

PRICE LIST

Package	Number of Entries	KPiR / annual payment*	KPiR / monthly payment	Full accounting / annual payment*	Full accounting/ monthly payment
mFirma 5	5	PLN 180	PLN 190	-	PLN 440
mFirma 10	10	PLN 230	PLN 250	PLN 490	PLN 580
mFirma 30	30	PLN 330	PLN 360	PLN 690	PLN 760
mFirma 60	60	PLN 540	PLN 600	-	PLN 1030
mFirma 90	90	PLN 720	PLN 810	-	PLN 1,320
mFirma120	120	-	**	-	PLN 1,600
mFirma 150	150	-	**	-	1890 PLN
mFirma 200	200	-	**	-	PLN 2,350
mFirma Uśpiona Special offer!				PLN 119	

*price per month when paying for the year in advance

Additional information

Entry price outside the package	PLN 10 PLN 30 – full accounting for the mFirma5 package
Correction of JPK, VAT	15% of the package value
10% discount for business activities settled in the form of a lump sum without VAT	
"mFirma Uśpiona" is a limited liability company whose accounting is limited to: invoices for the services of mKsięgość sp. z oo, mProject sp. z oo, companies from the mBiuro group, accompanying bank statements, sending zero declarations, annual CIT-8. The annual financial statement is paid additionally PLN 329. Submission of documents other than the above-mentioned result in a change to another Package in a given billing period.	

System of weights of entries made on the basis of documents, used for the valuation of accounting services

Type of document	Entry weight
Invoices / accounting documents	1.00
Payrolls	1.00 + (0.25 x each employee)
Bank statements, cash reports	1.00/10 items
Delegation settlements	1.00/item

HR AND PAYROLL SERVICES

HR and payroll services for one employee employed under an employment contract	PLN 59/month
HR and payroll services for one employee employed under a civil law contract	PLN 49/month
Completion of the PFRON declaration	PLN 149
Preparation of payroll adjustments	PLN 49
Settlement of one employee in the period falling on the month of signing the Agreement or earlier	100% of the price list fee

Preparation of annual information for the employee	from PLN 49
Package - employment of an employee	PLN 59/person
Package - termination and deregistration of an employee	PLN 39/ person
Keeping personal files in the form of e-files	PLN 59 (one-time fee) / person
PPK calculation	PLN 9 / person
Package - acceptance of the contractor / preparation of a civil law contract	PLN 29
Preparation of forms Z-3, Z-3a, Z-3b	first PLN 29 another PLN 9
Issuance of a certificate of earnings	PLN 19

ADDITIONAL SERVICES

Monthly fee in case of suspended business activity	PLN 79
Monthly fee in the case of a suspended commercial law company	mFirma Uśpiona PLN 149/month
Fee for changing the subscription to a lower one or changing the type of subscription before the end of the period specified in the Agreement, but not more often than once every 3 months	PLN 15
Preparation of a response to an official letter	PLN 29
Fee for exceeding the deadline for submitting documents, i.e. by the 10th day of the month	7 per entry
Preparation of a delegation in the territory of the Republic of Poland	PLN 29
Preparation of a foreign delegation	PLN 49
Preparation of a correction of a tax return or preparation of a correction of accounting records following the provision of incomplete accounting documentation	from PLN 59
Correction of VAT-EU declarations	PLN 59
Preparation of the annual tax return	from PLN 49
Preparation of an additional PIT for the annual tax return (over 1)	PLN 9
Preparation of a report for the purposes of the Central Statistical Office	from PLN 199
Preparation of the annual financial statements	100% of the average monthly salary
Resumption of services	PLN 200
Express service (delivery of documents after 20 calendar days)	+ 30% of the basic price
Settlements of an additional month falling before the first settlement month indicated in the Agreement (the month falling on the month of signing the Agreement or earlier)	100% of the monthly subscription amount
Issuing an invoice, correcting invoice, note	From PLN 10
Storage of documents after the end of the accounting year - 1 binder for 150 sheets	PLN 30 / month
Fee for non-contractual storage of documents - payable at the time of receipt of the documentation by the client	PLN 500
Business registration	PLN 199
Registration of business activity in the event of termination of the contract before the expiry of 12 months.	PLN 400
Preparation of the balance sheet during the year	PLN 99
Preparation of a cash report	PLN 59 / 10 items
Access to the invoicing module	PLN 15/month
Preparation of PCC-3, VAT-23, VAT-26 and other forms	from PLN 29
Consultation	PLN 70 / half an hour of conversation / development of an answer

COLLECTION FEES

Failure to make the payment within the time limit indicated on the invoice issued by mKsięgość sp. z oo	PLN 10
Telephone reminder of overdue payments to mKsięgość sp. z oo	PLN 5
Preparation and sending of an electronic reminder	PLN 5
Preparation and sending of a paper reminder	PLN 15
Preparation and sending of the final request for payment	PLN 30

* All prices are net and do not include VAT

Other services and activities that are not included in the contract or price list - are determined and priced individually, each time on the basis of a separate order.

