



GOOD MORNING HR | 31/25

Dear Readers,

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

SIMPLIFICATION OF PAYMENT IN LIEU OF HOLIDAY PROCEDURE AND ELECTRONIC TRADE UNION CONSULTATIONS

On 29th July 2025, the Polish government approved a bill aimed at simplifying the procedure for payment in lieu of holiday upon termination of an employment contract. A key change introduced by the bill is the obligation to pay holiday equivalent within 10 days of the employment relationship's conclusion if the remuneration for work was paid before the contract officially ended. Furthermore, the bill introduces the option of conducting consultations with trade unions, for example, on matters concerning employee terminations through electronic means. This amendment is specifically designed to streamline communication with trade unions. Link to the legislative process: *here*.

ENERGY EXPENDITURE INDICATORS TO BE UPDATED

The Ministry of Labour has announced a comprehensive update of the national energy expenditure indicators. The current data, compiled in the 1980s, no longer reflects technological advancements, automation, and contemporary social changes. These new indicators will have a significant impact on various aspects of employment, including job classification, regeneration breaks, the provision of statutory employee meals, and other related issues. The update will be carried out by Central Institute for Labour Protection – National Research Institute (CIOP-PIB).

NO MORE PAPER APPLICATION STORAGE FOR SOCIAL INSURANCE INSTITUTION SUBMISSIONS

According to proposed amendments to the Social Insurance System Act, the obligation to store paper versions of social insurance registration documents will be abolished. Currently, regulations require social security contribution payers who submit applications electronically to retain hard copies, signed by hand, for a period of five years. The planned amendment will repeal this requirement, and electronically submitted applications will then be stored exclusively in digital form. Source: here.

NATIONAL E-INVOICE SYSTEM MANDATORY FROM 2026

Issuing invoices via Poland's National e-Invoice System (KSeF) will become mandatory in 2026. This significant change will be implemented in stages - from 1st February 2026, the obligation will apply to entrepreneurs whose turnover in 2024 exceeded PLN 200 million. All other businesses will be covered by this requirement from 1st April 2026, except for microentrepreneurs, who will receive a temporary exemption. The new regulations aim to simplify document circulation and reduce the VAT refund time to 40 days. Source: *here*.

MATERNITY LEAVE EXTENDED TO INCLUDE EARLY MISCARRIAGES

The right to maternity leave in Poland will soon be extended to include cases of early miscarriage. Previously, entitlement to this leave was contingent upon determining the child's sex. From 6th August 2025, this will no longer be necessary. A medical certificate will now replace the birth certificate (whose issuance depended on the unambiguous determination of the child's sex) as the required document. Furthermore, women without employee status, including contractors subject to voluntary sickness insurance, will also become entitled to maternity benefits. Link to the legislative process: *here*.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, Sławomir Paruch, attorney-at-law, partner, and Oskar Kwiatkowski, attorney-at-law, lawyer.

UPCOMING EVENTS

- Trust and check: Balancing monitoring and trust how to build a positive and compliant workplace 5 August 2025, 11:00-11:45, online. Register: here.
- The Road to Transparency: Pay transparency. How to prepare for reporting? 6 August 2025, 11:00–11:45, online. Register: *here.*
- Webinar: Four-day workweek in practice pilot program and what it means for employers 7 August 2025, 12:00, online. Register: *here.*
- Webinar: Holidays under control 11 August 2025, 11:00-11:45, online. Register: here.
- Conference: Employers and Trade Unions 27 August 2025, 11:00-14:10, online. Register: here.