

# **A guide for foreign employers who do not have their registered office or representative office in Poland**



SOCIAL  
INSURANCE  
INSTITUTION



# **A guide for foreign employers who do not have their registered office or representative office in Poland**

**WWW.ZUS.PL**



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### 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 insured person'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 if you filled out field 03. Enter the series and number of the identity card or passport.
- ➔ **In field 05** – enter the insured person's surname. If the surname consists of two or more elements, hyphenate them, e.g. Nowak-Kowalski.
- ➔ **In field 06** – enter the insured person's first name.
- ➔ **In field 07** – enter the insured person's date of birth (day/month/year), e.g. 17 03 1988.

III. DANE IDENTYFIKACYJNE OSOBY WYREJESTROWYWANEJ Z UBEZPIECZEŃ	
01. Numer PESEL <sup>1)</sup>	02. Numer NIP (wpisać bez kresek <sup>2)</sup> )
8 8 0 3 1 7 1 1 1 1 1	
03. Rodzaj dokumentu (wypełnić jak pole II.04)	04. Seria i numer dokumentu
05. Nazwisko	
J A N K O W S K A	
06. Imię pierwsze	
D O M I N I K A	
07. Data urodzenia (dd / mm / rrrr)	
1 7 0 3 1 9 8 8	

### 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: 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.

IV. WYREJESTROWANIE Z UBEZPIECZEŃ	
01. Kod tytułu ubezpieczenia	02. Wyrejestrowanie z ubezpieczeń od dnia (dd / mm / rrrr)
0 1 1 0 0 0	1 6 0 7 2 0 1 9
	03. Kod przyczyny wyrejestrowania
	1 0 0

### 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. 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 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 the Labour Code, indicating the reason for termination/expiration of the employment/service relationship. 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)	1 5 0 7 2 0 1 9
02. Kod wygaśnięcia/ kod trybu rozwiązania stosunku pracy/ stosunku służbowego	2 2 R
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	
<div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
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** – the document is signed by the person who is being de-registered from insurance.

→ **In field 04** – 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	VII. OŚWIADCZENIE OSOBY WYREJESTROWYWANEJ Z UBEZPIECZEŃ
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	01. Podpis osoby wyrejestrowywanej z ubezpieczeń
<i>Anneliese Kramer</i>	
03. Pieczęćka płatnika	

## 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,
- ➔ health insurance,
- ➔ the Labour Fund and the Solidarity Fund,
- ➔ the Bridging Pensions Fund.

### 9.1. HOW TO CALCULATE THE CONTRIBUTIONS DUE

#### 9.1.1. Social security contribution assessment basis

In Poland, social security contributions are calculated (i.e. the contribution assessment basis) on the basis of 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 the Personal Income Tax Act and the guide [“Rules on being subject to social insurance and health insurance, and on establishing the contribution assessment basis”](#).

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:

Social insurance					
retirement pension – 19.52%		disability – 8%		sickness – 2.45%	accident – 1.67%
financed by the payer in 9.76%	financed by the insured persons in 9.76%	financed by the payer in 6.5%	financed by the insured persons in 1.50%	financed by the insured persons in full	financed by the payer in full

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.

Health insurance
9%
financed by the insured persons in full

Enter the calculated contribution amount in:

- your individual [ZUS RCA](#) monthly report, if you registered the employee or contractor using the ZUS ZUA document
- your individual [ZUS RZA](#) monthly report, if you registered the contractor using the ZUS ZZA document.

### 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	Solidarity Fund
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 poviatt 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.

### 9.1.4. Bridging Pensions Fund contribution sum

You pay the Bridging 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 [“Rules of paying contributions for the Labour Fund, the Guaranteed Employee Benefits Fund, the Bridging Pensions Fund, and the Solidarity Fund”](#).

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

The Bridging Pensions Fund
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](#) – your individual monthly report on contributions due and benefits paid.
- [ZUS RZA](#) – your individual monthly report on health insurance contributions due. Complete this document if you registered the contractor only for health insurance.
- [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 which, 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 which 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.

### 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 Settlement declaration. How to complete and correct the document](#).

Complete all documents using forms downloaded from [www.zus.pl](http://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. Ů, Ö).

#### Block I. ORGANISATIONAL DATA

- ➔ In field 01 – enter 3. This means that the deadline for submitting declarations and reports is the 15th day of the 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 2019).
- ➔ Fields 03, 04 and 05 – should not be filled out.

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH		ZUS	DRA	strona: 1	DEKLARACJA ROZLICZENIOWA	
<b>I. DANE ORGANIZACYJNE</b>		02. Identyfikator deklaracji (numer / mm / rrrr)			05. Znak i numer decyzji pokontrolnej	
01. Termin przysyłania deklaracji i raportów	03. Data nadania (dd / mm / rrrr)	04. Nalepka „R”				
3			01	01	20	19

#### 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 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. Nowak-Kowalski.
- ➔ 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.

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

#### 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.

<b>III. INNE INFORMACJE</b>	02. Wniosek pracodawcy o dofinansowanie składek za osoby niepełnosprawne ze środków PFRON i budżetu państwa <sup>2)</sup>	03. Stopa procentowa składek na ubezpieczenie wypadkowe
01. Liczba ubezpieczonych		1 6 7 %
1		

## 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 – is not to 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.

