

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. Please find below a brief summary of things you should bear in mind in the new year.

- ✓ **An increase in minimum wage** – from 1 January 2025, the minimum wage is **PLN 4,666** gross and the minimum hourly rate will be PLN 30,50 gross. Employers are obliged to adjust wages accordingly.
 - ✓ **Recalculation of the night work allowance** – the night work allowance is 20% of the minimum hourly rate in a given calendar year. In 2025, the night work allowance, depending on the month, will be between PLN 5,07 gross and PLN 6,48 gross.
 - ✓ **Determining the social security benefit payer** – employers should verify who will pay social security benefits in 2025. Employers with more than 20 individuals enrolled in sickness insurance as at 30 November 2024 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 2025 will be 1,992 hours, i.e. 249 working days. This year, the holidays falling on a Saturday is National Day of the Third of May (3 May) and All Saints' Day (1 November). Employers who have not yet set a days off for public holidays falling on Saturday are gently reminded of this obligation. Moreover, from 2025 the additional holiday will be 24 December (Christmas Eve), this change should be considered when planning December schedules.
 - ✓ **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 2024 are to be transferred to the new year and treated as ordinary leave days (leave in arrears).
 - ✓ **Additional days off for employees:**
 - **Childcare days** – an employee raising a child up to the age of 14 is entitled to 2 days (16 hours) off work. The employee is paid for this time.
 - **Care leave** – employees are entitled to 5 days of care leave to provide personal care for a child, parent, spouse or person living in the same household. For the time spent on such leave, there is no remuneration for the employee.
 - **Time off due to force majeure** – an employee is entitled to 2 days (16 hours) of leave due to force majeure for urgent family matters caused by illness or accident if the employee's immediate presence is necessary. During such leave, the employee is entitled to 50% of remuneration.
- Unused days of the above leaves in 2024 are not carried over to the following year.
- ✓ **Occasional remote work** – we would like to remind you that employees whose type of work allows for remote work are entitled to 24 days of occasional remote work each calendar year. Unused days of occasional remote work in 2024 are not carried over to the following year.

- ✓ **Trade union headcount** – by 10 January 2025, company trade union organisations must submit information to employers on the number of their members as at 31 December 2024. 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 2025, 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 for fining the person responsible on the employer's side.



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