

Global Immigration alert

October 2025

Poland

Poland updates the stay and benefit rules for Ukrainian nationals

Executive summary

Poland's president signed an amendment to the Act on Assistance to Citizens of Ukraine in Connection with the Armed Conflict on the Territory of That Country (commonly referred to as the "Ukrainian Special Act"). The amendment introduces changes to the legal stay, benefit eligibility and procedural requirements for Ukrainian nationals until 4 March 2026. The amended Act entered into force on 30 September 2025.

Background

The Ukrainian Special Act was introduced on 12 March 2022 in response to the armed conflict in Ukraine and applies to Ukrainian nationals residing in Poland under the EU Temporary Protection Directive (TPD), as well as those who were already present prior to the conflict. The Ukrainian Special Act provides automatic extensions of residence rights and access to services, streamlining procedures and ensuring continuity of stay.

Key developments

The Act of 12 September 2025 introduced the following changes to the Ukrainian Special Act:

- **Legal stay extension:** Ukrainian nationals holding PESEL UKR status (i.e., those who entered Poland after 24 February 2022 due to the armed conflict and registered under the Special Act) may remain in Poland until 4 March 2026 under the provisions of the Special Act. This extends the previous expiry date of 30 September 2025.
- **Validity of documents:** Ukrainian nationals who entered Poland before the armed conflict, including those under the TPD or with national visas, residence permits, residence cards, identity documents, or tolerated stay permits (i.e., a status granted when return is not possible due

to humanitarian reasons or risk of persecution) that expired after 24 February 2022, may continue using these documents until 4 March 2026.

- **Access to social benefits and healthcare:** Ukrainian nationals under PESEL UKR status or TPD must now be able to demonstrate active employment to access social benefits. Access to healthcare has also been limited, with only general services available and coverage limited to individuals eligible under Poland's general rules. Previously, all TPD beneficiaries had access to these services without needing to meet such conditions.
- **Labor market access:** Ukrainian nationals residing in Poland under the EU TPD retain unrestricted access to the Polish labor market until 4 March 2027, ensuring continuity of employment opportunities.
- **Exclusion from dual protection:** Ukrainian nationals who have already registered for temporary protection in another EU Member State (e.g., received residence rights or benefits there) are not permitted to register again under the Ukrainian Special Act. These individuals are excluded from PESEL UKR eligibility and must apply for residence in Poland under general immigration rules (e.g., work, study, family reunification).
- **PESEL registration requirement:** Starting 1 January 2026, all foreign applicants (with some exemptions) for PESEL or residence registration will be required to appear in person at a municipal office in Poland. This requirement will apply to both new arrivals and individuals renewing or modifying their status, and will include biometric data collection.



Shape the future
with confidence

- *Data monitoring by ZUS:* The Social Insurance Institution (ZUS) will now monitor and verify the data of Ukrainian nationals under PESEL UKR or TPD status to assess eligibility for benefits. ZUS will also be entitled to withdraw access to those benefits if the eligibility criteria are no longer met.
- *Suspended application deadlines:* The Act maintains the suspension of deadlines for processing residence permit applications, allowing immigration authorities to not be bound by the timeframes normally established by law.

Impact on employers

These changes introduce updated procedural requirements for employing Ukrainian nationals in Poland. Employers may review and update internal processes to ensure compliance with the new rules, plan for future workforce needs, and mitigate delays for business disruptions. Foreign nationals and their employers may ensure that work and residence arrangements remain lawful beyond the temporary protection period.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

Marek Jarocki

Partner - People Advisory Services, Global Immigration
Tel: +48660440189
Email: marek.jarocki@pl.ey.com

Rafal Rogala

Senior Manager - People Advisory Services, Global Immigration
Tel: +48573005829
Email: rafal.rogala@pl.ey.com

Ben Willis

Partner - EY Global Immigration Competency Lead
Tel: +44 20 7951 9589
Email: ben.willis@uk.ey.com

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

© 2025 Ernst & Young LLP.
All Rights Reserved.

EYG no. 008280-25GbI

2101-3682263
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com