



Dear Readers,

We are excited to kick-start the new year by rounding up the most interesting HR news and topics in our first 2024 Good Morning HR newsletter. As you step into the new year, we wish you a wealth of engaging and positive professional experiences.

#### **NEW MINIMUM WAGE EFFECTIVE 1 JANUARY 2024**

As of 1st January 2024, the minimum monthly wage has increased to PLN 4,242 for a full-time job. The minimum hourly wage now is PLN 27.70. These amounts will increase to PLN 4,300 and PLN 28.10, respectively, on 1st July 2024. Approximately one in four full-time employees is expected to earn the minimum wage.

#### **STATE LABOUR INSPECTORATE'S PLANS FOR 2024: 60,000 INSPECTIONS**

The State Labour Inspectorate (PIP) plans to carry out 60,000 inspections in 2024. The PIP will prioritize employee complaints, particularly those involving delayed or inadequate compensation, and will also scrutinize workplace accidents. Furthermore, the PIP will examine whether employers are complying with the new legal provisions introduced in the Labor Code, including the new rights of employees related to parenthood and remote work.

#### **ADJUSTMENT OF COMPANY SOCIAL FUND CONTRIBUTION UNTIL THE END OF 2023**

Employers who run a Company Social Fund (ZFŚS) in 2023 were required to reconcile contributions and payment increases to the fund by the end of the year, taking into account the different calculation bases in both halves of 2023. As a result, the amount of the ZFŚS contribution (calculated based on the planned average annual employment) at the end of 2023 should be the sum of 6/12 contributions calculated based on the amount applicable in the first half of the year, and 6/12 contributions based on the amount applicable in the second half of 2023, taking into account the number of employees.

#### **NOT ALL UNUSED DAYS OFF WILL CARRY OVER TO 2024**

Certain employee entitlements related to additional excused absences from work will not carry over to the following year. These include two days or 16 hours off due to force majeure for urgent family matters caused by illness or accident. The same will apply to the care leave for a carer raising a child under the age of 14. Additionally, the amount of 'on demand' leave will not increase (employees will continue to have four such days, regardless of how many they used in 2023).

#### **OPTIMISTIC ECONOMIC FORECASTS FOR 2024**

According to experts, 2024 is expected to be a year of economic recovery and growth. The government's new proposals, such as PIT on income from paid invoices and payment holidays for social security contributions, are being seen as contributing to this positive economic outlook.

#### **APPEAL COURT: SURGERY OR CHRONIC TREATMENT DOES NOT WARRANT DISABILITY PENSION**

The Social Insurance Institution (ZUS) in Kielce denied an insured person the right to an incapacity benefit. The lower court ruled that the insured person's illnesses did not cause his inability to work. The Court of Appeal dismissed the insured person's appeal and noted that the medical certificates did not indicate that his health condition required urgent surgery. The court found that the mere fact of being referred for surgery is not sufficient to qualify for disability benefits, which are typically granted to individuals who have a significant loss of ability to work due to functional impairments. Judgment of the Appeal Court in Kraków dated 31 October 2023, ref. no. III AUa 1414/21.

**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**

- **Let's talk about money: Introduction of corporate benefit schemes in Poland. Good practices and traps** - 11 January 2024, 11:00-11:45, online. More: [here](#).
- **Springboard to ESG: Practical guidelines for reporting standards (ESRS): CSR, diversity and inclusivity (S1)** - 15 January 2024, 11:00-11:45, online. More: [here](#).
- **On unions with unions: Trade union size verification** - 17 January 2024, 11:00-11:45, online. More: [here](#).