

Information and assistance

Details to help you with your stay as a researcher in Poland



Based on:

<https://www.euraxess.pl/poland/information-assistance>

Version 1

Publication date: *December 2023*

Spis treści

Accommodation	5
Renting a property.....	5
Buying a property	5
Registration in municipality/district.....	6
PESEL number.....	6
Health insurance and care.....	8
Health insurance.....	8
Insurance of employees	8
Insurance of doctoral students	8
Insurance of family members.....	8
Voluntary insurance	9
Private insurance providers.....	9
Medical services	10
Dentist	10
Pharmacy.....	10
Vaccines.....	10
Emergency.....	10
Travelling within the EU: European Health Insurance Card and S1 document.....	11
Pregnancy & Family	12
Healthcare for pregnant women.....	12
Legal status of a baby	12
Parental leave.....	12
Parent's rights at work	13
Family social benefits	14
Tax return for parents	14
Taxation	16
Personal income tax	16
Value added tax (VAT).....	17
Civil law transactions tax (TCLS)	17
Corporative income tax (CIT).....	17
Social security.....	18
Types of contribution	18
Social security for employees.....	18
Social security for PhD candidates	19

Coordination of social security systems in the EU	19
Employees from outside the EU.....	20
Childcare and education.....	21
Childcare (0 – 5 years of age)	21
Primary and secondary education.....	21
Higher education	22
Entry conditions & visa for scientists	24
EU citizens	24
Crossing the borders and stay up to 3 months	24
Stay beyond 3 months.....	24
Family members – non-EU citizens	24
Entry and stay up to 3 months	25
Stays exceeding 3 months	25
Non-EU citizens	25
Entering Poland - general information.....	25
Scientific jobs & work permit	26
Scientific jobs without work permit	26
Visa-free entry and stay up to 90days.....	27
Residence card/visa issued by another Schengen country	27
Visa to Poland.....	28
Moving within the European Union	29
Residence permit – scientists from non-EU countries	31
Types of residence permits	31
Temporary residence permit for the purpose of conducting scientific research	31
Temporary residence permit (EU Blue Card) – work in a profession requiring high qualifications	32
Temporary residence and work permit.....	32
Temporary residence permit for full-time study or doctoral school	32
Temporary residence permit for a researcher or alumni searching for a job.....	33
Temporary residence permit for a family member/partner	33
Permanent residence	34
Employment conditions	35
Types of work contracts	35
Special contract for researchers from non-EU countries.....	36
Working time and holidays.....	36
Termination of employment	37

Recognition of qualifications	38
Nostrification procedure	38
Regulated professions	39
Intellectual Property Rights (IPR)	40
Leaving Poland.....	42

Accommodation

It is advisable, before your arrival to Poland, to check whether the inviting institution or company will provide you with accommodation. Many higher education institutions and research institutes have their own accommodation facilities for their staff. Some institutions have concluded contracts with hotels, and thus their visitors can benefit from various discounts.

Information about accommodation arrangements can be obtained from the Department of International Cooperation of a given institution. You can also find information concerning accommodation on the Internet, in newspapers or in real estate agencies. In case of renting or buying property, the following information on the accommodation and housing system in Poland is very useful.

Renting a property

The rental cost varies a lot (in Warsaw, Gdansk or Cracow you may expect highest prices). The average price for the rent of a studio flat in Warsaw is around 1500 PLN (350 EUR) and the rent of a 50 square meters flat is approximately 2000 PLN (450 EUR).

Agencies charge you a fee to the tune of at least 1-month rental. Sometimes, especially when the standard of your apartment is higher, the amount of your deposit goes up. It is given back when you terminate the rental lease provided that you follow the contract rules. Additionally, in most cases you are obliged to pay for electricity, water and gas according to the meters.

Things you need to remember before renting a property:

- ☞ Rental agreement – remember to write down the most important issues such as the amount of the rent, precise rules of behaviour, dates and the duration of your rent. You can add photos of a flat taken before you move in to compare them with the condition of the flat when the agreement terminates. This will prevent from additional costs.
- ☞ Date of payment of the rent – you have the possibility of determining the date as you wish. Though, if you do not write it down (in your contract), you should pay until the 10th day of each month.
- ☞ Deposit
- ☞ Additional facilities – these are certain issues you should talk through with your landlord. Write your conclusions down.
- ☞ Repairs – both sides of contract are in charge of certain repairs. The tenant is responsible for minor repairs while the landlord is responsible for most major and structural ones.
- ☞ Pets – if you have a pet you should discuss the possibility of keeping it in the flat with your landlord.
- ☞ Notice period – remember to determine it and write it down in your contract. In Poland, it usually amounts to 4 weeks.

Buying a property

The EU/EEA nationals are not required to apply for a permit in order to purchase a property, instead of an agricultural one. Non-EEA nationals are allowed to buy a property in Poland but they must obtain permission first unless it is an apartment for which no permit is needed. All non-residents who want to buy an agricultural property have to take notice of the new Polish law which puts restrictions on such purchases.

Registration in municipality/district

The registration (in Polish *meldunek/zameldowanie*) is obligatory by law for both foreigners and Polish nationals. Obtaining a residence permit is the responsibility of every foreigner, temporarily or permanently residing in the country; owning or renting a house/apartment or staying in hostels. The procedure is free-of-charge, however, a written confirmation costs PLN 17.

In case of the European Union, Switzerland, Norway, Iceland and Liechtenstein citizens the registration is valid for the period of apartment rental agreement. In case of the non-EU nationals it is valid for the validity period of the legal stay in Poland that is the validity date of visa or residence card (in case of visa-free travel it is 90 days).

When to register

In a municipal/district office competent for the address where you are residing. If you move to another place (city, town, district), you have to register again.

Note: EU citizens, including their non-EU family members, the registration can be done on-line.

What documents are needed

EU, Switzerland, Norway, Liechtenstein and Iceland nationals as well as their family members:

- ID or passport,
- a registration form (signed also by the apartment owner or an authorised person from the hotel/dormitory),
- an apartment rent agreement or hotel/dormitory reservation document,
- family members additionally a residence card or another document confirming family ties (translated to Polish by a certified translator).

In case of nationals of other countries additionally:

- visa or a residence permit.

PESEL number

At registration, you will be automatically issued a PESEL number (personal identification number). The number starts with your date of birth and serves for common identification purposes. It is needed for example to settle down your annual tax declaration. Also, thanks to the number it is sometimes easier for instance to use medical services or borrow a book from a library.

PESEL is a number given to citizens in Poland (Polish acronym for „Universal Electronic System for Registration of the Population”). It starts with your date of birth and serves for common identification purposes. This number is very useful for managing certain formalities such as opening a bank account, registering for a doctor or submitting your annual tax declaration.

PESEL is automatically issued to you when you register your temporary residence at the municipality/district office (a procedure called in Polish *meldunek czasowy*). If it is not possible for you to register (for example the apartment owner does not give consent), you can apply for the number by yourself providing the below legal basis in the application form (stating that you require PESEL for tax settlement):

art. 3 ust. 1 pkt 1 ustawy o zasadach ewidencji i identyfikacji podatników i płatników (Dz. U. z 2020 r. poz. 170, z późn. zm.), w związku z art. 7 ust. 2 i w zakresie określonym w art. 9 ust. 4 ustawy o ewidencji ludności (Dz. U. z 2021 r. poz. 510)

The procedure of applying for PESEL is free-of-charge, however, the cost of issuing a paper confirmation certificate is PLN 17.

MORE: <https://www.gov.pl/web/gov/uzyskaj-numer-pesel--usluga-dla-cudzoziemcow-en>

Health insurance and care

The healthcare system in Poland is based on the principles of equal treatment and access to medical services. It is based on a number of general rules. These rules apply unless specific legislation or international agreements provide otherwise.

The National Health Fund (Narodowy Fundusz Zdrowia, NFZ) is the main institution responsible for managing public funds for health care. It is the pillar of the entire health insurance system. National health policy is the responsibility of the Ministry of Health.

Foreign researchers and their families visiting and living in Poland have access to Polish state-funded health services:

- as employees, if the employer pays the health insurance contributions,
- as a doctoral student with health insurance provided by the university/institute,
- with voluntary insurance in NFZ or with a private insurance company,
- during temporary stays/visits on the basis of the European Health Insurance Card,
- who have an S1 document issued by another EU country (e.g. posted workers, family members),
- if they are insured as family members of employees in Poland.

Health insurance

Health insurance is compulsory in Poland. You must always provide proof of insurance when applying for a visa to Poland and when legalising your stay in Poland. If you are insured with the National Health Fund (NFZ), most state-funded health services are free of charge, with a few exceptions, such as some dental services.

Note: Health insurance is not the same as accident insurance (NNW). It covers the costs of medical treatment in Poland, which means you can go to the GP or hospital, do a diagnosis or get a discount when you buy medicine.

Insurance of employees

As a general rule, all persons working in Poland on the basis of an employment contract (pl. umowa o pracę) or a free-for-task contract (pl. umowa zlecenia), regardless of their nationality, are subject to compulsory health insurance. This means that the monthly insurance contributions are paid by the employer at the rate of 9% of the salary base, deducted each month.

In the case of persons with a specific-task contract (pl. umowa o dzieło), the employer is not obliged to cover their insurance. Therefore, they must take out insurance individually, either with the NFZ or a private insurance company (see below for more information).

Insurance of doctoral students

In Poland, unless they are insured on another basis, for example as employees or family members, all doctoral candidates, regardless of nationality, are covered by the health insurance provided by their higher education institution. This means that doctoral students have free access to public health services. The right to use the services ends only 4 months after graduation or termination of training.

Insurance of family members

In Poland, an insured employee is obliged to register his or her family members for health insurance coverage under the employment contract. Family members are children, spouses, parents, and grandparents, provided that they live in the same household as the employee and do not have their own title of insurance. Their personal details must be provided to the employer to register family

members. If you change your employer, you will have to notify the new employer of the members of your family. No additional or higher contributions will be charged for adding family members.

