

## FURTHER KINDS OF BUSINESSES IN ZUS SPOTLIGHT

The Social Security Institution ("ZUS") has new rules as of 2017 to identify businesses for inspections.

Under the old rules, inspections were generally held in a random fashion or if ZUS has detected a difference between the amount paid and the one declared.

Now ZUS has an algorithm to identify businesses for inspection. ZUS is particularly interested in:

- businesses which use outsourced staff (ZUS checks who pays the contributions for the staff: the actual employer or the staffing agency),
- businesses using the concurrence of various staffing schemes giving rise to social security obligations, especially when hiring personnel under contracts for services from before 1 January 2016;
- the amounts paid to employees by way of benefits and whether they were correctly accounted for in the calculation of social security contributions;
- contracts for services and contracts for specific work, specifically whether they can be re-classified into other types of contract.

In its press release, ZUS says these areas are likely to be inspected particularly in businesses with 20 or more staff where there are overdue contribution payments for which ZUS claims will soon become time-barred.

ZUS release can help remitting agents determine if they are in ZUS spotlight and, if so, verify their compliance.

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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