

Summary of the PhD dissertation entitled
‘Liability of the payer of social security contributions’
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This dissertation aims to analyse the liability of the payer of social insurance contributions in the Polish legal system. The existence of a niche among scientific publications on the liability of the payer of social insurance contributions justifies the choice of the research issue. So far, more attention should be paid to this issue in the doctrine. In the content of the work, it was deliberately decided not to refer to foreign regulations and literature due to the distinctiveness of social insurance regulations in the legislations of foreign countries. The predominant research method used in the study was the formal-dogmatic method and the legal-historical method, findings resulting from secondary and non-reactive research were also used.

The solution to the presented research problem, with the proof of the formulated research thesis and the verification of the detailed theses of the dissertation, was possible thanks to the detailed analysis of the issue of the liability of the payer of social insurance contributions. The work consists of an introduction, eight chapters, and a conclusion.

Chapter I, entitled 'Social insurance premium payer in Polish law - terminological remarks' presents the definition and normative status of the concept of the premium payer. The issue of the payer of contributions was analysed in the context of social insurance paradigms. The differences between the payer of contributions and the payer of taxes, taxpayer, and collector were also emphasised, which was necessary from the point of view of the appropriate application of the provisions of the Tax Ordinance to social insurance contributions receivables. The analysis was also focused on the crown provision, i.e. Article 4 of the Social Insurance System Act, from which taxatively listed factual situations arise in which certain entities have the status of insurance premium payer. This section examines the possibility of classifying premium payers depending on the criterion adopted. The chapter also demonstrates the payer's

position of social insurance contributions as a subject of the insurance-legal relationship. These considerations were necessary for further analysis.

Chapter II, entitled 'Statutory duties of the social insurance premium payer', analyses the individual duties of the premium payer. The obligations of the premium payer of an administrative-legal, reporting-information, financial, and payment-settlement nature were analysed. The presentation of the duties was necessary to analyse the control of their fulfilment, the lack of their fulfilment, and the resulting responsibility of the premium payer in the later chapters of the dissertation.

Chapter III, 'The concept and types of liability in Polish law', analyses legal liability and its basic types. These considerations are summarised and are the starting point for a detailed analysis of the liability of the payer of contributions.

The considerations in Chapter IV concern the control of the performance of the social security obligations of the payer of contributions. The subject of the control and the controlling entities, the principles of carrying out control activities, and the rights and obligations of the contributory payer during the control are analysed.

Chapter V dealt with the liability of the payer of social insurance contributions for breach of administrative-legal and reporting-information obligations. The analysis under the first type of liability, i.e., for breach of administrative-legal duties, concerned the offence under Article 98(1)(2), (3), and (6) of the Social Insurance System Act and the offence of failure to report data to social insurance. Concerning the second type of liability, i.e. for breach of reporting and information obligations, the liability of the payer of contributions for an offence under Article 98(1)(7) of the Social Insurance Act and the liability of the payer of contributions under Article 47b of the Social Insurance Act were analysed in particular.

Chapter VI entitled 'Liability of the payer of social insurance contributions for breach of financial obligations' analyses the liability of the payer of contributions for the offence of Article 98(1)(1a) of the Social Insurance System Act, misappropriation of social insurance contributions by the payer of contributions, the offence of malicious or persistent violation of the employee's rights under the social insurance relationship under Article 218 § 1a of the Penal Code, the impact of liquidity on the liability of the payer of contributions, the phenomenon of undeclared employment and underestimation of the assessment basis of employees' contributions, as well as interest on arrears, enforcement costs and additional fee.

Chapter VII, entitled 'Liability of a social insurance premium payer for breach of payment and settlement obligations' contains an analysis of the liability of a premium payer for an offence under Article 98(1)(5) and (6) of the Social Insurance System Act. It also analyses, among other things, the issue of limitation of the assessment basis of contributions, payment of undue contributions, interest and additional fee, limitation period of dues for contributions, questioning of the declared amount as the assessment basis of social security contributions, the liability of an employer being part of a legal entity and tax consequences of the payment of overdue contributions by the payer, as well as a temporary and permanent suspension of the collection of dues by ZUS at the payer's request.

Chapter VIII entitled 'Liability of third parties liable for the liabilities of the payer of social insurance contributions' contains an analysis of selected issues of appropriate application of the provisions of the Tax Ordinance to dues for contributions. The considerations led to the formulation of a *de lege ferenda* postulate on the inclusion of a solution in the current content of the Social Insurance System Act in the form of an autonomous regulation of third-party liability, which could contribute to the reduction of emerging interpretational doubts.

The dissertation concludes with a summary. Verifying the catalogue of detailed hypotheses allowed proving the research thesis formulated at the beginning of the dissertation. The entire consideration leads to the conclusion that the current legal norms in the liability of the payer of social insurance contributions often need to provide more protection for the social insurance system. There is no protection of social insurance contribution receivables at a similar level to tax receivables. The current regulations are not adapted to the "creativity" of the numerous entities acting as payers in Poland.

The dissertation as a whole presents a model for the liability of the social security payer.