Voluntary insurance

If you are not covered by compulsory health insurance, you have to sign an individual insurance agreement with either the National Health Fund or a private insurance company/medical service provider.

It should be noted that the NFZ option is the most advantageous as it covers all state-funded medical services and any related hospital treatment. The monthly rate is PLN 662.88 until September 2023. Students and doctoral students from outside the EU pay a lower amount of PLN 55.80 monthly. It may change every quarter as it is linked to the average salary in Poland. Contributions should be paid by the 15th of each month to a designated individual bank account.

However, only certain groups of foreigners can sign the voluntary NFZ agreement and these are among others:

- European Union, Iceland, Norway, Liechtenstein and Switzerland nationals,
- third-country nationals who have a visa for the purpose of work (D-6 visa), temporary residence permit, permanent residence permit, EU long-term residence permit,
- students and doctoral candidates.

This means that foreigners who have a visa for the purpose of conducting scientific research (D-13) cannot sign the voluntary NFZ agreement so they have to buy insurance from a private insurance provider.

Note: When signing the contract, NFZ will check your previous insurance period in Poland and/or other EU countries. If there is a gap of at least 3 months between the previous insurance and the planned NFZ insurance, you will have to pay an initial fee, the amount of which depends on the length of the gap. This means that foreigners coming to Poland from third countries for the first time must pay the fee. Students, including doctoral students, are exempt from this fee.

Evidence of insurance, which can be useful in some circumstances (e.g. when visiting a doctor), is a copy of the signed agreement between you and the NFZ together with the proof of payment of the last month's contribution.

Private insurance providers

There are many private insurance companies or medical centres that offer different personalised policies. You should be aware that private insurance does not provide the same general and equal access to medical services as the public NFZ.

The scope of private services and the resulting payments depend on the policy you buy and the contract you sign. The cheapest options cover only basic services, such as visits to general practitioners or certain specialists. More advanced services, such as more complicated dental treatment, childbirth, surgery or hospitalisation, require a more expensive policy.

Also note that private policies often have waiting periods, meaning that you cannot use certain services, usually the most expensive ones, until a certain period has elapsed, e.g. you cannot use rehabilitation or minor surgery until 60 or 120 days after you have paid your premiums.

Some employers in Poland offer their employees a private healthcare package in addition to the public insurance. Sometimes also individual citizens decide to buy private insurance in order to have quicker access to medical services.

Medical services

In Poland, a primary care doctor (general practitioner, or GP) is commonly called a "first contact doctor" or "family doctor". This is because you need a referral from your GP to access more specialised medical services, such as neurologists, eye specialists, hospital treatment or medical rehabilitation. A referral is not required for emergencies or for services provided by the following doctors: oncologist, gynaecologist, psychiatrist, venereologist and dentist, which means that you can register for the visit whenever you need to.

To see your family doctor, you must first register at one of the outpatient clinics, preferably near where you live. You will need to show your identity card or passport and proof of insurance (e.g. a document called RMUA from your employer or doctoral school). Once you are registered, you can book an appointment with a doctor or visit them immediately if they are not occupied.

Dentist

The range of free dental services available to an insured person is limited. Children and young people up to the age of 18 and pregnant women are covered by better arrangements. You should also bear in mind that only basic dental materials are covered by the state, so you will have to pay for more advanced products used in treatment. As a result, many Poles choose private dental care.

Pharmacy

Medicines are only available from pharmacies, except for some painkillers. Some medicines can only be obtained with a prescription from an authorised doctor. Most prescriptions are issued in electronic format (by text message - SMS with a code or by e-mail as a pdf file). You can always ask the doctor for a printed version if it is more convenient for you. Please note that most prescriptions are valid for 30 days.

The prices of medicines vary as some are reimbursed by public funds. For reimbursed medicines, patients pay a lump sum or a percentage of the price.

Some pharmacies are open 24 hours a day. They may charge an extra fee to sell medicines at night.

Vaccines

Before vaccination, it is important to discuss the vaccination schedule with your child's doctor. Visit a medical centre and register your child with a paediatrician. After the examination, the doctor will administer the vaccination and record the data on the card. It is also important to agree on an individual vaccination plan. The national vaccination programme includes the following mandatory vaccines, which are free of charge.

MORE: <https://vaccine-schedule.ecdc.europa.eu/>

Emergency

The National Medical Rescue System has been set up to provide help in emergencies - when delay could result in damage to health or loss of life. If you are insured, you have access to emergency medical services. If you are not insured, you will have to pay for the service.

To call an ambulance you should dial 999, which is available throughout the country, or the general emergency number 112. You can also go directly to the emergency room (SOR) of the nearest hospital.

At the reception desk, you will be asked to show your identification document (identity card, driving licence, passport or school card for children) to confirm your right to free healthcare. If you don't have your details in the electronic patient system, you can prove that you have health insurance by presenting your employment contract, a monthly report issued by your employer (called ZUS RMUA) or your contract with the National Health Fund if you have voluntary health insurance. If you don't have any of the above documents, you will have to pay for medical services. However, if you later provide proof of health insurance, you will be reimbursed.

Unconditional right to free medical services

In some cases, a foreigner, regardless of nationality and legal status, receives health care services unconditionally (even if he/she is not insured) and free of charge. This applies to urgent situations involving an immediate risk to life and health, where emergency treatment is essential, e.g. after a car accident resulting in a sudden deterioration in health leading to serious damage to health or loss of life.

Travelling within the EU: European Health Insurance Card and S1 document

The European Health Insurance Card (EHIC) gives you free access to necessary medical services when travelling temporarily in the European Union, Iceland, Liechtenstein, Norway and Switzerland for tourism or work purposes.

It is a two-way card, which means that anyone who is covered by the state-funded National Health Insurance Scheme in Poland can obtain an EHIC - free of charge from the National Health Insurance Scheme office responsible for their place of residence.

It is important to note, however, that the EHIC entitles you to medical services under the same conditions as a resident of a particular country. This means that if a certain service is free in Poland, it may not be free abroad.

MORE: <https://ec.europa.eu/social/main.jsp?catId=559>

If you are moving to another EU country, Iceland, Liechtenstein, Norway or Switzerland, you should get an S1 document instead of an EHIC to get health care in your new country of residence. An S1 entitles you to healthcare if you don't live in the country where you are insured. It can be useful for posted workers, frontier workers, pensioners and their family members.

To obtain the S1 document in Poland, you must apply to the NFZ. The document should be registered with the health insurance institution in your new country of residence.

Information related to the UK

Polish National Health Fund: <https://www.nfz.gov.pl/dla-pacjenta/nasze-zdrowie-w-ue/brexit/>

UK Government: <https://www.gov.uk/guidance/healthcare-in-poland>

Pregnancy & Family

Healthcare for pregnant women

If you are insured within the public healthcare system in Poland (National Health Fund - NFZ) all the the medical services provided by the public hospitals and clinics are free-of-charge. Therefore, having found out that you are expecting a baby, you should register at a chosen hospital or clinic to remain under medical control from the earliest weeks of the pregnancy.

The medical services include regular check-ups carried out by a gynaecologist (usually once a month), blood tests, USG scans, etc., whatever is prescribed by your doctor, including the labour and post-labour care. The post-labour care means the necessary 2-3-day stay at the hospital, several check-ups of the newborn as well as home visits of a midwife to which women are entitled within 8 weeks after the labour (having registered the baby at a chosen medical centre).

Therefore, after the baby is born (or even earlier) it is recommended to register the newborn at a chosen medical facility in order to receive further healthcare services, including all the vaccines that are obligatory in line with the Polish healthcare system.

If - for some reason - you prefer to use private healthcare clinics, you will have to pay for all the medical services, including the labour and post-labour care.

Legal status of a baby

Within 21 days after the birth, you have to register the newborn at the Registry Office (USC) and settle down the legal status of your baby. The following cases are possible:

- one of the baby's parents is a Pole – the newborn is automatically given the Polish citizenship; remember to write down the parent's details in the birth certificate; in this case the baby does not need a permit to stay on the territory of Poland. If the parents want their child to have the non-Polish citizenship of the other parent, they have to file a citizenship selection declaration at the right Voivodship Office within 3 months from the date of the birth. In such a case the baby needs to the permit to stay in Poland;
- one of the baby's parents has a Pole's Card or other document confirming their Polish origin – in such a case the newborn may be granted the same legal status (including permanent residence permit);
- neither of the baby's parents is a Pole but one of them has a permanent residence permit on the territory of Poland – the newborn should be granted the same type of permit if only he/she was born during the permit's validity period. Otherwise, they can apply for a temporary residence permit on the basis of family relations;
- one of the baby's parents has a visa or a temporary residence permit – the baby can be granted the same type of permit, if he/she was born while the visa or permit was valid. The parent has to apply for the permit for the baby in a relevant Voivodship Office as soon as possible after the baby receives his/her passport.

Parental leave

Parents who have sickness insurance in Poland (resulting from employment or obtained individually) are entitled to receive leaves for parents. More about sickness insurance in the Social security section. The possible duration of paid leave for parents is 54 weeks (12.5 months) in case of one childbirth. If the pregnancy is plural, the leave is prolonged.

The Polish law distinguishes the following types of leaves for parents:

- maternity leave (urlop macierzyński) of 20 weeks in case of giving birth to one child, of which 14 weeks are obligatory and may only be used by the **mother**. After that time, the woman may go back to work provided that the father of the child uses the remaining 6 weeks. A woman can use 6 weeks of the paid maternity leave already before the labour or to go on sick leave if it is prescribed by her doctor due to her inability to work. The maternity leave is long 31 weeks in case of twins, 33 weeks in case of triplets and so on (up to 37 weeks).
- parental leave(urlop rodzicielski) (not obligatory) of 41 weeks in case of a single pregnancy or 43 weeks in case of more children being born at one labour. 9 weeks of this type of leave are reserved for the second parent (for example father) and they are non-transferable. It should be taken immediately after the end of maternity leave.
- paternity leave (urlop ojcowski) of 2 weeks may be taken by a **father** within 12 months from the date of birth of the child; paid 100%.It may be divided into two one-week periods.

