



Information

New whistleblower law in September

The Act of 14 June 2024 on the protection of whistleblowers (Journal of Laws item 928) will go into effect on 25 September 2024. It requires businesses to establish procedures for the internal reporting of breaches and taking follow-up action, referred to as internal reporting procedures.

Published in the Journal of Laws on 24 June 2024 was the Whistleblower Protection Act of 14 June 2024, which implements into Polish law the EU Directive on the on protection of persons who report breaches of law. The majority of the new provisions will go into effect as of 25 September 2024.

The new act regulates: the conditions for the protection of whistleblowers who report or disclose breaches to the public; the protection

measures for whistleblowers who report or disclose breaches to the public; the rules for establishing internal procedures for reporting and following-up on breaches; the rules for reporting breaches to public authorities; the rules for the public disclosure of breaches; the duties of the Commissioner for Human Rights (RPO) associated with the reporting of breaches; the duties of public authorities associated with reporting and following up on breaches.

The act imposes two important obligations on employees. The first is to implement internal reporting procedures. The second is to establish internal reporting channels.

The obligation to implement internal breach reporting procedures applies to entities with at least 50 employees as at 1 January or 1 July of



a given year. The procedures should clearly state the department or person charged with receiving internal reports. This could be an internal organizational structure, as well as an external entity.

As part of the procedure, the designated entity must be responsible for: following up, including verifying reports and communicating with the whistleblower; confirming the receipt of an internal report within 7 days of its receipt, unless the whistleblower provided no contact information; conducting a diligent review.

The procedure should also contain easily accessible information on how to report breaches to the Commissioner for Human Rights (RPO) or to other public authorities.

Prior to being implemented the procedure will have to be consulted with the relevant trade union or unions, if there is more than one at the company; employee representatives, if no trade unions operate at the company. The consultations should last for 5 to 10 days from the presentation of a draft procedure.

Under the new regulations, businesses will also have to establish easily accessible, secure and confidential breach reporting channels. Possible reporting methods include: orally, including by telephone, with the option to record or transcribe the conversation with the whistleblower's consent; electronically, using special software; face-to-face meetings, which must take place at the whistleblower's request within 14 days of the request; in writing, both on paper and electronically, e.g. to a designated email address.



„Changing "Small ZUS Plus" regulations

The Ministry of Development and Technology, which oversees regulations on "Small ZUS Plus" has prepared changes to these regulations as part of a bill amending certain laws in order to deregulate economic and administrative law, as well as improve the methods used to draft economic law to make it easier for traders to use this solution.

On 1 July 2024, in response to inquiry No. 2422 on the application of Small ZUS Plus relief as of 2024 by traders who paid reduced premiums in the years 2019-2021, Sebastian Gajewski, Undersecretary of State at the Ministry of Family, Labor and Social Policy explained that every trader found by ZUS to be ineligible to apply "Small ZUS Plus" can question the position expressed by ZUS in his individual case by filing a request to have it resolved by way of a decision.

As explained by the deputy minister, the application of provisions that define when one can return to taking advantage of "Small ZUS Plus", as well as their interpretation, is the responsibility of the Social Insurance Office. The Minister of Family, Labor and Social Policy cannot issue orders to ZUS. He further stressed that changing the regulations that raise concerns

rests with the Ministry of Development and Technology, which is formally responsible for "Small ZUS Plus" regulations. Whereas the latter has prepared a change of the regulations as part of a draft bill amending certain acts in order to deregulate economic and administrative law and improve the methods used to draft economic law (paper UA8).

As stressed in the response, under currently binding regulations it is possible to present two different interpretations of the provisions which determine the rules for the application of "Small ZUS Plus".

According to the first, the „36/60" condition is reviewed once a year – in January or in another first month of operations in the given year (which makes it impossible to return to the relief in the course of the calendar year), on the first day of that month. In this case, those from the cited group could reapply "Small ZUS Plus" as of January 2025. This is the interpretation adopted by the Social Insurance Office as the basis for their standpoint.

The other interpretation of the rules provides that a trader can apply "Small ZUS Plus" for 36 months, after which, for 24 months,



he loses that eligibility, to then regain it for another three years. In this case, one can return to using the relief at any point during the year. As a result, those from the cited group could return to applying "Small ZUS Plus" as of 2024 and pay reduced premiums based on the trader's average income. This interpretation is favored by the Ombudsman for Small and Mid-Sized Businesses.

