

Newsletter for clients of Hogan Lovells in connection with the entry into force of the provisions of the Special Act of 12 March 2022 (as amended) concerning assistance to Ukrainian citizens in connection with the armed conflict in the territory of that country.

Legalisation of stay of a citizen of Ukraine

Every citizen of Ukraine who has come to the territory of Poland from the territory of Ukraine in connection with the hostilities which are being conducted in the territory of that state can legally stay in Poland for a period of 18 months (i.e. until August 24, 2023), provided that the entry to the territory of Poland took place on and after 24 February 2022, and the citizen of Ukraine has declared their intention to stay on the territory of the Republic of Poland. The protection granted by the Special Act also covers Ukrainian citizens who, due to the ongoing armed conflict, came to the territory of Poland from a country other than Ukraine, as well as spouses of Ukrainian citizens who do not have Ukrainian citizenship, provided that they entered the territory of the Republic of Poland from the territory of Ukraine in connection with hostilities conducted on the territory of that state and are not Polish citizens.

The entry of a citizen of Ukraine into the territory of Poland since 24 February 2022 should be registered by the commander of the Border Guard post through the Border Guard Seal in the identity document. In the absence of any documents, the Border Guard issues a certificate of entry into the territory of the Republic of Poland. In the situation where the entry of a citizen of Ukraine into the territory of Poland has not been registered, the Border Guard will register said citizen on the basis of an application for a PESEL number. The application must be submitted within 90 days from the date of entry into Poland.

The provisions of the Special Act do not apply to Ukrainian citizens who have submitted or declared their intention to submit applications for international protection in Poland (Refugee Status), or have a different legal basis for their legal stay in the territory of the Republic of Poland (temporary / permanent residence permit, or long-term EU resident status). Persons who have submitted an application for international protection can withdraw it at any time upon written notification to the Office for Foreigners. After the application has been withdrawn, said citizen of Ukraine can benefit from the provisions of the Special Act.

A Ukrainian citizen who has been protected under the Special Act and then leaves Poland for a period exceeding one month will lose their right to legally stay in Poland.

Application for a PESEL number

A citizen of Ukraine, in order to benefit from the protection and rights provided for by the Special Act, must obtain an individual PESEL identification number.

A paper-based application can be submitted to any commune or city office in the territory of the Republic of Poland. The place of temporary stay of said citizen of Ukraine does not matter. The application should be signed and submitted in person, except for children under the age of 12 who have an identity document, on whose behalf the application can be submitted by a parent or legal guardian. In the absence of any identity documents, the PESEL number is granted on the basis of a declaration of identity. The commune office should provide the possibility of submitting the application at the place of stay of a person who, due to health condition or disability, cannot submit the application to the office in person. The application on behalf of persons without or with limited legal capacity and persons who, due to their health or disability, are not able to submit the application on their own, is submitted by one of the parents, guardian, probation officer or the person who actually takes care of the person.

The application template for the PESEL number is in links below:

- [application for PESEL PL/UKR](#)
- [application for PESEL PL/RUS](#)

Working in Poland

Citizens of Ukraine who are covered by the provisions of the Special Act, and other citizens of Ukraine whose stay is legal on a basis other than that specified in the Act, can legally undertake work in Poland.

The condition for legal employment is that the Ukrainian citizen has a PESEL number and that the fact of employment is reported to the poviát labour office by the entity entrusting work to said citizen of Ukraine. The application should be made within 14 days from the date of the Ukrainian employee's commencement of work on the website www.praca.gov.pl, in the tab "Notification of entrusting work to a citizen of Ukraine - New case / continuation."

In the notification, the employer should indicate: the company name, seat, contact details, entry numbers in the registers of entrepreneurs, PKD symbol (Code list of classification of business activities), and a description of the activity related to the notification. Additionally, the foreigner's personal data will be required, including the type, number, and series of their identity document. The application should also include information about the type of contract on the basis of which the employee from Ukraine is employed, the position or type of work, as well as the employee's place of work. The contract should be in writing, in a language that is understandable to the foreigner.

The employer should report the employee to the relevant social security and health insurance office within seven days of starting work. Therefore, the Ukrainian employee acquires the right to benefits in the event of illness, or an accident at work, as well as in the event of maternity.

The remuneration paid to a citizen of Ukraine cannot be lower than the minimum wage in force in Poland in a given calendar year (in 2022 this amount is PLN 3,010 /EUR 640 gross per month, and PLN 19.70 /EUR 4.50 gross per hour).

After meeting certain conditions, citizens of Ukraine who possess qualifications, including those of doctor, dentist, nurse, psychologist midwife, academic teacher, academic staff or researcher, will have the possibility to be granted the right to practice their profession in the territory of Poland.

Ukrainian citizens whose stay in Poland is considered legal can undertake and pursue economic activity on the same terms and conditions as Polish citizens, as long as they have a PESEL number. A Ukrainian entrepreneur will be removed from the CEIDG in the event that their stay in the territory of Poland is no longer considered legal.

Every citizen of Ukraine legally residing in Poland can register as an unemployed person or a jobseeker.

Benefits and material assistance for Ukrainian citizens

A citizen of Ukraine to whom the provisions of the Special Act apply is entitled to medical care provided in Poland on the same terms and conditions as Polish citizens covered by health insurance. In addition, the above-mentioned persons, if they have a PESEL number, can apply for a one-time cash benefit in the amount of PLN 300.00 per person. The application for the payment of this benefit should be submitted to the municipal office competent for the place of residence of the citizen of Ukraine. They are also entitled to family benefits and social benefits. The beneficiaries of the protection are entitled to: family allowance and supplements to family allowance, care benefits, municipal allowance, one-off childbirth allowance, parental allowance, childcare allowance, start-up allowance, family care capital, subsidy towards a parent's fee for a child stay in an educational institution, as well as any other benefits specified in the provisions of the Act on Social Welfare.

Instruments provided for people providing assistance to refugees

The Special Act stipulates financial compensation for people who have decided to provide accommodation and meals for Ukrainian citizens. Upon this person's request, they can be granted financial assistance in the amount of PLN 40 for each day of accommodation for a Ukrainian citizen. The benefit is paid for each citizen of Ukraine who has received assistance for a maximum period of 60 days. The benefit can be granted to natural persons, as well as legal persons and other entities.

Entrepreneurs who provide free aid to public benefit organisations, local governments, or RARS treatment and medical rescue units, can include their incurred expenses and depreciation write-offs as tax deductible costs. The condition is that donations are made within the period from 24 February 2022 to 31 December 2022 for purposes related to counteracting the effects of the hostilities in Ukraine. The above-mentioned entities that receive such donations will not be included in taxable income.

If you have any questions or concerns concerning the assistance and employment of Ukrainian citizens, please contact us.

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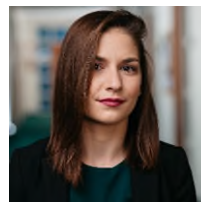


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