The above periods are paid. The monthly allowance amount is paid as a percentage of your average basic (without bonuses) monthly salary from the last 12 months. There are two options of payment:

- Parents who don't decide to take parental leave from the beginning: 100% of the basic salary for the maternity leave period and 70% for the parental leave.
- Parents who decide from the beginning to use parental leave receive 81,5% of the remuneration for both maternity and parental leave. The request has to be submitted to the employer no later than 21 days after the labour.

Following the maternity and parental leaves, it is also possible to take an additional unpaid post-leave(urlop wychowawczy) which is an option for a parent who want to spend time with their children for a longer period. Its maximum length is up to 3 years and it has to be used until the child is 6 years old. During this leave, the employer may not terminate or dissolve the employment contract. After post-leave, the employer is obliged to reinstate the employee to the previous or equivalent position and may not reduce their remuneration.

Parent's rights at work

Nursing breaks: in line with Polish law women have the right to breastfeeding time within two 30-minute breaks per an 8-hour working day. They are counted as regular paid hours. Breastfeeding of more than one child allows for two 45-minute breaks. However, mothers who work less than 4 hours a day are not entitled to the breaks. Those who are at work from 4 to 6 hours a day have the right to a single break.

Occasional childcare leave: working parents of children aged up to 14 years have the right to 2 paid days off work (or 16 hours - depending on employer's rules) for family reasons during a calendar year.

Flexible working arrangements: employees who are raising a child up to the age of 8 may submit a request on paper or electronically for flexible working arrangements to be applied to their working arrangements (e.g. remote working, flexitime, reduced working hours). The request must be made at least 21 days before the planned start of the arrangement.

Remote working: pregnant women and parents raising a child under the age of 4 or a disabled child may request to work remotely. The employer may refuse if the organisation or nature of the work is such that remote working is not possible.

Family social benefits

Family benefits can be received by foreigners living in Poland who:

- are the European Union and European Economic Area citizens,
- stay on the territory of Poland on the basis of a permanent residence permit, long-term EU-resident permit, or temporary residence permit granting access to the labour market, excluding: third-country nationals who received the permit for work in an EU member state for a period not exceeding 6 months, as well as those who arrived in Poland in order to undertake studies or those who stay in Poland on the basis of a visa,
- are covered by special country bilateral agreements concerning social security

Family benefits are granted to foreigners who **stay on the territory of Poland** during the period of receiving the benefits unless bilateral regulations or regulations concerning the [European coordination of social security](#) schemes provide otherwise.

The benefits include the following:

one-time allowance of PLN 1000 for childbirth (pl becikowe) - it is paid to the mother (or a legal guardian) provided that the family income does not exceed PLN 1922 net per person monthly. Another condition is that the mother was under medical care at the latest from the 10th week of the pregnancy till the labour day and has a relevant confirmation from her doctor. Becikowe can be claimed within 12 months after the birth of the child.

"Family 500+" programme: PLN 500 per month - a monthly allowance for children that is granted to a parent for each child under 18 years of age, regardless of the family's income.

"Good Start" programme: one-time payment of PLN 300 to support parents whose children start the school year (the). This is paid once a year to families regardless of their incomes for each child up to 20 years of age.

Employing a nanny: if parents do not wish to place their child in a nursery, they can employ a nanny by signing an activation contract with the nanny. In this case, the state budget finances the nanny's pension, invalidity, accident and health insurance premiums up to a maximum of 50% of the minimum wage (PLN 3,600 gross in 2023).

Big Family Card issued by municipalities to parents of at least three children, which entitles the holder to discounts when shopping, visiting sports centres, or using entertainment and cultural facilities. The card is personalised, bearing the holder's name and PESEL number. The expiry date of the card is also indicated.

Other: Some cities in Poland also offer other financial benefits, like monthly allowances to parents of the youngest children (up to 3 years old) attending non-public day-care centres/nurseries.

For more information about the above benefits, contact your local council. These are also the places where you can obtain and submit the necessary application forms.

Tax return for parents

This is a possibility to receive some tax back to your wallet. In principle, it can be requested by one of the parents (or foster parents, legal guardians) who raise children up to 18. The tax return can also be obtained for children between 18 and 25 years of age provided that they live with their parents, continue their education and do not earn more than PLN 3089 per annum.

The annual amounts of the tax return depend on the number of children and are as follows in 2023:

- PLN 1112.04 for one child if the annual family income does not exceed PLN 112,000 (after deduction of social security contributions) or PLN 56,000 for a single parent;
- PLN 1112.04 for each child if there are 2 children, regardless of family income;
- PLN 2000.04 for the 3rd child, regardless of family income;
- PLN 2700 for each additional child, regardless of family income.

In order to receive the tax return you should fill in some basic information when submitting your annual Personal Income Tax declaration (PIT).

Taxation

The Polish tax system consists of several types of taxes. It is important to remember to make timely payments and file tax declarations, as the law provides for penalties for tax evasion. The main taxes that researchers should be aware of are as follows:

Personal income tax

In general terms, anyone who works and is present in Poland for at least 183 days of the calendar year (in aggregate) or has the centre of his or her vital interests here is a taxpayer in Poland. Such persons are taxable on their worldwide income, regardless of the place from which the remuneration is received (unlimited tax liability). In case of temporary residence, only income from Polish sources, regardless of where it is received, is subject to taxation in Poland (limited tax liability).

MORE: <https://www.podatki.gov.pl/en>

DOUBLE TAXATION AGREEMENT

The detailed rules are set out in the double taxation treaties that Poland has signed with over 90 countries. They apply to income from the territory of one country that may be taxable in another. The agreements protect you from paying income tax in both countries. They provide two main methods of calculating the tax: (1) the exemption method (exemption with progression) and (2) the credit method. Please familiarise yourself with the correct treaty to choose the appropriate method.

MORE: <https://www.podatki.gov.pl/podatkowa-wspolpraca-miedzynarodowa/wykaz-umow-o-unikaniu-podwojnego-opodatkowania/>

Tax payments and other contributions

According to the Polish law, employers, regardless of the employee's type of work contract or fellowship agreement (if taxed), are obliged to calculate and make advancement of monthly tax payments (personal income tax and social security contributions such as healthcare, sickness and work accident charges, disability and old-age pension) for the earned income. That is why your monthly salary paid to you (net amount) is relatively lower than the gross salary stated in your work contract.

For more: see Social security section

Personal Income Tax annual declaration (PIT)

Each year between February and April 30th, all employees who worked in Poland in the previous year, have to submit their annual PIT declaration to the fiscal authorities. If 30th April falls on a Saturday or a holiday, the first working day following the holiday(s) is considered the deadline. The calendar year is the settlement period for individual taxation. There are various PIT declarations marked with different numbers but the most common one is PIT-37 for employees not running their own business.

In order to file your tax declaration, you should collect a PIT-11 from all your employer(s), which contains information about your remuneration and any taxes paid. Employers must provide this form to their employees by the end of February each year. PIT forms can be submitted online and the systems are available in both Polish and English. They can also be filled in on paper and sent by post or delivered directly to the tax office.

Tax amount

Depending on your type of employment contract, your income will be subject to one of the forms of taxation in Poland.

A flat tax of 19% applies to employment based on a civil law contract (See: Employment conditions section). However, for the annual tax return, when all incomes are added up, the progressive scale (12% or 32%) used for a regular employment contract applies.

In the case of a regular employment contract, the taxpayer pays tax on the actual income earned according to the progressive tax scale, which includes the following income thresholds:

- amount reducing the tax is PLN 3 600
- up to PLN 30,000 per year - no tax is payable
- up to PLN 120,000 per year - 12% tax
- over PLN 120,000 per year - 32% tax

Note:

- ☞ income earned by persons up to the age of 26 is not taxed.
- ☞ parents filling in their PIT forms are entitled to certain tax returns depending on the number of children raised

Value added tax (VAT)

VAT is the most common indirect tax, with a standard rate of 23% for most goods and services, and reduced rates of 8% (e.g. healthcare products, admissions to cultural, sporting and recreational events and hotels), 5% (e.g. some basic foodstuffs and books) or 0% (e.g. intra-Community supplies of goods and their export).

Information for companies on the Ministry of Finance website: <https://www.podatki.gov.pl/en/value-added-tax>

Civil law transactions tax (TCLS)

VAT payers are often exempt from TCLC, although there are numerous situations in which this tax must be paid. So if you are thinking about buying a car, an apartment, taking out a loan, etc., remember about the tax on civil transactions. The tax rate is around 2% depending on the type of transaction.

MORE: <https://www.podatki.gov.pl/en>

Corporative income tax (CIT)

If you are planning to set up a foundation, a research institute, an association, etc., you should know that these types of organisations are defined as legal persons under Polish law. Therefore, they are subject to the Corporate Income Tax Act, which imposes a tax on them. However, if their statutory purpose is scientific or scientific and technical activity, they are exempt from the tax.

MORE: <https://www.podatki.gov.pl/en/corporate-income-tax/>

Social security

In addition to income tax and health insurance, salaries in Poland are subject to social security contributions. (Note: all compulsory contributions are deducted from your income and transferred by your employer directly to the relevant institution).

National social policy is the responsibility of the Ministry of Family and Social Policy, and the Social Insurance Institution (*Zakład Ubezpieczeń Społecznych -ZUS*) acts as its executive agency. ZUS is responsible for collecting contributions and paying benefits to eligible employees.

