

# LET'S GET STARTED GUIDE

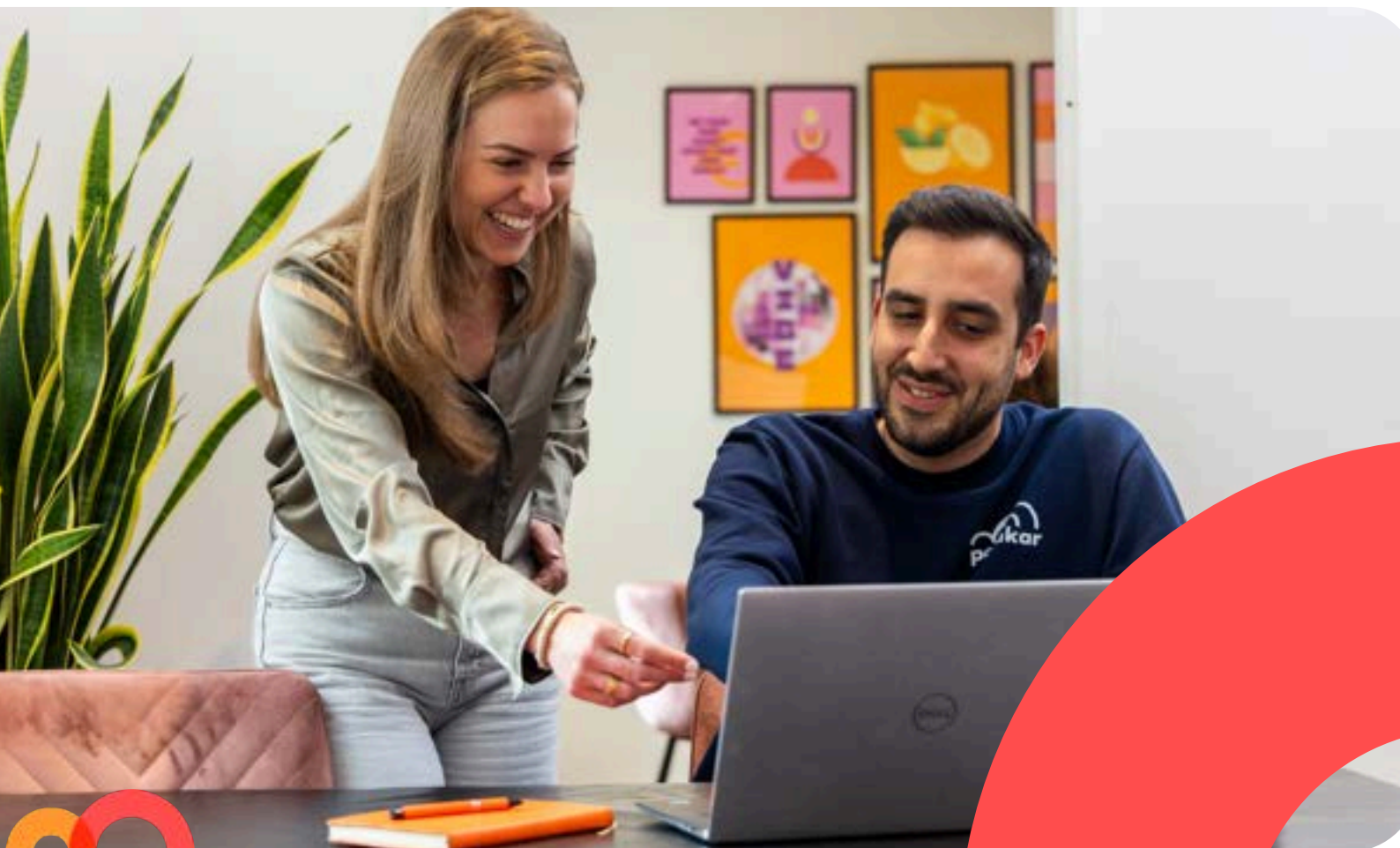
Poland





# Table of Contents

Introduction	Page		Page
1. Employment law & Contracts	04	11. Data Protection & GDPR	09
2. Social security & Insurances	05	12. Working with Contractors (B2B Contracts)	09
3. Registration and Payroll Administration	06	13. Employee representation	10
4. Termination	07	14. Work Permits & Immigration	10
5. Collective Labour Agreements (Układy Zbiorowe Pracy)	07	15. Competitive Employment Package	11
6. Pension	08	16. Onboarding & Offboarding	11
7. Employee Handbook & Policies	08	17. Recruitment	11
8. Vacation & Holiday Pay	08	18. Diversity, Inclusion & Equity	12
9. Occupational Health & Absence Management	09	<b>Disclaimer &amp; Our Polish Expert Team</b>	13
10. Risk Inventory & Evaluation (Dokumentacja Oceny Ryzyka Zawodowego)	09		



# INTRODUCTION

---

## BACKGROUND OF THIS DOCUMENT

Managing HR services in Poland requires a solid understanding of local employment laws and employee rights. This guide helps you navigate the key HR processes and highlights the most important topics to consider when hiring in Poland.

Think of it as a **practical checklist** to ensure you meet all essential legal and HR requirements, while laying the groundwork for a fair, attractive, and well-structured workplace.

At Parakar, we're here to support you every step of the way. If you have questions or need tailored advice, don't hesitate to reach out to our HR experts, Kayleigh and Kim. With help of our HR operations specialists in Poland, they'll help you navigate Polish employment regulations and set up a smooth, compliant operation tailored to your business needs.



Kayleigh Pluk  
Head of HR Services  
kayleigh@parakar.eu



Kim Maas  
HR Services Consultant  
kim.maas@parakar.eu

THE INFORMATION IN THIS DOCUMENT IS SUBJECT TO CHANGE. PARAKAR GROUP ASSUMES NO RESPONSIBILITY FOR ANY ERRORS THAT MAY APPEAR IN THIS DOCUMENT.





## 1. EMPLOYMENT LAW & CONTRACTS

---

When hiring employees in Poland, employers must comply with national labor regulations set out in the **Polish Labour Code (Kodeks pracy)**. These rules govern how employment contracts are structured, the working conditions, and the rights and obligations of both parties.

### KEY FACTORS FOR DRAFTING EMPLOYMENT CONTRACTS

All employees in Poland must have a written employment contract, provided no later than the first day of work. While the default language is Polish, another language can be used if mutually agreed upon. The contract must clearly outline:

