



Information

Government announces premium vacations and total takeover of sickness benefit payments

The Council of Ministers has announced that as soon as this year sole traders will be able to get a break from paying ZUS premiums for a month. Whereas as of January 2025 traders would be able to stop paying employees during sick leave starting from the first day of such leave.

At its meeting on 9 January 2024 the government adopted information on the direction and timeline of legislative work to implement the payment by ZUS of sickness benefits from the first day of absence. According to this information, the government will work on implementing new rules for the payment of sickness benefits. They will be paid by the Social Insurance Office from the first day of absence from work. As a result, employee sickness benefits will be paid by ZUS from the first day of the employee's sick leave. Currently the employer pays for the first 33 days of sick leave per year, and for employees over the age of 50, 14 days per year. The

new sickness benefit payment rules are to become effective next year, i.e. most likely from 1 January 2025.

Whereas an earlier date is expected for another new regulation discussed at the same government meeting, i.e. the so-called vacation for traders.

Under this solution, the government intends to introduce premium vacations for traders. They will not have to pay social insurance premiums one month out of the year. This solution would apply to sole traders: microbusinesses and the self-employed. According to the government, traders would still be able to conduct business activities and issue invoices while taking advantage of this relief, with ZUS paying the premium for the trader in the month under relief. A draft bill on the so-called vacation for traders will be adopted by the Council of Ministers by the end of March and will become effective in 2024. The adoption of this solution will result in a savings of PLN 1600,32.



Information on 2023 account balances of premium remitters

On 5 January 2023 ZUS began to inform premium remitters about the balances of their accounts for 2023. This information will be available on premium remitter profiles in ZUS' Electronic Services Platform PUE ZUS.

According to the Social Insurance Office, remitters who accounted for and paid premiums in 2023 will find out whether their ZUS account shows an overpayment, underpayment or a balance of zero. ZUS will also include information about the amount of payments made in 2023 and what those payments were applied to. Remitters who pay arrears in installments will receive information about any outstanding amount. An underpayment on a remitter's account may be paid in installments. If a remitter is unable to pay a debt at once, he should apply to have it spread into installments.

Small arrears may be paid off by increasing a current payment along with late interest charges. The interest charges may be calculated using the interest calculator for premium remitters.

Whereas an overpayment may be deducted from the next premium payment. A refund may also be requested (form RZS-P). ZUS will only refund a premium overpayment to the bank account recorded in the remitter's ZUS account.

Importantly, the information will only include the declarations or premium payments that have been recorded in the remitter's account up until 31 December 2023. If a remitter has corrected his payment declarations or paid premiums after this date, he may check his current account balance in his profile PUE ZUS profile.



Work for part of month does not reduce amount free from garnishment

Where a full time employee has not worked a full month (termination in the middle of a month), there are no regulations that permit reducing the amount free from garnishment.

The State Labor Inspection (PIP) has published explanations on how to determine the amount free from garnishment for employees whose work relationship was terminated in the middle of a month, and their wages are subject to being garnished.

PIP pointed out that in accordance with Article 87 § 1 of the Labor Code, only the following are subject to garnishment from wages – less deductions for social insurance, personal income tax advances and payments to employee capital plans, if the employee has not opted out of making them:

- amounts collected based on writs of execution to satisfy child support obligations;
- amounts collected based on writs of execution to satisfy debts other than child support obligations;
- cash advances paid to employees;
- cash fines provided for in Article 108 of the Labor Code.

Whereas under Article 87 § 3 of the Labor Code, wages may be garnished within set limits – in the case of child support up to 3/5 of the wage, and for other obligations and advances up to 1/2. § 4 of the same article regulates a situation where amounts resulting from different titles are presented for garnishment. It confirms that the limits from Article 87 § 3 of the Labor Code apply to such cases as well – child support and other obligations are garnished only up to 3/5 of the employee's wage. Other cases are subject to the limit of 1/2 of the wage (this does not, however, include cash fines from Article 108 of the Labor Code). Where garnishment titles coincide, they are collected in a set order – child support first, followed by other writs of execution, then advances and finally cash fines.

