



HR & PAYROLL



CHANGES IN POLISH LABOUR LAW 2022

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CHANGES IN POLISH LABOUR LAW 2022

MINIMUM WAGE

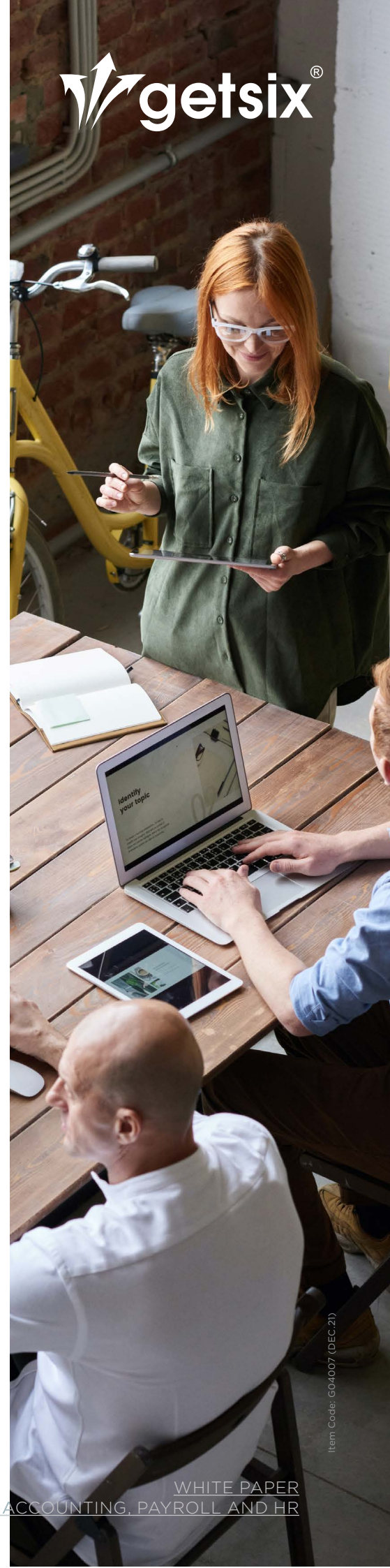
In 2022 the minimum wage will amount to **PLN 3,010** gross. The increase will affect the amount of certain benefits under the employment relationship, such as the allowance for night work, the minimum amount of the basis of calculation of sick pay and the amount exempt from any deductions.

The minimum hourly rate for persons working under certain civil law contracts will increase to **PLN 19.70** gross. In the case of contracts with monthly amounts, this raises the obligation to keep records of working time.

POLISH DEAL

As of January 1, 2022, new "Polish Deal" tax regulations will take effect, which will directly affect employee compensation:

- Increase of the tax-free amount to **PLN 30,000** (formerly **PLN 8,000**),
- Increase of the first tax threshold to **PLN 120,000** (previously **PLN 85,528**), beyond which the advance income tax rate is **32%**,
- Increase of the amount reducing the tax to **PLN 425.00** per month (previously **PLN 43.67**),
- No possibility to reduce the tax by the health contribution deducted at the level of **7.75%**,
- Creation of a middle class tax relief, i.e. employees whose annual income will be in the brackets between **PLN 68,412** and **PLN 133,692**,
- Introduction of a tax relief for repatriates coming from abroad, large families (min. 4 children) and working pensioners. The total amount of income benefiting from the exemption cannot exceed



PLN 85,528.00 per year,

- Payment of mandatory health premiums on salaries of board members and proxies.

AMENDMENTS TO THE ACT ON SOCIAL SECURITY SYSTEM

One of the most important changes introduced as part of the amendment to the act is the change in the manner of crediting periods of inability to work with the allowance period. Based on the introduced regulation, all periods of continuous inability to work (except for pregnancy) as well as periods of inability to work with breaks not exceeding 60 days will be included in one allowance period regardless of the type of illness. Moreover, the base for the assessment of sickness benefits remains unchanged if there was no break between the periods of allowances (regardless of their type) or the break was shorter than a calendar month. Currently, the base for the assessment is calculated anew if the interval in drawing benefits is at least 3 calendar months. The sickness benefit for the period of hospitalization has also been increased from the current **70%** to **80%** of the assessment basis. The key change for the payers of contributions will be shortening to 5 years the possibility of making corrections to submitted declarations.

COMPANY SOCIAL BENEFIT FUND

Companies employing at least 50 people as of January 1, 2022 are obliged to create a Company Social Benefit Fund (ZFŚS). However, a company may resign from creating the Company Social Benefit Fund by making a statement in the salaries policy and informing the employees about it. We would like to remind you that the changes in the regulations come into force within 14 days from the date of their introduction. The amount of the allowance for the Company Social Benefits Fund for a full-time employee in 2022 is **PLN 1,662.97**.

AMOUNTS LIMITING THE ANNUAL BASE FOR RETIREMENT AND DISABILITY INSURANCE CONTRIBUTIONS AND THE MONTHLY BASE FOR VOLUNTARY SICKNESS INSURANCE CONTRIBUTIONS

The limit on the annual contribution assessment basis for pension and disability insurance in 2022 will amount to **PLN 177,660**, while the upper monthly limit on the basis for voluntary sickness insurance will amount to **PLN 14,805**. The limitation of voluntary sickness insurance applies, among others, to self-employed persons, persons cooperating with them or contractors.

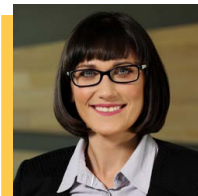
PUBLIC HOLIDAYS IN 2022

- January 1 (Saturday) New Year's Day
- January 6 (Thursday) Epiphany
- April 17 (Sunday) Easter
- April 18 (Monday) Easter Monday
- May 1 (Sunday) Labour Day
- May 3 (Tuesday) Constitution Day
- June 16 (Thursday) Corpus Christi
- August 15 (Monday) Assumption of Mary
- November 1 (Tuesday) All Saints' Day
- November 11 (Friday) Independence Day
- December 25 (Sunday) Christmas Day
- December 26 (Monday) Christmas Day

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 »

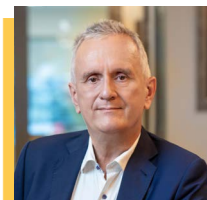
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