



# Labour law in Poland. A guide for employers.

2025

Dear Sir or Madam,

On behalf of TPA Poland, we are pleased to present you with a general outline of the regulations regarding the most important issues when employing employees in Poland.

We hope that it will allow you to familiarize about the general specificity of Polish regulations and principles of employee settlement.

Should you have any questions or doubts, please contact us.

Yours faithfully



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# Tax Identification Number

## OBTAINING A TAX IDENTIFICATION NUMBER (NIP) BY A FOREIGN EMPLOYER DUE TO THE EMPLOYMENT OF EMPLOYEES FROM POLAND

To obtain a NIP, the NIP-2 form must be completed

The identification application must be accompanied by originals or certified copies of documents confirming the information covered by the application (translated by a sworn translator into Polish):

- extract from the commercial register
- confirmation of a tax number issued abroad (or a certificate of membership in a farmers' trade union) or an extract from a foreign commercial register
- the original or an officially certified copy of the power of attorney along with the stamp duty for the power of attorney in the amount of PLN 17/person
- statement of the purpose of submitting the identification application

**All documents must be translated into Polish by a sworn translator.**





## ZUS - Social Insurance Institution

From January 1, 2023, every contribution payer is obliged to have a profile on the Electronic Services Platform(PUE) of Social Security Institution (ZUS). This also applies to people who pay contributions only for themselves or small companies that settle contributions for no more than 5 people.

Using the ZUS PUE platform, the Employer has direct access to the account balance, sick leaves confirming the employee's inability to work due to illness, and can also send letters and applications electronically, accelerating the process of dealing with ZUS matters.

An Employer who is a social contribution payer does not have to access the ZUS PUE platform on his own behalf or contact ZUS. It is possible to appoint a proxy who will handle the profile on ZUS PUE. The representative can be, for example, an employee of the accounting office with which the contribution payer cooperates.

Based on the granted general power of attorney (PoA), TPA applies to ZUS for access to ZUS PUE.



## Medical examinations

Medical examinations of employees include the following groups of examinations: initial, periodic and follow-up. The employer is obliged to send the employee for an initial, periodic and follow-up examination. The total cost of occupational health examinations is the employer's expense.

### PRELIMINARY RESEARCH

Pursuant to Art. 229. paragraph 1 of the Labor Code, persons hired for work are subject to preliminary medical examination.

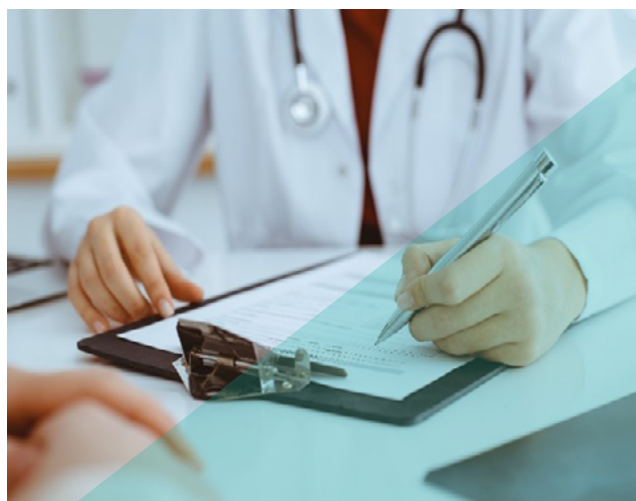
Persons who are rehired to work for a given employer for the same position or for a position with the same working conditions, on the basis of another employment contract concluded within 30 days after the termination or expiration of the previous employment contract with this employer, are not subject to preliminary examinations.

### PERIODIC INSPECTION

All employees are also subject to periodic medical examinations. The frequency of these examinations is each time determined by the doctor, depending on the employee's health condition and the conditions specific to the position held.

### FOLLOW-UP TESTS

In the event of incapacity for work lasting longer than 30 days due to illness, the employee is subject to medical examination to determine the ability to perform work in the current position.



### DATES AND COSTS OF MEDICAL EXAMINATIONS

**Initial medical examination are carried out before starting work.** Periodic medical examination and control should be carried out, whenever possible, during working hours. The employee retains the right to remuneration for the time when he or she does not perform work due to the tests being carried out. If the employee travels to another location for tests, he or she is entitled to allowances to cover travel costs, in accordance with the rules applicable to business trips.

