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The possibility of amending an interpretative decision issued by ZUS – comments *de lege lata* and *de lege ferenda**

О możliwości zmiany decyzji interpretacyjnej wydawanej przez ZUS – uwagi *de lege lata* i *de lege ferenda*

О возможности внесения изменений в интерпретирующее решение, вынесенное Управлением социального страхования – комментарии *de lege lata* и *de lege ferenda*

Про можливість внесення змін до рішення про тлумачення виданого Закладом соціального страхування – зауваження *de lege lata* та *de lege ferenda*

JACEK WANTOCH-REKOWSKI
Dr. habil., Prof. of Nicolaus Copernicus University in Toruń
e-mail: rekowski@umk.pl, https://orcid.org/0000-0002-1606-7790

TOMASZ BRZEZICKI
Dr. habil., Prof. of Nicolaus Copernicus University in Toruń
e-mail: brzoza@umk.pl, https://orcid.org/0000-0003-1048-1402

Summary: This article discusses amending an interpretative decision issued by the Social Insurance Institution (Zakład Ubezpieczeń Społecznych, ZUS). The study aimed to present proposals for legislative changes in interpreting the contribution rules. This article uses the classic research method for legal sciences, that is, the dogmatic legal method. The provisions that currently allow for the amendment of a decision as a result of the resumption of proceedings are analysed. The authors investigated an analogous institution at the level of tax law and, as a result of their research, proposed an amendment to the regulation that makes it possible to change an interpretative decision of the Social Insurance Institution after it has been found to be incorrect. By enabling faulty interpretative decisions to be eliminated from legal circulation, the protective function of interpretations will be strengthened in relation to payers of social security contributions who have the status of entrepreneurs.
Key words: social security contributions, taxes, interpretative decisions, temporal effect of a change in the interpretation of the law

Streszczenie: Artykuł dotyczy problematyki zmiany decyzji interpretacyjnej wydawanej przez ZUS. Analizie zostały poddane przepisy, które aktualnie umożliwiają zmianę decyzji w wyniku wznowienia postępowania. Autorzy zbadali analogiczną instytucję na płaszczyźnie prawa podatkowego i zaproponowali zmianę regulacji, dzięki którym jest możliwa zmiana decyzji interpretacyjnej ZUS po stwierdzeniu jej nieprawidłowości. Wskutek umożliwienia eliminacji z obrotu prawnego wadliwych decyzji interpretacyjnych ulegnie wzmocnieniu funkcja ochronna interpretacji w stosunku do płatników składek na ubezpieczenia społeczne, mających status przedsiębiorców.
Słowa kluczowe: składki na ubezpieczenia społeczne, podatki, decyzje interpretacyjne, skutek czasowy zmiany wykładni prawa

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Резюме: В статье рассматривается вопрос о внесении изменений в интерпретирующее решение, вынесенное Управлением социального страхования. В ней анализируются положения, которые в настоящее время позволяют вносить изменения в решение в результате возобновления производства. Авторы рассмотрели аналогичный институт на уровне налогового права и предложили поправку к нормам, позволяющую изменять интерпретирующее решение, вынесенное Управлением социального страхования, после того как оно было признано неверным. В результате создания условий для исключения из правового оборота ошибочных интерпретирующих решений будет усилена защитная функция интерпретаций в отношении плательщиков взносов на социальное страхование, имеющих статус предпринимателей.

Ключевые слова: взносы на социальное страхование, налоги, интерпретирующие решения, временной результат изменения толкования права

Резюме: Стаття присвячена питанню внесення змін до рішення про тлумачення, прийнятого Закладом соціального страхування. Проаналізовано положення, які наразі дозволяють вносити зміни до рішення в результаті повторного розгляду справи. Автори дослідили аналогічний інститут на рівні податкового права та запропонували внести зміни до нормативних актів, які дозволяють змінювати рішення про тлумачення, видане Закладом соціального страхування, після того, як воно було визнане невірним. У результаті уможливлення усунення з правового обігу невірних інтерпретаційних рішень буде посилено захисну функцію інтерпретацій по відношенню до платників внесків на соціальне страхування, які мають статус підприємців.

