

Rates, amounts, indexes

Data publikacji: 29.09.2019 Data modyfikacji: 28.02.2022 Departament Rynku Pracy MRPiPS

Applicable rates, amounts, indexes

Note, the amounts have been saved using Polish characters. Example: PL 1.033,70 = EN 1,033.70

I. Benefits, scholarships, extras, allowances [in PLN]	
1. Unemployment benefits:	
Basic (100%) (Article 72 section 1):	
<ul style="list-style-type: none"> For the initial 90 days For the subsequent days of being eligible to receive the benefit 	1.491,90 1.171,60
Reduced (80%) (Article 72 section 2):	
<ul style="list-style-type: none"> For the initial 90 days For the subsequent days of being eligible to receive the benefit 	1.193,60 937,30
Increased (120%) (Article 72 section 3):	
<ul style="list-style-type: none"> For the initial 90 days For the subsequent days of being eligible to receive the benefit 	1.790,30 1.406,00
2. Scholarships for the unemployed in the term of:	
training — 120% of the benefit (Article 41 section 3)	1.790,30
vocational training of adults — 120% of the benefit (Article 53g section 1)	1.790,30
traineeship — 120% of the benefit (Article 53 section 6)	1.790,30
continued education — 100% of the benefit (Article 55 section 1)	1.491,90
post-graduate courses — 20% of the benefit (Article 42a section 5)	298,40
3. Reemployment benefit (up to 50% of the benefit) — for people who commenced employment or other paid work in the period of being eligible to receive an unemployment benefit (Article 48 section 1)	746,00
4. Reimbursement of the costs of taking care of a child or a dependant (up to 50% of the benefit) having at least one child below 6 years of age or a disabled child below 18 years of age — if they commence employment, other paid work, training, traineeship or a vocational training of adults (Article 61 section 1)	746,00
5. Allowance for doing socially useful works (Article 73a section 3)	min. 10,90/h
Benefits and allowances were valorised on 1 June 2019 with the general annual average consumer price index in 2018 when compared to 2017, it reached 101.6% (the Announcement of the President of the Central Statistical Office of Poland, i.e. M.P.2019.64). The Poviát Labour Office pays old-age and disability pension contributions amounting to the total value of 27.52% based on the unemployment benefit, and also accident insurance contributions of 0.9% based on the scholarships for the term of training, traineeship or the vocational training of adults, i.e. in the total amount of ca. 28.4%. The accident insurance contribution is calculated by the Poviát Labour Office based on the interest rate in force in a given contribution year.	
II. The maximum sums which can be reimbursed under the Labour Fund to employers for employing a referred unemployed (monthly in PLN) for:	
1. intervention works (reimbursed remuneration, awards and social insurance contributions):	
<ul style="list-style-type: none"> full time (861.40 + 155.10*) (Article 51 section 1) 	1.760,44

<ul style="list-style-type: none"> full time — reimbursement for every other month based on the minimum remuneration sum (2,250.00 + 405.00*) (Article 51 section 3) 	5.005,56
2. Public works:	
<ul style="list-style-type: none"> reimbursement for every month [50% of average remuneration + social insurance contributions based on the reimbursable remuneration (2.419,62 + 435,53*) (Article 57 section 1), 	4.245,03
<ul style="list-style-type: none"> reimbursement for every other month [100% of the average remuneration + contributions (4.839,24 + 871,06*)] (Article 57 section 2) 	8.490,04
3. one-off reimbursement of the social insurance contributions to the employer for:	
<ul style="list-style-type: none"> an unemployed person employed for at least 12 months (up to 300% of the minimum remuneration) (Article 47 section 3) 	12.726,00
4. reimbursement for socially useful works (60% of the allowance for doing socially useful works) (Article 73a section 5)	max 6,54/h
5. one-off bonus following the vocational training of adults for every full month of the programme (Article 53j)	637,10
6. bonus for employing the unemployed person under 30 years of age who received a traineeship voucher (Article 66l section 4)	1.995,10
*/ contributions paid by the employer in the amount of ca. 18%; both the amount of the social insurance contribution and the total amount reimbursable under the Labour Fund is conditional on the value of the accident insurance contribution paid by the employer which varies (from 0.67% to 3.60% or other rate determined by the Social Insurance Institution). The amount reimbursed for the accident insurance is the sum actually based on the reimbursed remuneration.	
III. The funds for starting the business activity and for equipping the workplace for the unemployed person as well as the loan for funding the costs of training, flat amount for the travel costs — under the Labour Fund.	
1. Awarding funds for the business activity start to the unemployed person for:	
<ul style="list-style-type: none"> their independent activity (up to 600% of an average remuneration) (Article 46, section 1 item 2) 	43.169,70
<ul style="list-style-type: none"> within a created social cooperative (up to 600% of an average remuneration) (Article 46, section 1 item 3) 	43.169,70
<ul style="list-style-type: none"> joining an existing social cooperative (up to 600% of an average remuneration) (Article 46, section 1 item 1d) 	43.169,70
2. Reimbursement of the costs of equipping or supplementing a workplace for an unemployed person for the employer (up to 600% of an average remuneration) (Article 46 section 1 item 1)	43.169,70
3. A loan for the unemployed person to fund their training costs (up to 400% of an average remuneration) (Article 42)	28.779,80
4. A flat amount for the cost of travelling to and from the traineeship location by the	max 798,30

unemployed person below 30 who received a training voucher (Article 66I section 6 item 1)	max 133,40
The maximum amount of a monthly installment	
Please note: the said funds can be granted provided an agreement is executed with the Poviats Labour Office (before the costs are incurred) (the Labour Office can execute the agreement if it is possible to fund such expenses within the limit granted for a given year to fund programmes to counteract unemployment).	
IV. Remunerations and contributions.	
1. Minimum remuneration (in force starting from 1 January 2022)	4.242,00
2. Average remuneration	7.194,95
3. Average remuneration by quarters	Information on the website of the Social Insurance Institution (ZUS)
4. Labour Fund contribution (in force since 1 January 2021)	1,00%
5. Contribution to the Solidarity Support Fund for Disabled People (since 1 January 2021)	1,45%
6. Contribution to the Guaranteed Employee Benefits Fund (since 1 January 2006)	0,10%
7. Health insurance contribution (since 1 January 2008)	9,00%