ALERT BS&O

September 2026

INFORMATION

The government has proposed a minimum salary of PLN 4950 and an hourly wage of PLN 32,30 as of 2027

The Council of Ministers has proposed that as of 1 January 2027 the minimum monthly salary amount to PLN 4950 and the minimum hourly wage to PLN 32,30. Thus the minimum wage would increase by PLN 144 compared to 2026.

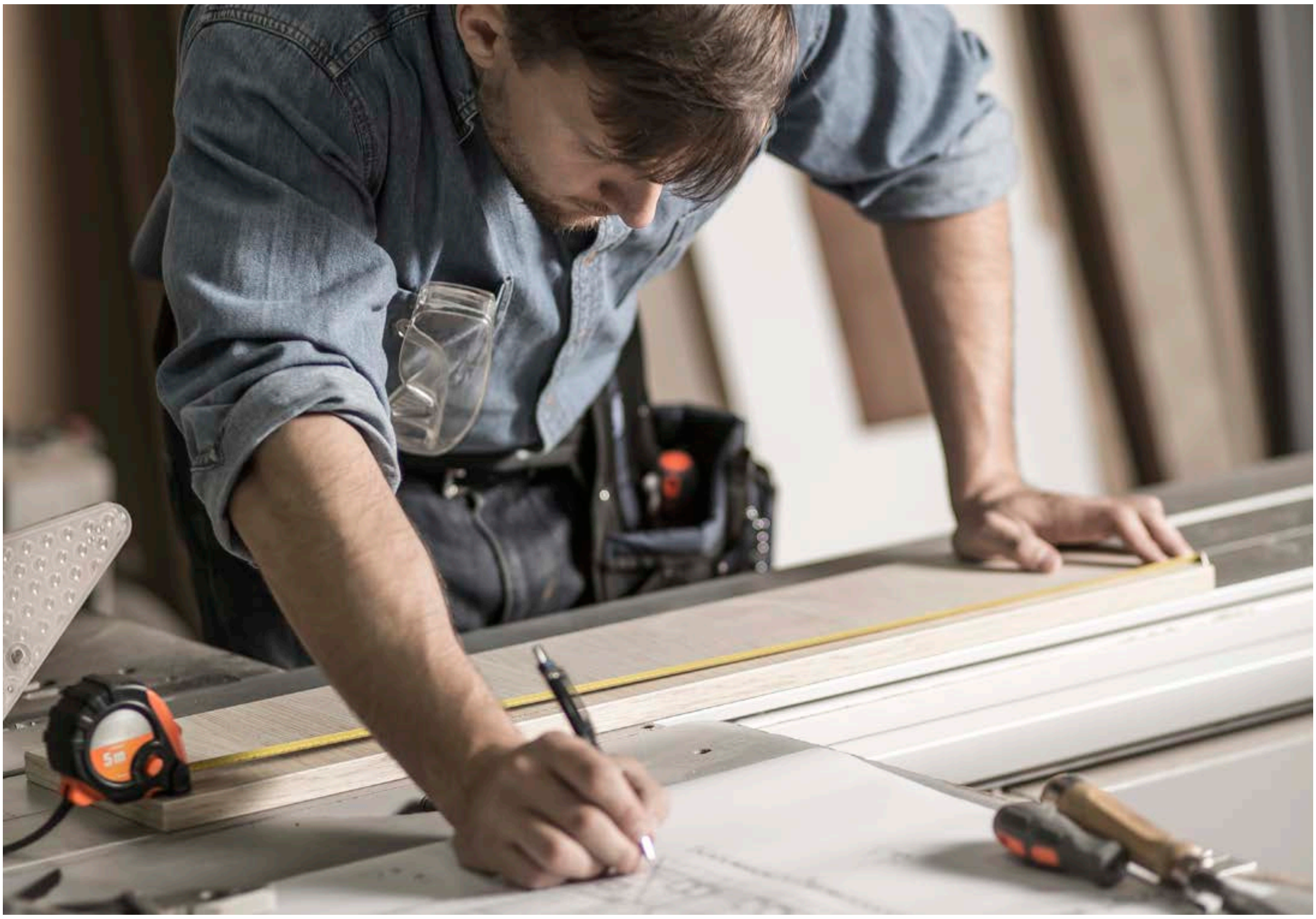
A draft decree of the Council of Ministers on the amount of the minimum monthly salary and the minimum hourly wage for 2027 has been published on the website of the Government Legislation Center. It sets the minimum salary at PLN 4950 and the minimum hourly wage for certain civil law contracts at PLN 32,30. Compared to this year, the minimum salary will increase by PLN 144 whilst the hourly wage will go up by PLN 0,90. The decree will go into effect on 1 January 2027.

