



HR & PAYROLL



# CHANGES IN POLISH LABOUR LAW 2023

- ▶ MINIMUM WAGE
- ▶ TAX RELIEF ON PIT-2
- ▶ HOLIDAY PAY
- ▶ PUBLIC HOLIDAYS IN 2023



THE GLOBAL ADVISORY  
AND ACCOUNTING NETWORK



# CHANGES IN POLISH LABOUR LAW 2023

## MINIMUM WAGE

The minimum wage will increase twice in 2023. From 1 January 2023, the minimum wage will be **PLN 3,490** gross, followed by a second increase to **PLN 3,600** gross at the beginning of July.

The minimum hourly rate will increase accordingly, from 1 January it will be **PLN 22.80** gross and from 1 July **PLN 23.50** gross.

The increase in the minimum wage will have an impact on other benefits determined on its basis, such as night work allowance, the minimum amount of the sickness benefit calculation basis, or the amount free of deductions.

## HIGHER BUSINESS TRAVEL ALLOWANCES

From 1 January 2023, the allowance for domestic business travel will be **PLN 45** per day.

## TAX RELIEF ON PIT-2

As from 1.1.2023 onwards, a new PIT-2 form will come into effect. In the case of employment based on an employment contract, civil law contracts, payment of pension benefits (from social insurance cash benefits), from the Labor Fund (FP) and the Guaranteed Employee Benefits Fund (FGŚP), and from payments by a bailiff, arises a possibility of filing PIT-2 with more than one payer. The total amount of the deduction will still be **PLN 300** per month, but the possibility to divide it between three payers has been introduced. In the case of two positions, the deduction will amount to **PLN 150** each, and in the case of three - **PLN 100** with each payer on a monthly basis.



In the new PIT-2 form, there are proper boxes to tick in the declarations by taxpayers wishing to use or waive the deduction for pensioners, new residents, single parents, authors/artists, taxpayers under the age of 26 as well as taxpayers whose income does not exceed **PLN 30,000**.

The new PIT-2 form does not need to be filed if nothing has changed in the taxpayer's situation and he wants advances on income tax to be calculated for him according to the current rules.

## HOLIDAY PAY

Companies with less than 50 full-time equivalent employees as of January 1, 2023 are obliged to pay holiday pay. However, by 31.01.2023, they may waive this obligation or reduce the amount of the benefit by providing this information to employees in writing the latest on by the above mentioned deadline. The amount of holiday pay in 2023 is **PLN 1,662.97** gross. The allowance is paid once a year to each employee taking out a holiday of at least 14 consecutive calendar days.

## COMPANY SOCIAL BENEFIT FUND

Companies employing at least 50 employees as of January 1, 2023 are obliged to establish a Company Social Benefit Fund (ZFŚS). However, the company may resign from setting up the Company Social Benefit Fund by adding a statement in the salaries policy and informing employees by 31 January in a customary already applied manner. We would like to remind you that the amendments to the regulations enter into force within 14 days from the date of their introduction.

The amount of the basic allowance for the Company Social Benefit Fund for a full-time employee in 2023 will not change and will continue to be **PLN 1,662.97**.

## EARNINGS CEILING FOR THE ANNUAL CONTRIBUTION ASSESSMENT BASIS FOR PENSION AND DISABILITY INSURANCE AND THE MONTHLY CONTRIBUTION ASSESSMENT BASIS FOR VOLUNTARY SICKNESS INSURANCE

The earnings ceiling of the annual contribution assessment basis for pension and disability insurance in 2023 will be **PLN 208,050**, while the upper monthly limit of the voluntary sickness insurance contribution assessment basis will be **PLN 17,337.50**. The limitation of voluntary sickness insurance concerns, among others, persons conducting business activity, persons cooperating with them, or contractors.

## **PUBLIC HOLIDAYS IN 2023**

- January 1 (Sunday) New Year's Day
- January 6 (Friday) Epiphany
- April 9 (Sunday) Easter
- April 10 (Monday) Easter Monday
- May 1 (Monday) Labour Day
- May 3 (Wednesday) Constitution Day
- June 8 (Thursday) Corpus Christi
- August 15 (Tuesday) Assumption of Mary
- November 1 (Wednesday) All Saints' Day
- November 11 (Saturday) Independence Day
- December 25 (Monday) Christmas Day
- December 26 (Tuesday) Christmas Day

We would like to remind you that, according to the current legislation, for a public holiday falling due on a Saturday, the employer is obliged to give the employee another day off in the chosen in the company payroll cycle.

---

### **ACCOUNTING & TAX ADVISORY FOR YOU!**

If you have any questions regarding accounting, taxation, or other aspects of tax law in Poland, please contact our team of advisors.

