

Poland

Payroll & Employment Law Guide

2026 Edition · Last updated October 14, 2026

EU membership and the A1/posting regime, the 2026 restructuring of the Ukraine employment regime, and the ZUS contribution structure

Overview

A reference for employing in Poland

The overwhelming majority of foreign investors set up a sp. z o.o. (the LLC equivalent) in Poland; a single-shareholder sp. z o.o. is also possible. KRS (Krajowy Rejestr Sądowy) registration, since the one-stop-shop reform of December 1, 2014, automatically assigns REGON and NIP numbers. Additional tax data must be reported SEPARATELY to the tax office via the NIP-8 form after registration. ZUS employer registration remains a separate step once employment begins; forming a company does not automatically create an employer record.

4,806 PLN	14 PUBLIC HOLIDAYS IN 2026 (WIGILIA ADDED IN 2025)	72,090 PLN	33 mo / 3
2026 STATUTORY MONTHLY MINIMUM WAGE		SEVERANCE CAP, 15X MINIMUM WAGE	FIXED-TERM CONTRACT DURATION AND COUNT LIMIT

WHAT THIS GUIDE COVERS

I	Setting Up and Doing Business	The overwhelming majority of foreign investors set up a sp.
II	Working Conditions and Leave Entitlements	Under Labour Code (KP) Art.
III	Tax and Social Security	Poland's social security body, equivalent to Turkey's SGK, is ZUS (Zakład Ubezpieczeń Społecznych).
IV	Payroll Operations	Under KP Art.
V	Hiring and Termination	An employer must register an employee within 7 calendar days of the start of employment, using the ZUS ZUA form (full social and health insurance) or ZUS ZZA (health insurance...
VI	Compensation and Benefits	There is no statutory obligation for a 13th salary in the private sector; it is given only by custom, collective agreement or internal regulation.
VII	Visas and Work Permits	Poland is an EU member; EU, EEA and Swiss citizens have a free right to work under Art.
VIII	Practical Notes and Common Pitfalls	The basic terms of a written employment contract must be communicated before the employee starts (KP Art.
IX	Incentives and Employer Support Schemes	The standard employer burden consists of the ZUS contributions described in Section 3, plus the Fundusz Pracy and FGŚP contributions.

I —

Setting Up and Doing Business

The overwhelming majority of foreign investors set up a sp. z o.o. (the LLC equivalent) in Poland; a single-shareholder sp. z o.o. is also possible. KRS (Krajowy Rejestr Sądowy) registration, since the one-stop-shop reform of December 1, 2014, automatically assigns REGON and NIP numbers. Additional tax data must be reported SEPARATELY to the tax office via the NIP-8 form after registration. ZUS employer registration remains a separate step once employment begins; forming a company does not automatically create an employer record.

LEGAL FORMS AND REGISTRATION STEPS

STRUCTURE OR STEP	RULE OR AMOUNT	AUTHORITY
sp. z o.o. (LLC equivalent)	Minimum capital 5,000 PLN, single shareholder possible	KRS
S.A. (joint-stock company)	Minimum capital 100,000 PLN	KRS
Oddział (branch)	No separate capital requirement, uses the parent's capital, requires separate bookkeeping	KRS
Przedstawicielstwo (representative office)	Marketing and promotion only, cannot generate revenue	KRS
KRS registration	One-stop-shop, REGON and NIP assigned automatically	KRS
NIP-8 form	Additional tax data filed after registration	Tax office
ZUS employer registration	Separately mandatory once employment starts	ZUS

I —

Setting Up and Doing Business

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KSeF e-invoicing timetable: The mandate takes effect in three phases. From February 1, 2026, large taxpayers (2024 revenue over 200 million PLN) are already in scope. From April 1, 2026, all other VAT payers will enter scope, but the threshold and exact coverage of this phase are disputed between sources (a 500,000 PLN threshold versus all VAT payers) and must be confirmed before publication. From January 1, 2027, the smallest taxpayers (monthly revenue under 10,000 PLN) enter scope. EOR note: Poland has no official or legal "EOR" status. The closest framework is the 2003 temporary employment agency law, which licenses temporary staffing only for seasonal, periodic or substitute assignments. Whether a commercial EOR model requires a license under this law could not be confirmed in this research.

