



HR & PAYROLL



# LABOUR LAW IN POLAND 2025

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

- ▶ MINIMUM WAGE
- ▶ HOLIDAY PAY
- ▶ PUBLIC HOLIDAYS IN 2025

# LABOUR LAW IN POLAND 2025

## MINIMUM WAGE

From 1 January 2025, the minimum wage will be **PLN 4,666** gross.

The minimum hourly rate will increase accordingly, from 1st of January it will be **PLN 30.50** 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.

## MINIMUM REMUNERATION FOR A MANDATE CONTRACT

The minimum remuneration for a mandate contract per hour cannot be lower than **PLN 30.50** gross.

## HOLIDAY PAY

Companies with less than 50 full-time equivalent employees as of 1st of January 2025 are obliged to pay holiday benefit. However, by 31.01.2025, 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 2025 is **PLN 2,417.14** 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 1st of January 2025 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 31st of January 2025 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 2025 is **PLN 2,417.14** gross.

## REGISTRATION OF SERVICE CONTRACTS WITH THE SOCIAL INSURANCE INSTITUTION (ZUS POLISH SHORT FORM)

Since 1st of January 2021, employers are yet obliged to register service contracts 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 260,190** gross in the year 2025.

The upper monthly limit for the basis of voluntary sickness insurance will be **PLN 21,682.50** gross. The limitation for voluntary sickness insurance applies, among others, to self-employed individuals, their co-workers, and contractors.

**PUBLIC HOLIDAYS IN 2025**

- 1st of January (Wednesday) New Year's Day
- 6th of January (Monday) Epiphany
- 20th of April (Sunday) Easter
- 21st of April (Monday) Easter Monday
- 1st of May (Thursday) Labour Day
- 3rd of May (Saturday) Constitution Day
- 19th of June (Thursday) Corpus Christi
- 15th of August (Friday) Assumption of the Blessed Virgin Mary
- 1st of November (Saturday) All Saints' Day
- 11th of November (Tuesday) Independence Day
- 24th of December (Wednesday) Christmas Eve
- 25th of December (Thursday) Christmas Day
- 26th of December (Friday) 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 »**

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

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