The periodic and control examinations mentioned above are carried out at the employer's expense. The employer also bears other costs of preventive health care for employees, necessary due to working conditions. The entrepreneur is also obliged to store decisions issued on the basis of medical examinations.

# Occupational health and safety training

The employer, but also the employees, is responsible for occupational health and safety. Therefore, the employer must both create appropriate working conditions and train employees, providing instruction and guidance on safe behaviour.

## THE MOST IMPORTANT RULES REGARDING TRAINING

The employer has many obligations to ensure safe and health working conditions. These include, among others:

- conducting systematic employee health and safety training
- familiarising employees with the regulations and occupational health and safety rules relating to the work they perform
- issuing detailed instructions and guidelines regarding occupational health and safety at the work stations
- providing the employee with free personal protective equipment and information on how to use these measures
- when hiring a new employee, the Employer is obliged to:
  - provide the employee with health and safety training before he or she is allowed to work; the completion of general and official training is confirmed in writing by the employee in the initial training card, which shall be kept in the employee's personnel file
  - familiarizing the employee with occupational risk assessment and the principles of protection against hazards

## INITIAL TRAINING

Initial training is conducted before being allowed to work in a specific position. It includes **general** and **on-the-job training**. General instruction is intended to ensure knowledge of the basic occupational health and safety regulations contained in:

- Labour Code and collective labor agreements
- in work regulations
- in the provisions and principles of occupational health and safety in force in the workplace
- in the rules for providing first aid in the event of an accident

On-the-job training is intended to familiarize employees with:

- working environment factors (all those occurring at a given position that may lead to accidents at work or occupational diseases: dangerous, harmful, burdensome and psychological) occurring at workplaces
- occupational risk resulting from the work performed
- ways of protecting against the threats that these factors may cause
- methods of performing work safely

## PERIODIC TRAINING

Periodic training is intended to update and consolidate knowledge and skills in the field of occupational health and safety.

The employer and other persons managing employees, in particular managers, should complete the first periodic training within 6 months of starting work in these positions. Other employees within 12 months of starting work in a given position.

**Periodic training** should be carried out:

- at least once a year – for employees employed in positions where particularly dangerous work is performed
- once every 3 years – for employees employed in blue-collar positions
- once every 5 years - for employers and other persons managing employees, in particular managers, foremen; employees in engineering and technical positions, including designers, constructors of machines and other technical devices, technologists and production organizers; occupational health and safety service employees and other persons performing the tasks of this service; employees whose nature of work involves exposure to factors harmful to health, burdensome or dangerous, and employees whose work involves responsibility in the field of occupational health and safety
- once every 6 years – for employees in administrative and office positions

Periodic training may be organized and conducted by employers or, at their request, by an organizational unit conducting training activities in the field of occupational health and safety.



## PPK - Employee Capital Plans

Employee Capital Plans (PPK) is a universal savings system for employees implemented from the beginning of 2019 (the Act on PPK came into force on 1 January 2019) in cooperation with employers and the state. This is a new solution to increase the financial security of employees when they are no longer working.

The program is addressed to economically active individuals who are subject to mandatory pension and disability insurance in Poland. This means that it applies to both those who are employed and those who work under a contract of mandate, for example. Regulations with regard to PPK respect the principle of equal treatment of employees regardless of nationality or citizenship. Every foreigner who meets the prerequisites for participation in PPK is entitled to saving in the program.

Participation in PPK is voluntary for employees. This means that an employee can both resign from saving in PPK and return to it at any time. Moreover, the accumulated savings are available to each participant at any time. The participant decides when and how to use them. If the participant waits with their payment until retirement, they can be a significant supplement (especially with long-term saving) to the benefit received from e.g. the Social Insurance Institution (ZUS).



### PPK AT A FOREIGN EMPLOYER

An employing entity, which does not have its seat or residence in the territory of Poland, but employs in Poland persons entitled to participate in PPK - is obliged to provide them with an opportunity to save in PPK. For this purpose, it should establish and run PPK for the employees working for it.

Please be informed that every employer is obligated to conclude a PPK management agreement with a financial institution and a PPK management agreement - on behalf of and for the benefit of the employee.

