the recognition that such expenses are representation costs. In the case that was the subject of the interpretation, the company made available to its associates (as well as to employees) such items as: mineral water, coffee, tea, milk, sugar, vegetables and fruits, cookies and juices. The interpretation concluded that the expenses for the purchase of food products described in the facts presented in the application, both to the extent that they concern "employees" and "associates", meet the conditions for inclusion in tax-deductible expenses.

### **Information about pregnancy possible even 14 months after termination**

➡ The disclosure in the course of court proceedings in an appeal against the termination of an employment contract of a new circumstance, such as the employee's pregnancy during the notice period, does not constitute a change to the claim and is,

therefore, not limited by the 21-day deadline for filing an appeal to the court (Article 264 of the Labour Code), as results from the resolution of the Chamber of Labour and Social Insurance of the Supreme Court of 17 October 2024 (case file ref. number III PZP 1/24). The Supreme Court found that there was no change in the claim by informing the court about the pregnancy during the notice period. In this case, there was a change in the factual basis, because previously the plaintiff claimed that the reason for the termination was not true. Therefore, the claim was extended. As a consequence, Article 177 of the Labour Code, which stipulates that during pregnancy and maternity leave, the employer cannot terminate or dissolve the employment relationship with this employee, was infringed.

### **If the employer pays for the taxi, the employee has income**

➡ The Director of the National Revenue Administration Information Centre explained in an individual interpretation of 4 October 2024 (no. 0113-KDIPT2-3.4011.492.2024.2.GG) that the provisions of the Labour Code do not require employees to be provided with free taxi transport to and from the workplace. Therefore, if an employee uses the trip voluntarily, he or she receives tax income from it. This is because it is a tangible benefit for him or her in the form of avoiding expenses that he or she would have to incur if he or she decided to employ a company that also provides services at night. In the case under consideration, the company, due to serving customers 24 hours a day and out of concern for the safety of its subordinates working at night, pays their travel costs by taxi from the office to home. Reimbursement conditions are specified in the company's internal policy.

### **The employer must be notified of the sick leave without undue delay**

➡ The employee must immediately notify the employer of the reason and expected duration of his or her absence from work. Failure to fulfil this obligation due to gross negligence is a serious violation of a basic employee duty and justifies termination of the employment contract without notice due to the employee's fault - decided the district court in Szczecin (case file ref. number IX P 280/22, non-final judgment). The court emphasised that if an employee is aware that his or her absence will have a direct impact on the organisation of work, he or she is obliged to immediately, i.e. without undue delay, notify the employer about this.

## CALENDAR (most important deadlines)

- ✓ Payment of ZUS contributions for October 2024
- ✓ Payment of the monthly personal and corporate income tax advance for October 2024
- ✓ Payment of the lump-sum on income due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in October 2024; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in October 2024
- ✓ Payment of collected contributions on revenues under employment relationships for October 2024
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for October 2024
- ✓ Payment of the tax advance collected for October 2024 by the parent company representing the tax capital group
- ✓ Payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in October 2024 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ Payment of tax advance by a real estate company for October 2024 (PIT-ISN and CIT-ISN)
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for October 2024
- ✓ PFRON payment for October 2024
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in October 2024



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- ✓ VAT payment for October 2024
  - ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for October 2024
  - ✓ Sending the JPK\_V7M file for October 2024
  - ✓ Sending the JPK\_V7K file for October 2024 (record part)
  - ✓ Sending summary information on intra-Community VAT-EU transactions for October 2024
  - ✓ Filing the VAT-13 declaration by a tax representative for October 2024
  - ✓ Settlement of sugar tax due for October 2024
  - ✓ Settlement of tax on retail sale PSD-1 for October 2024
  - ✓ Sending documents regarding co-financing of remuneration of disabled employees to PFRON for October 2024



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- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for October 2024.







- ✓ Filing the application for refund of retirement and disability pension contributions paid for October 2024 with PFRON by disabled persons conducting a business activity
- ✓ Filing (electronically) the transfer pricing information for 2023 with the head of the tax office by the related entities whose fiscal year overlaps with the calendar year
- ✓ Filing ORD-U information on contracts concluded with non-residence for 2023 by taxpayers whose fiscal year overlaps with the calendar year



- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for November 2024



- ✓ Payment of the lump-sum income tax collected in November 2024 on income from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in November 2024
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for November 2024
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for November 2024 and payment of the tax due disclosed in the declaration
- ✓ Payment of the lump-sum income tax collected in November 2024 on receivables paid to a foreign legal person.



- ✓ Filing the INTRASTAT declaration for November 2024



- ✓ Payment of ZUS contributions for November 2024  
- contributions payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans).



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## CALENDAR



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