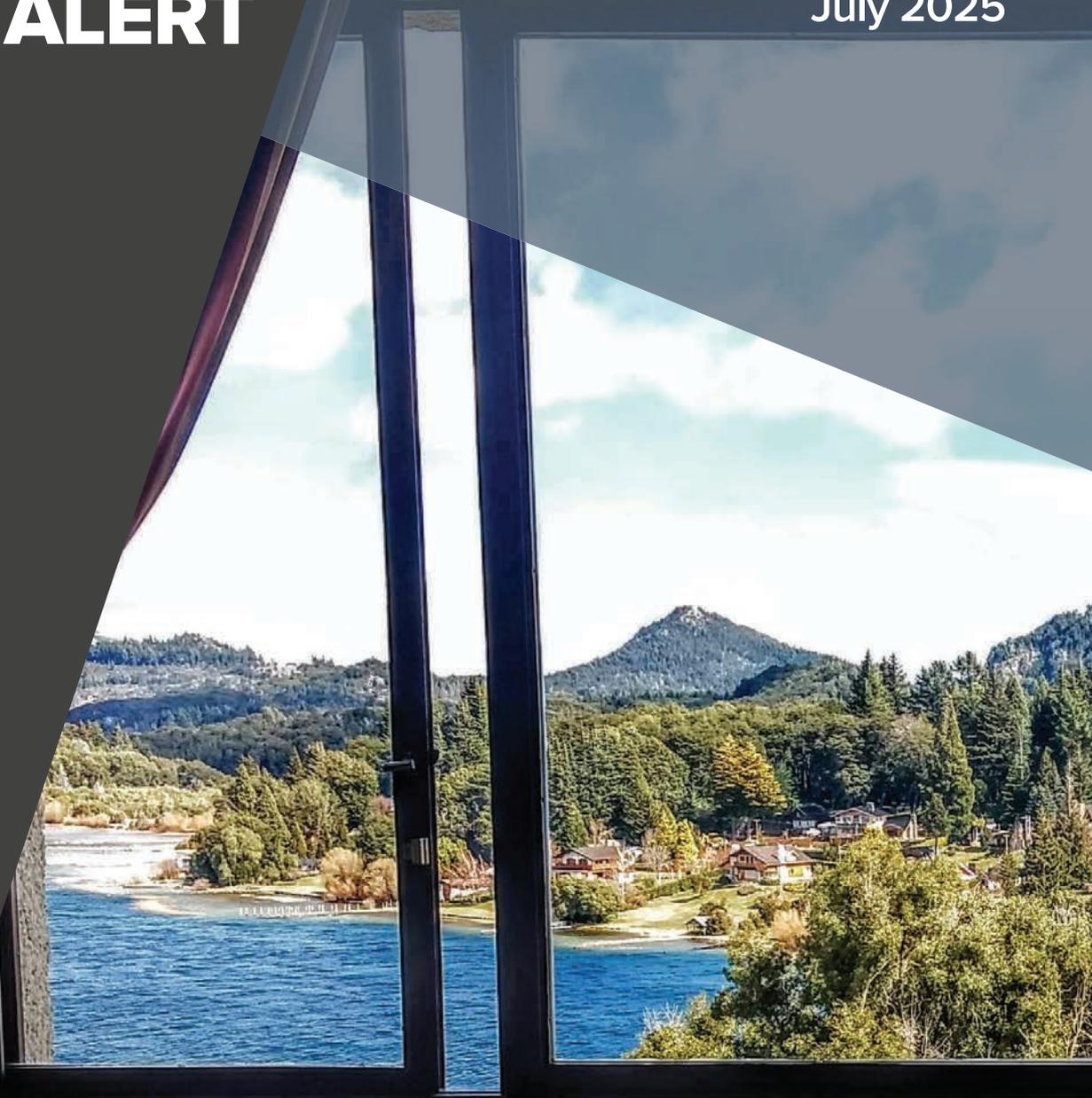


BS&O ALERT

July 2025



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INFORMATION

The government wants to simplify the regulations of the Labour Code and introduce electronic communication

The draft amendment to the Labour Code prepared by the Government Team for Deregulation provides for the simplification of procedures for paying holiday pay, increasing employee representation in corporate funds and introducing electronic communication instead of exclusively written communication.

