

SEPTEMBER 2023

# LEGAL ALERT

## EMPLOYMENT LAW



**BKB** BARAN  
KSIĄŻEK  
BIGAJ

Truple  
Konarski  
Podrecki  
& Wspólnicy

# TKP

## MINIMUM WAGE INCREASE IN 2024



According to the regulations adopted by the Council of Ministers, from 1 January 2024, the minimum wage will be PLN 4.242. However, from 1 July 2024, the minimum wage will be PLN 4.300. The minimum hourly rate will also increase similarly. As of 1 January 2024, the minimum hourly rate will be PLN 27.70, while as of 1 July 2024, the hourly rate will be PLN 28.10.

[Link](#)



## POSSIBILITY OF AGREEING MORE FAVOURABLE CONDITIONS FOR TERMINATION OF EMPLOYMENT CONTRACT



The Supreme Court has ruled that it is possible to agree in an employment contract or collective agreement on more favourable terms of termination of employment relations than those set out in the Labour Code; this may concern a longer notice period, limiting the possibility to terminate an employment contract to certain circumstances, as well as the entitlement to compensation in a higher amount. The view was expressed in an order of the Supreme Court issued under ref. III PSK 10/23.

[Link](#)



## DISCRIMINATION VERSUS EQUAL TREATMENT - IMPORTANT SUPREME COURT JUDGMENT

The Supreme Court pointed out that the discrimination provision also applies to compensation for violation of the principle of equal treatment. The Supreme Court indicated in its reasoning that the current code provisions lead to the conclusion that today virtually any circumstance can be a ground for discrimination. Hence, the two concepts of unequal treatment and discrimination can be treated as identical.



This means that the provisions of the Labour Code provide the possibility to award damages for any manifestation of unequal treatment, not only discrimination.

The resolution can be another tool for employees in their dispute with their employer during court proceedings against allegations of violation of the principle of equal treatment and discrimination.

[Link](#)



## MEALS AND EXCLUSION FROM THE PENSION INSURANCE CONTRIBUTION BASE



On 1 September 2023, a [regulation](#) came into force increasing the amount of exclusion from the assessment basis for pension and disability insurance contributions of the value of employer-financed meals made available to employees for consumption without the right to an allowance in this respect. From now on, the employer may finance them up to an amount not exceeding PLN 450 per month. The regulation also extends the provision to the value of vouchers, coupons and prepaid cards received by employees.

[Link](#)



## ADDITIONAL BENEFITS FOR SECONDED EMPLOYEES AND TAX



In August 2023. The Supreme Administrative Court changed the previous line of jurisprudence regarding the taxation of benefits related to accommodation and transport provided to a posted employee. In its [latest ruling](#), the Supreme Administrative Court stated that such benefits are not taxable, as they are not part of the employee's remuneration. A posted employee is a person in respect of whom the employer has temporarily changed the place of work, e.g. abroad, so it is of a longer nature than a simple "delegation".

[Link](#)



## PROTECTION THROUGH CONTINUED EMPLOYMENT OF THE EMPLOYEE



On 22 September 2023, provisions came into force concerning, among other things, the granting of court-ordered security for the continued employment of an employee subject to special protection in the event that he or she pursues a claim in relation to the termination of his or her employment contract (without notice or with notice) until the proceedings have become final.

[Link](#)



## EXEMPTION FROM COURT COSTS



New rules also apply in the context of employee court costs. According to the new regulation, there will be no fees from a lawsuit filed by an employee, regardless of the value of the object of the dispute. An exception to the exemption, will be the fee for an appeal in cases where the value of the subject of the dispute exceeds PLN 50,000. The new costs rules will come into force on 27 September 2023.

[Link](#)



## Authors

- ◆ Łukasz Łaguna
- ◆ Magdalena Gołacka
- ◆ Anna Socha

**This legal alert does not constitute any form of legal advice.**

If you have any questions, please do not hesitate to contact us by e-mail at: [office@ksiazeklegal.pl](mailto:office@ksiazeklegal.pl)

or

by phone: + 48 12 426 42 31