

Employer's obligations

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Employing foreigners is associated with many obligations. Fulfilling them is a crucial part of the regulations on work permits.

The employer intending to entrust work to a foreigner is obliged to:

- **verify (before entrusting work!) if the foreigner holds a valid document entitling them to stay in Poland**, make a copy of the said document and keep it throughout the entire period of the foreigner's employment. The document authorising to stay in Poland can be a valid visa (e.g. a national visa (D) or a Schengen visa (C) or a residence permit (and the residence card issued based thereon)). **Employers entrusting work to a foreigner staying in Poland without valid documents are subject to severe sanctions.**
- **ensure the foreigner's residence title entitles to commence work in Poland.** Such documents as e.g. a tourist visa, a transit visa, a visa issued in connection with a temporary protection and a visa issued in connection with transit for humanitarian reasons, state interest or international obligations are not appropriate grounds for commencing work in Poland.
- **Execute a written agreement with the foreigner (regardless of the agreement type), and present its translation into a language understandable for them before that.** The agreement type should match the work nature. Note! Execution of a contract for specific work cannot be a way to circumvent the Labour Law provisions or reduce the costs of the foreigner's employment. Execution of a civil law agreement when the contract of employment should be signed constitutes a violation of the Labour Law provisions and is subject to a fine.

The employer employing a foreigner has obligations towards them as they have towards a Polish national with respect to:

- ensuring **the minimum remuneration**, as stipulated by the applicable regulations — if the work is entrusted under the contract of employment or a contract of mandate (for the contract of employment, the minimum monthly remuneration for full-time work is PLN 2,100.00 gross, for the contract of mandate it is PLN 13.70 gross per hour);
- register, within 7 days after the work commencement date for the **social and health insurance** and pay monthly contributions in the appropriate sum to the Social Insurance Institution in a timely fashion;
- comply with the **fiscal law**, e.g. calculating, collecting and paying income tax advances;
- comply with the Labour Law provisions — no employee, irrespective of their nationality, can be discriminated in the workplace!

Employing a foreigner based on a declaration of entrusting work to a foreigner which was entered in the register of declarations, the employer is obliged to **notify the Poviats Labour Office in writing** of work commencement (no later than on the day of starting work) or **the failure to commence work** (within 7 days after the work commencement date named in the statement) **by the foreigner.**

Note! The foreigner can work solely for the entity mentioned in the permit / declaration!