Contributions to the PPK Participation in the PPK of both a foreigner and a Polish citizen is based on the same principles. Contributions to a participant's PPK account come from three sources: from the employing entity, from an employed person, from the state. The employer and employee make basic contributions to the PPK and, if they decide to do so, additional contributions as well.

## Payments crediting the accounts of PPK participants

Contributions to the PPK	Basic contribution (compulsory)	Additional contribution (voluntary)	Maximum contribution
of the Employer	1.5% of remuneration	up to 2.5% of remuneration	4% of remuneration
of the Employer	2% of remuneration The basic contribution may be less than 2% of remuneration, but not less than 0.5%, provided that the remuneration of the PPK participant earned from various sources in a given month does not exceed 1.2 times the minimum remuneration.	up to 2.5% of remuneration	4% of remuneration
Total maximum contribution to the PPK			8% of remuneration

- we have 90 days to sign the employee into PPK (the application must be submitted no later than the 10th day of the month following the month in which 3 months (90 days) of this person's employment expired)
- If the employee does not resign by this time, we will enroll him in the PPK institution
- if the employee wants us to enrol him in the PPK, should also fill the „Formularz danych kontaktowych” to receive information about the PPK on his/her e-mail address and phone number
- if an employee does not wish to participate in the PPK savings, he or she may resign at any time by submitting an appropriate declaration

## PFRON – State Fund for the Rehabilitation of Disabled Persons

The level of employment is the basic criterion for the obligation to pay into the State Fund for the Rehabilitation of Disabled Persons.

If you are an employer who:

- **employs at least 25 people** in full-time equivalents in a given month
- and does not employ disabled people or the employment level of disabled people is less than 6% (an employer that is not a public or private university, school, kindergarten, other form of pre-school education, care and education facility, regional care and therapeutic facility, pre-adoption intervention center, rehabilitation center, nursery and children's club) among the total employment, or is less than 2% (an employer who is a public or private university, school, kindergarten, other form of pre-school education, care and education facility, regional care and therapeutic facility, pre-adoption intervention center, rehabilitation facility, nursery and children's club) among the general employment status, **then you are obliged to make payments to PFRON.**

If you employ at least 25 people in full-time equivalent terms, you must register in PFRON - regardless of whether you are obliged or exempt from paying PFRON contributions.



To register - receive the so-called number in the PFRON register, you must submit the appropriate application document, i.e.:

- registration declaration if you are obliged to make payments (DEK-Z) or
- registration information if you are exempt from payments (INF-Z)

You can submit these documents electronically using the e-PFRON2 system.

## Work regulations

Work regulations are an internal act defining the organization and order in the work process as well as the related rights and obligations of the employer and employees.

Pursuant to Art. 104 of the Labour Code:

**§ 1.** An employer employing at least 50 employees shall introduce work regulations, unless the provisions of a collective labor agreement apply to the extent provided for in § 1.

**§ 2.** An employer with fewer than 50 employees may introduce work regulations, unless the provisions of a collective labor agreement apply to the extent provided for in § 1.

**§ 3.** An employer with at least 20 and less than 50 employees shall introduce work regulations if the company trade union requests their introduction.



## ZFSS - Company Social Benefits Fund, holiday benefits

Employers employing fewer than 50 employees (full-time equivalents) as of January 1 of a given year may create:

- company social benefits fund or
- pay holiday allowance voluntarily

If the employer decides on the second option, he is obliged to pay holiday benefits - once a calendar year to each employee who takes holiday leave for at least 14 consecutive days in a given year. The amount of the benefit cannot exceed the amount of the basic deduction.

If an employer decides not to pay additional holiday allowance, it should inform its employees by the end of January each year.

## Working time – overtime

Working time may not exceed 8 hours a day and an average of 40 hours in an average five-day working week in the adopted settlement period. Work performed beyond the working time standards applicable to the employee, as well as work performed beyond the extended daily working time resulting from the system and working time schedule applicable to the employee, constitutes **overtime work**.

Overtime work is permitted in the following cases:

- the need to conduct a rescue operation to protect human life or health, protect property or the environment, or remove a failure
- specific needs of the employer

The number of overtime hours worked in connection with the circumstances specified in point 1 and 2 may **not exceed 150 hours** in a calendar year for an individual employee.

However, this number can be increased at the level of the collective agreement or by adding an annotation to the employment contract or a separate company provision.