II · WORKING CONDITIONS AND LEAVE ENTITLEMENTS

Under Labour Code (KP) Art. 129-130, standard working time is 8 hours a day, averaging 40 hours a week, with a reference period of up to 4 months, extendable to 12 months for objective or technical reasons. The default annual overtime cap is 150 hours; this cap can be raised by a collective agreement, work regulation or individual contract, and there is no fixed statutory ceiling. As of 2026, the public holiday count is 14, because December 24 (Wigilia) became an official holiday from 2025 onward; the "13 holidays" assumption still seen in some guides no longer applies.

II

Working Conditions and Leave Entitlements

WORKING TIME, LEAVE AND SICK PAY

TOPIC	RULE	NOTE
Standard hours	8 hours/day, average 40 hours/week	Reference period 4-12 months
Overtime cap	150 hours/year (default)	Can be raised by CBA/contract, no fixed ceiling
Annual leave (under 10 years' service)	20 days	KP Art. 154
Annual leave (10+ years' service)	26 days	Accrues 1/12 in the first year
Public holiday count (2026)	14 days	Wigilia an official holiday since 2025
Sick pay (employer)	33 days/year, 14 days/year over age 50	Rate 80%, 100% in some cases
Sick pay (ZUS)	From day 34 (day 15 for 50+)	Generally 80%

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Points of caution on leave and sick pay: Secondary sources put overtime premiums at 50% for an ordinary weekday and 100% for night/Sunday/holiday work, but these rates could not be directly confirmed from the statute text in this research and need checking before publication. The 182-day cap (270 days for tuberculosis or pregnancy) on ZUS-paid sick benefit also could not be re-verified from zus.pl in this session. Paternity leave lasts 2 weeks, must be used by the child's 12th month, and is paid at 100%; this rate is confirmed from the official zus.pl page. Maternity leave runs 20 weeks for a single child, and the payment rate varies by source between 100% (if the parental leave application is filed within 21 days of birth) and an approximate 81.5% combined average otherwise; the finalized rate needs confirmation from an official source. Parental leave: The 2023 law (transposing EU Directive 2019/1158, effective April 26, 2023) grants 41 weeks of parental leave for a single birth and 43 weeks for a multiple birth; each parent has a non-transferable 9-week quota that is lost if unused. Payment rate sources range between 70% (the single-rate option) and approximately 81.5% (a combined average if applied for within 21 days); this comes from a January 2023 draft-stage source and needs confirmation against the finalized rate. Care leave (5 days/year, unpaid) and force-majeure leave (2 days or 16 hours/year) are also available; force-majeure leave's payment rate is accepted at approximately 50% based on the majority of sources, though some sources state full pay.

III —

Tax and Social Security

Poland's social security body, equivalent to Turkey's SGK, is ZUS (Zakład Ubezpieczeń Społecznych). Personal income tax (PIT) has two brackets: 12% up to 120,000 PLN, and 10,800 PLN plus 32% of the excess above that. The annual tax-free amount is 30,000 PLN and has not changed since 2022; a 4% solidarity levy applies additionally to income above 1,000,000 PLN. A proposed 2027 three-bracket structure (12/24/32%) is under discussion but has not been enacted and does not apply for 2026.