The government set these amounts on its own because the social partners in the Social Dialog Council failed to come to an agreement by the statutory deadline. Labor unions were asking for PLN 5200, while some employer organizations suggested PLN 4861. In this situation, the Council of Ministers is required by Article 2 par. 5 of the Minimum Wage Act of 10 October 2002 to issue a decree by 15 September. The amounts cannot be lower than those proposed to the Council for negotiations. The draft regulation repeats the amounts from that proposal.

The amount of the minimum wage arises out of Article 5 of the Minimum Wage Act, which mandates that the most recent minimum wage be increased by at least the projected consumer price index. The 2027 budget proposal adopts this index at 102,8%, which sets the statutory minimum at approximately PLN 4941. The calculation does not take into account 2/3 of the projected real GDP growth, as the minimum wage in 2026 (PLN 4806) constitutes 50,3% of the average salary in the 1st quarter of 2026 (PLN 9562,88 PLN) and thus exceeds half of that amount.

In accordance with Article 3 point 1 of the Act, a projected price index below 105% means a single increase date, falling on 1 January. With a higher inflation forecast, the Act provides for two increase dates on 1 January and 1 July, as was the case in 2023 and 2024. The government calculated the minimum hourly wage according to statutory rules and rounded it off to the nearest tenth of a PLN.

The new amount will affect benefits and charges related to the minimum wage. The maximum severance pay for employment termination for reasons not attributable to the employee, equal to 15 times the minimum wage, will increase to PLN 74 250. The night shift allowance will also be higher, as it amounts to 20% of the hourly rate arising out of the minimum wage.



Taxes 2027: three PIT brackets, 22% CIT and a lower flat-rate income limit

The Ministry of Finance has proposed that as of 2027 income from PLN 130 000 to 150 000 be taxed at a PIT rate of 24%, whilst the largest companies pay CIT at 22%. It also calls for raising the solidarity tax to 5% and reducing the flat-rate income tax limit from EUR 2 million to EUR 250 000.

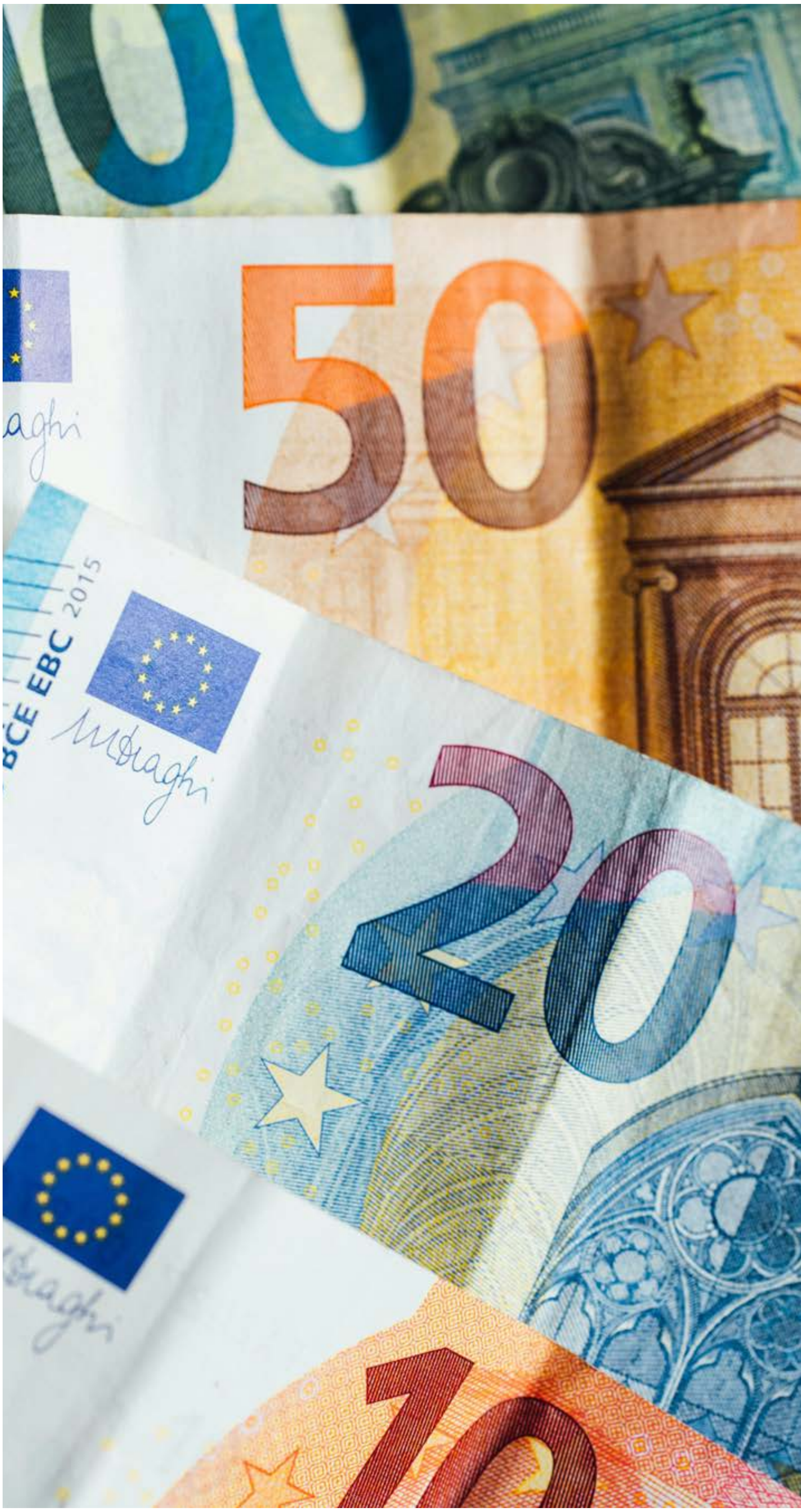
The Ministry of Finance has prepared a draft bill dated 21 August 2026, amending the Personal Income Tax Act, the Corporate Income Tax Act and the Act on the Flat-Rate Income Tax on Certain Income Earned by Individuals (UD458). The changes are to go into effect on 1 January 2027 and cover the tax scale, the solidarity tax, the CIT rate and the flat-rate tax on recorded revenues.

