

Poland

LEGAL INFORMATION

January 9, 2025

Informational obligation
of employers operating
**Employee Pension
Programs**



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Obligation to report information on PPE

We would like to remind you that all employers currently operating Employee Pension Programs (PPE) established in accordance with the provisions of the Act of April 20, 2004 on Employee Pension Programs are obliged to submit to the PFR (Polish Development Fund JSC.) **a statement on the number of employees and participants in Employee Pension Programs (PPE) employed by a given employer as of January 1 and July 1 in a given calendar year.**



Purpose of reporting PPE information

The purpose of the reporting of information by the employer on the number of employees and participants in PPE is **to enable the PFR to verify that the entity meets the condition exempting it from the obligation to establish an employee capital plan (PPK)**. This is because, according to the regulations, if the state of participation in PPE as of January 1 is less than 25% of the employees of a given employing entity (according to the definition of “employed persons” contained in Article 2(1)(18) of the Law on PPK), the exemption of that entity from the obligation to implement PPK ceases to be effective the day after that date.



Deadline and form of submission of PPE information

The employer's statement on the state of employment and the number of PPE participants as of January 1, 2025 **should be submitted by January 31, 2025.** The obligation in question should be performed either **in electronic form or in paper form.** The document should be signed by persons authorized to represent the employer.



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Conditions for electronic submission of PPE information

At the beginning of January 2025, employers operating PPE should have received **individual TOKEN codes** from the PFR, which may be useful for performing the obligation in question. In addition, the employer will need to know its Tax ID (NIP) number to fulfill this obligation. These two numbers will help the employer log on to the website www.pfr.pl/ppe

If you have any questions or doubts, the lawyers of the Law Firm Wojewódka i Wspólnicy remain at your disposal.