Ключові слова: внески на соціальне страхування, податки, рішення про тлумачення, темпоральна дія зміни в тлумаченні норм права

Introduction

Interpretative decisions issued by the Social Insurance Institution (ZUS) under the Act of 6 March 2018 – Entrepreneurs Law,[1] are a good solution for payers who have the status of entrepreneurs. The current content of the legislation allows us to distinguish several principles governing issuance related to the existence of contribution interpretations. In the literature, the most important principles include the following:

1) simplicity (lack of formality),
2) cheapness,
3) speed,
4) protection,
5) stability,
6) openness,
7) the binding force of established interpretative practice.[2]

1 Consolidated text: Journal of Laws [Dziennik Ustaw] 2023 item 2029.

2 T. Brzezicki, M. Noga, J. Wantoch-Rekowski, *Wydawanie decyzji interpretacyjnych przedsiębiorcom przez ZUS*, Warszawa 2021, pp. 26 ff.; see also T. Brzezicki, J. Wantoch-Rekowski, *O zasadach decyzji interpretacyjnych wydawanych przez Zakład Ubezpieczeń Społecznych*, in: *Umowy cywilnoprawne*

The principles of protection and stability are related to the fact that interpretative decisions are, in practice, impossible to eliminate from legal turnover. This results in ZUS's only 'defence' of its view that saying an entrepreneur is protected by an incorrect interpretative decision is to assume that the factual situation indicated in the interpretation differs from that found by ZUS in 'reality', for example, during an inspection. As a result, the practical protective power of the interpretative decision is illusory. The payer of social security contributions does not know whether ZUS will recognise the 'actual' state of affairs with that described in the application for the interpretation and, consequently, in the interpretative decision. Such an action also causes additional organisational and formal involvement, as it is necessary to conduct a separate proceeding in which the factual and legal state constituting the basis for issuing the interpretation is challenged. From a theoretical perspective, such an action is not systemically legitimate. This is because it is unacceptable for an authority to seek a way out of a situation 'by force' due to the lack of legal institutions enabling it to bring about a state of compliance with the law.

ZUS should be able to amend interpretative decisions if they are found to be incorrect. There is no need to invent new concepts; solutions operating at the level of tax law should be used.

This article presents the issue of amending interpretative decisions based on existing regulations that have only a theoretical and legal meaning and are, in principle, inapplicable in practice. The solutions for individual tax interpretations are also briefly analysed as a possible inspiration for revising contributory interpretation rules.

The last part of the study included *de lege ferenda* proposals. Importantly, granting certain entities the right to amend an incorrect interpretative decision on social insurance contributions is only an apparent worsening of the legal situation of contribution payers with the status of entrepreneurs. In practice, such a possibility would make the principle of protection and certainty, which characterise the institution of contribution interpretations, real.

Therefore, this study's main objective is to propose legislative changes in the interpretation of the contribution rules to better protect social security payers with entrepreneurial status.

This article primarily uses the classic research method for legal sciences (i.e. the dogmatic legal method) along with literature and case law. This article considers the legal situation as of 31 October 2023 in Poland.

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w ubezpieczeniach społecznych, eds. M. Szabłowska-Juckiewicz, M. Wałachowska, J. Wantoch-Rekowski, Warszawa 2015, pp. 300–309.

1. Contribution interpretations: Basic issues

Article 83d (1) of the Act of 13 October 1998 on the Social Security System[3] provides that ZUS issues individual interpretations referred to in Article 34 of the Act of 6 March 2018, Entrepreneurs Law. These are regarding the obligation to be subject to social insurance, the principles of calculating contributions to social insurance, health insurance, the Labour Fund, the Solidarity Fund, the Guaranteed Employee Benefits Fund and the Bridging Pension Fund, as well as the basis for the assessment of these contributions. Individual interpretations, together with a request for an interpretation after removal of data identifying the applicant and other entities indicated in the content of the interpretation, are immediately published by ZUS in the Public Information Bulletin.

Article 34 (1) of Entrepreneurs Law stipulates that an entrepreneur may submit to a competent authority or a competent state organisational unit a request for an explanation regarding the scope and manner of application of regulations that impose an obligation on the entrepreneur to pay public levies or social or health insurance contributions in their individual case (individual interpretation). A request for an individual interpretation may relate to an existing factual state or future events (Article 34 (2)). It follows from Article 34 (5) that an individual interpretation is granted by way of a decision that may be appealed. The individual interpretation contains an exhaustive description of the actual state of affairs or future events presented in the application and an indication of the correct position, together with a legal justification and instructions on the right to file an appeal.

