

**Instructions  
for completion  
of insurance documents  
by foreign employers  
who are payers of contributions in Poland**

**Guide**

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## INTRODUCTION

The aim of this guide is to provide information on Polish legal provisions relating to social and health insurance and to describe the rules for completion of insurance documents and payment of contributions for persons subject to these provisions.

This guide is addressed to foreign entities performing the role of contribution payers, who are obliged to draw up and submit insurance documents to the Social Insurance Institution and pay contributions to the Polish system for Polish citizens employed abroad as seasonal workers – in the countries of the European Union and the European Economic Area.

Foreign employers who hire Polish citizens abroad as seasonal workers must comply with the conflict of laws rules arising from Title II of Council Regulation 1408/71 (EEC) on the application of social security schemes to employed persons, to self-employed persons and to members of their families moving within the Community (OJ L. 97. 28. 1/1, OJ - 05-3-3/1). To comply with the applicable legislation, one has to establish whether contributions for a given employee should be paid in the country of temporary employment or in Poland, depending on the status of such person in Poland.

In accordance with the above-mentioned Regulation, persons who enter into employment in another member state of the EU/EEA are subject, with regard to social security matters, to the Polish legislation, if in Poland they are:

1. employees on a paid leave (they are subject to the Polish legislation pursuant to Article 14.2.b of Council Regulation 1408/71),
2. persons normally pursuing an activity in a self-employed capacity (Article 14a.1a of Council Regulation 1408/71),
3. persons on a paid leave remaining in a service relationship (Article 14e of Council Regulation 1408/71),
4. farmers / household members (Article 14a.1a of Council Regulation 1408/71).

All other persons not fulfilling the above criteria are subject to the legislation of the place of work, i.e. of the country in which they are engaged in paid employment.

### ***Rules relating to determination of applicable legislation and payment of social insurance contributions in Poland***

The rules applicable to persons subject to the Polish legislation in respect of social insurance are laid down in the Act of 13 October 1998 on the social security system (Journal of Law of 2007 no. 11, item 74 with subsequent amendments). In accordance with the above-mentioned legal provisions, employees (insured persons) are subject to the following mandatory social insurance schemes:

- retirement pension insurance,
- disability pension insurance,
- sickness insurance,
- insurance in respect of accidents at work.

Contributions for the above-mentioned insurance schemes are deducted from the amount which is used as the basis for calculation of contribution rates, i.e. revenue in the meaning of legal provisions on natural persons' income tax, attained by an employee during a calendar month for work performed within the framework of an employment relationship. This revenue, in accordance with Article 12 (1) of the Act of 26 July 1991 on natural persons' income tax (Journal of Law of 2000 no.14, item 176, with subsequent amendments), comprises all cash payments and the cash value of benefits in kind or their equivalents, irrespective of the source of financing these payments and benefits. They include, inter alia: basic salary, remuneration for overtime work, different types of supplementary payments,

bonuses, monetary equivalent of unused holiday leave payment and other pay components, regardless of the fact whether these amounts have been agreed in advance or not, as well as cash benefits incurred by an employee and the value of gratuitous or partially gratuitous benefits.

The contribution payer is obliged to calculate the basis of social insurance contribution rates for his or her insured persons. In accordance with Polish legal provisions, the annual basis of contribution rates for retirement pension and disability pension insurance in a given calendar year may not exceed the equivalent of thirtyfold the projected average monthly salary rate in the national economy sectors for a given calendar year (in 2005 it amounted to 72 690 zł, in 2006 it amounts to 73 560 zł and in 2007 – 78 480 zł). No contributions for retirement pension and disability pension insurance should be paid when the insured person exceeds the above-mentioned amounts in a given calendar year.

The contribution payer is obliged to calculate social insurance contributions in accordance with the rates referred to in the Act on the social insurance system. The contributions are financed by the insured persons and the contribution payer:

- for retirement pension insurance – 19,52% of the basis for calculation of contribution rates, split equally between the insured person and the contribution payer (i.e. each pays 9,76%),
- for disability pension insurance – up to 30 June 2007, 13% of the basis for calculation of contribution rates was split equally between the insured person and the contribution payer (i.e. each paid 6,50%).

In the period from 1 July 2007 to 31 December 2007 – 10% of the basis for calculation is financed in 3,5% by the insured person and in 6,5% by the contribution payer

As from 1 January 2008 – 6% of the basis for calculation will be financed in 1,5% by the insured person and in 4,5% by the contribution payer,

- for sickness insurance – 2,45% of the basis for calculation of contribution rates, financed entirely by the insured person,
- for insurance in respect of work-related accidents – 1,80 % of the basis for calculation of contribution rates, from 01.04.2006 (in the period between 01.01.2003 and 31.03.2006 – 1,93%), financed entirely by the contribution payer.

### ***Example 1***

In April 2006, an employee earned a monthly gross wage of 2000 zł (after conversion into zloty PLN). The following contributions should be deducted from this wage:

for retirement pension insurance: – the insured person pays  $2000 \text{ zł} \times 9,76\% = 195,20 \text{ zł}$   
– the contribution payer pays  $2000 \text{ zł} \times 9,76\% = 195,20 \text{ zł}$   
for disability pension insurance: – the insured person pays  $2000 \text{ zł} \times 6,50\% = 130,00 \text{ zł}$   
– the contribution payer pays  $2000 \text{ zł} \times 6,50\% = 130,00 \text{ zł}$   
for sickness insurance: – the insured person pays  $2000 \text{ zł} \times 2,45\% = 49,00 \text{ zł}$   
for insurance in respect of accidents at work: – the contribution payer pays  $2000 \text{ zł} \times 1,80\% = 36,00 \text{ zł}$

### ***Example 2***

In July 2007, an employee earned a monthly gross wage of 2000 zł (after conversion into zloty PLN). The following contributions should be deducted from this wage:

for retirement pension insurance: – the insured person pays  $2000 \text{ zł} \times 9,76\% = 195,20 \text{ zł}$   
– the contribution payer pays  $2000 \text{ zł} \times 9,76\% = 195,20 \text{ zł}$

for disability pension insurance: – the insured person pays 2000 zł x 3,50 % = 70,00 zł  
– the contribution payer pays 2000 zł x 6,50 % = 130,00 zł  
for sickness insurance: – the insured person pays 2000 zł x 2,45 % = 49,00 zł  
for insurance in respect of accidents at work: – the contribution payer pays 2000 zł x 1,80 % =  
36,00 zł

### ***Rules relating to determination of applicable legislation and payment of health insurance premiums in Poland***

The insured persons – employees are also subject to mandatory health insurance, which entitles them to medical treatment pursuant to the provisions of the Act of 27 August 2004 on health care benefits financed from public resources (Journal of Law no. 210, item 2135, with subsequent amendments). The health insurance premium is deducted from the income attained by an employee during a month, after subtracting from this income the contributions to the retirement and disability pension insurance as well as sickness insurance, financed by the insured person. In 2006 the rate of health insurance premium amounted to 8,75% of the basis for calculation (in 2005 – 8,50%), and in 2007 it equals 9%. The entire health insurance premium is financed by the insured person.

#### ***Example 1***

In April 2006, an employee earned a monthly gross wage of 2000 zł (after conversion into zloty PLN). After subtracting the amounts for social insurance contributions (retirement pension insurance, disability pension insurance and sickness insurance) financed by the insured person, the following health insurance premium should be deducted from the remaining wage:

$2000 \text{ zł} - (195,20 \text{ zł} + 130,00 \text{ zł} + 49,00 \text{ zł}) * 8,75\% = 142,26 \text{ zł}$

#### ***Example 2***

In July 2007, an employee earned a monthly gross wage of 2000 zł (after conversion into zloty PLN). After subtracting the amounts for social insurance contributions (retirement pension insurance, disability pension insurance and sickness insurance) financed by the insured person, the following health insurance premium should be deducted from the remaining wage:

$2000 \text{ zł} - (195,20 \text{ zł} + 70,00 \text{ zł} + 49,00 \text{ zł}) * 9\% = 151,72 \text{ zł}$

The authority competent to determine eligibility for health insurance and to provide benefits in kind under this insurance is the National Health Fund (*Narodowy Fundusz Zdrowia* - hereinafter referred to as NFZ), which performs the tasks assigned to it through its voivodeship territorial branches. Every insured person belongs to the branch of NFZ appropriate for the place of residence. It is therefore very important to write the correct code of the territorial branch of NFZ when completing the ZUS ZUA registration form.

### ***Rules relating to contribution liability and payment in respect of the Labour Fund in Poland***

In addition, employers are obliged to pay contributions for the Labour Fund, in accordance with the provisions of the Act of 20 April 2004 on employment promotion and labour market institutions (Journal of Law nr 99, item 1001, with subsequent amendments).

The obligatory contributions for the Labour Fund, calculated for the amounts constituting the basis of contribution rates for retirement pension and disability pension insurance (no limitations apply to the annual basis of these contribution rates), should be paid when the

basis for calculation of these rates is equal at least to the minimum remuneration for work, after recalculation into monthly periods (in 2006, it was 899,10 zł, in 2007 it is 936 zł).

The rate of the contribution for the Labour Fund amounts to 2,45%. The entire contribution is financed by the contribution payer.

In the case of an employee in the first year of work, the above-mentioned contributions should be paid when the basis for calculation of contributions for retirement pension and disability pension insurance, after recalculation into monthly periods, is equal at least to 80% of the minimum remuneration for work, however, all periods for which contributions were paid for retirement pension and disability pension insurance should be taken into account to find out if it is the first year of employment, with the exclusion of periods of employment under a contract of employment concluded to provide vocational training.

## THE LIST OF INSURANCE FORMS

### NOTIFICATION FORMS

<b>Notification forms of the contribution payer</b>	
<b>ZUS ZPA</b>	Registration/change of data of the contribution payer - legal person or an organizational unit not invested with legal personality
<b>ZUS ZFA</b>	Registration/change of data of the contribution payer - natural person
<b>ZUS ZIPA</b>	Notification of a change of identification data of the contribution payer
<b>ZUS ZWPA</b>	De-registration of the contribution payer
<b>ZUS ZBA</b>	Information on bank account numbers of the contribution payer
<b>ZUS ZAA</b>	Business addresses of the contribution payer
<b>Notification forms of the insured person</b>	
<b>ZUS ZUA</b>	Registration for insurance/notification of a change of data of the insured person
<b>ZUS ZIUA</b>	Notification of a change of identification data of the insured person
<b>ZUS ZWUA</b>	De-registration from insurance

### NOTIFICATION OBLIGATIONS

#### *Registration of the contribution payer*

A foreign employer who is liable to pay contributions to the Polish social insurance system should have a NIP number (Taxpayer Identification Number). This number can be obtained by applying to the director of the Second Tax Office in central Warsaw (Drugi Urząd Skarbowy Warszawa Śródmieście), at the following address: ul. Jagiellońska 15, 03-719 Warsaw. Foreign entities possessing a EU VAT registration certificate issued by the competent Polish tax office do not have to re-apply for a NIP number, however, when

providing identification data in insurance and payment documents they should indicate the NIP number assigned for VAT purposes, omitting the symbol PL.

Next, a foreign employer should contact the Voivodship Branch of ZUS in Warsaw, located at the address: ul. Senatorska 6/8, with a copy of the decision on the assignment of the NIP number and a completed application for the registration of a contribution payer:

- ZUS ZPA – in the case of a foreign employer who is a legal entity or an organizational unit not invested with legal personality,

or

- ZUS ZFA – in the case of a foreign employer who is a natural person pursuing an activity in a self-employed capacity.

The contribution payer's registration form should be submitted to ZUS within 7 days of employing the first worker or commencement of a legal relationship which justifies the inclusion of the first person in the social insurance system, in paper format – in conformity with the prescribed template or as a print-out generated by the current version of the computer software supplied by ZUS or interface software (software that takes into account the Polish alphabet).

The contribution payer may be also required to enclose a ZUS ZBA form – *Information on bank account numbers of the contribution payer* and a ZUS ZAA form – *Business addresses of the contribution payer*.

Every change or mistake in identification data of the contribution payer must be reported on a ZUS ZIPA form (in paper format).

### ***Rules for providing the correct set of identification data of the contribution payer***

On the basis of the registration form submitted by the contribution payer, ZUS sets up an account of the contribution payer. This account is used to settle contributions for specific types of insurance for all insured individuals. Providing accurate identification data in the registration form submitted by the contribution payer and then consistently referring to these data in all insurance and payment documents is essential for the correct settlement of contributions in the payer's account. For this reason, the contribution payer should complete section II of the registration form (ZUS ZFA or ZUS ZPA form, as appropriate) with particular care. It should be typewritten or handwritten in block letters (without any special characters, e.g. “.”, &), using black or blue ink and printing each character in a separate box.

An application for the registration of a foreign employer as a contribution payer should also contain the following identification numbers:

- on the ZUS ZFA form - the NIP number, surname, name, series and number of the passport or other identity document (no more than 9 first characters, i.e. letters and digits without spaces or punctuation marks) and additionally the short name, if it is required.
- on the ZUS ZPA form - the NIP number and the short name.

### ***Registration of the insured person***

Every person covered by mandatory retirement and disability pension insurance and health insurance must be registered with ZUS. The registration form (ZUS ZUA form - *Registration for insurance / Notification of a change of data of the insured person*) is submitted by the contribution payer within 7 days of the commencement of social insurance liability.

Also in the case insured persons (employees), it is important to provide correct identification data in the ZUS ZUA form, i.e. PESEL, NIP, surname, name (written in the Polish alphabet) and date of birth. If an employee has not been assigned the PESEL or NIP identification

numbers, the series and number of an identity document or passport should be provided instead.

When it is necessary to correct or change identification data of the insured person, the foreign employer liable to pay contributions should notify ZUS of this correction or change, using a ZUS ZIUA form.

### ***De-registration of the insured person and the contribution payer***

Every person who ceases to be entitled to insurance coverage must be de-registered on a ZUS ZWUA form. The contribution payer is obliged to submit a de-registration form (ZUS ZWUA form) within 7 days of the date of expiry of insurance liability.

After de-registration of the last employee and accounting for all due contributions, the foreign employer is obliged to submit, within a term of 14 days, an application (ZUS ZWPA form) to de-register as a contribution payer.

The copies of registration documents submitted in written format and signed by the registered person must be kept in the contribution payer's files for 5 years from the date of delivering them to the organizational unit indicated by ZUS (the unit responsible for the processing of documents filed by foreign employers is the Voivodship Branch of ZUS in Warsaw).

### **SETTLEMENT FORMS**

<b>ZUS RCA</b>	Name-specific monthly report on contributions due and benefits paid out
<b>ZUS RSA</b>	Name-specific report on benefits paid out and discontinuities in the payment of contributions
<b>ZUS DRA</b>	Settlement declaration

### ***Settlement and payment obligations***

In accordance with the rules set forth in the relevant provisions of the above-mentioned Act, the contribution payer - foreign employer is obliged to calculate, subtract from the income of the insured, settle and pay due contributions for each calendar month. The payer submits a set of settlement documents and pays contributions for a given month within a term of 15 days of the following month.

A complete set of settlement documents consists of a settlement declaration (ZUS DRA form) and name-specific monthly reports for each insured individual (ZUS RCA forms) appended to it (and a ZUS RSA form, if it is required). The name-specific monthly report (ZUS RCA) should take into account remuneration paid or made available to the employee in a given calendar month. If in a given month there were no payments constituting a basis for calculation of contribution rates, the contribution payer is obliged to draw up a settlement declaration for this month, using a ZUS DRA form. In name-specific monthly reports for each insured person submitted for this month, the payer should write "0" in the fields relating to the basis of contribution rates and their amounts for specific types of insurance.

The copies of these documents, in written format or in an electronic form, should be kept in the contribution payer's files for 10 years from the date of filing them with the organizational unit indicated by ZUS (the unit responsible for the processing of documents submitted by foreign employers is the Voivodship Branch of ZUS in Warsaw).

Contributions for a given month should be paid in cashless form by charging the bank account of the contribution payer, making three separate payments to the central bank accounts indicated by ZUS, broken down by:



- 1- social insurance (the amount specified in section VI field 02 of the ZUS DRA document),
- 2- health insurance (the amount specified in section VII field 04 of the ZUS DRA document),
- 3- Labour Fund (the amount specified in section VIII field 03 of the ZUS DRA document).

In the case of contributions paid from abroad, all payments should be transferred to the accounts of the Social Insurance Institution set up at the Main Monetary and Foreign Currency Department of the National Bank of Poland (*Główny Oddział Walutowo-Dewizowy Narodowego Banku Polskiego - NBP GOWD Warszawa*). Payments should be made using the international code of the National Bank of Poland (SWIFT), which is as follows: **NBL PL PW** and the correct international number of the bank account (IBAN), i.e.:

- **PL 83 1010 1023 0000 2613 9510 0000** (contributions for social insurance),
- **PL 78 1010 1023 0000 2613 9520 0000** (premiums for health insurance),
- **PL 73 1010 1023 0000 2613 9530 0000** (contributions for the Labour Fund).

Contribution payers who transfer contributions from abroad by making payments in the form of a SWIFT message must always provide the following identification data in the field “payment information”:

- short name and the NIP number of the payer - exactly as they appear in section II of the contribution payer’s registration form (ZUS ZPA form) or in section III of the ZUS ZIPA registration form,
- surname and name, NIP number, series and number of the passport or other identity document (writing no more than 9 first characters, i.e. letters and digits without spaces or punctuation marks) and additionally the short name, if needed – in conformity with the data contained in section II of the contribution payer’s registration form (ZUS ZPA form) or in section III of the ZUS ZIPA registration form.

When contributions for a given month are paid after the applicable deadline, the contribution payer is obliged to calculate the late payment penalty interest and add it to the amount of contributions.

#### **Note**

All insurance forms should be completed with particular care, in a way which makes it possible to use automated reading technology utilized by ZUS in the processing of documents. Documents must be completed legibly on original forms. They should be typewritten or handwritten, in large block letters (each character in a separate box), using a black or blue pen or ball pen, without any special signs (“.” &, =, /, etc.) or letters characteristic for a given language (e.g. Ũ, Ö).

All insurance documents submitted by a foreign employer - contribution payer can be filed in the form of a written document drawn up in accordance with the prescribed template or a print-out generated by the current version of “PŁATNIK” (“PAYER”) software supplied by ZUS or interface software (software that takes into account the Polish alphabet). Registration documents of insured persons and the set of settlement documents may also be transferred in an electronic form with the help of the current version of “Płatnik” (“Payer”) software or interface software, however, a foreign employer who wishes to use this form must obtain, through the intermediary of ZUS, the required certificate of authorization.

# INSTRUCTIONS FOR COMPLETION OF THE REGISTRATION FORM/NOTIFICATION OF A CHANGE OF DATA OF THE CONTRIBUTION PAYER - NATURAL PERSON (ZUS ZFA FORM)

The form [ZUS ZFA](#) is intended for the use of contribution payers who are natural persons.