- **Job title and responsibilities**
- **Salary and additional benefits:** As of 2025, the Polish minimum wage is PLN 4,666 gross per month or PLN 30.50 gross per hour.
- **Working hours:** The standard working week is 40 hours, typically spread across five 8-hour days. Employers may agree on different arrangements for part-time roles, as long as they are properly documented.
- **Probation period:** An employer may include a probationary period, which allows for a preliminary evaluation of the employee. However, this period must not exceed 3 months.
- **Termination and notice period:** Termination procedures must be specified in the contract. Notice periods are based on the length of continuous employment with the same employer.

### TYPES OF EMPLOYMENT CONTRACTS

Polish law recognizes several types of employment contracts:

1. **Indefinite-term contract** (Umowa o pracę na czas nieokreślony): The most secure form of employment, offering long-term job stability.
2. **Fixed-term contract** (Umowa o pracę na czas określony): Used for a defined period. Employers may only sign three consecutive fixed-term contracts with the same employee, up to a total of 33 months.
3. **Part-time contract** (Umowa o pracę na część etatu): Similar rights and obligations as full-time contracts, applied proportionally to the agreed working hours.

## LEAVE IN POLAND

It is advisable to familiarize yourself with the various types of employee leave recognized in Poland before proceeding with any hiring decisions. Some examples are:

- **Sick leave:** employees are entitled to *zwolnienie lekarskie* where the employer pays 80% of the salary for the first 33 days of sick leave in a calendar year (or 14 days if the employee is aged 50 or older). From day 34, (or day 15 for employees aged 50 and over) payment is covered by the Social Insurance Institution (ZUS).
- **Annual leave:** employees are entitled to 20 working days of paid annual leave if they have worked less than 10 years, and 26 working days if they have worked 10 years or more (education also counts toward this total).
- **Maternity leave:** Female employees are entitled to 20 weeks of paid maternity leave for a single birth (longer for multiple births). At least 14 weeks must be taken by the mother, with the remaining weeks optionally transferable to the father.
- **Partner leave:** partners are entitled to 2 weeks of paid paternity leave, which must be taken within 12 months of the child's birth.

