A guide for foreign employers who have neither their registered nor representative office in Poland

ZUS | SOCIAL INSURANCE INSTITUTION

A guide for foreign employers who have neither their registered nor representative office in Poland

WWW.ZUS.PL

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ZUS SOCIAL INSURANCE INSTITUTION

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1. Introduction

We have prepared this guide for foreign employers who have neither their registered nor representative office in Poland and who employ a person who is subject to the Polish social insurance legislation. In the guide, we explain how to fulfil all of your obligations as a foreign employer who pays contributions to the Polish insurance system. We discuss in detail how to:

- register yourself as a payer of contributions to the Polish insurance system,
- register your employees and contractors for insurance,
- settle and pay contributions for your employees.

A contribution payer is, among others, an entrepreneur who pays social insurance contributions for persons that they employ:

- **employees**, i.e. persons employed under a contract of employment;
- **contractors**, i.e. persons employed under a contract of mandate, agency agreement or service contract.

2. Where to handle your business

The First Branch of the Social Insurance Instirution (ZUS) in Warsaw, ul. Senatorska 6/8, 00-917 Warszawa is the facility that deals with social insurance affairs of foreign entities. Send your registration and settlement documents there.

You have to register as a payer of contributions to the Polish social insurance system, if you employ a person:

- who works for you outside of Poland and has received the A1 certificate, which means that they are covered by Polish social insurance regulations,
- who works for you on the territory of Poland.

Important Your ID in your dealings with ZUS is the tax identification number (NIP), which is issued by the tax office.

3. What to do if you do not have a NIP number

If you do not have a NIP number yet, please request it from the head of the **Second Tax Office for Warszawa-Śródmieście, ul. Jagiellońska 15, 03-719 Warszawa**.

Submit the following documents:

- for a natural person conducting a business:
  - → completed NIP-7 form,
  - → confirmation that the business has been registered in the country of residence,
  - → covering letter in which you specify the purpose of issuing a NIP number,
  - → letter of attorney together with stamp duty, if the application form for issuing a NIP number has been signed by your representative;
- for a partnership/company:
  - → completed NIP-2 form,
  - → extract from the commercial register or other document confirming that the partnership/company has been registered,
  - → covering letter, in which you specify the purpose of issuing a NIP number,
  - → letter of attorney together with stamp duty, if the form for issuing a NIP number has been signed by your representative and not by anyone entered into the commercial register.

Important All documents must be translated into Polish by a sworn translator. Please attach the original version of the documents.

Fill out the appropriate form, NIP-7 or NIP-2, according to the instructions on the form. The completed and signed form should be submitted in person or sent by traditional mail directly to the head of the Second Tax Office for Warszawa-Śródmieście.

For more information on how to get a NIP number, visit: http://www.podatki.gov.pl/abc-podatkow/rejestracja-podatnikow.

4. What to do if you already have a NIP number

If you already have a NIP number, register as a contribution payer with the First Branch of ZUS in Warsaw using one of the following documents:

- ZUS ZFA (available only in Polish) – if you are a natural person who is self-employed,
- ZUS ZPA (available only in Polish) – if you are a legal person or an organisational unit without legal personality.

Submit these documents within 7 days of the day on which you employed the first person who is subject to Polish regulations.

Important Attach a copy of the decision on the issued NIP number to the registration document (ZUS ZFA or ZUS ZPA).

Individual contribution account number (NRS)

Once you register as a payer of contributions to the Polish social insurance system, we will send you a letter with your account number (NRS) to which you will pay your contributions.

5. How to register as a contribution payer

If you are a natural person, fill out the ZUS ZFA document. If you are a legal person or an organisational unit without legal personality, fill out the ZUS ZPA document.

5.1. The eZUS portal

The eZUS portal's aim is to enable electronic communication with the Social Insurance Institution (ZUS). It allows you to check the status of your settlements with ZUS, create and send application and settlement documents as well as various types of letters and applications.

Once you have registered as a contribution payer to the Polish social security system, you are required to create a profile on eZUS. Information on how to register on eZUS can be found in the leaflet: 'Step by step. Registration, login and profile settings' [PDF, 7.8 MB] (available only in Polish).

5.2. How to fill out the ZUS ZFA document (natural person) – registering a contribution payer

Below you will find instructions on completing the ZUS ZFA document – Registering/changing the details of a contribution payer – a natural person (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write

with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

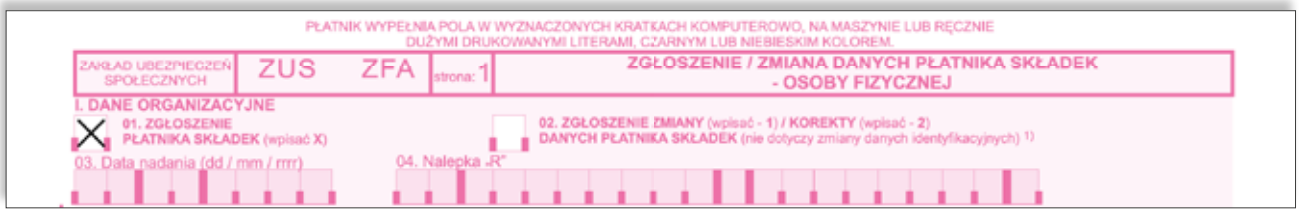
Block I. Organisational data

In this block, fill out only one of the fields:

- **In field 01** – enter “X” if you want to register as a contribution payer.
- **Field 02** – fill out if you have previously submitted a ZUS ZFA form and now want to change or correct the details provided there. In this case enter:
  - **1** – in order to change the details of the contribution payer, if the details provided in a previous registration form have changed, e.g. if your address has changed,
  - **2** – in order to correct the details of the contribution payer, if you want to correct errors made in a previous registration form, e.g. if you provided an incorrect street name in the address.

Important If you want to change or correct your identification details as a contribution payer (provided in block II of the ZUS ZFA form) once you have started making settlements with us, fill out the ZUS ZIPA form.

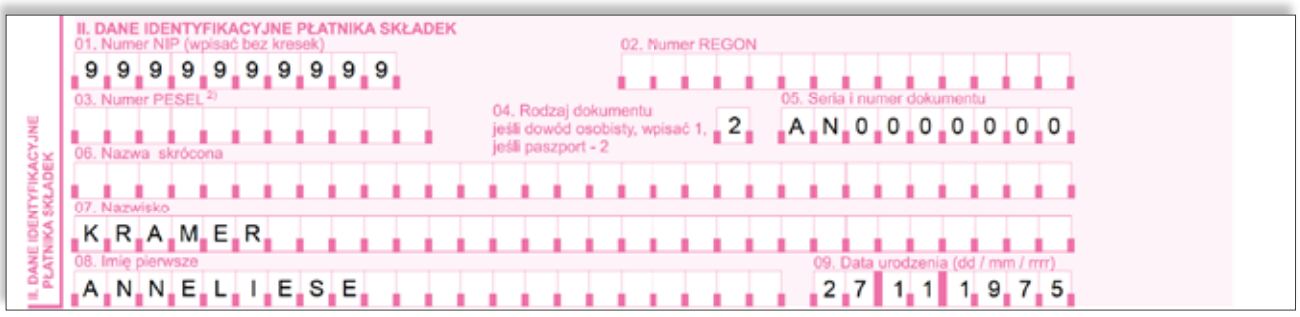
- **Fields 03 and 04** should not be filled out.


PŁATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM.
ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH
ZUS ZFA
strona: 1
ZGŁOSZENIE / ZMIANA DANYCH PŁATNIKA SKŁADEK - OSOBY FIZYCZNEJ
I. DANE ORGANIZACYJNE
01. ZGŁOSZENIE PŁATNIKA SKŁADEK (wpisać X)
02. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH PŁATNIKA SKŁADEK (nie dotyczy zmiany danych identyfikacyjnych) 1)
03. Data nadania (dd / mm / rrrr)
04. Nalepka „R”

Block II. Identification details of the contribution payer

This block is very important. Based on your registration form, we will create your contribution payer account with ZUS. We will use it for settlements of individual insurance contributions for all of your insured employees. The identification details that you provide in the contribution payer registration form should be provided in all subsequent insurance documents. Thanks to this, we will be able to correctly settle the contributions on your payer’s account with ZUS.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or any other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – additionally, enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer’s surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer’s first name.
- **In field 09** – additionally, enter the contribution payer’s date of birth (day/month/year), e.g. 27 11 1975.


II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK
II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK
01. Numer NIP (wpisać bez kresek)
9 9 9 9 9 9 9 9 9 9
02. Numer REGON
03. Numer PESEL 2)
04. Rodzaj dokumentu jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
2
05. Seria i numer dokumentu
A N 0 0 0 0 0 0 0 0
06. Nazwa skrócona
07. Nazwisko
K R A M E R
08. Imię pierwsze
A N N E L I E S E
09. Data urodzenia (dd / mm / rrrr)
2 7 1 1 1 9 7 5

Block III. Records data of the contribution payer

This block is not required; you may complete it additionally.

- **In field 01** – enter the contribution payer's middle name.
- **In field 02** – enter the contribution payer's place of birth.
- **In field 03** – enter the contribution payer's nationality.

Block IV. Basis for conducting non-agricultural activity

- **Fields 01–04** should not be filled out.
- **In field 05** – enter the contribution start date (day/month/year), e.g. 01 01 2019 – the date of employment of the first employee who is subject to Polish regulations.

Block V. Contribution payer's bank account details

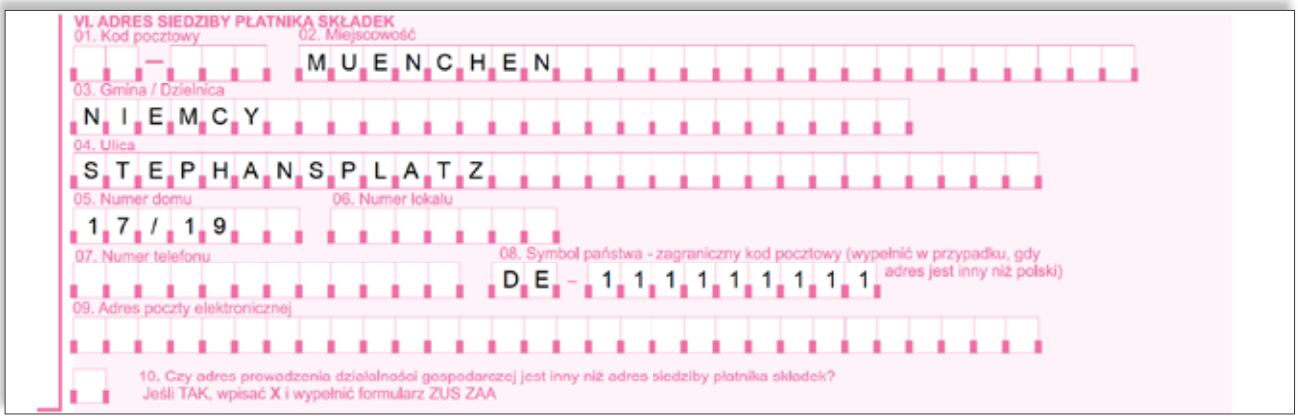
This block is not required; you may complete it additionally.

- **In field 01** – enter your bank account number.
- **In field 02** – enter "X" if, as a contribution payer, you use any bank accounts other than the one given in field 01. You may additionally fill out the ZUS ZBA form.

Block VI. Contribution payer's registered office address

In this block, enter your registered office address.

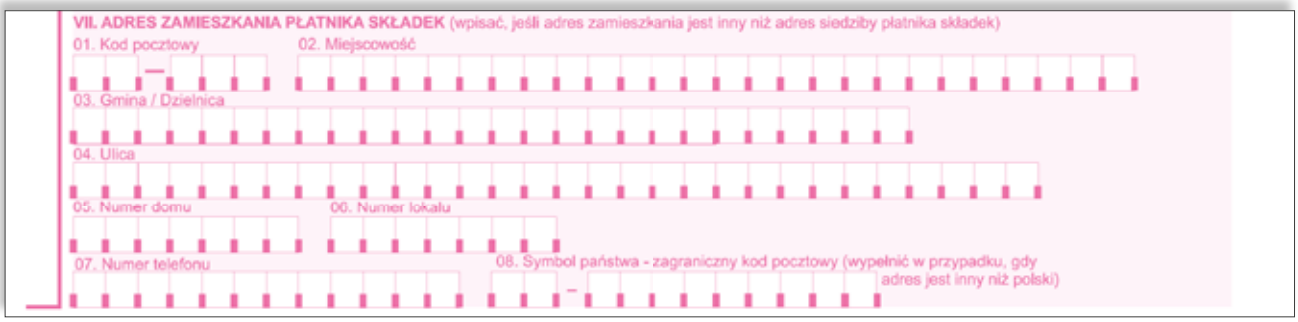
- **Field 01** should be left blank.
- **In field 02** – enter the city/town where the company that is the contribution payer has its registered office.
- **In field 03** – enter the Polish name of the contribution payer's country of origin.
- **In field 04** – enter a street name. If there is no street name in the address, leave blank.
- **In field 05** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 06** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 07** – enter a telephone number preceded by the area code, e.g. 49 89 23225420. This will make it easier for us to contact you. If, as a payer, you do not have a phone, leave blank.
- **In field 08** – enter a two-letter scountry code (see p. 59) and a foreign postcode.
- **In field 09** – enter an e-mail address.



Block VII. Contribution payer's address of residence

Fill out this block if your address of residence as a contribution payer is different from the registered office address given in block VI "Contribution payer's registered office address."

➔ **Fields 01 to 08** – should be filled out according to the rules given in block VI.



Block VIII. Contribution payer's correspondence address

Fill out this block if you want to receive mail from us at a different address than the one given in block VI "Contribution payer's registered office address."

➔ **Field 01** – enter a postcode if the address is Polish.

➔ **In field 02** – enter a city/town.

➔ **In field 03** – enter a street name.

➔ **In field 04** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.

➔ **In field 05** – enter a unit number. If there is no unit number in the address, leave blank.

➔ **Field 06** should be left blank.

➔ **In field 07** – enter a post office box (if you use one).

➔ **In field 08** – enter a telephone number preceded by the area code, e.g. 49 89 23225420. This will make it easier for us to contact you. If, as a payer, you do not have a phone, leave blank.

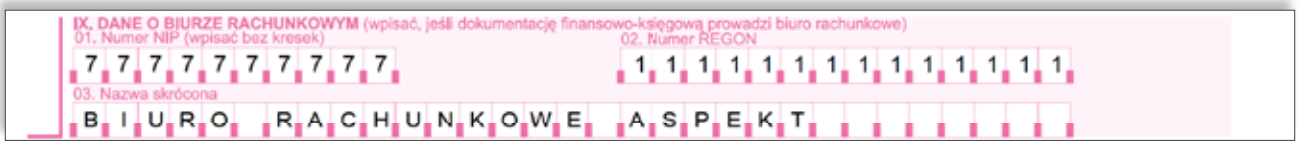
➔ **In field 09** – enter a two-letter country code (see p. 59) and a foreign postcode.

➔ **In field 10** – enter an e-mail address.

Block IX. Accounting firm details

Fill out this block if you use the services of a Polish accounting firm.

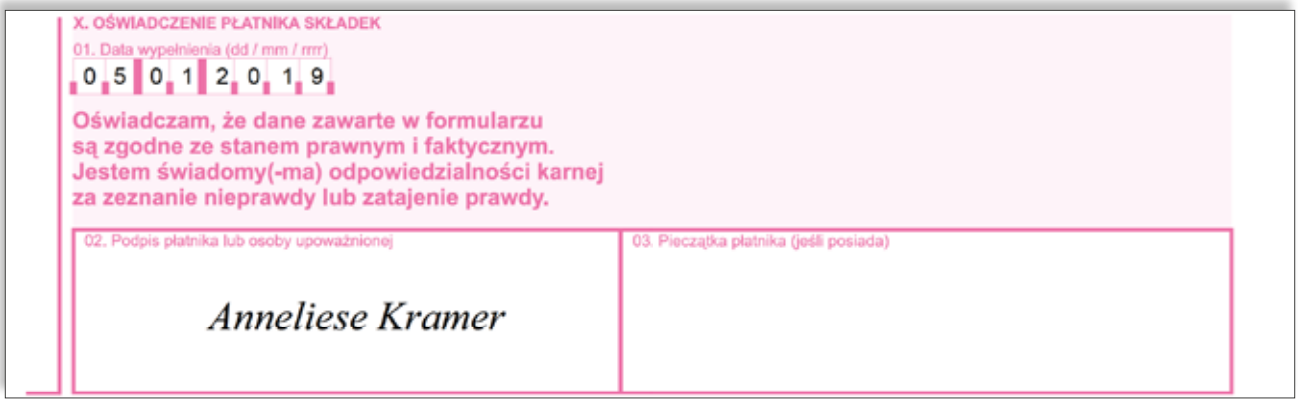
- **In field 01** – enter the accounting firm's NIP number; do not dash its individual parts.
- **In field 02** – enter the accounting firm's REGON number (a number issued by the Statistics Poland and entered into the National Business Registry).
- **In field 03** – enter the abbreviated name of the accounting firm.



Block X. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 05 01 2019.
- **In field 02** – sign the document as a contribution payer or have an authorised person sign it (in this way you confirm that the information provided is accurate).
- **In field 03** – place your contribution payer's stamp (if you have one).



5.3. How to fill out the ZUS ZPA document (legal person) – registering a contribution payer

Below you will find instructions on completing the ZUS ZPA document – Registering/changing the details of a contribution payer – a legal person or an organisational unit without legal personality (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

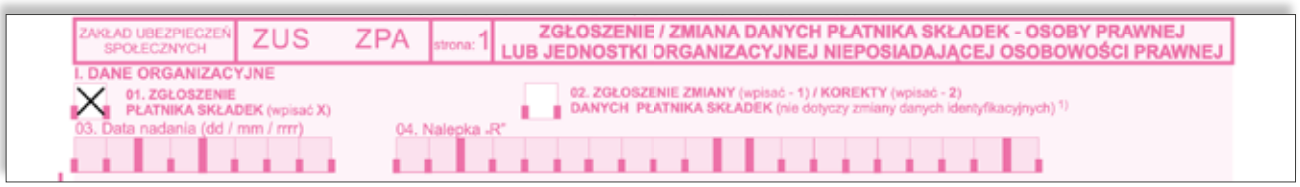
Block I. Organisational data

In this block, fill out only one of the fields:

- **In field 01** – enter “X.”
- **Field 02** – fill out if you have previously submitted a ZUS ZPA form and want to change or correct the details provided there. In this case enter:
  - **1** – in order to change the details of the contribution payer, if the details provided in a previous registration form have changed (e.g. if your address has changed),
  - **2** – in order to correct the details of the contribution payer, if you want to correct errors made in a previous registration form (e.g. if you provided an incorrect street name in the address).

Important If you want to change or correct your identification details as a contribution payer (provided in block II of the ZUS ZPA form) once you have started making settlements with us, fill out the ZUS ZIPA form.

➔ **Fields 03 and 04** should not be filled out.



Block II. Identification details of the contribution payer

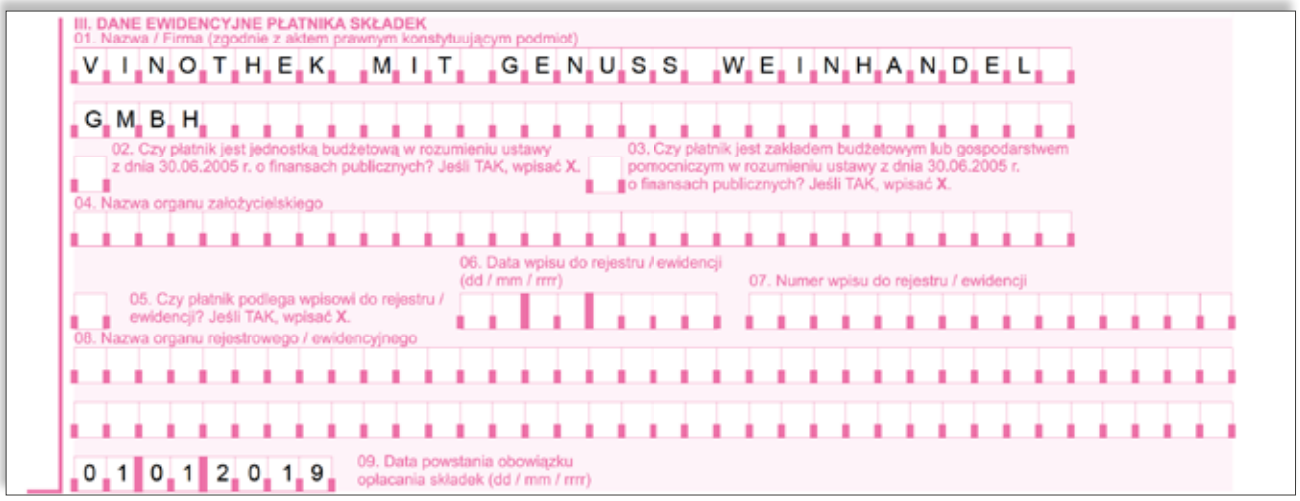
This block is very important. Based on your registration form, we will create your contribution payer account with ZUS. We will use it for recording and settlements of individual insurance contributions for all of your insured employees. The identification details that you provide in the contribution payer registration form should be provided in all subsequent insurance documents. Thanks to this, we will be able to correctly settle the contributions on your payer's account with ZUS.

- ➔ **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- ➔ **Field 02** should not be filled out.
- ➔ **In field 03** – enter the abbreviated name of the payer. If you do not have it, you have to create it and use it in all the documents you submit to us.

Important The abbreviated name should consist of a **maximum of 31 characters** and must not contain any characters that are not letters or digits. E.g., the full name "Vinothek Mit Genuss Weinhandel GmbH" can be abbreviated as "VMG Weinhandel".

Block III. Records data of the contribution payer

- ➔ **In field 01** – enter the contribution payer's full name.
- ➔ **Fields 02–08** should not be filled out.
- ➔ **In field 09** – enter the start date of social insurance contributions (day/month/year), e.g. 01 01 2019 – the date of employment of the first employee who is subject to Polish regulations.



Block IV. Contribution payer's bank account details

This block is not required; you may complete it additionally.

- **In field 01** – enter your contribution payer's bank account number.
- **In field 02** – enter "X" if, as a contribution payer, you use any bank accounts other than the one given in field 01. You may additionally fill out the ZUS ZBA form.

Block V. Contribution payer's registered office address

In this block, enter the registered office address of your company as a contribution payer.

- **Field 01** should be left blank.
- **In field 02** – enter the city/town where the company that is the contribution payer has its registered office.
- **In field 03** – enter the Polish name of the contribution payer's country of origin.
- **In field 04** – enter a street name. If there is no street name in the address, leave blank.
- **In field 05** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 06** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 07** – enter a telephone number preceded by the area code, e.g. 49 89 23225420. This will make it easier for us to contact you. If, as a payer, you do not have a phone, leave blank.
- **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode.
- **In field 09** – enter an e-mail address.