The ZUS ZFA form is completed by a natural person who wishes to:

- register as a contribution payer,
- notify of a change of data of the contribution payer (with the exception of changes to identification data of the contribution payer, which should be reported on a ZUS ZIPA form),
- correct data of the contribution payer (with the exception of identification data of the contribution payer, which should be corrected on a ZUS ZIPA).

The general rules for the completion of registration documents of the contribution payer, their format and deadlines for submitting them are described in the introduction to this guide.

## Example – registration form submitted by the contribution payer who is a natural person

Ms Kramer Anneliese - a natural person operating a business enterprise - hired a Polish citizen to perform seasonal work on an agricultural farm. The Polish citizen is at the same time employed in Poland under a contract of employment, but he is currently on a holiday leave to which he is entitled under this contract of employment. In the above-described case, Ms Anneliese Kramer became a payer of contributions to the Polish system on the day of hiring the Polish worker, i.e. on 1 April 2006. She is obliged to register as a contribution payer by completing a ZUS ZFA form and returning it to ZUS (in paper form, within 7 days of employing the Polish worker), appending a copy of the decision on the assignment of the Taxpayer Identification Number.

## I. ORGANIZATIONAL DATA

This section must be always completed clearly to avoid ambiguity, i.e. only one of the fields should be filled in.

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	<b>ZUS ZFA</b>	strona: <b>1</b>	<b>ZGŁOSZENIE / ZMIANA DANYCH PŁATNIKA SKŁADEK - OSOBY FIZYCZNEJ</b>
<b>I. DANE ORGANIZACYJNE</b>			
<input checked="" type="checkbox"/> 01. ZGŁOSZENIE PŁATNIKA SKŁADEK (wpisać X)	<input type="checkbox"/> 02. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH PŁATNIKA SKŁADEK (nie dotyczy zmiany danych identyfikacyjnych) <sup>1)</sup>		
03. Data nadania (dd / mm / rrrr)	04. Naklepka "R"		

- To register as a contribution payer - place an “X” in **field 01**.
- To notify of a change or correction of data of the contribution payer disclosed in the previously submitted registration form (with the exception of a change/correction of identification data of the contribution payer, which should be reported on a ZUS ZIPA form) - **in field 02** please enter:
  - 1 – for a change of data of the contribution payer,
  - 2 – for a correction of data of the contribution payer.

A **change** occurs when data have changed in comparison with data disclosed in the previously submitted registration form, e.g. an address has changed.

A **correction** occurs when we are correcting mistakes in data which we committed in the previously submitted registration form, e.g. an incorrectly written address.

- **Fields 03 and 04** – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

On the basis of the registration form submitted by the contribution payer, ZUS sets up an account of the contribution payer, which is used to settle contributions for specific types of social insurance for all insured individuals. Providing accurate identification data in the registration form submitted by the contribution payer and then consistently referring to these data in all insurance and payment documents is essential for the correct settlement of contributions in the payer's account. In connection with the above, this section should be completed with particular care.

### Note!

The rules for providing the right set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 1 1 4 5 2 2 8 9	
03. PESEL	INNY NUMER
	04. Rodzaj dokumentu: Jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
06. Nazwa skrócona	05. Seria i numer dokumentu
	2 X V 4 5 3 2 3 6 5
07. Nazwisko	
K R A M E R	
08. Imię pierwsze	09. Data urodzenia (dd / mm / rrr)
A N N E L I E S E	2 7 1 1 1 9 4 7

- **In field 01** – enter the NIP number (Taxpayer Identification Number) assigned by the Second Tax Office in Warsaw or the number assigned for VAT purposes (omitting the symbol PL), using no dashes to separate groups of digits. NIP is the basic number identifying the contribution payer.
- **Fields 02 – 03** should be left blank.
- **In field 04** – enter 2.
- **In field 05** – enter the series and number of the passport or other identity document, writing no more than 9 first letters and digits, without spaces or punctuation marks.
- **In field 06** (optional) – enter the short name of the contribution payer.
- **In field 07** (optional) – enter the surname of the contribution payer (each word of a multi-word surname should be separated with a hyphen).
- **In field 08** – enter the first name of the contribution payer.
- **In field 09** (optional) – enter the date of birth of the contribution payer (day/month/year), e.g. 27 11 1947.

## III. REFERENCE DATA OF THE CONTRIBUTION PAYER

This section is not obligatory, but may be completed additionally.

**III. DANE EWIDENCYJNE PŁATNIKA SKŁADEK**

01. Imię drugie

02. Miejsce urodzenia

03. Obywatelstwo

B R E M E N

N I E M I E C K I E

- In field 01 – enter the second name of the contribution payer.
- In field 02 – enter the place of birth of the contribution payer.
- In field 03 – enter the citizenship of the contribution payer.

#### IV. THE BASIS FOR CONDUCTING NON-AGRICULTURAL BUSINESS ACTIVITIES

This section should be left blank.

#### V. DATA ON THE BANK ACCOUNT OF THE CONTRIBUTION PAYER

This section is not obligatory, but may be completed additionally.

**V. DANE O RACHUNKU BANKOWYM PŁATNIKA SKŁADEK**

01. Numer rachunku

2 5 7 0 7 2 3 9 4 5 2 2 2 2 0 1 0 1 0 3 7 0 1 8 6 8

02. Czy płatnik posiada inne rachunki bankowe?  
Jeśli TAK, wpisać X i wypełnić formularz ZUS ZBA.

- In field 01 – enter the number of the contribution payer’s bank account, which constitutes a sequence of 26 digits without any spaces or separators.
- In field 02 – If the payer has bank accounts other than the one referred to in field 01, he or she may additionally complete a ZUS ZBA form, placing an “X” in field 02.

#### VI. OTHER DATA OF THE CONTRIBUTION PAYER

**VI. INNE DANE O PŁATNIKU SKŁADEK**

01.

02.

03.

04. Data powstania obowiązku opłacania składek (dd / mm / rrrr)

05. Jeśli adres prowadzenia działalności gospodarczej jest inny niż adres siedziby, wpisać X i wypełnić formularz ZUS ZAA.

0 1 0 4 2 0 0 6

- Fields 01 – 03 – should be left blank
- In field 04 – enter the date of commencement of the obligation to pay contributions (day/month /year), e.g. 01 04 2006 - date of hiring the first Polish employee.
- In field 05 – if the address of the place of business is different from the address of the registered office, you may additionally place an “X” and complete a ZUS ZAA form.

## VII. ADDRESS OF THE REGISTERED OFFICE OF THE CONTRIBUTION PAYER

VII. ADRES SIEDZIBY PŁATNIKA SKŁADEK

01. Kod pocztowy	02. Miejscowość
8 0 - 3 3 1	M U E N C H E N
03. Gmina / Dzielnica	
N I E M C Y	
04. Ulica	
S T E P H A N S P L A T Z	
05. Numer domu	06. Numer lokalu
1 7	
07. Numer telefonu	08. Numer faksu
09.	

- **In field 01** – enter the postal code. If the postal code is longer than the number of fields, write the first five characters.
- **In field 02** – enter the name of the town/locality in which the registered office of the contribution payer is located.
- **In field 03** – enter the Polish name of the country of origin of the contribution payer.
- **In field 04** – enter the name of the street. If there is no street name in the address, do not complete this field (leave it blank).
- **In field 05** – enter the number of the house. If the number of the house consists of digits separated by a slash, write it with this slash e.g. 17/19. If the number contains a letter, the letter should be capitalized, e.g. 17B, without any space.
- **In field 06** – enter the number of the apartment/premises. If the address does not contain such a number, do not complete this field (leave it blank).
- **In field 07** (not obligatory) – you may additionally enter the telephone number with the area code prefix, e.g. 089-23225420. If the contribution payer has no telephone, do not complete this field (leave it blank).
- **In field 08** (not obligatory) – you may additionally enter the fax number with the area code prefix, e.g. 089-23225420.  
If the contribution payer has no fax, do not complete this field (leave it blank).
- **Field 09** – should be left blank.

## VIII. RESIDENCE ADDRESS OF THE CONTRIBUTION PAYER

Section VIII is completed when the contribution payer's residence address is different from the address of his or her registered office indicated in section VII - Address of the registered office of the contribution payer.

PŁATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNIE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

<b>ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH</b>	<b>ZUS</b>	<b>ZFA</b>	strona: <b>2</b>	<b>ZGŁOSZENIE / ZMIANA DANYCH PŁATNIKA SKŁADEK - OSOBY FIZYCZNEJ</b>
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**VIII. ADRES ZAMIESZKANIA PŁATNIKA SKŁADEK** (wpisać, jeśli adres zamieszkania jest inny niż adres siedziby płatnika składek)

01. Kod pocztowy	02. Miejscowość	
03. Gmina / Dzielnica		
04. Ulica		
05. Numer domu	06. Numer lokalu	
07. Numer telefonu	08. Numer faksu	
09.		

- **Fields from 01 to 08** – should be completed as appropriate, in accordance with the rules laid down in section VII.
- **Field 09** – should be left blank.

## IX. CORRESPONDENCE ADDRESS OF THE CONTRIBUTION PAYER

Section IX should be completed when the contribution payer wishes to use a different correspondence address than the one indicated in section VII - Address of the registered office of the contribution payer.

**IX. ADRES DO KORESPONDENCJI PŁATNIKA SKŁADEK** (wpisać, jeśli adres do korespondencji jest inny niż adres siedziby płatnika składek)

01. Kod pocztowy	02. Miejscowość	
03. Ulica		
04. Numer domu	05. Numer lokalu	06. Numer telefonu do teletransmisji
07. Skrytka pocztowa	08. Numer telefonu	09. Numer faksu
10.		

- **Fields from 01 to 09** – should be completed as appropriate, in accordance with the rules laid down in section VII.
- **Field 10** – should be left blank.

## X. DATA OF THE ACCOUNTING OFFICE

**Fields from 01 to 03** should be completed when financial and accounting documentation of the contribution payer is prepared by a Polish accounting office.

**X. DANE O BIURZE RACHUNKOWYM** (wpisać, jeśli dokumentację finansowo - księgową prowadzi biuro rachunkowe)

01. NIP (wpisać bez kresek)      02. REGON

5 2 8 1 1 1 2 8 9 7      0 0 0 7 2 1 3 8 7

03. Nazwa skrócona

BIURO RACHUNKOWE ASPEKT

- **in field 01** – enter the NIP number (Taxpayer Identification Number) assigned to a given accounting office by the tax office, using no dashes to separate groups of digits,
- **in field 02** – enter the REGON number (the number assigned by the Central Statistical Office and entered in the National Official Business Register) of the accounting office,
- **in field 03** – enter the short name of the accounting office.

## XI. DECLARATION OF THE CONTRIBUTION PAYER

**XI. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Liczba załączników formularza ZUS ZBA

02. Liczba załączników formularza ZUS ZAA

03. Data wypełnienia (dd / mm / rrrr)

0 3 0 4 2 0 0 6

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

04. Podpis płatnika lub osoby przez niego upoważnionej	05. Pieczęćka płatnika (jeśli posiada)
<i>Anneliese Kramer</i>	

- **In field 01** – if the payer is additionally submitting ZUS ZBA forms, enter the number of the appended ZUS ZBA forms.
- **In field 02** – if the payer is additionally submitting ZUS ZAA forms, enter the number of the appended ZUS ZAA forms.
- **In field 03** – enter the date of completing the form (day/month/year), e.g. 03 04 2006.
- **In field 04** – the form is signed by the contribution payer or a person authorized by him or her, to confirm that the data contained herein are accurate and true.
- **In field 05** – the form should be stamped by the contribution payer (if the payer has a stamp).

# INSTRUCTIONS FOR COMPLETION OF THE REGISTRATION FORM/NOTIFICATION OF A CHANGE OF DATA OF THE CONTRIBUTION PAYER - LEGAL ENTITY OR AN ORGANIZATIONAL UNIT NOT INVESTED WITH LEGAL PERSONALITY (ZUS ZPA FORM)

The form **ZUS ZPA** is intended for the use of contribution payers who are legal entities or organizational units not invested with legal personality.

The ZUS ZPA form is completed by the contribution payer who wishes to:

- register as a contribution payer,
- notify of a change of data of the contribution payer (with the exception of a change of identification data of the contribution payer, which should be reported on a ZUS ZIPA form),
- notify of a change of data of the contribution payer (with the exception of identification data of the contribution payer, which should be reported on a ZUS ZIPA form).

The general rules for the completion of registration documents of the contribution payer, their format and deadlines for submitting them are described in the introduction to this guide.

## Example - registration of a contribution payer who is a legal entity

On 1 May 2006, the company Vinothek Mit Genuss Weinhandel GmbH employed a Polish citizen as a seasonal worker. In Poland the above-mentioned person is engaged in non-agricultural business activities. Since 1 May 2006, the German company has been liable to pay contributions to the Polish system and is obliged to register as a contribution payer by completing a ZUS ZPA form, in paper format, and returning it to ZUS within 7 days of employing the Polish worker (enclosing a copy of the decision on the assignment of the Taxpayer Identification Number).

## I. ORGANIZATIONAL DATA

This section should be always completed clearly to avoid ambiguity, i.e. only one of the fields should be filled in.

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIEŚKIM KOŁOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	<b>ZUS ZPA</b>	strona: 1	<b>ZGŁOSZENIE / ZMIANA DANYCH PŁATNIKA SKŁADEK - OSOBY PRAWNEJ LUB JEDNOSTKI ORGANIZACYJNEJ NIE POSIADAJĄCEJ OSOBOWOŚCI PRAWNEJ</b>
<b>I. DANE ORGANIZACYJNE</b>			
<input checked="" type="checkbox"/> 01. ZGŁOSZENIE PŁATNIKA SKŁADEK (wpisać X)	<input type="checkbox"/> 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"		

- In the case of registration of the contribution payer – place an “X” in field 01.
- In the case of notification of a change or correction of data contained in the previously submitted registration form (with the exception of a change/correction of identification data of the contribution payer, which should be reported on a ZUS ZIPA form) – **in field 02** please enter:
  - 1 – to notify of a change of data of the contribution payer,
  - 2 – to notify of a correction of data of the contribution payer.



A **change** occurs when data have changed in comparison with data disclosed in the previously submitted registration form, e.g. an address has changed.

A **correction** occurs when we are correcting mistakes in data which we committed in the previously submitted registration form, e.g. an incorrectly written address.

- **Fields 03 and 04** – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

On the basis of the registration form submitted by the contribution payer, ZUS sets up an account of the contribution payer, which is used to settle contributions for specific types of social insurance for all insured individuals. Providing reliable identification data in the registration form submitted by the contribution payer and then consistently referring to these data in all insurance and payment documents is essential for the correct settlement of contributions in the payer's account. In connection with the above, this section should be completed with particular care.

### Note!

The rules for providing the right set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 2 3 3 4 4 5 5 6	
03. Nazwa skrócona	
V M G W E I N H A N D E L	

- **In field 01** – enter the NIP number (Taxpayer Identification Number) assigned to the payer by the Second Tax Office in Warsaw or the number assigned for VAT purposes (omitting the symbol PL), using no dashes to separate groups of digits. NIP is the basic number identifying the contribution payer.
- **Field 02** – should be left blank.
- **In field 03** – enter the short name of the contribution payer. If the payer has no such name, he or she is obliged to invent a name and consistently refer to it in all documents submitted to ZUS. The short name should consist of no more than 31 characters, containing no characters other than letters and digits, e.g. the full name „Vinothek Mit Genuss Weinhandel GmbH” may be abbreviated to „VMG Weinhandel”.

### III. REFERENCE DATA OF THE CONTRIBUTION PAYER

**III. DANE EWIDENCYJNE PŁATNIKA SKŁADEK**  
01. Nazwa / Firma (zgodnie z aktem prawnym konstytuującym podmiot)

V I N O T H E K M I T G E N U S S W E I N H A N D E L  
G M B H

02. Czy płatnik jest jednostką budżetową w rozumieniu ustawy z dnia 26.11.1998r. o finansach publicznych? Jeśli TAK, wpisać X.

03. Czy płatnik jest zakładem budżetowym lub gospodarstwem pomocniczym w rozumieniu ustawy z dnia 26.11.1998r. o finansach publicznych? Jeśli TAK, wpisać X.

04. Nazwa organu założycielskiego

05. Czy płatnik podlega wpisowi do rejestru / ewidencji? Jeśli TAK, wpisać X.

06. Data wpisu do rejestru / ewidencji (dd / mm / rr)

07. Numer wpisu do rejestru / ewidencji

08. Nazwa organu rejestrowego / ewidencyjnego

09. Data powstania obowiązku opłacania składek (dd / mm / rrr)

10.

0 1 0 5 2 0 0 6

- In field 01 – enter the full name of the contribution payer (in accordance with the legal deed establishing the payer).
- Fields 02 – 08 should be left blank.
- In field 09 – enter the date of commencement of the obligation to pay social insurance contributions (day/ month/ year), e.g. 01 05 2006 - date of employing the first Polish worker.

#### Note!

In the case of re-registration of the contribution payer, the date of commencement of the obligation to pay contributions cannot be earlier than the date of de-registration indicated in the previously submitted ZUS ZWPA document.

- Field 10 – should be left blank.

### IV. DATA ON THE BANK ACCOUNT OF THE CONTRIBUTION PAYER

This section is not mandatory, but may be completed additionally.

**IV. DANE O RACHUNKU BANKOWYM PŁATNIKA SKŁADEK**  
01. Numer rachunku

1 2 3 4 5 6 7 8 9 0 1 1 3 3 6 6 0 0 0 0 6 7 6 5 4 3

02. Czy płatnik posiada inne rachunki bankowe? Jeśli TAK, wpisać X i wypełnić formularz ZUS ZBA.

- In field 01 – enter the number of the bank account of the contribution payer, constituting a sequence of 26 digits without any spaces or separators.
- In field 02 – if the payer possesses bank accounts other than the one referred to in field 01, place an “X” in this field and complete a ZUS ZBA form.

### V. OTHER DATA OF THE CONTRIBUTION PAYER

**V. INNE DANE O PŁATNIKU SKŁADEK**

01.

02.

03.

04. Jeśli adres prowadzenia działalności gospodarczej jest inny niż adres siedziby, wpisać X i wypełnić formularz ZUS ZAA.

- **Fields 01 – 03** – should be left blank.
- **In field 04** – if the contribution payer’s business address is different from the address of his or her registered office, place an “X” and complete a ZUS ZAA form.

## VI. ADDRESS OF THE REGISTERED OFFICE OF THE CONTRIBUTION PAYER

This section should be completed in accordance with the rules laid down in section VII of the ZUS ZFA form.

- **Fields from 01 to 09** – should be completed as appropriate, in accordance with the rules laid down in the ZUS ZFA form - in section VII.
- **Field 10** – should be left blank.

