



## Information

### Government announces a new minimum wage act for 2025

**A**s part of implementation of the EU directive on adequate minimum wages in the European Union, Government has announced submission of a draft new act on minimum wages. The completed draft should become the agenda of Government in late Q3/early Q4 of 2024.

On 22 July 2024, in its legislative schedule, Government announced the preparation of a new Act on minimum wages (print UC 62). As informed by Government, the draft is designed as implementation in the Polish legal order of Directive of the European Parliament and of the Council (EU) 2022/2041 of 19 October 2022 on adequate minimum wages in the European Union (Official Journal of the EU L 275 of 25.10.2022, p. 33), regarding minimum wages. The draft is expected to be completed at the turn of the third and fourth quarters.

Among other things, the draft of the new act is to provide for two deadlines for changing the minimum wages. According to the draft, if the price index projected for the following year is at least 105%, two dates are set for changing the minimum wage amount and the minimum hourly rate, i.e. 1 January and 1 July. Instead, if the index is less than 105%, one date is set for changing the aforementioned minimum wage guarantees, i.e. 1 January. This essentially means that the existing solutions in this regard are upheld.

According to the draft, the minimum wage amount will be negotiated annually within the Social Dialogue Council (RDS). The Council of Ministers will submit to the RDS for negotiation proposals for the minimum wage amount for employees and the minimum hourly rate for certain civil law contracts by 15 June each year. Negotiations will be conducted for 30 days from the date of receipt of the proposals and information. If the

RDS fails to reach consensus on the amount of wage guarantees within this period, the Council of Ministers will make decisions in this regard by a regulation. The minimum wage amount and the minimum hourly rate set by the Council of Ministers will not be lower than those proposed to the RDS for negotiation.

In principle, the draft is to maintain the current mechanism for determining the minimum wage. Compared to the current mechanism, it is proposed to clarify the calculation of the verification index and to introduce the minimum wage as the basic one.



New sanctions are also to be introduced in the Labor Code and the Penal Code. The draft introduces a new type of offense and a new type of misdemeanor, both of which are related to violations of an employee's right to payment for work, and provides for interest to be charged for failure to timely pay wages owed to employees.

Currently, issues related to the minimum wage and the minimum hourly rate are governed by provisions of the Minimum Wage Act of 10 October 2002.

Note that under the Directive whose provisions the announced law is to implement,

member states adopt measures necessary for its implementation by 15 November 2024. The Directive stipulates that the setting or updating statutory minimum wages is based on four mandatory criteria elements (i.e.: the purchasing power of statutory minimum wages including the cost of living, the general level of wages and their distribution, the wage increase rate, and long-term national productivity levels and their changes). Under the Directive, the statutory minimum wages will be updated place at least once every two years (or at least every four years for member states that apply an automatic or semi-automatic indexation mechanism).

To assess the adequacy of statutory minimum wages, member states are to use indicative reference values: either those commonly used at the international level, such as, for example, 60% of median gross wages, 50% of average gross wages, or other indicative reference values used at the national level.



## The Social Insurance Institution (ZUS) describes and explains the possibility of taking advantage of contribution payment holidays

**S**tarting 1 November 2024, business operators will be able to apply for exemption from social insurance contributions for a selected month. This applies to sole proprietors or business operators with up to nine employees. Under the new regulations, business operators will be offered the possibility not to pay social insurance contributions for themselves once a year for a selected month. The relief will be available regardless of the form of income tax settlement (PIT, lump sum, tax card). In 2024, the contribution holidays will only be available for December, and applications for the relief will have to be submitted in November.

Submitting the application, the business operator can obtain an exemption from paying contributions to: their own compulsory social insurance: pension, disability and accident; their own voluntary sickness insurance; the Labor Fund and the Solidarity Fund. What is worth remembering, however, is that during the contribution holidays, the business operator will have to pay the health insurance contribution.

The exemption covers contributions accrued on the lowest assessment base that applies to the specific business operator. Contributions for the month for which the business operator is granted the exemption will be paid from the state budget. No loss for the business operators will be involved here, as they will be able to run their

businesses, earn income, issue invoices etc., and contributions financed within this scheme will count towards their future pension or annuity. ZUS explains that the contribution holidays only apply to social insurance contributions of the business operator as individual. No exemption can be obtained from contributions paid for employees, co-workers and contractors.

Business operator should also bear it in mind that the relief constitutes aid de minimis, and therefore the application will have to contain information on any other forms of public assistance the business operator has benefited from.

