

Changes in the payment of health insurance contribution

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From the new year, entrepreneurs will experience many changes in the payment of health insurance contributions. The method of calculating health insurance contributions will differ depending on the form of taxation chosen by the entrepreneur. Importantly, entrepreneurs will no longer be able to benefit

from the deduction of a part of the health insurance contribution from tax.

The most important changes concern:

- the method of calculating the amount of the health insurance contribution (depending on the income or income)
- deadline for settlements with ZUS: by the 20th day of each month for entrepreneurs and entities without legal personality, employing other insured persons, by the 15th day of the following month for payers with legal personality,
- the obligation to send DRA declarations every month - the exemption that was available to some payers will be abolished.

On the [ZUS website](#) you will find the most frequently asked questions regarding changes in the health contribution from 2022.

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