VI. ADRES SIEDZIBY PŁATNIKA SKŁADEK	
01. Kod pocztowy	02. Miejscowość
8 0 - 3 3 5	M U E N C H E N
03. Gmina / Dzielnica	
N I E M C Y	
04. Ulica	
F R A U E N P L A T Z	
05. Numer domu	06. Numer lokalu
3 7	
07. Numer telefonu	08. Numer faksu
09.	

## VII. CORRESPONDENCE ADDRESS OF THE CONTRIBUTION PAYER

This section should be completed in accordance with the rules laid down in section VII of the ZUS ZFA form.

- **Fields from 01 to 09** - should be completed as appropriate, in accordance with the rules laid down in the ZUS ZFA form - in section VII.
- **Field 10** - should be left blank.

## VIII. DATA OF THE ACCOUNTING OFFICE

**Fields from 01 to 03** should be filled in when financial and accounting documentation of the contribution payer is prepared by a Polish accounting office, in accordance with the rules laid down in the ZUS ZFA form, section X.

## IX. DECLARATION OF THE CONTRIBUTION PAYER

**IX. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Liczba załączników formularza ZUS ZBA

02. Liczba załączników formularza ZUS ZAA

03. Data wypełnienia (dd / mm / rr)  
**03 05 2006**

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

04. Pieczęćka imienna i podpis osoby upoważnionej  <i>Peter Krauze</i>	05. Pieczęćka płatnika
--	------------------------

- **In field 01** – enter the number of the submitted appendixes of the ZUS ZBA form.
- **In field 02** – enter the number of the submitted appendixes of the ZUS ZAA form.
- **In field 03** – enter the date of completing the form (day/month/year), e.g. 03 05 2006.
- **In field 04** – the form is signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 05** – the form should be stamped by the contribution payer (if the payer has a stamp).

## INSTRUCTIONS FOR COMPLETION OF THE REGISTRATION FOR INSURANCE /NOTIFICATION OF A CHANGE OF DATA OF THE INSURED PERSON (ZUS ZUA FORM)

The form **ZUS ZUA** is completed by the contribution payer:

- to notify of social insurance liability in respect of a person insurable on the grounds of a given title to social insurance and health insurance,
- to notify of a change/correction of data concerning the insured person, e.g. registered address or residence address of the insured person, with the exception of changes to identification data, which should be reported on a ZUS ZIUA form. When it is necessary to notify of a correction of the code of insurance title, eligibility scheme or the date of commencement of insurance coverage, the contribution payer first submits a de-registration form ( ZUS ZWUA) and then files a new registration form (ZUS ZUA) containing updated/correct data

The general rules for the registration for insurance and reporting changes and corrections in notification documents, the format of these documents and deadlines for submitting them are described in the introduction to this guide.

### Example – registration for social insurance

On 1 April 2006, Ms Anneliese Kramer employed a Polish worker to perform seasonal work on her agricultural farm. Within 7 days of the above-mentioned date, she is obliged to register this person by completing a ZUS ZUA form and returning it to ZUS.

## I. ORGANIZATIONAL DATA

This section should be always completed clearly to avoid ambiguity, i.e. **only one of the fields** should be filled in.

PLATNIK WYPELNIJA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM. PRZED WYPELNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZUA	strona: 1	ZGŁOSZENIE DO UBEZPIECZEŃ / ZGŁOSZENIE ZMIANY DANYCH OSOBY UBEZPIECZONEJ
I. DANE ORGANIZACYJNE			
<input checked="" type="checkbox"/> 01. ZGŁOSZENIE DO UBEZPIECZEŃ SPOŁECZNYCH I DO UBEZPIECZENIA ZDROWOTNEGO <sup>1)</sup>	<input type="checkbox"/> 02. ZGŁOSZENIE DO UBEZPIECZEŃ SPOŁECZNYCH <sup>1)</sup>	<input type="checkbox"/> 03. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH OSOBY UBEZPIECZONEJ (nie dotyczy zmiany danych identyfikacyjnych) <sup>2)</sup>	
04. Data nadania (dd / mm / rrrr)	05. Nalepka "R"		

- In the case of the first-time registration of a person insurable on the grounds of a given title to social insurance and health insurance – place an “X” in field 01.
- **Field 02** should **not** be completed.
- To notify of a change or correction of data (with the exception of identification data of the insured person, which are reported on a ZUS ZIUA form, and the types of insurance coverage and respective dates of their commencement, which the contribution payer reports by submitting a de-registration form ( ZUS ZWUA form) and filing a correctly completed registration form) contained in the previous form filed to register the employee for insurance, submitted with a given code of insurance title - **in field 03** please enter:

- 1 – to notify of a change of the insured person’s data,
- 2 – to correct a mistake in the insured person’s data.

A **change** occurs when data have changed in comparison with data disclosed in the previously submitted registration form, e.g. there has been a change of residence address.

A **correction** occurs when we are correcting mistakes in data which we committed in the previously submitted registration form, e.g. an incorrectly written residence address.

- **Fields 04 and 05** – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of the contribution payer's identification data - data disclosed in section III of the ZUS ZIPA document.

### Note!

The rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 1 1 4 5 2 2 8 9	
03. PESEL	04. Rodzaj dokumentu: Jeśli dowód osobisty, wpisać 1, Jeśli paszport - 2
	2
06. Nazwa skrócona	05. Seria i numer dokumentu
	X V 4 5 3 2 3 6 5
07. Nazwisko	
K R A M E R	
08. Imię pierwsze	09. Data urodzenia (dd / mm / rr)
A N N E L I E S E	2 7 1 1 1 9 4 7

- **In field 01** – enter the NIP number (Taxpayer Identification Number) assigned to the payer by the Second Tax Office in Warsaw or the number assigned for VAT purposes (omitting the symbol PL), using no dashes to separate groups of digits. NIP is the basic number identifying the contribution payer.
- **Field 02** – should be left blank
- **Field 03** – should be left blank.
- **Fields 04 – 05** are completed only if the foreign contribution payer is a natural person:
  - **In field 04** – enter: 2
  - **In field 05** – enter the series and number of the passport or other document, writing no more than 9 first letters and digits, without spaces or punctuation marks.
- **In field 06** – enter the short name of the contribution payer - natural person (if it has been provided in the payer's registration form). Providing the short name is mandatory for legal entities.
- **Fields 07 – 09** – are completed by a contribution payer who is a natural person:
  - **in field 07** – enter the surname of the contribution payer (separate the words of a multi-word surname with a dash),
  - **in field 08** – enter the first name of the contribution payer,
- **in field 09** – enter the date of birth of the contribution payer (day/month/year), e.g. 27 11 1947, if it has been provided in the contribution payer's registration form.

### III. IDENTIFICATION DATA OF THE PERSON REGISTERED FOR SOCIAL INSURANCE

On the basis of the application for insurance coverage, an individual account is set up for the insured person, therefore the payer should complete this section with particular care, entering the correct and legible PESEL and NIP numbers or, if the insured person has not been assigned one or both of these numbers, the series and number of the identity card or passport, surname, first name and the date of birth.

III. DANE IDENTYFIKACYJNE OSOBY ZGŁASZANEJ DO UBEZPIECZEŃ									
01. PESEL	02. NIP (wpisać bez kresek)	03. Rodzaj dokumentu (wypełnić jak pole II.04)	04. Seria i numer dokumentu						
7 5 1 2 0 7 1 3 2 4 5	7 7 6 2 5 1 2 2 8 5								
05. Nazwisko									
N O W A K									
06. Imię pierwsze									
A N N A									
							07. Data urodzenia (dd / mm / rrr)		
							0 7 1 2 1 9 7 5		

- **In field 01** – enter the PESEL number of the person being registered for insurance coverage assigned by the Government Information Centre of the General Electronic Population Evidencing System (*Rządowe Centrum Informatyczne Powszechnego Elektronicznego Systemu Ewidencji Ludności*).
- **In field 02** – enter the NIP of the person being registered for insurance coverage (Taxpayer Identification Number) assigned by the tax office, using no dashes to separate groups of digits.
- **Fields 03 and 04** – should be completed, if the person being registered for insurance coverage has not been assigned the NIP and PESEL identification numbers or one of them:
  - **in field 03** – depending on the type of the document, please enter:
    - 1 – for identity card,
    - 2 – for passport,
  - **in field 04** - enter the series and number of the identity card or passport, in accordance with the code indicated in field 03.
- **In field 05** – enter the surname of the person being registered/previously registered for insurance coverage (separating each word of the surname with a dash).
- **In field 06** – enter the first name of the person being registered/previously registered for insurance coverage.
- **In field 07** – enter the date of birth of the person being registered/previously registered for insurance coverage (day/month/year), e.g. 07 12 1975.

### IV. REFERENCE DATA OF THE PERSON BEING REGISTERED FOR INSURANCE COVERAGE

IV. DANE EWIDENCYJNE OSOBY ZGŁASZANEJ DO UBEZPIECZEŃ									
01. Imię drugie									
U R S Z U L A									
02. Nazwisko rodowe									
N O W A K									
03. Obywatelstwo									
P O L S K I E									
							04. Płeć (wpisać: K - kobieta, NI - mężczyzna)		
							K		
05.					06.				

- **In field 01** – enter the second name of the person being registered/previously registered for insurance coverage. Leave this field blank, if the said person has no second name.
- **In field 02** – enter the surname given at birth as stated in the birth certificate.
- **In field 03** – enter the citizenship. If you leave this field blank, it will mean that the person being registered for insurance coverage is of Polish citizenship.
- **In field 04** – enter the gender: K (*kobieta* – female), M (*mężczyzna* – male).
- **Fields 05 and 06** – should be left blank.

## V. INSURANCE TITLE

Information provided in this section will be recorded in the account of the insured person, set up to collect all insurance-related data. The indicated code of insurance title is used to verify eligibility for specific insurance schemes specified in sections VI-IX and to check the code provided in the name-specific monthly report submitted in respect of a given insured person. The indicated code of insurance title can thus have an effect on the correct settlement of contributions.

V. TYTUŁ UBEZPIECZENIA 01. Kod tytułu ubezpieczenia <sup>3) 4)</sup>						02.
0	1	1	0	0	0	

- **In field 01** – enter the six-character code of insurance title applicable in a given period, in accordance with the appendix to this guide, e.g. for a person employed under a contract of employment who has no established right to retirement pension or disability pension and who has not provided the employer with a certificate confirming the degree of disability, the code of insurance title is as follows: 01 10 0 0 – employee eligible for social and health insurance, with no established right to retirement pension or disability pension and not possessing a certificate confirming his or her disability.
- **Field 02** – should be left blank.

## VI. DATA ON MANDATORY TYPES OF SOCIAL INSURANCE

Mandatory social insurance applies to individuals referred to in Articles 6, 11 and 12 of the Act of 13 October 1998 on the social insurance system (Journal of Law of 2007 no. 11, item 74 with subsequent amendments).

VI. DANE O OBOWIĄZKOWYCH UBEZPIECZENIACH SPOŁECZNYCH						Osoba zgłaszana podlega ubezpieczeniom: (wpisać X w odpowiednim polu)			
01.		02. Data powstania obowiązku ubezpieczeń (dd / mm / rr)				03. Emerytalnemu	<input checked="" type="checkbox"/>	05. Chorobowemu	<input checked="" type="checkbox"/>
	/				04. Rentowym	<input checked="" type="checkbox"/>	06. Wypadkowemu	<input checked="" type="checkbox"/>	
				01 04 2006					

- **Field 01** – should be left blank.
- **In field 02** – enter the date of commencement of social insurance obligation (day/month/year), e.g. 01 04 2006, i.e. day of hiring the employee.
- **In fields 03 – 06** – place an “X” in appropriate boxes to indicate the type of insurance (i.e. retirement pension insurance, disability pension insurance, sickness insurance and work-related accident insurance) to which the person being registered for insurance coverage is subject under insurance title specified in section V.



## VII. DATA ON MANDATORY HEALTH INSURANCE

Mandatory health insurance applies to individuals referred to in Article 66 (1) of the Act of 27 August 2004 on health care services financed from public resources (Journal of Law no. 210, item 2135).

### VII. DANE O OBOWIĄZKOWYM UBEZPIECZENIU ZDROWOTNYM

01. Data powstania obowiązku ubezpieczenia (dd / mm / rrrr) 0 1 0 4 2 0 0 6

- In field 01 – enter the date of commencement of health insurance obligation (day/month/year), e.g. 01 04 2006, i.e. the day of hiring the employee.

### Note!

In the case of a person being registered for mandatory social insurance and mandatory health insurance, the dates of commencement of eligibility for both these types of insurance should be the same.

Sections VIII – X should be left blank.

## XI. DATA ON THE BRANCH OF THE NATIONAL HEALTH FUND

### XI. DANE O ODDZIALE NARODOWEGO FUNDUSZU ZDROWIA

01. Kod oddziału NFZ

0 7 R

03.

- In field 01 – enter the three-character code of the branch of the National Health Fund appropriate for the place of residence of the person being registered/previously registered for insurance coverage, in accordance with the codes listed in the appendix to this guide, e.g. 07R.
- Fields 02 and 03 – should be left blank.

The codes of branches of the National Health Fund are listed in the introduction to this guide.

## XII. REGISTERED ADDRESS OF PERMANENT RESIDENCE

### XII. ADRES ZAMELDOWANIA NA STAŁE MIEJSCE POBYTU

01. Kod pocztowy

0 9 - 4 0 0

02. Miejscowość

P Ł O C K

03. Gmina / Dzielnicą

P Ł O C K

04. Ulica

A L E J A J A C H O W I C Z A

05. Numer domu

2

06. Numer lokalu

3 5

07. Numer telefonu

08. Numer faksu

- In field 01 – enter the postal code.
- In field 02 – enter the place of registered address of permanent residence.
- In field 03 – enter the name of municipality (*gmina*) or district.
- In field 04 – enter the name of the street. If there is no street name in the address, do not complete this field (leave it blank).

- **In field 05** – enter the number of the house. If it consists of digits separated by a slash, write it with the slash, e.g. 113/115. If the number contains a letter, the letter should be capitalized, e.g. 113B, without any space.
- **In field 06** – enter the number of the apartment. If the address does not contain such a number, do not complete this field (leave it blank).
- **In field 07** – enter the telephone number with the area code prefix, e.g. 024 - 4221133. If the person being registered has no telephone, do not complete this field (leave it blank).
- **In field 08** – enter the fax number with the area code prefix, e.g. 024 - 4230501. If the person being registered has no fax, do not complete this field (leave it blank).

### XIII. RESIDENCE ADDRESS

**Fields from 01 to 08** must be completed only in the case when the residence address is different from the registered address of permanent residence indicated in section XII. The fields should be completed as appropriate, in accordance with the rules laid down in section XII – Registered address of permanent residence.

XIII. ADRES ZAMIESZKANIA (wpisać, jeśli adres zamieszkania jest inny niż adres zameldowania na stałe miejsce pobytu)

01. Kod pocztowy      02. Miejscowość

0 2 - 7 9 2      W A R S Z A W A

03. Gmina / Dzielnica

U R S Y N Ó W

04. Ulica

N A U B O C Z U

05. Numer domu      06. Numer lokalu

7 2      1 0 2

07. Numer telefonu      08. Numer faksu

### XIV. CORRESPONDENCE ADDRESS

**Fields from 01 to 09** are completed only in the case when the person being registered for insurance coverage wishes to use a different correspondence address than the address indicated in section XII or XIII. The fields should be completed as appropriate, in accordance with the rules laid down in section XII - Registered address of permanent residence.

#### Note!

If this address has not been specified or the indicated address is wrong or incomplete, e.g. there is no postal code, the residence address of the insured person shall be treated as the address for correspondence. Where no such address has been provided or it is wrong - correspondence shall be directed to the registered address of permanent residence.

### XV. DECLARATION OF THE CONTRIBUTION PAYER

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 03 04 2006.
- **In field 02** – the form is signed by the contribution payer or an authorized person to confirm that all data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

**XV. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Data wypełnienia (dd / mm / rrrr)

0 3 0 4 2 0 0 6

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

02. Podpis płatnika lub osoby upoważnionej

*Anneliese Kramer*

03. Pieczęćka płatnika

**XVI. OŚWIADCZENIE OSOBY ZGŁASZANEJ / ZGŁOSZONEJ DO UBEZPIECZENIA**

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

01. Podpis osoby zgłaszanej / zgłoszonej do ubezpieczenia

*Anna N.*

**XVI. DECLARATION OF THE PERSON BEING REGISTERED/PREVIOUSLY REGISTERED FOR INSURANCE COVERAGE**

**In field 01** – the person being registered for insurance coverage confirms with his or her own signature that the data contained in the form are accurate and true.

# INSTRUCTIONS FOR COMPLETION OF THE NOTIFICATION OF A CHANGE OF IDENTIFICATION DATA OF THE CONTRIBUTION PAYER (ZUS ZIPA FORM)

The form [ZUS ZIPA](#) should be completed:

- to notify of a change/correction of identification data of the contribution payer who is a legal person or an organizational unit not invested with legal personality, submitted in the contribution payer's registration form (ZUS ZPA form),
- to notify of a change/correction of identification data of the contribution payer who is a natural person, submitted in the contribution payer's registration form (ZUS ZFA form),
- to notify of a change/correction of identification data of the contribution payer disclosed in section III of the previously submitted ZUS ZIPA document.

## Example – correction of identification data of the contribution payer - natural person

When completing a ZUS ZFA form, a contribution payer - Ms Anneliese Kramer wrote an incorrect NIP number. Within 14 days of the discovery of this fact, she is obliged to submit to ZUS a correctly completed ZUS ZIPA form, in paper format, enclosing a copy of the decision on the assignment of the Taxpayer Identification Number.

## I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIAMY TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBISKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

<small>ZAKŁAD UBEZPIECZENIA SPOŁECZNYCH</small>	<b>ZUS ZIPA</b>	<b>ZGŁOSZENIE ZMIANY DANYCH IDENTYFIKACYJNYCH PŁATNIKA SKŁADEK</b>	
<b>I. DANE ORGANIZACYJNE</b>			
<input type="checkbox"/>	<b>01. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH IDENTYFIKACYJNYCH OSOBY PRAWNEJ / JEDNOSTKI ORGANIZACYJNEJ NIE POSIADAJĄCEJ OSOBOWOŚCI PRAWNEJ</b>	<input checked="" type="checkbox"/>	<b>02. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH IDENTYFIKACYJNYCH OSOBY FIZYCZNEJ</b>
<input type="checkbox"/>	<b>03. Data nadania (dd / mm / rrrr)</b>	<input type="checkbox"/>	<b>04. Nalepka "R"</b>

This section should be always completed clearly to avoid ambiguity, i.e. only one of the fields should be filled in.

- **Field 01** – is completed by a contribution payer who is a legal person or an organizational unit not invested with legal personality. The following data should be entered:
  - 1 – to notify of a change of identification data of the contribution payer,
  - 2 – to notify of a correction of identification data of the contribution payer.
- **Field 02** – is completed by a contribution payer who is a natural person. The following data should be entered:
  - 1 – to notify of a change of identification data of the contribution payer,
  - 2 – to notify of a correction of identification data of the contribution payer.