The tax scale in Article 27 par. 1 of the PIT Act would have three brackets: 12% for income up to PLN 130 000, 24% on amounts from PLN 130 000 and to PLN 150 000 and 32% on amounts over PLN 150 000. The standard tax deduction would remain at PLN 3600, which corresponds to the tax-free amount of PLN 30 000. The tax remitters would adjust tax advance collection to the new brackets and the annual limit of 50% of tax-deductible costs for creators would increase to PLN 130 000. The draft conditions the application of the new tax scale on the simultaneous entry into force of changes to CIT and flat-rate income tax.

The rate of the solidarity tax in Article 30h of the PIT Act would increase from 4% to 5% of income in excess of PLN 1 000 000. The new rate would apply for the first time to the tax due by 2 May 2028, i.e. assessed on income for 2027. The tax due in 2027 would still be calculated at the rate of 4%.

A rate of 22% would be added to the CIT Act for taxable persons with prior tax year revenues in excess of the equivalent of 50 million euros, including tax groups. This rate would also apply to component entities of groups subject to the Act on Top-up Taxation, irrespective of the amount of their own revenues. Banks and credit unions would continue to be subject to the existing special rates. Taxable persons making simplified advance payments calculated based on their 19% tax returns would increase them by 15,8%.

The revenue limit making a taxable person eligible for choosing flat-rate tax on recorded revenues would drop from EUR 2 000 000 to EUR 250 000. The draft does not provide for a transitional period, so as of 2027 flat-rate tax would not be available to traders whose 2026 revenues exceed the new limit. Revenues in excess of EUR 300 000 would be subject to the rate of 17% in place of the rates applicable to the specific type of business activity.



ZUS premiums of traders to exceed PLN 2000 per month in 2027

The average salary of PLN 10 033 projected in the budget proposal for 2027 will raise the minimum premium calculation base for traders to PLN 6019,80. Full social insurance premiums will thus increase to PLN 2052,15 per month.

On 28 August 2026 the Council of Ministers adopted a draft budget for 2027, which sets the projected average gross monthly salary at PLN 10 033 compared to PLN 9 420 adopted for 2026. This amount determines the minimum base for calculating social insurance premiums for those conducting non-agricultural business operations. In accordance with the provisions of the Social Insurance System Act, it amounts to 60% of the projected average salary. In 2027, this base amount will increase from PLN 5652,00 PLN to PLN 6019,80. The final amount will be provided by the minister in charge of social insurance in an announcement made at the end of the year.

