

### Subscriptions

	Basic package	Individual price offer
<b>STANDARD SERVICES</b>		
<b>Financial &amp; accounting services</b>		
Basic monthly fee for support of accounting books (subscription)	600 zł	from 1,000 zł
service activity	✓	✓
sales activity	✓	✓
production and construction activity	-	✓
limited liability company	✓	✓
sole proprietor	✓	✓
civil law partnership and commercial law partnerships	✓	✓
joint-stock company or entity subject to audit	-	✓
simple joint-stock company	✓	✓
Number of accounting documents settled for the subscription price (limit) monthly	20 pcs	agreed individually
Records of PLN accounting document in the form of electronic data export over the limit per piece	7 zł	
Records of PLN accounting document in the form of an image (scan, photograph) over the limit per piece	12 zł	
<b>Scope of services in the package:</b>		
Keeping the books according to ING Księgowość standard	✓	✓
Keeping tax records (CIT/PIT, VAT)	✓	✓
Determination of the financial result and month handling according to ING Księgowość standard	✓	✓
Drawing up and sending tax declarations and JPK VAT (SAF-T) via e-mail	✓	✓
Records of bank statements issued by ING Bank Śląski without additional charge	✓	✓
Accounting services and communication in Polish	✓	✓
Accounting advisory services with regard to the Customer's business activity	✓	✓
Support in the event of National Revenue Administration and Social Insurance Institution audit	✓	✓
Transmitting data from accounting books compatible with JPK standard (e-audit)	✓	✓
Updating data and filings with National Revenue Administration and Social Insurance Institution	✓	✓
Support in the process of applying for a loan to ING Bank Śląski and monitoring the loan	✓	✓
<b>Scope of system functionalities in the package:</b>		
Direct login through ING Business system	✓	✓
The option of transferring the payment to ING banking	✓	✓
Option to check whether the counterparty is on the white list of VAT taxpayers	✓	✓
Ongoing presentation of VAT liabilities during the month	✓	✓
Integration of transfers with ING Business (initiating transfers from the liability level)	✓	✓
Option to create individual Portal access roles	✓	✓
Archive of electronic accounting records in ING KsięgowośćOnLine	✓	✓
Invoicing, Cash, Business travel, Warehouse	✓	✓
A set of regular online management reports	✓	✓
ING Office application	✓	✓
<b>Surcharge to the document price:</b>		
Settlement of foreign and foreign currency documents (not applicable to bank statements) per piece	7 zł	agreed individually
Settlement of documents by cost centres (Cost Centres) per item	4 zł	
Records of third-party bank statements and third-party cash desk reports per item	3 zł	
Records of settlements based on external payrolls and bills related to civil law contracts per person	10 zł	10 zł
Booking a document transferred after deadline for reasons attributable to the Customer per piece	12 zł	12 zł
Adjustment of an accounting entry for reasons attributable to the Customer per piece	10 zł	10 zł
<b>Surcharge to monthly service price, including:</b>		
Records of business travel with more than five documents attached per hour	180 zł	180 zł
Clarifying inconsistencies dating back before the period of service per hour	180 zł	180 zł
Clarifying inconsistencies in inventory and sales levels at the end of month per hour	180 zł	180 zł
Adjustment of public law liabilities for reasons attributable to the Customer per hour	180 zł	180 zł
Accounting settlement of grants, subsidies and other aid measures per hour	180 zł	180 zł
Settlement of a lump sum on the income of capital companies (Estonian CIT) - a minimum of 2 hours per hour	180 zł	180 zł
Service for an active VAT taxpayer monthly	100 zł	
Service for a simple joint-stock company monthly	200 zł	
Service for a limited partnership and other partnerships whose operation is governed by the Commercial Companies Code or the Civil Code:		
up to 20 documents monthly	100 zł	
more than 20 documents monthly	200 zł	
Customer VAT settlement using the cash method: 100 zł	100 zł	
Simplified financial statements for entities meeting the micro criteria per piece	600 zł	agreed individually
Comprehensive financial statements for entities other than micro (for micro entity only on the basis of the Customer's specific instruction) per piece	average monthly value of invoices for the year subject to closing, without rebates/discounts, but not less than 900 zł	

Common  
for all packages

### Personnel & payroll services

#### Monthly settlement:

of persons employed under employment contracts under basic or task-based working time systems and with a monthly period of working time settlement	per contract	50 zł
of persons employed under civil-law contracts or other person not being employees (only regarding social insurance (ZUS) declarations)	per account	30 zł
of a shareholder in a partnership or corporation regarding individual social insurance (ZUS) declarations	per person	50 zł

#### Scope of services as part of the monthly settlement:

Providing personnel and payroll services according to ING Księgowość standard	✓
Services and communication in Polish	✓
Calculation of salaries and public law liabilities	✓
Support for social insurance (ZUS) filings and reporting (declarations),	✓
Sending annual tax declarations by electronic means	✓
Preparing annual tax declarations for the payer	✓
Settlement of income tax on benefits from the Company Social Benefits Fund	✓
Drawing up employment contracts and civil-law contracts	✓
Drawing up amendments to employment contracts and termination notices	✓
Drawing up other documents included in personal files	✓
Advice on current personnel and payroll issues	✓
Keeping the record of employees and civil-law contracts	✓
Electronic monthly working time records and payroll	✓
Support for keeping personal files by the Customer	✓
Support in the event of National Revenue Administration (KAS) audit	✓

