

Differences between an employment contract and a civil law contract (mandate, contract for specific work)

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□ Introduction

In the Polish legal system, there are three basic forms of employing individuals: **employment contract**, **mandate contract**, and **contract for specific work**. While they may serve similar purposes, their legal consequences and obligations of the parties are significantly different. Proper differentiation between them is crucial for both employers and employees – especially in the context of labor law, insurance, and ZUS control.

□ 1. Employment Contract

□ Key Features:

- Provision of work **personally**, in a **continuous and repetitive** manner.
- Subordination to a superior – work **at the place and time specified by the employer**.
- The employee has **the right to remuneration** and is subject to **protection under the Labor Code**.

□ Employee Rights:

- Leaves (vacation, parental)
- Paid sick leave (ZUS)
- Protection against dismissal
- Social benefits and occupational health and safety
- Minimum wage for work

☐☐ **Employer Obligations:**

- Payment of full ZUS contributions
- Provision of OHS, personal records, work time records
- Compliance with labor and rest time regulations

☐☐ **2. Mandate Contract (Civil Code, Art. 734-751)**

☐ **Key Features:**

- The contractor undertakes to perform **specific tasks** for the client.
- **No subordination** – the contractor can work **at any place and time**, provided they achieve the goal of the contract.
- Can be performed **personally or by a third party** (if not prohibited in the contract).

⚠ **Note:**

- **Does not provide employee benefits** – no leave, notice period, protection against dismissal.
- Mandatory ZUS contributions (except for students up to 26 years old).

☐☐ **Remuneration:**

- Agreed upon freely, but a **minimum hourly rate** applies.

☐☐ **3. Contract for Specific Work (Civil Code, Art. 627-646)**

☐ **Key Features:**

- Concerns **the execution of a specific, material or immaterial result** (e.g., report, website, sculpture).

- The contractor does not work under supervision – the **end result** counts, not the method of execution.
- The contract is **result-oriented**, not process-oriented.

☐ **No Employer Obligations:**

- **No ZUS contributions** – with exceptions (work done by a person simultaneously employed in the same company).
- No leaves, sick pay, health and safety requirements.

⚖ **Sanctions for Abuse of Civil Law Contracts**

According to **Art. 22 § 1(1) of the Labor Code**, if the legal relationship has the characteristics of an employment relationship (e.g., subordination, stability, supervision), it is considered a **employment relationship**, regardless of the name.

→ **The employer may be fined** from 1,000 to 30,000 PLN (Art. 281 pkt 1 KP).

☐ **Legal Basis**

- **Labor Code**, Art. 22, Art. 281
- **Civil Code**, Art. 627–646 (contract for specific work), Art. 734–751 (mandate contract)
- **Minimum Wage Act** (regarding the hourly rate for contracts)