

EUROPEAN STUDIES

Road freight transport in Poland in 2022



Comité national routier (CNR)

in collaboration with consulting firm

Moreus

EUROPEAN STUDIES

Road Freight Transport in Poland

2022 study

Comité national routier – Paris

www.cnr.fr – cnr@cnr.fr

WARNING

The exchange rate for the Polish currency, the Zloty, during the period covered by this study, fluctuated between 4.688 and 4.515 zlotys to the euro. For the sake of simplicity, the exchange rate used throughout the entire study will be the average rate in May 2022, i.e. 4.54 zlotys to the euro.

SUMMARY

Against a backdrop of social and economic recovery in Poland, the Polish road haulage sector, the European leader in RFT, is now experiencing a number of structural problems. The war in Ukraine, which led to the return of several thousand Ukrainian drivers to their homeland, has only exacerbated the ongoing driver shortage that has been affecting the sector for several years. Driver costs to rise by almost 24% between 2019 and 2022, due to pay demands, as well as an overhaul of the system used to determine travel allowances, bonuses and additional paid holidays designed to retain drivers. Successive increases in the minimum wage in 2023 and 2024 - and a further increase planned for 2025 - are expected to bring Polish pay rates closer to those found in southern Europe.

The inflation rate, which peaked at almost 15% per year between 2022 and 2023, has resulted in a substantial increase in the cost of operating vehicles and in energy costs (particularly diesel), which now account for 39% of total costs. Per kilometre costs in the Polish sector have soared by 29% in 3 years to over 1€/km. According to forecasts published by ZMPD, the powerful federation of Polish hauliers, this figure is set to reach 1.20€ by the end of 2024.

Weakened by this trend, Polish hauliers are looking to save money by investing in second-hand equipment, avoiding certain motorways that have become too expensive and tapping into other new, distant but more abundant Asia based labour pools. Consolidation is also beginning to take place in this sector, which has always been highly fragmented.

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1. ECONOMIC, SOCIAL AND ENVIRONMENTAL CONDITIONS IN THE POLISH SECTOR

1.1. POLAND IN BRIEF

| | |
|--|---|
| Capital | Warsaw |
| Area | 312,679 km ² |
| Population | Population: 36,753,736 |
| Official EU language(s) | Polish |
| Political system | Parliamentary Republic |
| President of the Republic | Andrzej Duda, since 6 August 2015 |
| Prime Minister | Donald Tusk, since 13 December 2023 |
| Minister for Transport | Dariusz Klimczak, since 13 December 2023 |
| Date of EU membership | 1 May 2004 |
| Date of joining the euro | Non-member of the Euro zone 1€ = 4.54 Polish zlotys, average rate in May 2022 |
| Seats in the European Parliament | 52 seats |
| European Commissioner | Piotr Serafin, Commissioner for Budget, Anti-Fraud and Public Administration (2024) |
| Real GDP growth (%) | 5.3% (Eurostat, 2022) |
| Inflation (%) | 13.2% (Eurostat, 2022) |
| Unemployment rate (% of working population) | 2.9% (Eurostat, 2022) |
| Balance of trade | 19.8 billion euros (2022) |
| Minimum monthly wage | 3,600 zlotys/month on 1 July 2023 |
| Greenhouse gas emissions | 9.56 tonnes/inhabitant (Eurostat, 2021) |

1.2. ROAD FREIGHT TRANSPORT IN POLAND

TRANSPORT POLICY AND INFRASTRUCTURE

Transport policy¹

According to the World Bank, “Poland’s existing transport policy orientation aims to address national roads investment needs and prioritize short-term road mobility. Total road spending in Poland doubled during 2004-07 and during 2007-10 spending almost doubled again driven by a spike in capital spending and more recently by EU structural funds and a focus on the national network. [...]

However, fuel-based revenue is low, user charges have been established on some sections of the national network but remain low compared to other EU countries. [...] Most passenger and freight traffic, including heavy vehicles, uses the road network although Poland has one of the largest rail networks in the EU.

Plans for expanding rail transport include primarily EU-funded international corridors with the highest standards and in the longer term, developing high-speed passenger trains between Warsaw, Poznan and Wroclaw. Rail freight transport is unable to compete with the road sector and constantly loses market share in spite of a dynamic private sector. [...]

The existing policy path may threaten sector sustainability—economic, financial, environmental, and social. It is widely recognized that overall road network quality has improved but needs further improvements [...].

Road sector investment is now funded mainly through EU structural grants and borrowing; the current low road-pricing policy is likely to contribute to more rapid network deterioration and higher road network management costs.

The most logical way of limiting it would be to improve other modes’ performance. Although EU-mandated railway reforms have been implemented, rail infrastructure is characterized by poor condition, low productivity, and limited public investment.

Therefore, costs are high for rail operators and rail is not an attractive transport alternative to roads for either passenger or freight companies, even for heavy goods. This prevents multi-modal transportation development.

1

<https://documents1.worldbank.org/curated/ru/305451468105546359/pdf/597150ESWOP1170Note000FinalORport.pdf>

Institutional and governance capacity for promoting and managing road traffic safety remain inadequate, thus limiting the level of public funding available for public awareness campaigns and education.

As a result, Poland suffers from a relatively high level of road casualties that result from patchy law enforcement aimed at curbing risky driver behavior [...]. Anticipated improvements in road infrastructure would facilitate higher travel speeds but to date this has not been matched by any deliberate and sustained effort to integrate safety through road infrastructure planning, design, and operation”.

When it comes to protecting the environment and reducing CO2 emissions, Poland complies only minimally with the regulations and political decisions taken by the European Union. Given its important role in the Polish economy, politicians are avoiding taking strong measures that could undermine the momentum of the RFT sector. According to the industry representatives we met during our on-site visits, the Climate Plan presented to the European authorities broadly reflects the European roadmap without, however, making any clarifications or improvements at national level. The lack of ambition and investment in this area could jeopardise the environmental objectives of Poland and the European Union.

Transport infrastructure and use

Modal split of freight transport in % (based on t-km)

| 2021 | Road | Rail | Inland waterways |
|----------------|-------|-------|------------------|
| European Union | 77.4% | 17.0% | 5.6% |
| Poland | 78.0% | 22.0% | 0.0% |

Source : Eurostat

The road network

Poland boasts a modern motorway network, which has expanded rapidly since the country joined the European Union. Many projects have already been financed by the EU. These include the A1 motorway linking the north and south of the country (completed in 2022), and the A2 motorway crossing the country from east to west, 101 km of which out of a total of 490 km is currently under construction.

The 669 km A4 motorway, the oldest 103 km of which (dating from 1963) does not meet European safety standards, links the main towns in the south of the country, a highly industrialised region. It was completed in 2016.

Major projects currently underway include the A18 motorway, which will link the A4 to the German motorway network, the S6 expressway, which runs along the country's northern coast, and the southern bypass of the capital Warsaw.

Road network map, Poland, 2026 projection
(red: motorways, yellow: expressways)



The rail network

Poland's rail network is one of the largest in Europe, with 38,000 km of track, over 25,000 km of which is electrified. The operator responsible for building and operating the railways in Poland is the PKP S.A. Group. (Polish State Railways).

Passenger traffic: 320 million passengers in 2022

Freight volume: 121 billion tkm in 2022

Rail network in Poland

(green: main network, red: main network under construction, blue: secondary network)



In 2008, the government of the day drew up plans to build high-speed lines by 2020, along the lines of the French network. In 2014, the plan was abandoned due to its cost and replaced by another, less ambitious project. The new project is designed to link the cities of Warsaw, Poznan and Wroclaw, via Lodz. Work was scheduled to start in early 2024.