Under Article 34 (15) of the Entrepreneurs Law, a competent authority and a relevant state organisational unit must promptly post individual interpretations in the Public Information Bulletin on the subject page of the office serving the authority or the state organisational unit after deleting data identifying the entrepreneur and other entities indicated in the content of the individual interpretation. In the case of repealing or annulling an individual interpretation, a competent authority or a competent state organisational unit immediately removes this interpretation from the Public Information Bulletin with a note about the reason for removal. In the case of changing an individual interpretation, a competent authority or a competent state organisational unit immediately places the changed individual interpretation in the Public Information Bulletin and adds a note about the reason for the change.

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3 Consolidated text: Journal of Laws 2023 item 1230 as amended.

Article 35 (1) of the Entrepreneurs Law is important from the entrepreneur's perspective. It states that an individual interpretation is not binding on the entrepreneur, with the reservation that the entrepreneur may not be charged with administrative or financial sanctions or penalties to the extent to which they complied with the obtained individual interpretation or with taxes in an amount higher than that resulting from the obtained individual interpretation. By contrast, it follows from Article 35 (2) of the Entrepreneurs Law that an individual interpretation is binding on the authorities or state organisational units competent for the entrepreneur and may be amended only by the resumption of proceedings. An interpretation that results in irreversible legal consequences must not be changed.

2. Revision of interpretative decisions under the current state of the law

A decision on an individual contributory interpretation is indefinite. This means that an individual contributory interpretation remains in legal circulation as long as it is not formally eliminated from it.[4] The only possibility of changing an erroneous interpretative decision is reopening the proceedings. This has been analysed in detail in the literature.[5]

Because procedure resumption belongs to one of the extraordinary modes of administrative proceedings, the prerequisites for resuming proceedings should be interpreted strictly. Defects in the proceedings that allow for resuming proceedings are regulated in Article 145 (1), Article 145a, Article 145aa and Article 145b of the Act of 14 June 1960 – Code of Administrative Procedure.[6] In a case concluded by a final decision, proceedings are resumed if the following occur:

1) The evidence on the basis of which the relevant facts were established has proved to be false.
2) The decision has been issued as a result of a criminal offence.
3) The decision has been issued by an employee or a public administrative body subject to exclusion under Articles 24, 25 and 27 of the Code of Administrative Procedure.
4) A party has not participated in the proceedings through no fault of its own.

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4 T. Brzezicki, M. Noga, J. Wantoch-Rekowski, *Wydawanie decyzji interpretacyjnych*…, p. 103.

5 T. Brzezicki, J. Wantoch-Rekowski, *O możliwości wyeliminowania z obrotu prawnego interpretacji składkowych*, Przegląd Ustawodawstwa Gospodarczego 2015, no. 1, pp. 26–31.

6 Consolidated text: Journal of Laws 2023 item 803.

5) Relevant evidence on the decision date, unknown to the authority that made the decision, emerges.
6) The decision has been made without obtaining the legally required position of another authority.
7) A competent authority or court has resolved the preliminary issue differently from the assessment adopted when issuing the decision (Article 100 (2) of the Code of Administrative Procedure).
8) The decision was made on the basis of another decision or court ruling that has been subsequently overturned or amended.[7]

It is also possible to demand that proceedings resume when the Constitutional Tribunal has ruled on the inconsistency with the Constitution of the Republic of Poland, an international agreement or the law of the normative act under which the decision was issued (Article 145a of the Code of Administrative Procedure). Additionally, it is possible to do so when a judgment of the Court of Justice of the European Union has been issued that affects the decision's content (Article 145aa of the Code of Administrative Procedure). A final possibility is that a court decision stating a violation of the principle of equal treatment under the Act of 3 December 2010 on the implementation of certain provisions of the European Union on equal treatment[8] has been issued if the violation of this principle affected the resolution of the case completed by the final decision (Article 145b of the Code of Administrative Procedure).

As a rule, the resumption of proceedings refers to defects of a procedural nature. In practice, it is difficult to find cases apart from situations of defects related to subsequent rulings of the Constitutional Tribunal or the Court of Justice of the European Union, in which there is a premise allowing effective resumption of proceedings.

