



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 PASSES ESG REPORTING LAW

On 21 November, the Polish Parliament passed a law requiring a range of entities to engage in non-financial reporting. The proposed changes stem from the implementation of EU regulations into Polish law. Until now, only the largest entities were obligated to report on ESG matters. Following the amendment, the scope of information disclosed in reports will also be expanded. The draft law will now proceed to the Senate for further review.

Link to the draft law: [here](#).

CHANGES TO HEALTH INSURANCE CONTRIBUTIONS IN 2025

According to an official statement from the Government Information Center, the government has adopted new regulations regarding health insurance contributions. Starting in 2025, the health insurance contribution for entrepreneurs will be reduced to 75% of the minimum wage. System-wide solutions aimed at ensuring consistently low health insurance contributions are planned for implementation in 2026. Additionally, the Council of Ministers has approved a draft law that will extend the freeze on electricity prices for households through 2025. Link to the government statement: [here](#).

EMPLOYERS WILL BE REQUIRED TO PROVIDE NEW INFORMATION TO UNIONS

In June 2024, a draft amendment to the Trade Unions Act was submitted for its first reading in the Parliament. The proposed changes aim to expand the scope of information that employers must provide upon request from workplace trade union organizations. This includes details about the parameters, principles, and instructions underpinning algorithms or artificial intelligence systems that influence decision-making and may affect working conditions, pay, access to employment, job retention, or employee profiling.

DEPUTY HEALTH MINISTER ANNOUNCES CHANGES TO OCCUPATIONAL HEALTH EXAMS

The Ministry of Health plans to expand the scope of mandatory occupational health exams. The new package will include a lipid profile (to assess the risk of cardiovascular disease), blood glucose testing (for diabetes screening), and BMI calculation (to prevent overweight issues). Employers will not face any additional charges for these tests.

APPLICATION FOR CONTRIBUTION HOLIDAYS IN DECEMBER DUE BY THE END OF NOVEMBER

Entrepreneurs wishing to take advantage of contribution holidays in December 2024 must submit their applications by the end of November. The applications were open from 1 November. According to the latest data from the Social Insurance Institution (ZUS), entrepreneurs submitted 525,400 applications for contribution holidays in the first half of November.

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

- **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](#).
- **Conference: Tax and payroll rollercoaster** - 27 November 2024, 10:00, online. More: [here](#).
- **Webinar: Look out world, here we come! Polish professionals go global** - 27 November 2024, 13:00-14:00, online. More: [here](#).
- **Webinar: 10 key rules of employee sick leaves** - 3 December 2024, 11:00-11:45, online. More: [here](#).