ZUS CONTRIBUTION RATES AND MINIMUM WAGE (2026)

ITEM	TOTAL	EMPLOYER SHARE	EMPLOYEE SHARE
Emerytalne (retirement)	19.52%	9.76%	9.76%
Rentowe (disability)	8.00%	6.50%	1.50%
Chorobowe (sickness)	2.45%	-	2.45%
Wypadkowe (accident)	0.67-3.33% (average approx. 1.67%)	100% (sector risk based)	-
Fundusz Pracy (Labour Fund)	2.45%	100%	-
FGŚP (Guaranteed Employee Benefits Fund)	0.10%	100%	-
NFZ (health)	9.00%	-	100%
Minimum wage 2026	4,806 PLN/month gross (31.40 PLN/hour)	-	-

III

Tax and Social Security

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Important caveat on the ZUS table: The rates in this table could not be pulled directly from zus.pl in this session and were cross-checked against more than three independent secondary sources; re-verification against zus.pl by a human before publication is recommended. The 2026 contribution base cap is 282,600 PLN/year (30 times the estimated 2026 average monthly wage of 9,420 PLN); the old and incorrect figure of 258,652.20 PLN should not be used. The minimum wage rose by 140 PLN (approximately 3%) over the 2025 figure of 4,666 PLN, and was set by government decree because the social dialogue council could not reach agreement. PFRON disability levy: Employers with 25 or more full-time employees that do not meet the 6% disability employment ratio pay a levy to PFRON (the threshold is 2% for universities, schools and care institutions). The formula is $Kz = 40.65\% \times Pw \times (Zo \times 6\% - Zn)$; the current 2026 reference figure (roughly in the 3,556-3,753 PLN per missing FTE per month range, depending on the quarter) could not be confirmed against current GUS data in this research. NFZ health contribution correction: Since the 2022 Polski Ład reform, employees on a standard employment contract cannot deduct any part of the 9% NFZ contribution from PIT; the old "7.75% deductible, 1.25% non-deductible" distinction describes only the pre-2022 mechanism and no longer applies. A partial relief mechanism (the "middle class relief") exists for income below 133,692 PLN. For filing deadlines, the ZUS DRA declaration is due by the 5th, 15th or 20th of the month depending on payer type, but this dating comes from a 2022 source and its current validity needs confirmation. The PIT advance payment is due by the 20th of the following month, and the annual PIT-37 return is due by April 30.

IV · PAYROLL OPERATIONS

Under KP Art. 85, wages are paid at least once a month on a pre-determined fixed date, no later than the 10th of the following month. The default payment method is bank transfer (the 2019 amendment, Art. 86 §3); cash payment is only possible at the employee's written request. Poland has no general statutory duty to issue a payslip; the only legal requirement (Art. 85 §5) is that calculation records be made available for inspection on request.

IV — Payroll Operations

PAYROLL AND REPORTING OBLIGATIONS

TOPIC	RULE	NOTE
Currency and cycle	PLN, at least once a month	Fixed, pre-determined date
Payment deadline	10th of the following month	KP Art. 85
Payment method	Bank transfer by default	Cash only on written request
Digital filing platform	PUE ZUS (mandatory since January 1, 2023)	Migration to eZUS began in 2026
Record retention (employees from 2019)	10 years, from the end of the year employment ended	Act of January 10, 2018
Record retention (employees 1999-2018)	Can be shortened from 50 to 10 years	Requires ZUS OSW plus ZUS RIA
Record retention (employees before 1999)	50 years	No shortening option

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Note for foreign employees on payroll: The A1 certificate is issued by ZUS, is typically valid for 12 months, and the EU posting period is capped at 24 months, during which the posted worker cannot be substituted. Applications have been submitted only through PUE ZUS since April 1, 2022, as paper applications were abolished. PIT residency is determined by whether the "center of vital interests" is in Poland, or by a stay of more than 183 days in a calendar year (either criterion, not cumulative) under Art. 3(1a) of the PIT Act; non-residents are taxed only on Poland-source income. eZUS transition: ZUS began preparations in February 2026 to migrate to a new portal called "eZUS" that will replace PUE ZUS. As of October 2026, when this guide was written, whether eZUS has fully taken over from PUE, or whether the Płatnik desktop software remains in parallel use, could not be confirmed; employers should follow ZUS's current announcements.