IV. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE ORAZ ŹRÓDEŁ FINANSOWANIA									
SUMY SKŁADEK	01. Kwota składek na ubezpieczenie emerytalne			02. Kwota składek na ubezpieczenia rentowe			03. (p. 01 + p. 02) Suma kwot składek na ubezpieczenia emerytalne i rentowe		
	1 1 1 2 9 2			4 5 6 1 1			1 5 6 9 0 3		
SKŁADKI FINANSOWANE PRZEZ:	04. ubezpieczonych			05. ubezpieczonych			06. (p. 04 + p. 05)		
	5 5 6 4 6			8 5 5 2			6 4 1 9 8		
	07. płatnika składek			08. płatnika składek			09. (p. 07 + p. 08)		
	5 5 6 4 6			3 7 0 5 9			9 2 7 0 5		
	10. budżet państwa			11. budżet państwa			12. (p. 10 + p. 11)		
	zi, gr			zi, gr			zi, gr		
	13. PFRON <sup>2)</sup>			14. PFRON <sup>2)</sup>			15. (p. 13 + p. 14)		
zi, gr			zi, gr			zi, gr			
16. Fundusz Kościelny			17. Fundusz Kościelny			18. (p. 16 + p. 17)			
zi, gr			zi, gr			zi, gr			
SUMY SKŁADEK	19. Kwota składek na ubezpieczenie chorobowe			20. Kwota składek na ubezpieczenie wypadkowe			21. (p. 19 + p. 20) Suma kwot składek na ubezpieczenia chorobowe i wypadkowe		
	1 3 9 6 8			9 5 2 1			2 3 4 8 9		
SKŁADKI FINANSOWANE PRZEZ:	22. ubezpieczonych			23. ubezpieczonych			24. (p. 22 + p. 23)		
	1 3 9 6 8			zi, gr			1 3 9 6 8		
	25. płatnika składek			26. płatnika składek			27. (p. 25 + p. 26)		
	zi, gr			9 5 2 1			9 5 2 1		
	28. budżet państwa			29. budżet państwa			30. (p. 28 + p. 29)		
	zi, gr			zi, gr			zi, gr		
	31. PFRON <sup>2)</sup>			32. PFRON <sup>2)</sup>			33. (p. 31 + p. 32)		
zi, gr			zi, gr			zi, gr			
34. Fundusz Kościelny			35. Fundusz Kościelny			36. (p. 34 + p. 35)			
zi, gr			zi, gr			zi, gr			
37. Kwota składek na ubezpieczenia społeczne, które powinien przekazać płatnik składek (p. 06 + p. 09 + p. 24 + p. 27)							1 8 0 3 9 2		

## Block V. SUMMARY OF BENEFITS PAID TO BE SETTLED AGAINST SOCIAL INSURANCE CONTRIBUTIONS

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

**V. ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ PODLEGAJĄCYCH ROZLICZENIU W CIĘŻAR SKŁADEK NA UBEZPIECZENIA SPOŁECZNE**

01. Kwota wypłaconych świadczeń z ubezpieczenia chorobowego		03. Kwota wypłaconych świadczeń z ubezpieczenia wypadkowego	
02. Kwota wynagrodzenia należnego płatnikowi składek od wypłaconych świadczeń z ubezpieczenia chorobowego		04. Kwota wypłaconych świadczeń finansowanych z FUS <sup>3)</sup>	
05. Łączna kwota do potrącenia (p. 01 + p. 02 + p. 03 + p. 04)			

## 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.

PŁATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM.	
ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS      DRA      strona: 2 <b>DEKLARACJA ROZLICZENIOWA</b>
<b>VI. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIE ZDROWOTNE</b>	
01. Kwota należnych składek finansowana przez płatnika składek <sup>4)</sup>	
02. Kwota należnych składek finansowana przez ubezpieczonych	
03. Kwota należnych składek finansowana przez Fundusz Kościelny	
04. Kwota należnych składek finansowana z budżetu państwa bezpośrednio do ZUS	
05. Kwota należnych składek do przekazania przez płatnika składek (p. 01 + p. 02)	
06. Kwota należnego wynagrodzenia dla płatnika składek <sup>5)</sup>	
<b>07. Kwota do zapłaty (p. 05 – p. 06)</b>	

## Block VII. LIST OF CONTRIBUTIONS DUE TO LABOUR FUND AND GUARANTEED EMPLOYEE BENEFITS FUND

- ➔ **In field 01** – enter the calculated [sum](#) of the Labour Fund and Solidarity Fund contributions.
- ➔ **Field 02** – should not be filled out.
- ➔ **In field 03** – enter the calculated sum of the Labour Fund and Solidarity Fund contributions.

<b>VII. ZESTAWIENIE NALEŻNYCH SKŁADEK NA FP I FŚS ORAZ FGŚP</b>	
01. Kwota należnych składek na Fundusz Pracy i Fundusz Solidarnościowy <sup>(*)</sup>	1 3 9 6 8
02. Kwota należnych składek na Fundusz Gwarantowanych Świadczeń Pracowniczych	zł gr
<b>03. Kwota do zapłaty (p. 01 + p. 02)</b>	
	1 3 9 6 8

## Block VIII. LIST OF CONTRIBUTIONS DUE TO BRIDGING PENSIONS FUND

- ➔ **In field 01** – enter the number of employees for whom you pay contributions to the Bridging Pensions Fund.
- ➔ **In field 02** – enter the number of jobs under special conditions or of special nature.
- ➔ **Field 03** – enter the [sum of the Labour Fund and Solidarity Fund contributions](#).




