

Ladies and Gentlemen,

*Below we present information about selected, in our opinion, most important **changes coming into force on 1 January 2026, as well as planned changes during 2026.***

We hope that this information will prove useful to you.

Mac Auditor Team

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1. Minimum wage

The minimum wage under an employment contract from 1 January 2026 will amount to **PLN 4,806.00** gross.

The minimum hourly rate for civil law contracts will be **PLN 31.40** gross.

The Regulation of the Council of Ministers of 11 September 2025 does not provide for changes in remuneration during the year.

2. Tax thresholds and PIT tax scale

From 1 January 2026, the income threshold remains unchanged up to PLN 120,000, above which a tax rate of 32% is applied. Therefore, the tax scale looks like the table below:

Tax calculation basis in PLN		The tax is
more than	up to	
	120 000 zł	12% minus the amount reducing the tax of PLN 3,600
120 000 zł		PLN 10,800 + 32% surplus over PLN 120,000

3. Tax-free amount [PIT]

From 1 January 2026, the tax-free amount remains at PLN 30,000, and thus the tax-deductible amount of PLN 3,600 (PLN 30,000 x 12%) remains unchanged.

4. The amount of the pension base limitation [ZUS]

In 2026, the amount of the limitation of the annual basis for the assessment of pension insurance contributions, above which pension and disability insurance contributions will not be calculated, will amount to PLN 282,600, and the amount of the forecasted average salary adopted for its determination is PLN 9,420.

The monthly basis for the assessment of contributions for voluntary sickness insurance may amount to a maximum of PLN 23,550. Above this amount, the voluntary sickness contribution will not be charged.

5. Amount free of deductions

From January 2026, the amount of the amount free of deductions will increase, as it depends on the amount of the minimum wage for work.

The amount free of deductions is a net amount and its amount depends on, m.in, tax-deductible costs, the method of reducing the tax advance, the use of exemptions or participation in the ECP.

6. Tax exemption for persons up to 26 years of age [PIT]

The tax exemption for persons up to 26 years of age applies to persons employed on the basis of an employment contract, cooperative employment relationship, service relationship, as well as overtime work, mandate agreement, graduate internship and apprenticeship. The amount of the exemption has not changed in 2026 and includes revenues from the above-mentioned titles up to PLN 85,528 per year.

7. Public holidays in 2026

In 2026, public holidays are Sundays and the following days:

Date	Day of the Week	Name of the Holiday
01.01.2026	Thursday	New Year
06.01.2026	Tuesday	Epiphany
05.04.2026	Sunday	Easter Sunday
06.04.2026	Monday	Easter Monday
01.05.2026	Friday	Labor Day
03.05.2026	Sunday	Third of May Constitution Day
24.05.2026	Sunday	Pentecost (Pentecost)
04.06.2026	Thursday	Corpus Christi
15.08.2026	Saturday*	Assumption of the Blessed Virgin Mary
01.11.2026	Sunday	All Saints' Day
11.11.2026	Wednesday	Independence Day
24.12.2026	Thursday	Christmas Eve
25.12.2026	Friday	Christmas
26.12.2026	Saturday*	Christmas

* Employees should be granted an additional day off for a holiday falling on a Saturday, i.e. for 15 August 2026 and for 26 December 2026. A day off should be granted in the settlement period applicable in a given workplace (e.g. one month, three months).

8. Change in the amount of ZUS contributions for entrepreneurs from January 2026

From January 2026, together with the increase in the minimum wage, ZUS contributions for entrepreneurs will increase. For persons paying contributions on a general basis, social security contributions including voluntary sickness contributions will amount to PLN 1,926.76, while without sickness contributions, contributions will amount to PLN 1,788.29.

For entrepreneurs paying social contributions on a preferential basis, social security contributions including voluntary sickness contributions will amount to PLN 456.18, and without sickness contributions, contributions will amount to PLN 420.86.

9. New obligations of employers in the field of remuneration disclosure from 24 December 2025

On 23 June 2025, the Act of 4 June 2025 amending the Labour Code (Journal of Laws of 2025, item 807) was published in the Journal of Laws, which partially implements the provisions of Directive (EU) 2023/970 of the European Parliament and of the Council on pay transparency of 10 May 2023.

The regulations will enter into force 6 months after publication, i.e. on 24 December 2025.

The aim of the changes is to counteract wage discrimination, in particular on the basis of gender, and to ensure transparency of remuneration rules in recruitment and employment processes..

1. Obligation to inform candidates about salary

According to the new regulations, the employer will be obliged to provide the candidate with information about remuneration in paper or electronic form.