A **change** occurs when data have changed in comparison with data disclosed in the previously submitted registration form.

A **correction** occurs when we are correcting mistakes in data which we committed in the previously submitted registration form.
- **Fields 03 and 04** – should be left blank.

## II. PREVIOUS IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
01. NIP (wpisać bez kresek)					02. REGON				
5 2 1 1 4 5 2 2 8 9									
03. PESEL					INNY NUMER		05. Seria i numer dokumentu		
					04. Rodzaj dokumentu: Jeśli dowód osobisty, wpisać 1, jeśli paszport - 2		2 X V 4 5 3 2 3 6 5		
06. Nazwa skrócona									
07. Nazwisko									
K R A M E R									
08. Imię pierwsze							09. Data urodzenia (dd / mm / rr)		
A N N E L I E S E							2 7 1 1 1 9 4 7		

Please complete this section with particular care, entering the set of data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA form.

## III. CURRENT IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

In section III please enter the correct and up-to-date identification data of the contribution payer.

### Note!

The rules for providing the correct set of identification data are described in the introduction to this guide.

III. AKTUALNE DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
01. NIP (wpisać bez kresek)					02. REGON				
5 2 1 1 4 5 2 2 9 8									
03. PESEL					INNY NUMER		05. Seria i numer dokumentu		
					04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2		2 X V 4 5 3 2 3 6 5		
06. Nazwa skrócona									
07. Nazwisko									
K R A M E R									
08. Imię pierwsze							09. Data urodzenia (dd / mm / rr)		
A N N E L I E S E							2 7 1 1 1 9 4 7		

- **In field 01** – enter the NIP number (Taxpayer Identification Number) assigned to the payer by the Second Tax Office in Warsaw or the number assigned for VAT purposes (omitting the symbol PL), using no dashes to separate groups of digits. NIP is the basic number identifying the contribution payer.
- **In field 02** – should be left blank.
- **Fields 03** – should be left blank.
- **Fields 04 – 05** are completed only by a foreign contribution payer who is a natural person. The following data should be entered:
  - **In field 04** – 2
  - **In field 05** – the series and number of the passport or other document, writing no more than 9 first letters and digits, without spaces or punctuation marks.

- **In field 06** – enter the short name of a contribution payer who is a natural person (if it has been written in the payer’s registration form). Providing the short name is mandatory for contribution payers who are legal persons.
- **Fields 07 – 09** – are completed by a contribution payer who is a natural person:
  - **in field 07** - enter the surname of the contribution payer (separate the words of a multi-word surname with a dash),
  - **in field 08** - enter the first name of the contribution payer,
  - **in field 09** - enter the date of birth of the contribution payer (date/month/year), e.g. 27 11 1947, if it has been specified in the contribution payer’s registration form.

#### IV. DECLARATION OF THE CONTRIBUTION PAYER

<p>IV. OSWIADCZENIE PŁATNIKA SKŁADEK          01. Data wypełnienia (dd/ mm/ rrrr)  <b>1 4 0 4 2 0 0 6</b></p> <p>Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.</p>	
<p>02. Podpis płatnika lub osoby upoważnionej</p> <p><i>Anneliese Kramer</i></p>	<p>03. Pieczęć płatnika</p>

- **In field 01** – enter the date of completing the form (date/month/year), e.g. 14 04 2006.
- **In field 02** – the form should be signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

## INSTRUCTIONS FOR COMPLETION OF THE NOTIFICATION OF A CHANGE OF IDENTIFICATION DATA OF THE INSURED PERSON (ZUS ZIUA FORM)

A form [ZUS ZIUA](#) is completed to change or correct identification data of the insured persons (i.e. the PESEL number, NIP, series and number of an identity document or passport, surname, first name, date of birth) submitted:

- in section III of the ZUS ZUA form - registration for insurance/notification of a change of data of the insured person
- in section IV of the ZUS ZIUA form - change of identification data of the insured person.

Identification data in the account of the insured person will be changed or corrected in accordance with the ZUS ZIUA document submitted by the contribution payer. The reliability of identification data recorded in the account is essential for the correctness of information on contributions paid for specific types of insurance. Therefore it is extremely important to complete sections III and IV of this form very carefully. The identification data of the insured person, which the contribution payer previously submitted to ZUS, should be provided in Section III, whereas the current and correct identification data of the insured person should be provided in Section IV.

Changes of data should be reported within 7 days of the occurrence of such changes.

**The general rules for reporting changes and corrections of data submitted in notification documents are described in the introduction to this guide and in the guide entitled: Rules for the correction of insurance documents available in every organizational unit of ZUS and on its web site: [www.zus.pl](http://www.zus.pl).**

### Example 1- correction of identification data of the insured person

Filing an application for insurance coverage on a ZUS ZUA form, the contribution payer made a mistake in identification data of the insured person - instead *Nowakowska* he wrote *Nowak*. Each mistake in identification data of the insured person should be corrected on a ZUS ZIUA form. An example of a correctly completed ZUS ZIUA form for this person is presented below.

## I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIĄ TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESZYM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZIUA	ZGŁOSZENIE ZMIANY DANYCH IDENTYFIKACYJNYCH OSOBY UBEZPIECZONEJ
I. DANE ORGANIZACYJNE		
2 01. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2) DANYCH IDENTYFIKACYJNYCH OSOBY UBEZPIECZONEJ		
02. Data nadania (dd / mm / rrrr)		03. Nalepka "R"

This section is completed by entering in **field 01**:

**2** – to notify of a correction of identification data of the insured person.

A **correction** occurs when we are correcting mistakes in data which we committed in the previously submitted application, e.g. when the surname of the insured person was written incorrectly.

- **Fields 02 and 03** – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of the contribution payer's identification data - data disclosed in section III of the ZUS ZIPA document.

### Note!

The rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.

## III. PREVIOUS IDENTIFICATION DATA OF THE INSURED PERSON

III. POPRZEDNIE DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ												
01. PESEL	02. NIP (wpisać bez kresek)	03. Rodzaj dokumentu (wypełnić jak pole II.04)	04. Seria i numer dokumentu	05. Nazwisko						06. Imię pierwsze		07. Data urodzenia (dd / mm / rrrr)
75120713245	7762512285			NOWAK						ANNA		07121975

- In fields from 01 to 07 – enter, in respective fields, identification data of the insured person contained in the application for insurance coverage – ZUS ZUA form (in the above example, the contribution payer should write the incorrect surname NOWAK) or in section IV of the previously submitted notification of a change of the insured person's identification data - ZUS ZIUA form.

## IV. CURRENT IDENTIFICATION DATA OF THE INSURED PERSON

IV. AKTUALNE DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ												
01. PESEL	02. NIP (wpisać bez kresek)	03. Rodzaj dokumentu (wypełnić jak pole II.04)	04. Seria i numer dokumentu	05. Nazwisko						06. Imię pierwsze		07. Data urodzenia (dd / mm / rrrr)
75120713245	7762512285			NOWAKOWSKA						ANNA		07121975

In fields from 01 to 07 enter, in respective fields, the current and correct identification data of the insured person.

- In field 01 – enter the PESEL number of the insured person assigned by the Government Information Centre of the General Electronic Population Evidencing System (*Rządowe Centrum Informatyczne Powszechnego Elektronicznego Systemu Ewidencji Ludności*).
- In field 02 – enter the NIP number of the insured person (Taxpayer Identification Number) assigned by the Tax Office, using no dashes to separate groups of digits.
- Fields 03 – 04 in the case described in the example - should be left blank.
- In field 05 – enter the correct surname of the insured person (separate the words of a two-word surname with a dash).
- In field 06 – enter the first name of the insured person.
- In field 07 – enter the date of birth of the insured person (day/month/year), e.g. 07 12 1975.



## V. DECLARATION OF THE CONTRIBUTIONPAYER

- In field 01 – enter the date of completing the form (day/month/year), e.g. 05 01 2005.
- In field 02 – the form is signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- In field 03 – the form should be stamped by the contribution payer (if the payer has a stamp).

<p>V. OŚWIADCZENIE PŁATNIKA SKŁADEK</p> <p>01. Data wypełnienia (dd / mm / rrrr)</p> <p>2 7 0 4 2 0 0 6</p> <p>Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.</p> <p>02. Podpis płatnika lub osoby upoważnionej</p> <p><i>Anneliese Kramer</i></p> <p>03. Pieczęć płatnika</p>	<p>VI. OŚWIADCZENIE OSOBY UBEZPIECZONEJ</p> <p>Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.</p> <p>01. Podpis osoby ubezpieczonej</p> <p><i>Anna Nowakowska</i></p>
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## VI. DECLARATION OF THE INSURED PERSON

- In field 01 – the insured person confirms with his or her own signature that the data contained herein are accurate and true.

### Example 2 – change of identification data of the insured person

In the following month, the above-mentioned insured person got married and changed her surname. The change pertains to identification data of the insured person, therefore it should be reported on another ZUS ZIUA form. An example of a correctly completed ZUS ZIUA form for this person is presented below.

### I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZIUA	ZGŁOSZENIE ZMIANY DANYCH IDENTYFIKACYJNYCH OSOBY UBEZPIECZONEJ
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I. DANE ORGANIZACYJNE

1 01. ZGŁOSZENIE ZMIANY (wpisać - 1) / KOREKTY (wpisać - 2)  
DANYCH IDENTYFIKACYJNYCH OSOBY UBEZPIECZONEJ

02. Data nadania (dd / mm / rrrr)

03. Nalepka "R"

This section is completed by entering in field 01:

1 – notification of a change of identification data of the insured person.

A **change** occurs when there has been a change to data stated in the previously submitted notification, e.g. the surname of the insured person has changed.

- **Fields 02 and 03** – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (form ZUS ZPA or ZUS ZFA) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

## III. PREVIOUS IDENTIFICATION DATA OF THE INSURED PERSON

III. POPRZEDNIE DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ																								
01. PESEL					02. NIP (wpisać bez kresek)					03. Rodzaj dokumentu (wypełnić jak pole II.04)		04. Seria i numer dokumentu												
7	5	1	2	0	7	1	3	2	4	5	7	7	6	2	5	1	2	2	8	5				
05. Nazwisko																								
N O W A K O W S K A																								
06. Imię pierwsze																								
A N N A																								
07. Data urodzenia (dd / mm / rrrr)																								
0 7 1 2 1 9 7 5																								

- **In fields from 01 to 07** – enter, in respective fields, identification data of the insured person submitted in the application for insurance coverage (ZUS ZUA form) or in section IV of the notification of a correction of the insured person's identification data (ZUS ZIUA form). In the above example, the contribution payer should write the correct surname of the insured person – *Nowakowska*.

## IV. CURRENT IDENTIFICATION DATA OF THE INSURED PERSON

IV. AKTUALNE DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ																								
01. PESEL					02. NIP (wpisać bez kresek)					03. Rodzaj dokumentu (wypełnić jak pole II.04)		04. Seria i numer dokumentu												
7	5	1	2	0	7	1	3	2	4	5	7	7	6	2	5	1	2	2	8	5				
05. Nazwisko																								
W I Ś N I E W S K A																								
06. Imię pierwsze																								
A N N A																								
07. Data urodzenia (dd / mm / rrrr)																								
0 7 1 2 1 9 7 5																								

**In fields from 01 to 07** enter the current and correct identification data of the insured person under the respective field names.

- **In field 01** – enter the PESEL number of the insured person assigned by the Government Information Centre of the General Electronic Population Evidencing System (*Rządowe Centrum Informatyczne Powszechnego Elektronicznego Systemu Ewidencji Ludności*).
- **In field 02** – enter the NIP number of the insured person (Taxpayer Identification Number) assigned by the Tax Office, using no dashes to separate groups of digits.
- **Fields 03 – 04** in the case described in the example - should be left blank.
- **In field 05** – enter the new surname of the insured person - in this case *Wiśniewska* (separate the words of a two-word surname with a dash).
- **In field 06** – enter the first name of the insured person.
- **In field 07** – enter the date of birth of the insured person (day/month/year), e.g. 07 12 1975.

## V. DECLARATION OF THE CONTRIBUTION PAYER

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 12 05 2006.
- **In field 02** – the form is signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

V. OSWIADCZENIE PŁATNIKA SKŁADEK	VI. OSWIADCZENIE OSOBY UBEZPIECZONEJ
01. Data wypełnienia (dd / mm / rrrr) <b>1 2 0 5 2 0 0 6</b>	
Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.	Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.
02. Podpis płatnika lub osoby upoważnionej <i>Anneliese Kramer</i>	01. Podpis osoby ubezpieczonej <i>Anna Wisniewska</i>
03. Pieczęćka płatnika	

## VI. DECLARATION OF THE INSURED PERSON

- **In field 01** – the insured person confirms with his or her own signature that the data contained herein are accurate and true.

## INSTRUCTIONS FOR COMPLETION OF THE REQUEST FOR DE-REGISTRATION FROM INSURANCE (ZUS ZWUA FORM)

The form [ZUS ZWUA](#) is completed by the contribution payer who wishes to:

- de-register the insured person from specific types of social insurance and health insurance,
- de-register the insured person from specific types of social insurance,
- de-register the insured person from health insurance,
- correct data on de-registration of the insured person from specific types of social insurance and health insurance.

### Note!

A contribution payer who wishes to report changes/corrections of data contained in the application for insurance coverage relating to the code of insurance title, types of insurance and dates of commencement of insurance liability should first submit a de-registration form (ZUS ZWUA form) and then file a new application for insurance coverage (ZUS ZUA form) containing updated/correct data.

The following rules should in particular be taken into account when completing a ZUS ZWUA document:

- the scheme (types) of de-registered insurance should be consistent with the scheme (types) of insurance indicated in the ZUS ZUA document in respect of a given insured person. The ZUS ZWUA form must also contain the same 6-character code of insurance title,
- the dates of de-registration from all insurance types should be the same and they cannot be earlier than the respective dates of commencement of insurance liability indicated in the ZUS ZUA form.

**The general rules for de-registration of the insured person from specific types of insurance and for making changes and corrections in registration documents are described in the introduction to this guide.**

### Example – de-registration of the insured person from insurance

Ms Anna Wiśniewska was employed as a seasonal worker until 31 May 2006.

The foreign employer (contribution payer) is obliged to de-register the insured person, using a ZUS ZWUA form, within a term of 7 days beginning on the day following the date of cessation of entitlement to insurance, i.e. on 1 June 2006.

## I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZWUA	WYREJESTROWANIE Z UBEZPIECZEŃ			
<b>I. DANE ORGANIZACYJNE</b>					
<input checked="" type="checkbox"/> 01. WYREJESTROWANIE Z UBEZPIECZEŃ SPOŁECZNYCH I UBEZPIECZENIA ZDROWOTNEGO <sup>1)</sup>	<input type="checkbox"/> 02. WYREJESTROWANIE Z UBEZPIECZEŃ SPOŁECZNYCH <sup>1)</sup>	<input type="checkbox"/> 03. WYREJESTROWANIE Z UBEZPIECZENIA ZDROWOTNEGO <sup>1)</sup>	<input type="checkbox"/> 04. ZGŁOSZENIE KOREKTY DANYCH O WYREJESTROWANIU Z UBEZPIECZEŃ SPOŁECZNYCH / UBEZPIECZENIA ZDROWOTNEGO <sup>1)</sup>		
05. Data nadania (dd / mm / rrrr)	06. Nalepka "R"				

This section should be always completed clearly to avoid ambiguity, i.e. only one of the fields should be filled in.

- To de-register a given insured person from social insurance schemes and health insurance (i.e. registered for social and health insurance on a ZUS ZUA form) – place an “X” in field 01.
- To correct data provided in the form submitted previously to de-register the insured person with a given code of insurance title - place an “X” in field 04.
- Fields 05 and 06 – should be left blank.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer’s registration (form ZUS ZPA or ZUS ZFA) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

### Note!

The rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
01. NIP (wpisać bez kresek)									
5 2 1 1 4 5 2 2 9 8									
03. PESEL					02. REGON				
04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2									
2									
05. Seria i numer dokumentu									
X V 4 5 3 2 3 6 5									
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 / rrr)									
2 7 1 1 1 9 4 7									

## III. IDENTIFICATION DATA OF THE PERSON BEING DE-REGISTERED FROM INSURANCE

The document submitted to de-register an insured person must be identifiable with the account of that person, set up on the basis of the application for insurance coverage (ZUS ZUA form). In connection with the above, identification data of the insured person contained in the ZUS ZWUA document must be consistent with the data disclosed in the application form or, in the case of a change or correction of identification data of the insured persons - with updated information contained in section IV of the ZUS ZIUA document.

III. DANE IDENTYFIKACYJNE OSOBY WYREJESTROWYWANEJ Z UBEZPIECZEŃ									
01. PESEL					02. NIP (wpisać bez kresek)				
7 5 1 2 0 7 1 3 2 4 5					7 7 6 2 5 1 2 2 8 5				
03. Rodzaj dokumentu (wypełnić jak pole II.04)									
04. Seria i numer dokumentu									
05. Nazwisko									
W I Ś N I E W S K A									
06. Imię pierwsze									
A N N A									
07. Data urodzenia (dd / mm / rrr)									
0 7 1 2 1 9 7 5									

#### IV. DE-REGISTRATION FROM INSURANCE

**IV. WYREJESTROWANIE Z UBEZPIECZEŃ**

01. Kod tytułu ubezpieczenia <sup>2)</sup>	Rodzaje ubezpieczeń (wpisać X w odpowiednim polu)	Od dnia (dd / mm / rr)	Kod przyczyny wyrejestrowania <sup>2)</sup>
01 1000	02. Emerytalne <input checked="" type="checkbox"/>	03. 01 06 20 06	04. 100
	05. Rentowe <input checked="" type="checkbox"/>	06. 01 06 20 06	07. 100
	08. Chorobowe <input checked="" type="checkbox"/>	09. 01 06 20 06	10. 100
	11. Wypadkowe <input checked="" type="checkbox"/>	12. 01 06 20 06	13. 100
	14. Zdrowotne <input checked="" type="checkbox"/>	15. 01 06 20 06	16. 100

- **In field 01** – enter the six-character code of insurance title indicated in the application for inclusion in specific types/type of insurance (ZUS ZUA form).
- **Fields 02, 05, 08, 11, 14** – place an “X” next to each type of insurance from which the insured person is being de-registered. The types of insurance for which de-registration takes place must be consistent with the types of insurance specified in the application for insurance coverage.
- **W fields 03, 06, 09, 12, 15** – enter the dates from which the insured person ceases to be registered for particular types of insurance (day/month/year).

##### Example

*In the case of a worker who was employed until:*

*31 May 2006 - enter the date: 01 06 2006,*

*30 June 2006 - enter the date: 01 07 2006.*

##### Note!

De-registration from particular types of insurance for which the insured person was registered should take place on the same date.