Billing rules:

1. mKsięgość sp. z oo collects remuneration for each Settlement Period of the Agreement.
2. The remuneration is payable within 7 days of issuing the invoice. Payment is made by bank transfer to the mKsięgość sp. z oo bank account indicated on the VAT invoice. Failure to receive an invoice does not release the payment, which must be made by the 15th calendar day of the month.
3. The Price List is the basis for settling the Remuneration for Services.
4. The price list or individual valuation determined at the time of receiving the Order from the Customer is the basis for settling the Remuneration for the provision of Additional Services. mKsięgość sp. z oo may make the performance of a specific activity or the preparation of a document dependent on the payment of an advance payment in the amount specified by mKsięgość sp. z oo
5. The remuneration for the provision of the Additional Service is payable by the 15th (fifteenth) day of each month following the Settlement Period to which it relates, unless otherwise stipulated in the regulations for the provision of the Additional Service or a one-off Order. The remuneration is paid by bank transfer to the mKsięgość sp. z oo bank account indicated on the VAT invoice. A different form of settlement is possible, it determines the nature of the services.
6. The Customer shall bear all additional costs related to the provision of the Basic Services or Additional Services, including in particular the costs of additional fees, the costs of official, tax and court fees, e.g. such as the costs of the registration fee for the purposes of VAT, the costs of stamp duty, from the first power of attorney granted by the Client to a representative of mKsięgość sp. z oo
7. All amounts given in the Price List and relevant regulations for the provision of Additional Services are net amounts. These amounts do not include VAT due.
8. The Customer agrees and accepts the fact that all VAT invoices issued by mKsięgość sp. z oo related to the provision of Services will be sent to the Customer by e-mail to the e-mail address indicated by the Customer for correspondence.
9. In a situation where the Customer has suspended business activity, the monthly Remuneration due to mKsięgość sp. z oo is the amount indicated in the Price List, regardless of the Subscription chosen by the Customer.
10. In a situation where the Customer has suspended business activity, the Remuneration is calculated starting from the Settlement Period immediately following the delivery by the Customer to mKsięgość sp. z oo in written or electronic form of one of the following documents:
 - a copy of the notification of suspension of economic activity submitted to the Central Registration and Information on Economic Activity
 - a copy of the registry court's decision on the entry of the suspension of the commercial law company's operations.
11. The Client is obliged to pay mKsięgość sp. z oo the Remuneration in the full amount resulting from the selected Subscription option for each full month of suspension of activity until the notification or decision of the registry court is delivered.
12. The Client is not released from the obligation to pay the Remuneration to mKsięgość sp. z oo if he does not receive a VAT invoice issued by mKsięgość sp. z oo for the Remuneration for the provision of Services within the time limit indicated in point 2 above. In a situation where the Customer, in the case described in the previous sentence, pays an amount lower than the amount of the Remuneration specified on the VAT invoice issued by mKsięgość sp. z oo, he is obliged to immediately pay the difference between the amount indicated on the VAT invoice and the amount of actually paid Remuneration.
13. In a situation where the Client fails to pay mKsięgość sp. z oo the Remuneration within the time limit specified in point 2 above, he is obliged to pay mKsięgość sp. z oo, in addition to the principal amount, statutory interest for each day of delay.
14. Each payment made by the Customer will first be credited against the most recently due debt, and then against the established interest on the due receivables, regardless of the payment title indicated in the transfer.
15. In order to enable mutual settlements, the Customer authorizes mKsięgość sp. z oo to make deductions under any legal title between him and mKsięgość sp. z oo in order to make payments under the Agreement and the General Terms and Conditions of the Agreement.
16. mKsięgowisko sp. z oo is entitled to carry out activities related to telephone reminders, monitoring via e-mails, monitoring via SMS messages, sending reminders and requests for payment. The frequency of these activities depends on the customer's attitude - e-mails, text messages are generated first, then telephone calls, written reminders and a request for payment. Fees for individual debt collection activities are included in the Price List.
17. In a situation where the Customer delivers documents (in whole or in part) with a delay in relation to the deadline specified in the General Terms and Conditions of the Agreement, mKsięgość sp. z oo will charge a fee specified in the Price List.
18. The Customer is obliged to pay mKsięgość sp. z oo remuneration for all Services provided by mKsięgość sp. z oo, also after the date of termination or expiration of the Agreement, within 15 (fifteen) days from the date of issuing a VAT invoice by mKsięgość sp. z o. o.