Due to the specific nature of the proceedings on the issuance of an interpretative decision by ZUS, in practice, the occurrence of a premise for the resumption of the proceedings is unrealistic. It should be emphasised that it is the applicant who presents all circumstances relevant to the case, while the action of ZUS (acting in these cases as a public administrative body in the functional sense) is limited to issuing a decision. In principle, it may be said that no explanatory proceedings are conducted in these cases that could constitute grounds for reopening the proceedings (e.g. on the basis of the premise provided for in Article 145 (1) (4) of the Code of Administrative Procedure [a party did not participate in the proceedings through no fault of its own] or Article 145 (1) (5) of the Code of Administrative Procedure [new significant facts or new evidence emerge on the date of issuing the authority

7 T. Brzezicki, M. Noga, J. Wantoch-Rekowski, *Wydawanie decyzji interpretacyjnych*…, p. 106.
8 Consolidated text: Journal of Laws 2020 item 2156 as amended.

decision]). The indicated grounds may be described as typical and most frequently occurring in 'ordinary' resumption proceedings. Consequently, the direct application of the resumption of proceedings does not seem to be an appropriate procedure from a practical standpoint. Although such an institution should exist, it plays the role of a 'safety net' rather than a legal institution of any importance.

Consequently, an erroneously issued interpretative decision cannot be eliminated from legal circulation. Contrary to appearance, this is not advantageous for entrepreneurs, as the principle of protection resulting from an interpretative decision may, in practice, be fiction. ZUS, unable to eliminate an erroneous decision favourable to an entrepreneur (payer of contributions), tries to demonstrate that the decision is not applicable in a given case because the ascertained factual state is different from the one described in the application for the decision and becomes its element. Thus, a situation arises where the entrepreneur is unsure whether they are protected by the obtained individual interpretation, as ZUS may always refer to discrepancies between the actual state of affairs and that described in the interpretation decision.

Notably, the legislator in Poland explicitly limited other possibilities of changing a decision provided for in Article 154 of the Code of Administrative Procedure (concerning the repeal or amendment of a decision not creating acquired rights) and Article 155 of the Code of Administrative Procedure (concerning the repeal or amendment of a decision creating acquired rights). Allowing the above-mentioned modes would also introduce additional practical difficulties and lead to many problems in their application. Still, the procedure limiting the possibility of changing the interpretation was a deliberate action of the legislator. However, this action was not preceded by a deeper reflection of a theoretical or practical nature.

Given the above, it is reasonable to argue that a control mechanism would allow ZUS to amend interpretative decisions. In this way, the principles of protection and certainty related to the essence of interpretative decisions could be real and not merely apparent. The formulation of *de lege ferenda* conclusions in this respect requires an analysis of tax solutions that relate to individual tax interpretations.

3. Amending individual tax interpretations

Under Article 14b (1) of the Act of 29 August 1997 on the Tax Ordinance,[9] the director of the National Revenue Administration Information Centre, at the re-

[9] Consolidated text: Journal of Laws 2022 item 2651 as amended.

quest of an interested party, issues, in their individual case, an interpretation of tax law provisions (individual interpretation). As aptly pointed out by the Voivodship Administrative Court (Wojewódzki Sąd Administracyjny, WSA) in Szczecin in its judgment of 30 January 2020,[10] the institution of individual interpretations of tax law provisions has two functions:

1) It is informative, as it aims to remove possible doubts about the legal and tax consequences of applying a particular tax law provision to a specific factual situation.
2) It provides a guarantee, as it protects an entity that has complied with an individual interpretation issued in its case against possible negative consequences resulting from compliance with its content.

An individual interpretation may be amended, repealed or declared expired. This is regulated by Article 14e of the Tax Ordinance. Under Section 1, the head of the National Revenue Administration may do the following *ex officio*:

1) Amend *ex officio* an individual interpretation, if found to be incorrect, considering, in particular, the case law of the courts, the Constitutional Tribunal or the Court of Justice of the European Union.
2) Revoke the individual interpretation and discontinue the proceedings on issuing an individual interpretation if there were grounds for refusal to initiate proceedings on issuing an individual interpretation at the date of its issuance.
3) Revoke the individual interpretation due to the occurrence of a premise listed in Article 1b (5b) and refuse, with a decision against which a complaint may be lodged, to issue an individual interpretation.

In turn, Article 14e (1a) regulates the competences of the director of the National Revenue Administration Information Centre with regard to amending an individual interpretation, declaring it invalid and revoking it.

It follows from Article 14 (1) of the Tax Ordinance that the head of the National Revenue Administration is entitled to change an issued individual interpretation *ex officio* if they find it to be incorrect. At the same time, they are not bound by any deadline, which allows for changing an individual interpretation at any time. However, they must consider the jurisprudence of courts, the Constitutional Tribunal or the Court of Justice of the European Union.[11]

The basic legal consequence of changing an individual interpretation is the creation of a new individual interpretation. It has the same legal force as the previous

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10 I SA/Sz 695/19, LEX no. 2798808.