- **In fields 04, 07, 10, 13, 16** – enter, in accordance with the appendix to this guide, the three-character code of the cause of de-registration, in the above example: code 100 – cessation of entitlement to particular types/type of insurance.

#### V. APPLICATION FOR CONTINUATION OF INSURANCE

**This section** should be left blank.

#### VI. DECLARATION OF THE CONTRIBUTION PAYER

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 05 06 2006.
- **In field 02** – the form should be signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

**VI. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Data wypełnienia (dd / mm / rrrr)

0 5 0 6 2 0 0 6

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

02. Podpis płatnika lub osoby upoważnionej

Anneliese Kramer

03. Pieczęćka płatnika

**VII. OŚWIADCZENIE OSOBY WYREJESTROWYWANEJ Z UBEZPIECZEŃ**

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

01. Podpis osoby wyrejestrowywanej z ubezpieczeń

Anna Wisniewska

**VII. DECLARATION OF THE PERSON DE-REGISTERED FROM INSURANCE**

- **In field 01** – the form is signed by the person de-registered from insurance to confirm that the data contained herein are accurate and true.

## INSTRUCTIONS FOR COMPLETION OF THE CONTRIBUTION PAYER'S DE-REGISTRATION FORM (ZUS ZWPA FORM)

The form [ZUS ZWPA](#) should be completed to:

- de-register a contribution payer who is a legal entity or an organizational unit not invested with legal personality,
- de-register a contribution payer who is a natural person,
- notify of a correction of data concerning the de-registration of the contribution payer.

The general rules for the completion of the contribution payer's de-registration form are described in the introduction to this guide.

### I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIA TYLKO POLA JAŚNIE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLEREM. PRZED WYPEŁNIENIEM ZAPOŻNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZWPA	WYREJESTROWANIE PLATNIKA SKŁADEK	
I. DANE ORGANIZACYJNE 01. WYREJESTROWANIE PLATNIKA - OSOBY PRAWNE JEDNOSTKI ORGANIZACYJNE JEDNOSTKI OSOBOWOŚCI PRAWNEJ		02. WYREJESTROWANIE PLATNIKA - OSOBY FIZYCZNEJ	03. KOREKTA DANYCH WYREJESTROWANIA PLATNIKA SKŁADEK
04. Data nadania (dd/mm/rmm)		05. Nalepka "R"	wpiąć X w odpowiednim polu

This section should be always completed clearly to avoid ambiguity, i.e. only **one of the fields** should be filled in.

- To de-register a contribution payer - legal entity or an organizational unit not invested with legal personality (registered on a ZUS ZPA form) - place an "X" in **field 01**.
- To de-register a contribution payer – natural person (registered on a ZUS ZFA form) – place an "X" in field 02.
- To notify of a correction of data contained in the application submitted previously to de-register the payer (ZUS ZWPA form) - place an "X" in **field 03**.
- **Fields 04 and 05** – should be left blank.

### II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

#### Note!

The rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.



I. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK									
	01. NIP (wpisać bez kresek)					02. REGION				
	5 2 1 1 4 5 2 2 9 8									
	03. PESEL					INNY NUMER				
						04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, 2 jeśli paszport - 2				
	06. Nazwa skrócona					05. Seria i numer dokumentu				
						X V 4 5 3 2 3 6 5				
	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 4 7			

### III. DATA RELATING TO DE-REGISTRATION OF THE CONTRIBUTION PAYER

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

- **In field 01** – please enter - in accordance with the appendix to this guide - the three-character code of the cause of de-registration, in the above example: 350 – de-registration from social insurance of the last person in respect of whom the contribution payer was obliged to submit insurance documents.
- **In field 02** – enter the date from which the contribution payer ceases to be registered (day/month/year).

#### Example

*In the case when the contribution payer de-registered the last person on 31 05 2006, having accounted for all contributions:*

- *on 31 May 2006 - in field 02 please enter 01 06 2006,*
- *on 15 June 2006 - in field 02 please enter 16 06 2006.*

### IV. DECLARATION OF THE CONTRIBUTION PAYER

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

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 01 06 2006.
- **In field 02** – the form should be signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

## **INSTRUCTIONS FOR COMPLETION OF THE INFORMATION ON BANK ACCOUNT NUMBERS OF THE CONTRIBUTION PAYER (ZUS ZBA FORM)**

The form **ZUS ZBA** should be completed to notify of:

- bank accounts of the contribution payer,
- a new bank account,
- closure of the former bank account,
- change/correction of data concerning the bank account. To report such a change/correction, the payer is obliged to cancel the previously submitted bank account by completing section III and indicate the correct bank account in section IV.

In accordance with Article 43 clause 4 and 5 of the Act on the system of social insurance, the registration form submitted by the contribution payer must contain a listing of bank accounts. In the case when the contribution payer has more than one bank account, he or she additionally completes a ZUS ZBA form, which is appended to the ZUS ZPA or ZUS ZFA form. This form is completed by a payer who in the registration form:

- ZUS ZPA - registration/change of data of the contribution payer – legal person or an organizational unit not invested with legal personality - in section IV field 02 or
- **ZUS ZFA - registration/change of data of the contribution payer – natural person – in section V field 02**

indicated that he or she also possessed other bank accounts.

**The general rules for drawing up notification documents of the contribution payer, their format and deadlines for submitting them are described in the introduction to this guide.**

### **Example – correction of the previously indicated bank account and notification of the new account**

When completing the registration form (ZUS ZPA or ZUS ZFA form), the contribution payer wrote an incorrect bank account. At the same time, the contribution payer wishes to inform of a new bank account. To correct the wrong bank account, the payer should complete a ZUS ZBA form and return it to ZUS. In section III - *Information on the bank account of the contribution payer* - he or she should enter:

- in field 01 – **2** (closure of the account),
- in field 02 – incorrect bank account number.

Then the contribution payer should complete the next section (section IV), entering:

- in field 01 – **1** (new account),
- in field 02 – the correct bank account number.

Information on a new bank account should be provided by completing section V in a similar way as section IV.

## **I. ORGANIZATIONAL DATA**

**Section I** should be left blank.

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZBA	INFORMACJA O NUMERACH RACHUNKÓW BANKOWYCH PLATNIKA SKŁADEK	
I. DANE ORGANIZACYJNE			
01. Data nadania (dd / mm / rrr)		02. Nalepka "R"	

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

### Note!

The rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PLATNIKA SKŁADEK	II. DANE IDENTYFIKACYJNE PLATNIKA SKŁADEK	
	01. NIP (wpisać bez kresek)	
	5 2 2 3 3 4 4 5 5 6	
	02. REGON	
	03. PESEL	
	INNY NUMER	
	04. Rodzaj dokumentu: Jeśli dowód osobisty, wpisać 1, Jeśli paszport - 2	
	05. Seria i numer dokumentu	
	06. Nazwa skrócona	
VMG WEINHANDEL		
07. Nazwisko		
08. Imię pierwsze		
09. Data urodzenia (dd / mm / rrr)		

## III. INFORMATION ON THE BANK ACCOUNT OF THE CONTRIBUTION PAYER

III. INFORMACJA O RACHUNKU BANKOWYM PLATNIKA SKŁADEK	
2	01. Nowy rachunek (wpisać - 1) / zamknięcie rachunku (wpisać - 2)
02. Numer rachunku	
1 2 3 4 5 6 7 8 9 0 1 1 3 3 6 6 0 0 0 0 6 7 6 5 4 3	

- In field 01 – please enter:  
2 – in the case of the closure of the previously indicated bank account.
- In field 02 – enter the number of the bank account of the contribution payer, which constitutes a sequence of 26 digits without any spaces or separators.

## IV. INFORMATION ON THE BANK ACCOUNT OF THE CONTRIBUTION PAYER

IV. INFORMACJA O RACHUNKU BANKOWYM PLATNIKA SKŁADEK	
1	01. Nowy rachunek (wpisać - 1) / zamknięcie rachunku (wpisać - 2)
02. Numer rachunku	
1 2 3 4 5 6 7 8 9 0 1 1 3 3 6 6 0 0 0 0 6 7 6 5 3 4	

- In field 01 – please enter:  
1 – to notify of a new bank account,

- **In field 02** – enter the number of the bank account of the contribution payer, which constitutes a sequence of 26 digits without any spaces or separators.

## V. INFORMATION ON THE BANK ACCOUNT OF THE CONTRIBUTION PAYER

**V. INFORMACJA O RACHUNKU BANKOWYM PŁATNIKA SKŁADEK**

01. Nowy rachunek (wpisać - 1) /  
zamknięcie rachunku (wpisać - 2)

02. Numer rachunku

5 5 1 2 4 0 3 5 2 8 1 1 1 1 0 0 0 0 3 2 4 8 0 2 0 5

- **In field 01** – please enter:  
1 – to notify of a new bank account,
- **In field 02** - enter the number of the bank account of the contribution payer, which constitutes a sequence of 26 digits without any spaces or separators.

Sections VI – VIII should be completed in a similar way as the previous sections.

## IX. DECLARATION OF THE CONTRIBUTION PAYER

**IX. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Data wypełnienia (dd / mm / rrrr)

1 3 0 5 2 0 0 6

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

02. Podpis płatnika lub osoby upoważnionej	03. Pieczęć płatnika
<i>Peter Krauze</i>	

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 13 05 2006.
- **In field 02** – the form is signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

## INSTRUCTIONS FOR COMPLETION OF INFORMATION ON BUSINESS ADDRESSES OF THE CONTRIBUTION PAYER (ZUS ZAA FORM)

The form [ZUS ZAA](#) should be completed to:

- notify of the address of the place of business,
- notify of the new address of the place of business,
- notify of cessation of business at the previously indicated address,
- change or correct the address of the place of business. For that purpose, the contribution payer is obliged to complete section III, notifying of cessation of business at the previously indicated address, and section IV, in which he or she informs of the correct address.

Pursuant to Article 43 paragraph 4 and 5 of the Act on the social insurance system, the registration form submitted by the contribution payer must provide information on the addresses of the place of business. When the address of the place of business is different from the address of the registered office, the payer fills in the appropriate field on the ZUS ZPA form (section V field 04) or ZUS ZFA form (section VI field 05) and completes a ZUS ZAA form, which constitutes an appendix to the contribution payer's registration form.

### Note!

A change / correction of the residence address of the contribution payer should be reported on a ZUS ZPA or ZUS ZFA form, respectively (i.e. the form on which the payer applied for registration).

## I. ORGANIZATIONAL DATA

Section I should be left blank.

PLATNIK WYPELNI TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPELNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS ZAA	strona: 1	ADRESY PROWADZENIA DZIAŁALNOŚCI GOSPODARCZEJ PRZEZ PŁATNIKA SKŁADEK
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I. DANE ORGANIZACYJNE

01. Data nadania (dd / mm / rrrr)

02. Nalepka "R"

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

### Note!

Rules for providing the correct set of identification data of the contribution payer are described in the introduction to this guide.

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 2 3 3 4 4 5 5 6	
03. PESEL	INNY NUMER
	04. Rodzaj dokumentu: Jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
06. Nazwa skrócona	05. Serie i numer dokumentu
V M G W E I N H A N D E L	
07. Nazwisko	
08. Imię pierwsze	09. Data urodzenia (dd / mm / rrr)

### III. ADDRESS OF THE PLACE OF BUSINESS OF THE CONTRIBUTION PAYER

III. ADRES PROWADZENIA DZIAŁALNOŚCI GOSPODARCZEJ PRZEZ PŁATNIKA	
1 01. Nowy adres (wpisać - 1) / zakończenie prowadzenia działalności pod adresem (wpisać - 2)	
02. Kod pocztowy	03. Miejscowość
2 8 - 1 8 8	B R E M E N
04. Gmina / Dzielnicą	
N I E M C Y	
05. Ulica	
G R U E N E N S T R A S S E	
06. Numer domu	07. Numer lokalu
8 / 9	
08. Numer telefonu	09. Numer faksu

- **In field 01** – please enter:
  - 1 – to notify of a new address of the place of business,
  - 2 – to notify of cessation of business at the previously indicated address.
- **In field 02** – enter the postal code. If the postal code is longer than the number of fields on this form, please enter the first five characters.
- **In field 03** – enter the name of the town/locality in which the business is conducted.
- **In field 04** – enter the Polish name of the country of origin of the contribution payer.
- **In field 05** – enter the name of the street. If there is no street name in the address, do not complete this field (leave it blank).
- **In field 06** – enter the number of the house. If the number of the house consists of digits separated by a slash, write it with this slash, e.g. 8/9. If the number contains a letter, the letter should be capitalized, e.g. 8A, without any space.
- **In field 07** – enter the number of the office/premises. If the address does not contain such a number, do not complete this field (leave it blank).
- **In field 08** – enter the telephone number with the area code prefix, e.g. 0049-8923225420.  
If the person applying for registration has no telephone, do not complete this field (leave it blank).
- **In field 09** – enter the fax number with the area code prefix, e.g. 0049-8923225420.  
If the person applying for registration has no fax, do not complete this field (leave it blank).

Sections IV – VIII – should be completed in a similar way as section III.

### IX. DECLARATION OF THE CONTRIBUTION PAYER

**IX. OŚWIADCZENIE PŁATNIKA SKŁADEK**

01. Data wypełnienia (dd / mm / rr)

1 7 0 5 2 0 0 6

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

02. Podpis płatnika lub osoby upoważnionej

*Peter Krauze*

03. Pieczęćka płatnika

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 17 05 2006.
- **In field 02** – the form is signed by the contribution payer or an authorized person to confirm that the data contained herein are accurate and true.
- **In field 03** – the form should be stamped by the contribution payer (if the payer has a stamp).

## INSTRUCTIONS FOR COMPLETION OF THE SETTLEMENT DECLARATION (ZUS DRA FORM)

The form [ZUS DRA](#) should be used to draw up:

- a settlement declaration,
- a corrective declaration.

The contribution payer completes the settlement declaration to account for due contributions.

### I. ORGANIZATIONAL DATA

PLATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBISKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

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

- In field **01** – please enter:  
3 – declarations for each month should be submitted by the 15th day of the following month
- In field **02** – enter the identification number of the declaration (number/month/year), e.g. 01 04 2006.  
In addition, the following numbers are used to mark declarations submitted for a given month:
  - **01** – monthly declaration,
  - **02** – corrective declaration,
  - **03-39** – each subsequent corrective declaration for that month.

#### Note!

In the case when the contribution payer has used up the entire range of numbers from 1 to 39 intended for marking corrective settlement documents (declarations and name-specific monthly reports) for a given month, but it is necessary to draw up and submit another corrective document to ZUS, the contribution payer should use the last number. For example, if the contribution payer has used the entire available range of numbers from 01 to 39, he or she should use the number “39”, taking care to write the correct date of completing these documents.

### II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.



II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 1 1 4 5 2 2 8 9	
03. PESEL	INNY NUMER
	04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
06. Nazwa skrócona	05. Seria i numer dokumentu
	2 XV 4 5 3 2 3 6 5
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 4 7	

### III. OTHER INFORMATION

III. INNE INFORMACJE	
01. Liczba ubezpieczonych	02. Liczba pracowników w przeliczeniu na pełny wymiar czasu pracy
1	1 0 0
03. Wniosek pracodawcy o dofinansowanie składek za osoby niepełnosprawne ze środków PFRON i budżetu państwa <sup>1)</sup>	04. Stopa procentowa składek na ubezpieczenie wypadkowe
0	1,80%

- **In field 01** – enter the number of insured persons in respect of whom contributions for specific types of social insurance and/or health insurance are being accounted for.

#### Note!

A person for whom the contribution payer draws up two or more name-specific reports for a given month should be considered as one insured person.

- **In field 02** – enter the number of employees recalculated according to the full time work hours (in the form of a decimal fraction), e.g. if you have one employee working full time – write 1.00; if you have five employees working full time – write 5.00; five employees working half time - write 2.50.
- **In field 03** – enter the appropriate code, i.e. 0.

This code means:

- **0** – contribution payer not eligible or not applying for co-financing of contributions in accordance with Article 25 clause 2, 3 or 3a of the Act on occupational and social rehabilitation and employment of disabled persons.
- **In field 04** - enter the rate of the contribution for accident insurance (in the period from 1 January 2003 to 31 March 2006 the rate of contribution for the above-mentioned insurance amounted to 1.93%, while in the period from 1 April 2006 to 31 March 2007 it amounts to 1.80%)

#### IV. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS DUE AND SOURCES OF FINANCING THEM

##### IV. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE ORAZ ŹRÓDEŁ FINANSOWANIA

	Kwota składek na ubezpieczenie emerytalne		Kwota składek na ubezpieczenia rentowe		Suma kwot składek na ubezpieczenia emerytalne i rentowe	
	01.		02.		03. (p. 01 + p. 02)	
<b>SUMY SKŁADEK</b>		<b>3 9 0 , 4 0</b>		<b>2 6 0 , 0 0</b>		<b>6 5 0 , 4 0</b>
<b>SKŁADKI FINANSOWANE PRZEZ:</b>						
ubezpieczonych	04.	<b>1 9 5 , 2 0</b>	05.	<b>1 3 0 , 0 0</b>	06. (p. 04 + p. 05)	<b>3 2 5 , 2 0</b>
płatnika	07.	<b>1 9 5 , 2 0</b>	08.	<b>1 3 0 , 0 0</b>	09. (p. 07 + p. 08)	<b>3 2 5 , 2 0</b>
budżet państwa	10.	zł , gr	11.	zł , gr	12. (p. 10 + p. 11)	zł , gr
PFRON	13.	zł , gr	14.	zł , gr	15. (p. 13 + p. 14)	zł , gr
Fundusz Kościelny	16.	zł , gr	17.	zł , gr	18. (p. 16 + p. 17)	zł , gr
<b>32. Kwota składek na ubezpieczenia społeczne które powinien przekazać płatnik (p. 06 + p. 09 + p. 24 + p. 26)</b>						
						<b>7 3 5 , 4 0</b>

  

	Kwota składek na ubezpieczenie chorobowe		Kwota składek na ubezpieczenie wypadkowe		Suma kwot składek na ubezpieczenia chorobowe i wypadkowe	
	19.		20.		21. (p. 19 + p. 20)	
<b>SUMY SKŁADEK</b>		<b>4 9 , 0 0</b>		<b>3 6 , 0 0</b>		<b>8 5 , 0 0</b>
<b>SKŁADKI FINANSOWANE PRZEZ:</b>						
ubezpieczonych	22.	<b>4 9 , 0 0</b>	23.	zł , gr	24. (p. 22 + p. 23)	<b>4 9 , 0 0</b>
płatnika	25.		26.	<b>3 6 , 0 0</b>	26. (= p. 25)	<b>3 6 , 0 0</b>
PFRON	27.	zł , gr	28.	zł , gr	29. (p. 27 + p. 28)	zł , gr
Fundusz Kościelny	30.	zł , gr	31.	(= p. 30)	31. (= p. 30)	zł , gr

- In field 01 – enter the amount of contributions for retirement pension insurance, calculated by adding the amounts in fields: 04+07.
- In field 02 – enter the amount of contributions for disability pension insurance, calculated by adding the amounts in fields: 05+08.
- In field 03 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 01+02.
- In field 04 – enter the amount of the contribution for retirement pension insurance, financed by the insured person.
- In field 05 – enter the amount of the contribution for disability pension insurance, financed by the insured person.
- In field 06 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 04+05.
- In field 07 – enter the amount of the contribution for retirement pension insurance, financed by the contribution payer.
- In field 08 – enter the amount of contribution for disability pension insurance, financed by the contribution payer.
- In field 09 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 07+08.
- Fields 10, 11, 12, 13, 14, 15, 16, 17, 18 – should be left blank
- In field 19 – enter the amount of contributions for sickness insurance, equal to the amount entered in field: 22.