Block VI. Contribution payer's correspondence address

Fill out this block if you want to receive mail from us at a different address than the one given in block V "Contribution payer's registered office address."

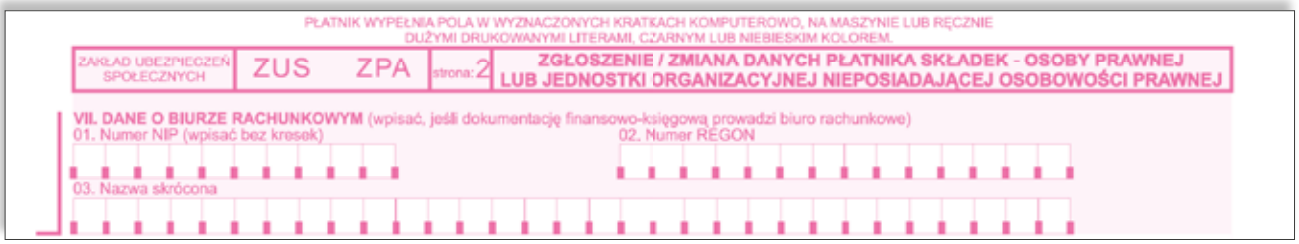
- **Field 01** – enter a postcode if the address is Polish.
- **In field 02** – enter a city/town.
- **In field 03** – enter a street name.
- **In field 04** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 05** – enter a unit number. If there is no unit number in the address, leave blank.
- **Field 06** should be left blank.
- **In field 07** – enter a post office box (if you use one).
- **In field 08** – enter a telephone number preceded by the area code, e.g. 49 89 23225420. This will make it easier for us to contact you. If, as a payer, you do not have a phone, leave blank.

- **In field 09** – enter a two-letter country code (see p. 59) and a foreign postcode.
- **In field 10** – enter an e-mail address.

Block VII. Accounting firm details

Fill out this block if you use the services of a Polish accounting firm.

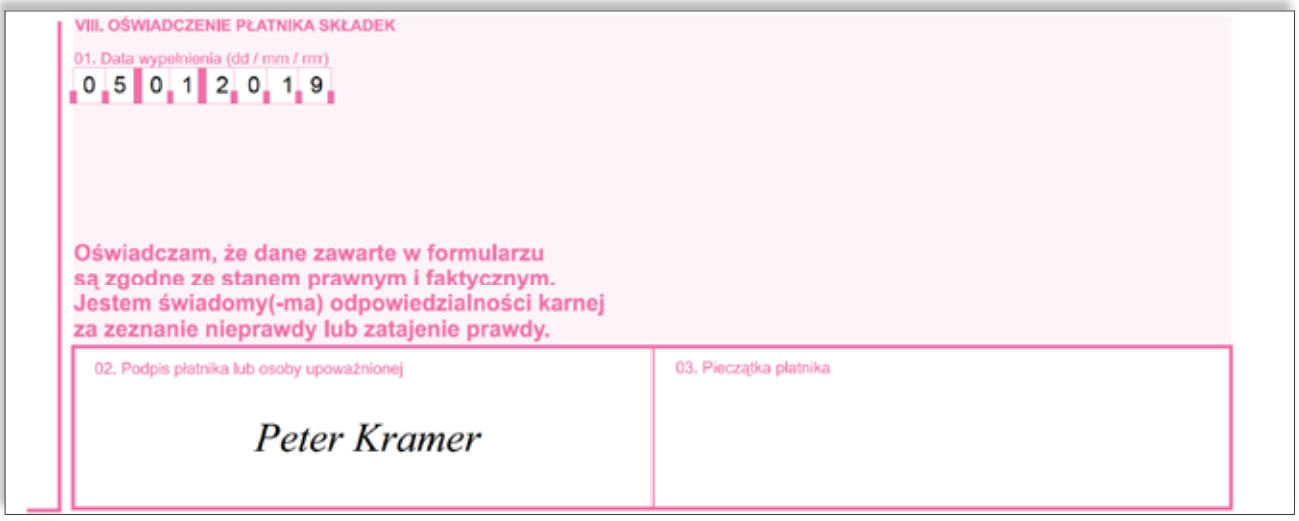
- **In field 01** – enter the accounting firm's NIP number; do not dash its individual parts.
- **In field 02** – enter the accounting firm's REGON number (a number issued by the Statistics Poland and entered into the National Business Registry).
- **In field 03** – enter the abbreviated name of the accounting firm.



Block VIII. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 05 01 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).



6. How to de-register as a contribution payer

If you no longer employ persons who are subject to Polish regulations, you do not need to continue paying contributions to the Polish social insurance system for them. De-register as a contribution payer using the ZUS ZWPA document – de-registering a contribution payer.

Submit this document within 7 days of de-registering the last employee from insurance.

6.1. How to fill out the ZUS ZWPA document – de-registering a contribution payer

Below you will find instructions on completing the ZUS ZWPA document – de-registering a contribution payer.

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish).

Block I. Organisational data

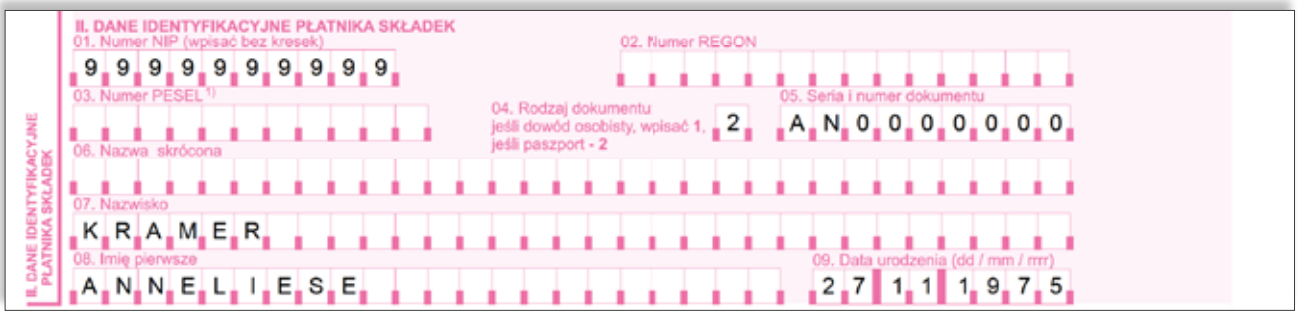
In this block, fill out only field 01 or 02.

- If you want to de-register as a contribution payer, enter “X” **in field 01**.
- If you have previously submitted a ZUS ZWPA form and want to change or correct the details you provided there, enter “X” **in field 02**.
- **Fields 03 and 04** should not be filled out.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter your tax identification (NIP) number.
- **Fields 02 and 03** should not be filled out.
- **Field 04** should be filled out if you registered using ZUS ZFA. Enter 2.
- **Field 05** should be filled out if you registered using ZUS ZFA. Enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – enter the same abbreviated name of the contribution payer as you entered in ZUS ZFA or ZUS ZPA.
- **Field 07** should be filled out if you registered using ZUS ZFA. Enter the contribution payer’s surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **Field 08** should be filled out if you registered using ZUS ZFA. Enter the contribution payer’s first name.
- **Field 09** should be filled out if you registered using ZUS ZFA. Enter the contribution payer’s date of birth (day/month/year), e.g. 27 11 1975.

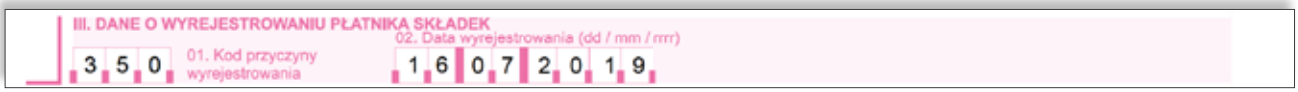

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK
01. Numer NIP (wpisać bez kresek): 9 9 9 9 9 9 9 9 9 9
02. Numer REGON
03. Numer PESEL[1)]
04. Rodzaj dokumentu jeśli dowód osobisty, wpisać 1, jeśli paszport - 2: 2
05. Seria i numer dokumentu: A N 0 0 0 0 0 0 0 0
06. Nazwa skrócona
07. Nazwisko: K R A M E R
08. Imię pierwsze: A N N E L I E S E
09. Data urodzenia (dd / mm / rrrr): 2 7 1 1 1 9 7 5

Block III. Contribution payer's de-registration details

In this block:

- **In field 01** – enter a three-character code of the reason for de-registering:
  350 – de-registering from insurance of the last person for whom the payer had to submit insurance documents,
  600 – another reason for de-registering.
- **In field 02** – enter the date on which the contribution payer is to be de-registered (day/month/year) – the date must be the same as the date of de-registration of the last employee.

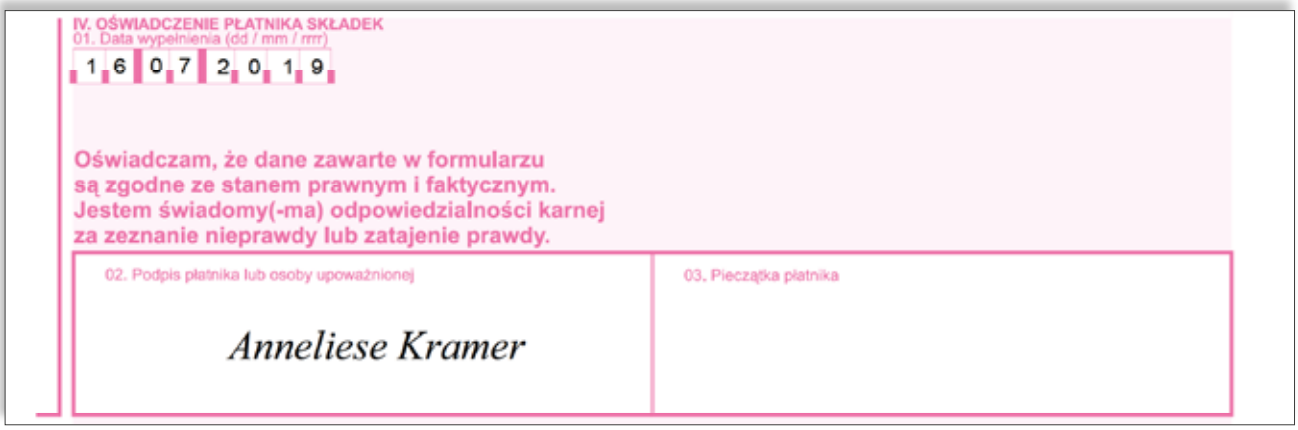
Example You employ a person who is subject to Polish regulations until 15 July 2019. This is the last day on which you have to be registered with the Polish system as a contribution payer, as long as you do not have any other employees who are subject to Polish regulations. In such a situation, please enter 16 July 2019 as the date of deregistration in the ZUS ZWPA document.


III. DANE O WYREJESTROWANIU PŁATNIKA SKŁADEK
01. Kod przyczyny wyrejestrowania: 3 5 0
02. Data wyrejestrowania (dd / mm / rrrr): 1 6 0 7 2 0 1 9

Block IV. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 16 07 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).


IV. OŚWIADCZENIE PŁATNIKA SKŁADEK
01. Data wypełnienia (dd / mm / rrrr): 1 6 0 7 2 0 1 9
Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(-ma) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.
02. Podpis płatnika lub osoby upoważnionej: *Anneliese Kramer*
03. Pieczątka płatnika

Important You are a social insurance contribution payer from the first day you employ the first person subject to Polish regulations until the last day of employment of the last person subject to Polish regulations.

What should you do if you de-register as a contribution payer using the ZUS ZWPA form, and then, after a while, you once again employ a person subject to Polish regulations? In this case, register again as a contribution payer using a ZUS ZFA or ZUS ZPA form.

7. How to register an employee/contractor for insurance

If you employ persons who are subject to Polish regulations, first register yourself with ZUS as a contribution payer, and then your employees as insured persons.

7.1. How to register an employee for insurance

Have you employed a person who should be covered by the Polish social insurance system on the basis of a contract of employment or a contract of seasonal employment? Register them for insurance using the "ZUS ZUA document – registration for insurance/reporting a change in the personal details of the insured person" (available only in Polish).

Submit ZUS ZUA within 7 days of the day you have employed a person.

Below you will find instructions on completing the ZUS ZUA document – registration for insurance/ reporting a change in the personal details of the insured person. For more information, please refer to the guide "ZUS ZUA – Zgłoszenie do ubezpieczeń/zgłoszenie zmiany danych osoby ubezpieczonej. Jak wypełnić i skorygować" [PDF, 10 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (", &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish).

Block I. Organisational data

In this block, fill out only field 01 or 02.

- **In field 01** – enter "X."
- **Field 02** should be filled out when you want to change or correct the details you provided in a previous employee registration form. Enter:
  - **1** – in order to change the employee's personal details in cases when the details you entered in a previous employee registration have changed, e.g. if the address has changed,
  - **2** – in order to correct the employee's personal details if you are correcting mistakes you made in a previous employee regstration, e.g. if you entered the wrong postcode in the address.

Important If you want to change or correct the identification details of a person (details from block III of the ZUS ZUA form) who is already registered for insurance, fill out a ZUS ZIUA form.

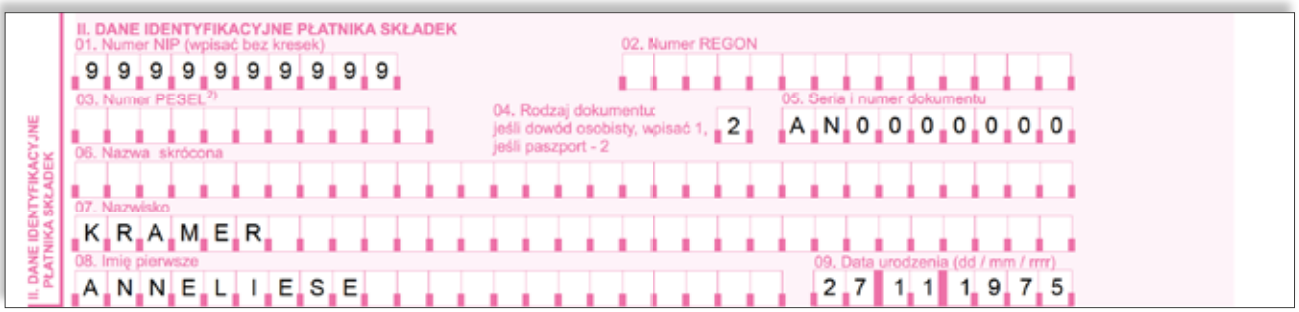
- **Fields 03 and 04** should not be filled out.


PŁATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM.
ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH
ZUS ZUA
strona: 1
ZGŁOSZENIE DO UBEZPIECZEŃ / ZGŁOSZENIE ZMIANY DANYCH OSOBY UBEZPIECZONEJ
I. DANE ORGANIZACYJNE
01. ZGŁOSZENIE DO UBEZPIECZEŃ (jeśli TAK, wpisać X)
02. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH OSOBY UBEZPIECZONEJ (nie dotyczy zmiany danych identyfikacyjnych) 1)
03. Data nadania (dd / mm / rrrr)
04. Nalepka „R"

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters and digits without spaces or punctuation.
- **In field 06** – enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



Block III. Identification details of the person being registered for insurance

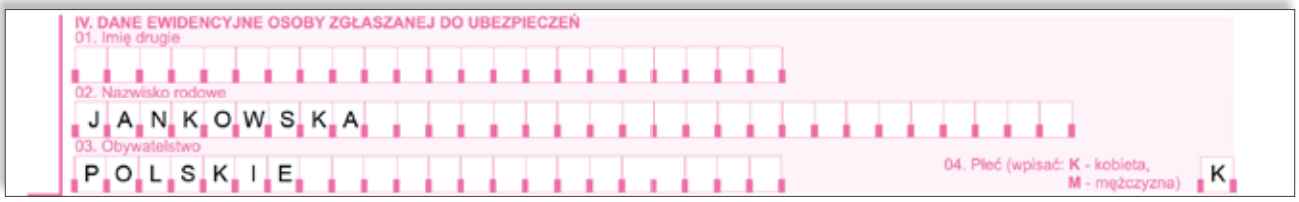
This block is very important. Based on your registration form, we will create an individual account of a person insured with ZUS for your employee. The employee identification details that you provide in the registration form should be provided in all subsequent insurance documents.

Enter the employee's PESEL number (field 01). If the employee does not have a PESEL number, enter the series and number of their identity card or passport (field 03).

- **In field 01** – enter the employee's PESEL number.
- **Field 02** should not be filled out.
- **Field 03** – should be filled out only if the employee does not have a PESEL number.
  Choose document type:
  1 – identity card,
  2 – passport.
  If you entered the PESEL number in field 01, do not fill out field 03.
- **Field 04** – should be filled out only if you filled out field 03.
  Enter the series and number of the identity card or passport.
- **In field 05** – enter the employee's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 06** – enter the employee's first name.
- **In field 07** – enter the employee's date of birth (day/month/year), e.g. 17 03 1988.

Block IV. Records data of the person being registered for insurance

- **In field 01** – enter the employee's middle name, if they have one.
- **In field 02** – enter the employee's family name. The family name should be given for both men and women.
- **In field 03** – enter the employee's nationality.
- **In field 04** – specify the employee's sex:
  K – female,
  M – male.



Block V. Insurance entitlement

In this block, enter the information on the insurance entitlement code (you can find a list of codes in the guide „Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych" ['General rules for filling out and correcting insurance documents'] [PDF, 15.4 MB] – available only in Polish).

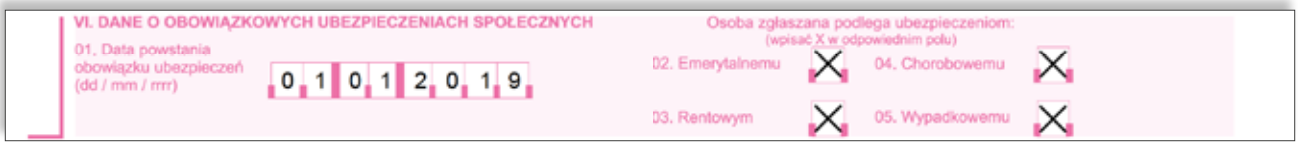
- **In field 01** – enter the insurance entitlement code: 6 digits.

- → **Characters 1–4** – indicate the type of contract that gives rise to the obligation to pay contributions. If you are registering a person employed under a contract of employment, enter the code 01 10.
- → **Character 5** – indicates an established right to retirement or disability pension. Enter:
  0 – if the employee does not have an established right to retirement or disability pension,
  1 – if the employee has informed you of their established right to retirement pension,
  2 – if the employee has informed you of their established right to disability pension.
- → **Character 6** – indicates the degree of disability. Enter:
  0 – if the employee does not have a disability certificate or has not informed you of such a certificate,
  1 – if the employee has a mild disability certificate,
  2 – if the employee has a moderate disability certificate,
  3 – if the employee has a severe disability certificate,
  4 – if the employee has a disability certificate that is issued to persons under 16 years of age.

Block VI. Information on obligatory social insurance

In this block, enter the information on the obligatory social insurance coverage (detailed information on compulsory social insurance can be found in the guide „Zasady podlegania ubezpieczeniom społecznym i ubezpieczeniu zdrowotnemu oraz ustalania podstaw wymiaru składek" [PDF, 1.7 MB] – available only in Polish).

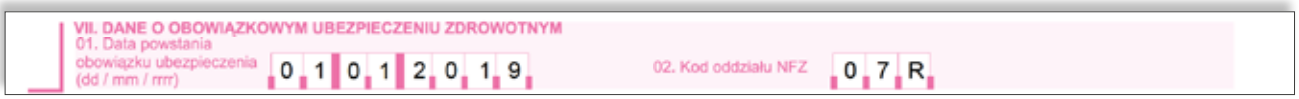
- **In field 01** – enter the date from which the employee is to be insured, i.e. when you employed them (day/month/year), e.g. 01 01 2019.
- **In field 02** – enter "X" if the employee is to be covered by retirement pension insurance.
- **In field 03** – enter "X" if the employee is to be covered by disability pension insurance.
- **In field 04** – enter "X" if the employee is to be covered by sickness insurance.
- **In field 05** – enter "X" if the employee is to be covered by accident insurance.



Block VII. Information on obligatory health insurance

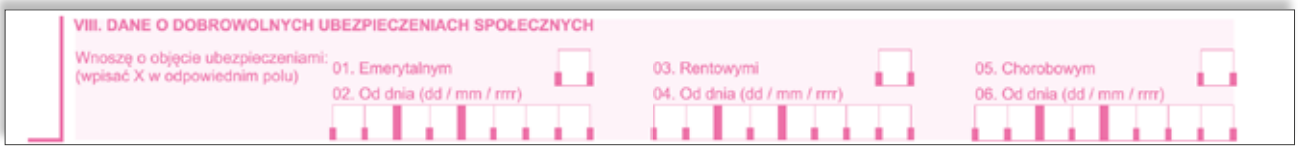
In this block, enter the information on the obligatory health insurance coverage.

- **In field 01** – enter the date from which the employee is to be insured, i.e. when you employed them (day/month/year), e.g. 01 01 2019.
- **In field 02** – enter the three-character code of a National Health Fund (NFZ) branch, depending on the employee's place of residence (the voivodeship):
  - **01R** – Dolnośląski Oddział NFZ we Wrocławiu,
  - **02R** – Kujawsko-Pomorski Oddział NFZ w Bydgoszczy,
  - **03R** – Lubelski Oddział NFZ w Lublinie,
  - **04R** – Lubuski Oddział NFZ w Zielonej Górze,
  - **05R** – Łódzki Oddział NFZ w Łodzi,
  - **06R** – Małopolski Oddział NFZ w Krakowie,
  - **07R** – Mazowiecki Oddział NFZ w Warszawie,
  - **08R** – Opolski Oddział NFZ w Opolu,
  - **09R** – Podkarpacki Oddział NFZ w Rzeszowie,
  - **10R** – Podlaski Oddział NFZ w Białymstoku,
  - **11R** – Pomorski Oddział NFZ w Gdańsku,
  - **12R** – Śląski Oddział NFZ w Katowicach,
  - **13R** – Świętokrzyski Oddział NFZ w Kielcach,
  - **14R** – Warmińsko-Mazurski Oddział NFZ w Olsztynie,
  - **15R** – Wielkopolski Oddział NFZ w Poznaniu,
  - **16R** – Zachodniopomorski Oddział NFZ w Szczecinie.



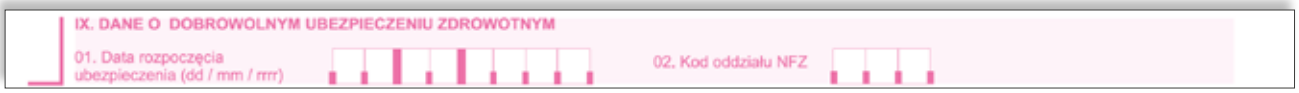
Block VIII. Information on voluntary social insurance

Do not fill out this block.