The Ministry of Family, Labour and Social Policy has prepared a bill amending the Labour Code and the Act on the Corporate Social Benefits Fund the aim of which is to deregulate and better adapt the regulations to the needs of the modern labour market. The initiative was based on the positions contained in deregulation fiches no. MRPiPS-9-153, MRPiPS-10-154 and MRPiPS-14-183, developed by the Government Team for Deregulation appointed by the Council of Ministers in March 2025. The key change will be the modification of the deadline for payment of holiday pay through an amendment to Article 171(4) of the Labour Code. Under current regulations, the claim for payment of compensation becomes due on the date of termination of the employment contract, which forces employers to generate additional payrolls and may lead to errors in calculations. The draft regulations will set

the date for payment of the compensation on the salary payment date which will simplify the settlement process and reduce the risk of violating the regulations monitored by the National Labour Inspectorate.

The second significant change concerns increasing employee representation in matters relating to the corporate social benefits fund. The amendment to Article 4(3) and Article 8(2) of the Act of 4 March 1994 on the Corporate Social Benefit Fund provides for the participation of at least two employee representatives instead of one, which will unify the method of representation with other matters related to labour law.

The widest scope of changes will include the introduction of "paper or electronic form" instead of the "written form" previously required in fourteen articles of the Labour Code. The modifications will include, without limitations, the provision of information on monitoring (Article 222(8)), consultations with trade unions (Articles 38(1) and (2)), preparation of working time schedules (Articles 129(3) and (4)) and various types of employee requests regarding working time and unpaid leave.

As the ministry assures, the bill is solely deregulatory in nature and will not create additional burdens for entrepreneurs, in accordance with the requirements of the Act of 6 March 2018 – Entrepreneurs' Law. The regulations will enter into force 14 days after the date of announcement.



As part of the deregulation of the human resources and payroll area, the government will eliminate paper documentation

The government plans to introduce comprehensive deregulation in the area of human resources and payroll, which it intends to achieve by digitizing processes, eliminating paper documentation and simplifying administrative procedures for employers and employees.

Deregulation in the area of human resources and payroll is part of a broader package covering 13 key thematic areas, including digitalization, labour law, taxes and finance, and administrative law.

A key element of the planned changes will be the introduction of an e-Contract system, dedicated to small employers employing no more than nine people. The system will enable the conclusion and storage of simple contracts (employment, mandate, service provision) in electronic form. The bill envisages the launch of new system functions within three years of the act coming into force. The planned deregulations will also include the digitalization of occupational health and safety training, eliminating the requirement for a written signature on the initial training card. A digital form of occupational medicine reports will also be introduced, replacing the current paper documentation and accelerating the circulation of documents between doctors and employers. In the field of tax settlements, it is planned to introduce electronic tax returns from employers (PIT-11), eliminating the obligation to print and send by registered mail documents not collected in person by employees.

The government also announces the creation of a secure diploma verification system, similar to the Sex Offenders Register.

The proposed changes envisage the abolition of the obligation to undergo periodic examinations for people with permanent disabilities and the introduction of digital access to data from the

Social Insurance Institution (ZUS) and the National Revenue Administration (KAS), eliminating the need to submit paper documents when verifying the credibility of companies. An important element of deregulation will be enabling digital communication with employees instead of the paper form currently required in many areas of labour law. It is also planned to launch the mEmerytura application as part of mObywatel which will provide information once a year on accumulated funds from various pension systems (ZUS, OFE, PPE, PPK, IKE, IKZE).



ZUS has eased the documentation requirements for using the lunch card relief

The Social Insurance Institution (ZUS) has eased the requirements for the contribution relief for lunch cards, waiving the requirement to present receipts for each transaction. Employers may apply minimum verification procedures when using the exemption up to PLN 450 per month.

The Social Insurance Institution, in the interpretations of the Gdańsk branch of 10 June 2025 (DI/100000/43/543/2025 and DI/100000/43/444/2025), eased the requirements for applying the contribution relief for lunch cards, indicating new standards for verifying the use of funds by employees.