**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.

PŁATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM.									
ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS	RCA	strona: 1	IMIENNY RAPORT MIESIĘCZNY O NALEŻNYCH SKŁADKACH I WYPŁACONYCH ŚWIADCZENIACH					
<b>I. DANE ORGANIZACYJNE</b>									
01. Identyfikator raportu (numer / mm / rrrr)			0 1    0 1    2 0 1 9						

**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 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. Nowak-Kowalski.
- ➔ **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.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
01. Numer NIP (wpisać bez kresek)					02. Numer REGON				
9 9 9 9 9 9 9 9 9 9									
03. Numer PESEL <sup>1)</sup>					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				
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. DETAILS OF 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. Nowak-Kowalski.
- ➔ **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.

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	J A N K O W S K A
02. Imię pierwsze	D O M I N I K A
03. Typ	P
04. Identyfikator	8 8 0 3 1 7 1 1 1 1 1

## 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 in 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 [Rules of being subject to social insurance and health insurance, and of establishing the contribution assessment basis](#).

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
PODSTAWA WYMIARU SKŁADKI	04. 5 7 0 1 3 9
SKŁADKA FINANSOWANA PRZEZ:	05. 5 7 0 1 3 9
ubezpieczonego	07. 5 5 6 4 6
płatnika składek	11. 5 5 6 4 6
budżet państwa	15. zł, gr
PFRON <sup>2)</sup>	19. zł, gr
Fundusz Kościelny	23. zł, gr
08. 8 5 5 2	09. 1 3 9 6 8
12. 3 7 0 5 9	13. zł, gr
16. zł, gr	17. zł, gr
20. zł, gr	21. zł, gr
24. zł, gr	25. zł, gr
10. zł, gr	14. 9 5 2 1
18. zł, gr	22. zł, gr
26. zł, gr	
27. Kwota obniżenia podstawy wymiaru składek na ubezpieczenia społeczne z tytułu opłacania składek w ramach pracowniczego programu emerytalnego	zł, gr
28. Kwota wpłaty w ramach pracowniczego planu kapitałowego finansowana przez płatnika składek	zł, gr
29. Łączna kwota składek (suma od p.07 do p.26)	1 8 0 3 9 2

### Block III C. SUMMARY OF SICKNESS INSURANCE CONTRIBUTIONS DUE

- ➔ In field 01 – enter the assessment [basis of accident 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	4 9 1 9 7 3
02. Kwota należnej składki finansowana przez płatnika składek <sup>3)</sup>	zł gr
03. Kwota należnej składki finansowana z budżetu państwa bezpośrednio do ZUS	zł gr
04. Kwota należnej składki finansowana przez Fundusz Kościelny	4 4 2 7 8 zł gr
05. Kwota należnej składki finansowana przez Fundusz Kościelny	zł gr

### Block III D. SUMMARY OF BENEFITS PAID FROM THE STATE BUDGET

Do not fill out this block.

III. D. ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ FINANSOWANYCH Z BUDŻETU PAŃSTWA <sup>4)</sup>	
01. Kwota wypłaconego zasiłku rodzinnego	zł gr
02. Kwota wypłaconego zasiłku wychowawczego	zł gr
03. Kwota wypłaconego zasiłku pielęgnacyjnego	zł gr
04. Łączna kwota wypłaconych zasiłków (p.01 + p.02 + p.03)	zł gr

### Block IV. DETAILS OF THE INSURED PERSON

If you are settling contributions for more than one insured person, complete this block in accordance with the rules set out in block III.

IV A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	
02. Imię pierwsze	
03. Typ	
04. Identyfikator	
IV. B. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE	
01. Kod tytułu ubezpieczenia	
02. Informacja o przekroczeniu rocznej podstawy wymiaru składek na ubezpieczenia emerytalne i rentowe	
03. Wymiar czasu pracy	
04. Podstawa wymiaru składki	
05. Podstawa wymiaru składki	
06. Podstawa wymiaru składki	
07. Podstawa wymiaru składki	
08. Podstawa wymiaru składki	
09. Podstawa wymiaru składki	
10. Podstawa wymiaru składki	
11. Podstawa wymiaru składki	
12. Podstawa wymiaru składki	
13. Podstawa wymiaru składki	
14. Podstawa wymiaru składki	
15. Podstawa wymiaru składki	
16. Podstawa wymiaru składki	
17. Podstawa wymiaru składki	
18. Podstawa wymiaru składki	
19. Podstawa wymiaru składki	
20. Podstawa wymiaru składki	
21. Podstawa wymiaru składki	
22. Podstawa wymiaru składki	
23. Podstawa wymiaru składki	
24. Podstawa wymiaru składki	
25. Podstawa wymiaru składki	
26. Podstawa wymiaru składki	
27. Kwota obniżenia podstawy wymiaru składek na ubezpieczenia społeczne z tytułu opłacania składki w ramach pracowniczego programu emerytalnego	zł gr
28. Kwota wpłaty w ramach pracowniczego planu kapitałowego finansowana przez płatnika składek	zł gr
29. Łączna kwota składek (suma od p.07 do p.26)	zł gr
IV. C. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIE ZDROWOTNE	
01. Podstawa wymiaru składki	zł gr
02. Kwota należnej składki finansowana przez płatnika składek <sup>3)</sup>	zł gr
03. Kwota należnej składki finansowana z budżetu państwa bezpośrednio do ZUS	zł gr
04. Kwota należnej składki finansowana przez Fundusz Kościelny	zł gr
05. Kwota należnej składki finansowana przez Fundusz Kościelny	zł gr
IV. D. ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ FINANSOWANYCH Z BUDŻETU PAŃSTWA <sup>4)</sup>	
01. Kwota wypłaconego zasiłku rodzinnego	zł gr
02. Kwota wypłaconego zasiłku wychowawczego	zł gr
03. Kwota wypłaconego zasiłku pielęgnacyjnego	zł gr
04. Łączna kwota wypłaconych zasiłków (p.01 + p.02 + p.03)	zł gr