MORE: <https://www.zus.pl/documents/10182/167615/Social+Security+in+Poland/71ffe1b1-c142-48fa-a67b-0c7e1cec6eb6>

https://ec.europa.eu/social/main.jsp?advSearchKey=social+security+rights+in+Poland&mode=advancedSubmit&catId=22&doc_submit=&policyArea=0&policyAreaSub=0&country=0&year=0

Types of contribution

Social security contributions can be compulsory or voluntary, depending on your status - employee or doctoral student - and the type of contract you have. They are divided into 4 categories:

- Old-age pension insurance - provides income after retirement from work (in Poland, women can retire at age 60 and men at age 65)
- Disability pension insurance - guarantees an invalidity pension in the event of loss of income due to health problems and in the case of long-term incapacity to work.
- Sickness insurance - provides payment in the event of illness, hospitalisation or parental leave (more on this in the EURAXESS Parental Leave section). If you are on sick leave, you will be paid 80% of your basic salary (calculated on the basis of your average monthly salary over the last 12 months, excluding any additional components such as bonuses);
- Accidents at work insurance - provides social security benefits in the event of an accident or other mishap at work or on the way to and from work;

Social security for employees

Compulsory contributions are deducted from your income and paid by your employer directly to ZUS. Monthly contributions are paid by both the employer and the employee at the rates shown below. In addition, your employer is obliged to pay an additional 2.55% into funds to mitigate the effects of unemployment, to support people with disabilities and to protect employees against loss of wages due to the bankruptcy of the company. However, the salary shown on your employment contract is the gross salary, which only includes the contributions to be paid by you. This means that every employer has to pay an additional contribution of 20.48%. Employers are obliged to provide their employees with information on the amount of contributions paid (annually or monthly). You can also ask for this information whenever you need it, for example when applying for a residence permit.

Social insurance and your employment agreement

- regular employment contract (PL: umowa o pracę) - you are obliged to take out the 4 types of insurance listed above;
- free-for-task agreement (PL. umowa zlecenie) - the following 3 types of contributions are compulsory: old-age pension, disability and work accident insurance. The sickness insurance is not compulsory but can be taken out voluntarily;
- specific-task contract (PL. umowa o dzieło) - none of the above contributions are compulsory.

Monthly contribution rates

Contribution type	Total rate (%)	Employer (%)	Employee (%)
Old-age pension	19.52	9.76	9.76
Disability	8	6.5	1.50
Sickness	2.45	-	2.45
Work accidents*	0.67 - 3.33	0.67 -3.33	-
TOTAL	31.64 %	17.93 %	13.71 %

* this rate is determined by the risk category defined for the specific group and the type of employer (1.67% was used to calculate the total).

Social security for PhD candidates

In Poland, doctoral training is carried out in doctoral schools and all doctoral students receive a monthly scholarship for a maximum of 4 years, which includes compulsory old-age pension, disability and accident insurance.

The sickness insurance is not included in the scholarship, but can be taken out voluntarily with ZUS. The monthly contribution of 2.45% will be deducted from your scholarship. Please note that your scholarship will be paid during the period of illness when you are not attending classes. Therefore, there is no need to take out sickness insurance. However, it may be useful in the case of parental leave, when you are taking a break from your studies. In this case, your scholarship will be suspended and you will receive the monthly maternity or paternity allowance.

Note: PhD students who started their training before the 2019/20 academic year (in the "old" mode) are not covered by the above insurance. However, all doctoral candidates, including those who started before 2019/20, are covered by health insurance, unless they are insured on another basis, e.g. as family members or through employment. This means that as a doctoral student you can use the public health services free of charge.

Coordination of social security systems in the EU

Within the 27 EU Member States, as well as Iceland, Liechtenstein, Norway and Switzerland, there is a mechanism for coordinating national social security systems. It provides common rules to protect your social security rights when you move within Europe. (Note that, there are specific coordination rules for the United Kingdom). The rules don't replace national systems. All countries are free to decide who should be covered by their legislation, what benefits should be provided and under what conditions.

The system applies to all persons (researchers and their family members) who are subject to social security obligations in the EU (because they work or study), regardless of their nationality. The mechanism avoids situations where a person moving from one country to another is subject to the social security legislation of more than one country or none at all. It also regulates social security contributions and benefits for people who work and live in more than one country. Thanks to the coordination system, you never "lose" your contributions and you do not pay double contributions to the insurance systems in each country.

MORE: <https://ec.europa.eu/social/main.jsp?catId=849&langId=en>

How it works in practice:

- ❖ If you move to Poland and are only employed in Poland, you must pay social insurance contributions in Poland in the same way as Polish employees. The contributions you pay here will be added to any contributions you have paid before and after in other EU countries.
- ❖ If you are employed in another EU country and you come to Poland for the purpose of employment, you can still pay social insurance contributions in the other country if you bring an A1 form with you. Form A1 is a document confirming that you are an employee covered by the social security system of another EU Member State. The standard form can be obtained from your employer and its validity is certified by the national social security institution. Form A1 is available in all the languages of the above countries.
- ❖ If you are employed in an EU country and your employer delegates you to a Polish institution for a period not exceeding 24 months, you will continue to pay social contributions in the first EU country. In this case, form A1 is also required.
- ❖ If your stay needs to be extended, your employer can apply for an extension of the possibility to pay contributions in your home country. In this case, he/she should apply on your behalf to an appropriate institution in your country for permission. If you do not receive permission, you will be obliged to pay contributions in Poland.

Employees from outside the EU

As regards third countries, Poland has concluded bilateral social security agreements with Australia, Belarus, Bosnia and Herzegovina, Canada, Israel, Macedonia, Moldova, Montenegro, Serbia, Turkey, Ukraine, South Korea and the United States of America. The purpose of such an agreement is to avoid paying double contributions to social security systems (in your home country and in Poland) and to regulate the transfer of paid contributions. Although the general rule (the principle of territoriality) is that the social security obligation arises in the country where the employment takes place, you should always be aware of certain exceptions resulting from bilateral international agreements.

In the case of countries with which no agreement is in force, foreigners employed in Poland must pay full social security contributions in Poland in accordance with national regulations. All contributions paid remain in Poland and cannot be transferred to a third country or withdrawn from the social security system after the end of employment in Poland.

Childcare and education

The Ministry of Education and Science is responsible for the development and implementation of educational policy at primary and secondary levels. Educational establishments at these two levels are supervised directly by regional educational authorities (kuratorium) in each of 16 voivodships. Higher education institutions are also supervised by the same ministry.

Education in public institutions is free. Non-public establishments in Poland, which charge tuition fees, offer a wide range of programmes at all levels. They are set up on the basis of a permit from the Ministry of Education Science.

Non-nationals working or studying in bigger cities may send their children to international schools and nursery schools or bilingual establishments where the language of instruction is, for example, English, French or Spanish. A number of higher education institutions offer full degree programmes or selected courses taught in a foreign language.

Childcare (0 – 5 years of age)

Children under 3 years of age can attend day nurseries/creches (pl. żłobek) which are not part of the education system. They are supervised by the Ministry of Family and Social Policy. There are public/publicly-funded and private nurseries and you have to pay for both but the rates differ substantially. Public units may only charge for food/catering and in the private ones you may have to pay also for the care, maintenance and equipment, etc. Prices in public nurseries are defined by the local authorities so may differ from region to region.

A child aged 3 to 5 may attend a nursery school/kindergarten (pl. przedszkole), which is not compulsory either and the decision remains at its parents' discretion. Similarly, kindergartens can be run by the state or by private organizations/individuals. Some private units offer their activities in languages other than Polish.

An interesting option to consider is sending a toddler to a bilingual nursery, thanks to which the child will have contact with a foreign language from the earliest months of life. Teachers speaking fluently in a foreign language and native speakers work in this type of facility. Children listen to the language and learn the first words. The most popular language nurseries are bilingual, Polish-English schools. This is because nurseries are often combined with kindergartens, where children can begin to attend at the appropriate age.

You can also hire a babysitter. Job offers can be found online at various job and advert platforms

Primary and secondary education

Education is compulsory in Poland for children and adolescents between the ages of 7 and 18. All children aged 6 in a given calendar year are obliged to attend a one-year preparatory class at a nursery school or a primary school in order to acquire basic skills before they start school. This rule also applies to children of foreigners, regardless of the status of themselves or their parents (e.g., foreigners with permanent or temporary residence permits).

Children aged between 7 and 15 attend primary schools (single-structure education). Primary schools are divided into two stages: the first stage (grades 1 to 3) offers elementary integrated education, and the second stage (grades 4 to 8) provides subject teaching. The school year usually starts in September and ends in the last week of June. In addition to a two-month summer break, pupils in primary and secondary schools have short breaks of several days at Christmas and Easter and a two-week winter holiday. Classes usually begin at 8 am and last 45 minutes. Breaks last at least 5 minutes and no longer

than 25 minutes. Pupils attend primary and secondary schools five days a week (from Monday to Friday). At the end of grade 8 of primary school pupils take a compulsory external examination. The exam results together with end-of-school achievement influence admission to secondary schools.

Upon completion of primary school, compulsory education (up to the age of 18) is implemented through one of the following types of secondary schools:

- 4-year general secondary school (liceum ogólnokształcące)
- 5-year technical secondary school (technikum)
- 3-year stage I sectoral vocational school (szkoła branżowa I stopnia)
- 2-year stage II sectoral vocational school (szkoła branżowa II stopnia)

Graduates of the first two schools may take the external secondary school leaving examination (egzamin maturalny) to obtain the Matura certificate, which gives access to higher education. Higher education institutions may specify the results of the maturity examination which will provide the basis for admission to their degree programmes.

Students of vocational schools, including technical schools may take exams confirming vocational qualifications in a given occupation during the course of study or upon completion of school.

Higher education

The Higher Education Institutions (HEIs) in Poland are divided into two main groups: state (public) and private (non-public) institutions. They are further divided into two main categories: academic and vocational institutions. The academic year starts on 1st October, lasts 30 weeks, and is divided into winter and summer semesters which end with an examination period. Depending on the level, higher education programmes last between 3 and 6 years. Students may be enrolled in full-time or part-time programmes.

The Polish higher education system is divided into the following three stages:

Bachelor's degree (first-cycle) programmes, open to holders of the maturity examination and secondary school-leaving certificates. It lasts between 6 and 8 semesters, leading to the degree of bachelor (pl. *licencjat*), or between 7 and 8 semesters, leading to the degree of bachelor of engineering (pl. *inżynier*). The exact duration of the programme and the degree awarded depends on the field of study.

