

**A model of the declaration submitted by the Mandatary for
tax and insurance purposes in case of none-residents of
Poland**

**DECLARATION OF THE MANDATARY FOR TAX AND INSURANCE PURPOSES - NON-
RESIDENTS OF POLAND**

Refers to the Mandate contract No.
(successive contract No./ UW organisational unit code/year)

MANDATARY'S PERSONAL DATA

1. Surname: [.....]	2. Name: [.....]
3. Father's name: [.....]	4. Mother's name: [.....]
5. Date and place of birth: [.....]	6. Nationality: [.....]
7. PESEL (Citizen ID No.): [.....] ¹	

RESIDENCE ADDRESS (for tax purposes):

1. Place: [.....]	2. Street: [.....]
3. House No.: [.....]	4. Flat No.: [.....]
5. Postcode: [.....]	6. Country: [.....]

MANDATARY'S DECLARATION FOR INSURANCE PURPOSES:

I hereby declare that *:

- I am an employee of the University of Warsaw engaged under a contract of employment or appointment.
- I am on the following type of leave*: **unpaid / maternity / paternity / parental** in the period from [.....] to [.....] [.....]
(employer's name and address)
- I am employed outside the University of Warsaw: [.....]
(employer's name and address, position)
in the period from [.....] to [.....] under: [.....]
(type of contract)
- and for this I therefore receive a monthly salary in a gross amount **lower than / equal to or higher than** * the minimum salary, subject to social security contributions.
- I am not employed on the basis of an employment contract and I have not entered into a civil contract from which social and health insurance obligations arise.

¹ For persons residing in the territory of the Republic of Poland for more than 183 days during the tax year.

*The declaration submitted by the Mandatary for tax and insurance purposes in case of none-residents of
Poland*

BPR January 2024

- I am: **a primary / secondary school pupil / a student of first-cycle, second-cycle or long-cycle studies*** below the age of 26. I attach to the declaration a certificate confirming the status of **a pupil / a student***.
- I attend *:
 - doctoral studies, and the procedure for a doctoral degree was open before 30 April 2019;
 - at a doctoral school, and for this I therefore receive a monthly doctoral scholarship in a gross amount of **lower than / equal to or higher than*** the minimum salary, subject to social security contributions.
- I am: **retired / a disability pensioner**.*
- I carry out an economic activity the scope of which does not coincide with the activities performed by me as part of the mandate contract, and due to this, I pay social security contributions on the following terms: **general / preferential***.
- I request/do not request*** to be covered by a voluntary sickness insurance.
- I request/do not request*** to be covered by a voluntary retirement and disability pension insurance.
- I have** a certificate of **mild/moderate/severe*** degree of disability for the period between [.....] and [.....]

I hereby confirm that the content of this declaration remains in accordance with the facts and I am aware of criminal liability for providing false data or concealing the truth.

TYPE OF NATIONAL INSURANCE OBLIGATION

In accordance with the ZUS (National Insurance Institution) guidelines, if a person pursues his/her activity as an employed person in several Member States, he/she must apply for the A1 certificate to the institution applicable to his/her usual address. The certificate determines the applicable legislation (the country in which contributions must be paid).

In the case of legislation other than Polish, the Mandatary assumes obligations of a contribution payer and thus shall be obliged to notify themselves the competent insurance institution, in order to declare the contract entered into and to pay contributions for the mandate contract in the country concerned. In the above case, the gross amount of the concluded contract includes the total cost, i.e. including the employer's mark-up.

TYPE OF TAX LIABILITY:

1. Passport No.: [.....]
 2. Country of passport issue: [.....]
- 1) I declare that I am a non-Polish resident, and that I am subject to a limited tax liability in Poland.
 - 2) I declare that I am a resident of [.....]
(specify the country)
 - 3) My tax identification number (TIN) / insurance number in the country is as follows:
[.....]
(enter the number used for tax or national insurance identification purposes obtained in the country of residence)

The declaration submitted by the Mandatary for tax and insurance purposes in case of none-residents of Poland

BPR January 2024

In the absence of such a number, specify the number of the document proving the taxpayer's identity, obtained in the country.

4) I hereby declare that I reside in the territory of the Republic of Poland in the tax year *:

for more than 183 days during a tax year

for less than 183 days

5) I hereby declare that*:

I attach a certificate of residence and, therefore, I request for taxation in accordance with the applicable agreement for the avoidance of double taxation between the Republic of Poland and the country specified in the certificate of residence;

I do not attach a certificate of residence and, therefore, I request for taxation of my revenue with 20% flat-rate personal income tax, in accordance with Article 29, section 1, point 1 of the Personal Income Tax Act.

DATA NECESSARY FOR AN INTERNATIONAL TRANSFER:

1. Recipient's name and surname: |.....|
2. Beneficiary's address: |.....|
3. Country of recipient's bank: |.....|
4. IBAN: |.....|
5. BIC (SWIFT) of recipient's bank: |.....|

.....
(date and legible signature of the Mandatary)

*** Mark as appropriate**

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BPR January 2024