

Country	Payment of vaccination incentive and implementation	Information/ consultation rights of employee representatives	Compliance with equal treatment principle	Proof of vaccination	Social security and tax	Limitation of bonus grant
Poland Updated: 12 March 2021	Moderate	Light	Moderate	Moderate	High	Light
	<p>Vaccination incentives are in general allowed, but no specific regulations are in place. Incentives should be always adjusted to actual, objectively grounded needs of the employer and circumstances around the individual case.</p>	<p>In general, there is no specific law in place that would require consultation with trade unions in this matter. However, vaccination and incentive programmes might be considered an OHS issue. In such case, trade unions consultation may be necessary.</p>	<p>The equal treatment principle is defined on a high-level of generality. In general, equal treatment principle could be violated when vaccinated and non-vaccinated employees would be treated differently if there was no objective justification for such treatment (e.g. an extra post-vaccination day off for employees on positions exposed on SARS-CoV-2).</p>	<p>It may be required if such vaccination is necessary for ensuring safe working conditions (especially jobs exposed on SARS-CoV-2 infection).</p>	<p>COVID-19 vaccine is not available outside of state-funded healthcare system.</p>	<p>Vaccination incentives are not mandatory, therefore there are no legal requirements as to their extent. Incentives can be</p>