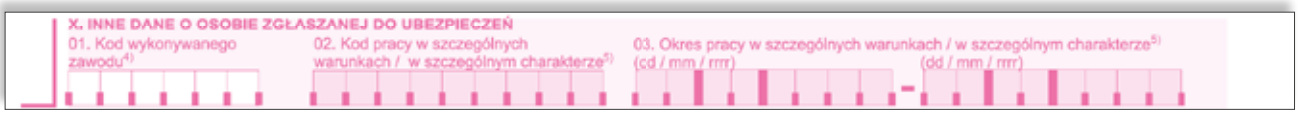
Block IX. Information on voluntary health insurance

Do not fill out this block.



Block X. Other information on the person being registered for insurance

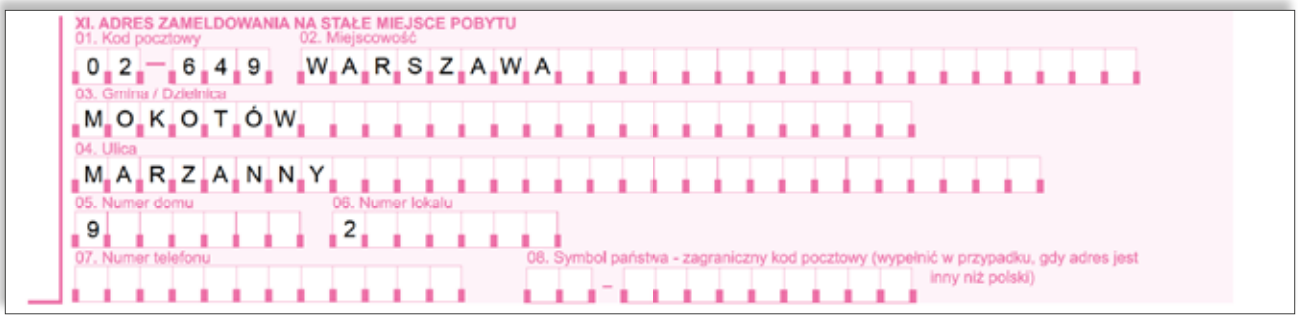
- **In field 01**, enter the code of your occupation (the codes are published in rozporządzenie Ministra Rodziny, Pracy i Polityki Społecznej z dnia 21 października 2025 r. w sprawie klasyfikacji zawodów i specjalności na potrzeby rynku pracy [The regulation of the Minister of Family, Labour and Social Policy of 21 October 2025 on the classification of occupations and specialisations for the purposes of the labour market] (available only in Polish).
- **Fields 02 and 03** should not be filled out.



Block XI. Permanent residence address

In this block, enter the employee's permanent residence address.

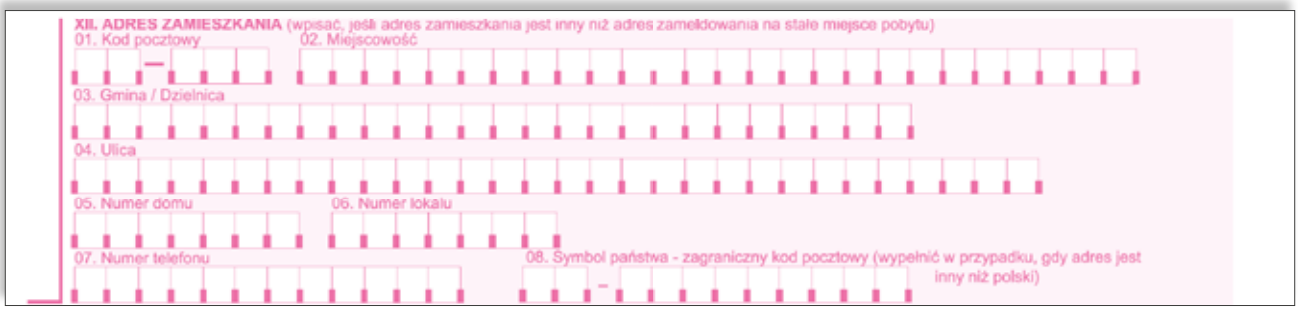
- **In field 01** – enter a postcode.
- **In field 02** – enter the city/town of the employee's permanent residence.
- **In field 03** – enter the commune (gmina)/district of the employee's permanent residence.
- **In field 04** – enter a street name. If there is no street name in the address, leave blank.
- **In field 05** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 06** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the employee does not have a phone, leave blank.
- **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode if the address is outside of Poland.



Block XII. Residence address

In this block, enter the employee's residence address if it is different from the one given in block XI.

- **Fields 01 to 08** – should be filled out according to the rules given in block XI.



Block XIII. Correspondence address

Fill out this block if the employee wants to receive mail from us at a different address than the one given in block XI "Permanent residence address".

- **Field 01** – enter a postcode if the address is Polish.
- **In field 02** – enter a city/town.
- **In field 03** – enter a street name.
- **In field 04** – enter a building number.
- **In field 05** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 06** – enter a post office box (if the employee uses one).
- **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the insured person does not have a phone, leave blank.
- **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode.
- **In field 09** – enter an e-mail address.

Block XIV. Contribution payer's declaration

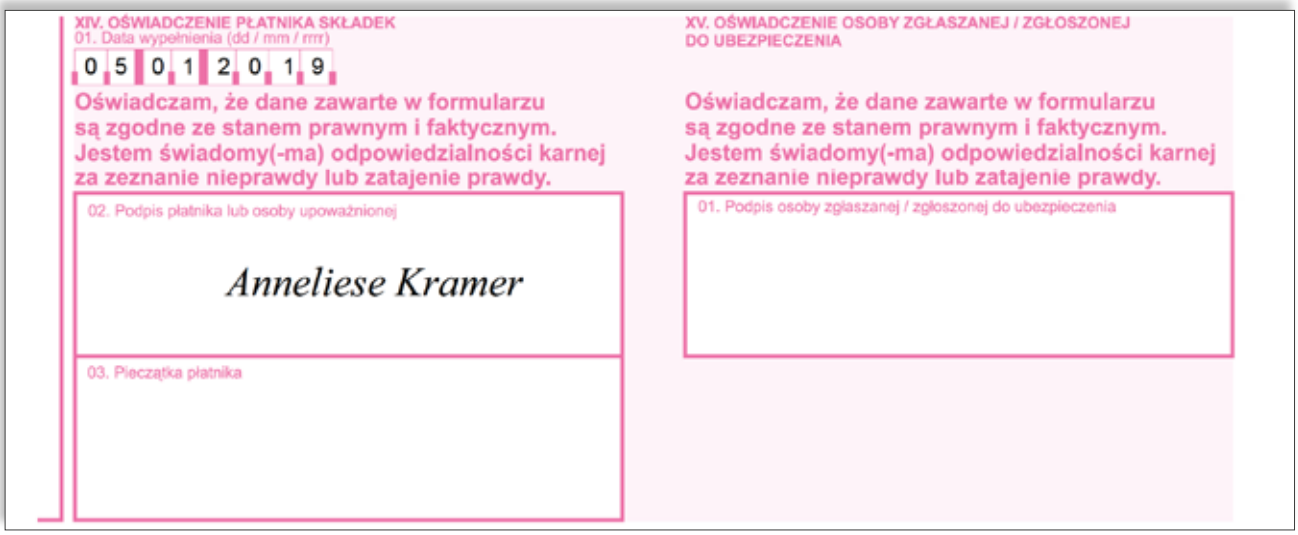
In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 05 01 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).

Block XV. Declaration of the person (being) registered for insurance

In this block:

- **In field 01** – the employee being registered for insurance puts their signature.



7.2. How to register a contractor for insurance if the contract with you is their sole basis for insurance

Have you employed a person who should be subject to Polish regulations on social insurance and health insurance on the basis of a contract of mandate, agency agreement or service contract? Ask them to sign the declaration and to answer the following questions:

1) Is it their sole insurance entitlement?
2) Do they receive the minimum wage for their professional activity (i.e. on the basis of all their contracts)?

If the contract with you is this person's sole insurance entitlement, or if the person does not receive the minimum wage under all of their contracts, register them for insurance using the ZUS ZUA document registration for insurance/reporting a change in the personal details of the insured person.

Submit ZUS ZUA within 7 days of the day they start working for you under the contract.

Below you will find instructions on completing the ZUS ZUA document – registration for insurance/ reporting a change in the personal details of the insured person. For more information, please refer to the guide 'ZUS ZUA – „Zgłoszenie do ubezpieczeń/ zgłoszenie zmiany danych osoby ubezpieczonej.

Jak wypełnić i skorygować' [ZUS ZUA – registration for insurance/reporting a change in the personal details of the insured person. How to complete and correct the document] [PDF, 10.9 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish).

Block I. Organisational data

In this block, fill out only field 01 or 02.

- **In field 01** – enter “X.”
- **Field 02** – fill out if you have previously submitted a ZUS ZUA form and want to change or correct the details provided there. In this case enter:
  - **1** – in order to change the details of the contractor, if the details provided in a previous application have changed, e.g. if the address has changed,
  - **2** – in order to correct the details of the contractor, if you want to correct errors made in a previous registration form, e.g. if you provided an incorrect building number in the address.

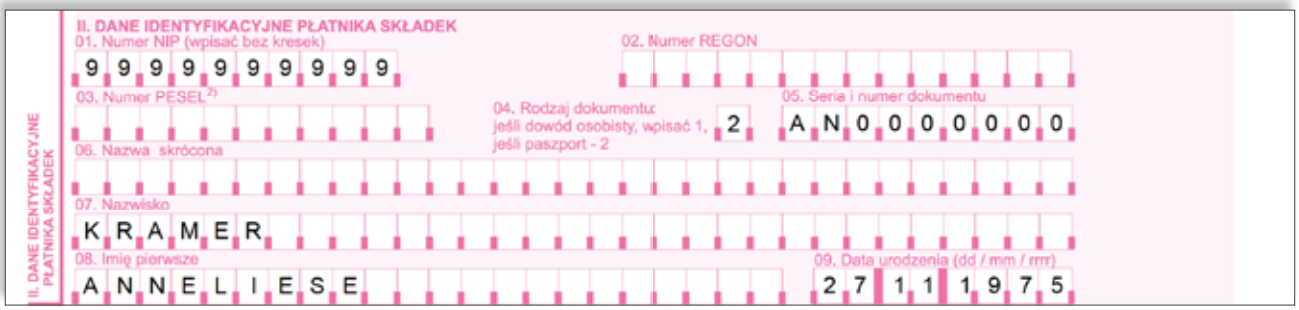
Important If you want to change or correct the details of a person who is already registered for insurance, fill out a different ZUS ZIUA form.

- **Fields 03 and 04** should not be filled out.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – additionally, enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer’s surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer’s first name.
- **In field 09** – enter the contribution payer’s date of birth (day/month/year), e.g. 27 11 1975.



Block III. Identification details of the person being registered for insurance

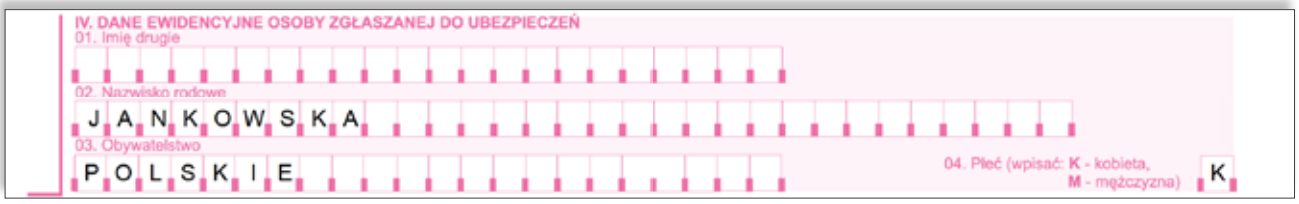
This block is very important. Based on your registration form, we will create an individual account of a person insured with ZUS for your contractor. The identification details that you provide in the registration form should be provided in all subsequent insurance documents.

Enter the contractor's PESEL number (field 01). If the contractor does not have a PESEL number, enter the series and number of their identity card or passport (field 04).

- **In field 01** – enter the contractor's PESEL number.
- **Field 02** – should not be filled out.
- **Field 03** – should be filled out only if the contractor does not have a PESEL number.
  Choose document type:
  1 – identity card,
  2 – passport.
- **Field 04** – should be filled out only if you filled out field 03.
  Enter the series and number of the identity card or passport.
- **In field 05** – enter the contractor's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 06** – enter the contractor's first name.
- **In field 07** – enter the contractor's date of birth (day/month/year), e.g. 17 03 1988.

Block IV. Records data of the person being registered for insurance

- **In field 01** – enter the contractor's middle name, if they have one.
- **In field 02** – enter the contractor's family name. The family name should be given for both men and women.
- **In field 03** – enter the contractor's nationality.
- **In field 04** – specify the contractor's sex:
  K – female,
  M – male.



Block V. Insurance entitlement

In this block, enter the information on the insurance entitlement code (the codes are published in 'Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych' ['General rules for filling out and correcting insurance documents'] [PDF, 15.4 MB] (available only in Polish).

- **In field 01** – enter the insurance entitlement code: 6 digits.

→ **Characters 1–4** – indicate the type of contract that gives rise to the obligation to pay contributions. If you are registering a person employed under a contract of mandate, agency agreement or service contract, enter the code 04 11.

→ **Character 5** – indicates an established right to retirement or disability pension. Enter:
0 – if the contractor does not have an established right to retirement or disability pension,
1 – if the contractor has informed you of their established right to retirement pension,
2 – if the contractor has informed you of their established rights to disability pension.

→ **Character 6** – indicates the degree of disability. Enter:
0 – if the contractor does not have a disability certificate or has not informed you of such a certificate,
1 – if the contractor has a mild disability certificate,
2 – if the contractor has a moderate disability certificate,
3 – if the contractor has a severe disability certificate,
4 – if the contractor has a disability certificate issued to persons under 16 years of age.

Block VI. Information on obligatory social insurance

In this block, enter the information on the contractor's obligatory social insurance coverage.

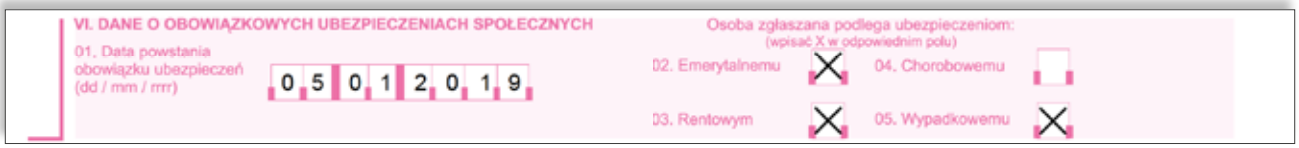
➔ **In field 01** – enter the date from which the contractor is to be insured, i.e. when you employed them (day/month/year), e.g. 01 01 2019.

➔ **In field 02** – enter "X" if the contractor is to be covered by retirement pension insurance.

➔ **In field 03** – enter "X" if the contractor is to be covered by disability pension insurance.

➔ **Field 04** – should not be filled out.

➔ **In field 05** – enter "X" if the contractor is to be covered by accident insurance.



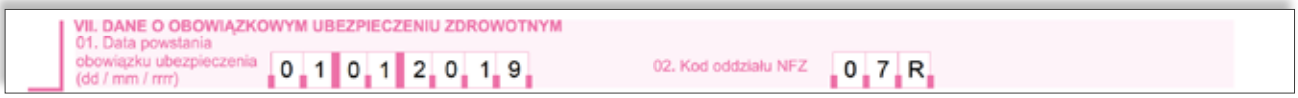
Block VII. Information on obligatory health insurance

In this block, enter information on the contractor's obligatory health insurance coverage (for detailed information on compulsory health insurance, please refer to the guide 'Zasady podlegania ubezpieczeniom społecznym i ubezpieczeniu zdrowotnemu oraz ustalania podstaw wymiaru składek" [PDF, 1.7 MB] – available only in Polish).

➔ **In field 01** – enter the date from which the contractor is to be insured, i.e. when you employed them (day/month/year), e.g. 01 01 2019.

➔ **In field 02** – enter the three-character code of a National Health Fund (NFZ) branch, depending on the contractor's place of residence (the voivodeship):

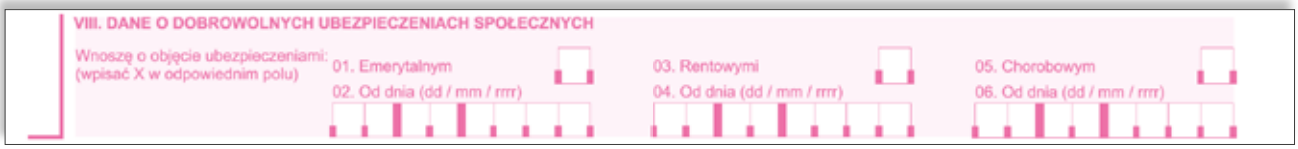
→ **01R** – Dolnośląski Oddział NFZ we Wrocławiu,
→ **02R** – Kujawsko-Pomorski Oddział NFZ w Bydgoszczy,
→ **03R** – Lubelski Oddział NFZ w Lublinie,
→ **04R** – Lubuski Oddział NFZ w Zielonej Górze,
→ **05R** – Łódzki Oddział NFZ w Łodzi,
→ **06R** – Małopolski Oddział NFZ w Krakowie,
→ **07R** – Mazowiecki Oddział NFZ w Warszawie,
→ **08R** – Opolski Oddział NFZ w Opolu,
→ **09R** – Podkarpacki Oddział NFZ w Rzeszowie,
→ **10R** – Podlaski Oddział NFZ w Białymstoku,
→ **11R** – Pomorski Oddział NFZ w Gdańsku,
→ **12R** – Śląski Oddział NFZ w Katowicach,
→ **13R** – Świętokrzyski Oddział NFZ w Kielcach,
→ **14R** – Warmińsko-Mazurski Oddział NFZ w Olsztynie,
→ **15R** – Wielkopolski Oddział NFZ w Poznaniu,
→ **16R** – Zachodniopomorski Oddział NFZ w Szczecinie.



Block VIII. Information on voluntary social insurance

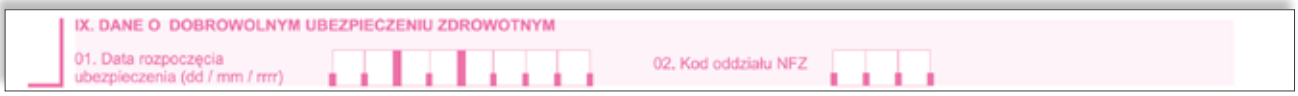
In this block, enter information on the contractor's voluntary sickness insurance coverage, if the contractor has submitted such a request.

- **Fields 01–04** should not be filled out.
- **In field 05** – enter "X" if the contractor is to be covered by sickness insurance.
- **In field 06** – enter the date from which the contractor is to be covered by this insurance (day/month/year), e.g. 01 01 2019.



Block IX. Information on voluntary health insurance

Do not fill out this block.



Block X. Other information on the person being registered for insurance

- **In field 01** – enter the code of your occupation (the codes are published in rozporządzenie Ministra Rodziny, Pracy i Polityki Społecznej z dnia 21 października 2025 r. w sprawie klasyfikacji zawodów i specjalności na potrzeby rynku pracy [The regulation of the Minister of Family, Labour and Social Policy of 21 October 2025 on the classification of occupations and specialisations for the purposes of the labour market] (available only in Polish).
- **Fields 02 and 03** should not be filled out.

Block XI. Permanent residence address

In this block, enter the employee's permanent residence address.

- **In field 01** – enter a postcode.
- **In field 02** – enter the city/town of the employee's permanent residence.
- **In field 03** – enter the commune (gmina)/district of the employee's permanent residence.
- **In field 04** – enter a street name. If there is no street name in the address, leave blank.
- **In field 05** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 06** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the employee does not have a phone, leave blank.
- **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode if the address is outside of Poland.


ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH | ZUS ZUA | strona: 2 | ZGŁOSZENIE DO UBEZPIECZEŃ / ZGŁOSZENIE ZMIANY DANYCH OSOBY UBEZPIECZONEJ

XI. ADRES ZAMELDOWANIA NA STAŁE MIEJSCE POBYTU
01. Kod pocztowy: 02-649
02. Miejscowość: WARSZAWA
03. Gmina / Dzielnica: MOKOTÓW
04. Ulica: MARZANNY
05. Numer domu: 9
06. Numer lokalu: 2
07. Numer telefonu
08. Symbol państwa - zagraniczny kod pocztowy (wypełnić w przypadku, gdy adres jest inny niż polski)

Block XII. Residence address

In this block, enter the employee's residence address if it is different from the one given in block XI.

➔ **Fields 01 to 08** – should be filled out according to the rules given in block XI.


XII. ADRES ZAMIESZKANIA (wpisać, jeśli adres zamieszkania jest inny niż adres zameldowania na stałe miejsce pobytu)
01. Kod pocztowy
02. Miejscowość
03. Gmina / Dzielnica
04. Ulica
05. Numer domu
06. Numer lokalu
07. Numer telefonu
08. Symbol państwa - zagraniczny kod pocztowy (wypełnić w przypadku, gdy adres jest inny niż polski)

Block XIII. Correspondence address

Fill out this block if the employee wants to receive mail from us at a different address than the one given in block XI "Permanent residence address".

➔ **Field 01** – enter a postcode if the address is Polish.
➔ **In field 02** – enter a city/town.
➔ **In field 03** – enter a street name.
➔ **In field 04** – enter a building number.
➔ **In field 05** – enter a unit number. If there is no unit number in the address, leave blank.
➔ **In field 06** – enter a post office box (if the employee uses one).
➔ **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the insured person does not have a phone, leave blank.
➔ **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode.
➔ **In field 09** – enter an e-mail address.