Maritime transport

The two main Polish ports of Gdansk and Gdynia, on the eastern side of the Polish Baltic coast, provide maritime links between the manufacturing centres surrounding the capital and the southern region of Poland (Lodz, Katowice, Krakow, Wroclaw), while the ports of Swinoujscie and Szczecin, in the west, provide services to the region bordering Germany as well as Poznan.

Air transport

Poland's main airports are Warsaw - Chopin (19 million passengers), Krakow (8.5 million passengers), Gdansk (5.4 million passengers) and Katowice (4.9 million passengers).

Warsaw's Chopin airport has reached saturation point, and construction of a new airport 40 km south of the capital is planned for 2028.



Inland waterways play only a minor role in freight transport.

Transport Infrastructures of Poland

| | 2021 |
|---|------------|
| Length of national routes | 19,119 km |
| of which highways | 1,761 km |
| Length of other secondary routes | 410,318 km |
| Length of rail network | 37,786 km |
| of which electrified | 25,243 km |
| Length of inland water channels | 335 km |
| Length of inland natural waterways | 3,433 km |

Source : Eurostat

ROAD FREIGHT TRANSPORT OPERATORS

Institutional stakeholders

The Institute of Road Transport, ITS

The Institute of Road Transport (Instytut Transportu Samochodowego, ITS) is an independent road transport research institute whose objectives are as follows:

- improving the efficiency and organisation of road transport,
- reducing the negative externalities of road transport, particularly in terms of safety and the environment,
- the development of technological solutions for the automotive industry, including improvements to vehicles and equipment.

The purpose of the Institute is to conduct, coordinate and disseminate research and development activities in the area of road transport. In addition, the Institute of Road Transport is the body responsible for organising professional driver tests. It is made up of a Scientific Advisory Board of 20 members, elected by academics for a 4-year term. The current Scientific Advisory Board was put in place in 2020 and will be reappointed in 2024.

The Road Transport Inspectorate, GITD

Objectives and mission of the Road Transport Inspectorate

Established by the Road Transport Act of 06 September 2001, the Road Transport Inspectorate (Główny Inspektorat Transportu Drogowego, GITD) is tasked with ensuring fair competition in the road transport sector, as well as improving road safety and protecting the environment.

The GITD has a branch specialised in international road transport, the Bureau for International Road Transport (Biuro do Spraw Transportu Międzynarodowego). This body is responsible for issuing foreign permits and international transport licences.

The control and monitoring activities of the Road Transport Inspectorate (GITD) are intended to:

- improve road transport safety,
- improve labour conditions in the road transport sector,
- prevent road deterioration,
- ensure that the rights of drivers and haulage companies are respected,
- prevent breaches of market rules due to unfair competition,
- protect the environment,
- improve the quality management system,
- prevent corruption.

The Road Transport Inspectorate is authorised to carry out checks at the roadside or on company premises, chiefly with regard to:

- documents and compliance with the conditions governing the award of licences and permits,
- compliance with traffic regulations,
- the technical condition of vehicles,
- compliance with working time and driving time regulations,
- compliance with regulations on the transport of dangerous goods, animals and perishable foodstuffs,
- checks on the type of fuel being used.

The Road Transport Inspectorate interacts with various bodies such as the police, border guards, customs, veterinary services, the national labour inspectorate and the trade inspectorate. While the police carry out road safety checks, the Road Transport Inspectorate, which reports to the minister responsible for transport, oversees the transport sector as a whole. Its statutes and operations are defined by Council of Ministers decree. The Inspectorate is organised on a decentralised basis, as follows:

- A Chief Inspector, appointed by the Transport Minister, heads the Road Transport Inspectorate and coordinates, supervises and monitors local inspectors.
- A network of inspectors located in the 16 voivodeships (provinces). 570 inspectors are listed on the Inspectorate's website. A chief local inspector is appointed by the provincial governor and supervises all local inspectors.

Local inspectorates are jointly supervised by the Minister of Transport and the Minister of Public Administration.

Professional RFT organisations

[The International Road Haulage Association, ZMPD](#)

ZMPD was founded in 1957 and now has a total of over 5,000 member companies, with a combined fleet of approximately 200,000 vehicles. ZMPD is a member of the IRU. It has no regional offices.

ZMPD's main objectives are to:

- Help member companies with their international transport operations by providing them with all the relevant information they may need.
- Assist member companies with any problems they encounter in the course of their international road haulage operations.
- Participate in the drafting of legislation. ZMPD is consulted by various national and European bodies responsible for road haulage legislation. However, it has no representation in Brussels.

In addition to these tasks, ZMPD is the sole distributor of international TIR carnets in Poland.

ZMPD does not have its own research units and does not carry out cost analyses. As required, it calls on various bodies to provide statistics, such as ITS (Instytut Transportu Samochodowego - Institute of Road Transport), GITD (Road Transport Inspectorate) or outside experts.

There are approximately thirty professional road haulage organisations in Poland, whose membership is made up of companies involved in both the domestic and international haulage business. These organisations are locally based, in the main. ZMPD is the oldest and largest of these organisations.

[Transport and Logistics Poland \(TLP\)](#)

Created in 2014, TLP is now the second largest trade organisation in the RFT and logistics sector. Its members include the country's leading RFT and logistics companies, and it promotes a pro-European agenda.

[Transport Union \(Unia Transportu\)](#)

The third largest trade association in the sector, the Transport Union advocates for a free-market approach to transport, calling for the removal of “regulatory obstacles to the development of the sector”.

Union representation

Poland has a number of drivers' unions, such as NZZ Kierowców and ZZ Kierowców w Polsce. However, these unions also represent the road passenger transport sector. According to ZMPD, a very small number of drivers belong to these unions, which tend to be called on only in situations of conflict with employers.

THE POLISH RFT SECTOR IN 2022 - KEY DATA

Structure of the Polish RFT sector in 2022

Structure of the Polish RFT sector in 2022

| 2022 | Goods transported | Tonne-kilometers achieved | | Average distance | Vehicle.kilometres achieved |
|--|-------------------|---------------------------|---------------|------------------|-----------------------------|
| | thousand tonnes | million t.km | % | km | million of vehicle.km |
| TOTAL | 1,599,513 | 385,089 | 100.0% | 241 | 32,310 |
| Domestic transport | 1,257,522 | 140,032 | 36.4% | 111 | 9,643 |
| International transport | 341,991 | 245,057 | 63.6% | 717 | 15,393 |
| <i>International transport of goods loaded in Poland</i> | 95,337 | 77,318 | 20.1% | 811 | 5,148 |
| <i>International transport of goods unloaded in Poland</i> | 79,880 | 68,270 | 17.7% | 855 | 4,075 |
| <i>Cross-trade</i> | 103,943 | 77,718 | 20.2% | 748 | 4,700 |
| <i>Cabotage</i> | 62,830 | 21,751 | 5.6% | 346 | 1,470 |

Source : Eurostat

The Polish sector is the European leader when it comes to RFT. International transport accounts for two thirds of its business and the sector is the dominant force in the European road haulage market. Taking advantage of its location in the continent's industrial heartland, the Polish sector is involved in a wide range of activities - with cross-trade and cabotage representing 20% and 6% of overall operations respectively. Average journey distances in international part of the sector are extremely high, a reflection of the long European trips undertaken by Polish hauliers, which are vital to the smooth running of European industry and retailing.