11 K. Teszner, *Komentarz do art. 14e*, in: *Ordynacja podatkowa*, vol. 1. *Zobowiązania podatkowe. Art. 1–119zzk. Komentarz aktualizowany*, ed. L. Etel, 2023 [LEX database].

interpretation and is subject to identical requirements regarding its content and the obligatory publication.[12]

In its judgment of 14 April 2023,[13] the Supreme Administrative Court ruled that the legislator did not provide for the possibility of a partial change of interpretation. The provision of Article 14e (1.1) of the Tax Ordinance provides for a change in an individual interpretation. Therefore, the entire interpretation should be assumed to be subject to change. Consequently, a newly issued amended interpretation should concern the entire factual state indicated in the application and all provisions subject to interpretation.

It follows from the wording of Article 14e (1) of the Tax Ordinance that a change in an individual interpretation is possible when the authority has found it to be incorrect, not when this incorrectness is found in a court or Constitutional Tribunal ruling in an identical or similar factual and legal situation. When amending an individual interpretation, the interpreting authority is obliged to consider such rulings as seem obvious if they are issued. The silence of courts or tribunals on a particular legal issue that is the subject of an individual interpretation does not deprive the authorised body of the ability to change the interpretation if it finds it incorrect.[14]

The judgment of the Supreme Administrative Court of 23 October 2018[15] emphasised that the basic premise for changing an individual interpretation is that it is objectively incorrect, which cannot be limited to the scope of irregularities in the interpretation of provisions revealed in judgments of courts or tribunals. In turn, the judgment of the WSA in Szczecin on 25 July 2018[16] indicates that the authority that assesses whether an individual interpretation is incorrect should (using the views of the courts) amend the interpretation. These activities can be described as the process of supervising individual interpretations issued by the authority. The existence of the case law of the administrative courts does not deprive the body of exercising supervisory functions of the right to independently assess events and interpret regulations in cases other than those in which a specific judgment was issued. This authority should intend to assess whether and to what extent certain court rulings are useful in a given case.

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12 Ibidem.

13 I FSK 464/20, LEX no. 3548609.

14 In the judgment of the Supreme Administrative Court of 20 November 2020, II FSK 1913/18, LEX no. 3097800.

15 II FSK 1812/18, LEX no. 2576790.

16 I SA/Sz 377/18, LEX no. 2529850.

The approach to irregularities in tax interpretations indicated in court rulings should be used to address irregularities in contributory interpretations in the context of their revision, as discussed in more detail in the next section of this paper.

4. *De lege ferenda* conclusions

Tax solutions concerning the amendment of individual tax interpretations cannot be directly transferred to the plane of contributory interpretations. However, they may be an inspiration to create solutions appropriate for decisions issued by ZUS or, more broadly, to amend the Entrepreneurs Law with regard to the regulation (Article 35 (2)) concerning the amendment of an individual interpretation, which is currently limited only to the institution of resumption of proceedings. Such a solution is also not alien to the legal system. Indeed, it should be noted that under Article 163 of the Code of Administrative Procedure, a public administrative body may repeal or amend a decision by virtue of which a party has acquired a right, as well as in other cases and on principles other than those specified in this chapter if specific provisions so provide. It is assumed in the literature that:

> […] this provision is, in a way, a development of the exceptions to the principle of durability of a final decision contained in Article 16 (i.e. extraordinary procedures followed by the revocation or amendment of a decision), while its content does not establish such a procedure but only indicates that such a procedure may be introduced by way of specific provisions. It also does not change the nature of these exceptions (i.e. the conditions for their application should be understood narrowly. By virtue of this provision, a decision by which a party has acquired a right may also be annulled or amended on the basis of special provisions. As indicated, the content of the provision under consideration does not allow [us] to treat it as a stand-alone basis for triggering and carrying out an extraordinary procedure.[17]

Therefore, it would not be legal ephemera to introduce a specific legal basis other than the institution of resumption of proceedings, allowing the revocation of an interpretative decision already issued.