The relief applies to business operators entered in the CEIDG register who hire up to 9 employees. The business operator or their proxy will apply electronically on the Electronic Service Platform (PUE)/eZUS, from the payer's account only. As of 1 November, ZUS will make available the RWS application template (application for exemption from payment of contributions for a designated month).

The application must be submitted one month before the month selected for the contribution exemption applied for. This means that, for example, the application for contribution holidays for December 2024 must be submitted in November.

ZUS will process the applications automatically, and any relevant information will be made available on the payer's account on PUE/eZUS. A new message pertaining to the contribution holidays that appears on PUE/eZUS will additionally be announced by e-mail or text message using the phone number provided by the business operator on the PUE/eZUS account.

Refusing to grant the exemption from contribution payment or granting a partial exemption, ZUS will issue a decision on the matter. The decision will also be forwarded to the payer's account on PUE/eZUS. The decision can be appealed within a month from the date it is delivered. After such date, the decision becomes final.



## Starting in September, corporate whistleblowing procedures will be required

**S**tarting in September, businesses will be obliged to implement company whistleblowing procedures due to the new Whistleblower Protection Act, which enters into force on 25 September 2024. The Act requires businesses to establish internal whistleblowing procedures.

On 25 September 2024, the Whistleblower Protection Act of 14 June 2024, published on 24 June 2024 in the Journal of Laws (item 928), will take effect. It implements an EU directive on the protection of whistleblowers. Among other things, the Act regulates the conditions for whistleblower protection, protection measures, rules for establishing

internal procedures, and rules for reporting violations to public bodies and for public disclosure of violations.

The obligation to implement an internal whistleblowing procedure applies to all legal entities hiring at least 50 persons as at 1 January or 1 July of a given year. This includes full-time employees as well as persons providing services under civil law contracts or sole proprietorships.

Businesses obliged to establish an internal whistleblowing procedure will be obliged to inform about its existence already at the stage of recruitment or contract negotiations. This applies to both employees and persons providing services on a basis other than employment.

The Whistleblower Protection Act specifies eight mandatory elements of the internal whistleblowing procedure, including:

Person or entity responsible for receiving submissions.

Methods of submission.

An impartial person to deal with submissions.

Mode of handling anonymous submissions.

Deadline of a maximum of 7 days to confirm acceptance of the submission.

Deadline of up to 3 months to provide the whistleblower with feedback on actions taken and their effects.

The procedure for internal whistleblowing will need consultations with company trade unions or employee representatives before it can be adopted. The consultations must last from 5 to 10 days, and the procedure will take effect 7 days after its announcement.

The internal whistleblowing procedure must ensure that identity of the whistleblower, the persons affected and any third parties remains confidential. Only persons with written authorization should have access to the data, and they should be obliged to maintain confidentiality even after termination of their employment.

[Read more on this topic in our alert.](#)



**Parliament will resume work on the citizen-initiated draft act on seniority pensions**

↓ The parliamentary committee on social policy and family announces the resumption of work on a citizen-initiated draft act introducing so-called seniority pensions, which was prepared by the Solidarity Trade Union. The draft introduces into the Polish pension system the seniority pension, i.e. a pension due to persons born after 31 December 1948 with the contributory and non-contributory period totaling 35 years for women and 40 years for men. The right to such pension is to be conditioned upon entitlement to a pension amounting to no less than the lowest pension.

**New templates for tax ruling applications are in effect**

↓ As of 8 August 2024, there are new templates for both applications for a general tax ruling and joint applications for a tax ruling in individual

cases. The relevant regulations of the Minister of Finance were issued on 31 July 2024 and published in the Journal of Laws under items 1197 and 1200. A new element contained in the templates is the possibility of indicating a foreign bank account.

**Tax authorities once again confirm later introduction of KSeF for small businesses**

↓ The Ministry of Finance has confirmed that the mandatory National e-Invoice System will come into effect on 1 February 2026 for the largest companies and on 1 April 2026 for those with sales of under PLN 200 million. It is also planned to expand the possibility of adding attachments and to introduce new solutions for local government units. The draft is expected to be submitted in the autumn.

**The minimum monthly wage will increase in 2025 to PLN 4,626**

↓ As of 1 January 2024, the minimum monthly wage will be PLN 4,626 (currently PLN 4,300) and the minimum hourly rate - PLN 30.20 (currently PLN 18.10). Government has already published a draft of the relevant regulation (print RD 111). The ratio of the proposed minimum wage in 2025 (PLN 4,626) to the average wage in the national economy projected for 2025 (PLN 8,579) is 53.9 percent. By the statutory deadline, no consensus was reached within the Social Dialogue Council on the amount of the minimum wage and hourly rate in 2025. Therefore, the Council of

Ministers is required to set those amounts by regulation. The minimum wage for employees is determined by a regulation of the Minister of Labor based on authorization contained in Article 77(4) of the Labor Code.