Master's degree programmes are open to holders of the Bachelor's degree and last 3 to 4 semesters (second-cycle programmes). Master's degree programmes in Law, Psychology, Veterinary Medicine, Pharmacy, Medicine and Dentistry are open to holders of the secondary school-leaving certificate and last between 9 and 12 semesters (long-cycle programmes). In both cases, students are awarded the master's degree (pl. *magister*) or an equivalent degree, depending on the field of study.

4-year doctoral schools open to holders of the Master's degree or an equivalent degree. They are run by individual universities, institutes of the Polish Academy of Sciences and research institutes or jointly by several such institutions in collaboration with private companies or/and foreign institutions. They offer programmes in a single research discipline or interdisciplinary programmes. Education in these schools is free-of-charge and all the PhD candidates receive monthly scholarships.

TUITION FEES and SCHOLARSHIPS

Full-time studies in the Polish language at the state HEIs are free for Polish students and foreigners who are citizens of the EU/EEA and students who hold the Card of Pole (*Karta Polaka*). All other foreigners are required to pay tuition fees, except for cases when university authorities decide otherwise or in cases of some government-funded programmes. Fees at public and non-public HEIs are established by the institution itself depending on the institution and field of study. The studies provided in English or other foreign languages usually required tuition fees.

Poland offers scholarships to students through the government, various foundations and the universities themselves. They are available to students of Polish origin including disabled applicants as well as to international students both from the EU and from countries outside the EU.

Useful links:

EURYDICE portal – Overview of the Polish education system:
<https://eurydice.eacea.ec.europa.eu/national-education-systems/poland/overview>

Study in Poland: <https://www.studyinpoland.pl/en/>

Ready, Study, Go! Poland: <https://study.gov.pl/>

Research in Poland: <https://researchinpoland.org/students/>

Polish Science: <https://polishscience.pl/pl/>

Ministry of Education and Science: <https://www.gov.pl/web/edukacja-i-nauka>

Our Kids: <https://www.ourkids.net/pl-en/>

Entry conditions & visa for scientists

EU citizens

Which countries

Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Romania, Slovakia, Slovenia, Spain, and Sweden.

Also the citizens of Norway, Iceland, Liechtenstein, and Switzerland are subject to the same immigration law as the EU nationals.

Crossing the borders and stay up to 3 months

In order to cross the Polish border, the EU citizens only need a valid identification card (ID) or passport. They can stay and work in Poland for the first three months only on the basis of the the above document.

Stay beyond 3 months

Those who plan to stay longer than 3 months are obliged to register their stay in the Voivodeship Office (Urząd Wojewódzki) of the region (voivodship) where they intend to reside. The registration has to be done at latest on the next day following the 3 months. Note that in order to register your stay you will need to first make an appointment via electronic system which may require additional time.

The registration procedure is free-of-charge. You need to submit the following documents:

- an application form,
- ID or passport,
- 4 photos,
- in case of employment or scholarship - employment contract / scholarship agreement
- in case of study including PhD education: a confirmation from the higher education institution, health insurance confirmation, and proof of having sufficient financial resources for the stay in Poland (PLN 776 monthly for persons living in Poland alone or PLN 600 monthly for each family member - these are net amounts excluding the costs of accommodation).

Remember:

- ☞ all the submitted documents have to be in Polish so you may need to have certain documents translated by a certified translator,
- ☞ to make copies of some of the submitted documents as the original ones will only serve for inspection.

The document confirming the registration is a plastic card valid for an indefinite period.

MORE: <https://mos.cudzoziemcy.gov.pl/en/informacje/rejestracja-pob-en/wypelnienie-en>

Family members – non-EU citizens

Family members of the EU citizens in the scope of the immigration procedures are the following persons if they enter with or join the EU citizen in Poland:

- spouses of the EU citizens,
- children of up to 21 years of age being financially dependent, including spouse's children,
- parents being financially dependent, including spouse's parents

Entry and stay up to 3 months

In order to enter Poland the family member needs a valid travel document (passport) and a visa (except for visa-free movement rule) or a residence card issued by other EU country.

Stays exceeding 3 months

For stays longer than 3 months, family members have to apply for a residence permit for a family member at latest on the next day following the 3 months.

The residence permit is issued by the Voivodeship Office competent for the place of residence and the procedure is free-of-charge. Note that you need first to make an appointment for the residence card application which may require some waiting time.

The following documents are required:

- an application form,
- the registration confirmation of the EU citizen,
- travel document (passport),
- 4 photographs
- documents confirming family ties: marriage certificates, children's birth certificates and other documents confirming that they are financially dependent.

Remember:

- ☞ all the submitted documents have to be in Polish so you may need to have certain documents translated by a certified translator,
- ☞ to make copies of some of the submitted documents as the original ones will only serve for inspection

The residence permit for the family members is issued within 6 months and is valid for 5 years.

MORE: <https://mos.cudzoziemcy.gov.pl/en/informacje/karta-pob-en/wprowadzenie-en>

Non-EU citizens

Entering Poland - general information

When entering Poland one needs to be able to justify the purpose and conditions of the planned stay and has to provide the following documents for the border control purpose:

Passport- valid for at least 3 months beyond the planned stay, issued within last 10 years, having at least 2 blank pages.

Health insurance- The proof of insurance is required for the whole planned stay in Poland, including the travel. This mean that you need to buy travel medical insurance before your arrival in Poland. The information on the travel insurance companies is available in the Polish consulates when applying for the visa before arrival. The travel medical insurance is not required if you have the insurance covered by your employer

The health insurance during your employment in Poland is usually covered by the employment contract or within a scholarship agreement. If it is not covered, you need to buy the insurance from an insurance company in the amount of at least 30 000 euro or sign an individual insurance agreement with the Polish National Health Fund.

Financial resources- You need to prove that you have sufficient financial resources for the planned stay and return journey or you have a possibility of earning/obtaining them in a legal way:

- PLN 300 for stays up to 4 days,
- PLN 75 for each day in case of stays exceeding 4 days.

If you are entering Poland for the purpose of study (including PhD) or participation in scientific research or training, you need to possess at least PLN 1270 for the first two months of stay or the same amount in foreign currency.

Additionally to all the above-mentioned amounts, for the return journey to the country of origin or residence, one needs to have:

- PLN 200 in case of countries neighbouring to Poland, OR
- PLN 500 in case of countries members of the European Union not neighbouring to Poland or in case of European Economic Area countries or Switzerland, OR
- PLN 2500 in case of other countries.

Supporting documents- In order to justify the legal stay in Poland, the border guards may check such documents as: your employment contract, scholarship agreement or admission letters to a university or doctoral school. Also these documents are related to proving the possession of sufficient financial resources to stay in Poland.

The mentioned documents are also required to apply for visa to Poland, if needed - see below.

Work permit – if required- In most cases of scientists the work permit is not required, namely:

- in case of employment (scientific research and/or teaching) at public institutions such as universities, institutes of the Polish Academy of Sciences, state-funded research institutes, including those operating under the Łukasiewicz Research Network,
- in case of PhD candidates enrolled in Polish doctoral schools as well as full-time students who would like to work during their study

Generally speaking, the work permit is only required for employment in the business/private sector.

Scientific jobs & work permit

As a general rule, foreigners are entitled to work in Poland if they:

- stay in Poland legally - based on one of the following: visa, visa-free movement or a residence card - issued by Poland or another Schengen country and
- have a Polish work permit - if required.

Note: working in Poland is not permitted on the basis of a tourist visa or visa for the purpose of visiting family or friends.

Scientific jobs without work permit

There are three main situations when work permit is not required that is in case of:

- European Union member state nationals as well as nationals of Switzerland, Liechtenstein, Iceland and Norway,
- non-EU nationals who conduct research and teach at public research institutions such as: universities, institutes of the Polish Academy of Sciences and research institutes without work permit. This is regulated by the Act on Higher Education and Science.
- non-EU full-time students and doctoral candidates in doctoral schools, as well as alumni of these.

There are also other cases that may be related to scientific employment when work permit is not required:

- foreigners who run a training course, participate in professional training, fulfil an advisory or supervisory function or other function requiring special qualifications and skills within European Union programmes or other international aid programmes, also based on loans taken by the government of Poland,
- foreigners who conduct occasional lectures or presentations of a particular scientific or artistic value (up to 30 days in a calendar year),
- have temporary residence permit in order to join a family member in Poland, i.a. family members of scientists and highly-skilled professionals holding the EU Blue card permit,
- citizens of Armenia, Belarus, Moldova, Russia, Ukraine and Georgia: citizens of these countries can work in Poland without the work permit up to 6 months within subsequent 12 months. In order to employ a foreigner, the Polish employer has to register in a labour office (urząd pracy) a special declaration of intending to hire him/her,
- holders of the long-term EU resident permit,
- family members of the Polish and EU nationals,
- as well as refugees and persons covered by humanitarian protection.

When is work permit required?

As far as scientific employment is concerned, generally speaking, the work permit is required in the private sector, e.g. in private companies, factories, in industry, etc.

It is the employer who has to apply for the work permit for the hired foreigner. Work permits (like the residence permits) are issued by voivodship offices in the region of employer's location. The work permit authorizes the foreigner to work only for this particular employer specified in the work permit.

MORE: https://mos.cudzoziemcy.gov.pl/en/informacje/ogolne-zasady_EN/wprowadzenie_EN

In order to enter Poland foreigners may be required to have a visa to Poland - if not subject to visa-free travel - or a visa/residence permit issued by another European Schengen country**.

Visa-free entry and stay up to 90days

Citizens of more than 60 countries do not need a visa to enter the European Schengen area**, including Poland. In this case they can come to Poland just on the basis of a valid travel document (e.g. passport). However, the total stay on the territory of one and/or all the Schengen states cannot exceed 90 days within each 180-day period. You can use this special calculator to count the stay in the visa-free period.

