

HRadar | Newsletter

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Double Valorization of Minimum Wages in 2024

According to the Council of Ministers' draft regulation, the minimum wage is planned to increase in 2024.

As of **1 January 2024**, the minimum wage will increase to **PLN 4,242** and the minimum hourly rate to **PLN 27.70**.

The next increase will take place on **1 July 2024**, when the amount of the minimum wage will increase to **PLN 4,300** and the hourly rate to **PLN 28.10**.

We should remember that along with the increase in the minimum wage there will be an increase in other benefits calculated thereon. This applies, among others, to

- remuneration for work stoppage, not to be lower than the minimum wage;
- remuneration for the month, when the employee does not undertake work due to the schedule of working time in the assumed settlement period (this amount may also not be lower than the minimum wage);
- a bonus for night work, amounting to 20% of the hourly rate resulting from the minimum wage;
- severance allowance under the Act on special rules for termination of employment relationships for reasons not attributable to employees;
- the minimum amount of compensation to which an employee is eligible when the principle of equal treatment in employment was violated (Article 18(3d) of the Labour Code).

Granting outstanding annual leave for 2022

We would like to remind you that by **30 September 2023**, employees must be granted outstanding leave from 2022.

Please note that the employee's unused on-demand leave days in 2022 are also treated as regular leave days. Outstanding leave is also additional leave to which an employee becomes entitled under special regulations, such as additional leave for disabled employees.

Transfer to the Social Benefit Fund's bank account the equivalent of the contributions and increases made

On **30 September 2023**, a deadline for transferring the equivalent of the contributions made and increases accrued for a given calendar year to the bank account of the Social Benefits Fund by employers operating the Social Benefits Fund will expire.

According to the Law of March 4, 1994 on the Company Social Benefits Fund, the employer is required to transfer the contributions to the bank account of the Company Social Benefits Fund twice:

- i. by 31 May, at least 75% of the equivalent of the contributions, and
- ii. by 30 September, the remaining 25% of the contributions.

As a reminder, according to the latest amendment, the basis used for calculating the contributions for the Social Fund in the second half of 2023 is the average monthly salary in the national economy in the second half of 2021 - i.e. **PLN 5104.90**.

Increase in remuneration of juvenile employees

In accordance with the Council of Ministers' Decree of July 6, 2023, amending the Regulation on the professional preparation of juveniles and their remuneration, the remuneration of juvenile employees increased as of 1 September 2023.

Under the current regulations, juveniles are entitled to wages calculated as a percentage of the average monthly wage in the national economy in the previous quarter. After the changes, the amount of juvenile remuneration may not be less than:

- a) 8% of the average monthly wage - in the first year of study, or class I of an industrial school of the first degree, in the case of a juvenile pursuing theoretical training at this school;
- b) 9% of the average monthly wage - in the second year of study, or class II of an industry school of the first degree, in the case of a juvenile pursuing theoretical training at this school;
- c) 10% of the average monthly wage - in the third year of study, or class III of the industry school of the first degree, in the case of a juvenile pursuing theoretical training at this school.



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