

To Whom It May Concern,

Below you will find information about selected changes regarding the employment of Ukrainian citizens.

We hope that this information will prove useful to you.

Mac Auditor Team

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Since February 24, 2022, due to the outbreak of the armed conflict in Ukraine, special regulations have been introduced in Poland regarding the stay and employment of Ukrainian citizens. These rules are regulated in the so-called Ukrainian Special Act, i.e. the Act of 12 March 2022 on assistance to Ukrainian citizens in connection with the armed conflict on the territory of this state.

This law introduced extraordinary solutions enabling the rapid legalization of stay and taking up work by Ukrainian citizens.

On 19 February 2026, the President of the Republic of Poland signed [the Act of 23 January 2026 on the termination of solutions resulting from the Act on Assistance to Citizens of Ukraine and on the amendment of certain other acts](#). Its aim is to gradually extinguish some of the emergency regulations and transfer selected solutions to the regulations concerning foreigners that are permanently in force. Most of the provisions of this act entered into force on 5 March 2026. From that date, the rules for granting temporary protection to Ukrainian citizens are primarily regulated by the provisions of the Act on Granting Protection to Foreigners on the Territory of the Republic of Poland.

At the same time, in accordance with the decision of the Council of the European Union, **temporary protection for Ukrainian citizens has been extended until March 4, 2027**. This means that persons covered by this protection can still legally stay and work in Poland, as the validity of residence permits expiring after 24.02.2022, i.e. national visas, residence cards, temporary residence permits and visa-free entitlements, has been extended.

From 5 March 2026, the rules for assigning and maintaining a PESEL number with UKR status for Ukrainian citizens using temporary protection in Poland have changed.

Persons with PESEL UKR

Ukrainian citizens who have been assigned a PESEL number with UKR status on the basis of a declaration of entry into Polish after 24 February 2022 will be able to work in Poland under the current rules until 4 March 2027, as their temporary protection in the European Union has been extended. **To maintain the UKR status, you must confirm your identity at any commune office by 31 August 2026. We recommend that you provide your employees with information about this obligation.** Failure to confirm identity will result in the loss of the UKR status in the PESEL register and its replacement with the NUE designation in the PESEL register, which means no UKR status and loss of rights resulting from temporary protection. Changing the status to NUE results in the loss of the right of residence, and thus the loss of the right to legal work in Poland.

People arriving in Poland after March 5, 2026

Ukrainian citizens arriving in Poland after March 5, 2026 in connection with the armed conflict in Ukraine will have to submit an application for a PESEL number with UKR status within 30 days of entering Polish. If they exceed this deadline, they will not be able to be covered by temporary protection under these provisions.

Submitting an application for a PESEL UKR number is a prerequisite for temporary protection in Poland and for exercising the rights resulting from this status, including the possibility of taking up work without the need to obtain a work permit. Failure to submit the application within the required deadline means that it is not possible to use temporary protection and simplified access to the labour market.

According to the regulations on the employment of Ukrainian citizens under temporary protection:

- the employer is obliged to notify the district labour office about entrusting work to a citizen of Ukraine, The notification is submitted to the PUP
- this should be done within 7 days from the date of commencement of work,
- The notification is submitted electronically via the praca.gov.pl portal.

Failure to comply with this obligation is punishable by a fine of PLN 1,000 to PLN 3,000.

Ukrainian citizens legally residing in Poland, who do not have a PESEL number with UKR status, will be able to perform work only on the general terms provided for foreigners. This means that you need to have an appropriate residence permit and, depending on the situation, a work permit or other basis for admission to the labour market in Poland.

CUKR card

For people planning a longer stay in Poland, a simplified path of applying for temporary residence has been introduced, in the form of a CUKR card. It allows you to obtain a temporary residence permit for a period of 3 years. To apply for this status, you must meet several requirements, including having uninterrupted UKR status for at least 365 days and holding a valid passport. Applications for the CUKR card will be submitted exclusively electronically, and the very fact of waiting for a decision (even after March 2027) fully legalizes the foreigner's stay in the country. As of the date of preparation of this information, the MOS 2.0 system, which will be used to submit applications for the CUKR card, has not yet been launched.

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Changes for Ukrainian citizens running a business

From 5 March 2026, the rules for conducting business activity by Ukrainian citizens will also change. Regulations on the participation of foreign entrepreneurs and other foreign persons in business transactions in Polish will come into force again.

Persons covered by temporary protection (having a PESEL number with UKR status) will be able to set up sole proprietorships on the same basis as Polish citizens.

Persons not covered by temporary protection, i.e. those who do not have UKR status, who established their business before 5 March 2026, will be able to continue their activity, provided that they have legal residence in Poland.

On the other hand, Ukrainian citizens who want to set up a sole proprietorship after 5 March 2026 will be able to register it only if they have an appropriate residence permit entitling them to run a business in Poland, e.g. temporary protection, permanent residence permit, long-term EU resident status, EU Blue Card or other titles indicated in the regulations.

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