Pursuant to Para. 2(1)(11) of the Regulation of the Minister of Labour and Social Policy of 18 December 1998 on detailed principles for determining the basis for calculating contributions for retirement and disability pension insurance (consolidated text: Journal of Laws of 2025, item 316), employers may apply exemption from contributions for food sponsored by the workplace for consumption through coupons, vouchers or prepaid cards up to a limit of PLN 450 per month. Until now, ZUS required employees to submit monthly statements or receipts confirming each transaction made using the lunch card.

Now, this requirement has been abandoned and ZUS has introduced a minimum catalogue of verification solutions, including random checking of the correctness of spending funds on the card or voucher, obliging employees to become familiar with the rules of using the cards and to comply with them, as well as placing appropriate instructions directly on the card, voucher or food coupon.

Alternatively, employers may require the card distributor to provide, upon request, a simplified monthly spending history including the merchant category, card number and date of purchase.

According to information provided by ZUS, new solutions were developed during meetings between ZUS representatives and the social side, including during the conference on 8 April 2025, aimed at minimizing the risk of abuse while simplifying procedures for employers.

As a result, food cards and vouchers that meet the issuer's regulatory requirements and the employer's internal regulations may be covered by the contribution exemption without the need for beneficiaries to collect detailed transaction documentation.



The Ministry has announced recruitment for a pilot short-time work programme

The Ministry of Family, Labour and Social Policy has presented the regulations for recruitment to the pilot programme for shortening working hours. Applications can be submitted from 14 August to 15 September 2025, and the maximum support is up to one million Polish zloty.

The Ministry of Family, Labour and Social Policy has presented detailed rules for recruitment to the short-time work pilot programme. The programme will enable practical testing of various work organisation models in real-world conditions later this year. The electronic application process will begin on 14 August 2025 and will last until 15 September 2025.

The list of projects recommended for implementation will be published no later than 15 October 2025.

Both private and public employers, including local government units and labour offices, can join the programme. The maximum value of support for one pilot project is PLN 1 million, while the cost of the project per employee covered by the pilot programme cannot exceed PLN 20,000. Financing covers project management costs (up to 10 percent of its value) and “substantive” costs, including research, employee training, process optimisation and salary subsidies.

The conditions for participation are: running a business for at least 12 months before submitting the application; employing at least 75 percent of the staff on the basis of an employment contract or other service relationship; covering at least 50 percent of the employees with the project and maintaining employment at a level of no less than 90 percent of the initial number. Employers are also obliged to maintain the level of wages and working conditions throughout the duration of the project.

The implementation of the pilot project was divided into three stages. The first preparatory stage lasts from the signing of the contract until 31 December 2025, the second stage of testing short-time work covers the entire year 2026, while the third summary stage ends on 15 May 2027 at the latest. Within this period, the implementers are obliged to

submit the final report and surveys to the employer and employees.

The programme provides for testing various models of shortened working hours, including reducing the number of working days per week, shortening working hours on individual days, introducing additional days off per month or granting additional vacation leave. Other models tailored to the specifics of a particular employer are also acceptable.

The programme is financially profitable for the company, provided that the funds received are used effectively and work processes are optimised to compensate for reduced working hours by increasing productivity.



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Temporarily, there will be no penalties for failure to submit contracts with foreigners

The Chief Labour Inspector (GIP) has issued an official position on not holding employers liable for failing to send copies of contracts concluded with foreigners to the relevant offices, in accordance with the requirements of the Act of 20 March 2025 on the Conditions for the Admissibility of Entrusting Work to Foreigners (Journal of Laws of 2025, item 621). A letter was sent to all labour inspectors ordering them to suspend negative consequences for entrepreneurs until the ICT systems are launched. The system for starosty permits and declarations has been ready since 1 July 2025, while for voivodeship permits it will be ready on 1 August 2025. The GIP's position is consistent with the announcement of the Ministry of Family, Labour and Social Policy, which confirmed the lack of legal basis for requesting the documents in question before the launch of the relevant digital tools.