XIII. ADRES DO KORESPONDENCJI (wpisać, jeśli adres do korespondencji jest inny niż adres zameldowania na stałe miejsce pobytu lub adres zamieszkania)
01. Kod pocztowy
02. Miejscowość
03. Ulica
04. Numer domu
05. Numer lokalu
06. Skrytka pocztowa
07. Numer telefonu
08. Symbol państwa - zagraniczny kod pocztowy (wypełnić w przypadku, gdy adres jest inny niż polski)
09. Adres poczty elektronicznej

Block XIV. Contribution payer's declaration

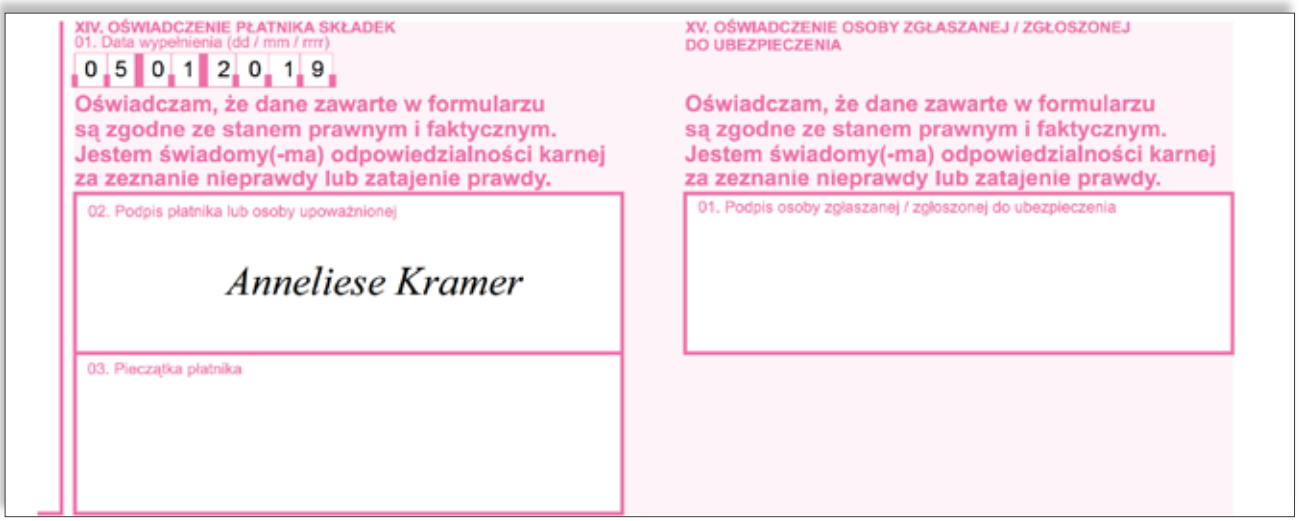
In this block:

➔ **In field 01** – enter the form completion date (day/month/year), e.g. 05 01 2019.
➔ **In field 02** – sign the document or have an authorised person sign it.
➔ **In field 03** – place your contribution payer's stamp (if you have one).

Block XV. Declaration of the person (being) registered for insurance

In this block:

➔ **In field 01** – the employee being registered for insurance puts their signature.



7.3. How to register a contractor for insurance if they have another insurance entitlement

Have you employed a person who should be subject to Polish regulations on social insurance and health insurance on the basis of a contract of mandate, agency agreement or service contract? Ask them to sign the declaration and to answer the following questions:

1) Is it their sole insurance entitlement?
2) Do they receive the minimum wage for their professional activity (i.e. on the basis of all their contracts)?

If the contract with you is not this person's sole insurance entitlement and they receive the minimum wage under all of their contracts, register them for insurance using the ZUS ZZA document registration for health insurance/reporting a change in personal details.

Submit ZUS ZZA within 7 days of the day they start working for you under the contract.

Below you will find instructions on completing the ZUS ZZA document – registration for health insurance/reporting a change in personal details. For more information, please refer to the guide ZUS ZZA – registration for health insurance/reporting a change in the personal details. How to complete and correct the document [PDF, 8.4 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish).

Block I. Organisational data

In this block, fill out only field 01 or 02.

➔ **In field 01** – enter “X.”

➔ **Field 02** – fill out if you have previously submitted a ZUS ZZA form and want to change or correct the details provided there. In this case enter:

1 – in order to change a contractor's details, if the details provided in a previous application have changed, e.g. if the address has changed,

2 – in order to correct a contractor's details, if you want to correct errors made in a previous registration form, e.g. if you provided an incorrect building number in the address.

Important If you want to change or correct the details of a person who is already registered for insurance, fill out a ZUS ZIUA form.

➔ **Fields 03 and 04** should not be filled out.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

➔ **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
➔ **Fields 02 and 03** should not be filled out.
➔ **In field 04** – enter **2**.
➔ **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
➔ **In field 06** – additionally, enter the abbreviated name of the contribution payer.
➔ **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
➔ **In field 08** – enter the contribution payer's first name.
➔ **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.

Block III. Identification details of the person being registered for insurance

This block is very important. Based on your registration form, we will create an individual account of a person insured with ZUS for your employee. The employee identification details that you provide in the registration form should be provided in all subsequent insurance documents.

Enter the employee's PESEL number (field 01). If the employee does not have a PESEL number, enter the series and number of their identity card or passport (field 03).

➔ **In field 01** – enter the employee's PESEL number.
➔ **Field 02** should not be filled out.
➔ **Field 03** – should be filled out only if the employee does not have a PESEL number.
Choose document type:
1 – identity card,
2 – passport.
➔ **Field 04** – should be filled out only if you filled out field 03.
Enter the series and number of the identity card or passport.

- **In field 05** – enter the employee's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 06** – enter the employee's first name.
- **In field 07** – enter the employee's date of birth (day/month/year), e.g. 17 03 1988.

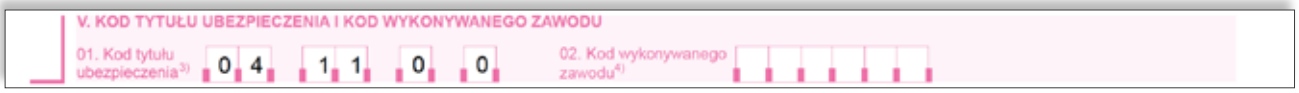
Block IV. Records data of the person being registered for insurance

- **In field 01** – enter the contractor's middle name, if they have one.
- **In field 02** – enter the contractor's family name. The family name should be given for both men and women.
- **In field 03** – enter the contractor's nationality.
- **In field 04** – specify the contractor's sex:
  K – female,
  M – male.

Block V. Insurance entitlement and the occupation's code

In this block, enter the information on the insurance entitlement code and the occupation's code.

- **In field 01** – enter the insurance entitlement code: 6 digits (the codes are published in 'Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych' ['General rules for filling out and correcting insurance documents'] [PDF, 15.4 MB] (available only in Polish).
- **In field 02** – enter the occupation's code (the codes are published in rozporządzenie Ministra Rodziny, Pracy i Polityki Społecznej z dnia 21 października 2025 r. w sprawie klasyfikacji zawodów i specjalności na potrzeby rynku pracy [The regulation of the Minister of Family, Labour and Social Policy of 21 October 2025 on the classification of occupations and specialisations for the purposes of the labour market] – available only in Polish).



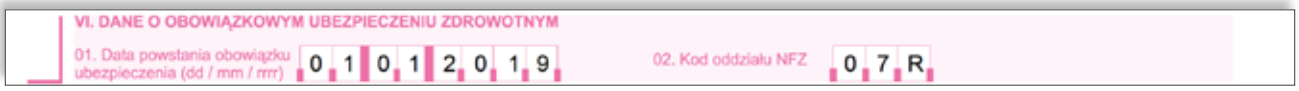
- → **Characters 1–4** – indicate the type of contract that gives rise to the obligation to pay contributions. If you are registering a person employed under a contract of mandate, agency agreement or service contract, enter the code 04 11.
- → **Character 5** – indicates an established right to retirement or disability pension. Enter:
  0 – if the contractor does not have an established right to retirement or disability pension,
  1 – if the contractor has informed you of their established right to retirement pension,
  2 – if the contractor has informed you of their established rights to disability pension.
- → **Character 6** – indicates the degree of disability. Enter:
  0 – if the contractor does not have a disability certificate or has not informed you of such a certificate,
  1 – if the contractor has a mild disability certificate,
  2 – if the contractor has a moderate disability certificate,

3 – if the contractor has a severe disability certificate,
4 – if the contractor has a disability certificate issued to persons under 16 years of age.

Block VI. Information on obligatory health insurance

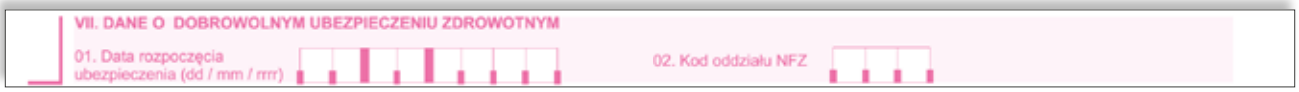
In this block, enter information on the contractor's coverage by obligatory health insurance.

- **In field 01** – enter the date from which the contractor is to be insured, i.e. when you employed them (day/month/year), e.g. 01 01 2019.
- **In field 02** – enter the three-character code of a National Health Fund (NFZ) branch, depending on the contractor's place of residence (the voivodeship):
  - → **01R** – Dolnośląski Oddział NFZ we Wrocławiu,
  - → **02R** – Kujawsko-Pomorski Oddział NFZ w Bydgoszczy,
  - → **03R** – Lubelski Oddział NFZ w Lublinie,
  - → **04R** – Lubuski Oddział NFZ w Zielonej Górze,
  - → **05R** – Łódzki Oddział NFZ w Łodzi,
  - → **06R** – Małopolski Oddział NFZ w Krakowie,
  - → **07R** – Mazowiecki Oddział NFZ w Warszawie,
  - → **08R** – Opolski Oddział NFZ w Opolu,
  - → **09R** – Podkarpacki Oddział NFZ w Rzeszowie,
  - → **10R** – Podlaski Oddział NFZ w Białymstoku,
  - → **11R** – Pomorski Oddział NFZ w Gdańsku,
  - → **12R** – Śląski Oddział NFZ w Katowicach,
  - → **13R** – Świętokrzyski Oddział NFZ w Kielcach,
  - → **14R** – Warmińsko-Mazurski Oddział NFZ w Olsztynie,
  - → **15R** – Wielkopolski Oddział NFZ w Poznaniu,
  - → **16R** – Zachodniopomorski Oddział NFZ w Szczecinie.


VI. DANE O OBOWIĄZKOWYM UBEZPIECZENIU ZDROWOTNYM
01. Data powstania obowiązku ubezpieczenia (dd / mm / rrrr) 0 1 0 1 2 0 1 9
02. Kod oddziału NFZ 0 7 R

Block VII. Information on voluntary health insurance

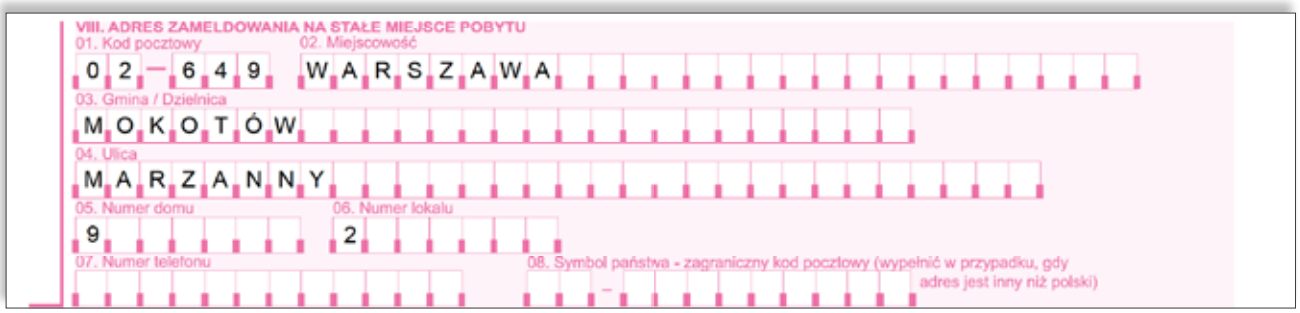
Do not fill out this block.


VII. DANE O DOBROWOLNYM UBEZPIECZENIU ZDROWOTNYM
01. Data rozpoczęcia ubezpieczenia (dd / mm / rrrr)
02. Kod oddziału NFZ

Block VIII. Permanent residence address

In this block, enter the employee's permanent residence address.

- **In field 01** – enter a postcode.
- **In field 02** – enter the city/town of the employee's permanent residence.
- **In field 03** – enter the commune (gmina)/district of the employee's permanent residence.
- **In field 04** – enter a street name. If there is no street name in the address, leave blank.
- **In field 05** – enter a building number. If the building number consists of more than one number, use the character / (slash) to separate them, e.g. 17/19. If there is a letter in the building number, enter it as a capital letter without any spaces, e.g. 17B.
- **In field 06** – enter a unit number. If there is no unit number in the address, leave blank.
- **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the employee does not have a phone, leave blank.
- **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode if the address is outside of Poland.



Block IX. Residence address

In this block, enter the employee's residence address if it is different from the one given in block VIII.

➔ **Fields 01 to 08** – should be filled out according to the rules given in block VIII.

Block X. Correspondence address

Fill out this block if the employee wants to receive mail from us at a different address than the one given in block XI "Permanent residence address".

➔ **Field 01** – enter a postcode if the address is Polish.

➔ **In field 02** – enter a city/town.

➔ **In field 03** – enter a street name.

➔ **In field 04** – enter a building number.

➔ **In field 05** – enter a unit number. If there is no unit number in the address, leave blank.

➔ **In field 06** – enter a post office box (if the employee uses one).

➔ **In field 07** – enter the employee's telephone number preceded by the area code, e.g. 89 23225420. This will make it easier for us to contact your employee. If the insured person does not have a phone, leave blank.

➔ **In field 08** – enter a two-letter country code (see p. 59) and a foreign postcode.

➔ **In field 09** – enter an e-mail address.

Block XI. Contribution payer's declaration

In this block:

➔ **In field 01** – enter the form completion date (day/month/year), e.g. 05 01 2019.

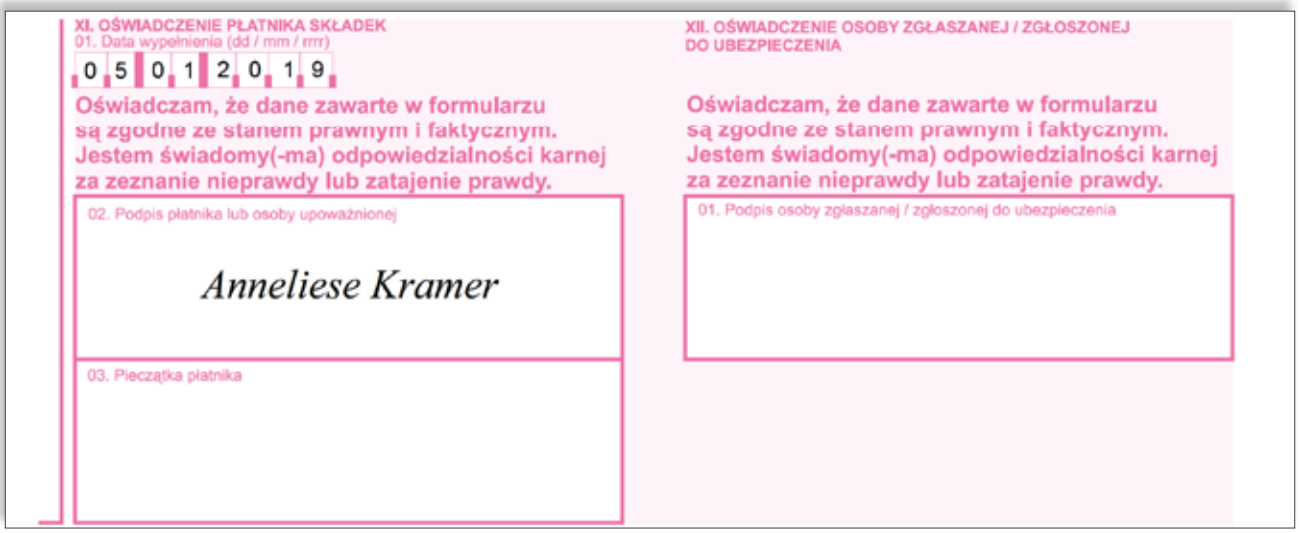
➔ **In field 02** – sign the document or have an authorised person sign it.

➔ **In field 03** – place your contribution payer's stamp (if you have one).

Block XII. Declaration of the person (being) registered for insurance

In this block:

➔ **In field 01** – the contractor being registered for insurance puts their signature.



8. How to de-register an employee/contractor from insurance

Are you no longer employing a person who should be subject to Polish regulations on social insurance and health insurance on the basis of a contract of employment, contract of mandate, agency agreement or service contract? If this is the case, you have to de-register them from insurance. Use the ZUS ZWUA document – de-registering from insurance.

You have 7 days from the day your insurance obligation ceases to file the ZUS ZWUA document.

Below you will find instructions on completing the ZUS ZWUA document – de-registering from insurance (available only in Polish). For more information, see the guide 'ZUS ZWUA – wyrejestrowanie z ubezpieczeń. Jak wypełnić i skorygować' [ZUS ZWUA – de-registering from insurance. How to complete and correct the document] [PDF, 7.8 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish).

Block I. Organisational data

In this block, fill out only field 01 or 02:

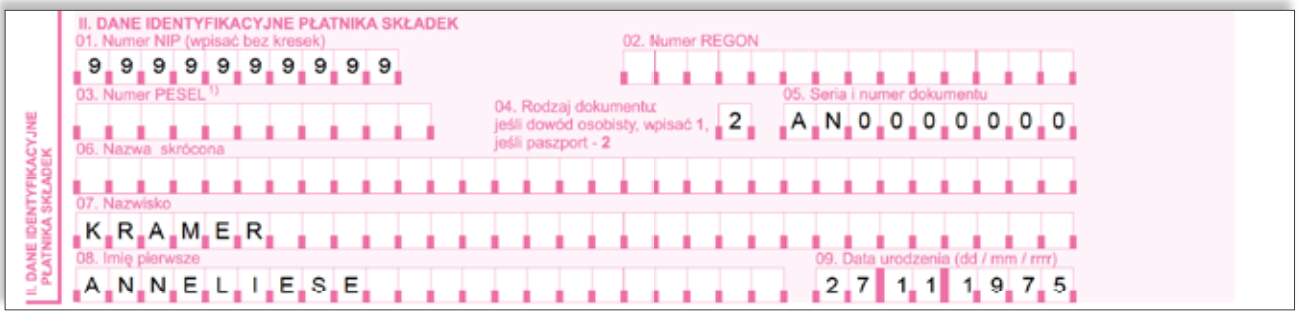
➔ if you are filling out a new form – enter “X” **in field 01**,

➔ if you want to change or correct any details in an application that you have already submitted, enter “X” **in field 02**.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



Block III. Identification details of the person being de-registered from insurance

In this block, enter the details you provided in the insured person's ZUS ZUA or ZUS ZZA registration form.

- **In field 01** – enter the contractor's PESEL number.
- **Field 02** – should not be filled out.
- **Field 03** – should be filled out only if the contractor does not have a PESEL number.
  Choose document type:
  1 – identity card,
  2 – passport.
- **Field 04** – should be filled out only if you filled out field 03.
  Enter the series and number of the identity card or passport.
- **In field 05** – enter the contractor's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 06** – enter the contractor's first name.
- **In field 07** – enter the contractor's date of birth (day/month/year), e.g. 17 03 1988.

Block IV. De-registering from insurance

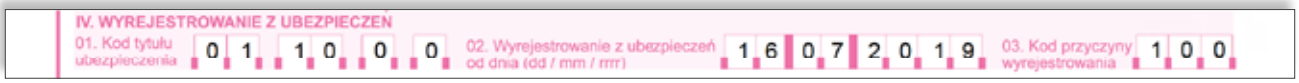
- **In field 01** – enter the code of the insurance entitlement that you previously indicated in the ZUS ZUA or ZUS ZZA document.
- **In field 02** – enter the date from which the insured person is no longer covered by insurance. If, for example, their last working day was 15 July 2019, enter 16 July 2019.

➔ **In field 03** – enter the code of the reason for de-registering: (you will find the codes' list in the guide 'Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych' [General rules for filling out and correcting insurance documents] [PDF, 15.4 MB] – available only in Polish). Enter the code:

100 – if the insurance entitlement has ceased, i.e. the contract with the insured person has expired or been terminated.

500 – if the insured person has died.

600 – any other reason for de-registering.



Block V. Termination/expiration of the employment/service relationship

Fill out this block only if you are de-registering an employee, that is a person you registered with the insurance entitlement code 01 10 XX, and in block IV field 03 you entered: 100 or 500.

➔ **In field 01** – enter the expiration date of the employment/service relationship. If, for example, the last working day was 15 July 2019, enter this date.

➔ **In field 02** – enter the three-character service relationship expiration/termination code (you can find a list of codes in the guide 'Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych' [General rules for filling out and correcting insurance documents] [PDF, 15.4 MB], (available only in Polish). The most commonly used codes include:

22R – contract termination by mutual agreement of the parties,

23R – contract termination by the employer,

24R – contract termination by the employee,

25R – contract termination without notice by the employer, breach of employee obligations,

28R – expiration of a contract of employment for definite time,

29R – contract termination on the day of completion of the service/task for which the contract was concluded,

48W – employment relationship expiration due to the employee's death.

The third character indicates:

→ **R** – end of the employment/service relationship as a result of its termination,

→ **W** – end of the employment/service relationship as a result of its expiration.

➔ **In field 03** – enter the code of the legal basis according to Kodeks pracy [the Labour Code], indicating the reason for termination/expiration of the employment/service relationship (you can find a list of codes in the guide 'Ogólne zasady wypełniania i korygowania dokumentów ubezpieczeniowych' [General rules for filling out and correcting insurance documents] [PDF, 15.4 MB], (available only in Polish). The most common codes include:

402 – contract of employment termination by mutual agreement of the parties,

403 – contract of employment termination by notice by one of the parties,

404 – contract of employment termination without notice due to a serious breach of basic employee obligations,

424 – employment contract expiration on the day of the employee's death,

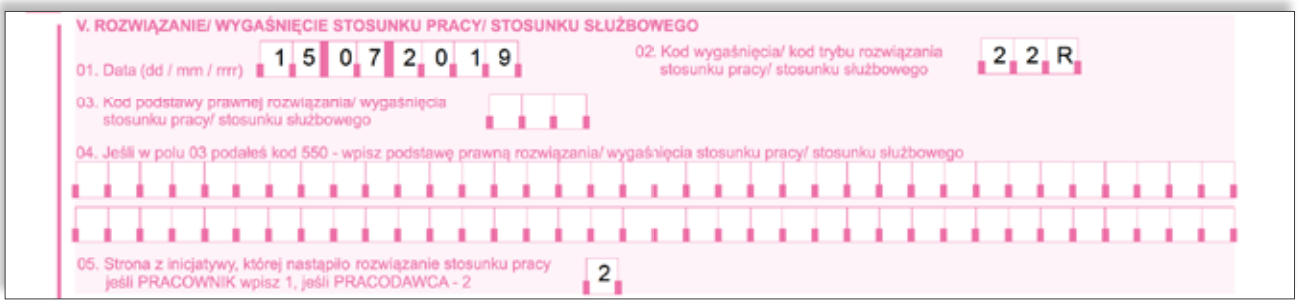
550 – any other legal basis for termination or expiration of the employment or service relationship.

➔ **Field 04** – should be filled out only if you entered code 550 in field 03. Enter the legal basis for termination or expiration of the employment or service relationship.

➔ **In field 05** – indicate the party that terminated the employment relationship:

1 – the employee,

2 – the employer.