*There are numerous additional types of leave that may apply which are context-specific. The entitlements can vary depending on collective labor agreements or internal company policies. For tailored guidance, consider consulting the experts at Parakar.*

## 2. SOCIAL SECURITY & INSURANCES

### WORKPLACE ACCIDENT INSURANCE

Employers are legally required to provide insurance coverage for workplace accidents and occupational diseases through ZUS (Zakład Ubezpieczeń Społecznych), the Polish Social Insurance Institution.

This insurance covers:

- Medical treatment and rehabilitation costs
- Compensation for lost income during recovery
- Survivors' pensions in the event of an employee's death due to a work-related accident

This protection ensures employees receive necessary support if injured or affected by occupational health issues.

### MANDATORY HEALTH COVERAGE

All employees in Poland must have health insurance, which is automatically provided as part of the social security contributions paid by the employee to ZUS. This coverage grants access to public healthcare services. While mutual (complementary) health insurance is not mandatory, some employers opt to provide additional private health insurance benefits as part of their employment package.

*Please note that insurance requirements depend on various factors, such as the industry, and should therefore always be assessed carefully on a case-by-case basis.*



## OCCUPATIONAL MEDICINE

Under Polish law, employers must ensure the provision of Occupational Health Services (Bezpieczeństwo i Higiena Pracy) to safeguard employees' health in relation to their work environment. This includes:

- Arranging initial health examinations before an employee starts work
- Scheduling periodic medical check-ups for employees exposed to work-related health risks
- Monitoring and managing workplace hazards to prevent occupational illnesses

These measures help maintain workplace safety and comply with national health regulations.

## 3. REGISTRATION AND PAYROLL ADMINISTRATION

To legally employ staff in Poland, employers must complete several important steps to set up and manage payroll correctly:

### Step 1: Open a Business Bank Account

Employers must open a Polish business bank account to handle salary payments, taxes, and social security contributions.

### Step 2: Gather Required Documents

The documents needed include:

- Company registration (KRS for companies or CEIDG for sole proprietorships)
- Proof of business address
- Identification documents for company directors and shareholders

### Step 3: Use a Local Bank Account

A local bank account is mandatory for all payroll and tax-related transactions in Poland.

### Step 4: Set Up Payroll Administration

Employers should use payroll software or a professional provider to calculate gross salaries, tax withholdings, social security contributions (ZUS), and other statutory deductions accurately.

### Step 5: Timely Salary Payments

Salaries must be paid monthly and on time into employees' bank accounts to ensure compliance and maintain good employee relations.

### Step 6: Monthly Payroll Reporting

Employers are required to provide employees with monthly payslips detailing gross pay, deductions, and net salary. They must also submit social security and tax declarations to ZUS and the Tax Office within the deadlines.



## 4. TERMINATION

---

Employers must adhere to strict legal procedures when terminating an employment contract, whether for personal reasons (such as poor performance) or economic reasons (such as redundancy).

### Termination for Personal Reasons

Dismissals based on personal grounds require a justifiable reason, such as inadequate job performance or misconduct. Employers must:

- Document all steps taken to address the issue (e.g., warnings, performance reviews)
- Ensure the decision is fair and non-discriminatory
- Keep proper records to support the dismissal if challenged

### Economic Dismissals

In cases of redundancy or economic necessity, employers may terminate contracts with appropriate notice and are generally required to pay severance pay, depending on the employee's length of service. Severance payments are calculated according to statutory rules.

## 5. COLLECTIVE LABOUR AGREEMENTS (UKŁADY ZBIOROWE PRACY)

---

Collective labor agreements, known in Poland as **Układy Zbiorowe Pracy (UZP)**, are negotiated between employers (or employer organizations) and trade unions or employee representatives. These agreements typically regulate key employment conditions such as:

- Wages and bonuses
- Working hours
- Holidays and leave entitlements
- Other employee benefits and workplace rules

If a company is covered by a collective agreement, the terms apply to all employees in that industry or company, even if they are not union members.