## Block V. 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).

<b>V. OŚWIADCZENIE PŁATNIKA SKŁADEK</b> 01. Data wypełnienia (dd / mm / rrrr) <div style="border: 1px solid black; padding: 2px; display: inline-block;">1 5 0 2 2 0 1 9</div>	
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 składek lub osoby upoważnionej  <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Anneliese Kramer</div>	03. Pieczęćka płatnika składek

### 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. For more information, please refer to the guide [ZUS RPA Individual monthly report on the insured person's revenues/teaching work periods. How to complete and correct the document.](#)

Complete all documents using forms downloaded from [www.zus.pl](http://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. Ů, Ö).

## 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 and the number of the individual monthly report.

PŁATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM.			
ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS RPA	strona: 1	IMIENNY RAPORT MIESIĘCZNY O PRZYCHODACH UBEZPIECZONEGO/ OKRESACH PRACY NAUCZYCIELSKIEJ
<b>I. DANE ORGANIZACYJNE</b> 01. Identyfikator raportu (numer / mm / rrrr)			
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> <div style="display: flex; justify-content: space-between;"> <span>0 1</span> <span>0 1 2 0 1 9</span> </div> </div>			

## 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 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. Nowak-Kowalski.
- ➔ 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.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
01. Numer NIP (wpisać bez kresek)					02. Numer REGON				
9 9 9 9 9 9 9 9 9 9									
03. Numer PESEL <sup>(1)</sup>					04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, 2				
					05. Seria i numer dokumentu				
					A N 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. DETAILS OF 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. Nowak-Kowalski.
- ➔ 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 code of the insurance entitlement that you indicated in the ZUS ZUA document.



#### IMPORTANT

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

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ									
01. Nazwisko									
J A N K O W S K A									
02. Imię pierwsze									
D O M I N I K A									
03. Typ 04. Identyfikator									
P 8 8 0 3 1 7 1 1 1 1 1									
05. Kod tytułu ubezpieczenia									
0 1 1 0 0 0									

#### 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.

III. B. KWOTA PRZYCHODU WYPŁACONEGO W DANYM MIESIĄCU, ALE NALEŻNEGO ZA INNY ROK KALENDARZOWY, KTÓRY STANOWIŁ PODSTAWĘ WYMIARU SKŁADEK NA UBEZPIECZENIA EMERYTALNE I RENTOWE

01. Przychód za rok	02. Kwota
2 0 1 8	6 1 6 7 2
03. Przychód za rok	04. Kwota
	zł gr
05. Przychód za rok	06. Kwota
	zł gr

**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.

III. C. KWOTA PRZYCHODU WYPŁACONEGO W DANYM MIESIĄCU, ALE NALEŻNEGO ZA INNY ROK KALENDARZOWY, KTÓRY STANOWIŁ PODSTAWĘ WYMIARU SKŁADEK NA UBEZPIECZENIE WYPADKOWE

01. Przychód za rok	02. Kwota
2 0 1 8	5 4 4 2 8
03. Przychód za rok	04. Kwota
	zł gr
05. Przychód za rok	06. Kwota
	zł gr

**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, 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**

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

III. D. KWOTA PRZYCHODU WYPŁACONEGO W DANYM MIESIĄCU, OBOK WYNAGRODZENIA ZA CZAS NIEZDOLNOŚCI DO PRACY, ZASIŁKU CHOROBY, MACIERZYŃSKIEGO, OPIEKUŃCZEGO, ŚWIADCZENIA REHABILITACYJNEGO, KTÓRY W OKRESIE POBIERANIA TEGO WYNAGRODZENIA LUB ZASIŁKU NIE STANOWIŁ PODSTAWY WYMIARU SKŁADEK NA UBEZPIECZENIA EMERYTALNE I RENTOWE