V. ROZWIĄZANIE/ WYGAŚNIĘCIE STOSUNKU PRACY/ STOSUNKU SŁUŻBOWEGO

01. Data (dd / mm / rrrr) 15 07 2019

02. Kod wygaśnięcia/ kod trybu rozwiązania stosunku pracy/ stosunku służbowego 22R

03. Kod podstawy prawnej rozwiązania/ wygaśnięcia stosunku pracy/ stosunku służbowego

04. Jeśli w polu 03 podałeś kod 550 - wpisz podstawę prawną rozwiązania/ wygaśnięcia stosunku pracy/ stosunku służbowego

05. Strona z inicjatywy, której nastąpiło rozwiązanie stosunku pracy jeśli PRACOWNIK wpisz 1, jeśli PRACODAWCA - 2 2

Block VI. Contribution payer's declaration

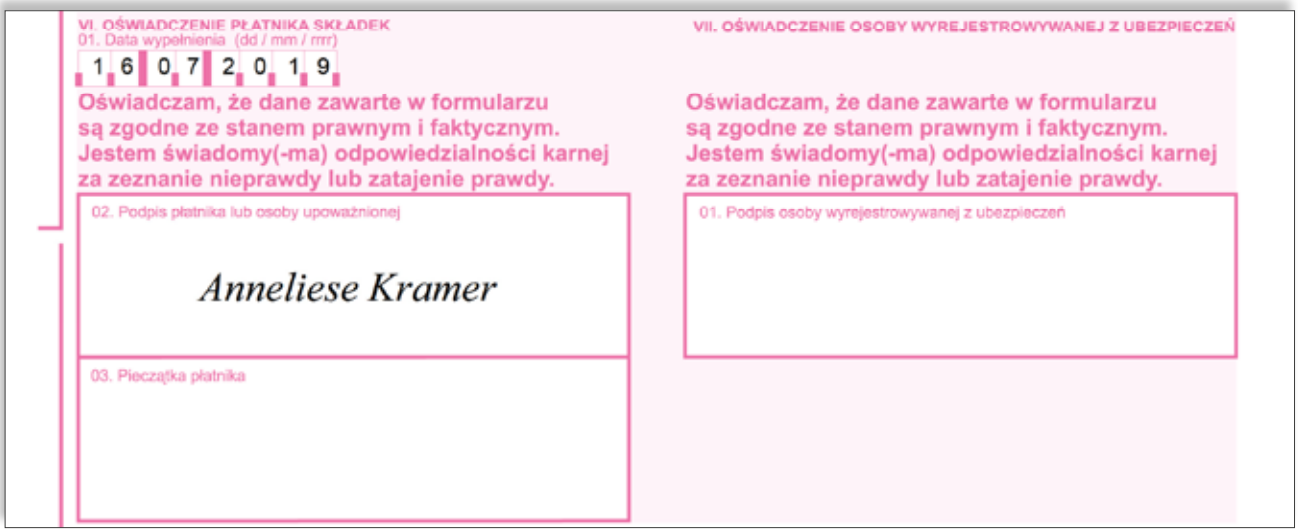
In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 16 07 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).

Block VII. Declaration of the person de-registered from insurance

In this block:

- **In field 01** – the document is signed by the person who is being de-registered from insurance.


VI. OŚWIADCZENIE PŁATNIKA SKŁADEK

01. Data wypełnienia (dd / mm / rrrr) 16 07 2019

Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(-ma) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.

02. Podpis płatnika lub osoby upoważnionej

Anneliese Kramer

03. Pieczątka płatnika

VII. OŚWIADCZENIE OSOBY WYREJESTROWYWANEJ Z UBEZPIECZEŃ

Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(-ma) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.

01. Podpis osoby wyrejestrowywanej z ubezpieczeń

9. How to settle contributions for insured persons

If you have registered an employee or contractor for insurance, you have to settle and pay contributions for:

- social insurance (ubezpieczenia społeczne)
  - → retirement and disability pension (emerytalne i rentowe)
  - → sickness (chorobowe)
  - → accident (wypadkowe),
- health insurance (ubezpieczenie zdrowotne),
- the Labour Fund and the Solidarity Fund (Fundusz Pracy i Fundusz Solidarnościowy),
- the Bridging Old-Age Pensions Fund (Fundusz Emerytur Pomostowych).

9.1. How to calculate the contributions due

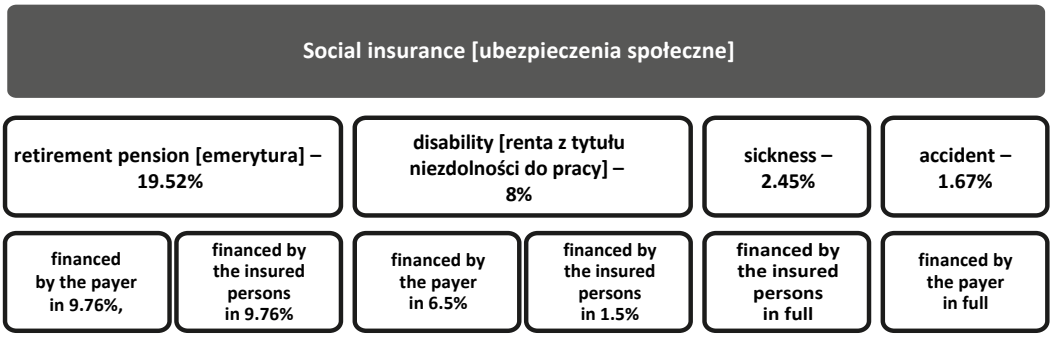
9.1.1. Social security contribution assessment basis

In Poland, the basis for calculating social security contributions (i.e. the contribution assessment basis) is gross remuneration. If you pay various types of cash benefits, such as overtime payments, bonuses and benefits in kind, take them into account when calculating the basis for the assessment of social

security contributions. For more information on the subject, refer to 'Ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych' [the Personal Income Tax Act], available only in Polish] and to the guide 'Zasady podlegania ubezpieczeniom społecznym i ubezpieczeniu zdrowotnemu oraz ustalania podstaw wymiaru składek' [Rules on being subject to social insurance and health insurance, and on establishing the contribution assessment basis] [PDF, 1.7 MB], (available only in Polish).

If you pay the remuneration in euro or another foreign currency, convert it into złoty (PLN) to determine the contributions assessment basis. Convert the remuneration at the average foreign exchange rate published by the National Bank of Poland on the last business day before the remuneration is paid. Enter the sum calculated in this way in your individual monthly reports as the contribution assessment basis.

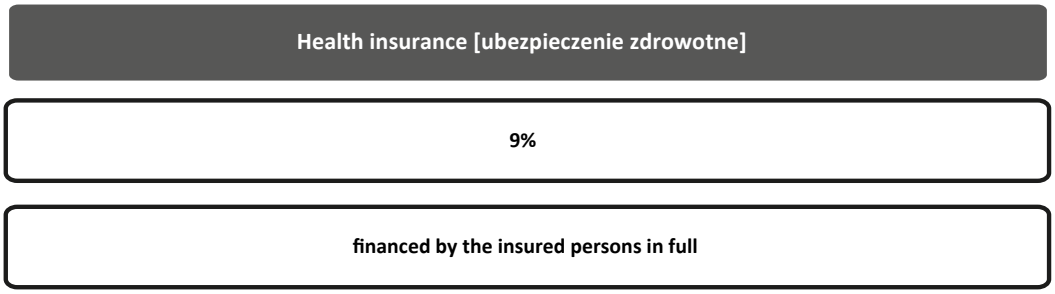
Contributions may be fully financed by the payer or the insured person, or they may be co-financed by the payer and the insured person. What follows is an example of financing contributions for employees and contractors:



Enter the calculated contribution amounts in your individual ZUS RCA monthly report.

9.1.2. Assessment basis of health insurance contributions

The assessment basis of health insurance contributions is the gross remuneration minus the sums of contributions for retirement pension and disability insurance, which are financed by the insured persons.



Enter the calculated contribution amount in ZUS RCA monthly report.

Important Until the end of 2021, for persons covered only by health insurance the ZUS RZA report had to be submitted. This type of document is no longer valid. Enter the calculated health insurance contribution for the contractor you registered in ZUS ZZA in ZUS RCA monthly report. This also applies to corrections to ZUS RZA reports for previous periods.

9.1.3. The sum of contributions to the Labour Fund and the Solidarity Fund

The contribution to the Labour Fund and the Solidarity Fund is paid by you for an employee or a contractor if their contribution assessment basis is higher than the minimum wage.

The assessment basis of contributions for the Labour Fund and the Solidarity Fund is the same as the assessment basis of contributions for the retirement pension and disability insurance.

Labour Fund (Fundusz Pracy)	Solidarity Fund (Fundusz Solidarnościowy)
2.30%	0.15%
financed by the payer in full	financed by the payer in full

Important You do not report contributions to the Labour Fund and the Solidarity Fund if:

- the insured person's contributions assessment basis is **lower than the minimum wage basis**. If the person you employ has income from different insurance entitlements, add up all of these incomes and compare this sum with the minimum wage. You report contributions if the total income in a given month exceeds the minimum wage;
- the employee or contractor is a woman over 55 years of age or a man over 60 years of age. This exemption applies regardless of the type of contract and the remuneration amount;
- the employee is over 50 years of age and was registered as unemployed at the poviat labour office for at least 30 days prior to employment. They are exempt from paying the contribution for 12 months (applies to a person who works for you on the territory of Poland);
- you employ everyone only under a contract of mandate, agency agreement, or contract of seasonal employment.

Enter the contribution sum for the Labour Fund and the Solidarity Fund in the ZUS DRA settlement declaration (available only in Polish).

9.1.4. The amount of contribution for the Bridging Old-Age Pensions Fund

You pay the Bridging Old-Age Pensions Fund contribution for employees who perform work under special conditions or of special nature, including those who work part-time. For more on the subject, please refer to the guide 'Zasady opłacania składek na Fundusz Pracy, Fundusz Gwarantowanych Świadczeń Pracowniczych, Fundusz Emerytur Pomostowych oraz Fundusz Solidarnościowy' [Rules of paying contributions for the Labour Fund, the Guaranteed Employee Benefits Fund, the Bridging Old-Age Pensions Fund, and the Solidarity Fund] [PDF, 840 kB] (available only in Polish).

The assessment basis of contributions to the Bridging Old-Age Pensions Fund is the same as the assessment basis of contributions for retirement pension and disability insurance.

Bridging Old-Age Pensions Fund (Fundusz Emerytur Pomostowych)
1.5%
financed by the payer in full

Important As a contribution payer, you are required to determine if the work performed by a given employee is work under special conditions or of special nature.

9.2. What settlement documents need to be completed

As a contribution payer, you are required to submit a set of settlement documents to us each month, consisting of the ZUS DRA settlement declaration and individual monthly reports: ZUS RCA, ZUS RZA, ZUS RPA or ZUS RSA.

- ZUS DRA settlement declaration – indicate the sum of the contributions you are required to pay for a given settlement month.

Attach the following individual monthly reports to ZUS DRA:

- ZUS RCA – an individual monthly report on the insured person's contributions due and benefits paid.
- ZUS RPA – an individual monthly report on the insured person's revenues/teaching periods. Complete this document, among others, if:
  - → in a given month you paid the insured person the revenue due for a year other than the one covered by the report, but which was the assessment basis of contributions for retirement pension and disability insurance, or, where the annual assessment basis of these contributions has been exceeded, the basis of contributions for accident insurance,
  - → in a given month, in addition to the remuneration for the period of inability to work, sickness, maternity or carer's allowance or rehabilitation bonus, you paid the insured person, among others, a seniority bonus that, during the period of collecting this remuneration or allowance, did not constitute the assessment basis of contributions for the retirement pension and disability insurance, and that is due for a given month or for another calendar year.
- ZUS RSA – individual monthly report on benefits paid and interruptions in paying contributions. Complete this document if the employee is on sick leave due to illness or accident at work, or on unpaid leave.

As a contribution payer, you are obliged to notify us of any changes and corrections made to the documents submitted to us. You can submit corrections to billing documents for periods of up to 5 years from the date of payment of contributions for a given calendar month.

After this time, we will not accept corrections to the settlement documents, as it will not be possible to change the settlement status on the payer's account. This will only be possible on the basis of a legally binding decision of ZUS or a legally binding court decision – exclusively on the insured person's account.

9.2.1. How to fill out the ZUS DRA declaration

Below you will find instructions on completing the ZUS DRA document – settlement declaration. For more information, please refer to the guide 'ZUS DRA Deklaracja rozliczeniowa. Jak wypełnić i skorygować' [ZUS DRA Settlement declaration. How to complete and correct the document] [PDF, 13.8 MB] (available only in Polish).

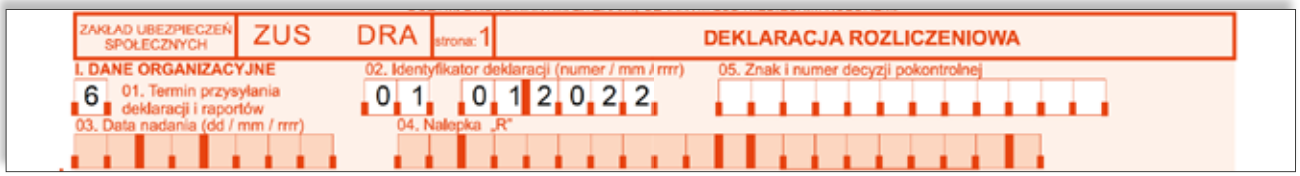
Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish). There, you can use the settlement document wizard and verify the completed documents. More information about the programme can be found on the help pages (available only in Polish).

Block I. Organisational data

- **In field 01** – enter:
  - → **3** – if you are a legal person. This means that the deadline for submitting declarations and reports is the 15th day of the following month.
  - → **6** – if you are a natural person. This means that the deadline for submitting declarations and reports is the 20th day of the following month.

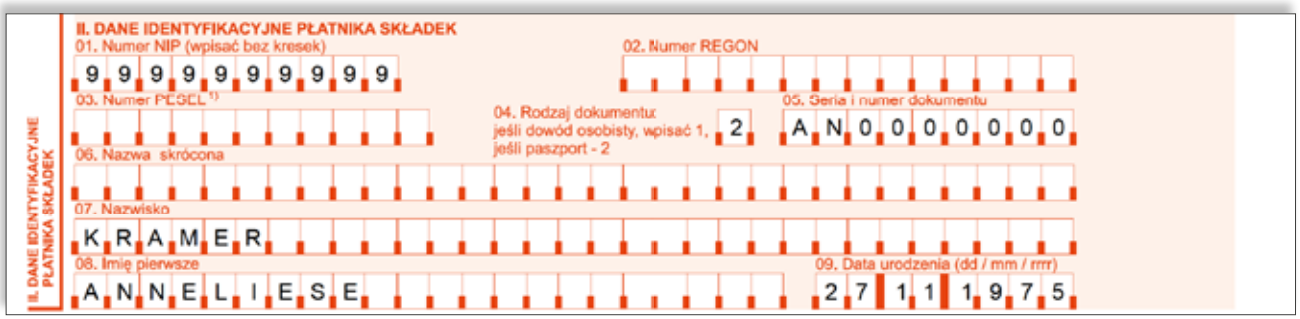
- **In field 02** – enter **01** if you are submitting the first declaration for a given month, followed by the month and the year for which you are settling the contributions (e.g. 01 2022).
- **Fields 03, 04 and 05** – should not be filled out.



Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – additionally, enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



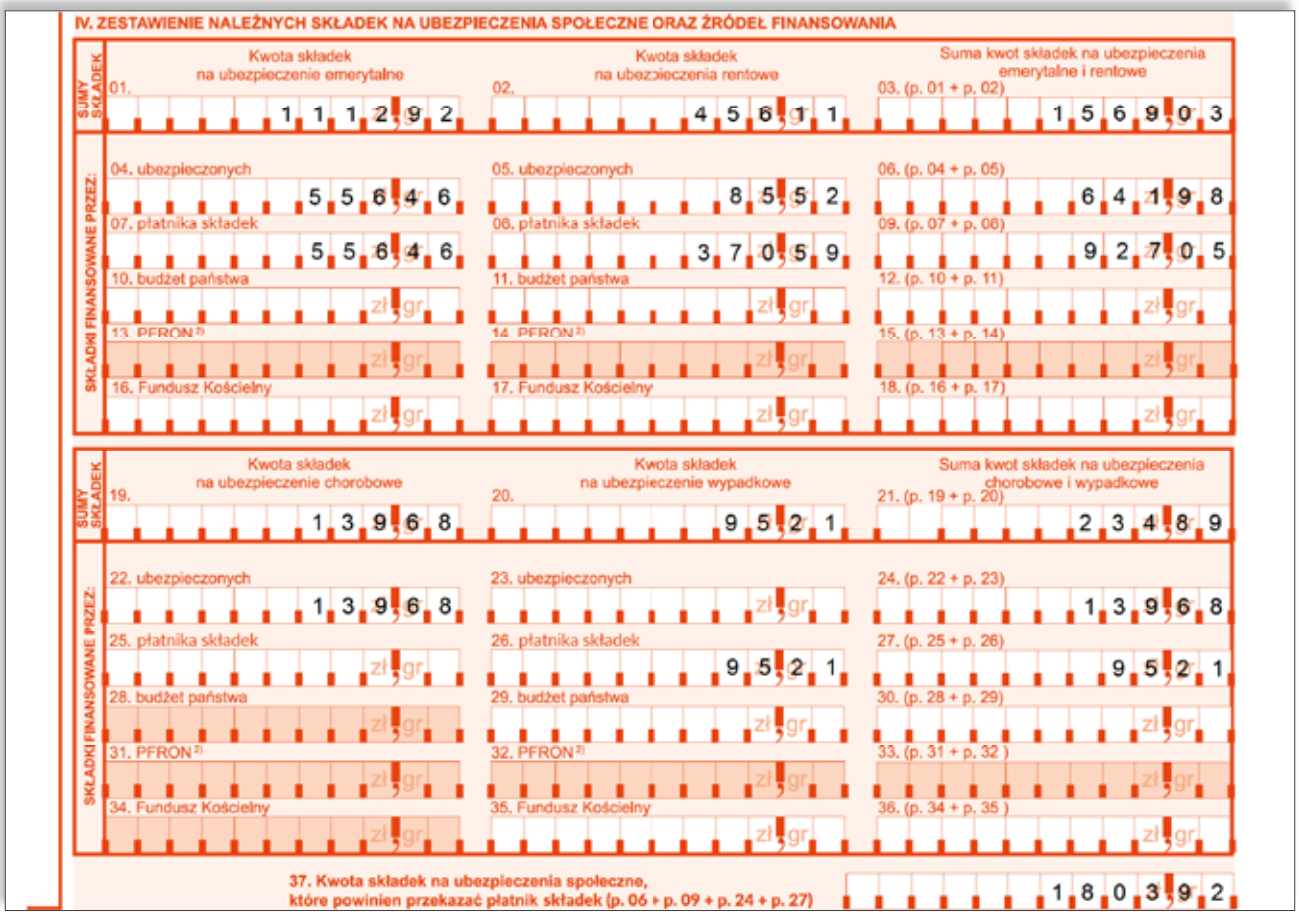
Block III. Other information

- **Field 01** – enter the number of insured persons for whom you settle contributions.
- **Field 02** – should not be filled out.
- **Field 03** – enter the interest rate for accident insurance contributions. For more information, see the guide 'Determining the interest rate for accident insurance contributions' [PDF, 1.3 MB] (available only in Polish).

Block IV. Summary of social insurance contributions due and sources of financing

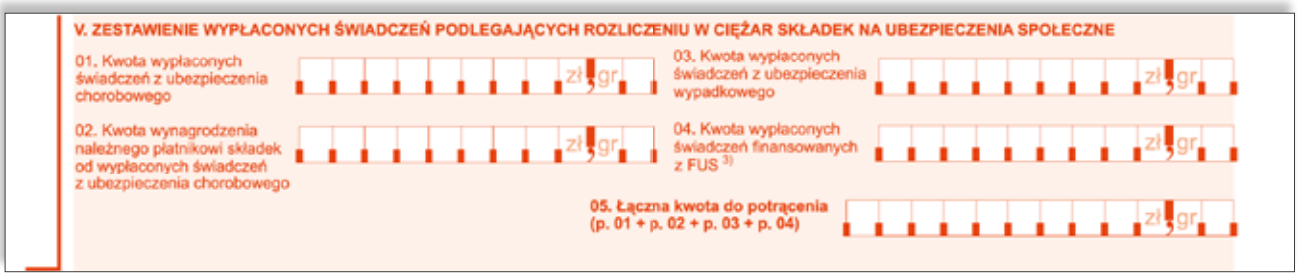
- **In field 01** – enter the sum of retirement pension insurance contributions – the sum of the values in fields 04 and 07.
- **In field 02** – enter the sum of disability insurance contributions – the sum of the values in fields 05 and 08.
- **In field 03** – enter the sum of retirement pension and disability insurance contributions – the sum of the values in fields 01 and 02.
- **In field 04** – enter the sum of retirement pension insurance contributions financed by the insured person.

- **In field 05** – enter the sum of disability insurance contributions financed by the insured person.
- **In field 06** – enter the sum of retirement pension and disability insurance contributions – the sum of the values in fields 04 and 05.
- **In field 07** – enter the sum of retirement pension insurance contributions financed by the insured person.
- **In field 08** – enter the sum of disability insurance contributions financed by you as the contribution payer.
- **In field 09** – enter the sum of retirement pension and disability insurance contributions – the sum of the values in fields 07 and 08.
- **Fields 10–18** should not be filled out.
- **In field 19** – enter the sum of sickness insurance contributions – the value from field 22.
- **In field 20** – enter the sum of accident insurance contributions – the value from field 26.
- **In field 21** – enter the sum of sickness and accident insurance contributions – the sum of the values in fields 19 and 20.
- **In field 22** – enter the sum of sickness insurance contributions financed by the insured person.
- **Field 23** – should not be filled out.
- **In field 24** – enter the sum of sickness and accident insurance contributions – the value from field 22.
- **Field 25** – should not be filled out.
- **In field 26** – enter the sum of accident insurance contributions financed by you as the contribution payer.
- **In field 27** – enter the sum of sickness and accident insurance contributions – the value from field 26.
- **Fields 28–36** should not be filled out.
- **In field 37** – enter the sum of social insurance contributions that you are required to pay.



Block V. Summary of benefits paid to be settled against social insurance contributions

- **In field 01** – enter the sum of benefits paid out from sickness insurance.
- **In field 02** – enter the sum resulting from the paid sickness insurance benefits, payable to you because of your payer status.
- **In field 03** – enter the sum of benefits paid out from accident insurance.
- **Field 04** – should not be filled out.
- **In field 05** – enter the sum of the values from fields 01, 02 and 03.

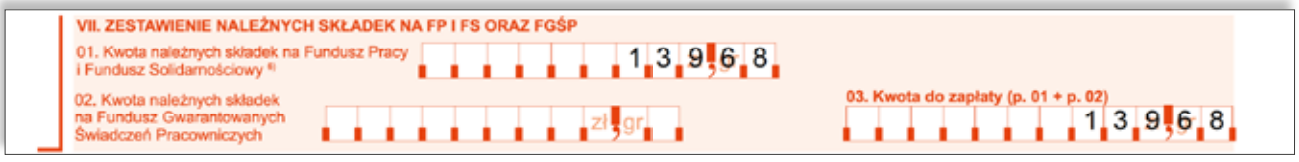


Block VI. Summary of health insurance contributions due

- **Field 01** – should not be filled out.
- **In field 02** – enter the sum of health insurance contributions financed by the insured person.
- **Fields 03 and 04** should not be filled out.
- **In field 05** – enter the sum of contributions you are required to pay – the value from field 02.
- **Field 06** – should not be filled out.
- **In field 07** – enter the value from field 05.