ZUS will eliminate the obligation to keep paper duplicates

The Government Legislation Centre has published a draft bill amending the Social Insurance System Act, the purpose of which is to repeal Article 36(8) of the Social Insurance System Act, which obliges contribution payers to store duplicates of paper declarations submitted electronically to the Social Insurance Institution (ZUS) for 5 years. The aim is to eliminate the excessive administrative obligation, which is perceived by entrepreneurs as unnecessary, because the documents appear in the systems of both ZUS and the payer. The bill provides for a transitional provision releasing payers from the current obligation on the date of entry into force of the Act and its entry into force 14 days after its publication in the Journal of Laws. The change is intended to reduce the administrative burden on entrepreneurs.

There will be a Standard Insurance File and automation of ZUS contribution settlements

The deregulation team presented deregulation proposals assuming the introduction of the Standard Insurance File (SUP) and the taking over by the Social Insurance Institution (ZUS) of the obligations related to determining insurance coverage and settling contributions. The planned changes will include the automation of contribution settlements currently borne by payers, the digitization of ZUS processes by reducing the required paper documents, including the elimination of RP-7 certificates and annual income notifications from pensioners, and enabling the Central Statistical Office to directly obtain data from ZUS in order to reduce the number of reports submitted by entrepreneurs. Implementing the proposal will require an amendment to the Social Insurance System Act and a package of changes to the regulations on pensions, retirement pensions and benefits.

Implementation of new JPK-VAT structures adapted to the mandatory KSeF

The Ministry of Finance has published for consultation drafts of new logical structures of JPK-VAT with the declaration in version 3: JPK-V7M(3) for monthly settlements and JPK-V7K(3) for quarterly settlements, which will be used from February 1, 2026. The proposed solutions are aimed at adapting the documentation to the mandatory National e-Invoice System and introducing the possibility of including the deposit system in the JPK-VAT structure. The planned changes are part of the harmonization of settlement processes with new digital regulations in the tax administration.

There will be a new template of the PIT-38 form taking into account the exemption of shares from the IPO

The Ministry of Finance has published for consultation a draft of the PIT-38 form, version 18, which will apply to taxpayers' settlements for 2025. The modification includes the addition of

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a new item 22 in Part C concerning the costs of obtaining revenues related to the sale of shares covered by the exemption from Article 21(1)(105a) of the Personal Income Tax Act. The provision introduces an exemption for income from the sale of shares from an initial public offering provided that the conditions relating to the lack of links with the company and a three-year holding period are met.

The regulation on software-based cash registers has entered into force

On 1 July 2025, a new regulation on software-based cash registers came into force, which introduces the possibility of issuing fiscal receipts in electronic form. The regulation adapts the provisions to changes in the VAT Act enabling the sending of e-receipts to customers with their consent and in an agreed manner, including using the ICT system of the Head of the National Revenue Administration – the "receipt HUB". This system acts as an intermediary between the cash register and the purchaser when issuing an e-receipt without the need to provide the consumer's personal data. The regulation replaces previous regulations that expired following the entry into force of the Act of 26 May 2023, while maintaining the existing technical requirements for cash registers.

The Ministry of Finance has released the KSeF 2.0 API documentation

The Ministry of Finance has published the KSeF 2.0 API documentation and the target logical structure of e-Invoice FA(3), enabling software providers and enterprises to begin preparations for integration with the mandatory KSeF system. The documentation includes a technical specification in the Open API standard, SDK libraries in Java and .Net, and a manual with

code examples for key functionalities. The Ministry calls for the public to begin reviewing the documentation in July, before the launch of the API test environment, which is scheduled for 30 September 2025. The KSeF 2.0 system will become mandatory from 1 February 2026, replacing the current FA(2) logical structure with a new version of FA(3) developed in consultation with tax and accounting experts.

Employers will have to change their documentation to be gender-neutral

The amendment to the Labour Code will introduce gender neutrality in job titles and job advertisements. Companies will have to update their classification tables and remuneration policies. The amendment to the Labour Code (Journal of Laws 2025, item 807) that has already been published will introduce significant changes to the HR documentation of enterprises. The regulations will come into force on 24 December 2025 and will require employers to adapt their internal regulations to new gender equality standards. The related work should therefore be planned and implemented gradually. Pursuant to the new Article 18 (3ca) § 3 of the Labour Code, employers will be obliged to ensure gender neutrality in job advertisements and job titles. The recruitment process will have to be non-discriminatory, strengthening existing anti-discrimination laws.

