



Dear Readers,

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

PARLIAMENT: CHRISTMAS EVE COULD BECOME A PUBLIC HOLIDAY

A bill has been submitted to Parliament proposing that Christmas Eve be designated as a public holiday. If passed, this would bring the total number of statutory holidays in Poland to 14. The proposal also includes provisions allowing retail stores to open on the two Sundays preceding December 24. The bill has already received positive feedback from the President of Poland and the Polish Bishops' Conference. These changes could potentially take effect as early as this year. Link to the bill: [here](#).

MRPIPS: SINGLE FILES FOR TEMPORARY AGENCY WORKERS

The Ministry of Family, Labour, and Social Policy (MRPiPS) confirms that the responsibility for maintaining employee documentation rests with the employer, specifically, the temporary employment agency. Only one file needs to be maintained for each worker, even if there are breaks between assignments for different employers. The only stipulation being that the breaks cannot exceed 10 years, as documentation generally must be kept for that duration. Statement of Ministry of Family, Labour and Social Policy dated 2 October 2024.

SUPREME ADMINISTRATIVE COURT: IT PROFESSIONALS TO PAY A FLAT 12% TAX

IT entrepreneurs currently pay a flat tax rate of either 12% or 8.5%. Until now, the higher rate applied to those involved in software modification or development. However, a recent ruling by the Supreme Administrative Court marks a significant shift in this approach. The ruling clarifies that if the tasks performed do not explicitly involve software-related services, this does not automatically qualify them for the lower tax rate. Ruling of the Supreme Administrative Court from 23 August 2024, case no II FSK 622/24.

REVOLUTIONARY CHANGES TO SICKNESS BENEFITS STARTING NEXT YEAR

The Ministry of Family, Labour and Social Policy has introduced a bill proposing major changes to sickness benefits. The most significant change is that the Social Insurance Institution (ZUS) will cover sickness benefit costs from the very first day of medical leave, relieving employers of this responsibility. Discussions are also underway to increase the benefit amount from 80% to 100% of the employee's pay. Additionally, the process for assessing work incapacity will be streamlined, reducing wait times for evaluations. The bill will also allow employees to receive sickness benefits from one insurance source while earning wages from another. These new regulations are set to take effect on 1 January 2025. Link to the bill: [here](#).

ADDITIONAL LEAVE FOR PARENTS OF PREMATURE BABIES APPROVED

On Tuesday, 29 October, the government approved additional leave for parents of premature or hospitalized newborns. The bill includes specific criteria, such as the baby's weight and age, to determine eligibility for the benefit. The leave period may be up to 15 weeks or, in some cases, up to 8 weeks. In principle, employers will be required to honour employee requests for this leave. Link to the bill: [here](#).

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

- **Top 10 rules for contract termination due to restructuring** - 5 November 2024, 11:00-11:45, online. More: [here](#).
- **Online workshop: Employer-union relations and negotiations** - 21-22 November 2024, 9:00-16:15, online. More: [here](#).
- **Conference: The employer and ZUS** - 26 November 2024, 10:00-14:00, online. More: [here](#).
- **Employer and employee in court: Controversial evidence - part 2** - 27 November 2024, 11:00-11:45, online. More: [here](#).