"Small ZUS Plus" relief consists of a reduced premium for small businesses (with prior year's revenues of no more than PLN 120 thousand), calculated on a base equal to half the trader's average income from the previous year. "Small ZUS Plus" was introduced with regulations in effect since 1 January 2019. It is still available to those traders who were its beneficiaries for 36 calendar months during the last 60 calendar months. The first eligible traders – assuming that they continued to operate their business – paid reduced "Small ZUS Plus" social insurance from January 2019 to December 2021, and then in the years 2022-2023 paid them on general terms.

According to the explanation of the objective of the draft amendments, the changes are meant to clarify the so-called "Small ZUS Plus" regulations and facilitate the realization of the original intentions of its authors. This is because under the provisions of "Small ZUS Plus", after paying reduced social insurance premiums for 36 months comes a sort of a "cool-off period" of 24 months of business operations, during which the trader pays his premiums on general terms, as set out in Article 18 of the Social Insurance Act. The draft amendments change Article 19c par. 11 point 6 constituting a negative premise for applying Small ZUS Plus, which uses the concept of "last 60 months". Thus where a given trader is found eligible to apply this



solution in, for example, January 2025, adopting as the reference period the period from January 2020 to December 2024 (assuming of course that during those months he used the full 36 months of relief), a question may arise as to whether that premise has not been met. With that interpretation, the waiting period for the reapplication of "Small ZUS Plus" would de facto increase by a year. Reducing the mentioned reference period by a month (i.e. to 59 calendar months), while maintaining the current language of the provision, eliminates this problem and allows those interested to return to the solution after a wait of 24 months, as long as they meet the other statutory conditions.

Work is underway on changes to the health insurance premium

The Ministry of Health is working on changing the rules for the calculation of health insurance premiums for traders. The draft bill is to restore the so-called lump-sum health insurance premium for traders who pay taxes on general terms on the tax scale. Under the ministry's draft, the premium will amount to 9% of 75% of the minimum monthly wage, i.e. approximately PLN 310 per month (as of 2025).

The situation of traders taxed with flat-rate PIT would be much more complicated. In this case, those whose monthly income does not exceed double the forecast average monthly wage will pay the same health insurance premium as those who pay tax on the tax scale, i.e. at 9% of a base equal to 75% of the minimum monthly wage. Those whose income exceeds double the forecast average wage will pay a health insurance premium of 4,9% of the excess of income above double the value of the forecast average monthly wage in the national economy.

Whereas lump-sum traders with monthly revenues of no more than four times the

value of the forecast average wage will pay (as of 2025) approximately PLN 310 per month (9% of 75% of the minimum monthly wage).

On revenues in excess of four times the value of the forecast average monthly wage, lump-sum traders will pay a minimum premium (of 9% of 75% of the minimum wage) and 3,5% of the excess over four times the value of the forecast average wage.

It should be noted that a parliamentary draft of changes to the methods used to determine health insurance premiums has also been submitted to the Sejm. Representatives from the party Trzecia Droga want to introduce three lump-sum amounts depending on income, to be set at PLN 300 (for income up to PLN 85 thousand), PLN 525 (for incomes from PLN 85 to 300 thousand) and PLN 700 (for more than PLN 300 thousand). These amounts would be adjusted each year. It would not, however, be possible to deduct health insurance premiums or to claim them as tax-deductible. The amendments would go into effect on 1 January 2025.



As of January higher income eligibility criteria for social assistance

↓ The income eligibility criteria for social assistance will increase as of 1 January 2025. The Ministry of Family, Labor and Social Policy has proposed that for single-person households the criterion amount to PLN 1010, and for family members – to PLN 823. The change in the income eligibility criteria will result in raising the amounts of the cash benefit under the Social Assistance Act. Family is defined as related or unrelated persons in a de facto relationship, who live in the same household.

Longer leave for mothers of hospitalized preemies

↓ The Sejm has begun working on amending the Labor Code to extend maternity leave. The draft proposes that mothers acquire the right to

longer maternity leave by the total period of a child's hospitalization after the child leaves the hospital or another medical facility, up to a maximum of 24 weeks. This benefit would be available if after birth the child required hospitalization or hospice care for a period longer than 30 days, in the first 45 days of life.

Ministry of Labor has prepared draft regulations on social insurance premiums on civil law contracts

↓ The Ministry of Family, Labor and Social Policy has prepared a draft of amendments to the Social Insurance System Act and the Act on social insurance for work-related accidents and occupational diseases. The ministry has stated that the regulations provide for mandatory social insurance (pension, disability, sickness and accident) on civil law contracts, with the exception of those performed by secondary school or college students up to the age of 26.