Based on the new base amount, a trader paying full premiums will pay PLN 1175,06 per month for retirement insurance (19,52%), PLN 481,58 for disability insurance (8%) and PLN 147,49 for sickness insurance (2,45%). The premium for accident insurance will amount to PLN 100,53 at the rate of 1,67%, applicable to premium remitters who insure no more than 9 people.

Contributions to the Labor Fund and the Solidarity Fund, the rates of which are to remain unchanged at 1,0% and 1,45%, respectively, will total 147.49 PLN.

Total social security contributions, including the Labor Fund and Solidarity Fund, will amount to PLN 2052,15 per month, i.e. PLN 125,39 more than in 2026. This will come to PLN 24 625,80 per year, i.e. PLN 1504,68 more. A trader who opts out of voluntary sickness insurance will pay PLN 1904,66 per month and PLN 22 855,92 per year.

The above amounts do not include health insurance premiums, which are determined according to separate regulations.

The increase will apply to traders who pay premiums based on general rules, as well as creators and artists, self-employed professionals, partners in partnerships and single-member limited liability companies, as well as associates.

Changes will also be made to preferential ZUS premiums. Under Small ZUS Plus, which is available to traders with previous year revenues under PLN 120 000, the calculation base is 50% of the average monthly income from business activities in the previous year. This falls within the range of from 30% of the minimum wage to 60% of the projected average wage, so in 2027 it will amount to from PLN 1485 to PLN 6019,80.

Whereas those who pay preferential premiums in the first 24 months of operations will declare a calculation base of no less than 30% of the minimum wage. Based on the amount of PLN 4950 proposed by the government for 2027, it will amount to PLN 1485.

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Employers must grant outstanding annual leave by 30 September 2026

In accordance with Article 168 of the Labor Code, employers are required to grant employees any outstanding annual leave for the previous year no later than by September 30 of the following year, i.e. in 2026 this applies to annual leave that was not used in 2025. This deadline is absolutely mandatory, which means that the employer cannot postpone it by agreement with the employee or on the basis of internal company regulations. Past Supreme Court rulings confirm that an employer may unilaterally set a deadline for an employee to take outstanding annual leave without the employee's consent if the employee delays the decision to take it. The employee, however, is not required to explicitly state in his/her annual leave request that he/she is requesting to take outstanding leave, as the employer independently determines which days qualify as such, based on the annual leave schedule or individual arrangements. An employer who fails to fulfill the obligation to grant outstanding annual leave by the deadline is subject to the penalties provided for in labor law, whilst the employee's claim for unused annual leave expires three years after the date on which it was accrued.

As of 2028 no requirement to declare de minimis aid

The Council of Ministers has adopted a draft bill to amend the Act on proceedings in matters concerning public aid, which eliminates the requirement for traders to submit certificates and declarations regarding previously received de minimis aid when applying for further assistance. This information will be available in two new central public registers: one that covers aid in agriculture and fisheries and the other for the remaining sectors. Access to data from these registers will be granted to aid-granting entities, courts, prosecutors, the police, the Central Anti-Corruption Bureau (CBA), the General Inspector of Financial Information and the National Tax Administration. The new regulations will go into effect as of 1 January 2028, with a transitional period until then to prepare the registers and update the data with information on de minimis aid granted between 2025 and 2027.