The employer may arrange for the employee to work overtime up to 8 hours a week. When we multiply this value by the number of weeks in a calendar year (8 hours x 52 weeks), we get the maximum allowable overtime limit of 416 hours. This is the maximum, even taking into account any internal company regulations and contracts. However, this number can be increased by adding an annotation to the employment contract.

*Not regulating overtime can be costly. According to Art. 281 points 5 of the Labor Code, an employing entity that violates the provisions on working time is subject to a fine ranging from PLN 1,000 to even PLN 30,000. For this reason, it is so important to determine the needs in advance and agree them with employees.*





## OVERTIME PAYMENT - ALLOWANCE OR DAYS OFF

For overtime work, an employee is entitled, in addition to the basic salary, to an allowance in the amount of:

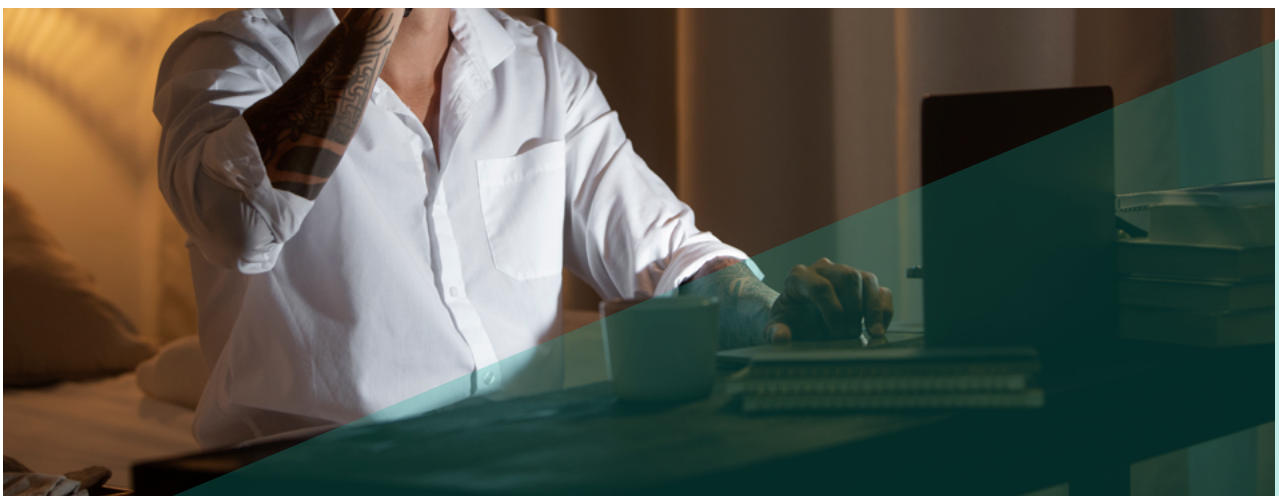
- **100% of remuneration** - for overtime work at night, on Sundays and holidays that are not working days for the employee, in accordance with the working time schedule applicable to him, on a day off from work, which was granted to the employee in exchange for work on Sunday or on a holiday, in accordance with his working time schedule
- **50% of remuneration** - for overtime work falling on any day other than those mentioned above

The employer may also compensate for overtime work by giving the employee a day off. Then the employed person is not entitled to the above-mentioned allowance.

## Working at night

According to the Labor Code, night time covers 8 hours between 9:00 p.m. and 7:00 a.m. The employer should determine in writing when night hours apply in the company. The definition of night hours should be included in the work regulations, collective labor agreement or information on employment conditions. If the employer does not set night hours, the 10-hour time specified in the Labor Code is assumed.

An employee performing night work is entitled to a remuneration allowance for each hour of night work in the amount of **20% of the hourly rate resulting from the minimum remuneration for work**, determined on the basis of separate regulations.



# Holiday limits/amount of leave

## VACATION LEAVE

Annual leave is an annual, uninterrupted and paid break from work. The leave is to be taken in kind. An employee cannot waive the right to vacation leave.

## ACQUIRING THE RIGHT TO VACATION LEAVE

An employee who starts work for the first time obtains the right to the first annual leave at the end of each month of work, in the amount of 1/12 of the amount of leave he is entitled to after working for a year. For each month he is entitled to 1/12 of 20 days (i.e. 1.66 days) - i.e. he is entitled to leave in arrears.