01. Kwota
zł gr

**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 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.

III. E. KWOTA PRZYCHODU WYPŁACONEGO W DANYM MIESIĄCU, OBOK WYNAGRODZENIA ZA CZAS NIEZDOLNOŚCI DO PRACY, ZASIŁKU CHOROBOWEGO, MACIERZYŃSKIEGO, OPIEKUŃCZEGO, ŚWIADCZENIA REHABILITACYJNEGO, KTÓRY W OKRESIE POBIERANIA TEGO WYNAGRODZENIA LUB ZASIŁKU NIE STANOWIŁ PODSTAWY WYMIARU SKŁADEK NA UBEZPIECZENIA EMERYTALNE I RENTOWE I KTÓRY JEST NALEŻNY ZA INNY ROK KALENDARZOWY

01. Przychód za rok	02. Kwota
03. Przychód za rok	04. Kwota
05. Przychód za rok	06. Kwota

### Block III F. PERIODS OF PERFORMING TEACHING WORK

- ➔ 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.

PLATNIK WYPEŁNIA POLA W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM.

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS	RPA	strona: 2	IMIENNY RAPORT MIESIĘCZNY O PRZYCHODACH UBEZPIECZONEGO/OKRESACH PRACY NAUCZYCIELSKIEJ
III. F. OKRESY WYKONYWANIA PRACY NAUCZYCIELSKIEJ <sup>2)</sup>				
01. Okres od (dd / mm / rrrr)		02. Okres do (dd / mm / rrrr)		03. Wymiar zajęć
04. Okres od (dd / mm / rrrr)		05. Okres do (dd / mm / rrrr)		06. Wymiar zajęć

### 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).

#### IV. OŚWIADCZENIE PŁATNIKA SKŁADEK

01. Data wypełnienia (dd / mm / rrrr)

1 5 0 2 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 zatajenia prawdy.

02. Podpis płatnika lub osoby upoważnionej

03. Pieczęć płatnika

*Anneliese Kramer*

### 9.2.4. How to fill out the ZUS RZA individual report

Below you will find instructions on completing the [ZUS RZA](#) document – an individual monthly report on the health insurance contributions due. For more information, please refer to the guide [ZUS RZA Individual monthly report on the health insurance contributions due. How to complete and correct the document.](#)

Complete all documents using forms downloaded from [www.zus.pl](http://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. Ů, Ö).

### 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.

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS	RZA	strona: 1	IMIENNY RAPORT MIESIĘCZNY O NALEŻNYCH SKŁADKACH NA UBEZPIECZENIE ZDROWOTNE
<b>I. DANE ORGANIZACYJNE</b>				
01. Identyfikator raportu (numer / mm / rrrr)				
	0	1	0	1 2 0 1 9

### 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 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. Nowak-Kowalski.
- ➔ **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.

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

### Block III. DETAILS OF 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 ZZA registration form.

- ➔ **In field 01** – enter the insured person's surname. If the surname consists of two or more elements, hyphenate them, e.g. Nowak-Kowalski.
- ➔ **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 ZZA document.

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	J A N K O W S K A
02. Imię pierwsze	D O M I N I K A
03. Typ	P
04. Identyfikator	8 8 0 3 1 7 1 1 1 1 1

### Block III B. CONTRIBUTION DUE FOR HEALTH INSURANCE

- ➔ In field 01 – enter the code of the insurance entitlement that you indicated in the ZUS ZZA document.
- ➔ In field 02 – enter the assessment [basis of health insurance contributions](#).
- ➔ Fields 03 and 04 should not be filled out.
- ➔ In field 05 – enter the sum of contributions calculated on the [basis of the contribution assessment](#).
- ➔ Field 06 – should not be filled out.

III. B. NALEŻNA SKŁADKA NA UBEZPIECZENIE ZDROWOTNE	
01. Kod tytułu ubezpieczenia	0 4 1 1 0 0
02. Podstawa wymiaru składki	4 9 1 9 7 3
03. Kwota należnej składki finansowana przez płatnika <sup>2)</sup>	zł gr
04. Kwota należnej składki finansowana z budżetu państwa bezpośrednio do ZUS	zł gr
05. Kwota należnej składki finansowana przez ubezpieczonego	4 4 2 7 8
06. Kwota należnej składki finansowana przez Fundusz Kościelny	zł gr

### 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.

IV. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	
02. Imię pierwsze	
03. Typ	
04. Identyfikator	

  

IV. B. NALEŻNA SKŁADKA NA UBEZPIECZENIE ZDROWOTNE	
01. Kod tytułu ubezpieczenia	
02. Podstawa wymiaru składki	zł gr
03. Kwota należnej składki finansowana przez płatnika <sup>2)</sup>	zł gr
04. Kwota należnej składki finansowana z budżetu państwa bezpośrednio do ZUS	zł gr
05. Kwota należnej składki finansowana przez ubezpieczonego	zł gr
06. Kwota należnej składki finansowana przez Fundusz Kościelny	zł gr

### Block VIII. 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).

VIII. OŚWIADCZENIE PŁATNIKA SKŁADEK	
01. Data wypełnienia (dd / mm / rrrr)	
1 5 0 2 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	03. Pieczęćka płatnika
<i>Anneliese Kramer</i>	

### 9.2.5. How to fill out the ZUS RSA individual report

Below you will find instructions on completing the [ZUS RSA](#) document – an individual monthly report on benefits paid out and interruptions in paying contributions. For more information, please refer to the guide [ZUS RSA Individual monthly report on benefits paid out and interruptions in paying contributions. How to complete and correct the document.](#)

Complete all documents using forms downloaded from [www.zus.pl](http://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. Ů, Ö).

