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# Guide to changes in labour law in 2025



# Changes in labour law in 2025

## How to prepare for them?

The year 2025 will bring a number of significant changes to Polish labour law that will affect both employers and employees. The new regulations cover a wide range of issues which must be taken into consideration in managing the labour process. We discuss the key issues involved below.

### I. Minimum wage increase

As of 1 January 2025, the minimum wage has increased. Only one amount will apply throughout the year, unlike in previous years when the minimum wage increased twice a year. The minimum monthly wage has increased by PLN 366 gross and the minimum hourly rate has increased by PLN 2.4 gross, compared to 2024. The rates applicable in 2025 are as follows:

- gross monthly rate (typically in employment contracts) – **PLN 4,666**
- gross hourly rate (typically in mandate contracts) – **PLN 30.50**

The increase in the minimum wage affects not only the basic salary but also other employee benefits, the size of which depends on the amount of the minimum wage. This includes in particular: (i) remuneration for work stoppages, (ii) allowance for night work, (iii) compensation for violation of equal treatment in employment or harassment, (iv) the basis of calculation of social security benefits in case of sickness and maternity, (v) the amount free of deductions from the employee's remuneration, or (vi) the maximum amount of cash severance pay for termination of employment with employees for reasons not related to the employee.

It is important to note that the minimum wage rules also apply to part-time employees (e.g. the minimum wage for a half-time employee in 2025 cannot be less than PLN 2,333 gross).

The projected average gross monthly salary in 2025 in the national economy will be **PLN 8,673**, which will mainly affect the adjustment of the assessment basis for contributions to pension and disability insurance, voluntary sickness insurance or the obligation to pay contributions to the Labour Fund, the Solidarity Fund, the Guaranteed Employee Benefits Fund, as well as the amount of contributions to the Employee Capital Plans (basic payment and default interest on contributions not paid on time).

The annual cap for determination of the pension and disability insurance contributions in 2025 is PLN 260,190.

#### Recommended actions:

- ✓ an overview of the amounts of basic pay for employees and contractors;
- ✓ rate adjustment to the minimum wage in 2025 and inclusion of higher amounts in the calculation of employee benefits, which depend on the amount of the minimum wage;
- ✓ inclusion of the new contribution base in the HR and payroll calculations.

### II. Christmas Eve public holiday

From 2025, 24 December – Christmas Eve is a public holiday.

Due to the introduction of an additional public holiday, the rules regarding the ban on trading on Sundays and public holidays have been changed. From 2025 onwards, there will be three trading Sundays in December, with a person employed in trade being allowed to work a maximum of two December trading Sundays.

**Recommended actions:**

- ✓ Take into account the additional day off when calculating the allowance for unused annual leave from February 2025 onwards;
- ✓ Take into account the additional day off when calculating working hours and the night work allowance in December 2025.

**III. Extended leave for parents of premature babies**

Employees – parents of premature babies or full-term babies but requiring hospitalization – will be entitled to extended maternity leave from **19 March 2025**.

Parents of special needs babies will be able to take extended maternity leave, which will count from the end of the basic maternity leave.

Extended maternity leave will be granted in the following cases:

- birth of a baby before the 28th week of pregnancy or with a birth weight of not more than 1,000 g – one extra week of maternity leave for each week of the baby's stay in hospital until the 15th week after birth;
- birth of a baby between the 28th and 37th weeks of pregnancy and with a birth weight of more than 1,000 g – one extra week of maternity leave for each week of the baby's stay in hospital until the end of the 8th week after birth;
- birth of a baby requiring hospitalization after the 37th week of pregnancy – additional maternity leave will be granted if the baby's stay in hospital after birth is for at least 2 consecutive days, with the first day of hospitalization falling between the 5th and 28th day after birth. In this case, parents will be entitled to maternity leave for each week of the baby's hospitalization between the end of the 5th day and the end of the 8th week after the birth.

Extended maternity leave will be granted at the request of the parent and can be taken in one part, immediately after the end of the basic maternity leave. Supplementary maternity leave will be paid at 100% of the benefit calculation base. The new provisions also cover adoptive parents and foster families.