As noted by PIP, there is no garnishment-free amount when it comes to child support,

and the garnishment may cover up to 3/5 of the wage less deductions for social insurance, personal income tax advances and payments to employee capital plans, if the employee has not opted out of making them (Article 87 § 1 point 1, Article 87 § 3 point 1 of the Labor Code).

In accordance with Article 87 point 1 of the Labor Code, free from garnishment are wages equal to the minimum wage established based on separate regulations, due to full time employees after the deduction of social insurance, personal income tax advances and payments to employee capital plans, if the employee has not opted out of making them – when it comes to the garnishment of amounts collected based on writs of execution to satisfy debts other than child support obligations.

The garnishment-free amount can be prorated only in the case of part-time employees (Article 87 point 2 of the Labor Code). Whereas for a full-time employee who has not worked a full month (e.g. employment was terminated in the middle of the month), there are no regulations that allow for reducing the garnishment-free amount. If the wage due to a full-time employee as a result of the employee working for only part of the month is lower than the minimum wage and thus lower than the garnishment-free amount applicable to the employee, the employer cannot make a non-child support garnishment from the employee's wage.



In short

PIT-11, PIT-R, PIT-4R and PIT-8AR must be prepared by 31 January

↓ Traders who employed natural persons have until 31 January to prepare information PIT-11, PIT-R, PIT-4R and PIT-8AR. Forms PIT-11(29), PIT-R(21), PIT-4R(13), PIT-8AR(13) should be used in this case for 2023. Forms PIT-4R and PIT-8AR must then

be sent to the tax office by 31 January 2024 (they are not sent to the relevant natural persons). Forms PIT-11 and PIT-R must be sent to the tax office by 31 January 2024, and then to the relevant natural person by 29 February 2024.

In January ZUS premiums due at old amount

↓ It is not until 20 February 2024 that ZUS premiums will have to be paid at the

new, higher amount. This is because the payments made in January relate to premiums for December 2023 and as such are to be made at the amount applicable for that year. This means that the payment due by 20 January is to be made at the amount of PLN 1418,48, and starting with the payment due in February – at the amount of PLN 1600,32 per month. [More on this on our website.](#)

Limit for quarterly VAT reporting has changed

↓ As of 1 January 2024, quarterly VAT reporting may be chosen by taxable persons whose 2023 sales (including VAT) did not exceed the PLN equivalent of 2 000 000 euro, i.e. PLN 9 654 000. Quarterly VAT reporting is also available to those companies that apply flat-rate tax on corporate income (so-called Estonian CIT), if their 2023 gross sales did not exceed PLN 18 436 000 (in 2023 the limit was PLN 19 309 000).

Electronic WIS, WIA and WIP applications

↓ The Ministry of Finance has issued a reminder that as of this year applications for binding rate information (WIS), binding excise tax information (WIA) and binding origin information (WIP) can be filed electronically. Applications for WIS can be filed via e-Tax Office, whilst applications for WIA and WIP through the PUESC portal. As of 2024 such applications can only be filed electronically.



EU rules on global minimum CIT in effect

↓ New EU corporate taxation rules came into effect at the beginning of the new year. The main change is the introduction of a minimum rate of effective taxation for multinational companies operating in European Union member states. The rate is 15%. Poland has not yet adapted its national regulations to the new global minimum tax.

New limit for reduced PPK contributions

↓ In 2024, a reduced basic contribution may be made by a PPK participant who makes no more than PLN 5090,40 per month, and as of 1 July 2024 – no more than PLN 5160 per month. Generally, the amount of the basic contribution financed by a PPK participant equals to 2 percent of the participant's salary. Those whose earnings are lower can reduce their contribution – to as low as 0,5 percent. PPK participants who want to reduce their basic contributions must submit a relevant declaration to their employer.

PIP reminds employers of their duties related to low temperatures

↓ On its website the State Labor Inspection cites the provisions that regulate work in low temperatures. In accordance with § 30 of the mini-



ster's of labor and social policy decree of 26 September 1997 on general occupational health and safety regulations, the employer is required to provide employees with work premises with a minimum temperature of: 14° C – for premises where manual labor is performed; 18° C – for premises where light manual labor or office work is performed.