## 6. PENSION

Poland's pension system is mandatory and consists of three main pillars:

- **State Pension (ZUS):** Administered by the Social Insurance Institution (ZUS), this is the primary source of retirement income for employees and is funded through mandatory social security contributions.
- **Voluntary Supplementary Pensions:**
  - **Employee Pension Schemes (PPE):** These are additional pension plans voluntarily offered by employers to enhance employees' retirement savings.
  - **Employee Capital Plans (PPK):** PPK is a voluntary, private savings program for employees, co-financed by employees, employers, and the state. It is designed to help individuals accumulate additional funds for retirement. Employees are automatically enrolled but may opt out.
- **Private Pensions:** Employees may also choose to participate in private pension plans independently, providing further retirement income security.

Employers must ensure proper registration and social security contributions to ZUS for each employee.

## 7. EMPLOYEE HANDBOOK & WORKPLACE POLICIES

It is important to develop an employee handbook that complies with Polish employment laws and covers key topics such as:

- Employee rights and obligations
- Workplace health and safety regulations
- Code of conduct and disciplinary procedures
- Privacy and data protection policies

The handbook should also inform employees of personal data protection regulations (RODO/GDPR) (See 11. Data protection & GDPR)

## 8. VACATION & HOLIDAY PAY

- **Paid Annual Leave:** Employees are entitled to 20 to 26 working days of paid vacation per year, depending on their length of employment (less than 10 years: 20 days; 10 years or more: 26 days).
- The standard reference period for calculating and granting vacation is the calendar year (January 1 to December 31).
- **Public Holidays:** There are approximately 13 public holidays in Poland annually, which do not count against the employee's annual vacation entitlement.

*Be sure to track accruals and expiration of vacation days accurately.*



## 9. OCCUPATIONAL HEALTH & ABSENCE MANAGEMENT

### Occupational Health Services

Employers are required to provide access to Occupational Health Services (Bezpieczeństwo i Higiena pracy) to monitor and protect employee health, especially for workers exposed to hazardous conditions. This includes regular health examinations and preventive measures.

### Absence and sick leave

Polish law requires employers to pay sick leave for the first 33 days of an employee's illness, or 14 days if the employee is over 50 years old. From day 34 (or day 15 for those over 50), the Social Insurance Institution (ZUS) is responsible for paying sickness benefits.

## 10. RISK INVENTORY & EVALUATION (DOKUMENTACJA OCENY RYZYKA ZAWODOWEGO)

Employers in Poland are required to carry out a Risk Inventory and Evaluation (**Ocena Ryzyka Zawodowego**) to identify and assess workplace hazards. This process involves:

- Evaluating all potential risks employees may face
- Creating an action plan to minimize or eliminate those risks
- Regularly updating the risk assessment document to reflect any changes in the workplace
- Making the document accessible to all employees to ensure transparency and safety awareness

## 11. DATA PROTECTION & GDPR

Polish employers must comply with the General Data Protection Regulation (GDPR) to protect employees' personal data. Key requirements include:

- Securing personal data from unauthorized access or breaches
- Informing employees clearly about what personal data is collected and how it will be used
- Ensuring that data processing respects employee privacy and complies with legal standards

## 12. WORKING WITH CONTRACTORS (B2B CONTRACTS)

When engaging contractors under **B2B agreements**, employers must ensure:

- Contractors operate with full autonomy and are not subordinate employees
- Contractors are properly registered as self-employed or run their own business
- The relationship is governed by a legitimate contract specifying the terms of cooperation, avoiding any disguised employment

In addition to B2B arrangements, Poland recognizes civil law contracts, which are commonly used for non-employment collaborations:

- **Contract of Mandate (umowa zlecenie):** A civil law contract in which the contractor agrees to perform a specific activity or set of tasks for the principal. This is a process-oriented contract, often used for ongoing services. It is subject to social security contributions unless exempted.
- **Contract for Specific Work (umowa o dzieło):** A result-oriented civil law contract where the contractor commits to delivering a clearly defined final product or result. It is typically not subject to social security contributions, unless certain exceptions apply.



