



Dear Readers,

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

LOWER HEALTH INSURANCE CONTRIBUTIONS FOR ENTREPRENEURS

On 23 December 2024, a new law was published adjusting the health insurance contribution rate for entrepreneurs. Starting on 1 January, income from the sale of fixed assets (such as real estate) will no longer be included when determining the health insurance contribution base. Link to the full text of the act: [here](#).

SUPREME ADMINISTRATIVE COURT: COMPENSATION FOR TIME WITHOUT WORK IS NOT TAXED FOR TERMINATED EMPLOYEE

In a ruling dated 3 December 2024, the Supreme Administrative Court determined that compensation awarded to a terminated employee for time spent out of work is not subject to income tax (PIT) deductions. The court confirmed that this type of payment is compensatory in nature, qualifying it for tax exemption. Supreme Administrative Court ruling from 3 December 2024. Case ref. no. II FSK 333/22. Link: [here](#).

GOVERNMENT WITHDRAWS FROM FULL SOCIAL SECURITY CONTRIBUTIONS ON CONTRACT OF MANDATE

According to information shared by the Minister of Funds and Regional Policy, the government has decided to withdraw the proposal for full social security contributions on contract of mandate. The reform, which was to be part of the National Reform Program for 2023–2024, was also strongly advocated by the EU. The exact reasons behind the government's decision remain unclear.

EXTERNAL WHISTLEBLOWER REPORTS NOW IN EFFECT

As of 25 December, government offices are required to implement procedures for handling external reports. These enable whistleblowers to report irregularities to public authorities, such as the Commissioner for Human Rights. The system is designed to address irregularities related to specific companies, however, the interpretation of the regulations in effect may prove to be troublesome.

UPCOMING CHANGES IN PUBLIC OFFICES AND INCREASED SUPPORT FOR EMPLOYERS

On 24 December 2024, the government approved draft law on the labour market and employment services. The proposal includes modernising labour market institutions and providing support to specific social groups, such as young people, seniors, and those starting their own business. The draft also outlines enhanced support for employers. Currently only the framework of the law has been published. Link to the draft law framework: [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

- **On unions with unions: Time for a membership audit** – 8 January 2025, 11:00-11:45, online. Register: [here](#).
- **Conference: Top 10 HR law changes in 2025** – 9 January 2025, 11:00-12:50, online. Registration: [here](#).
- **Employer and employee in court: 10 key labour law rulings from the Supreme Court in 2024** – 14 January 2025, 12:00-12:45, online. Registration: [here](#).
- **6th HR and Payroll Conference 2025: The latest updates on Entering into and Terminating Employment Contracts in 2025** – 14 January 2025, 9:00-13:45, online. Registration: [here](#).
- **Webinar: Preventing workplace bullying and discrimination - legal and non-legal measures** – 15 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: AI use procedures** – 16 January 2025, 11:00-11:45, online. Registration: [here](#).