

New solutions relating to annual leave and working time

I. More extensive Labor Code amendments in the works

The Sejm on 8 February passed the 2023 draft of extensive amendments to the Labour Code, which provides, among other things, for minimum requirements to achieve equality between women and men in terms of labour market opportunities and treatment in the workplace. The purpose of the draft is to implement into the Polish legal system: Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union, as well as Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers. Importantly, the new solutions are to go into effect relatively quickly, i.e. 21 days after publication in the Journal of Laws. The amendments will make numerous changes to regulations on annual leave and working time.

II. Additional breaks for those who work longer than 8 hours

Two additional breaks, included in working time, will be added to the Labor Code. Employees will be entitled to: a second break of at least 15 minutes, if their daily working hours are longer than 9 hours, and a third break of at least 15 minutes, if their daily working hours are longer than 16 hours. Today employees are only entitled to one break. In consequence, after the changes, where an employee's working hours: amount to at least 6 hours - the employee will be entitled to a break of at least 15 minutes; to more than 9 hours - an additional break of at least 15 minutes (i.e. two breaks of 15 minutes); to more than 16 hours - the employee will be entitled two another break of at least 15 minutes (i.e. will get three 15-minute breaks).

Additional breaks for those working for more than 8 hours at a time, changes in parental leave, five-day carer's leave and two-day force majeure leave, as well as wider use of flexible working arrangements - these are some of the most important changes arising out of the Labor Code amendments the Sejm is currently working on.





III. Changes in parental leave

The amendments will make changes to parental leave. Above all, male and female employees will have an individual right to parental leave. The Labor Code will provide that the parents of a child will have a right to parental leave to take care of that child, amounting to: 41 weeks - for the birth of one child, or 43 weeks - for multiple births (in some cases this period will be extended to 65 or 67 weeks). The father's right to parental leave will no longer be conditioned on the mother's employment (insurance) on the day of birth. In addition, a non-transferable portion of parental leave will be introduced, amounting to 9 weeks for each of the parents, where the use of at least 9 weeks of parental leave will mean the use by the employee - the child's parent of the non-transferable portion of that leave. Parental leave will be granted at once or in no more than 5 parts, no later than up to the end of the calendar year in which the child reaches the age of 6 years. At the same time, a 70% maternity benefit will be introduced for the entire duration of parental leave for both parents. This is only a portion of the large package of changes relating to parental leave.

IV. Five days of carer's leave

Under the new regulations, employees will be entitled to 5 days of unpaid carer's leave per calendar year. Although no remuneration will be paid for such leave, the period during which such leave is taken will be added to the period of employment that underlies employee rights. The leave will be available to be taken all at once or in parts, to provide personal care or support to a relative (son, daughter, mother, father or spouse) or household member who requires care or support for serious medical reasons. Currently binding regulations do not provide for carer's leave. Such leave will be granted at employee request submitted in either paper or electronic form no less than 1 day prior to the planned leave. In the request, the employee will indicate the name of the person requiring care or support for serious medical reasons, the reason why the employee needs to provide care or support, and if the leave is for a family member - his/her relationship to the employee, whilst if it is for a person who is not a family member the residence address of that person.







SLAWOMIR CHRZANOWSKI Head of BDO Academy Department tel.: +48 22 543 16 00 Slawomir.Chrzanowski@bdo.pl

V. Two days off on account of force majeure

The amended Labor Code will also provide for time off on account of a force majeure. The amount of time off granted on an hourly basis to part-time employees will be determined in proportion to the employee's working hours; partial hours will be rounded up to the nearest full hour. Time off granted on an hourly basis will also be available to employees whose daily working time arising out of separate regulations is less than 8 hours. The employer will be required to grant such leave at the employee's request and on the day indicated by the employee, who will have to make the request no later than on the day of the intended leave. Similarly to on-demand leave, the employee will submit his/her request in any form available. According to the explanatory statement to the draft amendments, this leave will be available to take care of urgent family matters and will amount to 2 days or 16 hours per calendar year. This type of time off will be subject to half the remuneration.

VI. Wider use of flexible working arrangements

The amendments will provide for more flexibility in the organization of work, including through remote work, flexible working schedules (flextime, individual work time, weekend work system, shorter work week and intermittent work time), as well as part-time work. To this end, the Labor Code will include a provision whereby employees raising children up to the age of 8 will be able to submit a paper or electronic request for a flexible working arrangement. Such requests will have to be submitted no later than 21 days prior to the planned start date of the flexible working arrangement. Employers will consider requests for flexible working arrangements taking into account the needs of the employee, including the dates and reasons for the need for the flexible working arrangement, as well as the needs and capabilities of the employer, including the need to maintain normal business operations, work organization or type of work performed by the employee.

BDO is an international network of independent audit and advisory firms. Service provision within the BDO network is coordinated from the Brussels global office. BDO's beginnings go back to 1963. We have been present in Poland since 1991. We have 5 offices in: Warsaw, Kraków, Poznań, Wrocław and Katowice. BDO has for years been recognized in prestigious rankings of the activities performed by its Audit and Tax Advisory Departments, including most recently: The last distinctions for the company are related to the Rankings: Companies and Tax Advisors of Dziennik Gazeta Prawna for 2021: I 1* place The Best Tax Advisor in the category of medium-sized companies The 2021 rankings prepared by the Rzeczpospolita and Parkiet dailies: I 3*d Most Active Firm on the Stock Exchange I 4*h Best Audit Firm Stth Best Auditor of Listed Companies BDO spółka z ograniczoną odpowiedzialnością sp.k., ul. Postępu 12, 02-676 Warszawa; tel.: +48 22 543 1600, fax: +48 22 543 1601, e-mail: office@bdo.pl The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.