



# Changes in labour law

## Whistleblowers

The law comes into effect on **September 25th, 2024**

The Law on the Protection of Whistleblowers has been published in the Official Journal of Laws, which means that it will come into force on **September 25th, 2024**. By then, **the channels and procedure for internal reporting** should be prepared. The procedure should regulate, among other things, the persons authorized by a legal entity to accept internal reports or resolve the issue of accepting or refusing to accept anonymous reports. Importantly, the enactment of the procedure requires **consultation with trade unions or representatives of those who provide work for the legal entity**, which should also be taken into account when preparing the procedure. The regulations on external reporting will take effect on **December 25th, 2024**.

## Minimum wage increase

New rates as of **July 1st, 2024**

We would like to remind you that in 2024 the minimum wage changes twice. As of July 1st, 2024, the amount of the minimum wage is **PLN 4300 gross**. As for the hourly rate, on the other hand, from July 1st, 2024, the minimum hourly rate for work for certain contracts is **PLN 28.10 gross**. Importantly, the increase in the minimum wage also results in an increase in other benefits related to the employment relationship, which are calculated on its basis (e.g., demurrage pay)

## Law on collective bargaining agreements

Draft law published

A **draft law on collective bargaining and collective agreements** has been published on the website of the Government Legislation Center. It proposes, among other things, **an open catalog** of matters regulated by the collective bargaining agreement, or the introduction of the possibility to use the **support of a mediator**, which is intended to make it easier for the parties to conduct negotiations on the collective bargaining agreement.



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It also assumes the introduction of a **specific duration of** the collective bargaining agreement, which is intended to increase the dynamics of bargaining. The bill provides for two durations for a collective bargaining agreement: 5 years for a company collective bargaining agreement and 10 years for a post-company collective bargaining agreement. **Currently, the draft is at the consultation stage.**

### **Additional obligations of employers during hot days**

#### What should be noted?

High temperatures affect employee productivity and safety, and employers have an obligation to provide safe and sanitary working conditions. When the temperature at **workplaces exceeds 28 degrees**, and **25 degrees for open-air work**, employers are additionally required to provide employees with free drinks at the appropriate temperature and quantity. The regulations prohibit the employment of youth workers in premises where the temperature exceeds 30 degrees and the humidity is 65%.

In addition, the Labour Code gives employers the possibility to introduce additional breaks during working hours or to give employees permission to leave work early on a hot day, but importantly, these must not result in a reduction in remuneration.

### **EU countries are actively implementing changes for highly qualified workers**

These reforms are part of efforts to align with the requirements of the 2021 EU Blue Card Directive. Italy, Greece, Luxembourg and the Netherlands have changed the conditions for granting the EU Blue Card, a document confirming the right of third-country nationals of the world to stay in the European Union in order to work for qualified foreign workers. The main changes concern the amount of the minimum wage, qualifications or the maximum validity period of the permit.



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## Rationalizing the employer's costs

### It's worth verifying your accounts

The middle of the year is a good time to make sure that the liabilities that an employer pays to the Social Security Administration and to the PFRON account are in the correct amount. The ever-increasing number of regulations, including those concerning mandatory contributions related to employment compensation, does not simplify business. Moreover, the large number of changes can result in overpayment of individual contributions.

What is good about the Polish contribution system, however, is that every employer has the opportunity to verify his accounts (even up to 5 years back) and if he overpaid any contribution - he can correct his documents and recover it. Since the vacations are a time when there are no such time-consuming duties as issuing PIT-11s, answering questions from employees filing their annual tax returns or closing the year and paying out bonuses, it is worth using it to verify your accounts. Such verification can be done on your own or with the support of an experienced advisor.

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