



Dear Readers,

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

MINIMUM WAGE IN POLAND TO EXCEED PLN 4,500 IN 2025

The Federation of Polish Entrepreneurs predicts a significant jump in the minimum wage for 2025. Based on indicators from the recently adopted Poland's long-term financial plan, the most likely scenario suggests a hike to PLN 4,510.90 per month and PLN 29.50 per hour. It is also expected to be the only minimum wage increase for next year.

TRADE UNIONS GAINING NEW POWERS?

A bill amending the Trade Unions Act is making its way through the Sejm (Polish parliament). The proposed changes would expand the information employers are required to provide to unions upon request. This includes parameters, rules, and instructions used for algorithms or AI systems that impact decisions on working conditions, pay, and employment access.

EMPLOYEE SHARE INCENTIVE PLANS RAISE TAX CONCERNS

The head of the Polish National Revenue Administration (KAS) has declined to approve a proposed employee incentive scheme. The plan involved an unlisted company offering employees the chance to buy shares at the nominal value and then resell them back to the company at a predetermined price. The KAS considered this scheme an attempt to circumvent the tax law by shifting income sources and thus gaining an unfair tax advantage. Head of KAS' letter of 15 April 2024, ref. DKP2.8082.5.2023.

SUPREME COURT: AUDITS REQUIRED FOR LABOUR FUND GRANTS

The Supreme Court, in its judgement of 28th March 2024 (ref. II CSKP 1747/22), ruled that businesses receiving grants from district labour offices for equipment and job creation for the unemployed are obligated to undergo audits on how these funds are spent. Refusal to cooperate with the audit could lead to the full grant being revoked, even if the jobs were ultimately created and filled.

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

UPCOMING EVENTS

- **Workshop: Managing relations with trade unions. Consulting terminations and other individual employee matters with trade unions** - 7 May 2024, 11:00-11:45, online. More: [here](#).
- **Webinar: Building an effective whistleblowing procedure** - 7 May 2024, 13:00-14:00, online. More: [here](#).
- **PCS MeetUp: Remote off-boarding – key rules** - 8 May 2024, 11:00-11:30, online. More: [here](#).
- **Let's talk about money: Basis for calculating benefits, compensation for annual leave, and other absences - what to include and what not?** - 9 May 2024, 11:00-11:45, online. More: [here](#).
- **PCS | Littler conference on the 50th anniversary of the Labour Code - live streaming** - 22 May 2024, 10:00-10:50, online. More: [here](#).
- **HR Lab Kraków: DE&I and pay transparency in the workplace** - 6 June 2024, 11:00-14:00, Cracow. More: [here](#).
- **HR Lab Poznań: Employees in social media and the future of HR law and technology** - 17 June 2024, 11:00-14:00, Poznań. More: [here](#).