The right to subsequent leaves is acquired in each subsequent calendar year - i.e. the right to leave is acquired in advance.

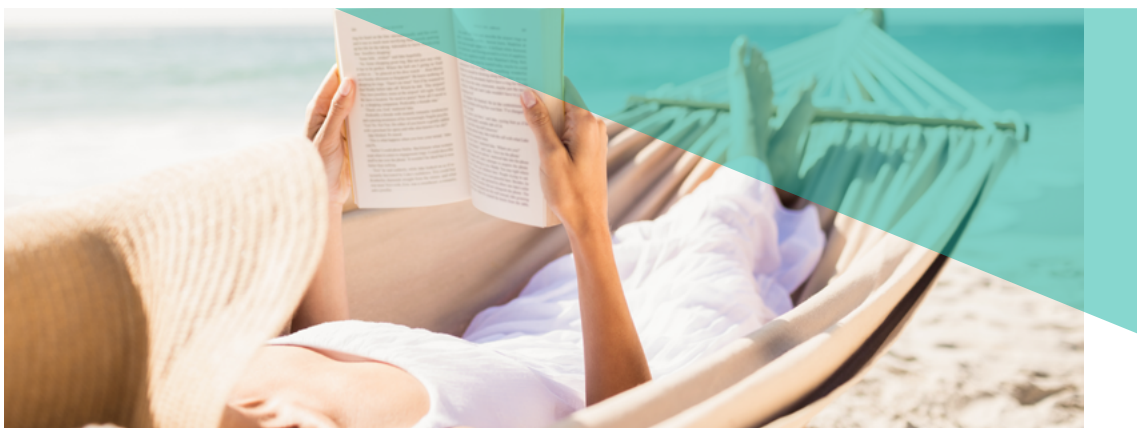
If the employment relationship is terminated and established during the calendar year, the amount of leave is determined in proportion to the period worked for a given employer. In such a case, 1 month corresponds to 1/12 of the annual leave. An incomplete calendar month of work is rounded up to a full month. This also applies to the entitlement to further leave in the case of employment during the calendar year.

A partial day of leave is rounded up to a full day.

## AMOUNT OF VACATION LEAVE

The amount of leave depends on the overall length of work - i.e. all periods of employment. It is:

- **20 days (160 hours)** if employment period is shorter than 10 years
- **26 days (208 hours)** with an employment period of at least 10 years



In the case of part-time employment, the amount of leave is determined in proportion to the employment, e.g. in the case of half-time employment it is still 20 or 26 days, but 80 or 104 hours.

The period of employment that determines the amount of leave includes periods of previous employment, regardless of breaks in employment and the manner of termination of the employment relationship.

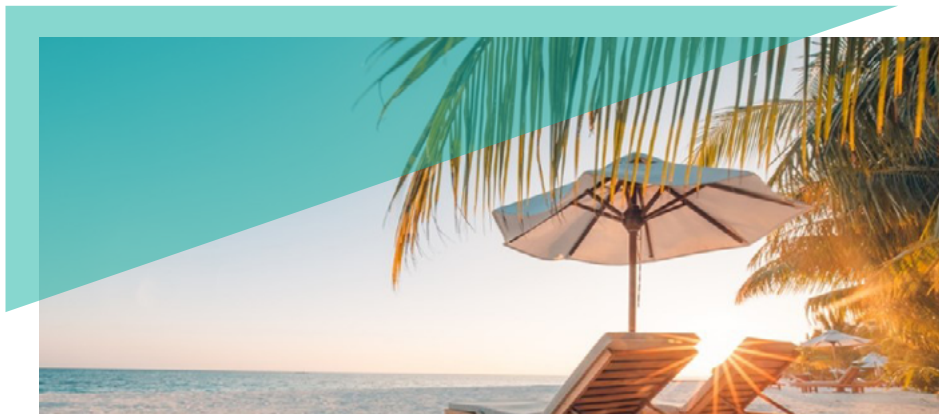
**Periods of completed education are also included:**

- basic or other equivalent vocational school - the duration of study provided for in the curriculum, but not more than 3 years
- secondary vocational school - duration of study provided for in the curriculum, but not more than 5 years
- secondary vocational school for graduates of basic (equivalent) vocational schools - 5 years
- secondary general education - 4 years
- post-secondary school - 6 years
- higher education - 8 years

**Study periods cannot be added up.**

If the employee received education during employment, the period of employment on which the amount of leave depends is included either the period of employment during which the education was received or the period of study, depending on what is more advantageous for the employee.

