



GOOD MORNING HR | 52/24

Dear Readers,

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

EXTENDED MATERNITY LEAVE FOR PARENTS OF PREMATURE BABIES COMING SOON

On 12th December 2024, President Andrzej Duda signed a new law that extends maternity leave for parents of premature babies and infants requiring hospitalization after birth. This important legislation allows parents to take an additional 8 to 15 weeks of leave with 100% of their base salary paid. The changes will become effective three months after the law is enacted. To read the law in full, please click *here*.

EMPLOYEE CANTEEN COSTS TAX-DEDUCTIBLE

The Provincial Administrative Court (WSA) has ruled in favour of employers regarding the VAT deductibility of costs associated with running an employee canteen. This decision overturns the previous opinion by the Head of The National Tax and Customs Information Office (KIS). The WSA determined that employers can deduct these costs even if employees use the canteen voluntarily and the employer does not subsidise employee meals. The key consideration was the workplace's location. In this specific case, the considerable distance from the city made the canteen crucial for enhancing the employer's competitiveness and fostering employee integration. WSA judgement of 21 November 2024, I SA/Wr 466/24; Head of the KIS interpretation dated 24 April 2024, 0113-KDIPT1-1.4012.135.2024.2.MSU.

ELECTRONIC CONTRACTING SYSTEM: TEMPLATES FOR WORK AGREEMENTS SOON

The Ministry of Family, Labour and Social Policy and the Ministry of Development and Technology are collaborating to introduce an electronic contracting system in mid-2025. This initiative aims to modernise and streamline business processes in Poland, particularly those related to concluding employment contracts and agreements based on the Civil Code, such as contracts for commissioning services. The system will feature pre-defined templates for these contracts. Link to the announcement: *here*.

GOVERNMENT ABANDONS PLANS FOR MANDATORY EMPLOYMENT CONTRACTS

The Ministry of Development and Technology has confirmed that the government has abandoned plans to mandate employment contracts for all non-national workers. This decision follows months of public discussion and opposition from experts who warned that such a measure could lead to a significant increase in undeclared work (the "grey market") in Poland.

GOVERNMENT TO INITIATE DISCUSSIONS ON SENIORITY-BASED RETIREMENT

The government has announced plans to commence discussions on a potential retirement system based on seniority, rather than age. These talks will involve the Minister of Finance, the Minister for Senior Policy, and the Head of the Social Insurance Institution (ZUS). The draft proposal under consideration sets a seniority threshold of 35 years for women and 40 years for men.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, Sławomir Paruch, attorney-at-law, partner, and Oskar Kwiatkowski, trainee attorney-at-law, lawyer.

UPCOMING EVENTS

- On unions with unions: Time for a membership audit 8th January 2025, 11:00 AM 11:45 AM, online. Register: here.
- Conference: Top 10 HR law changes in 2025 9th January 2025, 11:00 AM 12:50 PM, online. Registration: here.
- **Employer and employee in court: 10 key labour law rulings from the Supreme Court in 2024** 14th January 2025, 12:00 PM 12:45 PM, online. Registration: *here*.
- 6th HR and Payroll Conference 2025: The latest updates on Entering into and Terminating Employment Contracts in 2025 14th January 2025, 9:00 AM 1:45 PM, online. Registration: *here*.
- Webinar: Preventing workplace bullying and discrimination legal and non-legal measures 15th January 2025, 11:00 AM 11:45 AM, online. Registration: *here*.
- **Webinar: Al use procedures -** 16th January 2025, 11:00 AM 11:45 AM, online. Registration: here.