This information should include:

- the expected remuneration for a given position, its initial amount or range, determined on the basis of objective and neutral criteria,
- relevant provisions of the collective labour agreement or remuneration regulations – to the extent relevant to a given position in the event that the employer is covered by a collective labour agreement or is subject to remuneration regulations.

Information about remuneration must be provided well in advance, i.e.:

in the vacancy notice, or before the interview, if the employer has not announced the vacancy for the position or has not provided this information in the advertisement, or before the commencement of the employment relationship, if the employer has not announced the vacancy for the position or has not provided this information.

Providing information about remuneration only at the stage of signing an employment contract may be considered a breach of the information obligation under the Labour Code.

2. Gender neutrality of job postings

The legislator introduces the obligation for recruitment announcements and job titles to be gender-neutral, which in practice means the need to use male and female forms (e.g. manager/manager/specialist).

3. Prohibition of asking about the current salary

The new regulations introduce a ban on asking candidates questions about the amount of remuneration received from their current or previous employers.

This data may also not be obtained indirectly, e.g. by third parties or from application documents, unless they have been voluntarily disclosed by the candidate.

4. Reporting of wage differences – obligations for medium and large companies

Directive (EU) 2023/970 requires employers with at least 100 employees to report the gender pay gap on a regular basis.

The scope of the report includes:

- gender pay gap
- Gender pay gap in the form of complementary or variable components
- median gender pay gap;
- the median gender pay gap in the form of complementary or variable components;
- the percentage of female and male workers receiving complementary or variable components;
- Percentage of female and male employees in each pay quartile;

Reporting schedule:

- by 7 June 2027 – the obligation to first report for companies employing at least 250 employees, then annually,
- by 7 June 2027 – the obligation of the first report for companies employing 150-249 employees, then every 3 years,
- by 7 June 2031 – the obligation of the first report for companies employing 100-149 employees, then every 3 years.

The reports will be submitted to a state-appointed monitoring body (e.g. the Central Statistical Office, the Ministry of Family, Labour and Social Policy or the National Labour Inspectorate – work is underway to determine the body responsible in Poland for monitoring the above-mentioned scope of reporting), and employers will be able to additionally publish data on the wage structure on their websites.

5. Sanctions

Failure to comply with the regulations on the transparency of remuneration may result in:

- a fine of PLN 1,000 to PLN 30,000,
- employer's liability in the event of allegations of wage discrimination – the principle of reversal of the burden of proof has been introduced, i.e. it will be the employer who will be obliged to prove that the differences in wages are justified.

6. Employer risks and liability

Failure to comply with the new information obligations may be treated as a violation of the provisions of the labour law and result in liability under Article 281 §1 point 1 of the Labour Code (offence against the employee's rights). The National Labour Inspectorate will be entitled to control the fulfilment of the new obligations.

10. Amendments to the Labour Code concerning the length of service – effective from 2026

The Act of 26 September 2025 amending the Labour Code and certain other acts was published in the Journal of Laws of 21 October 2025. The new regulations introduce **significant changes in the rules for calculating length of service**.

Dates of entry into force:

from 1 January 2026 – for public sector employers,
from 1 May 2026 – for private sector employers.

Key changes:

The amendment expands the catalogue of periods included in the length of service, on which they depend:

- Annual leave,
- Right to a seniority allowance,
- the right to jubilee awards and severance pay.

Until now, only periods of employment under an employment contract and periods of study were included in the length of service. From 2026, other forms of professional activity will also be included in the length of service.

New periods included in the job seniority:

- Conducting non-agricultural business activity,
- Period of cooperation with a person conducting business activity,
- Period of suspension of activity for the purpose of personal care of a child (if pension and disability contributions have been paid),
- Execution of mandate, agency or other service agreements,
- Membership in an agricultural production cooperative or agricultural circle cooperative,
- Documented gainful employment abroad (other than employment within the meaning of the Labour Code),
- Periods of personal care of the child by a cooperating person for which pension and disability contributions were paid.

Confirmation of periods:

These periods will be counted as length of service only after they have been documented. The proof will be, m.in, a **certificate from the Social Insurance Institution** confirming:

- payment of pension, disability or accident insurance contributions,
- the period covered by health insurance.

In the case of periods of work abroad or not covered by the ZUS system, it will be necessary to present other documents confirming the performance of work.

The employee has 24 months from the entry into force of the Act to submit documents proving these periods.

The importance of change for employees:

Including additional periods in the length of service will increase employee entitlements, in particular:

- obtaining the right to 26 days of annual leave earlier than before,
- the possibility of counting periods of professional activity outside the full-time period as a length of service entitling to other benefits.

The changes are aimed at equalizing the status of various forms of professional activity and unifying the rules for calculating the length of service for all professionally active people.

Employers should prepare to update HR documentation and rules for calculating employee entitlements from 2026.

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