- **In field 20** – enter the amount of contributions for accident insurance, equal to the amount entered in field: 25.
- **In field 21** – enter the amount of contributions for sickness and accident insurance, calculated by adding the amounts in fields: 19+20.
- **In field 22** – enter the amount of contributions for sickness insurance, financed by the insured person.
- **Field 23** – should be left blank
- **In field 24** – enter the amount of contributions for sickness insurance, equal to the amount entered in field: 22.
- **In field 25** – enter the amount of contributions for accident insurance, financed by the contribution payer.
- **In field 26** – enter the amount of contributions for accident insurance, equal to the amount entered in field 25.
- **Field 27** – should be left blank.
- **Field 28** – should be left blank.
- **Field 29** – should be left blank.
- **Field 30** – should be left blank.
- **Field 31** – should be left blank.
- **In field 32** – enter the amount of contributions for social insurance which should be paid by the contribution payer. This amount is obtained by adding the amounts in fields: 06+09+24+26.

## V. SCHEDULE OF PAID OUT BENEFITS CHARGEABLE TO SOCIAL INSURANCE CONTRIBUTIONS

This section should be left blank.

## VI. SUMMARY OF PART IV AND V

VI. ROZLICZENIE CZĘŚCI IV I V	
01. Kwota do zwrotu przez ZUS: (p.V. 05 - p.IV. 32)	02. Kwota do zapłaty przez płatnika: (p. IV. 32 - p.V. 05)
	7 3 5 4 0

- **Field 01** – should be left blank.
- **In field 02** – enter the amount to be paid by the contribution payer. This amount equals to the amount entered in field: IV.32.

## VII. SCHEDULE OF HEALTH INSURANCE PREMIUMS DUE

PŁATNIK WYPEŁNIA TYLKO POLA JASNE W WYŻNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS DRA	strona 2	DEKLARACJA ROZLICZENIOWA
VII. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIE ZDROWOTNE			
01. Kwota należnych składek do przekazania przez płatnika	1 4 2 2 6		
02. Kwota należnych składek finansowana przez Fundusz Kościelny		zł gr	
03. Kwota należnego wynagrodzenia dla płatnika		zł gr	
			04. Kwota do zapłaty (p.01 - p. 03)
			1 4 2 2 6

- **In field 01** – enter the amount of health insurance premiums to be paid by the contribution payer.
- **Field 02** – should be left blank.
- **Field 03** – should be left blank.
- **In field 04** – enter the amount to be paid by the contribution payer.

## VIII. SCHEDULE OF DUE CONTRIBUTIONS FOR THE LABOUR FUND AND THE GUARANTEED EMPLOYEE BENEFITS FUND

VIII. ZE STAWIENIE NALEŻNYCH SKŁADEK NA FP I FGŚP	
01. Kwota należnych składek na Fundusz Pracy	4 9 0 0
02. Kwota należnych składek na Fundusz Gwarantowanych Świadczeń Pracowniczych	zł,gr
03. Kwota do zapłaty (p.01 + p.02)	4 9 0 0

- **In field 01** – enter the amount of contributions payable to the Labour Fund. This amount should be calculated in accordance with the provisions of the Act of 20 April on employment promotion and labour market institutions (Journal of Law no. 99, item 1001, with subsequent amendments) and the rules described in the introduction to this guide.
- **Field 02** – should be left blank.
- **In field 03** – enter the amount to be paid, equal to the amount entered in field: 01.

## IX. TOTAL AMOUNT TO BE PAID

IX. ŁĄCZNA SUMA KWOT DO ZAPŁATY	
01. Łączna suma kwot do zapłaty (p.VI. 02+ p.VII. 04+ p.VIII. 03)	9 2 6 6 6

- **In field 01** – enter the total amount to be paid, calculated by adding the amounts in fields: VI.02+VII.04+VIII.03.

## X. SUPPLEMENTARY PAYMENTS RESULTING FROM THE CORRECTION OF CONTRIBUTION DUES

**Section X** should be left blank.

## XI. INCOME DECLARATION

**Section XI** should be left blank.

## XII. DECLARATION OF THE CONTRIBUTION PAYER

**XI. OSWIADCZENIE PLATNIKA SKŁADEK**

01. Liczba kartekrapoitu ZUS RCA

02.

03. Liczba kartekrapoitu ZUS RZA

04. Liczba kartekrapoitu ZUS RSA

05.

06. Łączna liczba kartekrapoitów (p. 01 + p. 03 + p. 04)

07.

08. Data wypełnienia (dd / mm / rrrr)  **Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.**

09. Pieczęć i imienna oraz podpis Głównego Księgowego

10. Pieczęć płatnika i podpis płatnika lub osoby upoważnionej

*Anneliese Kramer*

**Pouczenie: W wypadku niewpłacenia w obowiązującym terminie kwot z poz. VI.02, poz. VI.04, poz. VIII.03 lub wpłacania ich w niepełnej wysokości, niniejsza deklaracja stanowi podstawę do wystawienia tytułu wykonawczego, zgodnie z przepisami ustawy z dnia 17 czerwca 1966r. o postępowaniu egzekucyjnym w administracji (Dz.U. z 2002r. Nr 110, poz. 968 z późn. zm.).**

- **In field 01** – enter the number of pages of the ZUS RCA report, which the payer is appending to the settlement declaration.
- **Field 02** – should be left blank.
- **Field 03** – should be left blank.
- **Field 04** – enter the number of pages of the ZUS RSA report, which the payer is appending to the settlement declaration.
- **Field 05** – should be left blank.
- **In field 06** – enter the total number of pages of the reports, equal to the number indicated in fields: 01, 04.
- **Field 07** – should be left blank.
- **In field 08** – enter the date of completing the form (day/month/year), e.g. 05 05 2006.
- **In field 09** – the main accountant should place his or her personal stamp and a signature.
- **In field 10** – the form should be stamped by the contribution payer (if the payer has a stamp) and signed by the contribution payer or an authorized person.

# INSTRUCTIONS FOR COMPLETION OF THE NAME-SPECIFIC MONTHLY REPORT ON CONTRIBUTIONS DUE AND BENEFITS PAID OUT (ZUS RCA FORM)

The form [ZUS RCA](#) constitutes an appendix to the ZUS DRA form - settlement declaration.

The ZUS RCA form is used to draw up:

- a monthly report,
- a correction report,

in which the contribution payer accounts for social insurance contributions and/or health insurance premiums for each employee.

## I. ORGANIZATIONAL DATA

PŁATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	<b>ZUS RCA</b>	strona: 1	<b>IMIENNY RAPORT MIESIĘCZNY O NALEŻNYCH SKŁADKACH I WYPŁACONYCH ŚWIADCZENIACH</b>
<b>I. DANE ORGANIZACYJNE</b>			
01. Identyfikator raportu (numer / mm / mm) <sup>1)</sup>	0 1	0 4	2 0 0 6
02. Numer kartki raportu RCA	1		

- **In field 01** – enter the identification number of the report (number/month/year), e.g. 01 04 2006, consistent with the number identifying the ZUS DRA form, entered in field 02 of the organizational data section. (The same rules apply to corrective numbers).
- **In field 02** – enter the consecutive number of the page of the ZUS RCA report. If the contribution payer draws up a report for more than four insured persons, he or she is obliged to complete an additional page of the ZUS RCA report.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

<b>II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK</b>	
01. NIP (wpisać bez kresek)	02. REGON
5 2 1 1 4 5 2 2 8 9	
03. PESEL	INNY NUMER
	04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
	05. Seria i numer dokumentu
	2 X V 4 5 3 2 3 6 5
06. Nazwa skrócona	
07. Nazwisko	
K R A M E R	
08. Imię pierwsze	09. Data urodzenia (dd / mm / mm)
A N N E L I E S E	2 7 1 1 1 9 4 7

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

**SECTION III** – should be completed for one insured person

### III.A. IDENTIFICATION DATA OF THE INSURED PERSON

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ

01. Nazwisko  
**N O W A K O W S K A**

02. Imię pierwsze  
**A N N A**

03. Typ<sup>1)</sup> 04. Identyfikator  
**P 7 5 1 2 0 7 1 3 2 4 5**

Please complete this section with particular care, entering data provided in the application for insurance coverage (ZUS ZUA or ZUS ZZA form) or, in the case of a change/correction of identification data of the insured person - data disclosed in section IV of the ZUS ZIUA document.

The following data should be provided in the name-specific monthly reports: first name and surname of the insured person, the PESEL number or, if no such number has been assigned, the NIP number. If the insured person has not been assigned a NIP number, the series and number of the identity card or passport should be provided instead.

- **In field 01** – enter the surname (each word of a multi-word surname should be separated with a hyphen) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA form) or in section IV of the document submitted to notify of a change of identification data of the insured person (ZUS ZIUA form).
- **In field 02** – enter the name (first) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA form) or in section IV of the document submitted to notify of a change of identification data of the insured person (ZUS ZIUA form).
- **In field 03** – enter the code of the identification number **P** – PESEL or, in the case when no such number has been assigned:
  - N – NIP,
  - 1 – identity card,
  - 2 – passport.
- **In field 04** – enter the number of the indicated identification form.

### III.B. SCHEDULE OF DUE CONTRIBUTIONS FOR SOCIAL AND HEALTH INSURANCE

III. B. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE I UBEZPIECZENIE ZDROWOTNE

01. Kod tytułu ubezpieczenia<sup>1)</sup> **0 1 1 0 0 0**

02. Informacja o przekroczeniu rocznej podstawy wymiaru składek na ubezpieczenia emerytalne i rentowe<sup>1)</sup> **1 / 1**

03. Wymiar czasu pracy **1 / 1**

UBEZPIECZENIE	EMERYTALNE	RENTOWE	CHOROBY I WYPADKOWE	ZDROWOTNE
04. Podstawa wymiaru składek	<b>2 0 0 0,0 0</b>		<b>2 0 0 0,0 0</b>	<b>1 6 2 5,8 0</b>
07. Ubezpieczonego	<b>1 9 5,2 0</b>	08. Ubezpieczonego	09. Ubezpieczenie chorobowe	10. Ubezpieczenie zdrowotne
11. Płatnika	<b>1 9 5,2 0</b>	12. Płatnika	13. Ubezpieczenie wypadkowe	<b>1 4 2,2 6</b>
			<b>3 6,0 0</b>	
14. Kwota obniżenia podstawy wymiaru składek na ubezpieczenia społeczne z tytułu opłacania składek w ramach pracowniczego programu emerytalnego	<b>zł gr</b>		15. Łączna kwota składek (suma od p.07 do p.13)	<b>7 3 5,4 0</b>

- **In field 01** – enter the six-character code of insurance title indicated in the application for insurance coverage, in accordance with the appendix to this guide.

In the case when the employee was paid remuneration in the month following the cessation of entitlement to insurance, contributions should be accounted for and paid in settlement documents submitted for the month in which this remuneration was paid,

**using the following code of insurance title: 30 00 0 0 – person for whom contributions or due benefits should be accounted for and paid in settlement documents submitted no earlier than for the month following the cessation of entitlement to insurance.**

- **Field 02** – should be completed, if the annual basis of contribution rates for retirement pension and disability pension insurance has been exceeded.  
In this field please enter:
  - 1 – when the information on exceeding the annual basis of contribution rates has been provided by the insured individual,
  - 2 – when the information on exceeding the annual basis of contribution rates has been provided by the contribution payer,
  - 3 – when the information on exceeding the annual basis of contribution rates has been provided by the Social Insurance Institution
- **In field 03** – enter the work time status, as indicated in the contract of employment, in the form of a common fraction, e.g.:
  - 1/1 – for an employee working full time,
  - 1/2 – for an employee working half time,
  - 3/4 – for an employee working three-quarters of full time,
  - 7/8 – for an employee working seven-eighths of full time or
  - 150/176 – when working time is measured in hours.
- **In field 04** – enter the basis of contribution rates for retirement pension and disability pension insurance, which is equal to remuneration paid or made available to the employee in a given calendar month.

The basis of contribution rates for specific types of insurance should be calculated in accordance with the rules described in the introduction to this guide.

**Note!**

The annual basis of contribution rates for retirement pension and disability pension insurance (mandatory and voluntary) in a given calendar year **may not exceed the equivalent of thirtyfold the projected average monthly salary in the national economy sectors for a given calendar year, as determined in the Budget Act, the Budget Proposal Act or in their drafts.**

**The annual basis of contribution rates for retirement pension and disability pension insurance may not exceed the following amounts:**

in 2004 - 68 700.00 zł.

in 2005 - 72 690.00 zł.

in 2006 - 73 560.00 zł.

in 2007 - 78 480.00 zł.

When the above-mentioned amounts have been exceeded, please enter „0.00” to indicate the basis of contribution rates for retirement pension and disability pension insurance

- **In field 05** – enter the basis of contribution rates for sickness and accident insurance, which should be calculated in accordance with the rules described in the introduction to this guide.

**The limitations referred to in the provisions relating to the basis for calculation of contribution rates for retirement pension and disability pension insurance do not**



**apply to the basis for calculation of contribution rates for sickness and accident insurance.**

- **In field 06** – enter the basis for calculation of premium rates for health insurance, which should be assessed in accordance with the rules described in the introduction to this guide.
- **In field 07** – enter the amount of contributions for retirement pension insurance financed by the insured person<sup>1</sup>.
- **In field 08** – enter the amount of contributions for disability pension insurance financed by the insured person<sup>1</sup>.
- **In field 09** – enter the amount of contributions for sickness insurance.
- **In field 10** – enter the amount of health insurance premiums.
- **In field 11** – enter the amount of contributions for retirement pension insurance financed by the contribution payer.
- **In field 12** – enter the amount of contributions for disability pension insurance financed by the contribution payer.
- **In field 13** – enter the amount of contributions for accident insurance<sup>1</sup>.
- **Field 14** – should be left blank.
- **In field 15** – enter the total amount of contributions, calculated by adding amounts in fields: 07+08+09+10+11+12+13.

### **III.C. SCHEDULE OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

This section should be left blank.

**SECTIONS IV – VI – should be completed for the next insured persons or for the same insured person, in the case when different six-character codes of entitlement to insurance are used to account for contributions or when one six-character code of entitlement to insurance is used, but the amount of the basis of contribution rates exceeds 999999.99 zł.**

#### **IV.A. IDENTIFICATION DATA OF THE INSURED PERSON**

This section should be completed in accordance with the rules set forth in section III.A.

If more than one identification data section is completed for one persons, the same type and number of the identification form should be provided.

#### **IV.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE**

This section should be completed in accordance with the rules set forth in section III.B.

#### **IV.C. SCHEDULE OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

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<sup>1</sup> One more report should be completed, if the amount of the basis for calculation of contribution rates for a given insured person exceeds 999999.99 zł. In such a case, the above-mentioned amount should be divided between two reports.

**This section** should be left blank.

03. Suma kwot na stronie  
(p. III.B.15 + p. III.C.06 + p. IV.B.15 + p. IV.C.06)

8 7 7 6 6

- **In field 03** – enter the amount calculated by adding the amounts in fields: III.B.15 + III.C.06 + IV.B.15 + IV.C.06.

#### **V.A. IDENTIFICATION DATA OF THE INSURED PERSON**

Complete in accordance with the rules stipulated in section III.A.

#### **V.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE**

Complete in accordance with the rules stipulated in section III.B.

#### **V.C. LIST OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

**Leave this section** blank.

#### **VI.A. IDENTIFICATION DATA OF THE INSURED PERSON**

Complete in accordance with the rules stipulated in section III.A.

#### **VI.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE**

Complete in accordance with the rules stipulated in section III.B.

#### **VI.C. LIST OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

**Leave this section** blank.

**In field 04** – enter the amount calculated by adding the amounts in fields: V.B.15 + V.C.06 + VI.B.15 + VI.C.06.

#### **VII. DECLARATION OF THE CONTRIBUTION PAYER**

VII. OŚWIADCZENIE PŁATNIKA SKŁADEK

01. Data wypełnienia (dd / mm / rrrr)

0 5 0 5 2 0 0 6

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

02. Podpis płatnika lub osoby upoważnionej

Anneliese Kramer

03. Pieczęćka lmlenna oraz podpis Głównego Księgowego

04. Pieczęćka płatnika

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 05 05 2006.
- **In field 02** – the form is signed by the contribution payer or a person authorized by him or her to confirm that the data contained herein are accurate and true.
- **In field 03** – the main accountant should place his or her personal stamp and a signature.
- **In field 04** – the form should be stamped by the contribution payer (if the payer has a stamp).

## **INSTRUCTIONS FOR COMPLETION OF THE REPORT ON BENEFITS PAID OUT AND DISCONTINUITIES IN THE PAYMENT OF CONTRIBUTIONS (ZUS RSA FORM)**

The form [ZUS RSA](#) constitutes an appendix to the ZUS DRA form - settlement declaration.

The contribution payer completes a ZUS RSA form to:

- provide information on discontinuities in the payment of contributions.
- draw up a monthly report,
- draw up a corrective report.

The basic rules for the completion of the name-specific monthly report (ZUS RSA form) are as follows:

- In the case when no benefit is paid to the insured person by the contribution payer (i.e. the field “Amount” is blank or contains “0.00”) - the field “The number of benefit days/number of payments” should not be completed.

In the case when compensatory remuneration is paid for the time of incapacity for work (code 335), the contribution payer should enter the number of days (obtained by calculating the number of days between the “period from” and the “period to”) and the number of benefits in the field „The number of benefit days/number of payments”.

- Periods of discontinuity in the payment of contributions with codes 111, 151 and 152 must fall within the calendar month for which the ZUS RSA report is being submitted (i.e. „Date from” and „Date to” may not extend beyond the first and the last day of the calendar month for which the report is being prepared).
- The indicated period of discontinuity in the payment of contributions due to sickness, maternity, work-related accidents and occupational diseases or remuneration for the period of incapacity for work (codes 311, 312, 313, 314, 321, 322, 331) and the period for which compensatory remuneration (code 335) was paid may not extend beyond the last day of the calendar month accounted for in the ZUS RSA report (it means that the „Date from” and „Date to” may be earlier than the first day of the calendar month for which the report is being prepared, but may not extend beyond the last day of the calendar month concerned).