#### Scope of system functionalities in the package:

Electronic repository of personnel and payroll documentation	✓
Application monitoring of the validity of medical check-ups and OHS training courses	✓
Application monitoring of the use of holiday leave	✓
Electronic database of persons employed	✓
Electronic payslips and bills for civil-law contracts	✓

#### Surcharge to the price of monthly settlement of employment and civil law contracts:

Working time system other than the basic or task-based system or mixed working time systems	per contract	5 zł
Settlement periods other than a month or mixed working time settlement periods	per contract	5 zł
Settlement of contracts with remuneration stated as a net amount	per contract	50 zł
Settlement of contracts with remuneration in a currency other than PLN	per contract	50 zł
Settlement of contracts with a copyright transfer clause	per contract	20 zł
Settlement of juvenile employees	per contract	10 zł

#### Surcharge to monthly service price:

Preparing annual tax declarations for natural persons and annual IMIR information	per person	25 zł
Preparing electronic PFRON declarations	monthly	100 zł
Clarifying inconsistencies dating back before the period of service	per hour	180 zł
Adjustment of public law liabilities for reasons attributable to the Customer	per hour	180 zł
Monthly settlement of a person when a document or instruction is transferred after the deadline	per contract	20 zł
Adjustment of monthly settlement of a person for reasons attributable to the Customer	per contract	20 zł
Fixed fee for personnel and payroll services in the absence of an accounting subscription	monthly	290 zł

#### Monthly settlement of Employee Capital Plans (PPK) liabilities

from 1 to 4 persons	per person	10 zł
from 5 to 50 persons	monthly	50 zł
more than 50 persons	monthly	agreed individually

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### ADDITIONAL SERVICES (provided on the basis of the Customer's instruction)

#### Financial & accounting services

Developing the accounting policy based on the Customer's individual expectations	per piece	from 1,000 zł
Developing internal financial and accounting regulations	per piece	from 500 zł
Changing and updating the accounting policy and internal financial and accounting regulations	per piece	from 200 zł
Support in cash desk report preparation	per item	3 zł
Accounting consultations on future (planned) economic events on the part of the Customer	per hour	180 zł
Accounting support in transformations, mergers and acquisitions of companies	per hour	180 zł
Fee for faster year-end or month-end process	per piece	from 500 zł
Handling the audit of financial statements (co-operation with registered auditor)	per hour	180 zł
Handling the audit of financial statements (co-operation with ING Księgowość partner)	per hour	75 zł
Transmitting sales and storage data compatible with JPK standard (e-audit)	per piece	50 zł
Support in the process of applying for a loan to another bank and monitoring the loan	per hour	180 zł
Tax settlements of a shareholder in a partnership who is a natural person and a resident of Poland (based on the kept companies accounting books):		
monthly advance	monthly	50 zł
annual settlement	per piece	100 zł

#### Personnel & payroll services

Developing internal personnel & payroll regulations	per piece	from 500 zł
Changing and updating internal personnel & payroll regulations	per piece	from 200 zł
Handling of the posting abroad	per contract	from 200 zł
Support in creating working time schedules	per hour	180 zł
Electronic settlement of Subsidies and Refunds System (SODIR) grants and refunds	per person	50 zł
Surcharge for drawing up many parallel payrolls	monthly	from 100 zł

#### Common for both areas

Support in applying for rulings (KAS, PIP, PIS, ZUS)	per piece	from 200 zł
Support in appealing against decisions of state audit authorities	per piece	from 100 zł
Obtaining an external legal and tax opinion for the Customer	per piece	from 250 zł
Preparation of correspondence in bailiff, enforcement and other official matters	per piece	20 zł
Creating individual Portal access roles	per hour	180 zł
Service for entities in bankruptcy or liquidation	one-time	from 500 zł
Handling Customer's affairs in English	monthly	from 490 zł
Implementation and consultation fee (individual access roles, electronic data export)	one-time	from 490 zł
Man-hour price for other services requested by the Customer	per hour	180 zł
Making the data available again after the end of cooperation in the form of a dedicated resource on a durable medium	one-time one-time	150 zł 300 zł
Access to the portal after the end of cooperation	monthly	150 zł

### OTHER OWN SERVICES (provided on the basis of the Customer's instruction)

Sending confirmation of balances on behalf of the Customer	per piece	15 zł
Sending documents in the paper form for reasons attributable to the Customer	per piece	from 50 zł

### PARTNERS' SERVICES (priced and provided by ING Księgowość partners)

Audit of financial statement		
External audit of received accounting books of the Customer		agreed individually
Consulting and optimisation of Customer's existing or planned accounting solutions		
Tax documentation for transactions with related companies (transfer pricing)		
Organising and conducting OHS training schemes		