Tax on the value of OKI-ZR reported assets to be payable via micro accounts

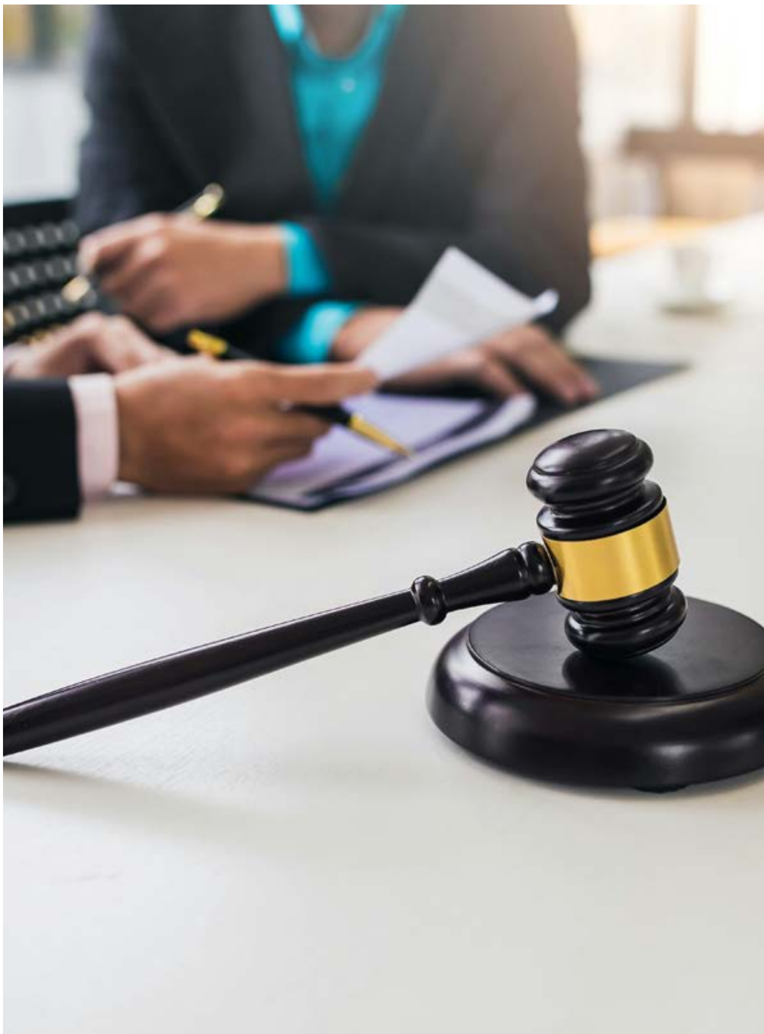
The Government Legislative Center has published a draft decree updating the list of budgetary liabilities paid via tax micro-accounts. It introduces a new section on the tax on the value of assets reported on the OKI-ZR form. This change is a consequence of the 1 January 2027 effective date of the Personal Investment Accounts Act of 3 July 2026 (Journal of Laws, item 1098), which introduces a new tax on the value of assets held in OKI accounts, payable by 31 May of the year following the tax year. The OKI-ZR tax return form is currently being developed. The draft also removes from the list the outdated form codes CIT-8A and CIT-8B, which were replaced with CIT-8AB in 2018, as well as form POG-4, which was replaced with POG-5, as well as renames the existing gambling tax section as gaming tax, thus aligning the terminology with the Gambling Act.

Tax tags in SAF_KR_PD are assigned to accounts not events

In response to an inquiry from the media, the Ministry of Finance clarified the rules for assigning tax tags in the SAF_KR_PD file. The Ministry indicated that in accordance with the Minister's of Finance decree of 16 August 2024, identifying tags are assigned to bookkeeping accounts rather than to individual economic events. If a single account is used to record economic events requiring different tags, the taxable person should break them down into homogeneous groups, create a separate subsidiary account for each group, make entries in these separate accounts, and assign an appropriate tag to each account. In practice this means that revenue subject to being assigned a tag indicating the tax point and a tag identifying a connection to tax-exempt income requires separation on distinct subsidiary accounts, with the appropriate tags for each.

Council of Ministers wants to expand the powers of the courts to overturn decisions made by ZUS

The Council of Ministers has adopted a draft bill amending the Code of Civil Procedure, which expands the powers of the



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courts in cases related to social insurance. The court will be able to overturn an incorrect decision by the pension authority and send the matter for reconsideration in the event of a serious violation of procedural rules. When sending the matter back the court will be required to state the reasons for overturing the original decision and provide guidelines to the pension authority. Not only the insured, but also benefit recipients, premium remitters and legal successors will be able to exercise the right to request that a decision be overturned. The bill also covers decisions that close a matter without a ruling on its merits, such as the dismissal of or refusal to initiate proceedings. In matters for ZUS' initial decision on a retirement pension, disability pension or another benefit, the court hearing the appeal will generally determine the right to the benefit independently without sending the case back to the pension authority. The new provisions will go into effect 14 days after their publication in the Journal of Laws.

The second benefit's share in widow's pension to increase to 25%

The Social Insurance Office has announced that as of 1 January 2027 the share of the second benefit in the widow's pension will increase from 15% to 25%, which means higher monthly payments for nearly a million eligible recipients. In June 2026, widow's pensions were paid to 993 400 recipients with an average payment of PLN 3949,43, where the average additional amount resulting from the 15% second benefit amounted to PLN 379,10 per month. The total of the benefits paid out from January to June 2026 exceeded PLN 22,8 billion. The widow's pension allows recipients to combine their own retirement or disability pension with a survivor's pension from a deceased spouse in two ways: 100% of the survivor's pension and 15% of their own pension, or 100% of their own pension and 15% of the survivor's pension. Widows and widowers are eligible for this benefit if they have reached retirement age, were married until the date of their spouse's death and have not remarried, but the total benefits may not exceed three times the lowest retirement pension, i.e. currently PLN 5935.47 gross.