### **Note!**

The indicated period „Date from” - „Date to” may not extend beyond the calendar year. If the period of payment of benefits reported in a given calendar month extends beyond the calendar year, the contribution payer should submit two ZUS RSA reports for the month in which a discontinuity in the payment of contributions occurred, i.e.:

- the first report should be completed for the period to 31 December of a given year,
- the second report should be completed for the period from 1 January of the following year. It should be remembered, however, that the date in the field “Date to” indicated in this report, should not extend beyond the calendar month for which the report is being drawn up.

The general rules for the completion of settlement documents, their formats and deadlines for submitting them are described in the introduction to this guide.

### Example – reporting discontinuities in the payment of contributions

Ms Anna Nowakowska was on an unpaid leave between 3 and 7 April 2006. She had a break in the payment of contributions in the above-mentioned period, because an employee on an unpaid leave is not subject to insurance coverage. In the monthly ZUS RSA report, the contribution payer should indicate the period for which no contributions were paid.

## I. ORGANIZATIONAL DATA

PŁATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPÓZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBIEPIECZENI SPOŁECZNYCH	ZUS RSA	strona 1	RAPORT IMIENNY O WYPŁACONYCH ŚWIADCZENIACH I PRZERWACH W OPŁACANIU SKŁADEK
<b>I. DANE ORGANIZACYJNE</b>			
01. Identyfikator raportu (numer / mm / rrrr) <sup>1)</sup>		0 1	0 4 2 0 0 6
			02. Numer kartki raportu RSA
			1

- **In field 01** – enter the identification number of the report (number/month/year), e.g. 01 04 2006.  
In addition, the following numbers are used to mark reports submitted for a given month:
  - **01** – a monthly report,
  - **02** – a correction report,
  - **03-39** – every consecutive corrective report for the month concerned.

### Note!

In the case when the contribution payer has used up the entire range of numbers from 1 to 39 intended for marking corrective settlement documents (declarations and name-specific monthly reports) for a given month, but it is necessary to draw up and submit another corrective document to ZUS, the contribution payer should use the last number. For example, if the contribution payer has used the entire available range of numbers from 01 to 39, he or she should use the number “39”, taking care to write the correct date of completing these documents.

- **In field 02** – enter the consecutive page number of the ZUS RSA report.

## II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

<b>I. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK</b>	<b>II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK</b>	
	01. NIP (wpisać bez kresek)	02. REGON
	5 2 1 1 4 5 2 2 8 9	
	03. PESEL	04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
		2
	05. Seria i numer dokumentu	X V 4 5 3 2 3 6 5
	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 4 7	

Complete this section with particular care, entering data provided in the contribution payer’s registration form (form ZUS ZPA or ZUS ZFA) or, in the case of a change/correction of

identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

### SECTION III – should be completed for one insured person

#### III.A. IDENTIFICATION DATA OF THE INSURED PERSON

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ

01. Nazwisko  
**N O W A K O W S K A**

02. Imię pierwsze  
**A N N A**

03. Typ<sup>0</sup> 04. Identyfikator  
**P 7 5 1 2 0 7 1 3 2 4 5**

Complete this section with particular care, entering data provided in the application for insurance coverage (form ZUS ZUA/ZUS ZZA) or, in the case of a change/correction of identification data of the insured person - data disclosed in section IV of the ZUS ZIUA document.

Name-specific monthly reports should contain the name and surname of the insured person, the PESEL number or, if the insured person has not been assigned such a number, the NIP number. If the insured person has not been assigned a NIP number, the series and number of an identity document or the passport should be provided instead.

- **In field 01** – enter the surname (each word of a multi-word surname should be separated with a hyphen) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA forms) or in section IV of the notification of a change of the insured person’s identification data (ZUS ZIUA form).
- **In field 02** – enter the name (the first name) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA forms) or in section IV of the notification of a change of the insured person’s identification data (ZUS ZIUA form).
- **In field 03** – enter the code of the identification form **P** - PESEL or, if no such number exists:
  - N – NIP,
  - 1 – identification card,
  - 2 – passport.
- **In field 04** – enter the number of the provided identification form.

#### III.B. TYPES AND PERIODS OF DISCONTINUITIES IN THE PAYMENT OF CONTRIBUTIONS AND THE SCHEDULE OF PAID BENEFITS/REMUNERATION FOR THE PERIOD OF SICKNESS ABSENCE

III. B. RODZAJE I OKRESY PRZERW W OPŁACANIU SKŁADEK I ZESTAWIENIE WYPŁACONYCH ŚWIADCZEŃ / WYNAGRODZEŃ ZA CZAS ABSENCEJ CHOROBOWEJ

01. Kod tytułu ubezpieczenia<sup>0</sup> **0 1 1 0 0 0**

02. Kod świadczenia / przerwy **1 1 1**

03. Od (dd/ mm) 04. Do (dd/ mm)  
 Okres **0 3 0 4 0 7 0 4**

05. Liczba dni zasiłkowych / liczba wypłat

06. Kod choroby

07. Kwota zł, gr

- **In field 01** – enter the six-character code of insurance title indicated in the application for insurance coverage.
- **In field 02** – enter the three-character code of the benefit or the code of payment.
- **In fields 03 and 04** – enter the period of discontinuity in the payment of contributions or the period of payment of benefits/remuneration for the time of sickness absence:

- **In field 03** – enter the date from which contribution payments were discontinued or from which benefits/remuneration for the time of sickness absence were paid (day/month),
- **In field 04** – enter the date up to which the discontinuity in contribution payments lasted or up to which benefits/remuneration were paid for the time of sickness absence (day/month).
- **In field 05** – enter the number of benefit days or the number of payments.
- **In field 06** – enter the code of disease.
- **In field 07** – enter the amount of benefits or remuneration paid out for the time of sickness absence.

#### SECTIONS IV – X – should be completed for the next insured persons

The next sections should be completed for one insured person, in situations when it is necessary to submit another report on paid benefits/remuneration and/or discontinuities in the payment of contributions.

SECTIONS IV (IV.A and IV.B), V(V.A and V.B), VI(VI.A and VI.B) – should be completed in accordance with the rules stipulated in sections III(III.A and III.B).

The same type and number of the identification form should be provided, if more than one section is completed for one insured person.

- **In field 03** – enter the amount calculated by adding the amounts in fields: III.B.07 + IV.B.07 + V.B.07 + VI.B.07.

SECTIONS VII(VII.A and VII.B), VIII(VIII.A and VIII.B), IX (IX.A and IX.B), X(X.A and X.B) – should be completed in accordance with the rules stipulated in sections III (III.A and III.B).

- **In field 04** – enter the amount calculated by adding the amounts in fields: VII.B.07 + VIII.B.07 + IX.B.07 + X.B.07.

#### XI. DECLARATION OF THE CONTRIBUTION PAYER

XI. OSWIADCZENIE PŁATNIKA SKŁADEK 01. Data wypełnienia (dd/mm/rrrr) <b>0 5 0 5 2 0 0 6</b>		02. Podpis płatnika lub osoby upoważnionej  <i>Anneliese Kramer</i>	
Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.		03. Pieczętka imienna oraz podpis Głównego Księgowego  04. Pieczętka płatnika	

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 05 05 2006.
- **In field 02** – the form is signed by the contribution payer or a person authorized by him or her to confirm that the data contained herein are accurate and true.

- **In field 03** – the main accountant should place his or her personal stamp and a signature.
- **In field 04** – the form should be stamped by the contribution payer (if the payer has a stamp).



**Note! We present below the instructions for completion of the settlement declarations after the change of rules for financing contributions to disability pension insurance from July 2007**

## **INSTRUCTIONS FOR COMPLETION OF THE SETTLEMENT DECLARATION (ZUS DRA FORM) FROM JULY 2007**

The form **ZUS DRA** should be used to draw up:

- a settlement declaration,
- a corrective declaration.

The contribution payer completes the settlement declaration to account for due contributions.

### **I. ORGANIZATIONAL DATA**

PŁATNIK WYPEŁNIA TYLKO POLA **JASNE WYWZNACZONYCH KRATKACH** KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAOPZNAĆ SIĘ Z OBJAŚNIENIAMI

<b>ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH</b>	<b>ZUS DRA</b>	strona: <b>1</b>	<b>DEKLARACJA ROZLICZENIOWA</b>
<b>I. DANE ORGANIZACYJNE</b>			
<b>3</b>	01. Termin przysyłania deklaracji i raportów <sup>1)</sup>	02. Identyfikator deklaracji (numer / mm / rrr) <sup>1)</sup>	<b>0 1 0 7 2 0 0 7</b>
03. Data nadania (dd / mm / rrr)		04. Nalepka "R"	05. Znak i numer decyzji pokontrolnej

- **In field 01** – please enter:  
  - 3** – declarations for each month should be submitted by the 15th day of the following month
- **In field 02** – enter the identification number of the declaration (number/month/year), e.g. 01 07 2007.  
 In addition, the following numbers are used to mark declarations submitted for a given month:
  - **01** – monthly declaration,
  - **02** – corrective declaration,
  - **03-39** – each subsequent corrective declaration for that month.

### **Note!**

In the case when the contribution payer has used up the entire range of numbers from 1 to 39 intended for marking corrective settlement documents (declarations and name-specific monthly reports) for a given month, but it is necessary to draw up and submit another corrective document to ZUS, the contribution payer should use the last number. For example, if the contribution payer has used the entire available range of numbers from 01 to 39, he or she should use the number “39”, taking care to write the correct date of completing these documents.

### **II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER**

**Please complete this section with particular care, entering data provided in the contribution payer’s registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.**

II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK	
01. NIP (wpisać bez kresek)	02. REGON
5 2 1 1 4 5 2 2 8 9	
03. PESEL	INNY NUMER
	04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2
06. Nazwa skrócona	05. Seria i numer dokumentu
	X V 4 5 3 2 3 6 5
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 4 7

### III. OTHER INFORMATION

III. INNE INFORMACJE	
01. Liczba ubezpieczonych	02. Liczba pracowników w przeliczeniu na pełny wymiar czasu pracy
1	1 0 0
03. Wniosek pracodawcy o dofinansowanie składek za osoby niepełnosprawne ze środków PFRON i budżetu państwa <sup>1)</sup>	04. Stopa procentowa składek na ubezpieczenie wypadkowe
0	1,80%

- **In field 01** – enter the number of insured persons in respect of whom contributions for specific types of social insurance and/or health insurance are being accounted for.

#### Note!

A person for whom the contribution payer draws up two or more name-specific reports for a given month should be considered as one insured person.

- **In field 02** – enter the number of employees recalculated according to the full time work hours (in the form of a decimal fraction), e.g. if you have one employee working full time - write 1.00; if you have five employees working full time - write 5.00; five employees working half time - write 2.50.
- **In field 03** – enter the appropriate code, i.e. 0.

This code means:

- **0** – contribution payer not eligible or not applying for co-financing of contributions in accordance with Article 25 clause 2, 3 or 3a of the Act on occupational and social rehabilitation and employment of disabled persons.
- **In field 04** – enter the rate of the contribution for accident insurance (in the period from 1 January 2003 to 31 March 2006 the rate of contribution for the above-mentioned insurance amounted to 1.93%, while in the period from 1 April 2006 to 31 March 2008 it amounts to 1.80%)

#### IV. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS DUE AND SOURCES OF FINANCING THEM

IV. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE ORAZ ŹRÓDEŁ FINANSOWANIA

	Kwota składek na ubezpieczenie emerytalne		Kwota składek na ubezpieczenia rentowe		Suma kwot składek na ubezpieczenia emerytalne i rentowe	
SUMY SKŁADEK	01.		02.		03. (p. 01 + p. 02)	
	3 900,40		2 000,00		5 900,40	
SKŁADKI FINANSOWANE PRZEZ:	Kwota składek na ubezpieczenie chorobowe		Kwota składek na ubezpieczenie wypadkowe		Suma kwot składek na ubezpieczenia chorobowe i wypadkowe	
ubezpieczonych	04.		05.		06. (p. 04 + p. 05)	
	1 955,20		700,00		2 655,20	
płatnika	07.		08.		09. (p. 07 + p. 08)	
	1 955,20		1 300,00		3 255,20	
budżet państwa	10.	zł, gr	11.	zł, gr	12. (p. 10 + p. 11)	zł, gr
PFRON	13.	zł, gr	14.	zł, gr	15. (p. 13 + p. 14)	zł, gr
Fundusz Kościelny	16.	zł, gr	17.	zł, gr	18. (p. 16 + p. 17)	zł, gr
SUMY SKŁADEK	19.		20.		21. (p. 19 + p. 20)	
	4 900,00		3 600,00		8 500,00	
SKŁADKI FINANSOWANE PRZEZ:	22.		23.		24. (p. 22 + p. 23)	
ubezpieczonych	4 900,00		zł, gr		4 900,00	
płatnika	25.		26. (= p. 25)		3 600,00	
			3 600,00			
PFRON	27.	zł, gr	28.	zł, gr	29. (p. 27 + p. 28)	zł, gr
Fundusz Kościelny	30.	zł, gr	31. (= p. 30)		zł, gr	
			zł, gr			
32. Kwota składek na ubezpieczenia społeczne, które powinien przekazać płatnik (p. 06 + p. 09 + p. 24 + p. 26)						6 755,40

- In field 01 – enter the amount of contributions for retirement pension insurance, calculated by adding the amounts in fields: 04+07.
- In field 02 – enter the amount of contributions for disability pension insurance, calculated by adding the amounts in fields: 05+08.
- In field 03 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 01+02.
- In field 04 – enter the amount of the contribution for retirement pension insurance, financed by the insured person.
- In field 05 – enter the amount of the contribution for disability pension insurance, financed by the insured person.
- In field 06 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 04+05.
- In field 07 – enter the amount of the contribution for retirement pension insurance, financed by the contribution payer.
- In field 08 – enter the amount of contribution for disability pension insurance, financed by the contribution payer.
- In field 09 – enter the amount of contributions for retirement pension and disability pension insurance, calculated by adding the amounts in fields: 07+08.
- Fields 10, 11, 12, 13, 14, 15, 16, 17, 18 – should be left blank
- In field 19 – enter the amount of contributions for sickness insurance, equal to the amount entered in field: 22.

- **In field 20** – enter the amount of contributions for accident insurance, equal to the amount entered in field: 25.
- **In field 21** – enter the amount of contributions for sickness and accident insurance, calculated by adding the amounts in fields: 19+20.
- **In field 22** – enter the amount of contributions for sickness insurance, financed by the insured person.
- **Field 23** – should be left blank
- **In field 24** – enter the amount of contributions for sickness insurance, equal to the amount entered in field: 22.
- **In field 25** – enter the amount of contributions for accident insurance, financed by the contribution payer.
- **In field 26** – enter the amount of contributions for accident insurance, equal to the amount entered in field 25.
- **Field 27** – should be left blank.
- **Field 28** – should be left blank.
- **Field 29** – should be left blank.
- **Field 30** – should be left blank.
- **Field 31** – should be left blank.
- **In field 32** – enter the amount of contributions for social insurance which should be paid by the contribution payer. This amount is obtained by adding the amounts in fields: 06+09+24+26.

## V. SCHEDULE OF PAID OUT BENEFITS CHARGEABLE TO SOCIAL INSURANCE CONTRIBUTIONS

This section should be left blank.

## VI. SUMMARY OF PART IV AND V

VI. ROZLICZENIE CZĘŚCI IV I V	
01. Kwota do zwrotu przez ZUS: (p.V. 05 - p.IV. 32)	02. Kwota do zapłaty przez płatnika: (p. IV. 32 - p.V. 05)
	6 7 5 4 0

- **Field 01** – should be left blank.
- **In field 02** – enter the amount to be paid by the contribution payer. This amount equals to the amount entered in field: IV.32.

## VII. SCHEDULE OF HEALTH INSURANCE PREMIUMS DUE

PLATNIK WYPELNIJA TYLKO POLA JASNE WYWYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOŁOREM, PRZED WYPELNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

ZAKŁAD UBEZPIECZEŃ SPOŁECZNYCH	ZUS	DRA	strona: 2	DEKLARACJA ROZLICZENIOWA
VII. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIE ZDROWOTNE				
01. Kwota należnych składek do przekazania przez płatnika	1 5 1 7 2			
02. Kwota należnych składek finansowana przez Fundusz Kościelny	zł , gr			
03. Kwota należnego wynagrodzenia dla płatnika	zł , gr			
	04. Kwota do zapłaty (p.01 - p. 03)			
	1 5 1 7 2			

- **In field 01** – enter the amount of health insurance premiums to be paid by the contribution payer.
- **Field 02** – should be left blank.
- **Field 03** – should be left blank.
- **In field 04** – enter the amount to be paid by the contribution payer.

## VIII. SCHEDULE OF DUE CONTRIBUTIONS FOR THE LABOUR FUND AND THE GUARANTEED EMPLOYEE BENEFITS FUND

VIII. ZE STAWIENIE NALEŻNYCH SKŁADEK NA FP I FGŚP	
01. Kwota należnych składek na Fundusz Pracy	4 9 0 0
02. Kwota należnych składek na Fundusz Gwarantowanych Świadczeń Pracowniczych	zł,gr
03. Kwota do zapłaty (p.01 + p.02)	4 9 0 0

- **In field 01** – enter the amount of contributions payable to the Labour Fund. This amount should be calculated in accordance with the provisions of the Act of 20 April on employment promotion and labour market institutions (Journal of Law no. 99, item 1001, with subsequent amendments) and the rules described in the introduction to this guide.
- **Field 02** – should be left blank.
- **In field 03** – enter the amount to be paid, equal to the amount entered in field: 01.

## IX. TOTAL AMOUNT TO BE PAID

IX. ŁĄCZNA SUMA KWOT DO ZAPŁATY	
01. Łączna suma kwot do zapłaty (p.VI. 02 + p.VII. 04 + p.VIII. 03)	8 7 6 1 2

- **In field 01** – enter the total amount to be paid, calculated by adding the amounts in fields: VI.02+VII.04+VIII.03.

## X. SUPPLEMENTARY PAYMENTS RESULTING FROM THE CORRECTION OF CONTRIBUTION DUES

**Section X** should be left blank.

## XI. INCOME DECLARATION

**Section XI** should be left blank.

## XII. DECLARATION OF THE CONTRIBUTION PAYER

**XII. OŚWIADCZENIE PLATNIKA SKLADEK**

01. Liczba kartek raportu ZUS RCA

02.

03. Liczba kartek raportu ZUS RZA

04. Liczba kartek raportu ZUS RSA

05.

06. Łączna liczba kartek raportów (p. 01 + p. 03 + p. 04)

07.