**Expiration date of disability certificates to be extended once again**

↓ Government has sent to the Parliament a draft amendment (print 546) that proposes extending the validity of disability and disability degree certificates by a maximum of six months. The proposed amendment applies to certificates that are due to expire on 30 September this year. Introduction of the changes is proposed by the Government draft act amending the Act on professional and social rehabilitation and employment of the disabled. The draft was submitted to the Parliament on 19 July 2024. The amendment will enter into force the day after it is announced in the Journal of Laws.

**Starting September, Social Insurance documents will change, but only for teachers**

↓ As of 1 September 2024, four documents will change: ZUS RPA and ZUS RIA, as well as ZUS IM (Monthly Information for the Insured) and ZUS IR (Annual Information for the Insured). The changes apply only to a specific group of insured persons, i.e. teachers performing work under the Teachers' Charter. There is a new data block in the detailed ZUS RPA report. The consequence is an expansion of the



ZUS RIA information report filed for teachers by their payers, if they have decided to shorten the period for keeping employee records, and the monthly and annual information that is provided to the insured person.

**PUE ZUS is changing to eZUS. The way of logging into a ZUS account will also change**

↓ At the end of August, users of the ZUS Electronic Service Platform (PUE) will log into the system on a new screen. This will be the first launch of the new version of PUE ZUS, or eZUS, and the first step toward modernizing the entire system. When logging in with a login and password, there will be new elements to make the site more secure. Among other things, the password will need to consist of at least 12 characters, which is why the system will ask the user to change their password after logging in. The user who enters the login and password will need to confirm the login with a security code provided via a text or e-mail message.

**As an option, collective bargaining agreements will cover contractors**

↓ The Ministry of Family, Labor and Social Policy wants those who perform gainful work on a basis other than employment relationship to be covered by collective bargaining agreements equally to employees. This is the conclu-

sion of the draft act on collective bargaining and agreements (No. UC34). According to the draft, a company-level collective bargaining agreement is concluded on behalf of all persons performing gainful work for the employer who is party to the agreement, unless otherwise stipulated in such agreement. On the other hand, a supra-company-level collective bargaining agreement is concluded on behalf of all persons performing gainful work for employers covered by that agreement, unless otherwise stipulated in its content. The new regulations are expected to enter into force at the beginning of 2025.

**Government approved changes to de minimis aid regulations**

↓ On 7 August 2024, Government adopted a draft act amending certain acts related to the provision of de minimis aid. Prepared by the Office of Competition and Consumer Protection, the draft provides for adjustment of the regulations to current European Union requirements. The changes include raising to EUR 300,000 the maximum value of de minimis aid that a business operator can use during a 3-year period. Also changed will be the way the 3-year period is calculated when summing up the de minimis aid limit from the current year and the last 2 tax years.

**Tax authorities plan to change the PIT-8AR form to be used for 2024 settlements**

↓ The Ministry of Finance is planning to change the template of the PIT-8AR tax form, i.e. the annual return on lump-sum income tax. Consultations on the matter began in early July and are expected to last until 21 July. The PIT-8AR form with index 14 will be adjusted, among other things, to the change in regulations on taxation of income from cash capitals. The new version of the form is to be used starting with the 2024 settlements.

**GIS is analyzing the introduction of a four-day work week**

↓ The Chief Labor Inspector (GIS) has announced that analyses are underway on the introduction of a four-day work week. The Central Institute for Labor Protection (CIOP) is to carry out a year-long study of possible impact of the introduction of this solution on workplace accidents and employee health. As stressed, the CIOP's research will allow a reliable assessment of how this type of solution will affect employee productivity.



## Important judgments and rulings

### **Business Operators should pay Social Insurance contributions while receiving parental benefits**

➔ A person involved in non-agricultural business activity who at the same time receives parental benefits is obliged to pay social insurance contributions for the non-agricultural business activity, according to a ZUS ruling of 23 May 2024 (Ref. DI/200 000/43/469/2024 (Decision No. 469/2024)). The mere fact of being subject to social insurance gives rise to the obligation to pay social insurance contributions. The regulations do not imply an exemption from the obligation to pay health contributions premiums on account of non-agricultural business activity for a person receiving parental benefits granted under the provisions of the Act on family benefits.

