
PRO HR

Salaries and allowances



Natalia Basista
Advocate



Minimum wage	PLN 3 600
Min. hourly rate	PLN 23,50
	20% of the hourly rate from the min. wage
Night time allowance	(np. PLN 3600 / 168h x 20% = 4,29 PLN)
	50% of the salary
	or
Overtime allowance	<ul style="list-style-type: none">• 100% of the salary:• at night• on Sundays/holidays on a day off in lieu Sunday/holiday
Allowance for work On Sunday/holiday	100% of the salary

Business travel - domestic

Per diem per day of travel (without meals) - less than one day	45 PLN (travel >12 h)
	22,50 PLN (travel 8-12 h)
	not entitled (travel < 8h)

Per diem per day of travel (without meals) - more than one day	45 PLN
	+ for each day:
	22,50 PLN (up to 8h)
	45 PLN (> 8h)

Lump sum – community transport	9,00 PLN
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Expense limit for accommodation to be reimbursed	900 PLN / a hotel day
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Lump sum limit for overnight stays	67,50 PLN
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Mileage allowance:	Maximum:
	• 0,89 PLN - engine capacity up to 900cm ³ ;
	• 1,15 PLN - engine capacity over 900cm ³ ;
	• 0,69 PLN - motorcycle

Business trip - abroad

Minimum allowance per travel day (excluding catering)	45 PLN
Minimum allowance for an incomplete day's travel (excluding catering)	15 PLN (up to 8h) 22,50 PLN (8-12h) 45 PLN (>12h)
Minimum allowance per travel day (with full board)	11.25 PLN
Minimum allowance for an incomplete day's travel (with full board)	3.75 PLN (up to 8h) 5.63 PLN (8-12h) 11.25 PLN (>12h)
Lump sum - travel expenses to and from train station/airport	45 PLN
Lump sum - travel costs by local transport	4.50 PLN/day
Lump sum - accommodation costs	25% the overnight accommodation limit as set out in the Attachment to Ordinance

Social Fund

A worker employed under normal conditions	1 914,34 PLN
Worker employed in particularly arduous conditions	2 552,45 PLN
Young worker 1st year of training	255,25 PLN
Young worker 2nd year of training	306,29 PLN
Young worker 3rd year of training	357,34 PLN
*Severely or moderately disabled employee	319,06 PLN
*Former employee - old age/disability pensioner	319,06 PLN
*For on-site nursery or children's club	382,87 PLN

Social security

Basis for calculation	Basic salary (Example 3,600.00 PLN)
Limit of the annual basis for calculation of contributions	208,500.00 PLN
old age pension	702.20 PLN (19,52%)
disability pension	288 PLN (8%)
illness	88.20 PLN (2,45%)
accidental	60.12 PLN (1,67%)
Labour and solidarity fund	88.20 PLN (2,45%)
Guaranteed Employee Benefits Fund (FGŚP)	3.60 PLN (0,1%)

Health insurance

Min. basis for calculation	3,106.44 PLN
Min. contribution amount	279,58 PLN (9%)

Severance pay

Termination of employment	1x salary (seniority <2 years) 2x salary (seniority. 2-8 years)
Limit of the severance pay for termination of employment	3x salary (seniority 8 years+) 54 000.00 PLN
Pension	1x salary
Death benefit	1x salary (seniority <10 years.) 3x salary (seniority 10 years+) 6x salary (seniority 15 years+)

Compensations

Breach of the principle of equal opportunity in employment and mobbing	min. 3,600.00 PLN
Termination with notice of a probationary contract	pay for the time until the end of the contract
Termination with notice of a fixed-term contract	min. for the time up to the end of the contract max. 3 months
Termination with notice of an indefinite term contract	for a period of 2 weeks to 3 months, min. for the notice period
Termination without notice of a probationary contract	for the notice period
Termination without notice of a fixed-term contract	for the time until the end of the contract max. per notice period
Termination without notice of a contract of indefinite duration	for the notice period

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