

The Act on support for entrepreneurs operating in industries that found themselves in a difficult situation in connection with COVID-19 was published in the Journal of Laws. The so-called industry shield 6.0 provides support for industries most affected by the coronavirus pandemic, i.e. catering, wedding, fitness, fairs, stage, film, sales (stalls and markets), culture and entertainment, recreation, photography, physiotherapy and education.

Types of support provided for in the Industry Shield:

Exemption from social security contributions

- Entrepreneurs will be able to take advantage of the exemption from ZUS contributions for November, provided they have the appropriate PKD code number as the dominant one, whose income from this activity obtained in November 2020 was lower by at least 40% compared to the income obtained in November 2019, if the contributions have already been paid, they may be refunded or set off against future liabilities. Applications can be submitted until January 31, 2021.

Support will be available for industries with the dominant PKD: 47.71.Z, 47.72.Z, 47.81.Z, 47.82.Z, 47.89.Z, 49.32.Z, 49.39.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, 79.90.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, 96.04.Z

- From exemption from social security contributions for July-September 2020 They will be able to apply entrepreneurs whose income from activity during the period of application of the regulations, which is the application for exemption from paying these contributions, was lower by at least 75%

Support will be available for industries with the dominant PKD: 49.39.Z, 55.10.Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z, 71.11.Z, 77.39.Z, 79.11.A, 79.12 .Z, 79.90.A, 82.30.Z, 90.01.Z, 90.02.Z, 90.03.Z, 90.04.Z, 93.11.Z, 93.29.A, 93.29.B, 93.29.Z, 79.90.A, 85.51.Z , 85.52.Z, 85.59, 85.60.Z

- The provisions on exemption from paying the ZUS contribution will enter into force 14 days after their publication in the Journal of Laws.

Additional standstill benefit

- A one-off standstill benefit in the amount of PLN 2,080 will be due to those operating as of September 30, 2020, provided that they have the appropriate PKD code number as the dominant one. The condition for receiving such a benefit is to obtain in October or November 2020 lower by at least 40%. revenue in relation to the revenue earned in October or November in 2019.

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- An additional 3-fold standstill benefit will be granted to the entrepreneur provided that he has the appropriate PKD code number as the dominant one, and the income from this activity within the meaning of tax regulations obtained in the first calendar month for which the application for exemption from paying these contributions is submitted was lower by at least 75% in relation to the revenue obtained in the same calendar month in 2019.

Support will be available for industries with the dominant PKD: 49.39.Z, 55.10.Z, 77.39.Z, 79.11.A, 79.12.Z, 90.01.Z, 90.02.Z, 93.11.Z, 93.29.A, 93.29.B, 93.29.Z

- The provisions on the additional standstill benefit will enter into force 14 days after their publication in the Journal of Laws.

Co-financing of employees' salaries in the amount of PLN 2,000 for three months

- Co-financing may be granted to a full-time employee. The condition for obtaining a subsidy for employee salaries is a decrease in income obtained in one of the three months preceding the month of submitting the application by at least 40%. in relation to the income earned in the previous month or in the corresponding month of 2019, d. Co-financing is due for a period of 3 calendar months from the month of submitting the application. Co-financing is provided in monthly installments and constitutes de minimis aid.

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- The regulations regarding co-financing of employee remuneration will come into force three days after the publication of the content in the Journal of Laws, i.e. on December 19.

A subsidy of PLN 5,000 from the Labor Office

- Subsidies to cover the running costs of operations are to be granted by the staroste from the Labor Fund. It will be available to micro and small entrepreneurs who recorded a turnover decrease of at least 40% in October or November 2020. in relation to revenues from October or November 2019.

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- The provisions on subsidies will become effective three days after the publication of the content in the Journal of Laws.

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