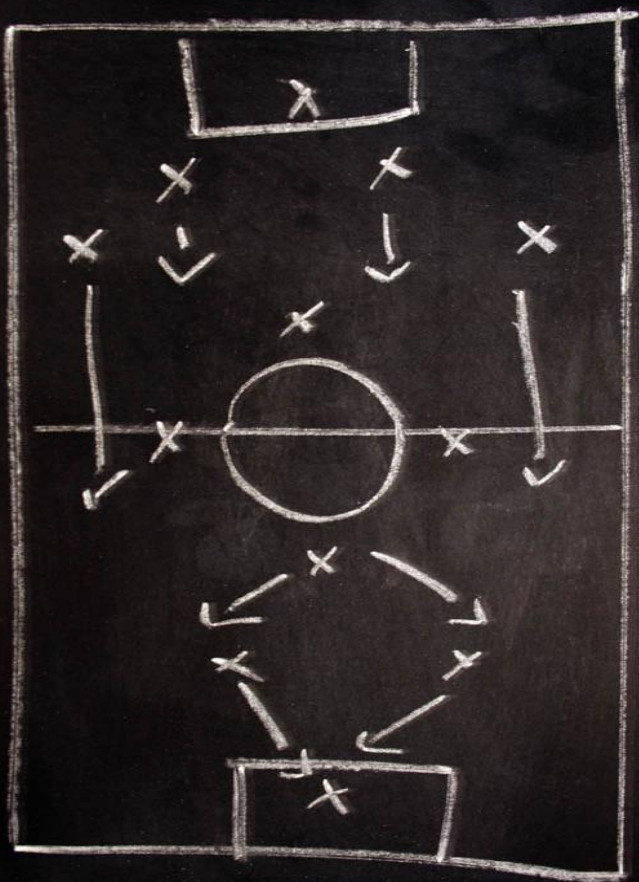


Rödl & Partner

Expert advice

POLISH DEAL

New health insurance contribution



POLISH DEAL

What is the Polish Deal about?

Health insurance contribution
for persons serving their function
based on the appointment resolution



The Polish Deal introduces a new levy in the form of a health insurance contribution for persons serving their function based on the appointment resolution. The change will apply to both persons serving on the management board and commercial attorneys.

At present, no social or health insurance contributions are due on income from such functions.

Once the Polish Deal comes into force, the fiscal burden on persons performing their duties under the appointment resolution will go up by 9%, and even up to 41% of their income.

The changes are expected to take effect on 1 January 2022.

Who is affected?

- Companies that pay compensation based on the appointment resolution. This applies to compensation paid to both management board members and commercial attorneys.
- Persons serving the above mentioned functions in Polish companies, including foreigners.



WHAT'S THE POLISH DEAL ABOUT?

POLISH DEAL

How can we help?

We will analyse how the new regulations will affect your company and persons serving their functions under the appointment resolution.



In the case of management board members being foreigners or earning income abroad and commercial attorneys, we will comprehensively analyse their insurance situation to determine the applicable social security legislation.

With us you will be ready for the legislative changes but, if needed, we will help you find other ways of remunerating management board members and commercial attorneys.

We will also help you obtain the Polish PESEL number or register the management board members or commercial attorneys for social insurance in Poland

Contact



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