If the employee provides at least a high school diploma and at least an employment certificate for a total period of 2 years of employment, he or she has already had a total of 10 years of experience entitling him or her to 26 days per year.



## GRANTING HOLIDAY LEAVE

The leave should be granted in the year in which the employee acquired the right to it. Leave should be granted in accordance with the leave plan. The leave plan is determined by the employer, taking into account employees' requests and the need to ensure normal work flow. In the absence of such a plan, this is done on the basis of an agreement between the employee and the employer.

- ▶ The employee may use 4 days of leave at his/her request, which the employer takes into account (so-called „**leave on demand**”)
- ▶ The leave may be used in parts at the employee's request, with one part covering at least 14 consecutive calendar days
- ▶ The employer may unilaterally grant an employee leave during the notice period only in connection with the termination of the employment contract by the employer
- ▶ At the employee's request, employee is granted leave immediately after maternity (parental) leave. This also applies to an employee-father raising a child who takes maternity, parental or paternity leave. In such a situation, the employer is obliged to grant holiday leave
- ▶ If the leave is not used in a calendar year, it is granted **until September 30 of the following year**
- ▶ Leave is granted on days that are working days for the employee, in accordance with the working time schedule applicable to employee, in hours corresponding to the employee's daily working time on a given day.

When an employee is subject to a lower daily standard of working time, his/her day of leave corresponds to this lower standard (e.g. 7 hours in the case of a disabled employee - 20 days x 7 hours = 140 hours; 26 days x 7 hours = 182 hours).

There is one possibility when employee can take holidays on hours, when his employment is ending and left him/her part-time leave in hours.

# Sick leave

## SICK PAY

For the period of incapacity for work, which lasts a total of **up to 33 days** during a calendar year (and if employee is over 50 years of age - a total of **up to 14 days**), the employee is entitled to remuneration pursuant to Art. 92 of the Labor Code, **paid by the employer** from its funds.

After the above-mentioned periods, the Social Insurance Institution is the payer of sickness benefits.

## BENEFIT PERIOD

Sickness allowance is granted for the duration of incapacity for work, no longer than for the period:

- 182 days
- 270 days - if the incapacity for work is caused by tuberculosis or occurs during pregnancy

## AMOUNT OF SICKNESS ALLOWANCE

Monthly sickness allowance is payable in the amount of:

- 80% of the calculation basis, including for the period of hospital stay
- 100% of the assessment basis, also for the period of hospital stay, if you become incapable of work:
  - as a result of an accident on the way to or from work
  - during pregnancy
  - as a result of undergoing necessary medical examinations for candidates for cell, tissue and organ donors or a cell, tissue and organ collection procedure





## Maternity allowance

The maternity allowance is granted to a person who is covered by sickness insurance and has become a mother or a father or has taken the child to be brought up.

The maternity allowance is granted during the period defined in the Labour Code as the period of:

- maternity leave
- leave under maternity leave conditions
- parental leave
- paternity leave

The payment period for **maternity** benefit is **20 weeks** (140 days) – when you give birth to one child. Maternity benefit for the period determined by the provisions of the Labor Code as the period of maternity leave, leave under the terms of maternity leave and paternity leave is granted in the **amount of 100%** of the benefit calculation basis.

Maternity benefit for the period of **parental leave** is granted for **up to 41 weeks** if one child was born. Maternity benefit for the period determined by the provisions of the Labor Code as the period of parental leave is granted in the **amount of 70%** of the benefit calculation basis.

From the indicated amount of parental leave, each employee - the child's parent - has the **exclusive right to 9 weeks of parental leave**. This right cannot be transferred to the other parent. Taking parental leave of at least 9 weeks means that the employee - the parent of the child - uses the leave from the above-mentioned part of the leave.

This means that parents cannot share 9 weeks of parental leave (this part of the leave can only be used by one of the insured parents).

For example, if the mother takes 32 weeks of leave, only the child's father can take the additional 9 weeks.