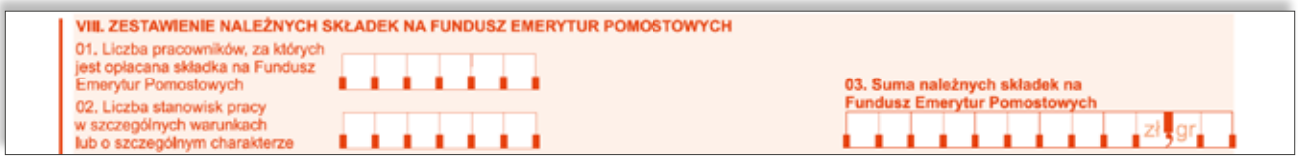
Block VII. List of contributions due to Labour Fund (FP), Solidarity Fund (FS) and Guaranteed Employee Benefits Fund (FGŚP)

- **In field 01** – enter the calculated sum of the Labour Fund and Solidarity Fund contributions. For more information, please refer to the guide 'Zasady opłacania składek na Fundusz Pracy, Fundusz Gwarantowanych Świadczeń Pracowniczych, Fundusz Emerytur Pomostowych oraz Fundusz Solidarnościowy' [Rules for paying contributions to the Labour Fund, Guaranteed Employee Benefits Fund, Bridging Old-Age Pensions Fund and Solidarity Fund, PDF, 840] (available only in Polish).
- **Field 02** – should not be filled out.
- **In field 03** – enter the calculated sum of the Labour Fund and Solidarity Fund contributions.



Block VIII. List of contributions due to the Bridging Old-Age Pensions Fund (FEP)

- **In field 01** – enter the number of employees for whom you pay contributions to the Bridging Old-Age Pensions Fund.
- **In field 02** – enter the number of jobs under special conditions or of special nature.
- **Field 03** – enter the sum of the Bridging Old-Age Pensions Fund contributions.



Block IX. List of due contributions to be refunded/paid

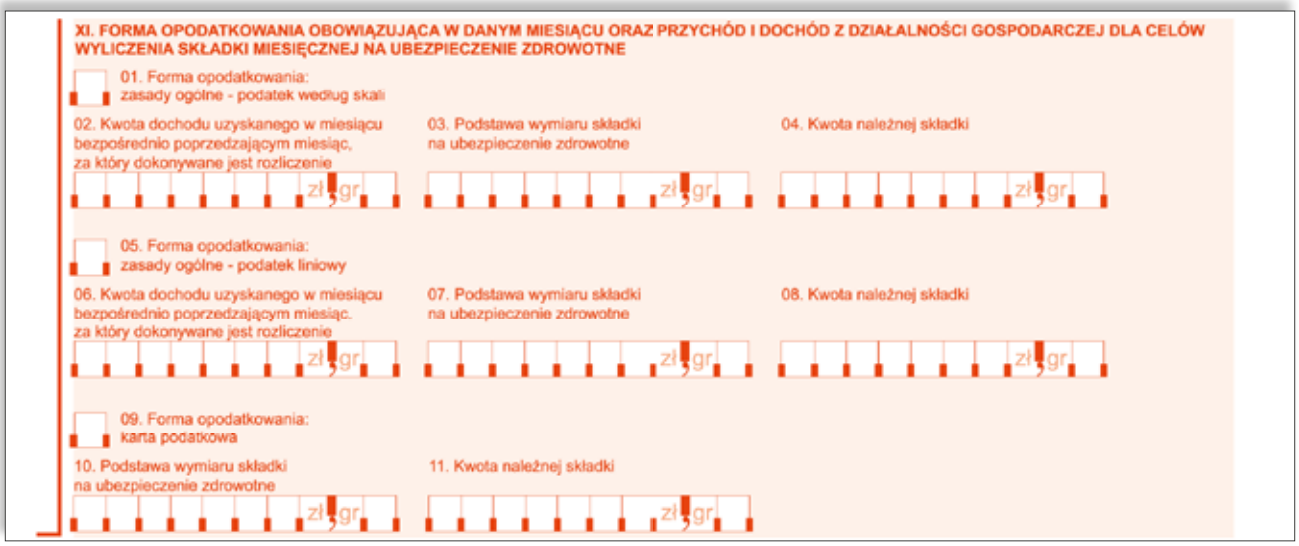
- **In field 01** – enter the sum to be refunded by ZUS.
- **In field 02** – enter the sum to be paid.

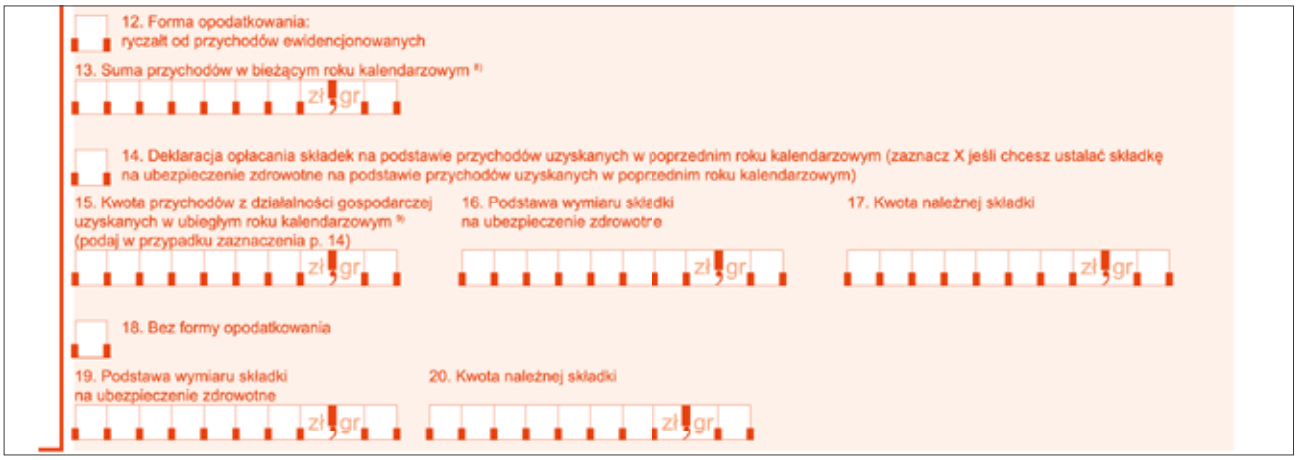
Block X. Income statement

Do not fill out this block.

Block XI. Taxation form applicable in a given month as well as the revenues and income from business activities needed for calculating the monthly health insurance contribution

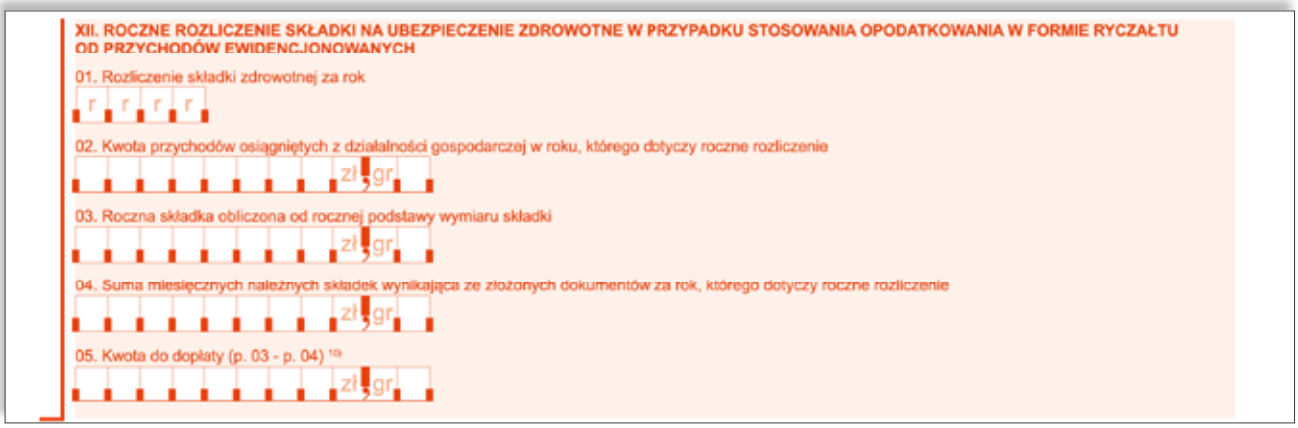
Do not fill out this block.





Block XII. Annual settlement of health insurance contribution in the case of flat-rate taxation of registered revenues

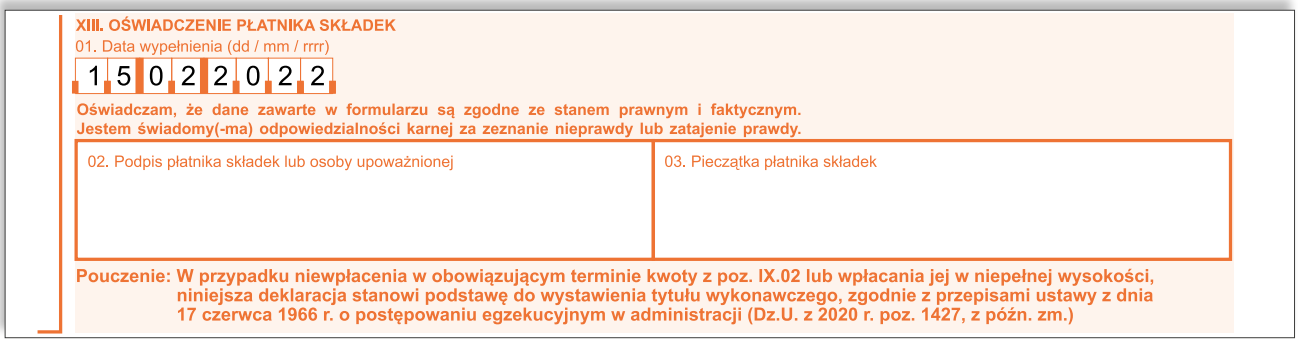
Do not fill out this block.



Block XIII. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 15 02 2022.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).



9.2.2. How to fill out the ZUS RCA individual report

Below you will find instructions on completing the ZUS RCA document – an individual monthly report on contributions due and benefits paid (available only in Polish). For more information, please refer to the guide 'ZUS RCA Imienny raport miesięczny o należnych składkach i wypłaconych świadczeniach. Jak wypełnić i skorygować' ['ZUS RCA Individual monthly report on contributions due and benefits paid. How to complete and correct the document', PDF, 12.1 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish). There, you can use the settlement document wizard and verify the completed documents. More information about the programme can be found on the help pages (available only in Polish).

Important Complete and submit the individual monthly report for each month resulting from the employee's or contractor's registration documents. If you did not pay remuneration in a given month, give the contribution assessment basis of PLN 0.00 in the report.

Block I. Organisational data

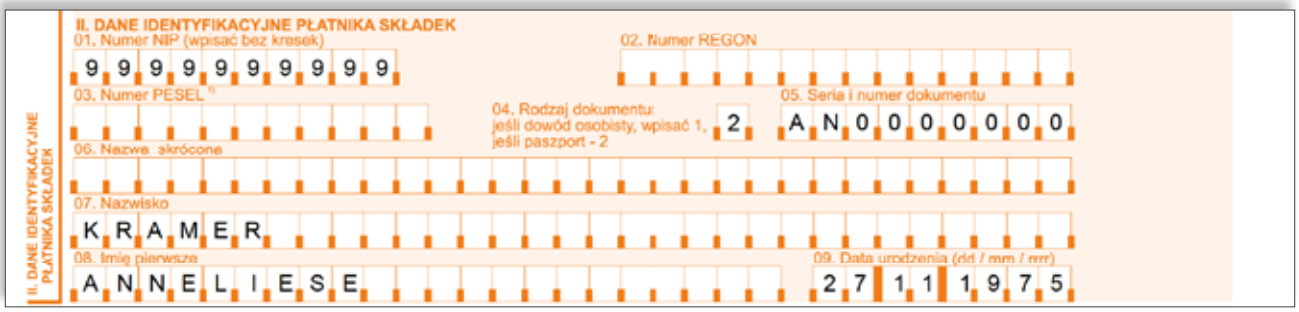
- **In field 01** – enter **01** if you are submitting the first report for a given month, followed by the month and the year for which you are settling the contributions.

Important The report number must be consistent with the number of the settlement declaration being submitted.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



Block III. Information on the insured person

Block III A. Identification details of the insured person

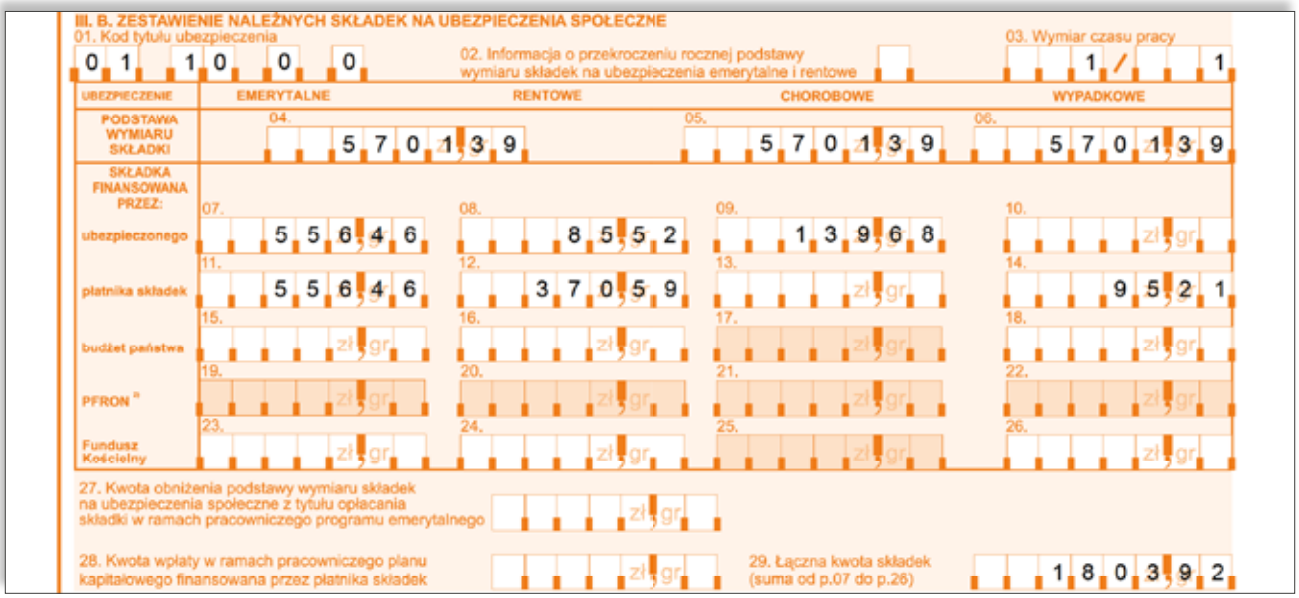
In this block, enter the details you provided in the insured person's ZUS ZUA registration form.

- **In field 01** – enter the insured person's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 02** – enter the insured person's first name.
- **In field 03** – enter the type of document:
  P – PESEL,
  1 – identity card,
  2 – passport or other document.
- **In field 04** – enter the number of the chosen ID (that is, the PESEL number or the series and number of the identity card or the series and number of the passport).

Important In settlement documents, enter the same identification details as provided in the ZUS ZUA document.

Block III B. Summary of social insurance contributions due

- **In field 01** – enter the code of the insurance entitlement that you indicated in the ZUS ZUA or ZUS ZZA document.
- **Field 02** – should be filled out only if the employee exceeds the annual assessment basis of retirement pension and disability insurance contributions. For more information on annual contribution assessment basis, please refer to the guide 'Zasady podlegania ubezpieczeniom społecznym i ubezpieczeniu zdrowotnemu oraz ustalania podstawy wymiaru składek' ['Rules of being subject to social insurance and health insurance, and of establishing the contribution assessment basis', PDF, 1.7 MB] (available only in Polish).
  Enter:
  1 – if you have received the information on exceeding the annual contribution assessment basis from the insured person,
  2 – if you are reporting the information on exceeding the annual contribution assessment basis as the contribution payer,
  3 – if you have received the information on exceeding the annual contribution assessment basis from ZUS.
- **In field 03** – enter the work time specified in the contract of employment as a simple fraction.
- **In field 04** – enter the assessment basis of retirement pension and disability insurance contributions.
- **In field 05** – enter the assessment basis of sickness insurance contributions.
- **In field 06** – enter the assessment basis of accident insurance contributions.
- **In field 07** – enter the sum of retirement pension insurance contributions financed by the insured person.
- **In field 08** – enter the sum of disability insurance contributions financed by the insured person.
- **In field 09** – enter the sum of sickness insurance contributions financed by the insured person.
- **Field 10** – should not be filled out.
- **In field 11** – enter the sum of retirement pension insurance contributions financed by you as the payer.
- **In field 12** – enter the sum of disability insurance contributions financed by you as the payer.
- **Field 13** – should not be filled out.
- **In field 14** – enter the sum of retirement pension insurance contributions financed by you as the payer.
- **Fields 15–27** should not be filled out.


III. B. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE
01. Kod tytułu ubezpieczenia: 0 1 1 0 0 0
02. Informacja o przekroczeniu rocznej podstawy wymiaru składek na ubezpieczenia emerytalne i rentowe
03. Wymiar czasu pracy: 1/1
UBEZPIECZENIE | EMERYTALNE | RENTOWE | CHOROBOWE | WYPADKOWE
PODSTAWA WYMIARU SKŁADKI: 04. 5701,39 | 05. 5701,39 | 06. 5701,39
SKŁADKA FINANSOWANA PRZEZ:
ubezpieczonego: 07. 5564,46 | 08. 852,52 | 09. 1396,68 | 10.
płatnika składek: 11. 5564,46 | 12. 3705,9 | 13. | 14. 9521
budżet państwa: 15. | 16. | 17. | 18.
PFRON: 19. | 20. | 21. | 22.
Fundusz Kościelny: 23. | 24. | 25. | 26.
27. Kwota obniżenia podstawy wymiaru składek na ubezpieczenia społeczne z tytułu opłacania składki w ramach pracowniczego programu emerytalnego
28. Kwota wpłaty w ramach pracowniczego planu kapitałowego finansowana przez płatnika składek
29. Łączna kwota składek (suma od p.07 do p.26): 18039,2

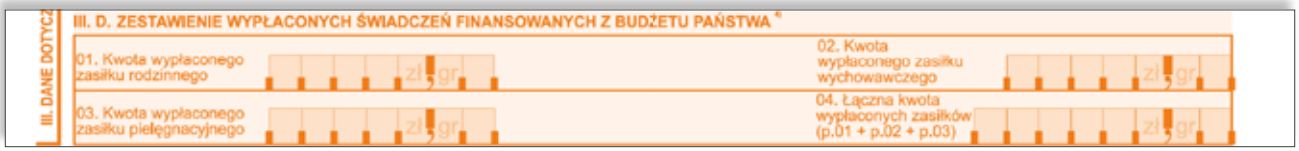
Block III C. Summary of health insurance contributions due

- **In field 01** – enter the assessment basis of health insurance contributions.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter the sum of the health insurance contribution calculated on the basis of the contribution assessment for this insurance.
- **Field 05** – should not be filled out.


III. C. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIE ZDROWOTNE
01. Podstawa wymiaru składki: 4919,73
02. Kwota należnej składki finansowana przez płatnika składek
03. Kwota należnej składki finansowana z budżetu państwa bezpośrednio do ZUS
04. Kwota należnej składki finansowana przez ubezpieczonego: 4427,8
05. Kwota należnej składki finansowana przez Fundusz Kościelny

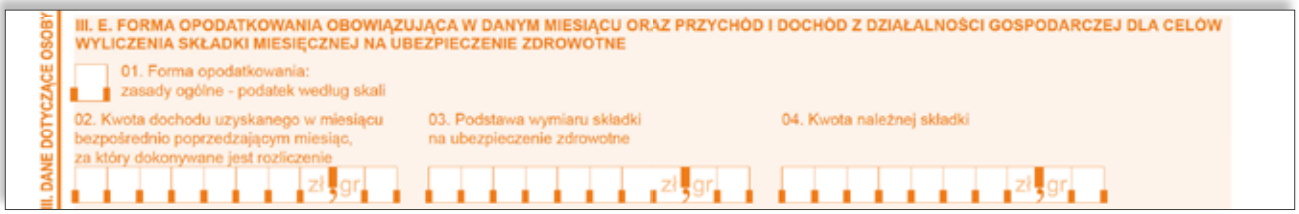
Block III D. Summary of state-funded benefits already paid out

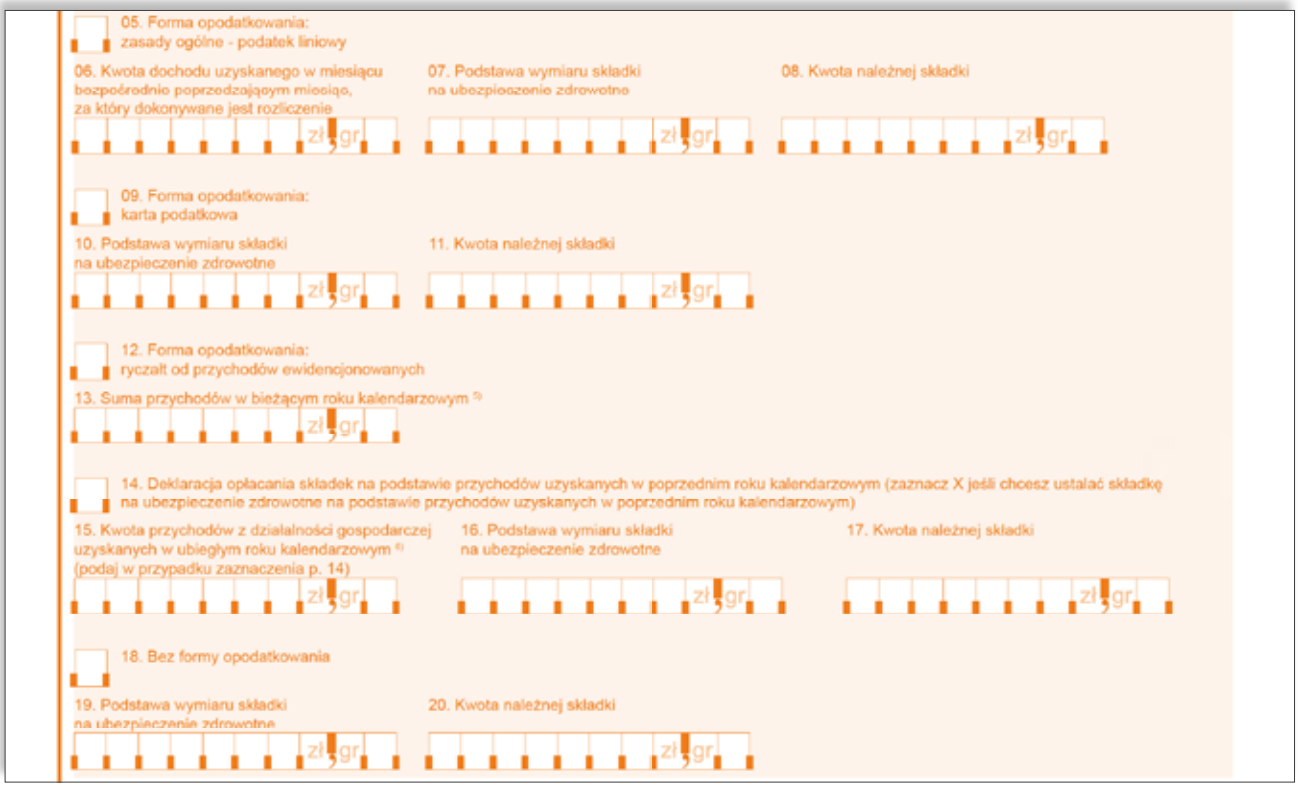
Do not fill out this block.