Claim for disability severance pay does not expire with employment contract dissolution

The National Labor Inspectorate has reminded employers that an employee may request a disability severance payment from a former employer even several months after the termination of employment, as eligibility for a disability pension may be granted both before and after the termination of the employment contract, and the statute of limitations on a claim for severance pay expires 3 years from the date it arose. The conditions for becoming eligible for the severance pay are meeting the conditions for eligibility for a disability pension and the existence of a relationship between the termination of employment and the start of the disability pension, which may be causal, temporal or functional in nature. A functional relationship exists in particular when the granting of a disability pension after the termination of the employment contract is a consequence of the same illness that occurred while the employee was still employed. The minimum amount of the disability severance pay is equivalent to one month's salary, but local government employees, teachers, members of the civil service and government officials are entitled to a higher severance pay based on length of service, amounting to up to six months' salary.

Disability and accident insurance premiums cannot be inherited

In her 6 August 2026 response to parliamentary inquiry No. 18795, Małgorzata Baranowska, Undersecretary of State at

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the Ministry of Family, Labor, and Social Policy explained that social insurance premiums cannot be inherited due to the pay-as-you-go nature of the system, which is based on an intergenerational agreement where the contributions of working individuals go directly into a common pool intended for the current payment of benefits. An exception is the capital-funded portion of the pension system, where funds accumulated in an OFE account or a ZUS subaccount are inherited by those designated by the insured or their heirs. She pointed out that the disability and workers' compensation funds are intended to finance benefits in the event of emergency circumstances, such as incapacity to work or a workplace accident, and due to the insurance-like nature of these funds, it is not possible to inherit the premiums held therein. The undersecretary stressed that the Social Insurance Fund is structurally in deficit and requires annual subsidies from the state budget, which further precludes the possibility of introducing a system for the inheritance of contributions.

Extended exemption from pay & refund for technical withholding agents

The Ministry of Finance and Economy has published on the website of the Government Legislation Center a draft decree that extends the exemption from the requirement to apply the pay & refund mechanism for technical withholding agents until 31 December 2028 with respect to both personal and corporate income tax. The pay & refund mechanism requires withholding agents to collect withholding tax at the statutory rate on amounts exceeding PLN 2 million, without the possibility of applying the preferences that arise from tax treaties or EU law. The exemption has been in effect continuously since 1 July 2022 and has been extended annually due to reports from technical withholding agents that they were unable to fulfill their obligations under the mechanism. The reason for extending the exemption until 2028 is the implementation date of Council Directive (EU) 2025/50 of 10 December 2024 on faster and safer relief of excess withholding taxes. After it is implemented, pay & refund will no longer be applicable to dividends from publicly traded shares. The ministry noted that the exemption does not free technical withholding agents from their obligation to exercise due diligence when verifying the validity of tax preferences. The regulation is set to take effect on 31 December 2026.

The Women on Boards Act has become effective and introduces a gender quota for companies

The Ministry of Justice has announced that the regulations implementing the EU "Women on Boards" Directive went into effect on 19 August 2026. Large listed companies based in Poland with at least 250 employees, with annual revenues in excess of EUR 50 million or total assets in

excess of EUR 43 million, are required to ensure that as close as possible to 33% of positions on management and supervisory boards combined go to the underrepresented gender. Companies must establish transparent and non-discriminatory hiring criteria before the recruitment process begins, and among candidates with equivalent qualifications, priority is to be given to the underrepresented gender. General meetings are to adopt publicly available gender balance policies. Enforcement of the regulations has been entrusted to the Polish Financial Supervision Authority, which may impose a fine of up to PLN 500 thousand for gross violations, whilst rejected candidates have the right to seek damages in court, with the burden of proof shifted to the company. The micro, small, and medium-sized enterprise sector is completely exempt from the scope of the Act.

