



Dear Readers,

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

A YEAR TO WAIT: CHRISTMAS EVE OFF IN 2025

Starting next year, Christmas Eve will officially be a day off work. On 27th November 2024, the Sejm passed an amendment to the law on public holidays, which will take effect in 2025. In exchange for this additional holiday, there will be more opportunities for Sunday shopping in December 2025. Stores will be open on 7th, 15th, and 21st December.

EMPLOYER-PROVIDED BIKES: A TAXABLE BENEFIT

The Social Insurance Institution (ZUS) in Gdańsk recently ruled that the value of lump-sum for the use of employer-provided electric bicycles is subject to social security contributions. This means that even if employees contribute a portion of the cost, the entire benefit remains taxable. ZUS Interpretation No. DI/100000/43/839/2024 dated 14th October 2024.

ELECTRIC BIKES: A TAX-DEDUCTIBLE PERK

According to a recent interpretation by the Head of The National Tax and Customs Information Office (KIS), providing electric bikes to employees for commuting purposes is a tax-deductible expense. This applies even if the employees cover the bike maintenance costs. In a separate interpretation, the Director of the KIS confirmed that businesses can also deduct the costs of electric bikes used by employees for customer visits. Interpretation of 17th October 2024 No. 0112-KDWL.4011.93.2024.2.DK and interpretation of 8th November 2024 No. 0114-KDIP3-1.4011.669.2024.3.AC.

'ACTIVE PARENT' BENEFITS: PAYMENTS FOR OCTOBER STARTING ON 29 NOVEMBER

The recently implemented "Active Parent" program offers three benefits to support working parents: "Active Parents at Work," "Active in the Nursery," and "Active at Home". The program took effect on 1st October 2024, and according to ZUS, the first payments for October are scheduled for 29th November.

MENSTRUAL LEAVE IN VOLUNTARY LABOUR CORPS

Starting 1st December 2024, members of the Voluntary Labour Corps (OHP) will be eligible for one additional day of leave per month due to menstrual discomfort. This change is a bottom-up initiative currently limited to the OHP and is not expected to lead to similar legislation at the national level in the near future.

EXTENSION OF LEAVE FOR FLOOD VICTIMS

The Ministry of Family, Labour and Social Policy is considering extending the deadline for using 20 days of special leave granted to flood victims. The current deadline of 31 December 2024 may be extended to 30th June 2025. Link: [here](#).

STATISTICS POLAND: POLISH WAGES ON THE RISE

Statistics Poland (GUS) reported a 2.2% month-over-month increase in average wages in October, reaching PLN 8,316.56 gross. This growth is attributed to factors such as bonuses, awards (incentive, quarterly and jubilee), retirement allowance and overtime pay paid out in this period by employers. According to November data, average salaries year-over-year saw a significant 10.2% increase.

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UPCOMING EVENTS

- **Webinar: 10 key rules of employee sick leaves** - 3 December 2024, 11:00-11:45, online. More: [here](#).
- **Trust but check: Time management for field, remote and task workers** - 5 December 2024, 11:00-11:45, online. More: [here](#).
- **Employer and employee in court: Employee misclassification lawsuits** - 10 December 2024, 11:00-11:45, online. More: [here](#).
- **HR Lab Krakow: Top HR challenges for 2025** - 10 December 2024, 10:00-14:00, online. More: [here](#).
- **On unions with unions: Key challenges in union-management relations for 2025** - 11 December 2024, 11:00-11:45, online. More: [here](#).
- **No, because of GDPR! New technologies in key decision making** - 12 December 2024, 11:00-11:45, online. More: [here](#).