

Newsletter HR

April 2021 | www.skslegal.pl

Change in the percentage rates of contributions paid for accident insurance

From **1 April 2021**, the percentage rates of contributions paid for accident insurance determined by the list of codes for the classification of businesses (in Polish: PKD) will change. This change will not cover all entrepreneurs. Pursuant to the regulation of the Minister of Family and Social Policy, **42 activity groups** will retain the same risk category and the same contribution interest rate. The increase of the risk and the contribution interest rate will apply to **7 activity groups** only, and in the case of **15 groups**, the change in the risk category will result in a reduction in the interest rate.

The lowest contribution interest rate for activity groups will be **0.67%**, and the highest **3.33%**.

Entrepreneurs who applied for accident insurance for no more than 9 insured persons in the previous calendar year, or an entrepreneur who is not subject to entry into the REGON register, will not have to fear changes because, in their case, the fixed value of the interest rate will remain at **1.67%**.

Which areas will see an increase in accident contributions?

Fishing, the extraction of hard coal and lignite, the manufacture of textiles, the manufacture of furniture, air transport, postal and courier activities, service activities supporting mining and quarrying, the manufacture of beverages, and the manufacture of tobacco products.

Which areas will see a reduction in accident contributions?

Forestry and logging, the mining of crude oil and natural gas, the mining of metal ores, other mining and quarrying, the manufacture of clothing, the manufacture of paper and paper products, the manufacture of basic pharmaceuticals, medicines and other pharmaceutical products, the manufacture of metals, the remediation and other service activities related to waste management, construction works related to the construction of buildings, work related to the construction of civil engineering facilities, specialized construction works, water transport, and rental and lease.

New information obligations – reporting of the profession code

Starting from 16 May 2021, an additional information obligation will be imposed on entrepreneurs in relation to the Social Security Institution (in Polish: ZUS). When applying for insurance for employee/contractor, employers will be obliged to indicate the code of the profession that the insured will perform.

For this purpose, the templates of the forms **ZUS ZUA** and **ZUS ZZA** will be updated. New forms will include **the 6 digit profession code**; it will be obligatory to fill in this field when applying for insurance for a new employee or contractor.

As indicated in the justification to the Act, the Social Security Institution's collection of the information regarding the profession of insured persons will be used for statistical purposes. This information will be used, i.a. to analyze the causes of sickness absenteeism, the degree of incapacity for work, and the level of the amount of benefits.

The new information obligation is related **only to new applications**. There will not be a need to revise existing insurance applications.

Last stage of the implementation of employee capital plans

We would like to remind you about the expiring deadlines related to implementing Employee Capital Plans. From 1 January 2021, the Act of Employee Capital Plans applies to other employing entities (employing less than 20 persons as of 31 December 2019) and units of the public finance sector (regardless of the employment situation).

Other employing entities are obliged to conclude PPK management agreements on 23 April 2021 at the latest, and agreements on running PPK on 10 May 2021 at the latest.

Additional care allowance

Pursuant to the introduced restrictions, based on the Regulations dated 26 March 2021, the functioning of nurseries and kindergartens is limited until 11 April 2021. Therefore, based on the Regulations of Council of Ministers dated 26 March 2021, additional care allowances will be extended until April 11. Due to the pandemic situation we can expect further extension of the benefit period.



Contact us

Agnieszka Fedor

Partner, attorney-at-law

☎ +48 505 782 677

✉ agnieszka.fedor@skslegal.pl



Aneta Brzózka

Associate, attorney-at-law

☎ +48 883 391 693

✉ aneta.brzozka@skslegal.pl