Annual Update 2019:

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Minimum wage		
Increases to monthly and hourly minimum rates	The monthly and hourly minimum wage rates will be increased to PLN 2250.00 gross and PLN 14.70 gross respectively. Effective date: January 1, 2019.	Ensure payroll is aware of the changes.
Record retention		
Changes to the format, organization and retention of personnel files	 (1) Personnel files can be kept in electronic format. (2) New rules apply to the organisation of personnel files. E.g. HR must keep files for 10 years, instead of 50. (3) Employers no longer need written employee consent to pay their salary by bank transfer. Effective date: January 1, 2019. 	Become familiar with the new rules and update internal HR policies and practices.
Trade unions		
Changes to trade union rules	The changes include: (1) additional union member rights to employees working under civil-law contracts; (2) new rights for unions to access more information from employers; (3) obligations on unions to notify employers of certain information; (4) an increase in union representation thresholds. Effective date: January 1, 2019 (with minor exceptions)	Be aware of the changes if dealing with unions and employee members working under civil-law contracts.
Employee benefits		
Introduction of employee capital plan (ECP) saving scheme	 (1) Employers must implement and manage an ECP for employees. (2) Employers and employees must pay mandatory contributions into the ECP. (3) If additional criteria are fulfilled, an annual additional payment from public funds can be expected. (4) A worker can withdraw from an ECP but the employer must tell them they can re-join every four years. General effective date: January 1, 2019. The rules will apply to employers in stages, depending on the size of the workforce: (1) more than 250 employees: July 1, 2019 (2) more than 50 employees: January 1, 2020 (3) more than 20 employees: January 1, 2020 (4) remaining employers: January 1, 2021 	 Become familiar with the rules and plan ahead. Diarise the implementation date for your business and plan ahead to ensure timely compliance. Ensure that the relevant contracts with financial institutions are signed and contributions are made regularly.

This is a high level general update only. Legal advice should be obtained on specific circumstances.