

On the basis of the regulation of the Council of Ministers of February 26, 2021, another aid package for entrepreneurs was introduced. Shield 8.0 entered into force on February 28, 2021.

The new regulation reiterates four forms of aid:

- subsidy of 5 thousand PLN from the employment office,
- parking with ZUS,
- exemption from social security contributions,
- subsidizing the salaries of employees from the labor office.

A subsidy of 5,000 PLN from the employment office

As part of Shield 8.0, you can receive a subsidy of PLN 5,000. We can apply for a subsidy to cover the running costs of operations on the website praca.gov.pl, by submitting the PSZ-DBKDG application. You can receive a grant twice or three times.

- Twice, if as of November 30, we were operating and our predominant PKD code was: 47.71.Z, 47.72.Z, 47.81.Z, 47.82.Z, 47.89.Z or 91.02.Z
- Three times, if as of November 30 we were operating and our predominant PKD code was: 49.39.Z, 52.23.Z, 55.10.Z, 55.20.Z, 55.30.Z, 56.10.A, 56.10.B, 56.21.Z, 56.29. Z, 56.30.Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z, 74.20.Z, 77.21.Z, 79.11.A, 79.12.Z, 79.90.A, 79.90.C, 82.30.Z, 85.51.Z, 85.52.Z, 85.53.Z, 85.59.A, 85.59.B, 86.10.Z, 86.90.A, 86.90.D, 90.01 Z, 90.02.Z, 90.04.Z, 93.11.Z , 93.13.Z, 93.19.Z, 93.21.Z, 93.29.A, 93.29.B, 93.29.Z, 96.01.Z or 96.04.Z

The condition for receiving a subsidy is to show at least 40% decrease in revenues in the month preceding the submission of the application. We can compare this month's revenue with:

- the previous month or
- the same month in 2020 or
- September 2020

Subsidies from the previous Industry Shield 7.0 count towards the limit. A subsidy of PLN 5,000 can be obtained up to 3 times. Applications can be submitted until May 31, 2021.

Standstill benefit from ZUS

Under Shield 8.0, you can receive a parking benefit in the amount of PLN 2,080 paid from the Social Insurance Institution. We can apply for the benefit on the ZUS website by submitting the RSP-DD7 application through PUE ZUS. We can get a parking space once, twice or three times.

- Once, if as of November 30 we were running a business and our predominant PKD code was: 47.71.Z, 47.72.Z, 47.81.Z, 47.82.Z or 47.89.Z
- Twice, if as of November 30 we were operating and our predominant PKD code was: 91.02.Z
- Three times, if as of November 30 we were operating and our predominant PKD code was: 49.39.Z, 55.10.Z, 55.20.Z, 55.30.Z, 56.10.A, 56.10.B, 56.21.Z,

56.29.Z, 56.30. Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z, 74.20.Z, 77.21.Z, 79.11.A, 79.12.Z, 79.90.A, 79.90.C, 82.30.Z, 85.51.Z, 85.52.Z, 85.53.Z, 85.59.A, 85.59.B, 86.10.Z, 86.90.A, 86.90.D, 90.01.Z, 90.02.Z, 90.04.Z, 93.11.Z, 93.13. Z, 93.19.Z, 93.21.Z, 93.29.A, 93.29.B, 93.29.Z, 96.01.Z or 96.04.Z

The condition for receiving a standstill is to show at least 40% decrease in income in one of the two months preceding the month of submitting the application. We can compare this month's revenue with:

- the previous month or
- the same month in 2020 or
- September 2020

Standstill benefit can be obtained up to 3 times. The benefit received from the previous Industry Shield 7.0 counts towards the limit.

Exemption from paying social security contributions

Shield 8.0 introduces an exemption from the payment of all ZUS contributions due for December, January and February. The exempt months will depend on the PKD codes. The application for the exemption is available on the PUE ZUS website under the name RDZ-B7.

We will get the exemption for December and January (or January itself) if we were in business as of November 30 and our predominant PKD code was:
47.71.Z, 47.72.Z, 47.81.Z, 47.82.Z or 47.89.Z

We will receive the exemption for December, January and February if we were in business as of November 30 and our predominant PKD code was:
49.32.Z, 49.39.Z, 52.23.Z, 55.10.Z, 55.20.Z, 55.30.Z, 56.10.A, 56.10.B, 56.21.Z, 56.29.Z, 56.30.Z, 59.11.Z, 59.12. Z, 59.13.Z, 59.14.Z, 59.20.Z, 74.20.Z, 77.21.Z, 79.11.A, 79.12.Z, 79.90.A, 79.90.C, 82.30.Z, 85.51.Z, 85.52.Z, 85.53.Z, 85.59.A, 85.59.B, 86.10.Z, 86.90.A, 86.90.D, 90.01.Z, 90.02.Z, 90.04.Z, 91.02.Z, 93.11.Z, 93.13.Z, 93.19. Z, 93.21.Z, 93.29.A, 93.29.B, 93.29.Z, 96.01.Z or 96.04.Z

The condition for taking advantage of the exemption is showing at least a 40% decrease in income in one of the two months preceding the month of submitting the application. We can compare this month's revenue with:

- the previous month or
- the same month in 2020 or
- September 2020

We must also be reported to ZUS as a payer on October 30, 2020. Applications for exemption under Shield 8.0 can be submitted until April 30, 2021.

Co-financing of employees' salaries from the employment office

Shield 8.0 allows you to apply for a job maintenance benefit for your employees. The amount of the benefit is PLN 2,000 per full time equivalent. Co-financing is available every month for 3 months, i.e. up to PLN 6,000 in total per employee. The funds are granted from the Voivodship Labor Office.

We will receive a benefit for employees if as of November 30 we were operating and our predominant PKD code was:
55.10.Z, 55.20.Z, 55.30.Z, 79.11.A or 79.12.Z

The condition for taking advantage of the exemption is showing at least 40% decrease in income in one of the three months preceding the month of submitting the application. We can compare this month's revenue with:

- the previous month or
- the same month in 2020 or
- September 2020

We can submit the application by March 31, 2021. The benefit is not payable if we have used all 3 months under Shield 6.0 or 7.0.

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