MORE: the list of visa-free countries: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02018R1806-20210101>

Residence card/visa issued by another Schengen country

If you have a residence permit or a visa issued by another Schengen country** for the purpose of work, you can come to Poland to work as a scientist (not required to have the work permit) for up to 90 days counted within each 180-day period. You can use this special calculator for counting the allowed days.

Note: employment is not allowed based on a tourist visa!

Visa to Poland

If you don't have either the residence permit nor a visa issued by another Schengen country or you are not covered by the visa-free movement, you need to apply for a visa to Poland before arrival. Visas to Poland are issued by Polish embassies/consulates (<https://www.gov.pl/web/diplomacy/polands-missions-abroad>) located worldwide so you have to apply in the consulate in your country of origin or country of legal residence.

There are short-term and long-term visas and different types of visas depending on the purpose of stay (visa for research, work or study), based on what you state in the visa application form. In addition, visas are issued for single or multiple entries which you also choose in the application. With the multiple entry visa you can travel multiple times between your country of origin and Poland, if needed.

Also visa entitles you to travel within the territory of other Schengen area countries** for up to 90 days during a 180-day period, during the validity period of the visa.

Schengen or national visa

- Schengen visa (**C-type visa**) is a short-term visa for stays up to 90 days within each 180-day period either in several specified countries of the Schengen area** or in the area as a whole, depending on the planned stay. The validity period of the visa can be even 5 years but a total stay in the Schengen area cannot exceed the 90 days.
- National visa (**D-type visa**) is a long-term visa, for stays exceeding 90 days, that can be issued for a maximum period of 365 days, depending on the length of your planned stay in Poland. Having the D-type visa also entitles you to travel to other Schengen countries for max 90 days within the 180-day period.

MORE: a special calculator counting the 90 days of the stay in the Schengen area: https://home-affairs.ec.europa.eu/policies/schengen-borders-and-visa/border-crossing/short-stay-visa-calculator_en.

Note: it is most beneficial to obtain the national D visa for the maximum possible period if you have your employment contract/scholarship agreement for such time or more, as it gives you more time to apply for the residence permit. Also the national visa gives you more time for travel outside Poland.

Visa – purpose of stay

Visas are issued for various purposes of stay, marked with numbers from 1 to 23, depending on what you state in the visa application form and what supporting documents you provide. For the different purpose it is required to provide different supporting documents.

For scientific activity the following visa purposes are possible:

- conducting scientific research or development activities - for this visa application a special hosting agreement/contract has to be signed between the researcher and the research institution in Poland authorised by the Ministry of Interior and Administration for the purpose of hosting foreign scientists; here is an example template of such an agreement <https://nawa.gov.pl/images/Ulam/Template-agreement.pdf>
- visa for the purpose of work - for this type of visa the researcher does not need the above signed agreement, only a promise of employment letter from the employer describing the basic work conditions (period, position, salary, main duties, etc.);

- visa for the purpose of study including PhD study/doctoral school - a document from the university/institution is needed stating the admission to the study program/doctoral school.

Note: if you apply for the visa for conducting research or work, in the application form you need to choose "Purpose of stay: Other" and describe the situation.

How to apply for visa

Go to the on-line visa application system at <https://secure.e-konsulat.gov.pl> and localise the Polish embassy or consulate nearest to your place of residence where you will apply for visa. You should check the list of the required documents on the embassy's website or by contacting the consular office directly. In the on-line system you first choose the visa type (Schengen or national) and the visa service type after which the system should propose dates for visa appointment. If there are no dates available, you need to try again later.

As mentioned above, depending on the visa purpose, the following documents may be required which have to prove the purpose and conditions of the planned stay in Poland:

- a hosting agreement/work contract/ a scholarship agreement / admission document to the study or PhD programme,
- documents proving necessary financial resources,
- travel medical insurance and document proving health insurance on the territory of Poland,
- address of stay in Poland, accommodation,
- travel document e.g. passport,
- photograph,
- visa fee (typically 80 euro),
- if you are coming with your family members, documents proving family ties such as marriage and birth certificates.

Please contact the embassy/consulate for the full list of the required documents. The documents and the duration of visa procedure may slightly differ depending on the country where the visa application is submitted.

More information on visa

You can stay in Poland legally until the last day of the visa validity date. If you want to prolong your stay, you need to apply for the temporary residence permit at the Voivodeship/Provincial Office in the region of your residence in Poland.

WAŻNE- to dorobić! Na oddzielnym

<https://www.euraxess.pl/poland/residence-permit-scientists-non-eu-countries>

Moving within the European Union

As a general rule, all non-European citizens who hold a residence permit or a visa issued by one of the 27 Schengen countries** can move freely within the Schengen area for up to 90 days within each 180 period. After the 90 days pass, one needs to return to the country that has issued the residence permit/visa.

In addition, scientists and their families are allowed to travel for even longer periods between the EU members states*, including Poland, for the purpose of conducting part of scientific research in another country. Note that this privilege (called intra-EU mobility) applies only to scientists-holders of a

residence permit/visa with annotation "researcher" issued by one of the European Union member state (except for Denmark, Ireland, Bulgaria and Romania). A similar mobility rule is addressed by full-time students, including PhD candidates, who possess a residence permit/visa with annotation "student".

The allowed periods of travel within the mobility rule are as follows:

- short-term EU mobility of researchers/ their families: up to 180 days in any period of 360 days

The main condition that has to be met before entering Poland is informing the Polish Office for Foreigners about the planned visit. The written notification (in Polish) should be sent to the Office by the Polish research institution that will host the researcher at least 30 days before entering Poland.

- long-term mobility of researchers / their families: more than 180 days - requires researchers to apply for a temporary residence permit in Poland which may take a few months to obtain,
- mobility of students - up to 360 days.

MORE: mobility of researchers and students <https://www.mos.cudzoziemcy.gov.pl/en/potrzebuje-informacji/mobilnosc>

Residence permit – scientists from non-EU countries

A Polish residence permit (residence card) is issued for stays exceeding 3 months and it entitles to:

- reside in Poland legally,
- in some cases also to work,
- travel to other Schengen countries** for the period of 90 days within each 180-day period and cross the Polish border without the need to obtain the visa.

Note: even though you can travel to other European countries, the Polish residence permit does not guarantee you the right to work in these countries. You should check the law in another Schengen state as it may be required to obtain a work permit or a residence permit of that country.

Residence permits are issued by Voivodeship Offices (pl. *urząd wojewódzki*) competent for the region of your place of residence in Poland, following a positive decision on the residence permit application. The plastic card is issued usually a month after the decision.

When and how to apply

You can apply for the residence permit at any time within your legal stay in Poland, at latest on the last day of the stay, that is on the last day of visa or previous residence permit validity date, or last day of the stay within the visa-free travel.

Note: it is highly recommended to submit the application form as early as possible as the procedure lasts several months. You are allowed to continue your legal stay and employment while waiting for the residence permit on condition that you have submitted the application during your legal stay in Poland.

How to apply:

- the application have to be submitted to the Voivodeship Office competent for the region (voivodeship) of your residence in Poland;
- register in the on-line system of the Office (if there is one) and reserve a visit at the Office;
- if there are no available dates before your legal stay expires, you need to send the application documents by post; this way prolongs the procedure;
- the minimum required documents to send by post are: the application form together with the required annex(es), copy of your travel document (passport), 4 photographs and the proof of fee payment. After up to three months the office will ask you to come to a meeting to bring all the required documents and leave fingerprints.

Types of residence permits

There are different types of residence permits that can be used in case of international scientists staying in Poland. The below permits are the most relevant options, also for PhD candidates and researchers' family members. When taking the decision which residence permit to apply for, you should consider the requirements, needed documents, as well as additional benefits that some permits result in.

Temporary residence permit for the purpose of conducting scientific research

This is a residence permit most suitable for scientists who are employed in Poland based on a work contract or carry out a scholarship/research project based on a different kind of agreement. In order to apply for this permit you need to:

- have a university title/degree (e.g. Master's) enabling commencement of a doctoral program, and
- sign a special contract/agreement with a Polish research institution acknowledged by the Ministry of Interior and Administration - more about the contract <https://www.euraxess.pl/poland/employment-conditions>.

The cost of residence permit application is PLN 340. In the residence card there is an annotation: researcher and access to labour market.

The benefits stemming from having this type of permit are:

- ☞ family members (a spouse or adult children) can work in Poland in any profession without a work permit,
- ☞ scientists who have this type of residence permit with annotation researcher can travel to other EU countries for the purpose of conducting part of their scientific research for more than the standard 90 days. They can be accompanied by a family member,
- ☞ scientists who are about to end/have ended one research project can look for another job in Poland and for this need to obtain a special residence permit for 9 months.

Temporary residence permit (EU Blue Card) – work in a profession requiring high qualifications

This permit is also an option for scientists as it is not limited to any specific profession. The requirements are:

- a university degree,
- a minimum 1-year work contract,
- a remuneration that is not lower than 150% of the average salary in the Polish economy in the year preceding application for the permit; for applications filed in 2023 the salary should amount to PLN 9 500 gross monthly;

The application fee is PLN 440.

Benefits:

- ☞ this permit is granted for a period of 3 months longer than the period of work,
- ☞ family members (a spouse or adult children) can work in Poland in any profession without a work permit

Temporary residence and work permit

It is a common residence permit suitable for various types of jobs. The minimum remuneration has to be equal at least to the minimum salary for work in Poland which is currently in the year 2023 PLN 3600 gross per month (even on part-time employment and regardless of a contract type).

The application fee is PLN 440.

There are no specific benefits related to this residence permit as in the case of other permits above.

Temporary residence permit for full-time study or doctoral school

The residence permit for the purpose of study is dedicated to:

- full-time students in first-cycle, second-cycle, or long-cycle studies,
- doctoral candidates at doctoral schools or for doctoral studies,
- also for participants of preparatory courses for education at these studies.

All other forms of education at universities, such as part-time higher education, postgraduate studies, MBA programmes require applying for the residence permit due to other circumstances.

