



Dear Readers,

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

MINISTRY OF FAMILY, LABOUR AND SOCIAL POLICY: IMPLEMENTING INTERNAL REPORTING PROCEDURES ONLY AFTER 1 JANUARY 2025

The act on protection of whistleblowers comes into force on 25 September 2024. The Ministry believes, though, that employers will be able to confirm employing at least 50 workers only at the beginning of the next year. This means that it would be possible to implement the procedure as late as 1 January 2025. This interpretation raises many doubts, and may lead to disputes over protection granted to whistleblowers.

MINIMUM WAGE TO BE INCREASED IN 2025 TO 4626 PLN

From 1 January the minimum wage will be increased from the current 4300 PLN to 4626 PLN. The hourly rates for contractors will also rise from 28,10 PLN to 30,20 PLN. The draft regulation can be found [here](#).

NATIONAL REVENUE ADMINISTRATION: B2B MAY BE AN ILLEGAL TAX OPTIMIZATION

The Head of National Revenue Administration (KAS) refused to issue an opinion to a company that was planning to terminate employment contracts and offer workers the transition to B2B agreements. The Head of KAS stated that the aim of this transfer was to avoid taxation and bypass the regulations. This is another sign of stricter approach to cooperation with workers under B2B agreements.

CHIEF LABOR INSPECTOR: INCREASED NUMBER OF DAYS FOR OCCASIONAL REMOTE WORK

Marcin Stanecki, the Chief Labor Inspector, believes that raising the limit of permissible days for occasional remote work from 24 to 36 days per year is worth considering. According to the Inspector, occasional remote work is highly valued by employees, and increasing the number of allowed days would positively impact the job market. Although this change is not currently on the Ministry's agenda, the department acknowledges the proposed improvements and recommendations.

BOARD MEMBER LIABLE FOR UNPAID ZUS CONTRIBUTIONS

A company board member will be held accountable for unpaid Social Insurance Institution contributions, regardless of their financial expertise. This was ruled by the Supreme Court on 5 March 2024 (case no. II USKP 18/23). Board members are jointly and severally liable with the payer for the company's contributions with their entire assets. The argument that they are unfamiliar with the company's financial status is irrelevant. The board is expected to have basic knowledge of the company's financial health and to monitor its finances. Failure to do so constitutes neglect of their fundamental duties.

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

UPCOMING EVENTS

- **On Unions with Unions: Rules for communicating with trade unions. What can they demand? How to respond?** - 21 August 2024, 11:00-11:45, online. More: [here](#).
- **Webinar: How to manage employee internet activity?** - 22 August 2024, 11:00-12:00, online. More: [here](#).
- **HR Lab Gdańsk: Employer today and tomorrow: Whistleblowers and the conflict of company and employee values** - 10 September 2024, 11:00-14:00, Gdańsk. More: [here](#).
- **HR Lab Kraków: Managing employee underperformance and AI in employment** - 27 September 2024, 11:00-14:00, Kraków. More: [here](#).

2024 European Employer Survey



We invite you to participate in Littler 2024 European Employer Survey.

The survey, which should **only take about 5-7 minutes to complete**, can be accessed [here](#). More about the survey: [here](#).