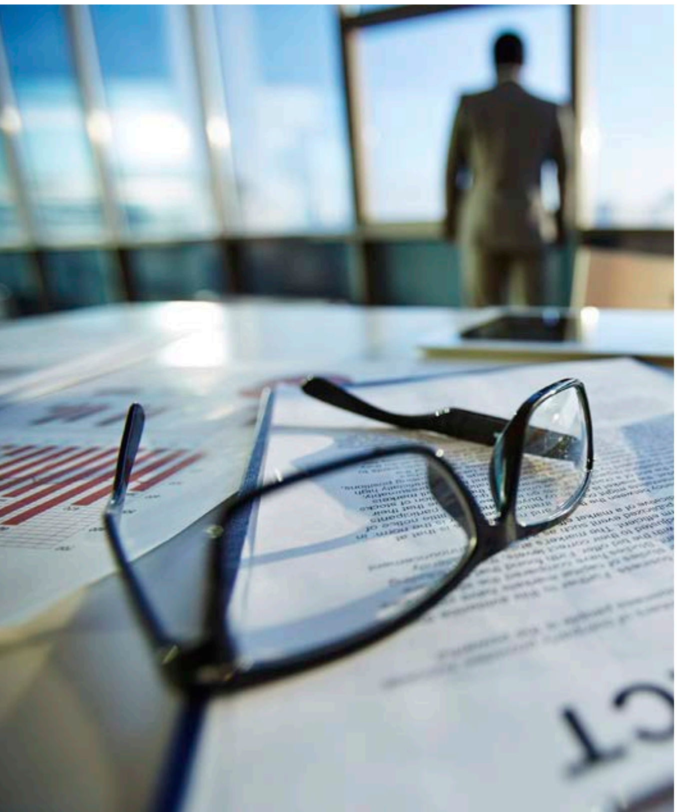
IMPORTANT INTERPRETATIONS AND RULINGS

Financing of team-building concert from Company Social Benefits Fund is not employee income

In an individual interpretation issued on 31 July 2026 (0115-KDWT.4011.223. 2026.2.JŁR), the Director of National Tax Information confirmed that the financing from the Company Social Benefits Fund of a concert organized as part of a team-building trip does not constitute a non-cash benefit for employees as defined in Article 11 par. 1 of the Personal Income Tax Act, and that the employer is not required to calculate and collect income tax advances thereon. It cited the Constitutional Tribunal's judgment of 8 July 2014 (Case file K 7/13), according to which a non-cash benefit constitutes an employee's income only if it was provided with the employee's consent, is in the interest of the employee rather than the employer, and confers a measurable and individually attributable financial gain on the employee. The Director pointed out that participation in a team-building event, even if voluntary and involving travel, does not result in a financial gain for the employee, as it cannot be assumed that the employee would have independently incurred the expense of participating in such an event.

Servers at a data center in France form a Polish company's foreign permanent establishment

In an individual interpretation issued on 20 July 2026 (0114-KDIP2-1.4010.200. 2026.2.MW), the Director of National Tax Information found that a Polish company's placement of its own server equipment in data centers located in France under a colocation agreement gives rise to a foreign permanent establishment as defined in Article 4a par. 11 of the CIT Act and Article 5 of the Polish-French Treaty for the Avoidance of Double Taxation. The Director rejected the company's argument that the lack of free access to the server room and the lack of influence over the selection of specific server racks precludes the existence of a permanent establishment, noting that it is sufficient for the company to have at its disposal certain space for its business activities, regardless of the legal basis. The Director further stated that the activities conducted via the servers align with the company's main areas of activity and are not of an auxiliary or preparatory nature, as a result of which France will be entitled to tax the income attributed to this permanent establishment, and Poland, as the country of tax residence, is required to apply the avoidance of double taxation method provided for in the treaty.



A car discount under an incentive program is subject to social insurance

In its Decision number 1992/2026 of 29 July 2026 (DI/200000/43/ 1992/2026) the Social Insurance Office, Lublin Branch found that the value of the benefit received by an employee under the company's benefits program, consisting of the ability to use a company car or purchase a car rental voucher for a symbolic PLN 1, constitutes a base for the calculation of social insurance premiums. ZUS pointed out that the exemptions arising out of the relevant decree cover material benefits consisting of the purchase of goods or services at prices lower than retail prices on the terms specified in the remuneration regulations, whereas in this case access to the benefit is contingent upon submitting the best idea in a given month, i.e. is granted under circumstances other than those provided for by the regulation. Citing the Supreme Court's ruling of 26 February 2020, ZUS stressed that the list of exclusions from the premium calculation base must be seen strictly as an exception to the rule and precludes a broad interpretation. In view of this, the value of the benefit received is to be included in the calculation base for social insurance, health insurance, the Labor Fund, and the Guaranteed Employee Benefits Fund (FGŚP).