The government plans to extend the deadline for paying holiday pay

The Ministry of Family, Labour and Social Policy has prepared a draft act amending the Labour Code and the act on the company social benefits fund (no. UDER52), providing for an extension of the deadline for payment of holiday pay upon



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termination of an employment contract and an increase in the minimum employee representation in matters of the company social benefits fund in companies without trade unions to two people. The proposed solutions will enable employers to make a single transfer of funds due together with the payment of the final salary, reducing bureaucracy and the risk of incorrect calculations. The project also envisages expanding electronic communication between employers and employees in terms of monitoring information, working time schedules, leave requests and occupational health and safety instructions. The government is expected to adopt the bill in July 2025.

The average salary exceeded PLN 9,000 in December

On 6 June 2025, the Central Statistical Office published information entitled: "Distribution of wages in the national economy in December 2024", according to which the median wage amounted to PLN 7,266.80, being 20.2% lower than the average gross monthly wage of PLN 9,107.20. The main thesis of the material is the presentation of the differences in remuneration depending on gender, age and the size of the employing entity. The median salary of men was 2.2% higher than the total median (PLN 7,424.50), and that of women was 2% lower (PLN 7,124.65). The highest median value was recorded in the 45-54 age group (PLN 7,620.74) and in entities employing 1,000 or more people (PLN 8,820.95). The data shows that the 10% of lowest earners received a maximum of PLN 4,300, while the 10% of highest earners received a minimum of PLN 15,116.

Insurance companies will gain access to the PESEL register

The government has adopted a project developed by the Ministry of Finance that provides for amendments to the Act on Compulsory Insurance and the Act on Population Registration in order to increase the protection of citizens against theft of personal data. The new regulations will enable insurance companies and the Insurance Guarantee Fund to verify information in the PESEL number restriction register, which will make it possible to block illegal conclusion of compulsory third-party liability insurance contracts for motor vehicle owners using stolen personal data. The solution is part of the government's deregulation efforts and will come into force three months after its publication in the Journal of Laws. Currently, insurance companies cannot counteract such practices due to lack of access to the register of reservations. The bill was submitted to the Sejm.

Retirement and disability pensioners can benefit from the corporate social benefits fund

The Minister of Family, Labour and Social Policy, in response to interpellation no. 8788, confirmed that retirement and disability pensioners have the right to benefit from benefits from the corporate social benefits fund on the same social principles as employees, in accordance with Article 2(5) of the Act on the Corporate Social Benefits Fund. The Minister

pointed out that differentiating access to benefits, including the holiday allowance, based on retirement status has no legal justification, and requiring vacation leave for retirees is pointless. In the case of retirees, it is sufficient to submit an application stating the intention to organize their own holidays. The Minister stressed that the employer is responsible for the correct application of the regulations, and supervision is carried out by the National Labour Inspectorate. Statutory guarantees of access to subsidies for pensioners are not necessary, as the principle of equal access results from the applicable regulations.



IMPORTANT INTERPRETATIONS AND RULINGS

Expenditures to support laid-off employees are subject to contributions

↓ The Social Insurance Institution (ZUS) in its decision DI/200000/43/407/2025 decided that the value of benefits provided to employees under the outplacement programme constitutes the basis for calculating contributions to ZUS. The authority rejected the employer's argument invoking the exclusion from § 2 section 1 item 29 of the Regulation of the Minister of Labour and Social Policy on detailed principles for determining the basis for calculating contributions for retirement and disability insurance (Journal of Laws of 2025, item 316). ZUS justified that the concept of outplacement refers to the system of professional activation of people who have lost their jobs, which is different from improving the qualifications of employees necessary to perform duties at work. As a result, benefits including career counselling, training and job search support will be subject to contributions.

