



HR & PAYROLL



CHANGES IN POLISH LABOUR LAW 2024

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CHANGES IN POLISH LABOUR LAW 2024

MINIMUM WAGE

The minimum wage will increase twice in 2024. From 1 January 2024, the minimum wage will be **PLN 4,242** gross followed by a second increase to **PLN 4,300** gross at the beginning of July.

The minimum hourly rate will increase accordingly, from 1st of January it will be **PLN 27.70** gross and from 1st of July **PLN 28.10** gross.

The increase in the minimum wage will have an impact on other benefits determined on its basis, such as night work allowance, the minimum amount of the sickness benefit calculation basis, or the amount free of deductions.

MINIMUM REMUNERATION FOR A MANDATE CONTRACT

The minimum remuneration for a mandate contract per hour cannot be lower than **PLN 27.70** gross (from 1st of January 2024 to 30th of June 2024) and **PLN 28.10** gross (from 1st of July 2024 onwards).

HOLIDAY PAY

Companies with less than 50 full-time equivalent employees as of 1st of January 2024 are obliged to pay holiday benefit. However, by 31.01.2024, they may waive this obligation or reduce the amount of the benefit by providing this information to employees in writing the latest keeping the above-mentioned deadline. The amount of holiday pay in 2024 is **PLN 1,914.34** gross. The allowance is paid once a year to each employee taking out a holiday of at least 14 consecutive calendar days.

COMPANY SOCIAL BENEFIT FUND

Companies employing at least 50 employees as of 1st of January 2024 are obliged to establish a Company Social Benefit Fund (ZFŚS). However, the company may resign from setting up the Company Social Benefit Fund by adding a statement in the salaries policy regulation and by informing employees by 31st of January 2024 in a customary already applied manner. We would like to remind you that the amendments to the regulations enter into force within 14 days from the date of their introduction.

The amount of the contribution to the Company Social Benefit Fund for a full-time position in 2024 is **PLN 1,914.34** gross.

REGISTRATION OF SERVICE CONTRACTS WITH THE SOCIAL INSURANCE INSTITUTION (ZUS POLISH SHORT FORM)

Since 1st of January 2021, employers are yet obliged to register service contracts with the Social Insurance Institution. It is also expected that these contracts will be subject to inspections by the Social Insurance Institution (ZUS).

WORKSTATION ADJUSTMENT

By mid-May 2024 at the latest, employers must verify and, if necessary, adjust workstations in accordance with the amendment to the regulations of the Minister of Labour and Social Policy regarding safety and hygiene at workstations equipped with visual display units.

For the use of portable systems, such as laptops/notebooks intended for use at a workstation for at least half of the daily working time, the workstation should be equipped with a stationary monitor or stand, providing screen placement at eye level. Additionally, it should include a separate keyboard and mouse.

Employers are also responsible for verifying and updating information on the conditions for remote work and employees' declarations confirming their familiarity with the occupational risk assessment and information on the principles of safe and hygienic remote work. However, employees are still responsible for organizing their home workstation in a location agreed upon with the employer.

Furthermore, the updated regulation introduces an obligation for employers to subsidize prescription glasses. The condition is a confirmed medical statement indicating the necessity of their use at work involving the operation of a visual display unit for at least four hours a day. The frequency and amount of the employee's application for eyewear subsidies are determined by internal arrangements within the company.

LIMITS FOR THE ANNUAL CONTRIBUTION ASSESSMENT BASIS FOR PENSION AND DISABILITY INSURANCE AND THE MONTHLY CONTRIBUTION ASSESSMENT BASIS FOR VOLUNTARY SICKNESS INSURANCE

The limit on the annual basis for calculating contributions to pension and disability insurance, which cannot exceed thirty times the forecasted average monthly salary in the national economy for a given calendar year, will be **PLN 234,720** gross in the year 2024.

The upper monthly limit for the basis of voluntary sickness insurance will be **PLN 19,560** gross. The limitation for voluntary sickness insurance applies, among others, to self-employed individuals, their co-workers, and contractors.

PUBLIC HOLIDAYS IN 2023

- January 1 (Sunday) New Year's Day
- January 6 (Friday) Epiphany
- April 9 (Sunday) Easter
- April 10 (Monday) Easter Monday
- May 1 (Monday) Labour Day
- May 3 (Wednesday) Constitution Day
- June 8 (Thursday) Corpus Christi
- August 15 (Tuesday) Assumption of Mary
- November 1 (Wednesday) All Saints' Day
- November 11 (Saturday) Independence Day
- December 25 (Monday) Christmas Day
- December 26 (Tuesday) Christmas Day

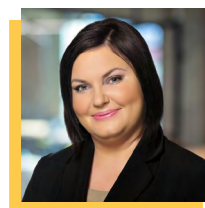
We would like to remind you that, according to the current legislation, for a public holiday falling due on a Saturday, the employer is obliged to give the employee another day off in the chosen in the company payroll cycle.

ACCOUNTING & TAX ADVISORY FOR YOU!

If you have any questions regarding accounting, taxation, or other aspects of tax law in Poland, please contact our team of advisors.

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direction.

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