Employee protection during this leave will be the same as for basic maternity leave. This means that, upon making an application for extended maternity leave, the employee exercising this entitlement will be covered by special protection of the employment relationship, and the employer will not be able to carry out preparations for termination of the employment contract or terminate it under the standard rules.

**Recommended action:**

- ✓ The application for extended maternity leave must be submitted to the employer together with a medical certificate stating the week of pregnancy in which the baby was born, its birth weight and the period of the baby's hospitalization.

**IV. Increase in wage subsidies for employees with disabilities**

As of 2025, the amounts of monthly subsidies from the PFRON funds for salaries of employees with disabilities have increased. The subsidy depends on the employee's assessed degree of disability and is respectively: (i) PLN 2,760 – for employees with a profound degree of disability; (ii) PLN 1,550 – for employees with a moderate degree of disability; and (iii) PLN 575 – for employees with a mild degree of disability.

For employees who have been diagnosed with mental illness, mental retardation, holistic developmental disorders, epilepsy and blind employees, the total subsidy is higher and amounts to, respectively: (i) PLN 4,140 – for employees with a profound degree of disability; (ii) PLN 2,585 – for employees with a moderate degree of disability; and (iii) PLN 1,265 – for employees with a mild degree of disability.

The increased amounts of wage subsidies for employees with disabilities are effective from 1 July 2024, so from the beginning of this year, employers can submit adjusted applications to PFRON for wage subsidies in the period July–December 2024.

**Recommended action:**

- ✓ Applications for subsidies for employers employing persons with disabilities, together with the relevant attachments, should be submitted to the PFRON branch appropriate for the place of employment of the persons with disabilities who are covered by the programme. Contact details of PFRON branches can be found [here](#) and the necessary forms – [here](#).

## V. ESG - non-financial reporting principles from the employment law perspective

Most of the provisions of the Accounting Act, the Act on Statutory Auditors, Audit Firms and Public Supervision and some other acts implementing the Corporate Sustainability Reporting Directive (CSRD) of the European Parliament and of the Council (EU) 2022/2464 come into force this year. They will affect the non-financial ESG (Environmental, Social, and Governance) reporting obligations also from the employment law perspective.

In the area of social issues, the new regulations require reporting employers to provide information on:

- equal treatment and equal opportunities for all, including gender equality and equal pay for work of equal value, training and skills development, employment and integration of people with disabilities, measures to prevent violence and harassment in the workplace and diversity;
- working conditions, including safe employment, working time, adequate remuneration, social dialogue, freedom of association, the existence of works councils, collective bargaining and information on workers covered by collective agreements, workers' rights to information, consultation and participation, work-life balance and health and safety at work;
- respect for human rights, fundamental freedoms, democratic principles and norms.

The non-financial reporting obligation was imposed progressively according to the following principles:

- **from 2025 onwards**, ESG reporting applies to listed companies with an annual average of 500 employees (FTE), as well as issuers, banks and insurance companies – first report for 2024;
- **from 2026 onwards**, ESG reporting will extend to other large entities, which are not required to be listed, that meet two of the three criteria: (i) average annual employment of min. 250 employees (FTE), (ii) achieving min. PLN 220 million net revenue from the sale of goods and products in a given financial year or (iii) owning balance sheet assets worth a minimum of PLN 110 million at the end of the financial year – first report for 2025

- **from 2027 onwards**, ESG reporting will include the other entities identified in the Act, in particular small and medium-sized public interest enterprises – the first report for 2026.

Non-financial reporting must be submitted to the National Court Register on an annual basis together with the financial statements, i.e. no later than three months after the balance sheet date.

### Recommended actions:

- ✓ Analysis of existing non-financial reporting obligations, with a particular focus on employment and ethical and safe working environment aspects;
- ✓ Preparation of a non-financial reporting strategy, with particular emphasis on employee aspects;
- ✓ Review of policies, procedures and regulations, or identification of the need for relevant documents in the coming months or years.