ZUS waives the obligation to present receipts when receiving discounts on lunch cards

↓ The Social Insurance Institution, in the interpretations of the Gdańsk branch of 10 June 2025 (DI/100000/43/543/2025 and DI/100000/43/444/2025), eased the requirements for applying the contribution relief for lunch cards, indicating new standards for verifying the use of funds by employees. Employers do not have to require employees to present receipts confirming each transaction made with the card, which results from Para. 2(1)(11) of the Regulation of the Minister of Labour of 18 December 1998 on detailed principles for determining the basis for calculating contributions for pension and disability insurance. It is

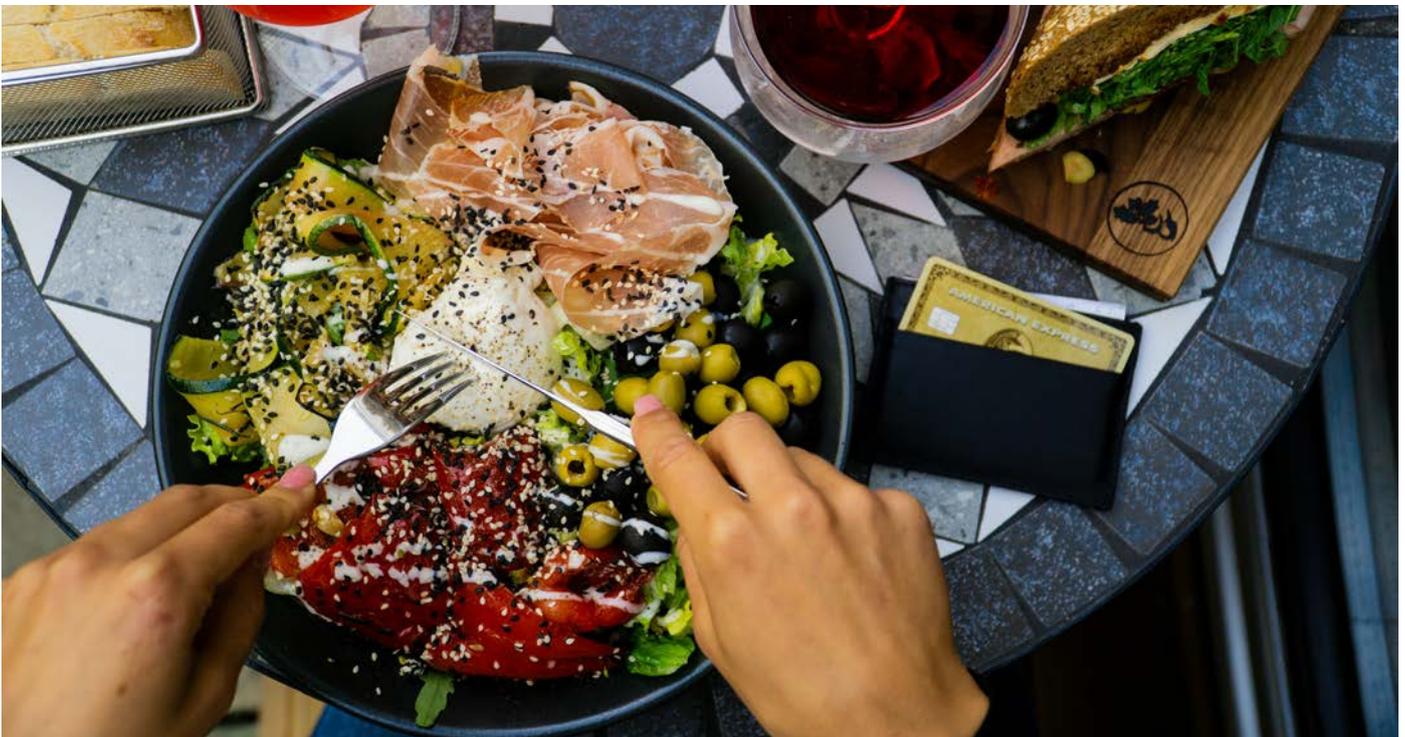
enough to introduce minimal verification solutions, including random checks of the correctness of spending, obliging employees to follow the rules and placing instructions on the card.