Application fee is PLN 340.

Benefits:

- ☞ full-time and doctoral students are allowed to work in Poland in any profession without work permit,
- ☞ holders of the residence card with annotation student can travel within the European Union for the purpose of study for a period longer than the standard 90 days.

Temporary residence permit for a researcher or alumni searching for a job

A holder of a temporary residence permit for the purpose of conducting scientific research who has completed scientific research or development work may apply for a temporary residence permit due to "other circumstances" dedicated to their situation. Similarly, students who have obtained the university title of bachelor, engineer, master, master of engineer or the degree of doctor, can apply for the temporary residence permit due to other circumstances dedicated to graduates of Polish universities.

This temporary residence permit is granted for 9 months for the purpose of looking for a job or in connection with setting up a business in Poland, provided that the application is submitted immediately after the completion of research or study, during a legal stay in Poland.

The purpose of the permit is to enable the continuation of the stay to get acquainted with the situation on the Polish labour market or complete the formalities related to starting a business.

Application fee: PLN 340

Temporary residence permit for a family member/partner

A temporary residence permit for the purpose of family reunification can be granted to spouses (based on marriage recognized by the Polish law) or minor children of non-EU foreigners who, among other things:

- hold the temporary residence permit or a national visa for the purpose of conducting scientific research,
- temporary residence permit for the purpose of long-term mobility of a researcher,
- hold the EU Blue Card residence permit,
- the long-term EU resident's permit or the permanent residence permit,
- have the temporary residence permit due to other circumstances - for the purpose of searching for a job after completing research work in Poland,
- have been residing in Poland for at least 2 years on the basis of subsequent temporary residence permits issued for at least 1 year each.

In the application form for this residence permit, in the "Purpose of stay" section, you need to tick the box "stay with a foreigner" (pl. *pobyt z cudzoziemcem*). The residence permit can be applied for also in case when the spouse or children are outside of Poland. It requires having spouse's written consent to submit the application in Poland on her/his behalf. Then after arrival, it is still required to go to the Voivodeship Office in person to submit the application documents and finger prints.

Informal relationships

In case of partners in informal relationships(not married) the residence permit for the purpose of family reunification cannot be granted. It requires applying for the temporary residence permit due to other circumstances, which requires more documents and does not provide the benefit to the partner of working without the work permit.

In the application form for this residence permit, in the "Purpose of stay" section, you need to tick the box "other circumstances" (pl. *inne okoliczności*).

Application fee in both cases: PLN 340

The residence permit for family reunification gives spouses the right to work in Poland in any profession without the work permit.

Permanent residence

There are two types of residence permits issued to non-EU nationals allowing permanent residence:

1. A long-term EU resident's permit - issued to non-EU nationals who have resided legally and continuously in Poland for a period of at least 5 years; gives the right to stay for indefinite period on conditions of having:

- adequate income,
- health insurance and
- knowledge of the Polish language at at least B1 level.

MORE: https://mos.cudzoziemcy.gov.pl/en/informacje/pob-rezydent_EN/wprowadzenie_EN

2. Permanent residence permit - is issued only in specific cases, for instance to persons married to Polish citizens, children of Polish citizens, are refugees or have the Pole's card.

MORE: https://mos.cudzoziemcy.gov.pl/en/informacje/pob-staly_EN/wprowadzenie_EN

Tu kończysz:

<https://www.euraxess.pl/poland/residence-permit-scientists-non-eu-countries>

Employment conditions

In Poland general labour conditions are regulated by the Labour Code and other legal acts for both public and private employers. Also certain specific conditions such as additional social benefits or bonuses are stipulated by internal regulations of employing organizations. Employers in Poland have the same rights and obligations towards hired foreigners as towards Polish citizens, and these are to:

- ☞ conclude a written contract with the employee and before signing the contract to translate it into a language understood by the employee;
- ☞ provide him/her with training on labour protection regulations appropriate to the work position;
- ☞ provide a free medical examination in accordance with the work to be performed;
- ☞ register the employee for social and health insurance within 7 days from signing the contract;
- ☞ collect and pay advances on income tax and other mandatory insurance contributions;
- ☞ apply the same working and remuneration rules to all employees throughout the period of employment.

Types of work contracts

The Polish labour system allows for a number of different types of work contracts to be concluded between an employer and a future employee, such as:

regular employment contract - regulated by the Labour Code; it specifies, among other things, the parties to the contract, start and end dates, the nature of the work or position and remuneration. The labour costs i.a. tax and social security including health insurance, are deducted from the income earned so the net salary is usually around 70% of the gross salary. As a result, such a contract provides various employee benefits e.g. paid holidays or the right to various allowances in case of sickness, maternity or incapability to work. It also protects the employee against a sudden loss of job, specifying a notice period whose length depends on the seniority.

The regular employment contract can be concluded: for a probationary period (up to 3 months, to check the employee's qualifications) and for a definite or indefinite period. It can be full-time or part-time. The duration of a contract concluded for a fixed period cannot exceed 33 months and the total number of contracts cannot exceed 3. The fourth contract is automatically considered as a contract for an indefinite period.

civil law contract - governed by the Civil Code; they differ from the regular contract in that they specify a piece of work to be carried out within a certain period of time, often without specifying working hours and work conditions. The income from the civil law contracts may not cover sickness insurance contributions (resulting in paid days off or maternity allowance) so such contracts do not provide the same employee benefits and do not protect the employee in the way the regular contract does.

The most popular types of the civil law contracts are:

- free-for-task agreement (PL: *umowa zlecenie*), concluded for the performance of a specified activity,
- specific-task contract (PL: *umowa o dzieło*), concluded for the achievement of a specific result.

All types of the contracts should be concluded in writing. Please also remember that Intellectual Property Rights (IPR) are important to consider when signing a contract. Different rules apply to different types of contracts and rights.

MORE: <https://www.euraxess.pl/poland/intellectual-property-rights-ipr>

Special contract for researchers from non-EU countries

According to the Law on Foreigners, a special work contract for the purpose of scientific research or development work should be signed with scientists employed at Polish higher education and research institutions approved for this purpose by the Ministry of Interior. This contract is specifically required at the stage of visa application to enter Poland (visa purpose of stay No. 13) and later when applying in Poland for the temporary residence permit for the same purpose. This means that the host institution should send the agreement to the researcher to be attached to the visa application. It may be concluded between the researcher and the institution in the form of a regular employment contract or any other civil law contract. Such a contract is automatically terminated if the entry to the territory of the Republic of Poland (visa) is denied or if a temporary residence permit is not granted in Poland.

If for some reason it is not possible to conclude such an agreement, another option for a researcher coming to work in an academic unit is a work visa (purpose of stay No. 06).

The researcher's work contract should contain the following information:

- the title or purpose of the research or development or its subject matter,
- a commitment by the researcher to participate in the research or development,
- a commitment of the employer to provide conditions necessary for the researcher to fulfil their duties,
- the start and end dates or the estimated duration of the research or development work,
- the researcher's salary and other work conditions,
- a written statement of the institution in which it undertakes to bear the costs related to the issuance and implementation of the decision to oblige the foreigner to return, in case of illegal stay in Poland.

Working time and holidays

In Poland, working time is regulated by the Labour Code and generally cannot exceed 8 hours a day, which gives an average of 40 hours in a five-day working week. Usually, work starts between 8.00-9.00 in the morning and ends at 4.00-5.00 in the afternoon, but this depends very much on the employer, the job and the institution. You are entitled to at least a 15-minute break during the 8-hour working day and a 5-minute break after every hour worked in front of a computer screen. Employees with disabilities are entitled to a 30-minute break (instead of 15 minutes). Many companies have additional rules, such as a longer lunch breaks.

Remote work | work from home

In Poland as of June 2023, provisions on remote work have been introduced into the Labour Code. An agreement with the employer on the performance of this type of work can be made at the stage of the employment contract conclusion or throughout the employment period. Work may be performed wholly or partially at any location proposed by the employee (including a residential address), following employer's consent. The costs of electricity and telecommunications services necessary for the performance of the remote work are covered by the employer. The following possibilities include:

- ☞ **the employee** has the right to perform occasional remote work for a maximum of 24 days per calendar year. This right applies regardless of working hours and type of contract.
- ☞ **the employer** may introduce additional remote working days, not necessarily to the same extent for all employees.

Holiday entitlement (paid days off)

- 20 days - for employees with less than 10 years' seniority,
- 26 days - for employees who have worked for more than 10 years,

Note: Completion of higher education (whether a 3-year bachelor's degree or a 5-year master's degree) is counted as 8 years of employment. In practice, university graduates gain 26-day holidays after only 2 years of employment record.

- 36 days - for scientific employees. Researchers employed at universities are obliged to take their days off during the academic lecture-free period (summer and winter holidays).

Public holidays (additional paid days-off):

1st January - New Year

6th January - Three Wise Men religious holiday (Epiphany)

March/April - Easter Sunday and Monday

1st May - Labour Day

3rd May - Constitution Day

May/June - Corpus Christi (first Thursday of the ninth week after Easter)

15th August - Feast of the Assumption

1st November - All Saints' Day

11th November - Independence Day

25-26th December - Christmas and Boxing Day

Termination of employment

There are several ways to end an employment relationship. The most pleasant way is to do it with the agreement of both parties - the employer and the employee. Another way is to give a notice within a period of notice specified in the employment contract. Notice periods range from 3 days to 3 months - depending on the type of contract and seniority in a particular organization:

- on **probation period** the notice amounts to 3 days, 1 or 2 weeks;
- on **regular employment contracts** the notice period is:
 - 2 weeks - if you have worked for a specific employer for less than 6 months,
 - 1 month - in case of employment of more than 6 months,
 - 3 months in case of employment exceeding 3 years.

Civil law contracts can be terminated at any time (without notice), although the parties can agree on a notice period if they wish.