## VI. The 2025 State Labour Inspectorate Action Plan

The State Labour Inspectorate ('PIP') has announced, as it does every year, its priority target areas for this year, which include, in particular, verification of the legal status Polish citizens and foreign nationals working in Poland, including the targeting of undeclared work, the so-called "black market", and falsely declared work (e.g. actually performed for higher pay than specified in the contract).

The inspections are to cover the construction sector in its broadest sense, but also the activities of employment agencies, temporary work agencies and employers-users, particularly with regard to the employment of temporary workers under civil law contracts in order to circumvent the provisions of the Act on the Employment of Temporary Workers.

In addition, the PIP intends to enforce compliance with laws related to parenting and will also focus on assessing how the work-life balance concept works in practice. According to a statement from the PIP, labour inspectors will particularly analyze complaints regarding issues such as compliance with regulations on employee equity plans, remote working, temperature in the workplace, bullying, whistleblower protection and equal pay.

**Recommended actions:**

- ✓ ongoing compliance with labour legislation, with particular emphasis on the areas most frequently inspected by the PIP;
- ✓ prepare adequately for possible inspections by the National Labour Inspectorate, in particular to keep complete, reliable and well-ordered records so as to have the relevant materials available in the event of an inspection;
- ✓ employers to familiarize themselves with the PIP Act or seek legal advice to learn about the rights and obligations of the employer during a PIP inspection and the powers and duties of labour inspectors.

**Note:** Labour inspectors are entitled to carry out labour legislation compliance checks without notice to the inspected entity and at any time of day or night. Therefore, employers may not be given notice of every PIP inspection. However, labour inspectors may inform the employer in advance of their intention to initiate an inspection (by telephone, in writing or by e-mail). The manner in which the inspection is initiated is decided by the labour inspector, taking into account above all the objectives to be achieved during the investigation.

## VII. Revision of the definition of mobbing (workplace bullying)

Intensive legislative work is underway to amend the code definition of mobbing (workplace bullying), harassment and the rules aimed at curbing undesirable behaviour in the workplace.

The draft amendments define mobbing (workplace bullying) as "persistent harassment of an employee". The persistence of the harassment is taken to mean repetitive, recurrent or constant ill-treatment. The draft introduces an exemplary catalogue of mobbing (workplace bullying) behaviour, which may be, in particular: (i) humiliating or insulting, (ii) intimidating, (iii) lowering the assessment of the employee's professional suitability, (iv) unjustified criticism, humiliation or ridicule of the employee, (v) creating a hostile work environment in order to make it difficult for the employee to achieve work results, perform work tasks, use their competences, communicate with colleagues, access the necessary information, (vi) isolating the employee or removing them from the team.

A number of other changes are also planned, including setting the minimum amount of compensation for mobbing (workplace bullying) to be equal to six months' salary. In addition, the employer's liability rules are set to change. The employers will not be liable for mobbing (workplace bullying) if the undesirable behaviour did not originate from a superior and the employer has taken steps to prevent it. In addition, employers are to be obliged to set out in their workplace regulations or a separate announcement the principles, procedure and frequency of actions in the area of counteracting mobbing (workplace bullying) and other undesirable behaviour.

The proposed solutions are not yet binding legislation and the concepts underlying them will be subject to further changes in the course of further legislative work, but they are planned to be adopted later this year.

**Recommended actions:**

- ✓ Implement an appropriate procedure to address undesirable behaviour in the workplace;
- ✓ comply with the proposed regulatory changes when they come into force;
- ✓ remain attentive and organize the work process in such a way as to prevent any undesirable behaviour in the workplace.

## VIII. Employee pay transparency

Legislative work is underway to introduce mandatory pay disclosure. The proposed solutions would require employers to present the proposed remuneration in published job offers – employers will be obliged to include amounts of the proposed level of remuneration in the job offer, indicating its minimum and maximum amount (the so-called wage spread). There will be an option to include reference to the possibility of negotiation.

In addition, employees will be able to request information from their employer regarding their individual salary levels and average salary levels, broken down by gender for categories of employees doing the same work or work of equal value. The employer will have 14 days to respond.