Maternity benefit for periods of maternity leave or leave under the terms of maternity leave and parental leave is due in the **amount of 81.5%** of the benefit calculation basis, i.e. in the „average” amount, but provided that the employee no later than 21 days after giving birth submits **an application for full-time maternity leave or parental leave after maternity leave**.

An application for payment of maternity allowance in the amount of 81.5% of the allowance calculation basis cannot apply to parental leave in the part entitled only to the child's other parent, referred to in Art. 1821a § 4 of the Labor Code (**9 weeks**). For this part of the parental leave, the maternity benefit **amounts to 70%** of the benefit calculation basis.

## MATERNITY BENEFIT FOR THE PERIOD CORRESPONDING TO THE PERIOD OF PATERNITY LEAVE

In order to take care of the child, the **employee-father** is entitled to paternity leave of up to 2 weeks, but no longer than:

- the child turns 12 months old or
- the expiry of 12 months from the date on which the decision declaring the adoption of the child
- becomes final and no longer than until the child turns 14

Paternity leave and maternity benefit for the period of this leave may be used at one time or in no more than 2 parts, the next part of which does not have to fall immediately after the previous part of paternity leave. No part of paternity leave may be shorter than one week.

Maternity benefit for the period determined by the provisions of the Labor Code as the period of maternity leave, leave under the terms of maternity leave and **paternity leave is granted in the amount of 100%** of the benefit calculation basis.

## CHANGES FROM 19 MARCH 2025 - EXTENDED MATERNITY LEAVE

Extended maternity leave will be available to parents of children born before the completion of the 28th week of pregnancy or those who weighed less than 1000 g at birth, in the amount of one week of additional maternity leave for each week the child is in hospital, up to a maximum of 15 weeks.

It will be similar for parents of children born before the completion of the 36th week of pregnancy or born on time but requiring hospitalization, except that in this case the maximum amount will not exceed eight weeks.

The leave is to be available to mothers or fathers, as well as legal guardians, foster parents and adoptive parents.

The amount of maternity benefit paid during additional leave will be 100% its basis.

The regulations specify that in order to determine the additional maternity leave, the periods of the child's stay in hospital up to the end of the 8th week or the 15th week after birth will be added up, and an incomplete week will be rounded up - to a full week. This regulation takes into account the breaks between the child's subsequent hospitalizations.

## Unpaid Parental leave

Parental leave for the purpose of providing personal care for a child is granted to an employee employed for at least 6 months. Previous periods of employment are also included in this period of employment.

Both mother and father can take parental leave if both are employees.

### LENGTH OF LEAVE

The duration of parental leave is a maximum of 36 months.

### TAKING PARENTAL LEAVE

Within the 36-month parental leave period, 1 month is intended exclusively for the second parent, e.g. the mother is on leave for 35 months and the father for 1 month or vice versa. This right cannot be transferred to the other parent or guardian of the child. Therefore, if the entitlement is used by one of the parents or guardians, the leave may last a maximum of 35 months.

## Other types of absence occurring in Poland

### CHILDCARE LEAVE (ART. 188 LC.)

Based on Art. 188 of the Labour Code, working parents can take advantage of 2 days of care leave for a healthy child. Working parents can use care days from January to December, but the employer must first submit an application to the employer to exercise this right.

- ▶ Care can be provided for 2 days or 16 hours
- ▶ The mother and father decide between themselves which of them will use the days off they are entitled to. It may be that the mother will use 2 days or the father will use both days. Parents can also divide the days off equally, so each of them will take one day off
- ▶ Parents are entitled to two days of for all their children. Therefore, parents of both an only child and, for example, three children can use only two days of care a year
- ▶ Child care leave is available until the child's 14th birthday
- ▶ During this period of leave, the employee retains the right to remuneration

## CARER'S LEAVE (ART. 173 (1) LC.)

The leave will be available to an employee who will need to provide care or support to a family member or person living in the same household who requires care or support for serious medical reasons. According to the adopted regulations, the following will be considered family members: a son, a daughter, a mother, a father or a spouse. Leave will be granted on days that are working days for the employee, in accordance with the employee's working time schedule. New leave will be granted at the employee's request submitted in paper or electronic form no later than 1 day before the start of taking this leave. The application will require the name and surname of the person who requires care or support for serious medical reasons, the reason for the need for personal care or support by the employee and, in the case of a family member, the degree of relationship to the employee, or in the case of a person who is not a family member, the address of residence of the person persons.