Overpaid premiums to be refunded by ZUS by 1 August

↓ Premium remitters who have requested a refund of overpaid premiums (RZS-R) will receive refunds in their accounts by 1 August 2024 at the latest – the Social Insurance Office has announced. Refunds began to be issued in May. According to ZUS, for some of the remitters the overpayments were used to cover arrears, with more waiting to be paid out. If a remitter did not file for a

refund, but has overpaid annual premiums, ZUS must account for it on the remitter's account. Theoretically it has until the end of 2024 to do so.

Full pay transparency as of 2026

↓ As soon as June 2026, every employee will be able to ask their employer for information on his/her individual pay level and on the average pay levels, by gender, for categories of employees performing equal work or work of equal value. Employers will be required to provide such information within no more than two months. As a result of the Pay Transparency Directive, it is only until 7 June 2026 that listing the pay range in a help wanted ad will be up to the employer, as will the introduction of a pay transparency policy at the company.

Regulations will protect employees from working in excessively high temperatures

↓ The Ministry of Family, Labor and Social Policy has started work on regulating matters related to working in high temperatures and protecting employees from the heat. The introduction of a maximum allowable temperature for indoor work is being considered. The ministry has not yet disclosed information on what temperature levels will be used. It has, however, announced that exceeding the norm will entitle to addi-



tional breaks, and in some cases even to stopping work.

Another increase in penalties for taxable persons and tax remitters as of 1 July

↓ Along with the rise in minimum wage from PLN 4242 to 4300, the penalties set out in the Penal Fiscal Code for tax crimes and offences will also increase in July. After the change, the maximum penalty that can be imposed based on these provisions will amount to PLN 41,28 million. From July to December 2024, penalties imposed in the form of a fine will amount to from PLN 420 to as much as PLN 21,5 thousand. For more on the new penalties under the Penal Fiscal Code visit our website.

Own company and contract to extend length of employment

↓ The Ministry of Family, Labor and Social Policy wants to make it possible to count as time worked the periods of self-employment and work on the basis of a civil law contract, as well as periods of work activity constituting a basis for social insurance during which the person was not, however, subject to pension and disability insurance. They would be confirmed with a certificate issued by the Social Insurance Office. On 9 July a draft of Labor Code

amendments reflecting these changes was submitted for public consultation.

Domestic e-Invoice System (KSeF) mandatory as of 1 February 2026

↓ The mandatory Domestic e-Invoice System will go into effect on 1 February 2025. President Andrzej Duda has signed the relevant bill. The Ministry of Finance had previously announced another draft on simplifications and gradual implementation of KSeF – on 1 February the requirement will cover businesses with sales in excess of PLN 200 million, with all other businesses following as of 1 April 2026. The amendments

have been published in the Journal of Laws, item 852.

New legislation published in the Journal of Laws

↓ Published in the Journal of Laws was the Minister's of Family, Labor and Social Policy Decree of 24 June 2024 amending the Decree on the highest permissible concentrations and intensities of factors harmful to health in the work environment, effective as of 10 August (item 1017), as well as an announcement of 26 June 2024 of the consolidated text of the Minister's of Family, Labor and Social Policy Decree on certificates of employment (item 1016).





Important interpretations and rulings

Statutory bonus subject to ZUS and health insurance

➡ Statutory bonuses constitute a basis for the calculation of social and health insurance premiums, if the relevant remuneration regulations do not indicate that the employee is entitled to a bonus in the period in which he collects disability, sickness, maternity leave, parental leave, rehabilitation benefits. Whereas in situations where the bonus is paid in other periods, the statutory bonus as a component of remuneration that is not listed in § 2 par. 1 of the Minister's of Labor and Social Policy Decree of 18 December 1998 on the detailed methods used to determine the calculation basis for pension and disability insurance premiums, will constitute a basis for the calculation of employee social and health insurance premiums in accordance with Article 18 par. 1 of the Social Insurance System Act and Article 81 par. 1 f the Act on healthcare benefits financed with public funds – states an individual interpretation issued by ZUS on 7 March 2024 (number DI/200000/43/162/2024).