Evolution of the Polish RFT sector

Evolution of the Polish RFT sector in million tonne-kilometres

| In million t-km | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | AAGR* |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------|
| TOTAL | 222,332 | 247,594 | 250,930 | 260,713 | 290,749 | 335,220 | 315,874 | 348,952 | 354,927 | 379,820 | 385,089 | 5.65% |
| Domestic transport | 89,013 | 100,320 | 96,627 | 104,679 | 106,634 | 120,036 | 114,692 | 119,365 | 123,819 | 134,730 | 140,032 | 4.64% |
| International transport | 133,319 | 147,274 | 154,303 | 156,034 | 184,115 | 215,184 | 201,182 | 229,587 | 231,108 | 245,090 | 245,057 | 6.28% |

Source : Eurostat

*Average annual growth rate

After years of stagnation domestically, the Polish sector is gaining strength at home. Even so, international business remains the sector's mainstay, and Polish RFT is the undisputed leader in this area when it comes to the European haulage market. It has developed rapidly since the country joined the European Union, offering high-quality transport services throughout Europe.

Cabotage

Cabotage under Polish flag - 3 main "cabotaged" countries

| In million tonne-kilometres | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | AAGR* |
|--|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Cabotage under Polish flag | 5,285 | 7,379 | 8,634 | 9,550 | 12,972 | 17,897 | 16,637 | 20,985 | 23,286 | 24,882 | 21,751 | 15.20% |
| <i>in Germany</i> | 3,363 | 4,431 | 5,878 | 6,390 | 9,278 | 13,117 | 12,032 | 15,295 | 17,114 | 18,259 | 16,617 | 17.32% |
| <i>in France</i> | 0,973 | 1,041 | 1,105 | 1,156 | 1,326 | 2,145 | 2,188 | 2,541 | 3,210 | 3,226 | 2,172 | 8.36% |
| <i>in Sweden</i> | 54 | 407 | 357 | 420 | 503 | 437 | 517 | 553 | 511 | 521 | 720 | 29.57% |
| Share of cabotage in Polish transport % | 2.4 | 3.0 | 3.4 | 3.7 | 4.5 | 5.3 | 5.3 | 6.0 | 6.6 | 6.6 | 5.6 | - |

*AAGR : average annual growth rate

Source: Eurostat

Cabotage is by no means a trivial part of the Polish sector's activities, contrary to what is often the case in other European countries. At 22 billion tonne-kilometres, its volume exceeds the total international activity of certain other major national haulage sectors. The Polish sector undertakes cabotage in most Western European markets, particularly Germany and France. It is growing at a rapid pace, with an average annual growth rate of 15% over the last ten years.

Cabotage in Poland

| In million tonne-kilometres | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | AAGR* |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Cabotage in Poland | 104 | 68 | 89 | 99 | 175 | 122 | 130 | 144 | 148 | 130 | 176 | 5.40% |
| Penetration rate of cabotage* | 0.12% | 0.07% | 0.09% | 0.09% | 0.16% | 0.10% | 0.11% | 0.12% | 0.12% | 0.10% | 0.13% | 0.73% |
| Market share cabotage** | 0.16% | 0.09% | 0.12% | 0.12% | 0.21% | 0.13% | 0.15% | 0.16% | 0.15% | 0.12% | 0.16% | 0.24% |

AAGR : Average annual growth rate

Source : Eurostat

*cabotage foreign flag / total domestic transport (polish domestic transport + cabotage under foreign flag)

**cabotage foreign flag / (domestic transport for hire and reward + cabotage under foreign flag)

Cabotage by other European haulage sectors in Poland is extremely limited. (It represents less than 1% of Polish cabotage.)

RFT companies

According to trade organisations, in 2022 there were more than 125,000 road haulage companies in Poland², two thirds of which were micro-enterprises, often comprising a single driver, and some 38,000 of which boasted at least one European licence. In terms of scale, the sector has no large companies with several thousand vehicles, unlike other major European competitors. Against this backdrop, all the trade organisations interviewed by the CNR stressed the need for consolidation in the sector. This phenomenon is already underway, but on a scale insufficient for the emergence of companies that could be leaders in heavy goods transport at European level.

² <https://tlp.org.pl/raport-transport-drogowy-w-polsce-2021/>

RFT* Business Statistics in Poland

| | 2020 |
|---|---------------|
| Number of enterprises | 100,063 |
| Number of persons employed | 486,364 |
| Number of employees | 394,844 |
| Net sales | 37,743,400 k€ |
| Costs | |
| Total amount of purchased goods and services | 28,391,200 k€ |
| of which merchandise for resale | 2,370,900 k€ |
| of which materials, supplies and intermediate goods | 294,800 k€ |
| Personnal expenses | 4,300,700 k€ |
| of which wages and salaries | 3,571,600 k€ |
| of which social security costs | 729,100 k€ |
| Apparent social security contributions rate | 20.4% |
| Gross operating profit | 4,609,000 k€ |

* RFT companies as in European Nomenclature NACE Rev2 - Classe H4941

Source : Eurostat

Vehicle numbers

According to industry representatives, there are more than 370,000 heavy goods vehicles in Poland, with over 400,000 drivers and almost 500,000 employees in the sector. Official statistics are similar to the estimates provided by industry representatives.

| Motor Vehicle Statistics in Poland | | | | | | | |
|------------------------------------|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
| Road tractors | Total | 390,445 | 420,007 | 447,313 | 469,451 | 470,947 | 497,134 |
| | Less than 2 years | 60,482 | 66,721 | 66,089 | 59,203 | 60,481 | 66,123 |
| | 2 to 5 years | 53,436 | 56,014 | 62,141 | 72,482 | 82,038 | 78,358 |
| | 5 to 10 years | 114,708 | 91,645 | 91,810 | 105,466 | 118,125 | 124,754 |
| | 10 to 20 years | 98,815 | 133,999 | 145,246 | 140,944 | 203 | 241 |
| | More than 20 years | 63,004 | 71,628 | 82,027 | 91,356 | 65,978 | 384 |
| Lorries > 3.5 tonnes | Total | 674,226 | 688,968 | 703,180 | 715,226 | 728,465 | 738,585 |
| | Less than 2 years | 20,493 | 22,310 | 23,263 | 21,249 | 19,542 | 19,019 |
| | 2 to 5 years | 17,835 | 20,839 | 21,740 | 24,658 | 26,578 | 26,213 |
| | 5 to 10 years | 91,210 | 58,777 | 47,573 | 47,807 | 49,041 | 48,267 |
| | 10 to 20 years | 188,202 | 210,992 | 215,129 | 204,734 | 195,667 | 191,135 |
| | More than 20 years | 356,486 | 376,050 | 395,475 | 416,778 | 437,637 | 453,951 |
| Lorries <= 3.5 tonnes | Total | 2 574,312 | 2 649,198 | 2 733,004 | 2 814,490 | 2 905,731 | 2 974,632 |
| | Less than 2 years | 152,731 | 165,084 | 170,548 | 171,075 | 170,683 | 159,491 |
| | 2 to 5 years | 166,421 | 178,376 | 193,744 | 189,154 | 202,744 | 202,621 |
| | 5 to 10 years | 518,133 | 415,831 | 390,509 | 394,182 | 362,735 | 362,515 |
| | 10 to 20 years | 871,150 | 953,245 | 961,943 | 954,475 | 980,424 | 993,520 |
| | More than 20 years | 865,877 | 936,662 | 1 016,260 | 1 105,604 | 1 189,145 | 1 256,485 |

n/a : not available

Source : Eurostat

| Tracted Vehicle Statistics in Poland | | | | | | | |
|--------------------------------------|------------------------------|---------|---------|---------|---------|---------|---------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Semi-trailers | Total | 371,755 | 393,758 | 421,972 | 447,212 | 467,910 | 503,812 |
| | 20 000 kg or less | 36,562 | 35,937 | 36,141 | 36,319 | 36,488 | 36,938 |
| | between 20 001 and 30 000 kg | 30,155 | 30,405 | 31,159 | 32,037 | 32,817 | 33,852 |
| | between 30 001 and 40 000 kg | 305,038 | 327,416 | 354,672 | 378,856 | 398,605 | 433,022 |
| | over 40 000 kg | : | : | : | : | : | : |
| Trailers | Total | 641 602 | 629 734 | 565 681 | 578 893 | 592 498 | 609 670 |
| | 750 kg or less | : | : | : | : | : | : |
| | between 751 and 3 500 kg | 477,812 | 467,980 | 401,154 | 411,348 | 422,809 | 436,871 |
| | between 3 501 and 10 000 kg | 148,957 | 146,863 | 149,012 | 151,377 | 152,894 | 155,231 |
| | over 10 000 kg | 14,833 | 14,891 | 15,515 | 16,168 | 16,795 | 17,568 |

