Contribution holidays for sole proprietors and



The President signed the Act on contribution holidays, which introduces long-awaited relief for micro-entrepreneurs. Contribution holidays will allow them to suspend the payment of ZUS contributions for one month a year. The new regulations will enter into force on November 1, and the first entrepreneurs will be able to take advantage of the holidays as early as December 2024.

The solution will be available to sole proprietors and companies employing up to 10 people which meet all of the following conditions:

â?¢ In the month preceding the submission of the application, the payer had no more than 10 insured persons registered with ZUS (including herself/himself);

â?¢ In the last 2 years, the entrepreneurâ??s income from non-agricultural

activities did not exceed EUR 2 million (in at least one year);
â?¢ The entrepreneur does not conduct business activities for his former employer;
â?¢ The entrepreneur was subject to pension, disability and accident insurance in connection with his business activity in the month preceding the submission of the application and in the current year until the date of submission of the application.

Entrepreneurs will be able to take contribution holidays for one month in each calendar year for:
â?¢ their own social insurance: retirement, disability, accident and, if payment has been previously declared, sickness,
â?¢ Labor Fund and Solidarity Fund.

Contribution holidays are a voluntary solution. The entrepreneur will decide for himself whether and when he wants to use it. By taking advantage of the holidays, the entrepreneur will not have to suspend his or her business. He will be able to continue running the business, generating revenue and issuing invoices.

An entrepreneur who wants to take advantage of the holiday in paying contributions must submit an application using the electronic form available on the ZUS profile. Importantly, the application must be submitted in the month preceding the selected month of exemption from contributions. Therefore, if an entrepreneur wants not to pay contributions in December, he or she should submit the application in November.

Entrepreneurs will be able to take advantage of contribution holidays regardless of the form of income tax settlement. The exemption will be granted under de minimis aid.

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