

# CHANGES IN THE POLISH ACT ON HEALTH CARE SERVICES FINANCED FROM PUBLIC FUNDS

## CHANGE IN THE METHOD OF DETERMINING THE BASIS FOR CALCULATING HEALTH INSURANCE CONTRIBUTIONS FOR ENTREPRENEURS PAYING INCOME TAX ACCORDING TO THE GENERAL RULES AND THOSE SUBJECT TO FLAT TAX

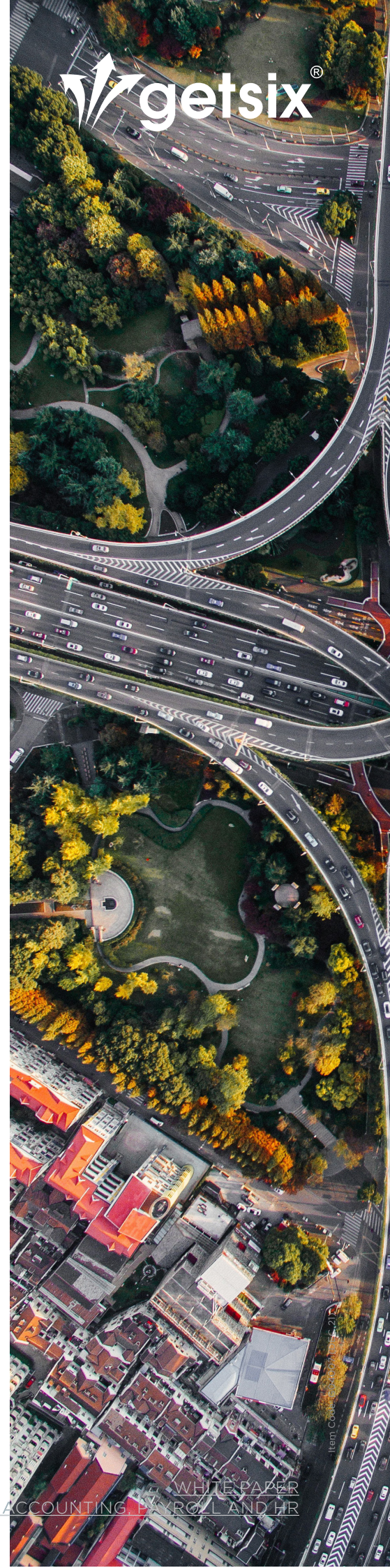
After the changes, the basis for calculation of health insurance contributions for self-employed persons paying income tax according to the general rules and those subject to flat tax, will be the income from business activity, reduced by the amount of contributions paid for pension, disability, sickness and accident insurance, if they were not included in the tax deductible expenses.

If the basis for the assessment of the health insurance contribution, determined in the manner described above, is lower than the amount of the minimum wage, the basis for the assessment of the health insurance contribution is the amount of the minimum wage.

## CHANGE IN THE MANNER OF DETERMINING THE BASIS FOR THE HEALTH INSURANCE CONTRIBUTION FOR ENTREPRENEURS PAYING INCOME TAX IN THE FORM OF A LUMP SUM ON REGISTERED INCOME

In the case of taxpayers covered by the lump-sum tax on registered income, the basis for calculating the health insurance contributions depends on the amount of their revenue.

For taxpayers whose revenues earned since the beginning of the calendar year does not exceed **PLN 60,000**, the basis for calculating health insurance contributions is an



amount equivalent to **60%** of the average monthly salary in the enterprise sector in the fourth quarter of the previous year.

For taxpayers whose revenues earned since the beginning of the calendar year exceeded the amount of **PLN 60,000** and did not exceed the amount of **PLN 300,000**, the basis for calculating the health insurance contributions is the amount of the average monthly salary in the enterprise sector in the fourth quarter of the previous year.

For taxpayers whose revenues earned since the beginning of the calendar year exceeded the amount of **PLN 300,000**, the basis for calculating health insurance premiums is **180%** of the average monthly salary in the enterprise sector in the fourth quarter of the previous year.

Revenues are reduced by the amounts of contributions paid for pension, disability, sickness and accident insurance, if they were not deducted as tax-deductible expenses or deducted from income.

### **CHANGE IN THE MANNER OF DETERMINING THE BASIS FOR ASSESSMENT OF HEALTH INSURANCE CONTRIBUTIONS FOR ENTREPRENEURS PAYING INCOME TAX IN THE FORM OF TAX CARD**

The basis for the calculation of health insurance contributions for self-employed persons conducting non-agricultural business activity, who apply taxation in the form of tax card, is the amount of the minimum wage in force on January 1 of the given year.

### **CHANGE IN HEALTH INSURANCE CONTRIBUTIONS FOR BUSINESSES TAXED ON A FLAT TAX**

The health insurance contribution for self-employed taxpayers conducting non-agricultural business activity is **4.9%** of the contribution assessment basis, but no less than the amount corresponding to **9%** of the minimum wage applicable on January 1 of the contribution year.

### **COVERAGE BY OBLIGATION TO PAY HEALTH CONTRIBUTIONS OF THOSE PERSONS WHO HAVE BEEN APPOINTED TO THEIR FUNCTION HELD BY A RESOLUTION OF THEIR LEGAL BODIES, I.E. SHAREHOLDERS, AND WHO BY THIS ENTITLEMENT RECEIVE A SALARY**

As of January 1, 2022, the obligation to pay health contributions will apply to persons appointed to perform a function by an act of appointment, who receive a salary for this

(e.g. members of management boards in companies), who until now did not have to pay health contributions from this emoluments.

The basis for the calculation of the health insurance contributions for these individuals will be the amount equivalent to the salary received for the appointment.

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