Recognition of qualifications

Recognition of qualifications means recognition of higher education documents (academic diplomas, degrees or titles) required for the purpose of further education, employment and career development in Poland. In general, it is the employer who decides whether to accept your documents at the recruitment stage. If the employer is not certain about the validity of your diploma/certificate, they can request a confirmation of your educational qualifications from the Polish National Agency for Academic Exchange (NAWA).

MORE: <https://nawa.gov.pl/en/recognition>

Scientific degrees awarded by an authorized institution operating in one of the EU, EFTA and OECD countries are recognized as equivalent to a corresponding Polish scientific degree. However, it should be noted that there is no system of automatic recognition of academic diplomas and degrees, even within the European Union. It is therefore advisable to make sure that your diploma will be recognized in Poland.

How to check qualifications and diplomas

For this purpose, NAWA has created a free database called [KWALIFIKATOR](#), available in Polish and English. It enables automatic checking of general information on selected diplomas, degrees and certificates. It allows you to assess the level and status of your qualifications in the country where they were awarded and to find out how a particular foreign diploma or degree is recognized in Poland. It also indicates a specific legal basis on which the holder of the qualifications derives specific rights.

In addition, you can also obtain the information on how your diploma/degree is recognized in Poland through the NAWA on-line system called [SYRENA](#). The search result, known as a [recognition statement](#), can be saved as a PDF document (issued in Polish) signed electronically and submitted to a Polish university or employer. The reliability of the information is guaranteed by NAWA's electronic signature.

Nostrification procedure

The equivalence of a foreign academic degree with the corresponding Polish degree may be established either on the basis of international agreements or, in the absence of such agreements, on the basis of Polish national legislation. If, after verification of the diploma in the KWALIFIKATOR system, it turns out that the diploma or professional title cannot be recognized as the Polish equivalent on the basis of an international agreement, this means that the nostrification procedure is required. During the procedure the foreign qualification is compared with its Polish equivalent. However, the foreign title of professor can be recognized in Poland only on the basis of an international agreement. In the absence of such an agreement, the Polish equivalence cannot be obtained through the nostrification procedure.

A degree and title awarded by an accredited institution outside the European Union, OECD or EFTA and not recognized as equivalent under international agreements is subject to nostrification. It is initiated at your request and carried out by a higher education institution with an academic category of A+, A or B+ in the relevant discipline. The institution will charge a fee for carrying out the procedure and issuing the certificate. The certificate states that the submitted diploma/degree obtained abroad is equivalent to a specific Polish diploma/degree.

MORE: <https://www.gov.pl/web/edukacja-i-nauka/recognition-of-foreign-school-certificates-and-diplomas-in-poland>

Regulated professions

Regulated professions are those for which it is necessary to have a special certificate, qualification or licence (special training, exams passed, etc.).

Professional qualifications are recognised on the basis of EU regulations. Each EU Member State decides how to regulate access to a given profession. Therefore, the same profession may be regulated in one EU country and not in another. Examples of regulated professions in Poland - out of 361 jobs - are archaeologists, lawyers, teachers, speech therapists or mountain guides.

Automatic recognition of qualifications and/or training obtained in EU/EFTA countries applies to seven regulated professions: doctor (general and specialist), dentist, pharmacist, general nurse, midwife, veterinary surgeon and architect. If you have a relevant qualification as defined by EU rules (including, for example, a diploma or professional title), you meet the conditions for having your qualification recognised to start working.

Regulated vs. unregulated

If the profession is regulated in Poland, a person who has obtained a qualification in another Member State must have it officially recognized by the competent Polish authorities. Recognition of a professional qualification is a prerequisite for the full right to practice your profession.

In the case of non-regulated professions, it is up to the employer to employ you with a qualification obtained in another EU Member State. They may require an opinion on the foreign diploma, proof of education at the corresponding level or a certificate of equivalence of the foreign document with its Polish equivalent.

You can fill in a [questionnaire on the European Commission's website](#) to find out whether you need to apply for recognition of your professional qualifications and what you need to do to prepare an application.

EU vs. non-EU countries

If your qualifications were obtained in an EU or EFTA country or in Switzerland, they have to be recognized by the competent authority in that country. If there are significant differences between the qualifications required, you will need to complete an adaptation period or take a test in Poland. The recognition procedure has to be initiated by you. You should submit an application for recognition of your qualifications to a Polish organization competent for the recognition of qualifications for the particular regulated profession.

If the qualifications were obtained outside of the above countries, they will be recognized in Poland in accordance with Polish national legislation. This means that if you are interested in practicing a regulated profession in Poland, you should first have your diploma or certificate recognized by the relevant Polish authority, either by nostrification or by the international agreement. Then you can apply for professional rights according to the regulations of the given profession.

MORE: <https://ec.europa.eu/growth/tools-databases/regprof/home>

<https://kwalifikacje.gov.pl/en/>

Intellectual Property Rights (IPR)

Poland follows the European regulations on intellectual property rights (IPR) in the areas of copyright, patents, trademarks and industrial designs. IPR is an umbrella term covering two categories: copyright and industrial property. The common feature of these rights is the intangible nature of the goods to which they relate and their territorial protection.

IPR and work agreements

If you are coming to work in Poland, you should check what type of contract you will sign. It is often the employer who has the rights to intellectual property. So it depends on the type of the contract you have and the internal rules of the employing organization.

There are two types of employment contracts in Poland: a regular employment contract and civil law contracts (pl: *umowa zlecenie* and pl: *umowa o dzieło*).

As far as civil law contracts are concerned, the IPR settlement depends on what is written in the contract. If a civil law contract does not specify any IPR issues, the IPR for an invention or piece of work belongs to the author. On the other hand, if you have an employment contract, all the results of your work (including copyrights and other IPRs) belong to the employer.

Copyrights

The institution in charge of copyright policy in Poland is the Ministry of Culture and National Heritage.

There are two categories of copyright: moral rights and economic rights. Moral rights are inalienable and therefore always belong to the author. Economic rights are more complicated. According to Polish law, the employing institution has the priority to publish the work of an employee who has created it as a result of his or her work duties. Nevertheless, the author has the right to financial benefits.

If the institution does not sign a relevant contract with the author within 6 months from the date of delivery of the work, or if the work has not been published within 2 years from the date of receipt, the author has the right to decide how and where his or her work will be published. The employer (scientific institution) has the right to use the results produced free-of-charge and to make them available to other scientists for the purposes of their research or teaching, if this results from the agreed purpose of the work or is provided for in the contract.

As far as the results of scientific research are concerned, everything depends on the content of the employment contract. This is why it is so important to read the contract that you sign, paying particular attention to the issues relating to the copyrights of your work.

Industrial property rights

The Polish Patent Office is responsible for the patents, trademarks, and industrial design issues.

When it comes to industrial property rights, the right to obtain a patent belongs in principle to the author. However, if the invention was made as a result of work performed, the right to the patent belongs to the employer. The employer may waive this right in favor of the author. According to the regulations, the author is entitled to financial benefits resulting from the use of the invention, unless the parties have agreed otherwise. Most institutions have their own rules governing IPR issues, and these rules or the contract should be the main source of detailed information.

If you are going to work at a university or a research institute, the IPR regime will be a bit different. In Poland we have a type of professors' privilege. If you inform your employer about your result and the university or research institute is not interested in commercializing it, you can buy this result from your university/research institute. The price is set by law and its maximum value may not exceed 10% of the value of a minimum salary in Poland. You become the owner of the result after signing a contract on transfer of the result ownership. If you are not interested in commercializing your results, the ownership remains with the university/research institute.

IPR support

Most science and higher education institutions have their own rules for the protection, use and management of intellectual work results, as well as rules for their commercialization.

Within the institutions, there are departments responsible for IPR acquisition, business cooperation and technology transfer, e.g. technology transfer centers, legal and patent offices, as well as innovation brokers and patent attorneys.

MORE: <https://www.gov.pl/web/poland-businessharbour-en/tax-reliefs-in-poland-for-research-development-and-innovation>

<https://uprp.gov.pl/sites/default/files/inline-files/Edukacyjna%20broszura%20projektowa%20-%20wersja%20angielska.pdf>

Leaving Poland

If you have worked or studied in Poland, here you can find some practical information on some formalities that should be fulfilled before leaving.

Inform immigration office

If you have a Polish residence permit (or you are waiting for one), you are obliged to notify the Voivodeship Office that issued your permit about the termination of work or studies. You need to do it within 15 working days after the termination of work or study. The employer or higher education organization has the same obligation.

Settle your taxes

If you have received income in Poland during the calendar year, you are obligated to submit a relevant tax declaration to a tax office in Poland and pay an unpaid part of due taxes (if exist) before the end of April of the following calendar year. If the tax obligation is not fulfilled, you will become a tax debtor in the country which may cause difficulties when you intend to come to Poland in future.

In order to settle all tax issues, you should receive from your employer a PIT-11 form (stating all the taxes and health and social security contributions paid by the employer). The form is issued to all employees by the end of February of a year following the year when the income was received. The PIT-11 form means that you will have to then prepare the tax declaration by yourself and then submit it before the end of April to the relevant tax office in Poland (in person, by post or electronically).

Leaving Poland before the end of the calendar year, when the income was received, does not exempt foreigners from tax obligations towards the Polish tax authorities.

You should report the fact of leaving the territory of Poland to your tax office and to a district office where you had your temporary registration (pl. *meldunek*).

Collect employment documents

Having worked in Poland, you should also remember to collect your employment certificate and a copy of the employment contract (being a legal basis of work performed during your stay).

Keeping all the documents related to your research stay in Poland allows you to add your social security contributions payment periods from Poland to periods qualified in other European Union countries, Norway, Iceland, Liechtenstein and Switzerland, according to the European [social security coordination](#).

Close bank accounts

Another useful advice for persons leaving Poland is to remember to close your bank accounts in Poland if you don't need them anymore. This will help you avoid any related fees or due payments.

Contact Euraxess

If you are leaving Poland to work in research in another European country, you will find useful information on entry and working conditions as well as daily life at other [EURAXESS websites](#) of 42 countries active in the network.