- ▶ The employee is entitled to 5 days of care leave during the calendar year
- ▶ The period of care leave will be included in the employment period
- ▶ The employee will not be entitled to remuneration during the leave
- ▶ The employer will not be able to refuse the employee this leave

## FORCE MAJEURE (ART. 148 LC.)

Leave from work due to force majeure for urgent family matters caused by illness or accident.

- ▶ The employee is entitled to 2 days or 16 hours per calendar year
- ▶ During the period of leave from work due to force majeure, employee will retain the right to 50% of his remuneration
- ▶ An employee will be able to submit an application for leave due to force majeure in the event of illness, accident or other emergency, and the employer will not be able to refuse it
- ▶ In accordance with the adopted regulations, the employee will be able to apply for this leave orally or in writing, even on the day on which „force majeure” occurs

## OCCASIONAL HOLIDAY

Pursuant to § 15 of the Regulation of the Minister of Labor and Social Policy of May 15, 1996 on the method of justifying absence from work and granting employees leave from work, an employee is entitled to leave from work (so-called special leave) in the event of specific personal circumstances, that entitle you to do so.

- ▶ The number of days off from work is not constant and depends on the event that has taken places
- ▶ An employee is entitled to:
  - 1 day for the event of the wedding of the employee's child
  - 1 day in the event of the death and funeral of the employee's sister, brother, mother-in-law, father-in-law, grandmother, grandfather
  - 1 day in the event of the death and funeral of another person who is dependent or under the direct care of the employee
  - 2 days in connection with the employee's wedding
  - 2 days in the event of the birth of a child
  - 2 days in the event of the death and funeral of the employee's spouse, child, father, mother, stepfather or stepmother
- ▶ The employee is entitled to remuneration for the time off





## Date of payment of remuneration

Pursuant to Article 85 of the Labor Code, remuneration is paid at least **once a month**, on a fixed and predetermined date. Remuneration for work paid once a month is paid in arrears, immediately after determining its full amount, but **no later than within the first 10 days of the following calendar month**.

## Employee and Employer contributions

An employee in Poland is compulsorily covered by social insurance:

- pension
- disability
- sickness and
- accident
- health insurance

Thanks to social insurance, employee can receive one-off, periodic or permanent benefits in the event of illness, birth of a child and parenthood, accident at work or inability to work.

Employee is entitled to the following benefits from retirement and disability insurance, including: pension - when you reach retirement age (60 years for women, 65 years for men).

Employees are entitled to sickness allowance from sickness insurance, for example, when they are on sick leave due to inability to work due to illness (after the first 33 days of sick leave in a given calendar year or 14 days of sick leave if you are over 50 years of age:

- rehabilitation benefit – when you use the entire period of sickness benefit, but they are still unable to work
- maternity benefit – when child is born
- care allowance – when (in cases specified by law) employee take personally cares of a sick child

Employees are entitled to the following benefits from accident insurance: sickness benefit - when they are on sick leave due to inability to work due to a disease caused by an accident at work.

Health insurance contributions allow us to use free medical care, both outpatient and hospital. Health insurance contributions are collected by ZUS and transferred to the National Health Fund.

Type of contribution	Paid by employee	Paid by employer
Pension contribution	9,76%	9,76%
Disability contribution	1,50%	6,50%
Sickness contribution	2,45%	-
Accident contribution	-	0,4-3,6%
Health contribution	9,00%	-
Work Fund	-	2,45%
Guarantee Employer Benefits Fund	-	0,1%

\* The accident contribution is set for the entire contribution year, which runs from April 1 of a given year to March 31 of the following year. In 2024, a flat rate of 1.67% applies to contribution payers who report no more than 9 insured persons

## A day off for a holiday on a day other than Sunday

The employer is obliged to grant the employee a day off for a holiday that falls on a day other than Sunday in a given settlement period.

Pursuant to Art. 130. § 2 of the Labor Code „Each holiday occurring in the settlement period and falling on a day other than Sunday reduces the working time by 8 hours.”

In 2024, employees are entitled to one additional day off for a holiday falling on a day other than Sunday. It is January 6 - Epiphany, which means that the employee must be given one day off a week, remembering that the collection should be made in the current settlement period.

For example: if you have a monthly settlement period, the employee is entitled to a day off in January.

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