#### 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.

ZAKŁAD Ubezpieczeń SPOŁECZNYCH	ZUS RSA	strona: 1	IMIENNY RAPORT MIESIĘCZNY O WYPŁACONYCH ŚWIADCZENIACH I PRZERWACH W OPŁACANIU SKŁADEK
I. DANE ORGANIZACYJNE			
01. Identyfikator raportu (numer / mm / rrrr)		0 1 0 1 2 0 1 9	

#### 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 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. Nowak-Kowalski.
- ➔ **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.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK		02. Numer REGION	
01. Numer NIP (wpisać bez kresek)		05. Seria i numer dokumentu	
9 9 9 9 9 9 9 9 9 9		A N 0 0 0 0 0 0 0	
03. Numer PESEL <sup>(1)</sup>		04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2	
06. Nazwa skrócona		2	
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. DETAILS OF 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. Nowak-Kowalski.

- ➔ 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.

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	J A N I K O W S K A
02. Imię pierwsze	D O M I N I K A
03. Typ	P
04. Identyfikator	8 8 0 3 1 7 1 1 1 1 1

### Block III B. TYPES AND PERIODS OF INTERRUPTIONS IN PAYING CONTRIBUTIONS 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, e.g.:
  - ➔ 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.
- ➔ Field 03 – enter the period **from** the interruption in paying contributions or the period of payment of benefits/remuneration for the period of sick leave.
- ➔ Field 04 – enter the period **until** the interruption in paying contributions or the period of payment of benefits/remuneration for the period of sick leave.
- ➔ In field 05 – enter the number of benefit days or the number of payments.
- ➔ Field 06 – enter the sum of benefits paid or of the remuneration for the period of sick leave.

III. B. RODZAJE I OKRESY PRZERW W OPŁACANIU SKŁADEK I ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ / WYNAGRODZEŃ ZA CZAS ABSENCJI CHOROBY	
01. Kod tytułu ubezpieczenia	0 1 1 0 0 0
02. Kod świadczenia / przerwy	3 3 1
03. Od (dd / mm / rrrr)	1 4 0 1 2 0 1 9
04. Do (dd / mm / rrrr)	2 3 0 1 2 0 1 9
05. Liczba dni zasiłkowych / liczba wypłat	1 0
06. Kwota	3 8 0 0 0

### 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.

IV. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ	
01. Nazwisko	
02. Imię pierwsze	
03. Typ	
04. Identyfikator	

  

IV. B. RODZAJE I OKRESY PRZERW W OPŁACANIU SKŁADEK I ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ / WYNAGRODZEŃ ZA CZAS ABSENCJI CHOROBY	
01. Kod tytułu ubezpieczenia	
02. Kod świadczenia / przerwy	
03. Od (dd / mm / rrrr)	
04. Do (dd / mm / rrrr)	
05. Liczba dni zasiłkowych / liczba wypłat	
06. Kwota	zł, gr

### 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).

<b>XI. OŚWIADCZENIE PŁATNIKA SKŁADEK</b> 01. Data wypełnienia (dd / mm / rrrr) <div style="border: 1px solid black; padding: 2px; display: inline-block;">1   5   0   2   2   0   1   9</div>	
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  <div style="text-align: center; font-family: cursive; font-size: 1.2em;">Anneliese Kramer</div>	03. Pieczęć płatnika

### 9.3. WHEN TO SUBMIT THE SETTLEMENT DOCUMENTS AND PAY CONTRIBUTIONS

For each month, settle and pay contributions and benefits for your employees and contractors **by the 15th day of the following month**.

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 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.

nazwa odbiorcy <b>ZUS</b>	
nazwa odbiorcy cd. <b>Indywidualny NRS</b>	
nr rachunku odbiorcy <b>xx60000002026xxxxxx</b>	
W P PLN kwota <b>2386,38</b>	
nr rachunku zleceniodawcy (przelew) / kwota słownie (wpłata) <b>xxxxxxxxxxxxxxxxxxxxxxxx</b>	
nazwa zleceniodawcy <b>ANNELIESE KRAMER</b>	
nazwa zleceniodawcy cd.	
tytułem <b>Wpłata do ZUS</b>	
tytułem cd.	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div>pieczęć, data i podpis(y) zleceniodawcy</div> <div>           Oplata:  <div style="border: 1px solid black; width: 40px; height: 20px; display: flex; align-items: center; justify-content: center;">             06           </div> </div> </div>	

## 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>.

Enter into the calculator:

- ➔ the amount of contributions to be paid,
- ➔ payment due date,
- ➔ the date of payment of contributions,
- ➔ apply the Basic/Podstawowa rate,
- ➔ select the option: "Calculate interest"/"Wylicz odsetki"

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 – request for information on the balance of the contribution payer's account.

You can download the relevant form from our website ([www.zus.pl](http://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

If you receive information that the status of your account is:

- ➔ balance 0/saldo 0 – this means that the sum of your payments is the same as the sum of the declared contributions to be paid;
- ➔ debt/zadłużenie – 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.