No ZUS on referral bonuses

➡ The value of a discretionary bonus paid to an employee for referring a job candidate is not included in the social insurance calculation base, as it is not legally possible to include amounts that do not constitute income from an employment relationship as defined in the provisions on personal income tax – states an individual interpretation issued by ZUS on 13 May 2024 (number DI/100000/43/314/2024). So understood discretionary bonus does not fit in the category of income earned by employees from an employment relationship, but rather in the category of "other sources", as it does not constitute remuneration for the provision of work.

No ZUS on compensation for reduced notice period

➡ Severance pay, damages, compensation paid out to employees upon the expiration or termination of an employment relationship may be exempt from social insurance premiums. The employer can pay to the terminated employees both „mandatory“ benefits arising out of the Labor Code, and other benefits arising out of, for example, the employer's remuneration regulations or an agreement with a specific employee. A condition necessary for the exemption is a connection between the payment of the benefit and the termination of the employment relationship – according to an individual interpretation issued by ZUS on 24 June 2024 (number DI/200000/43/490/2024).

If VAT on purchases cannot be deducted, it may be claimed as a cost

➡ Under the Personal Income Tax Act, a trader has a right to claim as tax-deductible the costs of purchasing tickets for his employees and contractors at gross amounts, i.e. with input VAT, if he is not eligible for a deduction. This does not, however, apply to situations where the taxable person had an opportunity to deduct value added tax, but did not take advantage of it – the National Tax Information Director explained in an individual interpretation issued on 25 June 2024 (number 0113-KDIPT2-1.4011.296.2024.2.KD). The Director stressed that only in cases where the taxable person is not eligible for a reduction of the amount or a refund of the difference in VAT, and the input VAT does not increase the value of the non-current or current asset will the taxable person have a right to claim as tax-deductible the input VAT that cannot be deducted from the taxable person's output VAT.

CALENDAR (most important deadlines)

- ✓ Payment of ZUS premiums for June 2024 – other premium remitters
- ✓ Payment for June 2024 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for June 2024 of advances collected on employment income
- ✓ Payment for June 2024 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment by a holding company representing a tax group of the tax advance collected for June 2024
- ✓ Payment of lump-sum tax if in June 2024 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration (CIT-5)
- ✓ Payment of tax advance for June 2024 by real estate company (PIT-ISN and CIT-ISN)
- ✓ Payment for June 2024 of income tax on income from a fixed asset that is a building
- ✓ Payment for June 2024 to PFRON
- ✓ Payment of lump-sum tax on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in June 2024; change in the value of assets – if an acquisition, transformation or contribution in kind was made in June 2024
- ✓ Payment of tax on a performance or asset provided or placed at disposal by a family foundation in June 2024



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- ✓ Payment of VAT for June 2024
 - ✓ Payment of VAT for 2nd quarter of 2024
 - ✓ Filing of VAT-8, VAT-9M, VAT-12 for June 2024
 - ✓ Transmission of SAF_V7M for June 2024
 - ✓ Transmission of SAF_V7K for June 2024 (record section) and for 2nd quarter of 2024 (declaration section)



CALENDAR



- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for June 2024
- ✓ Filing by tax representative of VAT-13 for June 2024
- ✓ Reporting of sugar tax for June 2024
- ✓ Reporting of retail sales tax PSD-1 for June 2024
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for June 2024

- ✓ Filing of VAT declaration relating to import procedure VII-DO for June 2024
- ✓ Filing of VAT declaration relating to EU procedure VIU-DO for the 2nd quarter of 2024
- ✓ Filing of VAT declaration relating to non-EU procedure VIN-DO for the 2nd quarter of 2024
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for May 2024
- ✓ Provision to KAS of cross-border payment records for the 2nd quarter of 2024



- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for July 2024





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Head of Business
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- ✓ Payment of lump-sum income tax collected in July 2024 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons
- ✓ Payment by acquirer of lump-sum income tax for July 2024
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for July 2024
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for July 2024 and payment of output tax indicated in the declaration



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- ✓ Filing of INTRASTAT for July 2024



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- ✓ Payment of ZUS premiums for July 2024 – remitters with legal personality
 - ✓ Payment to PPK



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- ▶ labor law advisory services,
- ▶ tax, legal and financial advisory services,
- ▶ management advisory services and accounting,
- ▶ audit,
- ▶ reporting and IT solutions.

The team of Bdo responds to the needs of companies, adjusting complex solutions both to the economic reality and to the specific features of their activities, at the same time putting quality and professionalism first. If there are in your Company issues that require support or advice in the above areas, we are the right partner for you and you are encouraged to contact us.

We will be happy to meet your needs and offer support.