



HR & PAYROLL



LABOUR LAW IN POLAND 2026

CHANGES THAT WILL
AFFECT YOUR FIRM'S
HR AND PAYROLL
ACCOUNTING

- ▶ MINIMUM WAGE
- ▶ NEW METHOD OF CALCULATING LENGTH OF SERVICE
- ▶ RULES FOR PAYMENT OF COMPENSATION FOR UNUSED HOLIDAY LEAVE
- ▶ HOLIDAY PAY
- ▶ PUBLIC HOLIDAYS IN 2026



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LABOUR LAW IN POLAND 2026

MINIMUM WAGE

From 1 January 2026, the minimum wage will be **PLN 4,806.00** gross.

The minimum hourly rate will increase accordingly, from 1 January it will be **PLN 31.40** 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.

MINIMUM REMUNERATION FOR A MANDATE CONTRACT

The minimum remuneration for a mandate contract per hour cannot be lower than **PLN 31.40** gross.

GENDER-NEUTRAL JOB TITLES IN JOB ADVERTISEMENTS

On **24 December 2025**, provisions of the Labour Code introducing the obligation to use gender-neutral job titles in job advertisements came into force.

This requirement did not apply to employee documents. In employment contracts, employment certificates and internal regulations, it was necessary to use names corresponding to the gender of a specific employee, in accordance with the rules of the Polish language.



NEW METHOD OF CALCULATING LENGTH OF SERVICE

From 2026, the rules for determining length of service will change. Length of service will include not only periods of employment under an employment contract, but also work under civil law contracts and running a sole proprietorship, provided that during these periods the person was subject to pension and disability insurance.

The new regulations also cover, among other things, agency contracts, the status of a cooperating person, certain forms of membership in cooperatives, and gainful employment performed abroad on a basis other than an employment relationship.

The change affects the length of holiday leave, the length of notice periods and the right to seniority allowances, severance pay and jubilee awards.

The regulations are being implemented in stages:

- from 1 January 2026 in the public sector and
- **from 1 May 2026 in the private sector.**

The periods to be included in the length of service will be confirmed by the Social Insurance Institution, and in the absence of data, the employee will be able to prove them on the basis of their own documents, in particular those confirming the payment of contributions.

RULES FOR PAYMENT OF COMPENSATION FOR UNUSED HOLIDAY LEAVE

From **27 January 2026**, the rules for the payment of cash equivalent for unused holiday leave will change. According to the new regulations, **the employer will be obliged to pay the equivalent on the date of payment of remuneration**, in accordance with the rules in force at the workplace.

If the date of payment of remuneration is before the date of termination or expiry of the employment relationship, the equivalent must be paid within 10 days of that date. If the agreed payment date falls on a public holiday, payment will be made on the day preceding that date.

ELECTRONIC FORM OF LABOUR LAW ACTIVITIES

From **27 January 2026**, regulations will come into force that will allow the use of electronic forms for selected labour law activities. The new solutions will be optional – in each specified case, the employer or employee will be able to choose between paper or electronic form.

The use of electronic form will only cover enumerated activities, including, among others, the transfer of monitoring information, notification of the transfer of the workplace to another employer, consultation with the trade union on the intention to terminate an employment contract, and the submission of selected employee requests, such as requests for time off for overtime or unpaid leave.

HOLIDAY PAY

Companies with less than 50 full-time equivalent employees as of **1 January 2026** are obliged to pay holiday benefit.

However, by **31 January 2026**, they may waive this obligation or reduce the amount of the benefit by providing this information to employees in writing the latest keeping the above-mentioned deadline.

The amount of holiday pay in 2026 is **PLN 2,723.40** gross. The allowance is paid once a year to each employee taking out a holiday of at least 14 consecutive calendar days.

The amount of holiday pay is still subject to change.

COMPANY SOCIAL BENEFIT FUND

Companies employing at least 50 employees as of **1 January 2026** 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 regulation and by informing employees by **31 January 2026** 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 contribution to the Company Social Benefit Fund for a full-time position in 2026 is **PLN 2,723.40** gross.