V

Hiring and Termination

An employer must register an employee within 7 calendar days of the start of employment, using the ZUS ZUA form (full social and health insurance) or ZUS ZZA (health insurance only, limited cases). The standard probationary period cap is 3 months; it is limited to 1 month if the next contract is planned for under 6 months, and to 2 months if planned for 6-12 months, with a one-time extension of up to 1 month. From April 26, 2023, the exception that allowed a new probationary period for the same job type with the same employee after 3 years was removed; a new probationary period is now only possible for a different job type.

NOTICE PERIODS, TERMINATION AND SEVERANCE PAY

TOPIC	RULE	NOTE
Notice period (under 6 months' service)	2 weeks	KP Art. 36
Notice period (6 months-3 years' service)	1 month	
Notice period (3+ years' service)	3 months	
Collective redundancy threshold	Employer with 20 or more employees	2003 law
Severance pay (under 2 years' service)	1 month's pay	Only for termination not attributable to the employee
Severance pay (2-8 years' service)	2 months' pay	
Severance pay (over 8 years' service)	3 months' pay, 2026 cap 72,090 PLN	15 x 2026 minimum wage
Retirement age	Women 60, men 65	Proposed changes not yet enacted

V

Hiring and Termination

Verify before payroll

ZUS registration and termination procedure: Sources conflict on the penalty for late ZUS registration (up to 46,000 PLN versus up to 5,000 PLN); the current figure could not be confirmed in this research. Termination by mutual agreement can happen for any reason and without a notice period; terminating with notice requires a written reason for an indefinite contract. Termination without notice for employer fault (Art. 52 §1) must happen within 1 month of discovery. For collective redundancy, within a 30-day period the threshold is at least 10 employees for employers under 100 staff, 10% for employers with 100-299 staff, and at least 30 employees for employers with 300 or more staff. The severance-cap calculation above is mathematically consistent; a different source's figure of approximately 70,500 PLN was found inconsistent and was not used.

VI · COMPENSATION AND BENEFITS

There is no statutory obligation for a 13th salary in the private sector; it is given only by custom, collective agreement or internal regulation. In the public sector, Art. 4(1) of the Act on Annual Supplementary Pay requires a mandatory additional payment of 8.5% of annual pay, conditional on a full year or at least 6 months of service (pro-rated). Under PPK (the employee pension plan), the mandatory employer contribution is 1.5%, optionally raisable to up to 2.5%.

TAX-EXEMPT BENEFITS

ITEM	AMOUNT OR RATE	NOTE
Domestic per diem	45 PLN/full day	In force since 2023, a proposed increase has not been enacted
Remote-work expense reimbursement	No fixed amount	Exempt from PIT and ZUS, employer sets its own amount
Meal vouchers	Food/non-alcoholic drink only	Cannot be cashed out
Company car (low power, ≤60 kW)	250 PLN/month taxable benefit	Power (kW) based, since 2022
Company car (high power, >60 kW)	400 PLN/month taxable benefit	
ZFŚS (social fund) exemption	1,000 PLN/employee/year	Frozen since 2018, a 2026 increase request was rejected
13th salary (public sector)	8.5% of annual pay	Not mandatory in the private sector

VI

Compensation and Benefits

Verify before payroll

Figures to watch: Sources give different ZUS-exempt amounts for meal vouchers, either 190 PLN/month (for non-health-and-safety meals) or 450 PLN/month, and the 2026 validity of these figures could not be confirmed in this research; a figure of 380 PLN/year from a withdrawn draft law was not used. The company car taxable-benefit amounts (250 and 400 PLN/month) come from a single secondary publication and could not be confirmed against an independent second source. The ZFŚS exemption is fixed at 1,000 PLN/employee/year; the Ombudsman requested an increase to 2,000 PLN, and the Ministry of Finance explicitly rejected this request in an official response dated July 7, 2026. This amount must not be confused with the separate 3,000 PLN death-benefit limit paid only to the family of a deceased employee.

VII · VISAS AND WORK PERMITS

Poland is an EU member; EU, EEA and Swiss citizens have a free right to work under Art. 87(1) of the Act on Employment Promotion and are not required to hold a work permit.