Source : Eurostat

1.3. FISCAL AND LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT IN POLAND

COMPANY TYPES

| Types of companies in Poland and their main characteristics |
|---|
| Partnerships |
| Partnership (Spolka Jawna - RP) |
| Number of partners and associates: 1 or more partners, no maximum |
| Minimum and/or maximum capital: no limitation |
| Liability of partners: the partners bear unlimited joint liability. |
| Limited liability partnership (Spolka Komandytowa - LP) |
| Number of partners: several special partners whose liability is restricted to their fixed contributions to the partnership. |
| Minimum and/or maximum capital: no limitation |
| Capital companies |
| Limited liability company (Spolka z ograniczona odpowiedzialnoscia - Sp ZOO) |
| Number of partners and associates: at least one person, no maximum |
| Minimum and/or maximum capital: 5,000 PLN minimum |
| Liability of shareholders: the liability of shareholders is limited to the amount of the contributions |
| Joint stock company (Spolka akcyjna - SA) |
| Number of partners and associates: no limitations |
| Minimum and/or maximum capital: 100,000 PLN minimum, of which 25% paid-up |
| Liability of shareholders: the liability of shareholders is limited to the amount of the contributions |

Source: BNP Paribas

ROAD FREIGHT TRANSPORT TAXES

Corporation tax

Poland's corporation tax (CIT) rate for 2022 was lowered to 9% for companies with annual revenues of up to 2,000,000€. The same applies to new companies in their first tax year.

For other companies, the rate of corporation tax remains unchanged at 19%.

All companies with corporate status (limited companies - sp. z o.o.) are subject to corporation tax. Partnerships thus do not fall into this category. Subsidiaries of foreign companies, although not corporate entities, are nonetheless subject to corporation tax.

Companies that have their registered office or board of directors in Poland are subject to corporation tax on all their income. Other companies are taxed only on income from Polish sources.

VAT

The standard rate of VAT in Poland has been 23% since 2011. There are, however, reduced rates of 8%, 5% and 0%.

The 8% rate applies to agricultural products, agri-foodstuffs, fertilisers, raw materials for pharmaceutical, certain medicines, the construction and sale of housing, radio and television services, public passenger transport and cultural services.

The 5% rate applies to certain specific agricultural products, fruit juices, books and other publications.

Finally, the 0% rate applies to exports, the acquisition of services financed by foreign aid funds, and IT equipment for scientific, educational and charitable institutions.

Axle tax (Podatek od środków transportowych)

This tax is collected by the provinces, which determine the amounts on the basis of the Euro class and GVWR of the vehicle, in accordance with the terms laid down by the Ministry of Finance. The rates below show the most common scenarios encountered during company interviews.

In 2022, the axle tax in Krakow province was 5,532 PLN per year, i.e. 1,218€³ (unchanged since 2019), for a 40-tonne, 5-axle articulated lorry with air suspension. This figure is made up of two components:

- 3,120 PLN/year (687€/year) for a Euro VI tractor designed for use with a semi-trailer with a combined GVWR of over 36 tonnes.
- 2,412 PLN/year (531€/year) for a semi-trailer which, together with the motor vehicle, has a GVWR of over 36 tonnes.

The tax is payable in two instalments on 15 February and 15 September⁴.

³ Exchange rate at 2 January 2020, 1 PLN = 0.23562 EUR

⁴ https://www.bip.krakow.pl/?dok_id=92395

Motorway tolls

Tolls in Poland were operated by ViaTOLL between 2011 and 2021. When the system was launched, it applied to 1,565 km of roads, mainly motorways. In 2019, after several extensions, the system covered all of Poland's non-concessioned motorways and national express roads, i.e. almost 3,680 km out of the 424,000 km of roads of all categories that went to make up the Polish road network.

In 2021, the motorway toll system was nationalised. It is now called e-toll and is administered by the National Tax Administration. All the roads and motorways on which tolls are payable are listed on the e-toll website.⁵

The e-toll electronic toll collection system is compulsory for all motor vehicles with a GVWR of over 3.5 tonnes.

Tolls depend on the category of road, the total authorised weight of the vehicle or the total authorised weight of a combination of vehicles (e.g. a 40-tonne articulated vehicle) and the emissions class.

The simulator available on the e-toll website can be used to calculate the exact electronic toll based on a vehicle's specifications. The official toll rates for 2022 are also available on the e-toll website.

⁵ <https://etoll.gov.pl/siec-drog-platnych/>

Road Tolls in Poland in 2022

| Vehicle category | Toll rate for 1km traveled on highways and expressways | | | | | | | |
|--|--|------|--------|------|--------|------|------------|------|
| | Vehicle EURO class depending on emissions | | | | | | | |
| | Max EURO 2 | | EURO 3 | | EURO 4 | | Min EURO 5 | |
| | PLN | € | PLN | € | PLN | € | PLN | € |
| Vehicle with a GVW between 3.5 and 12 tonnes | 0.40 | 0.09 | 0.35 | 0.08 | 0.28 | 0.07 | 0.20 | 0.05 |
| Vehicle with a GVW over 12 tonnes | 0.53 | 0.12 | 0.46 | 0.11 | 0.37 | 0.09 | 0.27 | 0.06 |
| Bus, whatever the GVW | 0.40 | 0.09 | 0.35 | 0.08 | 0.28 | 0.07 | 0.20 | 0.05 |

Conversion rate - 4.54 PLN = 1 €

| Vehicle category | Toll rate for 1km traveled on national roads | | | | | | | |
|--|--|------|--------|------|--------|------|------------|------|
| | Vehicle EURO class depending on emissions | | | | | | | |
| | Max EURO 2 | | EURO 3 | | EURO 4 | | Min EURO 5 | |
| | PLN | € | PLN | € | PLN | € | PLN | € |
| Vehicle with a GVW between 3.5 and 12 tonnes | 0.32 | 0.08 | 0.28 | 0.07 | 0.22 | 0.05 | 0.16 | 0.04 |
| Vehicle with a GVW over 12 tonnes | 0.42 | 0.10 | 0.37 | 0.09 | 0.29 | 0.07 | 0.21 | 0.05 |
| Bus, whatever the GVW | 0.32 | 0.08 | 0.28 | 0.07 | 0.22 | 0.05 | 0.16 | 0.04 |

Conversion rate - 4.54 PLN = 1 €

Source: e-toll

Excise duty on commercial diesel

In accordance with Directives 92/12/EC and 2008/118/EC, Poland has introduced a system of excise duties.

In 2022, at the time this report was being written, Poland had temporarily suspended the application of the European minimum excise rate (i.e. 33€/hl), due to the challenging environment caused by the war in neighbouring Ukraine. As a result, in the second half of 2022, excise duty on diesel stood at 24.12€/hl.

End of July 2024, the excise duties for diesel stood at 116 zlotys per hectolitre, i.e. 27€/hl.

There is no partial refund of excise duty on commercial diesel in Poland.⁶

⁶ Excise duties and partial refund mechanisms relating to diesel in Europe - CNR study of 19 March 2020

LABOUR REGULATIONS APPLICABLE TO ROAD FREIGHT TRANSPORT

Overview

There is no collective agreement in the road haulage sector in Poland.

