



Changes to the Company Social Fund for 2009

There have been amendments to the regulations relating to a company's social fund that will affect those with a social fund. Please have a look at these changes and if you need any assistance with implementation, or using these changes to maximum effect, then please let us know.

New regulations

- The basic annual social fund contribution for one full-time employee in 2009 will be PLN 1,000.04.
- From June 2008 employers have the option of using the social fund to subsidise holidays both in Poland and abroad.
- From January 2009 employers may use the social fund to set up a company nursery for employees' children, as well as, subsidise child care in external nurseries.

Possible cost optimisation

A company has the discretion to decide on whether it will reduce its annual contribution per employee or resign from its social fund. The decision must be on the basis of the factual needs of its employees, as well as, the economic situation of the company. The procedure for either reducing contributions or resigning from the social fund depends on the company's internal regulations.

Contact

If you would like to discuss these issues or look at ways to optimise the effective use of your social fund then please contact:

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