You can download the relevant form from our website ([www.zus.pl](http://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



### IMPORTANT

If the request is to be completed and submitted to ZUS by an attorney or an accounting firm, please send us the relevant [letter of attorney](#) or use the [ZUS-PEL](#) model letter of attorney, which is available on [www.zus.pl](http://www.zus.pl).

## 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 ZUS Electronic Services Platform (Platforma Usług Elektronicznych, PUE),
  - ➔ 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. You can only submit documents this way if you use the services of an accounting firm in Poland.

## 11. HOW TO APPOINT AN ATTORNEY TO 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 an attorney or an accounting firm, send us the appropriate letter of attorney.

- ➔ You may use the [ZUS-PEL](#) model letter of attorney, which is available on [www.zus.pl](http://www.zus.pl).

## 12. LEGAL BASIS

- ➔ 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 2017, item 570, as amended).
- ➔ The Social Insurance System Act of 13 October 1998 (Journal of Laws of 2020, item 266, as amended).
- ➔ The Act of 6 March 2018 on the Central Register and Information on Economic Activity and the Entrepreneur Information Point (Journal of Laws of 2018, item 647).
- ➔ The Entrepreneurs Law of 6 March 2018 (Journal of Laws of 2018, item 646, as amended).
- ➔ The Regulation of the Minister of Labour and Social Policy of 20 December 2018 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 and other documents (Journal of Laws of 2018, item 2495).

## 13. USEFUL INFORMATION

### Addresses of institutions:

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

**Website addresses:**

- ➔ <https://www.podatki.gov.pl/abc-podatkow/rejestracja-podatnikow/> – visit for more information on how to receive a tax identification number (NIP).
- ➔ <https://www.zus.pl>
- ➔ [http://www.nbp.pl/home.aspx?f=/kursy/kursy\\_archiwum.html](http://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://www.podatki.gov.pl/media/4123/nip-7\\_3.pdf](https://www.podatki.gov.pl/media/4123/nip-7_3.pdf)
- ➔ **NIP-2** can be downloaded from: [https://www.podatki.gov.pl/media/4130/nip\\_2-12-07.pdf](https://www.podatki.gov.pl/media/4130/nip_2-12-07.pdf)
- ➔ **ZUS ZFA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zfa/76152>
- ➔ **ZUS ZPA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zpa/75976>
- ➔ **ZUS ZWPA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zwpa/76024>
- ➔ **ZUS ZUA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zua/76008>
- ➔ **ZUS ZZA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zza/76202>
- ➔ **ZUS ZWUA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/2/formularz-zus-zwua/76136>
- ➔ **ZUS DRA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/1/formularz-zus-dra/3641030>
- ➔ **ZUS RCA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/3/formularz-zus-rca/68676>
- ➔ **ZUS RZA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/3/imienny-raport-miesieczny-rza/61047>
- ➔ **ZUS RSA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/3/formularz-zus-rsa/68709>
- ➔ **ZUS RPA** can be downloaded from: <https://www.zus.pl/wzory-formularzy/firmy/dokumenty-zgloszeniowe-i-rozliczeniowe/-/publisher/details/1/raport-zus-rpa/2217435>
- ➔ **ZUS PEL** can be downloaded from: <https://www.zus.pl/wzory-formularzy/najpopularniejsze/-/publisher/details/1/pelnomocnictwo-pel/ZUS-PEL>

**Additional information:**

- ➔ Electronic Services Platform (PUE): [www.zus.pl](http://www.zus.pl)
- ➔ ZUS Call Centre Services: +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](mailto:cot@zus.pl)

