HR Alert

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Polish Deal will extend the deadline for payment of social security contributions

As a result of the Polish Deal, as of 1 January 2022 a new deadline for payment of social security contributions is in force. The changes in deadlines apply to the payment of contributions for social insurance, health insurance, the Labour Fund and the Solidarity Fund, the Guaranteed Employee Benefits Fund and the Bridging Pensions Fund.

Until the end of 2021, the deadlines for paying contributions were as follows:

- **by the 10th day of the following month** – payers paying contributions solely for their own insurance
- **by the 15th day of the following month** – payers paying contributions also for other insured persons (including partners in a civil partnership, general partnership, limited partnership, professional partnership or a one-person limited liability company)

New deadlines depend on whether the payer has legal personality. As of 1 January 2022, the following deadlines for payment and settlement of contributions apply:

- **by the 15th day of the following month** – payers with legal personality (i.a. capital companies, foundations, associations)
- **by the 20th day of the following month** – payers without legal personality, i.a. payers paying contributions solely for their own insurance and partnerships (general partnerships, limited partnerships, professional partnerships, limited joint-stock partnerships)

New deadlines for payment and settlement of contributions apply from January 2022, which means that the settlement for December 2021 will be made according to the old rules. Contributions for January 2022 should be settled and paid by 15 February or 20 February 2022, respectively.

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