Form of taxation may also be changed in February

↓ A trader who earns her first revenue in January 2024 and would like to change the

way she pays PIT, has until 20 February 2024 to submit a relevant declaration. In accordance with binding regulations, a change in the form of taxation is to be communicated no later than by the end of the 20th day of the month in which the trader received their first revenue in the tax year, or by the end of the tax year, if the first such revenue was earned in December of the tax year. If, therefore, the first revenue is earned in January 2024, the deadline is not 20 January, but rather 20 February 2024. [More on this on our website.](#)

Important interpretations and rulings

Only administrative fees raise the premium calculation base on apartment rented for a board member

➔ Where an apartment is rented for a member of the management board, the social insurance premium calculation base should only be increased by the amount of the administrative fees charged by the housing association and the costs of utilities, whereas the monthly rent paid to the owner of the apartment is not part of the premium calculation base – indicates an interpretation issued by ZUS on 14 November 2023 (number DI/100000/43/881/2023).

Only amount in excess of official allowance taxed on business trips

➔ Where an employee goes on a business trip, the travel allowance paid to the employee constitutes the employee's income referred to in Article 12 of the Personal Income Tax Act, which is, however, subject to an exemption in accordance with Article 21 par. 1 point 16 letter a) of that act. The said exemption applies only up to the amount specified in the minister's of labor and social policy decree of 29 January 2013. Any excess is subject to taxation as employment income – states an individual interpretation issued by the Director of National Tax Information (KIS) on 22 December 2023 (number 0114-KDIP3-2.4011.908.2023.1.JK3).

Purchase of goods with discount does not increase employee or contractor income

➔ Purchase of goods at discounted prices does not generate income within the meaning of the Personal Income Tax Act for the employees or contractors who are program participants. The situation will be similar in the case of discounts for participant family members, their partners, or others to whom the participants transfer the discount – indicates an

individual interpretation issued by the Director of KIS on 5 December 2023 (number 0115-KDI T2.4011.485.2023.1.ENB). The interpretation was requested by a company that launched a new discount program to encourage a specific group of customers to buy renewals of selected products sold by the company. The tax authorities found that a discount granted to a broad group of beneficiaries does not generate income for the program participants.

No ZUS premiums on supplementary allowance to maternity benefit

➔ The value of the "supplementary allowance" to the maternity benefit (for which employees are eligible while collecting maternity benefits while on parental leave over 14 consecutive calendar days until the child reaches the age of two) for the period of parental leave at the value of the supplementary allowance at the statutory amount of up to 100% of the benefit calculation base (maternity benefit for the period of parental leave) will not be included in the social and health insurance premium calculation base, as eligibility for this benefit is not for a period of providing work, but rather for a period of having a title to insurance that is separate from the employment relationship – according to an individual interpretation issued by ZUS on 13 December 2023 (number DI/200 000/43/1172/2023).



CALENDAR (most important deadlines)

Payment of ZUS premiums for December 2023 - other premium remitters
Payment for December 2023 of monthly advance for personal income tax and corporate income tax
Payment for December 2023 of advances collected on employment income
Payment for December 2023 by remitters of advances collected for income tax or lump-sum income tax
Payment by a holding company representing a tax group of the tax advance collected for December 2023
Payment of lump-sum tax if in December 2023 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration (CIT-5)
Payment of tax advance for December 2023 by real estate company (PIT-ISN and CIT-ISN)
Payment for December 2023 of income tax on income from a fixed asset that is a building
Payment for December 2023 to PFRON
Payment of lump-sum tax on income from: hidden profits and non-business expenses - if in December 2023 there was a withdrawal, expense or benefit; change in the value of an asset - if an acquisition, transformation or contribution in kind was made in December 2023
Payment of tax on benefits or assets transferred or made available by family foundation in December 2023
Submission for 2024 of a notice of opting out of taxation in the form of a tax card (if tax scale is chosen), and if changing from a tax card to another form of taxation, submission of a declaration of having chosen flat-rate or lump-sum taxation of registered income



