

NEW BASIC RATES AND REGULATIONS IN 2012

Tax rates	No change, i.e. 18% and 32% .
Non-taxable limit amount	No change, i.e. PLN 556.02 – annually PLN 556.02 /12 months = PLN 46.33 - monthly
Tax deductible costs	No change, i.e. PLN 111.25 - basic PLN 139.06 - increased
Disability contribution paid by the employer	As of 1 February 2012 , disability contribution paid by the employer will be increased by 2%. The new rate is 6.5% (currently 4,5%). Disability contribution paid by the employee remains unchanged (1.5%).
Percentage of social security, health, Work Fund (FP) and Employee Guaranteed Allowance Fund (FGŚP) contributions	No change
Limit for calculating old age/ disability pension contributions	PLN 105,780.00
Basis for calculating old age/ disability pension contributions for persons on parental (child care) leave	As of 1 January 2012, the base for calculating old age/ disability pension contributions for persons on parental (child care) leave amounts to 60% of an average monthly remuneration in the previous calendar quarter (published by the government) . The base cannot be higher than the average salary paid to the employee during 12 months preceding parental leave.
Basis for calculating health contributions for persons on parental (child care) leave	As of Nov 2009 – PLN 520.00 (no change)
Minimum salary	PLN 1,500.00
Maternity and paternity leaves	As of 1 of January 2012 , maternity and paternity leaves are extended . Additional maternity leave is 4 weeks if one child is

	<p>born and 6 weeks in case of twins.</p> <p>Paternity leave is 2 weeks. It should be used within a year from the date of the child's birth.</p>
Anti-crisis Act	<p>As of 31 December 2011, an Anti-crisis Act came into effect.</p> <p>It means that as of 1 January, 2012, the provisions of Art. 25¹ of the Work Code (KP) are applicable again which allow the employer to conclude only 2 temporary employment contracts with an employer.</p> <p>The third contract becomes automatically an employment contract for unlimited period of time.</p>
Monthly social security reports RMUA	<p>Information provided in RMUA monthly reports so far, will be now delivered to the employees by the payer (specification split into months) until 28 February of the following year for the previous year – as printouts or electronic files for verification .</p> <p>The payers will be also required to provide the information for the previous month on the employee's request - but not more than once per month.</p>
Confirmation of the right to medical care	<p>National Health Fund (NFZ) has issued an information which indicates that the patient who needs medical help (excluding hospital treatment) may present his right to medical care in form of a written statement.</p>
Storage period for social security returns	<p>Copies of social security returns and personal monthly reports (including adjustments) will be required to be kept by the payer for 5 years- starting from the date of the transfer to Social Security Department-in the form of written or electronic document.</p>
Expiration of social insurance (ZUS) collections	<p>Shortening of the limitation period for claims relating to contributions for social insurance and social insurance of farmers from 10 to 5 years (the term for return of overpaid or wrongly paid contributions, too).</p>
Holidays not taken during the calendar year	<p>If an employee does not take full holiday during the calendar year, he/she may apply for the transfer of holiday days to no later than September 30th of the subsequent year. Currently, not taken holiday must be used before March 31st, of the following year.</p> <p>For example: if an employee does not take 15 days of holidays during the calendar year 2011, he/she may take it in July or August of the following year (but not later than Sep. 30th), which is more attractive than February or March.</p> <p>Additionally, this change does not mean that employers</p>

	<p>may schedule the employees holidays until Sep. 30th of the following year. The employer shall be obliged to give the employee his/her holiday in that calendar year during which the employee acquires the right for it. It means that the employer should encourage employees to take their annual holidays before the end of the year. If this is not possible because of some work schedules or sickness leave etc., it is allowed to transfer not used holiday days for the next year.</p>
<p>Annual leave equivalent ratio</p>	<p>In 2012, the ratio of annual leave equivalent for a full-time employee is 21.00 (standard).</p> <p>For part-time employees, it amounts to:</p> <ul style="list-style-type: none"> - for ½ time – 10,50; - for ¼ time – 5,25; - for ¾ time – 15,75; - for ⅓ time - 7,00.
<p>Changes to annual tax return PIT-11</p>	<p>As of 1 January, 2012, a new PIT-11 form must be used. Since the Personal Tax Id Number (NIP) of the employee is no longer required, this field has been deleted.</p> <p>The new form requires only one id number to be given (in case of an employee, it is the Personal Identification Number -PESEL)</p> <p>PIT-11 information for 2011 issued after 1 January 2012 must be provided in the new form.</p>

Opracowane przez:

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