

HR Alert

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NEW YEAR'S CHECKLIST

The beginning of a new year is the time when many additional responsibilities fall on HR departments. What should you bear in mind in the new year? To help you, we have prepared a short summary.

- ✓ **An increase in minimum wage** - from 1 January 2023, the minimum wage will be PLN 3,490 gross and the minimum hourly rate will be PLN 22.80 gross. There is another increase in the minimum wage as early as 1 July 2023, at which time, the minimum wage will increase to PLN 3,600 gross. Employers are obliged to adjust wages to the new amounts.
- ✓ **Recalculation of the night work allowance** - the night work allowance is 20% of the minimum hourly rate in a given calendar year. In 2023, the night work allowance, depending on the month, will be between PLN 3.79 gross and PLN 4.74 gross.
- ✓ **Determining the social security benefit payer** - employers should verify who will pay social security benefits in 2023. Employers with more than 20 individuals enrolled in sickness insurance as at 30 November 2022 become social benefit payers. If fewer than 20 people are enrolled in sickness insurance, the Social Security Institution remains the payer of benefits.
- ✓ **Working time planning** - the new year marks the start of new reference periods. The working time in 2023 will be 2,000 hours, i.e. 250 working days. The busiest month will be March with 184 hours and the least busy will be April with 152 hours. This year, the holiday falling on a Saturday is Independence Day (11 November) for which employers must give an additional day off. Employers who have not yet set a day off for public holidays falling on Sunday are gently reminded of this obligation.
- ✓ **Preparation of the annual vacation leave plan** - the plan should be drawn up before the beginning or at the beginning of the new calendar year. Vacation leave plans established at the beginning of the year may be supplemented and adjusted later. Please note that the permissible 4 days of leave on request should not be included in the vacation leave plan. Demand leave days not taken by the employee in 2022 are to be transferred to the new year and treated as ordinary leave days (leave in arrears).
- ✓ **Childcare days** - an employee raising a child up to the age of 14 is entitled to 2 days (16 hours) off work during each calendar year. The employee is paid for this time. The beginning of the year is the period when revisions to requests made by employees most often occur.
- ✓ **Trade union headcount** - by 10 January 2023, company trade union organisations must submit information to employers on the number of their members as at 31 December 2022. If the above obligation is not fulfilled, the trade union will lose its power to represent employees in terms of both collective and individual interests. This means that if the employer does not obtain the information on the number of members by 10 January, it will be able to take actions on its own - actions which normally require cooperation with the trade union. Should the employer doubt the number of trade union members, the employer may raise an objection in writing within 30 days from the date the information is submitted.

- ✓ **Company Social Benefit Fund** - until 31 January 2023, employers with fewer than 50 full-time employees (as at 1 January) are obliged to inform employees that they have not established the Company Social Benefit Fund and are not paying holiday pay. Failing to comply with this information obligation may be grounds to fine the responsible person on the employer's side (up to PLN 5,000).
- ✓ **Increase in mileage** - from 17 January 2023, new mileage rates, i.e. reimbursement rates for the use of a private car for business purposes, apply. Mileage rates from 17 January 2023 are as follows:
 - PLN 0.89 per kilometer in a passenger car with an engine capacity of up to 900 cm³, and
 - PLN 1.038 per kilometer in a passenger car with an engine capacity of more than 900 cm³.
- ✓ **Increase in allowances for domestic business trips** - from 1 January 2023, the amount of the allowance for domestic business trips has also increased. In the new year, the allowance is PLN 45 per day of travel. Along with the increase in the business trip allowance, the lump sum for accommodation and travel costs have also increased.
- ✓ **Auto-subscription to the Employee Capital Plans** – 28 February 2023 is the expiry date for declarations submitted by employees to withdraw from the Employee Capital Plans program. By this date, employers are required to inform employees about re-enrollment and collect employees' declarations of resignation. The obligation to renew declarations of resignation occur every four years, the next one will be in 2027.



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