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Factsheet for case **PL-2020-14/662**

## Anti-crisis shield: Deferral of social security contributions for self-employed and micro-companies

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|              |  |
|--------------|--|
| Country      | Poland, applies nationwide   |
| Time period  | Temporary, started on 01 April 2020  |
| Type         | Legislation or other statutory regulation                                    |
| Category     | Supporting businesses to stay afloat<br>– Direct subsidies (full or partial) |
| Case created | 16 April 2020 (updated 01 May 2020)  |

### Background information

Following the outbreak of the COVID-19 pandemic the government proposed the legislative package of measures intended to counter-act the direct economic effects of the public health crisis. The package, commonly referred to as the Anti-crisis Shield, consist of three legislative acts which all came into force on 1 April.

Of the three acts, the Act amending the Act on Special Measures regarding Prevention, Counteraction and Combating COVID-19 Other Contagious Diseases and Crisis Situations Related and Some Other act of Law is the key piece of legislation regarding the unfolding economic crisis. The Act (abbreviated as the “Special Act”) is a follow-up to the initial ad-hoc regulation introduced in early March.

Ustawa z dnia 31 marca 2020 r. o zmianie ustawy o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych oraz niektórych innych ustaw.

### Content of measure

The original act deals mostly with reorganization of work (allowing for a wide use of online work, not to be confused with telework of home-office) and care allowances for parents of children aged up to 8 forced to

temporarily provide personal care due to closing of care facilities and schools.

In the area of supporting business to stay afloat the Special Act offers i.a. temporary exemptions from mandatory social security contributions for three months (March to May). It is available only to solo self employed and micro-companies (including the owner/operator). The aid is on request, some conditions apply.

Under the regulations some specific target groups may take advantage of the social security dues relief for three months (from March to May, all full months). Those who may apply include:

- Micro-companies (with up to 9 staff), including the owner and operator
- Solo self-employed whose monthly revenue does not exceed the amount of average pay multiplied by three

## Use of measure

No information to date (May 2020).

## Actors, target groups and funding

| Actors              | Target groups  | Funding        |
|---------------------|--|----------------|
| Company / Companies | Solo-self-employed<br>One person or microenterprises | National funds |

## Social partners

|                         |   |
|-------------------------|---|
| Role of social partners | Informed                                |
| Form of involvement     | Bi-or tripartite social dialogue bodies |

Information provided to Social Dialogue Council, yet no consultations carried.

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 01 April 2020: The Act amending the Act on Special Measures regarding Prevention, Counteraction and Combating COVID-19 Other Contagious Diseases and Crisis Situations Related (Ustawa z dnia 31 marca 2020 r. o zmianie ustawy o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych oraz niektórych innych ustaw ([prawo.sejm.gov.pl](https://prawo.sejm.gov.pl)))