You can lose your right to relief by incorrectly registering for social security

↓ The ZUS Branch in Gdańsk, in its decision No. 217 of 5 May 2025 (No. DI/100000/43/353/2025), explained that an entrepreneur irrevocably loses the right to the start-up relief provided for in Article 18(1) of the Entrepreneurs' Law Act if he or she is registered for compulsory social insurance, even if the registration was made by mistake of the accounting office before submitting the first settlement declaration and paying the contribution. Pursuant to Article 18(2) of the Act, registration for compulsory social insurance constitutes a waiver of the six-month starting allowance and this decision cannot be changed, regardless of a subsequent correction of the registration. ZUS emphasised that in the individual interpretation procedure it is not possible to grant or restore an entitlement, but only to assess the correct understanding of the provisions by the applicant. The ruling confirms that even an unconscious act by an attorney-in-fact leads to legal consequences for the principal.

Entrepreneurs receiving maternity benefits are exempt from health insurance contributions

↓ The Social Insurance Institution, in its individual interpretation of 3 June 2025 (no. DI/200000/43/487/2025), confirmed that persons conducting non-agricultural business activity and persons cooperating with them are exempt from the obligation to pay health insurance contributions if the maternity benefit they receive does not exceed PLN 1,000 per month. The exemption is granted regardless of the reason for acquiring the right to the benefit and covers the period from the first day of the month following the month in which the right to the benefit arose until the end of the last day of the month for which the right to the maternity benefit was fully granted. If the right is acquired on the first day of the month, the exemption is effective from that month and the entitled person should re-register with health insurance under code 05 80.



CALENDAR

21 July 2025 (Monday)

- ✓ Payment of the monthly personal and corporate income tax advance for June 2025
- ✓ Payment of the monthly personal and corporate income tax advance for Q2 2025.
- ✓ Payment of collected contributions on revenues under employment relationships for June 2025.
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for June 2025.
- ✓ Payment of the tax advance collected for June 2025 by the parent company representing the tax capital group.
- ✓ Payment of the due lump-sum tax by the taxpayer specified in Article 17(1) of the Act on PIT if the income on dividend and other revenues due to share in profits of legal persons in June 2025 was expended in violation of the intended allocation specified in the CIT-5 declaration.
- ✓ Payment of the tax advance for June 2025 by the property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for June 2025.
- ✓ Payment of the lump-sum on companies' income (the so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in June 2025; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in June 2025.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in June 2025.
- ✓ Payment of ZUS contributions for June 2025 - other contribution payers
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for June 2025.



25 July 2025 (Friday)

- ✓ VAT payment for June 2025.
- ✓ VAT payment for Q2 2025.
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for June 2025.
- ✓ Sending the JPK_V7M file for June 2025.
- ✓ Sending the JPK_V7K file for June 2025 (record part) and for Q2 2025 (return part)
- ✓ Sending summary information on intra-Community VAT-EU transactions for June 2025.
- ✓ Filing the VAT-13 declaration by a tax representative for June 2025.
- ✓ Settlement of sugar tax due for June 2025.
- ✓ Settlement of tax on retail sale PSD-1 for June 2025.
- ✓ Submitting documents regarding co-financing of remuneration of disabled employees to PFRON for June 2025.



31 July 2025 (Thursday)

- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for June 2025.
- ✓ Filing the declaration for VAT settlement regarding the VIU-DO EU procedure for Q2 2025.
- ✓ Filing the declaration for VAT settlement regarding the VIN-DO non-EU procedure for Q2 2025.
- ✓ Providing the National Revenue Administration with records of cross-border payments for Q2 2025.
- ✓ Filing the application for refund of retirement and disability pension contributions paid for May 2025 with PFRON by disabled persons conducting a business activity.



5 August 2025 (Tuesday)

- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for July 2025.



CALENDAR

7 August 2025 (Thursday)

- ✓ Payment of the lump-sum income tax collected in July 2025 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in July 2025 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in July 2025.
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for July 2025 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for July 2025 and payment of the tax due disclosed in the declaration.



11 August 2025 (Monday)

- ✓ Filing the INTRASTAT declaration for July 2025.



18 August 2025 (Monday)

- ✓ Payment of ZUS contributions for July 2025 - contribution payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans)



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Head of Business
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Department

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