The so-called “normal” working week applies to all workers in all sectors. It sets out the following general principles:

- Working hours are limited to 8 hours a day and 40 hours a week,
- The working week runs from Monday to Saturday (at the latest),
- Nights (between 8 p.m. and 6 a.m.) are not included in the working week,
- Public holidays are considered as rest days.

Any arrangements that deviate from this standard pattern require an exemption, in addition to a change in working rules. This is the case for lorry drivers. The Polish law of 16 April 2004 on drivers' working hours incorporates European Directive 2002/15/EC. The amendments also clarify European Regulation 561/2006 on driving and rest times in the road transport sector. These rules apply to both self-employed and contracted drivers. Polish regulations also comply with Regulation 165/2017 relating to the use tachographs in road transport.

Special regulations applicable to the RFT sector:

- the break periods set out by European regulations with regard to driving time also apply to on-call time as specified in the 2004 law on drivers' working time. Such on-call time cannot coincide with the rest periods taken by the driver under the European regulations on driving time,
- the breaks set out by European regulations on driving time are considered as working hours, which means, in theory, that Polish hauliers are required to pay for them. In practice, the pay slips we consulted in Poland show only a flat monthly hourly rate, with no reference to hours actually worked (including overtime).
- the breaks and daily rest periods stipulated by European regulations on driving time cannot be combined with the break and rest periods set out in the 2004 law on drivers' working time.
- When an individual drives four hours or more at night, he or she may not drive for more than 10 hours in a 24-hour period. (What constitutes the “night”, however, is not specified.)

An employee's paid leave entitlements in the year in which leave is taken is determined by the amount of work performed in the previous year.

The length of paid leave often depends on the employee's seniority within the company. Employees with less than 10 years' seniority are entitled to 20 working days' paid leave per year. After 10 years' service, this entitlement increases to 26 working days per year.

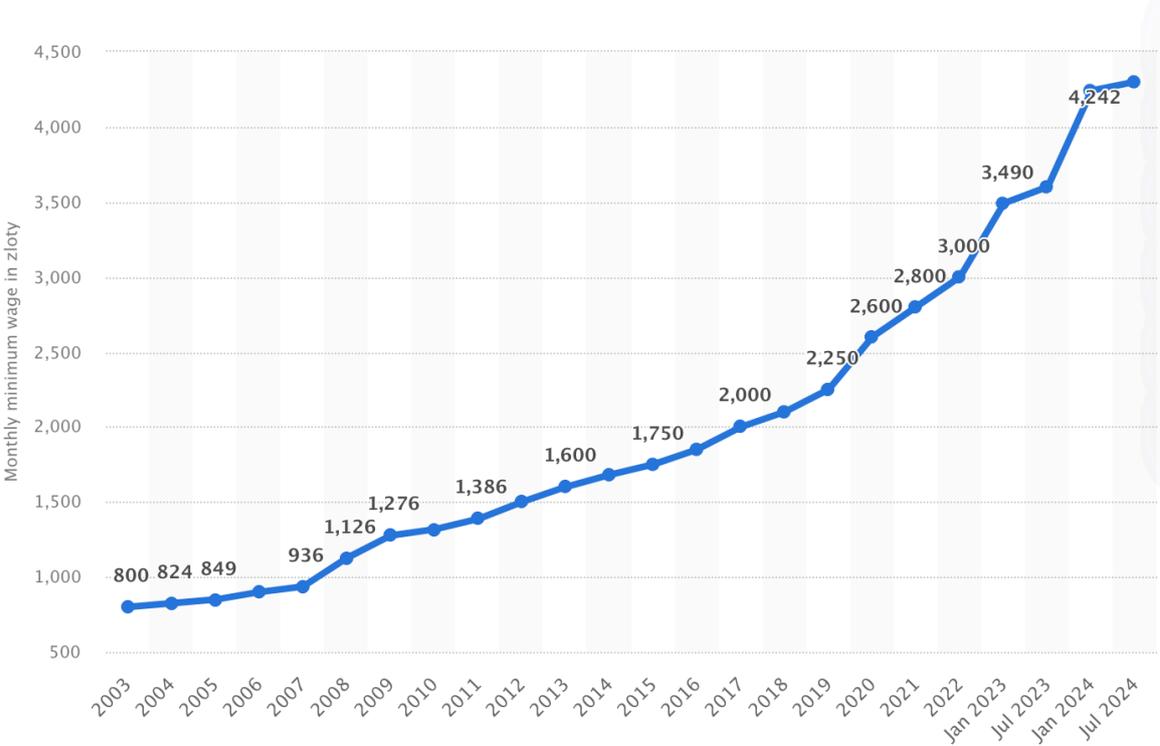
There are 13 public holidays in Poland.

Pay

In 2024, the Polish gross minimum wage amounted to 4,242 zlotys, or 934 euros, compared with 3,000 zlotys in 2022 and 2,250 in 2019, as recorded in the CNR's previous study of the Polish RFT sector. This minimum wage applies to all categories of employees. The Polish minimum wage has thus risen by almost 88% (in zlotys) since the previous CNR study. However, this increase has been somewhat blunted by the depreciation of the zloty vis-à-vis the euro.

The increase in the minimum wage has had a direct impact on drivers' wages.

Changes in the Polish monthly minimum wage between 2003 and 2024, amounts in zloty



Source: statista.com

Driver travel allowances

At the time this study was carried out in 2022, lorry drivers were entitled to travel allowances as set out in the scales established by the Polish Ministry of Finance (see below for the applicable scales).

Travel allowances for Polish drivers in Europe until 2022

| Country | Daily Amount | Accommodation cost limit |
|-------------|--------------|--------------------------|
| Germany | 49 euros | 150 euros |
| Austria | 52 euros | 130 euros |
| Belgium | 48 euros | 160 euros |
| Bulgaria | 40 euros | 120 euros |
| Cyprus | 43 euros | 160 euros |
| Croatia | 42 euros | 125 euros |
| Denmark | 406 DKK | 1 300 DKK |
| Spain | 50 euros | 160 euros |
| Estonia | 41 euros | 100 euros |
| Finland | 48 euros | 160 euros |
| France | 50 euros | 180 euros |
| Greece | 48 euros | 140 euros |
| Hungary | 44 euros | 130 euros |
| Ireland | 56 euros | 160 euros |
| Italy | 48 euros | 174 euros |
| Latvia | 57 euros | 132 euros |
| Lithuania | 39 euros | 130 euros |
| Luxemburg | 48 euros | 160 euros |
| Netherlands | 50 euros | 130 euros |
| Portugal | 49 euros | 120 euros |
| Czechia | 41 euros | 120 euros |
| Romania | 38 euros | 100 euros |
| Slovakia | 43 euros | 120 euros |
| Slovenia | 41 euros | 130 euros |
| Sweden | 459 SEK | 1 800 SEK |

Source: Polish Ministry of finance

In 2022, it was standard practice to grant a full day's travel expenses in most cases from the very first day that an employee was travelling.

Employees' travel allowances were intended to cover catering, local transport and other miscellaneous expenses.

In 2022, a major regulatory change took place. Based on European Directive 2020/1057, the Polish government changed the definition of work-related travel. As a result, under the Polish law of 2 February 2022, lorry drivers are no longer considered to be engaged in work-related travel when abroad, but rather on secondment. Under this new arrangement, hauliers are obliged to pay their drivers the minimum wage in the country they are visiting. Consequently, the entirety of driver's was set to be subject to social security contributions and income tax.

In response to haulier protests, the government decided to postpone application of the new law, initially scheduled to come into force on 1 July 2022. It subsequently amended the law to make the costs of seconding drivers deductible from social security contributions and income tax up to a maximum of 60€ per day of such secondments. The new version of the regulations came into force at the beginning of 2023.