III. D. ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ FINANSOWANYCH Z BUDŻETU PAŃSTWA
01. Kwota wypłaconego zasiłku rodzinnego
02. Kwota wypłaconego zasiłku wychowawczego
03. Kwota wypłaconego zasiłku pielęgnacyjnego
04. Łączna kwota wypłaconych zasiłków (p.01 + p.02 + p.03)

Block III E. Taxation form applicable in a given month as well as the revenues and income from business activities needed for calculating the monthly health insurance contribution

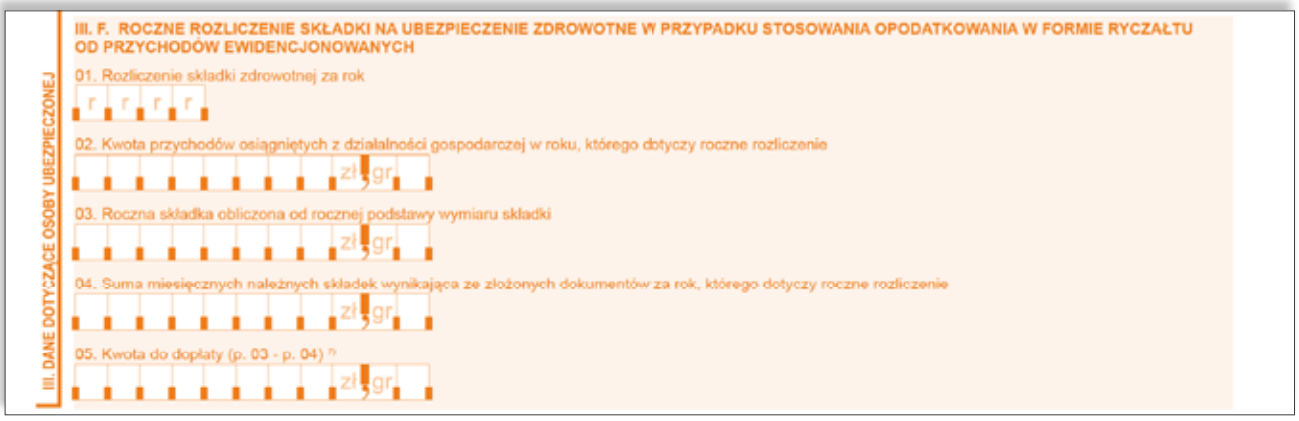
Do not fill out this block.


III. E. FORMA OPODATKOWANIA OBOWIĄZUJĄCA W DANYM MIESIĄCU ORAZ PRZYCHÓD I DOCHÓD Z DZIAŁALNOŚCI GOSPODARCZEJ DLA CELÓW WYLICZENIA SKŁADKI MIESIĘCZNEJ NA UBEZPIECZENIE ZDROWOTNE
01. Forma opodatkowania: zasady ogólne - podatek według skali
02. Kwota dochodu uzyskanego w miesiącu bezpośrednio poprzedzającym miesiąc, za który dokonywane jest rozliczenie
03. Podstawa wymiaru składki na ubezpieczenie zdrowotne
04. Kwota należnej składki



Blok III F. Annual settlement of health insurance contribution in the case of flat-rate taxation of registered revenues

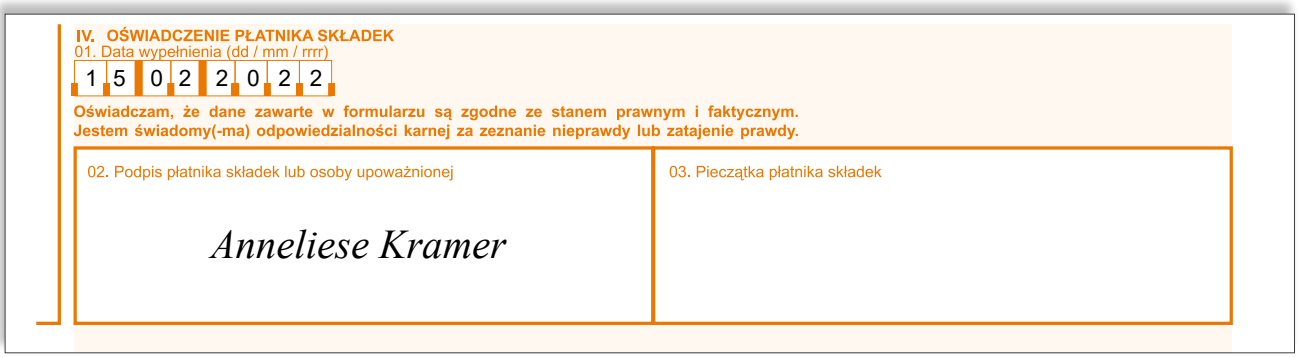
Do not fill out this block.



Block IV. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 15 02 2022.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).



9.2.3. How to fill out the ZUS RPA individual report

Below you will find instructions on completing the ZUS RPA document – an individual monthly report on the insured person's revenues/ teaching work periods (available only in Polish). For more information, please refer to the guide 'ZUS RPA – imienny raport miesięczny o przychodach ubezpieczonego/okresach pracy nauczycielskiej' ['ZUS RPA document – an individual monthly report on the insured person's revenues/teaching work periods. How to complete and correct the document', PDF, 11.5 MB] (available only in Polish).

Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (", &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish). There, you can use the settlement document wizard and verify the completed documents. More information about the programme can be found on the help pages (available only in Polish).

Block I. Organisational data

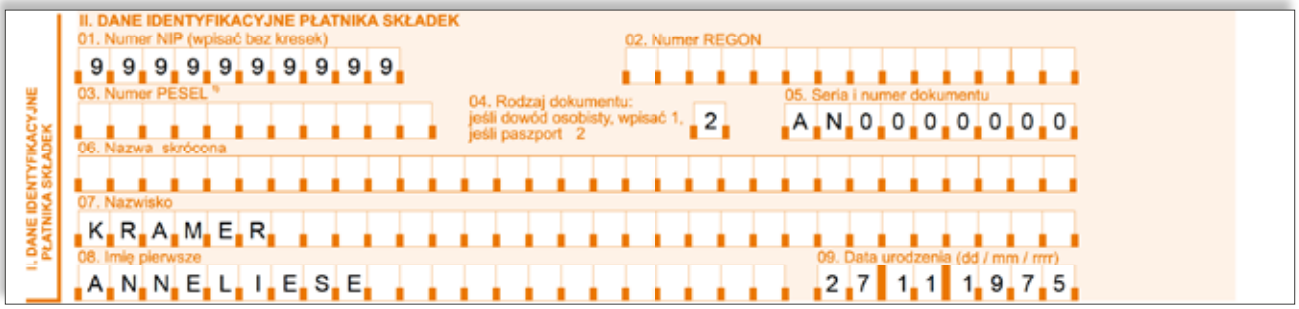
- **In field 01** – enter **01** if you are submitting the first report for a given month, followed by the month and the year for which you are settling the contributions.

Important The report number must be consistent with the number of the settlement declaration being submitted.

Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – additionally, enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



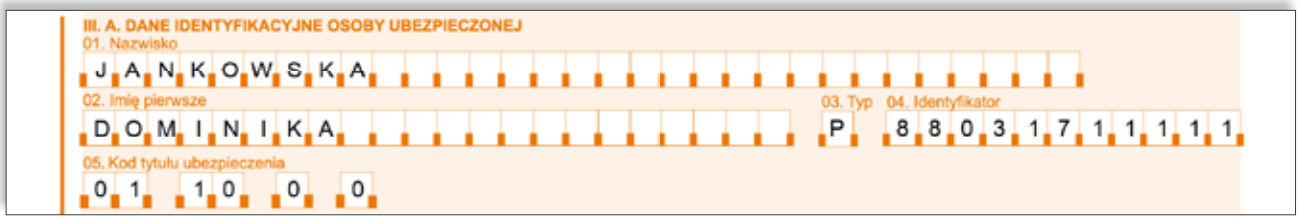
Block III. Information on the insured person

Block III A. Identification details of the insured person

In this block, enter the details you provided in the insured person's ZUS ZUA registration form.

- **In field 01** – enter the insured person's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 02** – enter the insured person's first name.
- **In field 03** – enter the type of document:
  P – PESEL,
  1 – identity card,
  2 – passport or other document.
- **In field 04** – enter the number of the chosen ID (that is, the PESEL number or the series and number of the identity card or the series and number of the passport).
- **In field 05** – enter the insurance code you have chosen in the ZUS ZUA document.

Important In settlement documents, enter the same identification details as provided in the ZUS ZUA document.



Block III B. Amount of revenue paid in a given month but due for another calendar year, constituting the assessment basis of retirement pension and disability insurance contributions

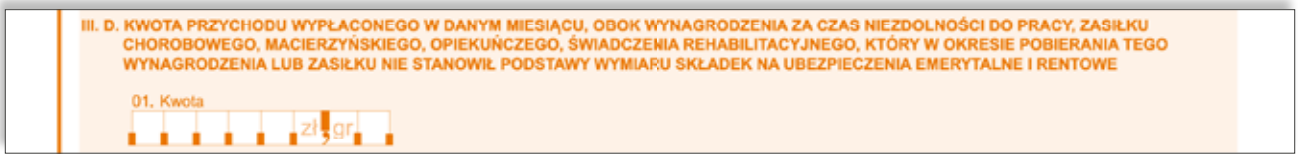
- **In field 01** – enter the year for which the revenue was due.
- **In field 02** – enter the sum of the revenue paid.
- **In field 03** – enter the year for which the revenue was due.
- **In field 04** – enter the sum of the revenue paid.
- **In field 05** – enter the year for which the revenue was due.
- **In field 06** – enter the sum of the revenue paid.

Block III C. Amount of revenue paid in a given month but due for another calendar year, constituting the assessment basis of accident insurance contributions

- **In field 01** – enter the year for which the revenue was due.
- **In field 02** – enter the sum of the revenue paid.
- **In field 03** – enter the year for which the revenue was due.
- **In field 04** – enter the sum of the revenue paid.
- **In field 05** – enter the year for which the revenue was due.
- **In field 06** – enter the sum of the revenue paid.

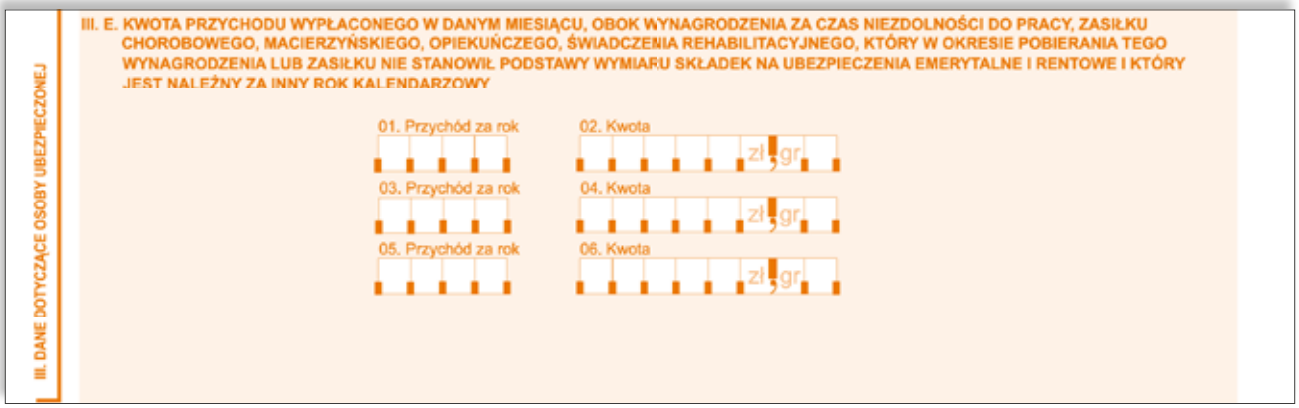
Block III D. Amount of revenue paid in a given month, in addition to the remuneration for the period of inability to work, sickness, maternity or carer's allowance or rehabilitation benefits that did not constitute the assessment basis for retirement pension and disability insurance contributions at the time of being paid out

➔ **In field 01** – enter the sum of the revenue paid.



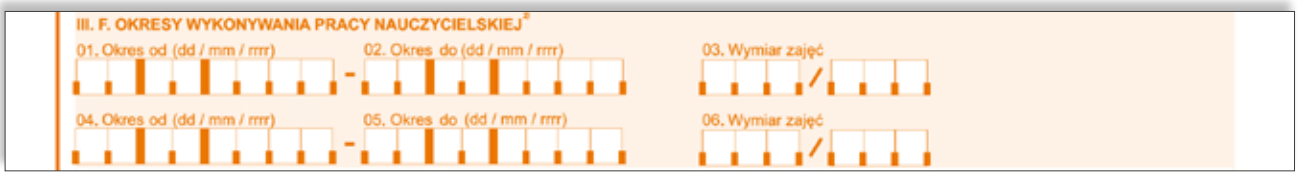
Block III E. Amount of revenue paid in a given month, in addition to the remuneration for the period of inability to work, sickness, maternity or carer's allowance or rehabilitation benefits, which, during the period of payment of this remuneration or benefit, did not constitute the assessment basis of contributions for retirement pension and disability insurance and that is due for another calendar year

➔ **In field 01** – enter the year for which the revenue was due.
➔ **In field 02** – enter the sum of the revenue paid.
➔ **In field 03** – enter the year for which the revenue was due.
➔ **In field 04** – enter the sum of the revenue paid.
➔ **In field 05** – enter the year for which the revenue was due.
➔ **In field 06** – enter the sum of the revenue paid.



Block III F. Periods of working as a teacher

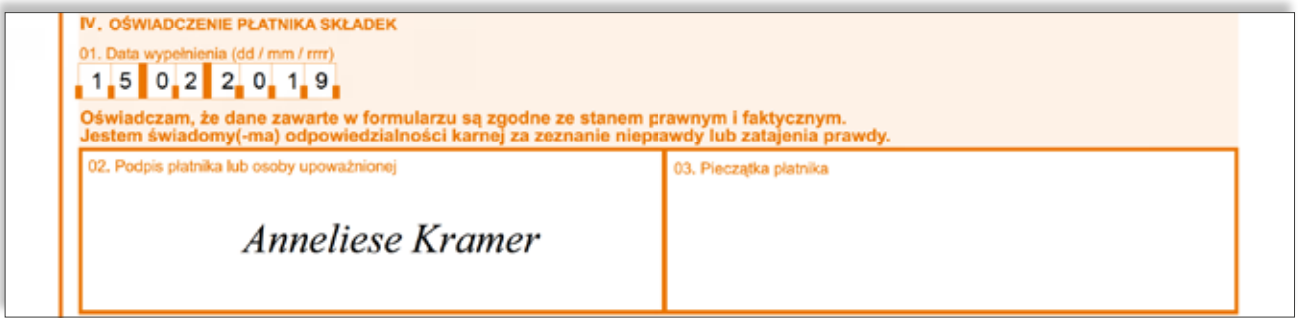
➔ **In field 01** – enter the date of the beginning of the teaching work period.
➔ **In field 02** – enter the date of the end of the teaching work period.
➔ **Field 03** – enter the number of course hours of a given teacher under a contract of employment concluded with the school/facility. Enter it as a simple fraction.
➔ **In field 04** – enter the date of the beginning of the teaching work period.
➔ **In field 05** – enter the date of the end of the teaching work period.
➔ **Field 06** – enter the number of course hours of a given teacher under a contract of employment concluded with the school/facility. Enter it as a simple fraction.



Block IV. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 15 02 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).



9.2.4. How to fill out the ZUS RSA individual report

Below you will find instructions on completing the ZUS RZA document – an individual monthly report on benefits paid out and interruptions in paying contributions (available only in Polish). For more information, please refer to the guide 'ZUS RSA – imienny raport miesięczny o wypłaconych świadczeniach i przerwach w opłacaniu składek' ['ZUS RSA document – an individual monthly report on benefits paid out and interruptions in paying contributions', PDF, 7.6 MB] (available only in Polish).

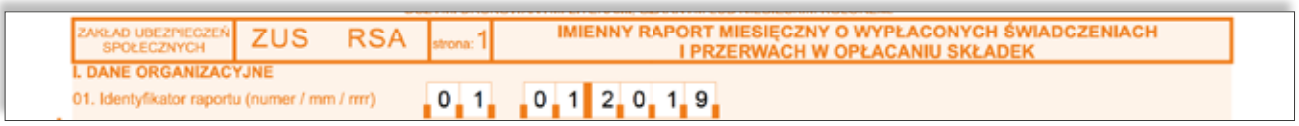
Complete all documents using forms downloaded from www.zus.pl. They may be filled out on a computer or by hand. Write in block letters and enter each character into a separate box. Write with a pen in black or blue. Do not use special characters (“”, &, =, /, etc.) or characters specific to a particular language (e.g. Ű, Ö).

You can also fill out the form on the eZUS portal in the ePłatnik application (available only in Polish). There, you can use the settlement document wizard and verify the completed documents. More information about the programme can be found on the help pages (available only in Polish).

Block I. Organisational data

- **In field 01** – enter **01** if you are submitting the first report for a given month, followed by the month and the year for which you are settling the contributions.

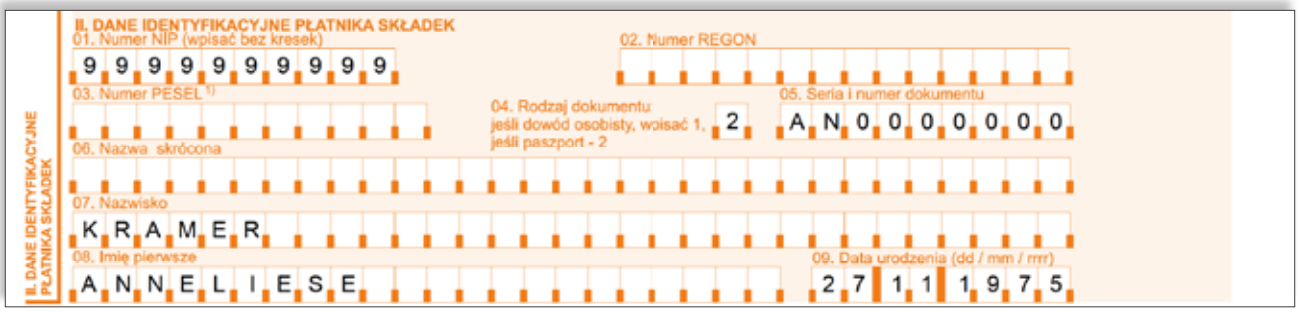
Important The report number must be consistent with the number of the settlement declaration being submitted.



Block II. Identification details of the contribution payer

In this block, enter the details you provided in the ZUS ZPA or ZUS ZFA contribution payer registration form.

- **In field 01** – enter the NIP number (tax identification number) issued by the Second Tax Office in Warsaw or the one used for VAT settlements. Omit the PL symbol and do not dash the individual parts of the number.
- **Fields 02 and 03** should not be filled out.
- **In field 04** – enter **2**.
- **In field 05** – enter the series and number of your passport or other identity document. Enter no more than the first 9 letters or digits without spaces or punctuation.
- **In field 06** – enter the abbreviated name of the contribution payer.
- **In field 07** – enter the contribution payer's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 08** – enter the contribution payer's first name.
- **In field 09** – enter the contribution payer's date of birth (day/month/year), e.g. 27 11 1975.



Block III. Information on the insured person

Block III A. Identification details of the insured person

In this block, enter the details you provided in the insured person's ZUS ZUA registration form.

- **In field 01** – enter the insured person's surname. If the surname consists of two or more elements, hyphenate them, e.g. Smith-Johnson.
- **In field 02** – enter the insured person's first name.
- **In field 03** – enter the type of document:
  P – PESEL,
  1 – identity card,
  2 – passport or other document.
- **In field 04** – enter the number of the chosen ID (that is, the PESEL number or the series and number of the identity card or the series and number of the passport).

Important In settlement documents, enter the same identification details as provided in the ZUS ZUA document.

Block III B. Types and duration of breaks in contribution payment and a summary of benefits/ remuneration paid for the periods of sick leave

- **In field 01** – enter the code of the insurance entitlement that you indicated in the ZUS ZUA document.

- **In field 02** – enter the appropriate interruption benefit code (you can find a list of codes in the guide 'General rules for filling out and correcting insurance documents' [PDF, 15.4 MB] – available only in Polish). The most common codes include:
  - → **Code 313** – indicates sickness benefit under sickness insurance,
  - → **Code 314** – indicates sickness benefit under accident insurance,
  - → **Code 331** – indicates remuneration for the period of inability to work due to illness financed from employer's funds.
- **In field 03** – indicate **the start** of the break in contribution payment or the duration of payment of benefits/remuneration for the period of sick leave.
- **In field 04** – indicate **the end** of the break in contribution payment or the duration of payment of benefits/remuneration for the period of sick leave.
- **In field 05** – enter the number of benefit days or the number of benefit payments.
- **In field 06** – enter the sum of the benefits paid or the sum of the sick leave payment.

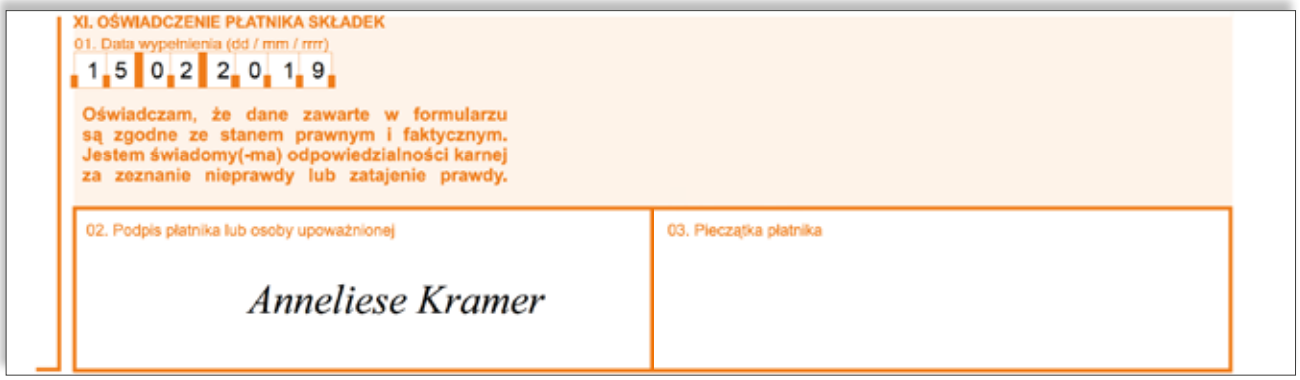
Block IV. Details of the insured person

If you pay contributions for more than one insured person, fill out this block the same way as block III.

