

HR Alert

www.skslegal.pl

Revolution in the social insurance system – what changes await us in the near future?

On 3 September 2021, the act amending the Act on the Social Insurance System and certain other acts was published. The Act provides for significant changes in the social insurance system, which will be introduced in four steps. Below is a summary of the most important changes and the date of their entry into force.

The most important changes becoming effective as of 18 September 2021:

1. **Rules applicable to insurance obligations for sole shareholders of limited liability companies and partners of a general partnership, professional partnership or limited partnership**
Partners of a sole member limited liability companies and partners of a general partnership, professional partnership, limited partnership will be under the insurance obligation from the date the company is entered in the National Court Register or from the date of acquisition of shares in the company, regardless of whether the company carries out business operations, generates income, or hires employees.
2. **Basis for the contribution assessment**
The assessment of contributions for pension and disability insurance will be based on the revenue within the meaning of the provisions on income tax from natural persons.
3. **A new way of signing documents submitted to ZUS**
Currently, electronic documents may only be signed with a qualified electronic signature. After the changes, it will also be possible to sign documents with a personal signature or a trusted signature.
4. **Reimbursement of undue benefits**
According to the new definition, unduly collected benefits include allowances for incapacity for work caused by sickness, if it was found that during the period of the incapacity for work, the eligible person performed work or used the sick leave in a manner inconsistent with its purpose.

Receivables on account of unduly collected benefits will be subject to deduction from the benefits paid, and if there is not entitlement to such benefits, they will be collected under the provisions on enforcement.

If the payment of undue benefits was based on false data provided, the obligation to return shall be borne by the contribution payer or another entity for the entire period for which the undue benefits were paid.

5. **Inspector summons for questioning**
The new provisions clarify that during the inspection, the ZUS inspector has the right not only to interview the payer, the insured and witnesses, but also has the right to summon them for interrogation.
6. **New definition of an accident at work**
The new wording of the Act clarifies the definition of an accident at work. Pursuant to the new regulation, the following are treated as an accident at work:
 - an accident during a business trip, unless the accident was caused by the employee's behavior unrelated to the performance of the duties assigned to him/her,
 - an accident during training in universal self-defense;
 - an accident while performing duties commissioned by trade union organizations active at the employer's establishment.
7. **The accident insurance contributions determined as advance payment**
The new provisions provide that the percentage rate of the accident insurance contribution will be determined in advance if the contribution payer has not been entered in the REGON statistical register together with information on the type of activities according to the Polish Classification of Activities.
8. **Data inaccuracy found during the inspection**
If the payer has made a correction of the number of people employed in hazardous conditions, ZUS will be able to request the district labor inspector to carry out an inspection in this regard.

The most important changes becoming effective as of January 01, 2022:

1. **Limited number of corrective notes to social insurance documents**
Contribution payers will be allowed to submit corrective declarations in a limited period of up to 5 years, counting from the date when the outstanding contributions became due.

As soon as the amendments enter into force, the contribution payers will be required to submit a personal monthly corrective report:

- within 7 days from the date of finding irregularities on their own or receipt of a notification of irregularities by ZUS (no later than by the end of 5 years);
- within 30 days from the date of receipt of the inspection report or receipt of an annex to the inspection report or information on decision relating to objections (no later than by the end of 5 years).

2. Limited possibility of submitting corrective documents

The submission of document corrections by the payer will be limited to 5 years from the date the contribution should have been paid. The running of a period will not be affected by circumstances that suspend or interrupt the limitation period for outstanding contributions. After 5 years, settlement documents may be corrected only ex officio by the Social Insurance Institution.

3. Eligibility for sickness benefit

The insured person will benefit from the insurance coverage even if there is a delay in the payment of the sickness contribution or it is not paid at all. In the event of indebtedness on account of unpaid contributions in the amount exceeding the established limit (1% of the minimum wage) until the debt repayment, the insured will not be eligible for sickness allowance, rehabilitation benefit, carer's or maternity benefit. Failure to settle the debt within 6 months will lead to the limitation of the above-mentioned benefits.

4. Reduction of the benefit period

The period for collecting sickness benefit after termination of insurance will be reduced to 91 days. Incapacity for work during the insurance period will not be counted towards the period of collecting the allowance after the end of insurance.

The allowance period will include:

- periods of uninterrupted incapacity for work, and
- periods of incapacity for work that occurred before/after the break, if the break does not exceed 60 days and if the incapacity does coincide with pregnancy.

5. Sickness benefit amount

The amount of sickness benefit paid for a period of hospitalization will be changed. The amount of that benefit will increase to 80% (at present it is 70%). Benefits to which the right arises before 1.1.2022 will be paid according to the principles in force before the amendment.

6. The right to maternity allowance after termination of the insurance entitlement

The maternity allowance and the allowance in the amount of the maternity allowance paid until the day of giving birth will also be paid to employees who have lost the right to sickness insurance due to the death of their employer.

7. Benefit amount reassessment

Payers of contributions will be obliged to recalculate the benefit basis if there is a break of more than one month between benefit periods.

8. Debt on account of unpaid contributions

Benefits in the event of an accident at work or an occupational disease will not be granted until the entire debt has been repaid, if the debt due to contributions exceeds the amount representing 1% of the minimum wage.

The most important changes becoming effective as of 1 April 2022:

1. Electronic applications for A1 certificate

A1 certificates and applications for them will be issued and submitted electronically. Paper submission of applications will only be possible in limited cases.

2. Notification of the interest rate of the accident insurance premium

The notification of the interest rate of the accident insurance contribution in a given year will be delivered electronically in the ZUS PUE system.

The most important changes becoming effective as of January 01, 2023:

1. Obligation to open PUE ZUS account by contribution payers

All contributors will be required to set up a ZUS PUE information profile by 30.12.2022.

2. Letter service to ZUS

Letters delivered to ZUS via the ZUS PUE profile may be signed with a qualified electronic signature, a trusted signature, a personal signature, or via tools that ZUS makes available free of charge in the ZUS PUE system.



Contact us:

Agnieszka Fedor

Partner, attorney-at-law

☎ +48 505 782 677

✉ agnieszka.fedor@skslegal.pl



Magdalena Krupska-Kacprzyk

Junior Associate

☎ +48 882 784 717

✉ magdalena.krupska-kacprzyk@skslegal.pl