Given that the 2022 law was not implemented in 2022, the standard driver profile outlined at the end of this report is based on the old system involving the payment of daily travel allowances.

Moreover, in order to comply with the European Union's mobility package, the law stipulates that employers must provide accommodation for employees during secondments. The specially-equipped cab of the vehicle is considered to qualify as accommodation provided by the employer, except during the weekly rest period, when the employer must pay the full cost of the driver's accommodation in suitable lodgings.

Social security contributions

Social contributions in Poland - 2022/2023

| Social contributions applicable to driving staff in 2022 and 2023 | Employer | Employee | Total |
|--|---------------|---------------|---------------|
| Illness fund | 0.00% | 2.45% | 2.45% |
| Disability fund | 6.50% | 1.50% | 8.00% |
| Pension fund | 9.76% | 9.76% | 19.52% |
| Accident insurance fund for RFT sector | 1.67% | 0.00% | 1.67% |
| Labor Fund | 2.45% | 0.00% | 2.45% |
| Employee guaranteed benefits fund | 0.10% | 0.00% | 0.10% |
| Total | 20.48% | 13.71% | 34.19% |
| Social contributions calculated on net salary before payment of income tax | Employer | Employee | Total |
| Health care - deductible (private health insurance) | 0.00% | 7.75% | 7.75% |
| Health care - non-deductible | 0.00% | 1.25% | 1.25% |
| Uncompulsary social contributions | Employer | Employee | Total |
| Supplementary retirement plan - automatic enrollment | 1.50% | 2.00% | 3.50% |
| Supplementary retirement plan - voluntary enrollment | 2.50% | 2.00% | 4.50% |

Source: Eurostat, Cleiss and Polish ministry of social affairs

Polish social security contributions are divided into three parts:

- The first part comprises compulsory social security contributions calculated based on gross salary.
- The second part covers health insurance, which is calculated based on the net salary. Out of the 9% health insurance contribution, 7.75% is deductible from income tax.
- Lastly, all employees between the ages of 19 and 54 are automatically enrolled in a capital-based pension scheme. Employer contributions amount to 1.5% of gross salary, with those of employees representing 2%. Employees may opt out of the pension plan, in which case they are required to inform their employer. The employee and employer may also decide to voluntarily pay an additional contribution: 2.5% in the case of the employer and 2% in that of the employee. These contributions are not subject to income tax.

Personal income tax

The personal income tax system was reformed in 2022. Effective from 1 July 2022, the rate applicable to the lowest personal income tax bracket was reduced from 17% to 12%, and an additional bracket was added for incomes in excess of 1,000,000 PLN per annum.

Under the 2022 reform, the lowest income bracket (up to 120,000 PLN per year) will be taxed at a flat rate of 12%. A tax credit of 300 PLN per month or 3,600 PLN per year is applied to the amount of tax due. The maximum tax payable in this bracket is 10,800 PLN per year.

Incomes between 120,000 PLN and 1,000,000 PLN per year are taxed at 32%.

Incomes in excess of 1,000,000 PLN per annum are taxed at 36%.

Workers in certain sectors may opt to be taxed at a flat rate of 19% on their entire earnings. In this case, they lose their entitlement to the tax credit of 3,600 PLN per year.

2. CONDITIONS AND COSTS OF OPERATING A POLISH 40-TONNE HGV INTERNATIONALLY

This part of the study describes the economic and labour conditions prevailing at the end of 2022, at the time of this most recent study. In carrying out this study, the CNR has drawn on research focused primarily on the fiscal and labour aspects of the RFT sector, as well as on previous CNR surveys and feedback from the experts with whom the CNR collaborates. These different sources provide an overview of the Polish international RFT sector and highlight the main developments since the last study. This research and process of dialogue are further backed up by interviews with Polish hauliers and lorry drivers.

All the figures ultimately used by the CNR in order to construct the standard profile represent the best expert appraisal of this set of data sources.

2.1. BUSINESS OPERATING CONDITIONS AND COSTS

This section is mainly based on face-to-face interviews with 21 Polish road freight transport companies involved in long-distance transport operations, mainly internationally. All the companies visited were able to provide most of the information requested. The 21 companies selected for the purposes of this study can be described as follows:

| | Nb of road tractors | Nb of semi-trailors | Main markets | Nb of drivers | Turnover |
|------------|---------------------|---------------------|-------------------------|---------------|-------------|
| Company 1 | 10 | 15 | B, DE, IT, Lux, FR | 13 | 1,100,000€ |
| Company 2 | 54 | 56 | ES, IT, DE | 65 | 5,300,000€ |
| Company 3 | 36 | 36 | IT, ES, B, FR | 37 | 10,000,000€ |
| Company 4 | 11 | 12 | FR, DE, Lux | 12 | 1,000,000€ |
| Company 5 | 180 | 203 | EU | 280 | 37,400,000€ |
| Company 6 | 32 | 32 | FR, Benelux, NL, ES | 32 | 3,500,000€ |
| Company 7 | 10 | 10 | FR, B, DE, NL | 10 | 880,000€ |
| Company 8 | 120 | 130 | EU | 150 | 13,200,000€ |
| Company 9 | 30 | 32 | DE, AT, IT | 33 | 4,200,000€ |
| Company 10 | 26 | 27 | DE, Benelux | 26 | 3,500,000€ |
| Company 11 | 30 | 30 | FR, CZ, Es, DE, Benelux | 40 | 10,000,000€ |
| Company 12 | 20 | 20 | DE, B, FR | 20 | 2,240,000€ |
| Company 13 | 180 | 200 | FR, DE | 200 | 30,700,000€ |
| Company 14 | 160 | 172 | DE, IT, HR, AT, SK, CZ | 200 | 22,000,000€ |
| Company 15 | 5 | 5 | B, DE | 6 | 900,000€ |
| Company 16 | 80 | 90 | FR, DE, Benelux | 130 | 8,800,000€ |
| Company 17 | 250 | 280 | EU | 350 | 42,000,000€ |
| Company 18 | 22 | 30 | Europe Ouest | 22 | 3,600,000€ |
| Company 19 | 30 | 32 | FR, CZ, DE | 34 | 2,700,000€ |
| Company 20 | 40 | 45 | DE, Benelux | 55 | 5,500,000€ |
| Company 21 | 20 | 21 | F, Benelux, UK | 19 | nd |

The companies visited for this study are extremely diverse in terms of their size and structure. They all specialise in international road haulage. Some of the smaller companies are part of a chain of subcontractors working for Polish or international companies.

The findings in this report are based on interviews conducted by the CNR, and thus cannot be used for statistical purposes. However, they do shed some light on figures and information obtained elsewhere. Ultimately, the CNR uses the best available expert opinion to calculate the costs and operating conditions of a "typical" HGV operating internationally.

TRANSPORT EQUIPMENT - Use

Polish haulage companies make intensive use of their vehicles. The number of days a vehicle is used varies between 260 and 330 days, with a clustering around 272 days per year.

The average annual mileage travelled by the vehicles operated by the hauliers we met ranges between 110,000 km and 160,000 km, with a clustering around 145,000 km per year. Road tractors are kept for between 5 and 10 years, with the vast majority of companies surveyed keeping them for around 6.5 years. Vehicles are often leased for 48 months and kept for a further 2.5 years after the end of the contract.

Semi-trailers are kept for approximately 8 to 9 years.

Based on company surveys, the semi-trailer/tractor ratio is 1.08:1.

