

Minimum wage and salary supplements

Igor Kryczewski · 16.05.2025 · Kadry i Płace – JDG, Kadry i Płace – Spółki

□ Introduction

An employer hiring an employee under an employment contract is obligated to provide them with a salary **not lower than the minimum wage for work**. In addition, the regulations provide for the obligation to pay certain **salary supplements**, e.g., for night work or overtime. Some supplements – such as seniority pay – are optional but are commonly applied.

□ 1. Minimum wage for work (2025)

□ Amount of minimum wage (effective from January 1, 2025):

- **4,664 PLN gross per month** – for full-time employment,
- **30.20 PLN gross per hour** – for civil law contracts covered by the minimum rate (e.g., task contracts).

Note: The minimum wage applies to **base salary and mandatory components of remuneration, but does not include**:

- discretionary bonuses,
- severance pay,
- seniority bonuses (if not mandatory by law),
- benefits from the Social Fund.

□ 2. Mandatory supplements

□ a) Overtime supplement

According to Article 151¹ of the Labor Code:

- 50% supplement for overtime on working days (beyond the daily norm),
- 100% supplement for:
 - overtime at night,
 - Sundays and public holidays that are not working days,
 - overtime resulting from exceeding the weekly working time norm.

□ **Alump sum for overtime** is possible if the employee regularly works overtime (e.g., drivers, salespeople).

□ b) Night work supplement

According to Article 151⁸ of the Labor Code, an employee is entitled to:

- a supplement of **20% of the hourly rate resulting from the minimum wage.**

□ Night work is defined as the time between **9:00 PM and 7:00 AM** – the exact hours are specified in the workplace regulations.

□ c) Supplement for work on Sundays and public holidays

- Statutory days off work (e.g., May 1, August 15) – a day off must be provided in return,
- If this is not possible – a **100%** supplement to the salary is due.

□ 3. Optional supplements (non-standard but commonly applied)

□ a) Seniority supplement (“for years of service”)

- It is not mandatory under the Labor Code,
- It can arise from:
 - the remuneration regulations,
 - collective labor agreements,
 - individual contracts,

- Most often granted from the 5th year of work – e.g., 5% of the salary base, with an increasing rate every year or every 5 years.

□ In the budget sphere (e.g., in the civil service) **the seniority supplement is mandatory.**

□ **b) Regulatory bonus**

- Granted according to established rules (e.g., for results, attendance),
- Must have **clear criteria** – then it becomes a component of remuneration (it is “claimable”).

□ **c) Discretionary bonus**

- It is of a **voluntary and discretionary nature** – the employee cannot claim it,
- It is neither guaranteed nor fixed.

□ **4. Salary lower than the minimum – consequences**

If the sum of mandatory components of salary **does not reach the minimum level**, the employer must top up the salary to that amount – regardless of the number of days worked (with full-time employment).

Violation of regulations may result in:

- the possibility of imposing a fine ranging from **1,000 PLN to 30,000 PLN** (Article 282 of the Labor Code),
- the obligation to repay the arrears to the employee.

□ **5. Example calculations (night work + overtime)**

The employee works:

- 2 hours at night,

- 2 hours of overtime on a working day.

For each of the 2 night hours:

- supplement: 20% of the hourly rate from the minimum wage.

For each of the 2 daily overtime hours:

- supplement: 50% of the hourly rate from the base salary.

Both supplements **are added to the base salary**.

Legal basis:

- **Labor Code**, Articles 151¹–151⁸, Article 80, Article 282
- **Act of October 10, 2002 on the minimum wage for work**
- **Regulation of the Council of Ministers of September 12, 2024, regarding the amount of minimum wage for 2025**

Summary

The employer is obligated to:

- provide **at least the minimum gross wage** for work,
- pay **legally mandated supplements** (night, overtime, holidays),
- adhere to established rules regarding bonuses and supplements.

Both the amount of the base salary and the system of supplements should be clearly outlined in the employment contract or remuneration regulations.