Block XI. Contribution payer's declaration

In this block:

- **In field 01** – enter the form completion date (day/month/year), e.g. 15 02 2019.
- **In field 02** – sign the document or have an authorised person sign it.
- **In field 03** – place your contribution payer's stamp (if you have one).



9.3. What are the deadlines for submitting settlement documents and for paying contributions

Settle and pay contributions and benefits paid for employees and contractors for each month:

- by the 15th day of the following month if you are a legal entity,
- by the 20th day of the following month if you are a natural person.

If the payment due date falls on a Sunday or a public holiday, submit the documents and pay contributions on the first business day following the holiday.

Important As a contribution payer, you are required to submit settlement documents and pay contributions on time.

If you pay contributions after the due date, add the amount of interest on late payments.

9.4. How to pay contributions

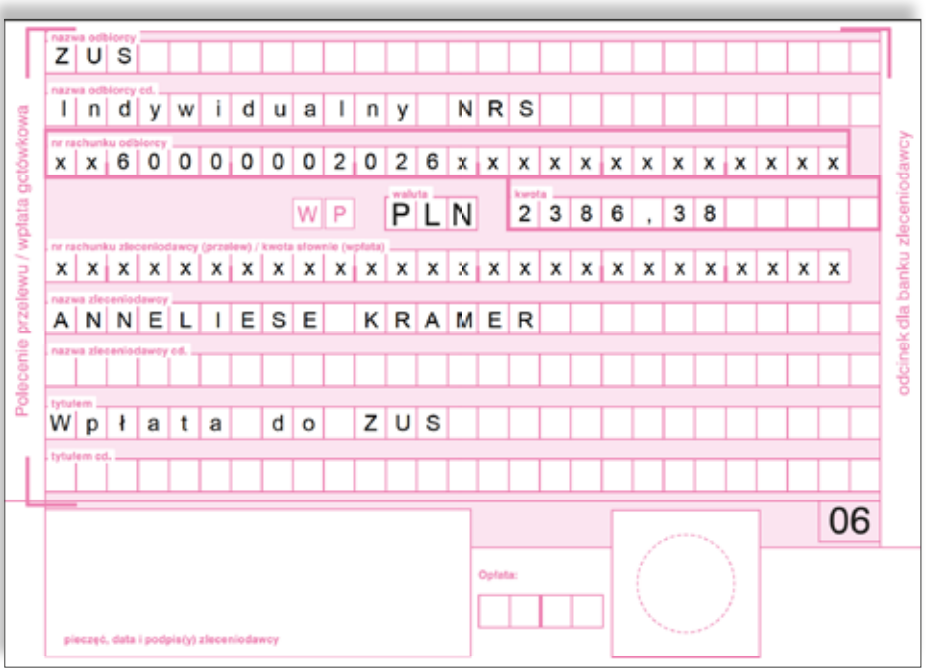
You pay insurance contributions to your contribution account number (NRS). You will receive it from us by post or courier after registering as a contribution payer.

When making payments from abroad, enter the SWIFT code – **NBPLPLPW**.

If you make a transfer order from abroad, enter the amount in PLN, according to the amount indicated in the ZUS DRA settlement declaration. If you pay late, add interest to this amount. In the transfer order, mark the cost type: OUR.

If you cannot make a PLN transfer and the transfer order is in EUR or another foreign currency, there may be an underpayment or an overpayment on your NRS account resulting from exchange rate differences.

Below you will find an example of a completed transfer form.



Transaction data:

- Recipient's name: ZUS – indywidualny NRS
- The recipient's bank account number: [your NRS]
- Currency: PLN
- Amount: [according to ZUS DRA form for given month]
- The sender's bank account number (transfer) or amount in words (cash deposit)
- The sender's name: [your – contributions payer's – name]
- Title: Wpłata do ZUS [payment to ZUS]

9.5. How to determine the amount of late payment interest upon payment

If you pay contributions after the due date, add the amount of interest on late payments to the transfer amount. Interest can be calculated using the interest calculator available on our website: https://www.zus.pl/firmy/rozliczenia-z-zus/kalkulator-odsetkowy-dla-platnikow-skladek-zus (available only in Polish).

Enter into the calculator:
- the amount of contributions to be paid,
- payment due date,
- the date of payment of contributions,
- apply the Podstawowa [Basic] rate,
- select the option: "Wylicz odsetki" [Calculate interest].

Transfer the calculated amount to the NRS account.

9.6. How to check the balance of your account with ZUS

In order to check the status of your settlement account with ZUS, send us the RD-3 form "Wniosek o informację o stanie konta płatnika składek" [request for information on the balance of the contribution payer's account] (available only in Polish).

You can download the relevant form from our website (www.zus.pl) and submit it directly at any ZUS office or send by post or courier to:
I Oddział ZUS w Warszawie
ul. Senatorska 6/8
00-917 Warszawa

You can also fill out the form on the eZUS portal (available only in Polish).

If you receive information that the status of your account is:
- saldo 0 [balance 0] – this means that the sum of your payments is the same as the sum of the declared contributions to be paid;
- zadłużenie [debt] – this means that the sum of your payments is lower than the sum of the declared contributions to be paid; in this case, pay the contributions due and the late payment interest as soon as possible;
- nadpłata [overpayment] – this means that the sum of your payments is higher than the sum of the declared contributions to be paid; in this case, you may reduce the next transfer by the overpayment amount or send us a request for refund using the RZS-P form 'Wniosek płatnika składek o zwrot nienależnie opłaconych składek' (available only in Polish).

You can download the RZS-P form from our website (www.zus.pl) and submit it directly at any ZUS office or send by post or courier to:
I Oddział ZUS w Warszawie
ul. Senatorska 6/8
00–917 Warszawa

The refund of the overpayment is paid only in non-cash form, as a transfer to the bank account stated in ZUS ZFA / ZUS ZPA / ZUS ZBA form.

Important If the request is to be completed and submitted to ZUS by your representative or an accounting firm, please send us the relevant letter of attorney or use the PEL model letter of attorney, which is available on www.zus.pl (available only in Polish).

10. How to submit insurance documents

As a foreign employer, you may submit your insurance documents to us in either paper or electronic form.

- **Paper form** – documents may be submitted directly to any ZUS office or sent by post or courier to:
  I Oddział ZUS w Warszawie
  ul. Senatorska 6/8
  00-917 Warszawa
- **Electronic form** – documents in electronic form can be sent via:
  - → **the ePłatnik application**, which is available on the eZUS portal,
  - → **the Płatnik [Payer] program**,
  - → other interface software.

If you want to use any interface software, it has to comply with our requirements and be verified in accordance with the regulations in force. You can only submit documents this way if you use the services of an accounting firm based in Poland.

11. How to appoint a representative who will complete and submit documents to ZUS on your behalf

If you decide that your insurance documents or requests are to be completed and submitted to ZUS your behalf by a representative or an accounting firm, send us the appropriate letter of attorney.

- If the request is to be completed and submitted to ZUS by our representative or an accounting firm, please send us the relevant letter of attorney or use the PEL model letter of attorney, which is available on www.zus.pl (available only in Polish).

12. Legal basis

- Art. 21 i 22 ustawy z dnia 17 lutego 2005 r. o informatyzacji działalności podmiotów realizujących zadania publiczne (Dz.U. z 2025 r. poz. 1703, z późn. zm.) [Articles 21 and 22 of the Act of 17 February 2005 on the Computerisation of Operations of the Entities Performing Public Tasks (Journal of Laws of 2025, item 1703, as amended)].
- Ustawa z dnia 13 października 1998 r. o systemie ubezpieczeń społecznych (Dz.U. z 2026 r. poz. 199, z późn. zm.). [The Social Insurance System Act of 13 October 1998 (Journal of Laws of 2026, item 199, as amended)].
- Ustawa z dnia 6 marca 2018 r. o Centralnej Ewidencji i Informacji o Działalności Gospodarczej i Punkcie Informacji dla Przedsiębiorcy (Dz.U. z 2026 r. poz. 30) [The Act of 6 March 2018 on the Central Register and Information on Economic Activity and the Entrepreneur Information Point (Journal of Laws of 2026, item 30)].
- Ustawa z dnia 6 marca 2018 r. – Prawo przedsiębiorców (Dz.U. z 2025 r. poz. 1480, z późn. zm.) [The Entrepreneurs Law of 6 March 2018 (Journal of Laws of 2025, item 1480, as amended).
- Rozporządzenie Ministra Rodziny, Pracy i Polityki Społecznej z dnia 9 kwietnia 2026 r. w sprawie określenia wzorów zgłoszeń do ubezpieczeń społecznych i ubezpieczenia zdrowotnego, imiennych raportów miesięcznych i imiennych raportów miesięcznych korygujących, zgłoszeń płatnika składek, deklaracji rozliczeniowych i deklaracji rozliczeniowych korygujących, zgłoszeń danych o pracy w szczególnych warunkach lub o szczególnym charakterze, raportów informacyjnych, oświadczeń o zamiarze przekazania raportów informacyjnych, informacji o zawartych umowach o dzieło oraz innych dokumentów (Dz.U. z 2026 r. poz. 518) [The Regulation of the Minister of Family, Labour and Social Policy of 9 April 2026 on the determination of registration forms for social insurance and health insurance, individual monthly reports and amending individual

monthly reports, registration of a contribution payers, settlement declarations and amending settlement declarations, registration of data on jobs under special conditions or of special nature, information reports, declarations of intent to submit information reports, information on concluded specific-task contracts and other documents (Journal of Laws of 2026, item 518).

- Ustawa z dnia 27 sierpnia 2004 r. o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych (Dz. U. z 2025 r. poz. 1461, z późn. zm.) [The Act of 27 August 2004 on healt care services financed from public funds (Journal of Laws of 2025, item 1461, as amended)].
- Rozporządzenie Ministra Pracy i Polityki Społecznej z dnia 21 października 2025 r. w sprawie klasyfikacji zawodów i specjalności na potrzeby rynku pracy (Dz.U. z 2025 r. poz. 1534) [The regulation of the Minister of Family, Labour and Social Policy of 21 October 2025 on the classification of occupations and specialisations for the purposes of the labour market (Journal of Laws of 2025, item 1534].

13. Useful information

Addresses of institutions:

- **Drugi Urząd Skarbowy Warszawa-Śródmieście, [Second Tax Office for Warszawa-Śródmieście], ul. Jagiellońska 15, 03–719 Warszawa** – this is an institution where you can request a NIP number.
- **Zakład Ubezpieczeń Społecznych (ZUS, Social Insurance Institution), First Branch in Warsaw, ul. Senatorska 6/8, 00–917 Warszawa** – this is an institution that deals with foreign payers' affairs. This is where you will send registration and settlement documents concerning social insurance.

Website addresses:

- **www.podatki.gov.pl/abc-podatkow/rejestracja-podatnikow/** – visit for more information on how to receive a tax identification number (NIP).
- **www.zus.pl**
- **www.nbp.pl/home.aspx?f=/kursy/kursy_archiwum.html** – visit for more information on the average exchange rate.

Links to forms:

- **NIP-7** can be downloaded from: https://podatki-arch.mf.gov.pl/abc-podatkow/formularze-do-druku/
- **NIP-2** can be downloaded from: https://www.podatki.gov.pl/abc-podatkow/formularze-do-druku/
- **ZUS ZFA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zgloszenie-zmiana-danych-zfa
- **ZUS ZPA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zgloszenie-zmiana-zpa
- **ZUS ZWPA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zwpa-wyrejestrowanie-platnika-skladek
- **ZUS ZUA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zgloszenie-zua
- **ZUS ZZA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zgloszenie-do-ubezpieczenia-zza
- **ZUS ZWUA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/zwua-wyrejestrowanie-z-ubezpieczen

- **ZUS DRA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/dra-deklaracja-rozliczeniowa
- **ZUS RCA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/rca-imienny-raport-miesieczny-o-naleznych-skladkach-i-wyplaconych-swiadczeniach
- **ZUS RSA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/rsa-raport-imienny-o-wyplaconych-swiadczeniach-i-przerwach-w-oplacaniu-skladek
- **ZUS RPA** can be downloaded from: https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/asset_publisher/7uG0nTlZ0aFc/content/raport-zus-rpa
- **PEL** can be downloaded from: https://www.zus.pl/wzory-formularzy/pelnomocnictwo/pel-pelnomocnictwo

Additional information:

- eZUS portal: www.zus.pl
- ZUS Client Contact Centre (CKK):
  - → +48 22 560 16 00 for mobile and landline telephones (cost of call as per contract with the communications service provider)
  - → e-mail: cot@zus.pl

14. Two-letter country codes

A

Afghanistan	AF
Albania	AL
Algeria	DZ
American Samoa	AS
Andorra	AD
Angola	AO
Anguilla	AI
Antarctica	AQ
Antigua and Barbuda	AG
Argentina	AR
Armenia	AM
Aruba	AW
Australia	AU
Austria	AT
Azerbaijan	AZ

B

Bahamas	BS
Bahrain	BH
Bangladesh	BD
Barbados	BB
Belarus	BY
Belgium	BE
Belize	BZ
Benin	BJ
Bermuda	BM
Bhutan	BT
Bolivia (Plurinational State of)	BO
Bonaire, Sint Eustatius and Saba	BQ
Bosnia and Herzegovina	BA
Botswana	BW
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
Brunei Darussalam	BN
Bulgaria	BG
Burkina Faso	BF
Burundi	BI

C

Cabo Verde	CV
Cambodia	KH
Cameroon	CM
Canada	CA
Cayman Islands	KY
Central African Republic	CF
Chad	TD
Chile	CL
China	CN
Christmas Island	CX
Cocos (Keeling) Islands	CC
Colombia	CO
Comoros	KM
Congo	CG
Congo, Democratic Republic of the	CD
Cook Islands	CK
Costa Rica	CR
Côte d'Ivoire	CI
Croatia	HR
Cuba	CU
Curaçao	CW
Cyprus	CY
Czechia	CZ

D

Denmark	DK
Djibouti	DJ
Dominica	DM
Dominican Republic	DO

E

Ecuador	EC
Egypt	EG
El Salvador	SV
Equatorial Guinea	GQ
Eritrea	ER
Estonia	EE
Eswatini	SZ
Ethiopia	ET

F

Falkland Islands (Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	GF
French Polynesia	PF
French Southern Territories	TF

G

Gabon	GA
Gambia	GM
Georgia	GE
Germany	DE
Ghana	GH
Gibraltar	GI
Greece	GR
Greenland	GL
Grenada	GD
Guadeloupe	GP
Guam	GU
Guatemala	GT
Guernsey	GG
Guinea	GN
Guinea-Bissau	GW
Guyana	GY

H

Haiti	HT
Heard Island and McDonald Islands	HM
Holy See	VA
Honduras	HN
Hong Kong	HK
Hungary	HU

I

Iceland	IS
India	IN
Indonesia	ID
Iran (Islamic Republic of)	IR
Iraq	IQ
Ireland	IE
Isle of Man	IM
Israel	IL
Italy	IT

J

Jamaica	JM
Japan	JP
Jersey	JE
Jordan	JO

K

Kazakhstan	KZ
Kenya	KE
Kiribati	KI
Korea (Democratic People's Republic of)	KP
Korea, Republic of	KR
Kuwait	KW
Kyrgyzstan	KG

L

Lao People's Democratic Republic	LA
Latvia	LV
Lebanon	LB
Lesotho	LS
Liberia	LR
Libya	LY
Liechtenstein	LI
Lithuania	LT
Luxembourg	LU

M

Macao	MO
Madagascar	MG
Malawi	MW
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Marshall Islands	MH
Martinique	MQ
Mauritania	MR
Mauritius	MU
Mayotte	YT
Mexico	MX
Micronesia (Federated States of)	FM
Moldova, Republic of	MD
Monaco	MC
Mongolia	MN
Montenegro	ME
Montserrat	MS
Morocco	MA
Mozambique	MZ
Myanmar	MM

N

Namibia	NA
Nauru	NR
Nepal	NP
Netherlands	NL
New Caledonia	NC
New Zealand	NZ
Nicaragua	NI
Niger	NE
Nigeria	NG
Niue	NU
Norfolk Island	NF
North Macedonia	MK
Northern Mariana Islands	MP
Norway	NO

O

Oman	OM

P

Pakistan	PK
Palau	PW
Palestine, State of	PS
Panama	PA
Papua New Guinea	PG
Paraguay	PY
Peru	PE
Philippines	PH
Pitcairn	PN
Poland	PL
Portugal	PT
Puerto Rico	PR

Q

Qatar	QA

R

Réunion	RE
Romania	RO
Russian Federation	RU
Rwanda	RW

S

Saint Barthélemy	BL
Saint Helena, Ascension and Tristan da Cunha	SH
Saint Kitts and Nevis	KN
Saint Lucia	LC
Saint Martin (French part)	MF
Saint Pierre and Miquelon	PM
Saint Vincent and the Grenadines	VC
Samoa	WS
San Marino	SM
Sao Tome and Principe	ST
Saudi Arabia	SA
Senegal	SN
Serbia	RS
Seychelles	SC
Sierra Leone	SL
Singapore	SG
Sint Maarten (Dutch part)	SX
Slovakia	SK
Slovenia	SI
Solomon Islands	SB
Somalia	SO
South Africa	ZA
South Georgia and the South Sandwich Islands	GS
South Sudan	SS
Spain	ES
Sri Lanka	LK
Sudan	SD
Suriname	SR
Svalbard and Jan Mayen	SJ
Sweden	SE
Switzerland	CH
Syrian Arab Republic	SY

T

Taiwan, Province of China	TW
Tajikistan	TJ
Tanzania, United Republic of	TZ
Thailand	TH
Timor-Leste	TL
Togo	TG
Tokelau	TK
Tonga	TO
Trinidad and Tobago	TT
Tunisia	TN
Turkey	TR
Turkmenistan	TM
Turks and Caicos Islands	TC
Tuvalu	TV

U

Uganda	UG
Ukraine	UA
United Arab Emirates	AE
United Kingdom of Great Britain and Northern Ireland	GB
United States of America	US
United States Minor Outlying Islands	UM
Uruguay	UY
Uzbekistan	UZ

V

Vanuatu	VU
Venezuela (Bolivarian Republic of)	VE
Viet Nam	VN
Virgin Islands (British)	VG
Virgin Islands (U.S.)	VI

W

Wallis and Futuna	WF
Western Sahara	EH

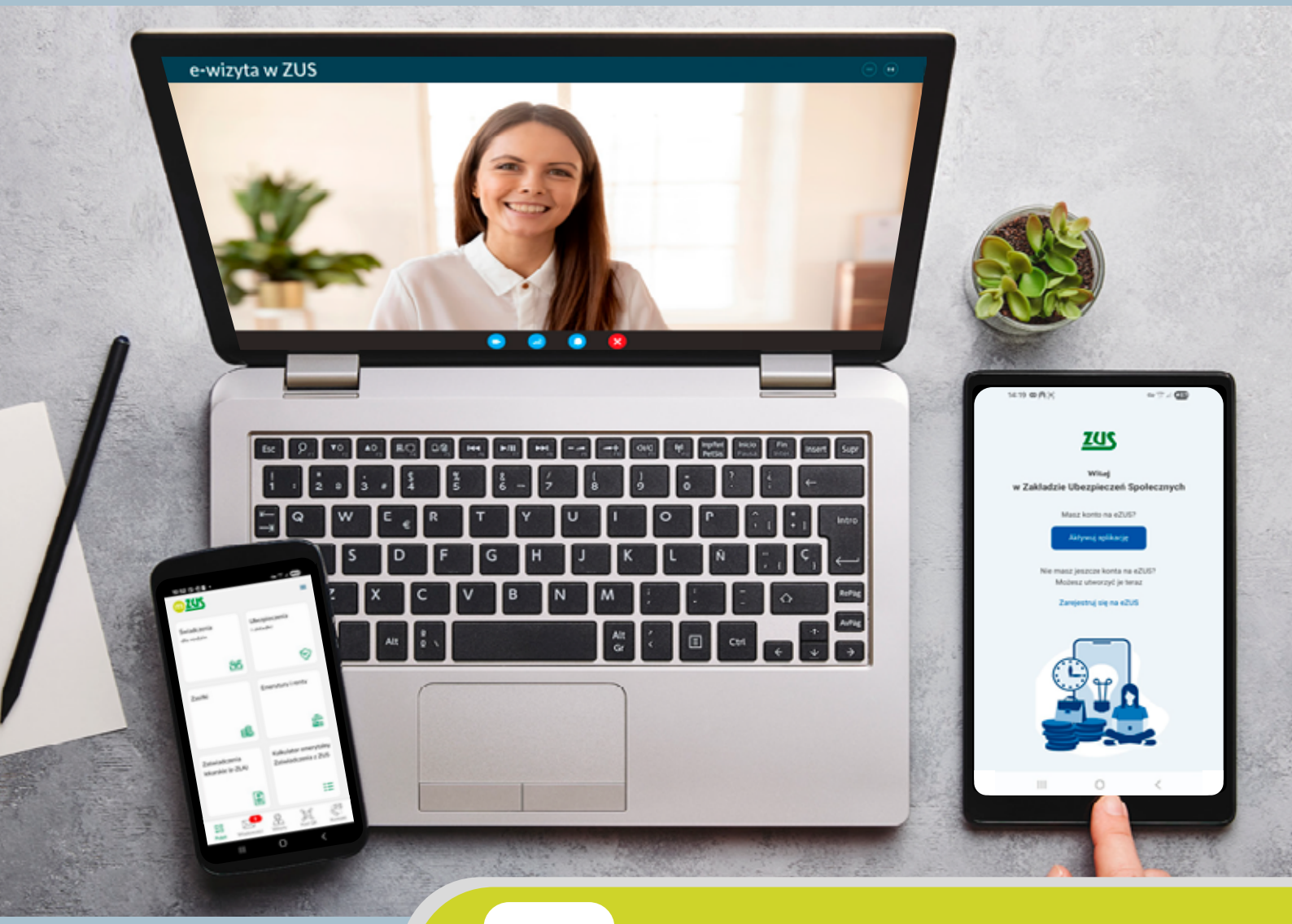
Y

Yemen	YE

Z

Zambia	ZM
Zimbabwe	ZW

Załatwiaj sprawy w ZUS wygodnie



ZUS ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH

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22 560 16 00
cot@zus.pl

Umów się na rozmowę online:
www.zus.pl/e-wizyta

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