

Legal Alert

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INDUSTRY SHIELD - ADDITIONAL FORMS OF AID FOR ENTREPRENEURS

In the coming days, a new version of the Anti-Crisis Shield dedicated to entrepreneurs whose activities were most affected by the second wave of the pandemic will enter into force. The aid under the new regulations will be granted according to the predominant type of business operations of the entrepreneur as per the PKD codes indicated in the Act.

Entrepreneurs representing the following industries will be eligible to implement the solutions envisaged by the Industry Shield:

- gastronomy,
- culture and entertainment (stage performances, trade shows, photography, film, museums),
- sports (fitness, gyms, recreation, swimming pools, water parks, spas),
- retail sales (markets, bazaars),
- tourism (tour operators, hotels and similar accommodation facilities, mountain guides, tour leaders and tourist guides, ticket booking),
- transport (coach companies, taxi drivers),
- education,
- catering,
- laundry services.

The solutions planned within the Industry Shield include:

Co-financing of employees' salaries

The Act provides for additional benefits to protect the jobs. Co-financing of salaries from FGŚP (the Guaranteed Employee Benefit Fund) will be granted in the amount of PLN 2,000 (depending on the working time). Co-financing may be granted for a maximum 3-month period. Entrepreneurs who, as of September 30, 2020, conducted business activity in the industry marked with the PKD code listed in Art. 15gga of the Anti-Crisis Shield, may apply for co-financing.

The benefit is conditional upon gaining in one of the three months preceding the month of submitting the application an income lower by at least 40% in relation to the income obtained in the previous month or in the same month of the previous year. Co-financing will not be granted to employees employed in the period shorter than 3 months before submitting the application or whose remuneration obtained in the month preceding the month in which the application was submitted was higher than 300% of the average monthly remuneration for the previous quarter, effective on the date of submitting the application.

Applications for co-financing may be submitted until February 28, 2021.

The co-financing is state aid granted in connection with COVID-19 on the basis of the Temporary Framework of the European Commission

Industry downtime payment

The Act introduces an additional one-off downtime payment granted to those who, as at September 30, 2020, were running a business in industries affected by the restrictions. An additional downtime payment will be paid to:

1. persons conducting business activity marked with the code PKD 49.39.Z, 55.10.Z, 77.39.Z, 79.11.A, 79.12.Z, 90.01.Z, 90.02.Z, 93.11.Z, 93.29.A, 93.29.B, 93.29.Z, if the income from business activity gained in the month preceding the month of submitting the application was lower by 75% compared to the income gained in the same calendar month of 2019.
2. persons conducting business activity marked with the code PKD 47.71.Z, 47.72.Z, 47.81.Z, 47.82.Z, 47.89.Z, 49.39.Z., 56.10.A, 56.10.B, 56.21.Z., 56.29.Z, 56.30.Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z., 74.20.Z, 77.21.Z, 79.90.A, 79.90.C, 82.30.Z, 85.51.Z, 85.52.Z, 85.53.Z, 85.59.A, 85.59.B, 86.10.Z, 86.90.A, 86.90.D, 90.01.Z., 90.02.Z., 90.04.Z, 91.02.Z, 93.11.Z, 93.13.Z, 93.19.Z, 93.21.Z, 96.01.Z., 96.04.Z, if the income from business operations in October or November was lower by at least 40% compared to the income gained in October or November 2019, respectively.

The downtime payment will be paid by ZUS at the entrepreneur's request. The downtime payment is due in the amount of 80% of the minimum salary applicable in 2020, i.e. PLN 2,080.00. Applications may be submitted no later than 3 months from the month in which the state of epidemic was lifted.

Industry subsidy

The Act introduces a one-off subsidy granted to micro-entrepreneurs and small entrepreneurs who, as of September 30, 2020, were running a business under the PKD code listed in Article 15z4 of the Anti-Crisis Shield. The condition for funding is a 40% decrease in income on the operations in October or November 2020 as compared to the income gained in October or November 2019, respectively. The maximum subsidy amounts to PLN 5,000. The subsidy is not refundable if the entrepreneur continued the business activity for a 3-month period from the date of its granting.

Exemption from social security contributions

Entrepreneurs running a business in the industries specified in Art. 31zo Sec. 10 of the Anti-Crisis Shield may apply for exemption from the obligation to pay required contributions for social security and health insurance, the Labor Fund, the Solidarity Fund, the Guaranteed Employee Benefit Fund or the Bridging Pension Fund, for the period from November 1, 2020 to November 30, 2020. The entrepreneurs will have to prove that the income gained in November 2020 was lower by at least 40% than the income gained in November 2019. Persons eligible for exemption from contributions for the period from November 1, 2020 to November 30, 2020, will be able to submit an application together with pertinent declarations to the Social Insurance Institution no later than by January 31, 2021.

New deadline for submitting applications

The deadline for submitting applications for co-financing of employees' salaries paid from the Guaranteed Employee Benefits Fund pursuant to Art. 15g, Art. 15ga, Art. 15gg of the Anti-Crisis Shield has been postponed until June 10, 2021. Employees' salaries will be co-financed until June 30, 2021.

Changes in the scope of medical examinations

The provisions of the Act introduce changes in the scope of obligatory medical examinations. Decisions issued as part of the initial, periodic and control medical examinations, which expired after March 7, 2020, shall remain valid for 180 days from the date of cancellation of the state of epidemic threat or state of epidemic.

In addition, the Act introduces the possibility of an initial or follow-up examination by a doctor other than an occupational medicine doctor. A medical certificate issued by another doctor will expire in 180 days from the date of cancellation of the epidemic threat or from the date of lift of the state of epidemic.

Administration and office employees are not subject to medical examinations, provided that they have a valid medical certificate stating that there are no contraindications to work in the working conditions described in the referral for medical examinations and the employer determines that these conditions correspond to the conditions prevailing at the given workplace.



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