



Immigration Law Changes 移民法の改正

KPMG Global Mobility Services
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Introduction



As of June 1, 2025, Poland implemented a comprehensive set of reforms to the employment of foreigners (***the Act on the conditions of admissibility of employment of foreign nationals in the territory of the Republic of Poland***), as well as important amendments to the ***Act on Foreigners***.

These legislative changes are part of a broader effort to modernize the country's migration framework, align it with EU directives, and strengthen compliance mechanisms for both employers and foreign nationals.

01

New Obligations for Employers

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01

Submission of Contract to Authorities

Employers must submit a copy of the employment contract to the relevant authority before a foreigner starts work. This applies to entities obtaining a work permit or registering a declaration of entrusting work to a foreigner (except harvest assistance contracts, when the deadline is 7 days counting from the employment date).

Contracts must be submitted using a dedicated IT system for electronic handling of proceedings. Until the system is launched, the praca.gov portal should be used.

02

Sworn Translation of Contract

If an employment contract with a foreigner is in a foreign language, the employer must obtain a sworn Polish translation and retain it throughout the employment period and for at least two years after the contract ends.

Employers can opt for a bilingual contract, which eliminates the need for a separate translation.

03

Passport and PESEL Documentation

Employers must obtain copies of documents containing a foreign employee's personal data, such as their passport, to confirm their identity.

Employers need to document the foreigner's PESEL number if available. If the foreigner does not have a document showing their PESEL number, a separate certificate must be obtained.

04

Trade Union Information

Employers must inform foreign employees in writing, in a language they understand, about their right to join trade unions. This applies to both employment contracts and civil law contracts.

02

Exemptions for Part-time Students

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The exemption from the work permit requirement is now extended to include graduates of part-time higher education studies at Polish universities. Previously, this exemption was limited to graduates of full-time studies.

Beneficial Change: This change is considered beneficial for both employers and foreign graduates, as it facilitates the entry of the latter into the Polish labor market without the need for a work permit.



03

Prohibition of Work Based on Certain Residence Titles

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Currently, specific types of residence permits do not allow foreigners to work in Poland, even if they hold a work permit.

These include:

- Polish visa for tourism (designation "01").
- Polish visa for temporary protection (designation "20").
- Temporary residence permit due to circumstances requiring short-term stay (very rare in practice).

New Restrictions

Impact on Employment:



The new restrictions mean that foreigners holding these residence titles cannot legally work in Poland, even if they have a work permit.



If a foreigner intends to work after these regulations come into force, they must obtain a new residence title that permits employment.

After the new regulations are implemented, the following residence titles will also prohibit work:

- Polish visa for visiting family/friends (designation "02").
- Polish visa for education or training other than studies (designation "11").
- Polish visa for medical treatment (designation "14").
- Polish visa for "other purpose" (designation "23"), unless holding a Pole's Card.
- Visa issued by another Schengen country.
- Visa-free travel for certain countries as designated by the Ministry of Labour.

04

Changes to Work Permits and Special Permissions

Changes to Work Permits

	Former WP Type	Changes	Description
Work Permit for Polish Entity Entrusting Work to a Foreigner	A	1. Minimum Working Hours 2. Labour Market Test Removed 3. Increased obligation to Inform Voivode	Foreigners must work at least 1/4 of a full-time position for a work permit. Labour Market Test replaced by "protected professions" lists; permits denied for listed occupations unless exceptions apply. Trigger periods for reporting failure to start or interruption of work reduced from 3 months to 2 months..
Work Permit for Specific Function	B	1. Renamed	Work permit for performing a specific function will replace the existing type B permit.
Work Permit for Posting	C, D, E	1. Pre-Posting Employment 2. Employee Status 3. Vertical Capital Ties 4. Direct Service Agreement	Foreigners must be employed by a foreign entity abroad before being posted to Poland. The posted individual must have employee status. Intra-corporate postings require vertical capital ties, meaning direct or indirect ownership or shared management (at least 50%) between the sending and receiving entities. Work permits for service provision require a direct service agreement, qualifying as an "export service."

Complete Digitalization: The process for obtaining work permits and registering declarations will be fully digitalized, expected to be implemented within two years. Any letters issued in these matters will also be delivered only in electronic form.

05

Changes to Visas and Unified Work and Residence Permits

Changes to Visas and Single Permits

01

Priority Rules for Processing Visa Applications – "Fast-Track"

Visa applications will prioritize foreigners working for:

1. Entities important to Poland's national economy.
2. Professions experiencing personnel shortages.

Both categories are treated **equally** in processing order.

These rules affect processing order, not visa appointment booking, which remains a lengthy process.

02

Priority Rules for Temporary Work and Residence Permits – "Fast-Track"

In case of these applications, **the priority rules will be the same as for work permits for a Polish entity entrusting work to a foreigner** discussed before.

03

The Labour Market Test – Eliminated

The labour market test is **no longer required for issuing Unified Work and Residence Permits and EU Blue Cards**.

Instead, counties may introduce **lists of "protected" occupations**, for which permits will not be issued (with some exceptions).

Unified Work and Residence Permits – New Notification Obligations For Employers

Employers hiring foreigners with a Unified Work and Residence Permit now have the following obligations:

1. Notify Job Loss: Inform the Immigration Office within 15 days if the foreigner loses their job.

Under the present law, such an obligation applies only to the holder of the permit decision (the foreigner).

2. Report Changes: Notify within 15 working days of changes such as:

- Change in registered office, residence, name, or legal form of the employer.
- Transfer of the employer or part thereof to another.
- Transition from a civil law contract to an employment contract.
- Change in job title while maintaining duties.
- Increase in working hours with a corresponding salary increase.

Currently, neither the employer nor the foreigner is formally obliged to do so.

07

Changes to Compliance Enforcement & Sanctions

Stricter Sanctions and Strengthening of Regulatory Authorities' Powers

Stronger Inspection Powers:

State Labour Inspectorate and Border Guard gain extended powers for inspecting foreign employment.

Inspections can now be conducted without prior notice (previously, 7 days' notice was required).

Authorities can **conduct inspections alongside other ongoing company inspections**.

The new regulations provide stricter sanctions (selected offences):

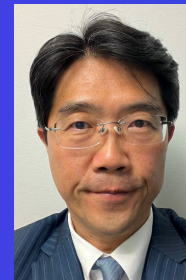
	Current Fine	New Fine
Illegal work entrustment to a foreigner	PLN 1,000 PLN – PLN 30,00	PLN 3,000 – PLN 50,000 (+ per foreigner)
Illegal performance of work by a foreigner	PLN 20 – PLN 5,000	PLN 1,000 – PLN 5,000
Demanding a financial benefit from a foreigner in exchange for taking action to obtain a work permit or other work authorization document	PLN 3,000 – PLN 30,000	PLN 6,000 – PLN 50,000 (+ per foreigner)



Thank You for Your attention!



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