The remuneration disclosure rules are not yet universally binding law and are subject to change. Currently, the draft law is at an early legislative stage in Parliament. The draft legislation aims to implement Directive (EU) 2023/970 of the European Parliament and of the Council on remuneration transparency, which must be done by 7 June 2026. We expect that Polish solutions will enter into force earlier.

**Recommended actions:**

- ✓ Adapting or implementing transparent remuneration policies – e.g. bylaws setting out salary ranges, bonus schemes and job characteristics to ensure that remuneration is transparent within the organization;
- ✓ informing job applicants of the remuneration offered at the stage of publishing the job advertisement.

**IX. Determination of maximum workplace temperature**

Intensive work is underway to amend the general health and safety regulations; hence, it is likely that later this year employers will have to adapt workplaces to the new rules defining the maximum temperature in the workplace.

It is planned to define the maximum temperature in the workplace according to the metabolic rate of the employees. For workplaces with a low and moderate metabolic rate and for work in office spaces, the maximum temperature cannot be more than **28°C**. In contrast, for high and very high metabolic rate jobs, the maximum temperature cannot be more than **25°C** and **22°C** respectively. The metabolic rate classes will be determined on the basis of a job-specific risk assessment. In contrast, for outdoor work, the maximum temperature cannot be more than 25°C. In order to measure the metabolic rate, it will probably be necessary for the employer to obtain data on the height, weight and age of employees.

If the temperature in the workplace exceeds the maximum value, the employer will have to ensure that the temperature is reduced accordingly, or that the work is organized in such a way that it is carried out at an acceptable temperature. However, if the temperature at the site exceeds **35°C** (and **32°C** when working outdoors), any work under such conditions will be prohibited.

To comply with the planned legislative changes defining the maximum temperature in the workplace, employers will be obliged to use certain technical solutions (such as cooling, air conditioning, adequate ventilation or dehumidification, the use of internal blinds or external sun blinds, the placement of workstations away from direct sunlight or the use of devices or equipment that limit employees' physical work – such as cranes or forklifts – and organizational solutions (such as remote working, additional breaks from work, reduced working hours or the use of personal protective equipment).

**Recommended actions:**

- ✓ Once the planned solutions are in place – reviewing and adapting to the new responsibilities, determining the class and metabolic rate of employees, adapting the place and the work process to the new requirements.
- ✓ Verification of the technical and organizational solutions used in the workplace in response to the determination of the maximum temperature in the workplace.

**X. Platform Directive**

In December 2024, Directive 2024/2831 on the improvement of working conditions through platforms entered into force. The aim of the EU act is to regulate the conditions of work performed through digital platforms and to strengthen the protection of those providing such work, including those in civil law employment.

The obligations introduced by the directive will undoubtedly affect providers such as taxi, delivery and translation services. Although the regulation in question relates directly to digital platforms, its effects will also be felt in other areas of business, such as consulting, IT or the creative industry, which currently make great use of civil law forms of employment.

The Directive introduces a new concept of 'digital labour platform' and sets out the rationale for working through an online platform. The Directive introduces the presumption that persons whose work performance is controlled by a digital labour platform are to be treated as workers by default. The control of work by the platform materializes if the work process is characterized by at least two of the five criteria set out in the Directive. Furthermore, the Directive sets out rules for the algorithmic management of the work process.

Member States have until 2 December 2026 to adapt their national legislation to the resulting requirements. We are waiting for draft Polish regulations implementing the Directive.

**Recommended action:**

- ✓ Although the effective date of the new solutions is far off, given their revolutionary scale, entities employing people via platforms should make an early start verifying the status of those performing services in this way and adapt organizationally to the upcoming changes.

## How can we assist you?

*Taylor Wessing's Employment, Pensions & Mobility team keeps abreast of all legislative activities related to both individual and collective employment law. We also help to introduce tailored measures in response to the changing instruments and requirements of employment law facing each employer.*

*If you have any questions or concerns, please do not hesitate to contact us.*

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