



Ministerstwo Rodziny,
Pracy i Polityki Społecznej

Monitoring the number of people in non-standard forms of employment, particularly solo self-employed and civil law contracts in Poland – maternity allowance

Patrycja Szczypka-Baran

Counselor, Department of Social Insurance

Ministry of Family, Labour and Social Policy

Voluntary sickness insurance

Self-employed persons and persons performing civil law contracts (except for contracts for specific work) **may voluntarily join the sickness insurance.**

Number of persons insured in relation with the performance of a contract of mandate:

- ✓ pension and disability insurance: 1 344.1 thousand people;
- ✓ voluntary sickness insurance: 512.6 thousand people (**38%** persons registered for pension and disability insurance).

The number of insured self-employed persons:

- ✓ pension and disability insurance: 1 690.5 thousand people,
- ✓ voluntary sickness insurance: 1 364.2 thousand people (**81%** persons registered for pension and disability insurance).

Voluntary sickness insurance – maternity allowance

Maternity allowance is **paid by employers** (if they employ more than 20 people) or by **the Social Insurance Institution** (if the employer employs less than 20 people, as well as in the case of the self-employed).

In 2023, the following people benefited from the maternity allowance: **6.5 thousand** people performing civil law contracts, **33.3 thousand** self-employed persons.

How the Social Insurance Institution monitors maternity allowance?

Maternity allowance is paid by the employer

The employer is obliged to keep documentation of sickness and maternity insurance benefits paid to employees. It is used, among others, to verify possible claims submitted by employees and to ensure the correctness of settlements with the Social Insurance Institution.

Maternity allowance is paid by ZUS

The person applying for the allowance is required to provide a certificate of the contribution payer (Z3-a). In the case of self-employed people, Z3-b must be submitted.

Documents concerning the determined and paid allowance are kept by the Social Insurance Institution.

The Social Insurance Institution keeps a register of maternity allowance. This register allows for the monitoring of possible fraud.

Electronic medical certificates e-ZLA – additional monitoring tool

Electronic medical certificates (e-ZLA) allow for ongoing monitoring of the extent and causes of sickness, absenteeism due to one's own illness. The e-sick leave is automatically sent to the profile of the Electronic Services Platform (PUE) of the contribution payer and to the ZUS system.

The Social Insurance Institution (ZUS) maintains a register of medical certificates. The sick leave analysis module, logically linked to this Register, enables the analysis of temporary incapacity for work by generating correlation reports.

E-ZLA allows the Social Insurance Institution to control the correctness of sick leaves issued. Data from the register of medical certificates are also used for statistical purposes (studies). This register allows for the monitoring of possible fraud.

How the Social Insurance Institution monitors a contracts for specific work?

Contracts for specific work are non-contributory, and their number is estimated on the basis of a specially created register of contracts for specific work, kept by the ZUS (ZUS RUD).

The obligation to inform ZUS about contracts for specific work was introduced in 2021. The information collected in the register of contracts for specific work is used for statistical and analytical purposes and to study the directions of entrepreneurship development. Based on this register, ZUS publishes a report every six months.

This register allows for the monitoring of possible fraud (e.g. whether the contract for specific work should not be concluded as a contract of mandate, contract for the provision of services or employment contract, from which social security contributions should be deducted).



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Thank you for your attention