### **Wedding package for employee is not always taxable**

➔ In a ruling of 11 June 2024 (Ref. DI/200000/ 43/ 381/ 2024), ZUS clarified that a benefit consisting in the rental of a car with a driver on an employee's wedding day at a below-market price is not included in the assessment base. Under current regulations, material benefits under collective bargaining agreements and regulations relating to remuneration, which consist, among other things, in the entitlement to purchase certain articles, items or services at prices lower than retail prices, are not included in the Social Insurance contribution assessment base. If the employer purchases goods or makes available the use of services at a price lower than what the employee would have to pay if they wanted to obtain such goods or services on their own, the entitlement to use such service follows from collective bargaining agreements and regulations relating to remuneration, and no contributions are charged on such income.

### **Lump sum for use of private car is taxable**

➔ The reimbursement by employer to employees, in the form of a lump sum, of costs

incurred for contractual use of private passenger cars for local business purposes constitutes such employees' taxable income which is not covered by any tax exemptions. Accordingly, this results in employer's obligations as payer. The reimbursement for local trips is a lump sum, which means that, as a rule, it does not always strictly correspond to the actual costs incurred by the employee. This also supports the inclusion of such benefit in the employee's income," explained the Provincial Administrative Court in Kielce in a judgment of 30 April 2024 (Ref. I SA/Ke 141/24).

### **An employer-sponsored "private buffet" is a taxable benefit**

➔ Meals provided to employees in the form of a buffet generate their taxable income, the Provincial Administrative Court in Rzeszow ruled on 13 June 2024 (Ref. I SA/Rz 186/24). As the court stressed, such catering services offered by the employer are not mandatory meals, which are covered by statutory exemption. In the court's view, extra-curricular – optional - meals constitute the employee's benefit, while the employer does not bear the related expenses in its own interest and is not legally obliged to do so. By providing such meals, the employer only makes the job offer more attractive.



## CALENDAR (most important deadlines)

- ✓ Payment of Social Insurance contributions for July 2024.
- ✓ Payment for July 2024 of the monthly advance personal and corporate income tax.
- ✓ Payment for July 2024 of collected advance payments on revenues from employment relationship.
- ✓ Payment by payers, for July 2024, of withheld advance income tax or lump-sum income tax.
- ✓ Payment by a parent company representing a tax capital group of advance tax collected for July 2024.
- ✓ Payment of lump sum tax due if in July 2024 the taxpayer spent the income from dividends and other revenues from participation in corporate profits contrary to their purpose specified in the statement (CIT-5).
- ✓ Payment by a real estate company of advance tax for June 2024 (PIT-ISN and CIT-ISN).
- ✓ Payment of income tax on income from a fixed asset that is a building for July 2024.
- ✓ Payment to PFRON for July 2024.
- ✓ Payment of lump sum tax on income from: hidden profits and non-business expenses - if payment, expense or performance is made in July 2024; change in the value of assets - if acquisition, transformation or non-cash contribution is made in July 2024.
- ✓ Payment of tax on benefit or property donated or made available by a family foundation in July 2024.



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- ✓ VAT payment for July 2024.
  - ✓ Submission of VAT-8, VAT-9M, VAT-12 returns for July 2024.
  - ✓ Uploading JPK\_V7M file for July 2024.
  - ✓ Uploading of JPK\_V7K file for July 2024 (record part).
  - ✓ Submission of summary information on intra-Community VAT-EU transactions for July 2024.
  - ✓ Filing of VAT-13 return by tax representative for July 2024.
  - ✓ Settlement of sugar tax due for July 2024.
  - ✓ PSD-1 retail sales tax settlement for July 2024.
  - ✓ Submission to the PFRON of documents relating to subsidies for the wages of disabled employees for July 2024.



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- ✓ Filing of the return for VAT settlement for the VII-DO import procedure for July 2024.





AUGUST 2024						
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- ✓ Submission to PFRON by disabled persons engaged in business activity of the application for reimbursement of pension contributions paid for June 2024.



- ✓ Filing of VAT-14 return on VAT amounts due for intra-Community acquisition of motor fuels for August 2024.



- ✓ Payment of lump-sum income tax collected in August 2024 on income from dividends and other income from participation in the profits of legal entities, and provision of CIT-7 information to taxpayers.
- ✓ Payment by the acquiring company of a lump sum tax on income arising in August 2024.
- ✓ Filing of the return on income from unrealized gains (PIT-NZ and PIT-NZS) for August 2024.
- ✓ Filing of the return on income from unrealized gains CIT-NZ for August 2024 and payment of tax due as stated in the return.



- ✓ INTRASTAT filing for August 2024.





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 department

- ✓ Payment of Social Insurance contributions for August 2024. - payers with legal personality
- ✓ PPK contribution.



## CALENDAR



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