08. Data wypełnienia (dd / mm / rrrr)

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

09. Pieczętka imienna oraz podpis Głównego Księgowego

10. Pieczętka płatnika i podpis płatnika lub osoby upoważnionej

*Anneliese Kramer*

**Pouczenie:** W wypadku niewpłacenia w obowiązującym terminie kwot z poz. VI.02, poz. VII.04, poz. VIII.03 lub wpłacania ich w niepełnej wysokości, niniejsza deklaracja stanowi podstawę do wystawienia tytułu wykonawczego, zgodnie z przepisami ustawy z dnia 17 czerwca 1966r. o postępowaniu egzekucyjnym w administracji (Dz.U. z 2002r. Nr 110, poz. 968 z późn. zm.).

- **In field 01** – enter the number of pages of the ZUS RCA report, which the payer is appending to the settlement declaration.
- **Field 02** – should be left blank.
- **Field 03** – should be left blank.
- **Field 04** – enter the number of pages of the ZUS RSA report, which the payer is appending to the settlement declaration.
- **Field 05** – should be left blank.
- **In field 06** – enter the total number of pages of the reports, equal to the number indicated in field: 01, 04.
- **Field 07** – should be left blank.
- **In field 08** – enter the date of completing the form (day/month/year), e.g. 05 08 2007.
- **In field 09** – the main accountant should place his or her personal stamp and a signature.
- **In field 10** – the form should be stamped by the contribution payer (if the payer has a stamp) and signed by the contribution payer or an authorized person.

## INSTRUCTIONS FOR COMPLETION OF THE NAME-SPECIFIC MONTHLY REPORT ON CONTRIBUTIONS DUE AND BENEFITS PAID OUT (ZUS RCA FORM) FROM JULY 2007

The form [ZUS RCA](#) constitutes an appendix to the ZUS DRA form - settlement declaration.

The ZUS RCA form is used to draw up:

- a monthly report,
- a correction report,

in which the contribution payer accounts for social insurance contributions and/or health insurance premiums for each employee.

### I. ORGANIZATIONAL DATA

PŁATNIK WYPEŁNIA TYLKO POLA JASNE W WYZNACZONYCH KRATKACH KOMPUTEROWO, NA MASZYNE LUB RĘCZNIE  
DUŻYMI DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESKIM KOLOREM. PRZED WYPEŁNIENIEM ZAPOZNAĆ SIĘ Z OBJAŚNIENIAMI

<small>ZAKŁAD UBEZPIECZEN SPOŁECZNYCH</small>	<b>ZUS RCA</b>	<small>strona:</small> 1	<b>IMIENNY RAPORT MIESIĘCZNY O NALEŻNYCH SKŁADKACH I WYPŁACONYCH ŚWIADCZENIACH</b>
<b>I. DANE ORGANIZACYJNE</b>			
<small>01. Identyfikator raportu (numer / mm / mm) <sup>1)</sup></small>		0 1   0 7   2 0 0 7	<small>02. Numer kartki raportu RCA</small> 1

- **In field 01** – enter the identification number of the report (number/month/year), e.g. 01 07 2007, consistent with the number identifying the ZUS DRA form, entered in field 02 of the organizational data section. (The same rules apply to corrective numbers)
- **In field 02** – enter the consecutive number of the page of the ZUS RCA report. If the contribution payer draws up a report for more than four insured persons, he or she is obliged to complete an additional page of the ZUS RCA report.

### II. IDENTIFICATION DATA OF THE CONTRIBUTION PAYER

<b>II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK</b>	<b>II. DANE IDENTYFIKACYJNE PŁATNIKA SKŁADEK</b>	
	<small>01. NIP (wpisać bez kresek)</small>	<small>02. REGON</small>
	5 2 1 1 4 5 2 2 8 9	
	<small>03. PESEL</small>	<small>INNY NUMER</small>
		<small>04. Rodzaj dokumentu: jeśli dowód osobisty, wpisać 1, jeśli paszport - 2</small>
	<small>06. Nazwa skrócona</small>	<small>05. Seria i numer dokumentu</small>
		2   X V 4 5 3 2 3 6 5
	<small>07. Nazwisko</small>	
	K R A M E R	<small>09. Data urodzenia (dd / mm / mm)</small>
<small>08. Imię pierwsze</small>	2 7 1 1 1 9 4 7	
A N N E L I E S E		

Please complete this section with particular care, entering data provided in the contribution payer's registration form (ZUS ZPA or ZUS ZFA form) or, in the case of a change/correction of identification data of the contribution payer - data disclosed in section III of the ZUS ZIPA document.

SECTION III – should be completed for one insured person.

### III.A. IDENTIFICATION DATA OF THE INSURED PERSON

III. A. DANE IDENTYFIKACYJNE OSOBY UBEZPIECZONEJ

01. Nazwisko  
**N O W A K O W S K A**

02. Imię pierwsze  
**A N N A**

03. Typ<sup>1)</sup> 04. Identyfikator  
**P 7 5 1 2 0 7 1 3 2 4 5**

Please complete this section with particular care, entering data provided in the application for insurance coverage (ZUS ZUA or ZUS ZZA form) or, in the case of a change/correction of identification data of the insured person - data disclosed in section IV of the ZUS ZIUA document.

The following data should be provided in the name-specific monthly reports: first name and surname of the insured person, the PESEL number or, if no such number has been assigned, the NIP number. If the insured person has not been assigned a NIP number, the series and number of the identity card or passport should be provided instead.

- **In field 01** – enter the surname (each word of a multi-word surname should be separated with a hyphen) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA form) or in section IV of the document submitted to notify of a change of identification data of the insured person (ZUS ZIUA form).
- **In field 02** – enter the name (first) exactly as it appears in the application for insurance coverage (ZUS ZUA/ZUS ZZA form) or in section IV of the document submitted to notify of a change of identification data of the insured person (ZUS ZIUA form).
- **In field 03** – enter the code of the identification number **P** – PESEL or, in the case when no such number has been assigned:
  - N – NIP,
  - 1 – identity card,
  - 2 – passport.
- **In field 04** – enter the number of the indicated identification form.

### III.B. SCHEDULE OF DUE CONTRIBUTIONS FOR SOCIAL AND HEALTH INSURANCE

III. B. ZESTAWIENIE NALEŻNYCH SKŁADEK NA UBEZPIECZENIA SPOŁECZNE I UBEZPIECZENIE ZDROWOTNE

01. Kod tytułu ubezpieczenia<sup>1)</sup>  
**0 1 1 0 0 0**

02. Informacja o przekroczeniu rocznej podstawy wymiaru składek na ubezpieczenia emerytalne i rentowe<sup>1)</sup>

03. Wymiar czasu pracy  
**1 / 1**

UBEZPIECZENIE	EMERYTALNE	RENTOWE	CHOROBY I WYPADKOWE	ZDROWOTNE
04. PODSTAWA WYMIARU SKŁADKI	<b>2 0 0 0,0 0</b>		05. <b>2 0 0 0,0 0</b>	06. <b>1 6 8 5,8 0</b>
07. Ubezpieczonego	<b>1 9 5,2 0</b>	08. Ubezpieczonego	09. Ubezpieczenie chorobowe	10. Ubezpieczenie zdrowotne
11. Płatnika	<b>1 9 5,2 0</b>	12. Płatnika	13. Ubezpieczenie wypadkowe	<b>1 5 1,7 2</b>
			<b>3 6,0 0</b>	
14. Kwota obniżenia podstawy wymiaru składek na ubezpieczenia społeczne z tytułu opłacania składek w ramach pracowniczego programu emerytalnego			15. Łączna kwota składek (suma od p.07 do p.13)	
			<b>8 2 7,1 2</b>	

- **In field 01** – enter the six-character code of insurance title indicated in the application for insurance coverage, in accordance with the appendix to this guide.

In the case when the employee was paid remuneration in the month following the cessation of entitlement to insurance, contributions should be accounted for and paid in settlement documents submitted for the month in which this remuneration was paid,



**using the following code of insurance title: 30 00 0 0 – person for whom contributions or due benefits should be accounted for and paid in settlement documents submitted no earlier than for the month following the cessation of entitlement to insurance.**

- **Field 02** - should be completed, if the annual basis of contribution rates for retirement pension and disability pension insurance has been exceeded.

In this field please enter:

- **1** – when the information on exceeding the annual basis of contribution rates has been provided by the insured individual,
  - **2** – when the information on exceeding the annual basis of contribution rates has been provided by the contribution payer,
  - **3** – when the information on exceeding the annual basis of contribution rates has been provided by the Social Insurance Institution
- **In field 03** – enter the work time status, as indicated in the contract of employment, in the form of a common fraction, e.g.:
    - **1/1** – for an employee working full time,
    - **1/2** – for an employee working half time,
    - **3/4** – for an employee working three-quarters of full time,
    - **7/8** – for an employee working seven-eighths of full time or
    - **150/176** – when working time is measured in hours.
  - **In field 04** – enter the basis of contribution rates for retirement pension and disability pension insurance, which is equal to remuneration paid or made available to the employee in a given calendar month.

The basis of contribution rates for specific types of insurance should be calculated in accordance with the rules described in the introduction to this guide.

#### **Note!**

The annual basis of contribution rates for retirement pension and disability pension insurance (mandatory and voluntary) in a given calendar year **may not exceed the equivalent of thirtyfold the projected average monthly salary in the national economy sectors for a given calendar year, as determined in the Budget Act, the Budget Proposal Act or in their drafts.**

**The annual basis of contribution rates for retirement pension and disability pension insurance may not exceed the following amounts:**

- in 2004 – 68 700.00 zł.
- in 2005 – 72 690.00 zł.
- in 2006 – 73 560.00 zł.
- in 2007 – 78 480.00 zł.

When the above-mentioned amounts have been exceeded, please enter „0.00” to indicate the basis of contribution rates for retirement pension and disability pension insurance

- **In field 05** – enter the basis of contribution rates for sickness and accident insurance, which should be calculated in accordance with the rules described in the introduction to this guide.

**The limitations referred to in the provisions relating to the basis for calculation of contribution rates for retirement pension and disability pension insurance do not apply to the basis for calculation of contribution rates for sickness and accident insurance.**

- **In field 06** – enter the basis for calculation of premium rates for health insurance, which should be assessed in accordance with the rules described in the introduction to this guide.
- **In field 07** – enter the amount of contributions for retirement pension insurance financed by the insured person<sup>2</sup>.
- **In field 08** – enter the amount of contributions for disability pension insurance financed by the insured person<sup>2</sup>.
- **In field 09** – enter the amount of contributions for sickness insurance.
- **In field 10** – enter the amount of health insurance premiums.
- **In field 11** – enter the amount of contributions for retirement pension insurance financed by the contribution payer.
- **In field 12** – enter the amount of contributions for disability pension insurance financed by the contribution payer.
- **In field 13** – enter the amount of contributions for accident insurance<sup>2</sup>.
- **Field 14** – should be left blank.
- **In field 15** – enter the total amount of contributions, calculated by adding amounts in fields: 07+08+09+10+11+12+13.

### **III.C. SCHEDULE OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

**This section** should be left blank.

**SECTIONS IV –VI – should be completed for the next insured persons or for the same insured person, in the case when different six-character codes of entitlement to insurance are used to account for contributions or when one six-character code of entitlement to insurance is used, but the amount of the basis of contribution rates exceeds 999999.99 zł**

#### **IV.A. IDENTIFICATION DATA OF THE INSURED PERSON**

This section should be completed in accordance with the rules set forth in section III.A.

If more than one identification data section is completed for one persons, the same type and number of the identification form should be provided.

#### **IV.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE**

This section should be completed in accordance with the rules set forth in section III.B.

#### **IV.C. SCHEDULE OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET**

**This section** should be left blank.

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<sup>2</sup> One more report should be completed, if the amount of the basis for calculation of contribution rates for a given insured person exceeds 999999.99 zł. In such a case, the above-mentioned amount should be divided between two reports.

03. Suma kwot na stronie  
(p. III.B.15 + p. III.C.06 + p. IV.B.15 + p. IV.C.06)

8 2 7 1 2



- **In field 03** – enter the amount calculated by adding the amounts in fields: III.B.15 + III.C.06 + IV.B.15 + IV.C.06.

#### V.A. IDENTIFICATION DATA OF THE INSURED PERSON

Complete in accordance with the rules stipulated in section III.A.

#### V.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE

Complete in accordance with the rules stipulated in section III.B.

#### V.C. LIST OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET

Leave this section blank.

#### VI.A. IDENTIFICATION DATA OF THE INSURED PERSON

Complete in accordance with the rules stipulated in section III.A.

#### VI.B. SCHEDULE OF SOCIAL INSURANCE CONTRIBUTIONS AND HEALTH INSURANCE PREMIUMS DUE

Complete in accordance with the rules stipulated in section III.B.

#### VI.C. LIST OF PAID OUT BENEFITS FINANCED FROM THE STATE BUDGET

Leave this section blank.

**In field 04** – enter the amount calculated by adding the amounts in fields: V.B.15 + V.C.06 + VI.B.15 + VI.C.06.

#### VII. DECLARATION OF THE CONTRIBUTION PAYER

<p>VII. OŚWIADCZENIE PŁATNIKA SKŁADEK 01. Data wypełnienia (dd / mm / rrrr) 0 5 0 8 2 0 0 7</p> <p>Oświadczam, że dane zawarte w formularzu są zgodne ze stanem prawnym i faktycznym. Jestem świadomy(a) odpowiedzialności karnej za zeznanie nieprawdy lub zatajenie prawdy.</p>	<p>02. Podpis płatnika lub osoby upoważnionej</p> <p>Anneliese Kramer</p>
<p>03. Pieczęćka imienna oraz podpis Głównego Księgowego</p>	<p>04. Pieczęćka płatnika</p>

- **In field 01** – enter the date of completing the form (day/month/year), e.g. 05 08 2007.
- **In field 02** – the form is signed by the contribution payer or a person authorized by him or her to confirm that the data contained herein are accurate and true.
- **In field 03** – the main accountant should place his or her personal stamp and a signature.
- **In field 04** – the form should be stamped by the contribution payer (if the payer has a stamp).

## **APPENDIX – THE CODES USED IN INSURANCE DOCUMENTS (as of 1 April 2006)**

### **I. Code of insurance title** - consists of 6 characters, signifying:

- 1) *category of person entitled to insurance - basic entity with extension* (4 characters)
- 2) *established or not established right to retirement pension or disability pension* (1 character)
- 3) *degree of disability* (1 character)

#### **1. Category of person entitled to insurance - basic entity with extension:**

01 10 – employee subject to social and health insurance

30 00 – person for whom contributions and due benefits should be paid and accounted for in settlement documents submitted no earlier than for the month following the cessation of entitlement to insurance

50 00 – other entitlement to insurance

#### **2. Established or not established right to retirement pension or disability pension**

0 – person with no established right to retirement pension or disability pension

1 – person with an established right to retirement pension

2 – person with an established right to disability pension

#### **3. Degree of disability**

0 – person not possessing a certificate of disability or a person who possesses such a certificate but has not submitted it to the contribution payer

1 – person who has submitted to the contribution payer a certificate confirming a minor degree of disability

2 – person who has submitted to the contribution payer a certificate confirming a moderate degree of disability

3 – person who has submitted to the contribution payer a certificate confirming a considerable degree of disability

4 – person who has submitted to the contribution payer a certificate of disability issued to persons under 16 years of age

### **II. Code of the branch of the Voivodeship National Health Fund**

- consisting of three characters:

01R – Dolnośląski Branch of the Voivodeship National Health Fund in Wrocław

02R – Kujawsko-Pomorski Branch of the Voivodeship National Health Fund in Bydgoszcz

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- 03R – Lubelski Branch of the Voivodeship National Health Fund in Lublin
- 04R – Lubuski Branch of the Voivodeship National Health Fund in Zielona Góra
- 05R – Łódzki Branch of the Voivodeship National Health Fund in Łódź
- 06R – Małopolski Branch of the Voivodeship National Health Fund in Cracow
- 07R – Mazowiecki Branch of the Voivodeship National Health Fund in Warsaw
- 08R – Opolski Branch of the Voivodeship National Health Fund in Opole
- 09R – Podkarpacki Branch of the Voivodeship National Health Fund in Rzeszów
- 10R – Podlaski Branch of the Voivodeship National Health Fund in Białystok
- 11R – Pomorski Branch of the Voivodeship National Health Fund in Gdańsk
- 12R – Śląski Branch of the Voivodeship National Health Fund in Katowice
- 13R – Świętokrzyski Branch of the Voivodeship National Health Fund in Kielce
- 14R – Warmińsko-Mazurski Branch of the Voivodeship National Health Fund in Olsztyn
- 15R – Wielkopolski Branch of the Voivodeship National Health Fund in Poznań
- 16R – Zachodniopomorski Branch of the Voivodeship National Health Fund in Szczecin

**III. Code of the cause of de-registration of the insured person** – consisting of 3 characters:

- 100 – cessation of entitlement to one type/types of insurance
- 500 – death of the insured person
- 600 – other cause of de-registration

**IV. Code of the cause of de-registration of the contribution payer** – consisting of 3 characters:

- 350 – de-registration from insurance of the last person in respect of whom the contribution payer was obliged to submit insurance documents
- 600 – other cause of de-registration

**V. Type of identification**

- P – PESEL
- N – NIP
- 1 – identity card
- 2 – passport

**VI. Code of the benefit/discontinuity** - consisting of 3 characters

**1. Discontinuity in the payment of contributions**

- 111 – unpaid leave
- 151 – period of justified absence at work, with no right to remuneration or benefits

152 – period of unjustified absence at work

**2. Type of benefits and discontinuities**

311 – maternity benefit from sickness insurance

312 – care benefit from sickness insurance

313 – sickness benefit from sickness insurance

314 – sickness benefit from accident insurance

321 – rehabilitation allowance from sickness insurance

322 – rehabilitation allowance from accident insurance

331 – remuneration for a period of incapacity for work due to illness, financed from the resources of the employer

335 – compensatory remuneration for a period of incapacity for work due to illness, financed from the resources of the employer

350 – other benefits/discontinuities

**VII. Code of the deadline for submitting declarations and reports:**

**3** – declarations for a given month should be submitted no later than by the 15th day of the following month.

**VIII. Code of information on exceeding the annual basis of contribution rates for retirement pension and disability pension insurance:**

**1** – in the case when information on exceeding the annual basis of contribution rates has been provided by the insured person,

**2** – in the case when information on exceeding the annual basis of contribution rates has been provided by the contribution payer,

**3** – in the case when information on exceeding the annual basis of contribution rates has been provided by the Social Insurance Institution.

**IX. Codes of identification numbers of settlement declarations and name-specific monthly reports:**

01 – for the settlement declaration and the name-specific monthly report,

02 – 39 inclusive – for the corrective settlement declaration and the corrective name-specific monthly report,

The number of the name-specific monthly report should be consistent with the number of the settlement declaration to which it is appended.

**X. Code of the application for co-financing of contributions for disabled persons:**

**0** – contribution payer not qualifying or not applying for co-financing of contributions pursuant to Article 25 clause 2, 3 or 3 of the Act on vocational and social rehabilitation and employment of disabled persons.