TRANSPORT EQUIPMENT - Financing

The most common form of vehicle financing in Poland is a 48-month lease with a purchase option, involving an initial payment of between 10% and 40% of the price of the vehicle and a purchase option amounting to a nominal payment (1% of the vehicle's original price) at the end of the contract. Higher down payments became common at the end of 2021 and in 2022 due to the shortage of vehicles on the market.

The average purchase price of a Euro VI tractor as reported in interviews with Polish hauliers was 103,500€, an increase of almost 25% compared with the average price recorded in 2019. As with most comparable European sectors, Polish hauliers are suffering from the shortage of vehicles and, at the time of this study, were buying available models without being able to negotiate the price. Others have opted to keep their vehicles for longer, or turn to the second-hand market. Four of the 21 companies interviewed said that they had recently acquired second-hand vehicles (4 years old, on average), particularly on the German and Dutch markets, at a price of between 30,000€ and 52,000€.

Some companies, whose finances allowed it, have opted for cash purchases, often abroad, to ensure they have HGVs on hand.

The purchase price of a semi-trailer is estimated at 31,500€, compared with approximately 23,000€ in 2019. Most vehicles are acquired on 48-month leases with a purchase option.

Interest rates on the leasing market are in the region of 2.8% to 3.2%.

FUEL

The average unit cost of fuel at the pump in 2022 (for the Polish RFT sector) was 1.416€ per litre according to official figures published in the European Commission's Oil Bulletin.

Polish companies source 50% of their fuel mainly in their own country, divided between those equipped with a fuel tank (35% of the total, with a 3% discount) and those who purchase their fuel at the pump (15%). As regards the remainder, it is usually purchased in Germany (15%), Luxembourg (20%), Spain (10%) and Austria (5%).

Fuel consumption is closely monitored by managers, who focus on it as a means of maintaining their already tight operating margins. Average fuel consumption is estimated at 28.6 l/100 km, a figure that varies greatly depending on the location of the haulage company, but also on the main markets they serve.

According to the fuel basket calculated by the CNR, based on information provided by companies, the price of a litre of fuel stood at 1.4679€.

MAINTENANCE & REPAIRS

The cost of maintenance and repairs in the Polish sector is difficult to calculate due to the widely varying costs and approaches reported by the companies surveyed.

In the case of medium-sized and large companies, servicing and maintenance is still largely carried out in in-house garages. The cost of vehicle upkeep and maintenance is estimated at between 4,200€ and 7,000€, with a clustering around 6,000€. This varies greatly depending on vehicle age, manufacturer and maintenance approach (in-house or outsourced). On the other hand, in the case of small companies without in-house garages, the cost of maintenance and repairs sometimes amounted to more than 8,000€.

For the typical company, the CNR estimates the annual cost of maintenance and repairs at around 6,080€. This figure, which is 29% higher than in 2019, is largely due to the increasingly intensive use of vehicles and the rise in their average age.

TYRES

The annual cost of tyres ranges from 3,200€ to 9,000€. This cost item varies greatly depending on the type of vehicle purchased (with or without a tyre contract) and the brand chosen, as well as the mileage travelled and loads carried. The highest figures reported are for companies that use double crews, in which case mileage can exceed 200,000 km/year. In addition, as mentioned above, a large proportion of the Polish companies we interviewed have an in-house garage and thus take care of the maintenance and replacement of their fleets' tyres themselves.

Once these outliers have been eliminated, the CNR estimates the annual cost of tyres for a 40-tonne articulated lorry at 5,240€.

TOLLS

This cost item is highly dependent on the company's main market and the annual mileage covered by the vehicle. In the case of companies travelling to Scandinavian countries, this may be limited to the price of the Eurovignette and German tolls. Elsewhere, it can easily exceed 25,000€ a year. In the case of the standard scenario used for the purposes of this study, it amounts to 17,800€ per year per vehicle.

INSURANCE

Vehicle insurance has two components. The first is compulsory third-party insurance, which is paid at a flat rate. It ranges from 890€ per year per vehicle to 1,500€. The second component, comprehensive insurance, which is generally taken out by Polish transport companies, is known as Casco. The cost depends on the original value of the insured vehicle: between 1% and 1.8% of the purchase price, excluding discounts.

The total amount of the two insurance policies, as estimated by the CNR, of 2,600€ - in the case of a 40-tonne articulated lorry with comprehensive insurance - is close to the figure in the 2019 study, 2,530€ per year per vehicle.

AXLE TAX

The annual axle tax (in Krakow province) in 2022 was 5,532 zlotys for a 40-tonne, 5-axle articulated lorry with air suspension, i.e. 1,218 euros.

FIXED COSTS

Information on fixed costs is often difficult to collect. The way they are calculated varies from company to company. Some companies include the cost of their in-house workshop. Based on information provided by the hauliers we spoke, as well as expert opinion, these amounts to 8% of total vehicle costs.

2.2. EMPLOYMENT CONDITIONS AND DRIVER EMPLOYMENT COSTS

Employment conditions and driver pay in Poland were surveyed during two rounds of interviews: a first phase in companies with employers; and a second phase, involving face-to-face interviews with drivers in car parks and rest stops. During this second phase, approximately thirty drivers, employees with Polish contracts, agreed to be interviewed about their working conditions and pay.

Based on an analysis of these sources and a review of the literature, the CNR has produced a typical profile (in terms of employment conditions and pay) of an RFT driver with a Polish contract working internationally.

EMPLOYMENT CONDITIONS

Permanent contracts are the most widespread form of employment contract in the sector. The ease with which staff can be laid off in Poland means that permanent contracts are used virtually as a matter of course.

Polish drivers work approximately 240 hours a month. The average number of days worked per year is 236, ranging between 210 and 262 days. The drivers surveyed reported having 27 days' leave per year. Drivers work an average of 10.5 months a year.

As regards their working schedule, Polish drivers assigned to international operations generally spend 24 nights or so away from home each month, and in most cases return home every two weeks for 4 days of rest.

Lastly, average annual driver mileage, as reported by companies, is approximately 127,650 km. Drivers report driving an average of approximately 128,300 km annually, which tallies with company figures. The mileage figure included in this latest survey is 128,000 km per year, virtually unchanged since the last study in 2019. Virtually all drivers employed solely on international assignments report that they drive the maximum permitted number of hours over these two-week periods (90 hours).

As in 2019, Polish hauliers are facing recruitment difficulties and a shortage of drivers. In addition, the war in Ukraine has deprived them of some of their drivers, who have left to fight for their country. As a result, they are now recruiting foreign drivers on Polish contracts from increasingly distant countries such as Kazakhstan, Uzbekistan and the Philippines. Poles are said to be gradually abandoning the driving profession, which they consider too demanding due to working conditions that have a negative impact on their family life. Polish drivers seem to be increasingly focusing on domestic haulage or international short-haul work, which allows them to return home every weekend.

The average length of driver seniority in the companies we surveyed was 4 years. In order to retain their drivers, the Polish companies interviewed say that they pay them generous daily

travel allowances, endeavour to offer additional paid leave and reimburse air fares for return trips between Poland and drivers' countries of origin. This was not the case a few years ago, when the shortage of European drivers was less acute. New vehicles are also a good way for the companies to keep their drivers happy.

The reported driver/tractor ratio is 1.15:1.

NOTE ON THE BREAKDOWN OF DRIVER COSTS

International driver pay

Drivers on Polish contracts receive a fixed monthly salary over 12 months, supplemented by daily allowances and, in some cases, small end-of-year bonuses.

In the course of our interviews, companies often reported that they had switched to a pay system that complied with European regulations a few years ago. Polish hauliers have thus abandoned kilometre-based payments in favour of virtually automatic maximum daily allowances. The trend observed in 2019 is ongoing. Drivers report earning around 58€ per working day on top of their basic salary (extra income which appears on their payslip as a travel allowance for various countries based on the Ministry of Finance scale). The basic salary paid to drivers is often above the minimum wage, at around 1,300€. However, this may vary considerably depending on the driver's principal destination, in compliance with European regulations, which stipulate that drivers must be paid at least the minimum wage in force in the country in which they are travelling.