Residence registration with the voivode is mandatory for stays longer than 3 months; a stay of up to 6 months to look for work is possible without a registration obligation. The other part of the EU mobility layer is the A1 certificate: the EU posting period is capped at 24 months, during which a posted worker cannot be substituted, and the application is filed through PUE ZUS.

WORK PERMITS FOR THIRD-COUNTRY NATIONALS

PERMIT TYPE	SCOPE	FEE OR DURATION
Type A	Foreign national under contract with a Poland-based employer	Standard duration
Type B	Management board member, general partner, or proxy	Max 3 years (5 years for employers with 25+ staff)
Type C	Posted by a foreign employer to a branch in Poland for 30+ days/year	
Type D	Posted by a foreign employer with no branch in Poland for temporary service export	
Zezwolenie jednolite (combined residence and work permit)	Issued by the Voivodeship Office	440 PLN fee, max 3 years
Oświadczenie (simplified notification)	PUP, only via praca.gov.pl	400 PLN fee, max 24 months
EU Blue Card	Highly skilled work permit	Threshold: 150% of the previous year's average wage

VII —

Visas and Work Permits

Verify before payroll

Form name changes and thresholds to check: From January 1, 2026, praca.gov.pl application forms were renamed (Type A to ZC-WWZPP, Type B to ZC-WWZF); the new form names for Types C, D and E could not be confirmed in this research. For the EU Blue Card, some sources cite a 2026 monthly threshold of 13,355.34 PLN, but this figure comes from a single advisory firm and could not be confirmed against an official UDSC or gov.pl source. The country list eligible for the simplified notification procedure (oświadczenie) includes Armenia, Belarus, Moldova and Ukraine as of 2026; Georgia was removed from the list at the end of 2025, and Russia's current status could not be confirmed. There is no general foreign-worker quota of the Gulf-state type; the only procedural requirement is notifying PUP of the vacancy. Ukraine's special regime (the 2026 restructuring): The 2022 special wartime law provisions were not simply extended. They expired entirely on March 4, 2026, and were replaced from March 5, 2026 onward with a new regime. The current regime is "temporary protection (UKR)" status under the general law on protecting foreigners (2003), and guarantees legal stay until March 4, 2027 under the EU Council's Implementing Decision 2025/1460 of July 15, 2025. A worker must apply for a PESEL UKR number within 30 days of crossing the Polish border, and the employer must notify PUP within 7 days of the worker starting, via the PSZ-PPWPU form on praca.gov.pl. The simplified notification mechanism continues for a 3-year transition from March 5, 2026 (to approximately March 2029); what happens after March 4, 2027 is not clear in the sources and should be marked as open/TBD.

VIII · PRACTICAL NOTES AND COMMON PITFALLS

The basic terms of a written employment contract must be communicated before the employee starts (KP Art. 29 §2, in force since September 1, 2016, not the 2023 reform); a breach carries a fine of 1,000-30,000 PLN (Art. 281 pkt 2). In addition, as a separate obligation introduced by the law of March 9, 2023 (EU Directive 2019/1152), additional information must be given separately within 7 days of starting (Art. 29 §3).

VIII —

Practical Notes and Common Pitfalls

THE FIXED-TERM CONTRACT LIMIT AND OTHER OBLIGATIONS

TOPIC	RULE	NOTE
The 3/33 rule	Cumulative 33 months or 3 contracts with the same employer, whichever comes first	Exceeding it converts automatically to an indefinite contract
Exceptions	Substitution, seasonal/occasional work, term of office, employer's objective justification	KP Art. 25 ¹ , in force since February 22, 2016
Disability employment quota	Employers with 25+ FTE not meeting the 6% ratio	Threshold 2% for universities, schools and care institutions
BHP (health and safety) training	General plus task-specific before starting, periodic refresher	Employer cost, counted as working time
Pre-employment medical exam	A "no obstacle" certificate is mandatory before starting	Art. 229 §4
Cross-border PLN transfer	Not within SEPA scope, goes as a SWIFT-type transfer	SEPA covers EUR only

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Commonly missed points: Whether a notification obligation to PIP exists when the "employer's objective justification" exception is used for a fixed-term contract could not be confirmed in this research; a cautious employer should check this with local counsel. It is general practice for the employer to pay for the pre-employment medical exam, but the exact Labour Code paragraph establishing this could not be confirmed. For cross-border PLN payments, NBP reporting depends on the aggregate asset/liability position rather than a single transfer; the reporting threshold figures (which differ for individuals and institutions) could not be confirmed in this research due to a conflict between an old and a new regulation.