Reimbursement of the cost of CEO's eyeglasses tax-exempt

In an individual interpretation issued on 7 August 2026 (0114-KDIP3-1.4011.624. 2026.1.PT), the Director of National Tax Information confirmed that the amount of the reimbursement of the costs of purchasing prescription eyeglasses for the CEO working on the basis of a managerial contract is exempt from income tax in accordance with Article 21 par. 1 point 11 of the Personal Income Tax Act, and the company is not required to collect income tax thereon. The Director noted that Article 304 § 1 of the Labor Code requires employers to ensure safe and hygienic working conditions not only for employees but also for those performing work on a basis other than an employment relationship, including under civil law contracts. The obligation to provide eyeglasses stems from a decree regarding occupational health and safety at workstations equipped with computer monitors and applies to individuals who use a monitor for at least half of their daily working hours, when eye examinations conducted as part of preventive health care indicate the need for their use. Although the reimbursement constitutes income from contractual employment, it is exempt as a benefit provided under occupational health and safety regulations.

CALENDAR

21 September 2026 (Monday)

SEPTEMBER
21
Monday
US PFRON

- ✓ Payment for August 2026 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for August 2026 of advances collected on employment income
- ✓ Payment for August 2026 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment by a holding company representing a tax group of the tax advance collected for August 2026
- ✓ Payment of lump-sum tax if in August 2026 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration CIT-5
- ✓ Payment by a real estate company of a tax advance for August 2026 and sending to taxable person of information on the amount of tax advance paid (PIT-ISN and CIT-ISN)
- ✓ Payment for August 2026 of income tax on income from a fixed asset that is a building
- ✓ Payment of lump-sum tax (so-called Estonian CIT) on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in August 2026; change in the value of assets – if an acquisition, transformation or contribution in kind was made in August 2026;
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in August 2026;
- ✓ Submission of relevant documents and payment of ZUS premiums for August 2026 – other premium remitters;
- ✓ Payment for August 2026 to PFRON

25 September 2026 (Friday)

SEPTEMBER
25
Friday
US PFRON

- ✓ Payment of VAT for August 2026
- ✓ Transmission of SAF_V7M for August 2026
- ✓ Transmission of SAF_V7K for August 2026 (record section)
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for August 2026
- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for August 2026
- ✓ Filing of VAT-13 by tax representative for August 2026
- ✓ Reporting of sugar tax for August 2026
- ✓ Reporting of retail sales tax PSD-1 for August 2026
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for August 2026

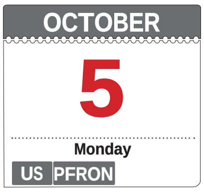
30 September 2026 (Wednesday)

SEPTEMBER
30
Wednesday
US PFRON

- ✓ Filing of CIT-CFC and PIT-CFC on the amount of income earned from a foreign controlled company for 2025 and payment of the resulting tax due
- ✓ Filing of VAT declaration relating to import procedure VII-DO for August 2026
- ✓ Filing of application VAT-REF for a refund of value added tax assessed in another member state
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for July 2026
- ✓ Transfer to a separate Company Social Benefits Fund bank account of the remaining portion of contributions and credits
- ✓ Granting of outstanding unused annual leave for 2025

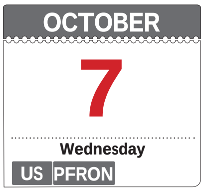
KALENDARIUM

5 October 2026 (Monday)



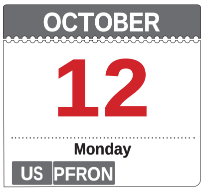
- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for September 2026

7 October 2026 (Wednesday)



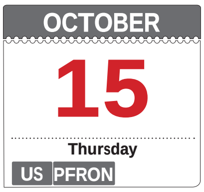
- ✓ Payment of lump-sum income tax collected in September 2026 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons
- ✓ Payment by acquirer of lump-sum income tax for September 2026
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for September 2026
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for September 2026 and payment of output tax indicated in the declaration

12 October 2026 (Monday)



- ✓ Filing of INTRASTAT for September 2026

15 October 2026 (Thursday)



- ✓ Payment of recycling fee for plastic bags, collected in the 3rd quarter of 2026
- ✓ Submission to ZUS of clearing documents and payment of ZUS premiums for September 2026 – remitters with legal personality
- ✓ Payment to PPK

PIOTR GRACZ
Head of Business
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Department

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