Payment of VAT for December 2023 or 4th quarter of 2023
Filing of VAT-8, VAT-9M, VAT-12 for November 2023
Transmission of SAF_V7M for December 2023
Transmission of SAF_V7K for December 2023 (record section for December 2023 and declaration section for 4th quarter of 2023)
Submission of recapitulative statement on VAT EU intra-Community transactions for December VAT-EU for December 2023
Filing by tax representative of VAT-13 for December 2023
Reporting of sugar tax for December 2023
Reporting of retail sales tax PSD-1 for December 2023
Submission to PFRON of documents relating to additional financing of the wages of disabled employees for December 2023



Submission to the tax office (in electronic form only) of information on revenues from other sources, income and income tax advances collected in 2023 (PIT-11)
Submission to the tax office (in electronic form only) of information on certain capital gains in 2023 (PIT-8C)
Submission to the tax office of the annual calculation of tax by the disability organ/ information on income from the disability organ for 2023 (PIT-40A/11A)
Filing of annual declaration (in electronic form) of income tax advances for 2023 (PIT-4R)
Filing of annual declaration (in electronic form) of lump-sum income tax for 2023 (PIT-8AR)
Filing of declaration to the tax office by a tax remitter whose tax year is concurrent with the calendar year of declaration on; amounts paid to a foreign legal person





(CIT-10Z); income (revenue) from dividends and other revenue from shares of profits of legal entities earned by a taxable person with his place of establishment or management in the territory of Poland for 2023 (CIT-6R)

Filing of declaration CIT-6AR

Submission to the tax office of notification of having chosen flat-rate taxation of corporate income for the period from 1 January 2024 to 31 December 2027 (ZAW-RD) - if the taxable person's tax year is concurrent with the calendar year

Submission to ZUS of data for 2023 for the calculation of accident insurance premiums (ZUS IWA)

Submission to PFRON by disabled persons conducting business activities of application for a refund of retirement and disability insurance premiums paid for December 2023

Filing (to the tax office) of information about amounts paid to taxable person for performing social and civic duties for 2023 (PIT-R)

Filing (to the tax office) by taxable person whose tax year is concurrent with the calendar year, of declaration CIT-11R for 2023 on the amount of income tax on income from dividends and other income from shares in the profits of legal entities, spent for purposes other than listed in declaration CIT-5 or declaration CIT-6AR

Submission to taxable person taxed with flat-rate tax on corporate income of a declaration on entities whose shareholder or partner holds the rights referred to in Article 28s of the CIT Act (OSW-RD)

Submission to the head of the tax office of transfer pricing information TPR, for which the filing deadline passed in the period from 30 November 2023 to 31 December 2023

In the first month of 2024, employers from outside the public sector with fewer than 50 full time employees as at 1 January 2024, not covered by a collective labor agreement and not required to issue remuneration regulations inform employees of their decision (if such has been taken) to not establish a company social benefits fund and not pay a vacation benefit

✓ złożenie deklaracji VAT-14 o należnych kwotach podatku VAT w przypadku wewnątrzwspólnotowego nabycia paliw silnikowych za styczeń 2024 r.



✓ wpłata zryczałtowanego podatku dochodowego pobranego w styczniu 2024 r. od dochodów z dywidend oraz innych przychodów z tytułu udziału w zyskach osób prawnych, a podatnikom przekazanie informacji CIT-7

✓ wpłata przez spółkę przejmującą zryczałtowanego podatku od dochodu powstałego w styczniu 2024 r.

✓ złożenie deklaracji o wysokości dochodu z niezrealizowanych zysków (PIT-NZ i PIT-NZS) za styczeń 2024 r.

✓ złożenie deklaracji o wysokości dochodu z niezrealizowanych zysków CIT-NZ za styczeń 2024 r. oraz wpłata podatku należnego wykazanego w tej deklaracji



- ✓ złożenie zgłoszenia INTRA-STAT za grudzień 2023 r.



PIOTR GRACZ
Head of Business Services & outsourcing department

- ✓ wpłata składek ZUS za styczeń 2024 r. - płatnicy składek posiadający osobowość prawną
- ✓ wpłata do PPK



CALENDAR



O BDO

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