IX · INCENTIVES AND EMPLOYER SUPPORT SCHEMES

The standard employer burden consists of the ZUS contributions described in Section 3, plus the Fundusz Pracy and FGŚP contributions. The mechanisms below reduce this base for targeted categories; Poland has no general, permanent reduction system comparable to Turkey's SGK incentive catalogue.

IX

Incentives and Employer Support Schemes

AVAILABLE SUPPORT MECHANISMS

SCHEME	SCOPE	AMOUNT OR RATE
PFRON wage subsidy (Art. 26a)	Employing a worker with a disability	575-4,140 PLN/month (by degree of disability)
Ulga dla młodych (youth PIT relief)	The under-26 employee's PIT, not an employer benefit	PIT exemption up to 85,528 PLN/year
OHP apprentice wage reimbursement	Wages of 15-18 year-old apprentices (młodociani)	Reimbursed from the Fundusz Pracy
KFS (National Training Fund)	Training cost support	General 70%, 90% for employers with 9 or fewer staff
FP/FGŚP age-based exemption	Employees aged 55+ (women), 60+ (men)	Exempt while employment continues
FP/FGŚP parental-return exemption	Employees returning from birth/parental leave	36 months from return
Short-time work support	Economic downturn/reduced working time	Up to 50% of minimum wage from FGŚP, max 3 months

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A critical caveat on the PFRON amounts: The most sensitive figures in this section are the PFRON wage subsidy amounts (significant disability: standard 2,760, increased 4,140 PLN/month; moderate disability: 1,550 and 2,585 PLN/month; light disability: 575 and 1,265 PLN/month). These amounts could not be confirmed directly from pfron.org.pl in this research and must be re-checked before publication. The increased amount requires a disability certificate code of 02-P (mental), 01-U (intellectual), 06-E (epilepsy), or 04-O (blindness). Clarifying ulga dla młodych: This is an EMPLOYEE PIT exemption, not an employer incentive, and carries no ZUS or health-contribution exemption. For the OHP apprentice wage reimbursement, sources give inconsistent figures for the 2026 budget, ranging from 900 million PLN to 1,068.7 or 1,110.4 million PLN; in addition, some OHP regional commands stopped signing new agreements in early 2026 due to a budget shortfall (a Sejm interpellation dated February 6, 2026), and whether the situation had normalized by October 2026 could not be confirmed. The name and year of the standing law underlying the short-time work support is also disputed between sources (2013 or 2019), making this the weakest-sourced item in this research. What does not exist: Poland has no general, comprehensive "new employer" or new-hire ZUS contribution reduction comparable to Turkey's SGK model; the existing FP/FGŚP exemptions are narrow, targeted categories. Polska Strefa Inwestycji (PSI) regional investment incentives affect only corporate and income tax (CIT/PIT) and do not touch ZUS or payroll contributions; these are managed by PAIH and are a separate corporate tax advisory matter. As an EU member, Poland also has no Gulf-style nationalization or employment quota.

**EOR & PAYROLL, HANDLED**

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A 33-month and 3-contract limit on fixed-term employment, a ZUS contribution structure with age and parental-return exemptions, a KSeF e-invoicing mandate rolling out in three phases through 2027, and a temporary-protection regime for Ukrainian staff that was fully restructured in March 2026 all have to run on one compliant calendar. Datassist helps international employers manage Polish payroll and employment processes from a single center.

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MENA MARKETS

1

ONE COMPLIANCE OPERATION

0%

MISSED PAYROLL DEADLINES