**[Contact »](#)**

### **HR & PAYROLL DEPARTMENT**



**NIKOLA FIGAS**  
Head of HR & Payroll  
Senior Manager

[nikola.figas@getsix.pl](mailto:nikola.figas@getsix.pl)



PLEASE FEEL FREE TO CONTACT US



**ORTWIN-UWE JENTSCH**  
Head of Customer Relationships Department Partner  
Tax consulting  
Localization: Warsaw



**ELŻBIETA NARON**  
Head of Customer Relationships Department Senior Manager  
Tax consulting  
Localization: Wrocław



**MARTA ROGACKA**  
Chief Operating Officer Prokurent  
Tax consulting  
Localization: Poznan



**MARTA RADOSZKO-ADAMCZAK**  
Head of Customer Relationships Department Senior Manager  
Tax consulting  
Localization: Szczecin, Poznan



THIS PUBLICATION IS NON-BINDING INFORMATION AND SERVES FOR GENERAL INFORMATION PURPOSES

The information provided does not constitute legal, tax or management advice and does not replace individual advice. Despite careful processing, all information in this publication is provided without any guarantee for the accuracy, up-to-date nature or completeness of the information. The information in this publication is not suitable as the sole basis for action and cannot replace actual advice in individual cases. The liability of the authors or getsix® are excluded. We kindly ask you to contact us directly for a binding consultation if required. The content of this publication is the intellectual property of getsix® or its partner companies and is protected by copyright. Users of this information may download, print and copy the contents of the publication exclusively for their own purposes.

© 2023. [getsix Group](https://www.getsix.eu)

[getsix.eu](https://www.getsix.eu)

If you have any questions regarding accounting, taxation, or other aspects of tax law in Poland, please contact our team of advisors.

e-mail: [office@getsix.pl](mailto:office@getsix.pl)

tel.: +48 (71) 388 13 00

#### OUR LEADING OFFICES:

- Wrocław  
ul. Zwycięska 45  
53-033 Wrocław  
Tel.: +48 71 388 13 00  
E-mail: [wroclaw@getsix.pl](mailto:wroclaw@getsix.pl)
- Warszawa  
Sky Office Center  
ul. Rzymowskiego 31  
02-697 Warszawa  
Tel.: +48 22 336 77 00  
E-mail: [warszawa@getsix.pl](mailto:warszawa@getsix.pl)
- Poznan  
ul. Wyspiańskiego 43  
60-751 Poznań  
Tel.: +48 61 668 34 00  
E-mail: [poznan@getsix.pl](mailto:poznan@getsix.pl)
- Szczecin  
ul. Storrady Świętosławy 1a  
71-602 Szczecin  
Tel.: +48 91 351 86 02  
E-mail: [szczecin@getsix.pl](mailto:szczecin@getsix.pl)

- [getsix.eu](https://www.getsix.eu)
- [poland-accounting.eu](https://www.poland-accounting.eu)
- [h1b-poland.global](https://www.hlb-poland.global)





### Wrocław

ul. Zwycięska 45  
53-033 Wrocław  
Tel.: +48 71 388 13 00  
Fax: +48 71 388 13 10  
Claus Frank  
Monika Martynkiewicz-Frank  
E-mail: wroclaw@getsix.pl

### Warszawa

Sky Office Center  
ul. Rzymowskiego 31  
02-697 Warszawa  
Tel.: +48 22 336 77 00  
Fax: +48 22 336 77 10  
Ortwin-Uwe Hentsch  
E-mail: warszawa@getsix.pl

### Berlin - Representative Office

Pariser Platz 4a  
D-10117 Berlin  
Deutschland  
Tel.: +49 30 208 481 200  
Fax: +49 30 208 481 210  
E-mail: berlin@getsix.de

### Poznań

ul. Wyspiańskiego 43  
60-751 Poznań  
Tel.: +48 61 668 34 00  
Fax: +48 61 668 34 10  
Roy Heynlein  
E-mail: poznan@getsix.pl

### Szczecin

ul. Storrady Świętosławy 1a  
71-602 Szczecin  
Tel.: +48 91 351 86 00  
Fax: +48 91 351 86 10  
Roy Heynlein  
E-mail: szczecin@getsix.pl

### Düsseldorf - Representative Office

FOMACON Business Center  
Mörsebroicher Weg 191  
D-40470 Düsseldorf  
Deutschland  
Tel.: +49 211 972 670 00  
Fax: +49 211 972 670 10  
E-mail: duesseldorf@getsix.de

## GET IN TOUCH WITH US

No matter what question you have,  
our team will guide you in the right  
direction.

- ▶ [getsix.eu](https://www.getsix.eu)
- ▶ [polska-ksiegowosc.eu](https://www.polska-ksiegowosc.eu)
- ▶ [hlb-poland.global](https://www.hlb-poland.global)