### 13. Employee Representation

Companies with more than 50 employees are legally required to establish a **Company Social Benefits Fund (Zakładowy Fundusz Świadczeń Socjalnych, ZFŚS)**.

Additionally, the employer must introduce work regulations and remuneration regulations, unless a collective labour agreement is already in force.

While a **Works Council (Rada Pracowników)** may represent employees in matters related to workplace safety, employee welfare, and participation in certain company decisions, the establishment of a Works Council itself is not mandatory solely based on the number of employees.

Employers are required to cooperate with any existing employee representative bodies and provide them with relevant information to fulfill their duties.

### 14. Work Permits & Immigration

- **Work Permits:** Non-EU nationals must obtain a valid work permit to be employed in Poland. The employer is responsible for applying for the permit on behalf of the employee.
- **Highly Skilled Workers:** Special permits, such as the EU Blue Card, are available for highly skilled non-EU workers, offering simplified procedures and additional benefits.







## 15. Competitive Employment Package

---

To attract and retain talent in Poland, it's essential to offer a well-rounded and competitive employment package that aligns with local expectations. This may include:

- Competitive salary
- Learning and development opportunities
- Flexible working hours or remote work options
- Private health care and other employee benefits that support a healthy work-life balance

*Reach out to our experts and find out what benefits align with local expectations.*

## 16. Onboarding & Offboarding

---

- **Onboarding:** Implement a structured onboarding process to welcome new hires, introduce them to company policies, benefits, and set clear expectations.
- **Offboarding:** Ensure a smooth offboarding experience by conducting exit interviews, managing the return of company property, and settling any outstanding payments or benefits.

## 17. Recruitment

---

- **Non-Discrimination:** Recruitment processes must comply with Polish anti-discrimination laws, guaranteeing equal opportunities regardless of gender, race, age, disability, religion, or other protected characteristics.
- **Equal Treatment:** Job advertisements and hiring decisions must avoid any form of discrimination, ensuring fair treatment of all applicants throughout the recruitment process.

## 18. DIVERSITY, INCLUSION & EQUITY

Fostering a diverse and inclusive workplace is essential for innovation, employee engagement, and long-term business success. In Poland, promoting equality and preventing discrimination based on gender, age, ethnicity, disability, or any other protected characteristic is not only best practice but also legally required under anti-discrimination laws.

Employers are encouraged to adopt comprehensive policies that include:

- Equal opportunity measures in hiring, promotion, and training processes
- Anti-discrimination policies ensuring fair treatment across all employment stages
- Actions to improve representation of underrepresented groups in leadership and decision-making roles
- Career development initiatives that promote equitable access to growth opportunities
- Regular monitoring and reporting to track progress and ensure accountability

Building a culture of inclusion supports employee well-being and helps organizations attract diverse talent, meet legal obligations, and maintain a positive reputation in the marketplace.





---

## DISCLAIMER

This document is for informational purposes only and should not be used as solid legal advice. We advise that with respect to any issue or problem the advice of a knowledgeable attorney is taken. Parakar can facilitate such consultation at a cost. The opinions expressed in or through this document are the opinions of the individual author and may not reflect the opinions of the firm or any individual attorney.

---

## OUR POLISH EXPERT TEAM

While Kayleigh and Kim are your primary points of contact and will guide you through your HR matters, they are supported by a dedicated team of HR operations experts with in-depth knowledge of Polish HR processes. Meet the team:



Hend Omar  
Team Lead Poland



Justyna Czuk  
Payroll & HR operations  
specialist Poland



**You're welcome,  
we're Parakar!**

**Reach out to us!**

[kayleigh@parakar.eu](mailto:kayleigh@parakar.eu)

[kim.maas@parakar.eu](mailto:kim.maas@parakar.eu)



**PARAKAR GROUP**

**Sophiastraat 42  
4811 EM Breda  
+31 85 2010 004**

[WWW.PARAKAR.EU](http://WWW.PARAKAR.EU)