As was already the case in 2017 and 2019, when it comes to basic monthly pay, drivers' statements do not tally with those made by companies. On the other hand, drivers confirm that daily allowances are now widespread, which has led to the demise of kilometre-based allowances. Of the 30 drivers questioned, only one stated that he was paid based on the number of kilometres driven.

According to the drivers interviewed, their basic salary varied between 800€ and 1,100€. They say that when their basic salary exceeds 5,000 zlotys (i.e. almost 1,100€) as a result of secondment payments, their employers reduce monthly travel allowances to "balance out" their overall pay. During their month of paid leave, they reported that their pay was close to the minimum wage.

In light of this evidence, the CNR estimates that basic driver salaries were approximately 4,800 zlotys, plus modest annual bonuses of around 2,000 zlotys per year.

TYPICAL PROFILE OF A DRIVER WITH A POLISH CONTRACT WORKING INTERNATIONALLY AND BREAKDOWN OF THEIR COST

| Standard profile of an international driver - Poland - 2022 | | | | | |
|--|---|-------------------|--|--------------|-------------------|
| Characteristics | <ul style="list-style-type: none"> - Profile valid for the first semester of 2022 - Driver working exclusively on international routes - Frequent international round trips, for an average duration of about 2 weeks, followed by 4 days of break. In total, 24 nights spent abroad, mostly in Western and Northern European countries. - Annual paid leave of 27 days in general, fully used. - Remuneration composed of fixed basic salary slightly higher than minimum national salary, supplemented by a significant variable part (travel allowances), representing the real travels but maximized. - Low average seniority of 4 years. | | | | |
| Annual mileage achieved | 128,000 km | | | | |
| Number of actual working days per year | 236 | | | | |
| Number of working weeks per year | 46 | | | | |
| Number of driving hours per year | 1,980 | | | | |
| Breakdown of the cost of a standard Polish driver in en 2022 | | | | | |
| Representation of a pay slip | | | | | |
| EMPLOYER | | | EMPLOYEE | | |
| Gross Salary | €/month | 1,093.98€ | Gross Salary | €/month | 1,093.98€ |
| Fixed gross salary | €/month | 1,057.27€ | Fixed gross salary | €/month | 1,057.27€ |
| Other bonuses and extras on monthly basis | €/month | 36.71€ | Other bonuses and extras on monthly basis | €/month | 36.71€ |
| Social contributions | 20.48% | 224.05€ | Social contributions | 9.49% | 149.98€ |
| Illness fund | 0.00% | 0.00€ | Illness fund | 2.45% | 26.80€ |
| Disability fund | 6.50% | 71.11€ | Disability fund | 1.50% | 16.41€ |
| Pension fund | 9.76% | 106.77€ | Pension fund | 9.76% | 106.77€ |
| Accident insurance fund for RFT sector | 1.67% | 18.27€ | Accident insurance fund for RFT sector | 0.00% | 0.00€ |
| Labor Fund | 2.45% | 26.80€ | Labor Fund | 0.00% | 0.00€ |
| Employee guaranteed benefits fund | 0.10% | 1.09€ | Employee guaranteed benefits fund | 0.00% | 0.00€ |
| | | | Salary after compulsory social contributions | | 943.99€ |
| Supplementary retirement plan - automatic enrollment | 1.50% | 16.41€ | Supplementary retirement plan - automatic enrollment | 2.00% | 21.88€ |
| | | | Salary after payment of the retirement plan | | 922.12€ |
| Health care - deductible (private health insurance) | 0.00% | 0.00€ | Health care - deductible (private health insurance) | 7.75% | 71.46€ |
| Health care - non-deductible | 0.00% | 0.00€ | Health care - non-deductible | 1.25% | 11.53€ |
| | | | Income tax after deductions | | 36.00€ |
| Monthly salary after payment of contributions | | 1,318.03€ | Net salary after social contributions and taxes | | 803.13€ |
| Travel allowances for a full working month (10,5 months in a year) | | 1,440.00€ | Travel allowances for a full working month (10,5 months in a year) | | 1,440.00€ |
| Monthly cost of a driver for a month of full activity | | 2,758.03€ | Net income of a driver for a month of full activity | | 2,243.13€ |
| Breakdown of annual cost of a standard Polish driver in 2022 | | | | | |
| Fixed gross salary + bonuses * 12 months | | 13,127.75€ | Fixed gross salary + bonuses * 12 months | | 13,127.75€ |
| Employer's social contributions * 12 months | | 2,688.56€ | Contributions and income tax * 12 months | | 3,490.24€ |
| Salary cost after payment of contributions * 12 months | | 15,816.32€ | Net fixed income after income tax * 12 months | | 9,637.51€ |
| Travel allowances * 10,5 months | | 13,375.38€ | Travel allowances * 10,5 months | | 13,375.38€ |
| Total annual cost | | 29,191.70€ | Annual net income | | 23,012.90€ |
| Cost of one hour of driving in € | | 14.74€ | Average monthly net income | | 1,917.74€ |
| Cost per kilometre in € | | 0.23€ | | | |

Source : études CNR Europe

Since the 2019 Polish RFT study, the basic salary of a typical driver has risen sharply, while annual mileage has stagnated. At the same time, the total amount of travel allowances has remained unchanged. As a result, driver costs according to the CNR calculations are 23.8% higher than in 2019. As a result, the cost of an hour of driving has risen to 14.74€ and the per-kilometre cost to 0.23€, compared with 0.19€ in 2019.

2.3. OVERVIEW OF CONDITIONS AND COSTS OF OPERATING A "TYPICAL" HGV INTERNATIONALLY

| Operating conditions and costs for a 40-tonne HGV operated on long distance international routes, 2022 values  | | |
|---|-----------|-----------------------------|
| | unit | Poland <i>Simulation</i> |
| Yearly mileage of a vehicle | km | 145,000 |
| Number of operating days | days/year | 272 |
| Semitrailer/tractor ratio | | 1.08 |
| Cost of one driver | €/year | 29,192 |
| Driver/tractor ratio | | 1.155 |
| Yearly cost of vehicle financing and possession for 1 unit | €/year | 16,055 |
| Average consumption per 100 km | litres | 28.6 |
| unit fuel price, 2022 average | €/litre | 1.4679 |
| Yearly fuel cost | €/year | 60,874 |
| Maintenance-repair | €/year | 6,080 |
| Tyres | €/year | 5,240 |
| Tolls and vignettes | €/year | 17,800 |
| Insurance (vehicle) | €/year | 2,600 |
| Axle tax and other vehicle taxes | €/year | 1,218 |
| Synthesis - cost price (excluding overhead costs) | | 143,570 |
| Cost/mileage ratio per annum | €/km | 0.990 |
| Overhead costs | €/year | 12,484 |
| Synthesis - complete cost price | | 156,054 |
| Complete cost per kilometer | €/km | 1.08 |

Source : CNR European studies

According to the CNR's calculations, the per-kilometre cost of a Polish 40-tonne HGV operating internationally (excluding fixed costs), is 1€, compared with 0.78€ in 2019, which represents an increase of 27%. This increase is largely due to a significant rise in driver, vehicle ownership and fuel costs. These costs alone account for 39% of overall operating costs.

When fixed costs (estimated at approximately 8% of total costs) are factored in, the overall cost amounted to 1.08€ per kilometre in 2022.

It should be noted that some Polish transport companies claim to be able to provided their services at less than 1€/km, thanks to the use of second-hand vehicles and through a minimisation of fixed and toll costs.

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