

From August 1, 2023, regulations came into force thanks to which entrepreneurs benefiting from the Small ZUS Plus (SZ+) relief in 2023 will be able to enjoy lower social security contributions for longer. In total, they will be able to pay lower contributions for 4 years, and not 3 years as before.

Small ZUS Plus

This is a relief in social security contributions for the smallest entrepreneurs, which has been in force since 2020. Currently, SZ+ can be used by entrepreneurs for a maximum of 36 months (3 years) during the next 60 months (5 years) of running a business, provided that, among others:

- annual income from running a business in the previous calendar year did not exceed PLN 120,000; zloty,
- have been operating for at least 60 days in the previous calendar year.

Additional Small ZUS Plus

This is a voluntary and one-time solution addressed to the smallest entrepreneurs who used SZ+ at least in one month in 2023 and whose revenue in the preceding year did not exceed PLN 120,000. zloty.

The solution will also be used by entrepreneurs who stopped using SZ+ in 2023 because 36 months (3 years) have passed, e.g. in January this year. If they meet the statutory conditions, they should report to ZUS by 31 December 2023, and from the next month they will be able to pay lower contributions again.

Entrepreneurs who stopped paying lower contributions in 2022 will not be able to take advantage of the new solution.

More information and the rules for using the additional MZ+ on the website of the Republic of Poland.

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