

Work time record

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□ Introduction

Timekeeping is one of the key HR documents. The employer is obliged to maintain it **for every employee** – regardless of the employment contract and type of agreement. It is the basis for the correct calculation of wages, overtime, vacations, allowances, sickness benefits, and compliance with regulations.

□ 1. Legal Basis

- **Art. 149 § 1 of the Labor Code**
- **§ 6 of the MPiPS regulation of May 28, 1996** regarding the scope of maintaining employee documentation
- **PIP Act** – control of the accuracy of records

□ 2. Who Must Maintain Timekeeping?

Every employer – regardless of the number of employees, legal form (company, sole proprietorship), or work system – must maintain records:

- for employees employed under a **employment contract** (full-time and part-time),
- for contractors **subject to hourly rates** (since January 1, 2017).

□ 3. What Does Timekeeping Include?

According to regulations, the records should include:

- Number of hours worked - Yes
- Start and end times of work - Yes (if required by the system)
- Work on Sundays and holidays - Yes
- Night work - Yes
- Overtime work - Yes
- Employee on-call - Yes
- Vacations (annual leave, parental leave, etc.) - Yes
- Justified and unjustified absences - Yes
- Days off granted for overtime - Yes

Since 2019, **the actual number of hours worked must be recorded**, not just general information about attendance.

4. Form of Timekeeping

Timekeeping can be maintained:

- in **written form** (timekeeping card),
- in **electronic form** (e.g., HR systems, ERP),
- **separately for each employee.**

The records constitute **separate document**, kept **alongside personal files** (part D of employee documentation – after changes in 2019).

5. Storage Period

- The timekeeping records must be stored for **10 years from the end of employment** – in accordance with Art. 94 point 9b of the Labor Code.

6. Employee Access to Records

The employee has the right to:

- **view their records,**

- request a **copy** or **printout** upon their request,
- report irregularities (e.g., absence of overtime, improper marking of vacation).

□ 7. Consequences of Errors or Lack of Records

- Lack of records - Fine from 1,000 to 30,000 PLN (Art. 281 of the Labor Code)
- Underreporting hours - Employee claims, PIP control
- Lack of overtime marking - Potential payment of salary adjustment with interest
- Lack of records for contractors (with hourly rates) - Invalidity of the minimum wage, PIP penalty

□ 8. Practical Example

Service company employs workers on 3 shifts.

- In the electronic system they record:
 - entry/exit times (RFID card reader),
 - vacations, sick leave, and business trips.
- The HR department generates a monthly report, approved by the manager.
- It is **kept separately for each employee**, exported to PDF, and stored for 10 years.

□ Summary

Maintaining timekeeping - Every employer has an obligation

Recording working hours - Yes – mandatory since 2019

Storing for 10 years - Yes

Separate for each employee - Yes

Paper or electronic form - Any – must be legible

□ Recommendations

- Implement an **automatic time registration system** (integrated with HR),
- Use uniform coding (e.g., U – vacation, NB – unpaid leave, Z – sick leave),
- Regularly audit the accuracy of records – e.g., once a quarter,
- Inform employees of their right to view and the rules for calculating hours.