In practice, interpretative decisions on contribution issues are issued by two branches of ZUS (i.e. Gdańsk and Lublin) and are signed by the directors of these

[17] K. Klonowski, *Komentarz do art. 163*, in: *Kodeks postępowania administracyjnego. Komentarz*, ed. H. Knysiak-Sudyka, Warszawa 2023, Article 163.

branches. Naturally, interpretative decisions should be identical in identical factual and legal situations. However, it may happen that the same branch issues different decisions, and the interpretation of the legislation may differ between the two branches. It is also clear that any interpretative decision is subject to the possibility that a factual error is made in issuing it. The probability of such an event is not high, but the possibility of it occurring cannot be denied. Once an interpretative decision has been issued, it cannot be amended, except for the theoretical option of an amendment as a result of reopening the proceedings.

Importantly, the president of ZUS should be able to change the interpretation decision. If an individual contributory interpretation is found to be incorrect, considering, in particular, court rulings, the Constitutional Tribunal or the Court of Justice of the European Union, the president of ZUS should amend *ex officio* the decision issued by one of the two heads of the ZUS branches. The ZUS president should be able to amend the decision regardless of the time since the interpretative decision was issued. It is important that the state of the law at the time of the decision's amendment was the same as when the interpretative decision was issued. At the level of tax law, Morawski stated that an amendment to an interpretation must involve a process of interpretation of the law and the formulation, in a substantive sense, of a new view of the authority. It thus replaces the 'old' interpretation with a 'new' one.[18] This view is also accurate regarding contributory interpretations.

The finding of an 'irregularity' that would enable the president of ZUS to amend the interpretative decision may raise doubts as to the definition of the term. If the decision were changed to the detriment of the entrepreneur, the action of the president of ZUS would certainly be contested. Therefore, it is clear that Article 83 (2) of the Act on the Social Security System should apply, according to which an appeal against a decision of ZUS may be lodged with a competent court within the time limit and under the rules set out in the provisions of the Act of 17 November 1964 on the Code of Civil Procedure.[19] The determination of irregularities by the ZUS president would thus be subject to judicial control and prevent unauthorised interference in interpretative decisions issued by this official.

The opportunity for the ZUS president to make changes would have to be treated as an exception and not a rule. The finding of irregularity would have to be so evident that in the event of a judicial review, the ZUS president would be granted the right to make a change. Otherwise, there would be a legitimate risk that the principles of protection and certainty, derived from the essence of individual contribution interpretations, would be fiction.

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18 W. Morawski, *Interpretacje prawa podatkowego i celnego – stabilność i zmiana*, Warszawa 2012, p. 301.

19 Consolidated text: Journal of Laws 2023 item 1550.

The principles deriving from the Entrepreneurs Law that describe individual contributory interpretations – protection and certainty – dictate that the original interpretative decision is valid until it is amended. The amended interpretative decision should take effect from the day after issuance.

Additionally, individual interpretative decisions regarding social insurance contributions are made by two ZUS branches. Therefore, with the advent of the opportunity to issue contribution interpretations, interpretative decisions were issued by all ZUS branches in Poland, of which there were 43. It is obvious that there could be no uniform line of interpretation in such a situation. Reducing the number of branches issuing the decision to two was a desirable and apt solution but not ideal. There are no formal, organisational or substantive obstacles to all interpretative decisions issued by the ZUS president. After all, that official uses specialised legal assistance in the ZUS head office that is unavailable to individual branches. Such a solution would ensure uniformity in the interpretation of contribution regulations.

The consequence of issuing individual interpretative decisions by the ZUS president should include the possibility of amending decisions by the minister in charge of social security in the case of finding irregularities. The decisions of that minister should be subject to appeal under Article 83 (2) of the Act on the Social Security System.

Conclusion

Individual interpretations of contribution regulations issued by ZUS are, by definition, intended to protect social insurance contribution payers with the status of entrepreneurs from uncertainty regarding the interpretation of regulations. The provisions of the Act on the Social Security System and the Entrepreneurs Law regulate the institution of individual interpretations of contribution regulations, which, from the perspective of the contribution payer, perform a primarily protective function. The contribution payer also needs to be certain of the interpretation of the provisions concerning contribution obligations.

An individual interpretation issued by ZUS may be incorrect. The possibilities resulting from the provisions of the Code of Administrative Proceedings (due to the reference contained in the Business Act) to change the decision, using the provisions on the resumption of proceedings with regard to contribution tax interpretations, are not practically applicable. This is due to the specificity of the regulations that govern the interpretations and specificity of the regulated matter.

It is, therefore, necessary to introduce the legal possibility of amending a contributory interpretation when it is incorrect. An irregularity should be objective and evident. The person authorised to issue a 'new' decision should be the president of ZUS or, alternatively, the minister in charge of social security.

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