



## **Specific task contracts – new reporting obligation**

From 1st January 2021, social security payers are obliged to inform Social Insurance Institution (ZUS) of the conclusion of a specific task contracts concluded with individuals.

### **1. ENTITY OBLIGED TO REPORT CONTRACTS**

Social security payers and individuals ordering a specific task are required to inform ZUS about each specific task contract concluded after 1st January 2021, except for:

- specific task contracts concluded by the employer with its own employee or
- specific task contracts concluded by another entity with an individual who performs work for his own employer under this contract.

### **2. REPORTING METHOD AND DATES**

Information about specific task contracts should be reported to ZUS on a special form ZUS RUD, including:

- identification data of the employer,
- identification data of the contractor,
- subject of the contract,
- date of conclusion and date of performance of the contract.

The ZUS RUD form should be submitted to ZUS within 7 days from the date of concluding a contract for a specific task. The form is available for electronic sending via ZUS portal (PUE).

According to the information issued by ZUS, the ZUS RUD form should be delivered separately for each contractor, however, one ZUS RUD form may include a maximum of 10 contracts for specific task.

### **3. ADDITIONAL NOTES**

Information about specific task contract will be recorded by ZUS for statistical purposes and will also be used to verify the existence of the social security obligation for persons performing contracts called 'contracts for specific task'.

In this context, the following actions may be required on the social security payer's side:

- developing internal procedures ensuring the identification and timely reporting of concluded contracts for a specific task to ZUS,
- review of concluded contracts for specific task in terms of their legal qualification for social insurance and PIT purposes,
- verification of the applied contract templates for cooperation with non-employees, keeping in mind the main subject of the contract.



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