## 14. TWO-LETTER COUNTRY CODES

A		Côte d'Ivoire		CI	Indonesia	ID	Nepal	NP	Solomon Islands	SB
Afghanistan	AF	Croatia	HR	Iran	(Islamic Republic of)	IR	Netherlands	NL	Somalia	SO
Åland Islands	AX	Cuba	CU				New Caledonia	NC	South Africa	ZA
Albania	AL	Curaçao	CW	Iraq		IQ	New Zealand	NZ	South Georgia and the South Sandwich Islands	GS
Algeria	DZ	Cyprus	CY	Ireland		IE	Nicaragua	NI		
American Samoa	AS	Czechia	CZ	Isle of Man		IM	Niger	NE	South Sudan	SS
Andorra	AD	<b>D</b>		Israel		IL	Nigeria	NG	Spain	ES
Angola	AO	Denmark	DK	Italy		IT	Niue	NU	Sri Lanka	LK
Anguilla	AI	Djibouti	DJ	<b>J</b>			Norfolk Island	NF	Sudan	SD
Antarctica	AQ	Dominica	DM	Jamaica		JM	North Macedonia	MK	Suriname	SR
Antigua and Barbuda	AG	Dominican Republic	DO	Japan		JP	Northern Mariana Islands	MP	Svalbard and Jan Mayen	SJ
Argentina	AR	<b>E</b>		Jersey		JE	Norway	NO	Sweden	SE
Armenia	AM	Ecuador	EC	Jordan		JO	<b>O</b>		Switzerland	CH
Aruba	AW	Egypt	EG	<b>K</b>			Oman	OM	Syrian Arab Republic	SY
Australia	AU	El Salvador	SV	Kazakhstan		KZ				
Austria	AT	Equatorial Guinea	GQ	Kenya		KE	<b>P</b>		<b>T</b>	
Azerbaijan	AZ	Eritrea	ER	Kiribati		KI	Pakistan	PK	Taiwan, Province of China	TW
<b>B</b>		Estonia	EE	Korea (Democratic People's Republic of)		KP	Palau	PW	Tajikistan	TJ
Bahamas	BS	Eswatini	SZ	Korea, Republic of		KR	Palestine, State of	PS	Tanzania, United Republic of	TZ
Bahrain	BH	Ethiopia	ET	Kuwait		KW	Panama	PA	Thailand	TH
Bangladesh	BD	<b>F</b>		Kyrgyzstan		KG	Papua New Guinea	PG	Timor-Leste	TL
Barbados	BB	Falkland Islands (Malvinas)	FK	<b>L</b>			Paraguay	PY	Togo	TG
Belarus	BY	Faroe Islands	FO	Lao People's Democratic Republic		LA	Peru	PE	Tokelau	TK
Belgium	BE	Fiji	FJ	Latvia		LV	Philippines	PH	Tonga	TO
Belize	BZ	Finland	FI	Lebanon		LB	Pitcairn	PN	Trinidad and Tobago	TT
Benin	BJ	France	FR	Lesotho		LS	Poland	PL	Trinidad and Tobago	TT
Bermuda	BM	French Guiana	GF	Liberia		LR	Portugal	PT	Tunisia	TN
Bhutan	BT	French Polynesia	PF	Libya		LY	Puerto Rico	PR	Turkey	TR
Bolivia (Plurinational State of)	BO	French Southern Territories	TF	Liechtenstein		LI	<b>Q</b>		Turkmenistan	TM
Bonaire, Sint Eustatius and Saba	BQ	<b>G</b>		Lithuania		LT	Qatar	QA	Turks and Caicos Islands	TC
Bosnia and Herzegovina	BA	Gabon	GA	Luxembourg		LU	<b>R</b>		Tuvalu	TV
Botswana	BW	Gambia	GM	<b>M</b>			Réunion	RE	<b>U</b>	
Bouvet Island	BV	Georgia	GE	Macao		MO	Romania	RO	Uganda	UG
Brazil	BR	Germany	DE	Madagascar		MG	Russian Federation	RU	Ukraine	UA
British Indian Ocean Territory	IO	Ghana	GH	Malawi		MW	Rwanda	RW	United Arab Emirates	AE
Brunei Darussalam	BN	Gibraltar	GI	Malaysia		MY	<b>S</b>		United Kingdom of Great Britain and Northern Ireland	GB
Bulgaria	BG	Greece	GR	Maldives		MV	Saint Barthélemy	BL	United States of America	US
Burkina Faso	BF	Greenland	GL	Mali		ML	Saint Helena, Ascension and Tristan da Cunha	SH	United States Minor Outlying Islands	UM
Burundi	BI	Grenada	GD	Malta		MT	Saint Kitts and Nevis	KN	Uruguay	UY
<b>C</b>		Guadeloupe	GP	Marshall Islands		MH	Saint Lucia	LC	Uzbekistan	UZ
Cabo Verde	CV	Guam	GU	Martinique		MQ	Saint Martin (French part)	MF		
Cambodia	KH	Guatemala	GT	Mauritania		MR	Saint Pierre and Miquelon	PM	<b>V</b>	
Cameroon	CM	Guernsey	GG	Mauritius		MU	Saint Vincent and the Grenadines	VC	Vanuatu	VU
Canada	CA	Guinea	GN	Mexico		MX	Samoa	WS	Venezuela (Bolivarian Republic of)	VE
Cayman Islands	KY	Guinea-Bissau	GW	Micronesia (Federated States of)		FM	San Marino	SM	Viet Nam	VN
Central African Republic	CF	Guyana	GY	Moldova, Republic of		MD	Sao Tome and Principe	ST	Virgin Islands (British)	VG
Chad	TD	<b>H</b>		Monaco		MC	Saudi Arabia	SA	Virgin Islands (U.S.)	VI
Chile	CL	Haiti	HT	Mongolia		MN	Senegal	SN	<b>W</b>	
China	CN	Heard Island and McDonald Islands	HM	Montenegro		ME	Serbia	RS	Wallis and Futuna	WF
Christmas Island	CX	Holy See	VA	Montserrat		MS	Seychelles	SC	Western Sahara	EH
Cocos (Keeling) Islands	CC	Honduras	HN	Morocco		MA	Sierra Leone	SL	<b>Y</b>	
Colombia	CO	Hong Kong	HK	Mozambique		MZ	Singapore	SG	Yemen	YE
Comoros	KM	Hungary	HU	Myanmar		MM	Sint Maarten (Dutch part)	SX	<b>Z</b>	
Congo	CG	<b>I</b>		<b>N</b>			Slovakia	SK	Zambia	ZM
Congo, Democratic Republic of the	CD	Iceland	IS	Namibia		NA	Slovenia	SI	Zimbabwe	ZW
Cook Islands	CK	India	IN	Nauru		NR				
Costa Rica	CR									