

## Upcoming changes related to the minimum wage

According to the Council of Ministers' draft regulation, as of **1 January 2025**, the minimum wage will increase to **PLN 4,626** and the minimum hourly rate to **PLN 30.20**. Please remember that along with the increase in the minimum wage there will be an increase in other benefits calculated thereon.

In addition, work on implementing the EU minimum wage directive, which we wrote about in our August newsletter [LINK](#), has begun. A draft law on the minimum wage has been published. The main assumptions of this are:

1. The minimum wage is to be updated at least once every 4 years, and it is to be based on the criteria set out in the directive.
2. Equality between the minimum wage and the basic wage of a full-time employee (currently, the minimum wage does not include remuneration and allowances for overtime, allowances for night work, jubilee awards, severance pay, seniority allowances, or allowances for work in harmful conditions).
3. To introduce changes regarding the minimum hourly rate for contractors, including by (i) increasing penalties for underpayment, (ii) introducing penalties for failure to pay wages in accordance with the minimum rate.
4. To increase the amount of the fine for offences against employees' rights: after the law comes into force, these are to range from PLN 1,500 to PLN 45,000.
5. Introduction of a new offence against employee rights in the Criminal Code for failure to pay wages for at least 3 months. The above crime is to be punishable by a fine, restriction of freedom, or imprisonment for up to two years.

## Protection of whistleblowers - last moment to implement internal procedures

We would like to remind you that the Law on the Protection of Whistleblowers of 14 June 2024 will enter into force (with certain exceptions) on **25 September 2024**. Therefore, this is the last moment to implement an internal whistleblowing procedure or adapt an existing procedure to the new requirements. Time is very limited!

We would like to refer you to our report, in which we wrote about the details of the law and the support we can provide ([LINK](#)).

## CJEU ruling on part-time employees

In the Court of Justice of the EU judgment dated 29 July 2024, between IK and CM v. KfH Kuratorium für Dialyse und Nierentransplantation e.V. (Ref. C-184/22 and C-185/22), CJEU once again addressed the case of part-time employees. In the facts presented, two female part-time employees claimed payment of overtime allowance from their employer, arguing that they were entitled to such an allowance after they exceeded their part-time hours, and not only after they exceeded the working time standards set for full-time employees. According to the employees, the non-payment of the allowance is a manifestation of unequal treatment of part-time employees and, in addition, gender discrimination, since the employer employed mostly men on a full-time basis.

After reviewing the case, the CJEU agreed with the employees. The Court ruled that part-time employees who work more than the set working hours and do not receive an overtime allowance, are treated unequally compared to full-time employees. Both the employee's salary and the overtime allowance of all employees should be equivalent, using the principle of calculating pay in proportion to the time worked.

## Draft amendments to the payment of social security contributions by entrepreneurs

At the end of August 2024, a draft law on amendments to the Law on the Social Security System was submitted to the Speaker of the Sejm, which provides for changes in the payment of social security contributions by entrepreneurs.

According to the draft, it is planned to gradually eliminate the obligation to pay social security contributions in favor of introducing a system of voluntary contributions by entrepreneurs. In the first year, voluntary insurance would be extended to micro-entrepreneurs, in the second to small and medium-sized ones, and from a third to all entrepreneurs. The deputies bringing the bill argue that the amendment will have a positive impact, particularly on new and small entrepreneurs, who are forced to pay Social Security contributions at the beginning of their business despite low or even lack of income.

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