

How can a foreigner legally employ a nanny in Poland?

Igor Kyrczewski · 27.05.2025 · Ogólne

□ Introduction

In Poland, it is legally possible to hire a nanny without setting up a business – both as a natural person, whether a Polish citizen or a **foreign national legally residing** in Poland. The most convenient and commonly used form is the so-called **activating contract** – with a subsidy from ZUS. Below we explain all the conditions step by step.

□ 1. Who can legally hire a nanny?

According to the Act on the Social Insurance System:

□ **Any parent or legal guardian** who:

- works or conducts business in Poland (in an employment contract, commission contract, or sole proprietorship),
- is legally residing in the territory of the Republic of Poland (also as a foreigner),
- has a child aged **from 20 weeks to 3 years** (exceptionally up to 4 years if there is no place in the nursery).

□ A citizen of another country can hire a nanny **if she is legally residing in Poland** and has a **PESEL number** and the right to employ (e.g., resident's card or permanent residence, D-type visa, temporary residence).

□ 2. On what basis can a nanny be employed?

□ **Activating Contract - the most convenient form**

This is a special type of **commission contract** concluded between the parent and the nanny, based on **Article 50 of the Act on Child Care for Children Under 3 Years Old.**

Benefits:

- legal employment without setting up a business,
- **ZUS and contributions are paid by the state** – if the child is of the required age,
- the contract is “civil” – without personnel obligations as in an employment contract,
- easy to conclude and register online.

□ 3. What are the conditions of the activating contract?

- Child's age - from 20 weeks to the age of 3 years (exceptionally up to 4)
- Workplace - in the child's (parent's) home
- Nanny's status - an adult, non-convicted person, with the right to work in Poland
- Registration with ZUS - by the parent within 7 days

□ The nanny cannot be simultaneously employed by the parent's company nor conduct business as a caregiver in the same relationship.

□ 4. Can a nanny be a foreign national?

□ Yes – but she must have:

- **legal residency** in Poland (e.g., residence card, visa, refugee status),
- **work permit or exemption from the permit requirement** (e.g., Ukrainian citizen with UKR status),
- **PESEL or NIP** (for registration with ZUS).

□ 5. How to conclude a contract and register it with ZUS?

Step by step:

1. Prepare the **activating contract** (in writing):
 - specify the parties, child's details, scope of duties, remuneration, date, signatures.
2. Fill in ZUS forms:
 - **ZUS ZFA (if the parent was not a payer)**
 - **ZUS ZUA (for the nanny)** – registration for social insurance
3. Submit documents to ZUS (in paper form or via PUE ZUS) **within 7 days from the start of the contract**
4. **ZUS pays contributions for the nanny** from the minimum gross salary – the parent pays only the contribution on the excess (if paying more)

The nanny is entitled to:

- health insurance,
- sick leave (L4),
- maternity benefits (if meeting the conditions).

□ 6. Alternatives to the activating contract

Commission contract (ordinary) - for children older than 3-4 years - full ZUS on the parent's side

Employment contract - rarely encountered, costly - all personnel obligations and payroll

JDG nanny (self-employment) - nanny as a company - parent cannot deduct costs, no ZUS reimbursement

Nanny agency - formalities are handled by the agency - usually a more expensive option

Legal basis

- **Act of February 4, 2011, on Child Care for Children Up to 3 Years Old**
- **Civil Code - commission contracts**
- **Act on the Social Insurance System**
- **Act on Foreign Nationals** and implementing regulations

Summary

- Can a foreign national legally hire a nanny? - Yes, if she is legally residing in Poland
- Can a nanny be hired without a company? - Yes, through an activating contract
- Who pays the nanny's ZUS? - The state (up to a limit)
- Does the nanny have to be Polish? - No – but must have the right to work
- Is the nanny required to be reported to authorities? - Yes – to ZUS within 7 days