The amount of the contribution to the Social Fund (ZFŚS) may still change.

REGISTRATION OF CONTRACTS FOR SPECIFIC WORK WITH THE SOCIAL INSURANCE INSTITUTION (ZUS)

Since **1 January 2021**, employers are obliged to register contracts for specific work with the Social Insurance Institution. It is also expected that these contracts will be subject to inspections by the Social Insurance Institution (ZUS).

LIMITS FOR THE ANNUAL CONTRIBUTION ASSESSMENT BASIS FOR PENSION AND DISABILITY INSURANCE AND THE MONTHLY CONTRIBUTION ASSESSMENT BASIS FOR VOLUNTARY SICKNESS INSURANCE

The limit on the annual basis for calculating contributions to pension and disability insurance, which cannot exceed thirty times the forecasted average monthly salary in the national economy for a given calendar year, will be **PLN 282,600.00** gross in the year 2026.

The upper monthly limit for the basis of voluntary sickness insurance will be **PLN 23,550.00** gross. The limitation for voluntary sickness insurance applies, among others, to self-employed individuals, their co-workers, and contractors.

PUBLIC HOLIDAYS IN 2026

- **1 January** (Thursday) – New Year's Day
- **6 January** (Thursday) – Epiphany
- **5 April** (Sunday) – Easter
- **6 April** (Monday) – Easter Monday
- **1 May** (Friday) – Labour Day
- **3 May** (Sunday) – Constitution Day
- **4 June** (Thursday) – Corpus Christi
- **15 August** (Saturday) – Assumption of the Blessed Virgin Mary
- **1 November** (Sunday) – All Saints' Day
- **11 November** (Wednesday) – Independence Day
- **24 December** (Thursday) – Christmas Eve
- **25 December** (Friday) – Christmas Day
- **26 December** (Saturday) – 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



BARBARA ROZWADOWSKA

Head of HR & Payroll Department
Senior Manager

barbara.rozwadowska@getsix.pl



PLEASE FEEL FREE TO CONTACT US:



ORTWIN-UWE JENTSCH

Head of Customer Relationships Department
Partner

Accounting and tax office in Warsaw



ELŻBIETA NARON-GROCHALSKA

Head of Customer Relationships Department
Senior Manager

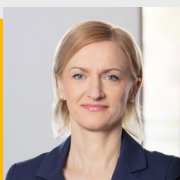
Accounting and tax office in Wrocław



MARTA ROGACKA

Chief Operating Officer

Accounting and tax office in Poznań



MARTA RADOSZKO-ADAMCZAK

Chief Operating Officer

Accounting and tax office in Szczecin



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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
tel.: +48 (71) 388 13 00

getsix.com

Wrocław

ul. Zwycięska 45
53-033 Wrocław

Tel.: +48 71 388 13 00
E-mail: wroclaw@getsix.pl

Poznań

ul. Wyspiańskiego 43
60-751 Poznań

Tel.: +48 61 668 34 00
E-mail: poznan@getsix.pl

Katowice

ul. Konduktorska 33
40-155 Katowice

Tel.: +48 32 700 07 30
E-mail: katowice@getsix.pl

Berlin - Representative Office

Pariser Platz 4a
D-10117 Berlin
Germany

Tel.: +49 30 208 481 200
E-mail: berlin@getsix.de

Szczecin

ul. Storrady Świętosławy 1a
71-602 Szczecin

Tel.: +48 91 351 86 00
E-mail: szczecin@getsix.pl

Warszawa

Sky Office Center
ul. Rzymowskiego 31
02-697 Warszawa

Tel.: +48 22 336 77 00
E-mail: warszawa@getsix.pl

Rzeszów

ul. Śniadeckich 20D/7
35-006 Rzeszów

Tel.: +48 17 200 85 00
E-mail: rzeszow@getsix.pl

Düsseldorf - Representative Office

FOMACON Business Center
Mörsenbroicher Weg 191
D-40470 Düsseldorf
Germany

GET IN TOUCH WITH US

Regardless of the question you have, our team will guide in the right direction.

- getsix.com
- getsix-services.com
- hlb.pl

