

Changes in Employment Law 2019 How to Pay Salary in Poland

What Is It Like Now?

- Salary is payable in cash. Partial non-cash payment of salary is only possible if provided for in the labour laws or in a collective labour agreement.
- The obligation to pay salary may be met otherwise than directly in cash to an employee, if provided for in the collective labour agreement or if the employee has given such prior consent.

The labour code provisions currently in effect stipulate that salary is paid in cash directly to an employee. It is possible, though, for an employee to request or state that they wish to receive a "cash-free" salary by direct deposit to the bank account of their choosing.

What Will It Be Like From January 2019?

- Salary is payable in cash. Partial non-cash payment of salary is only possible if provided for in the labour laws or in a collective labour agreement.
- Salary is paid to the bank account of an employee's choosing unless the employee
 has requested (hard copy or electronically) for the salary to be paid directly to them
 in cash.

As of 1 January 2019, remuneration will be paid to employees to bank accounts of their choosing, while payment directly to employees in cash will only be possible if they specifically request it.

The employer will have the right to request that an employee provides their bank account number. If the employee fails to provide this information, the salary be paid directly in cash.

Employer's Obligations – January 2019

Pursuant to the interim provisions, by 22 January 2019, the employer must inform an employee who has been receiving salary directly in cash that they should either:

- Provide a number of a bank account to which the salary will be paid
- File a request for the salary to be paid directly in cash

The employee will be obliged, no later than within seven days following receipt of the information, to provide the bank account number or file the request (hard copy or electronically) for the remuneration to be paid in cash.

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