

Records of leave, overtime, and business trips

Igor Kyrzewski · 25.05.2025 · Kadry i Płace – JDG, Kadry i Płace – Spółki

□□ Introduction

According to the Labor Code, the employer is obliged to keep a **record of working time** for each employee employed under a labor contract. This includes, among other things, **vacation leaves, overtime, on-call duties, business trips**, and other elements essential for the proper calculation of wages and benefits.

□□ 1. Legal basis

- **Labor Code** – art. 149
- **Regulation of the Minister of Family and Social Policy of December 10, 2018** on employee documentation (Journal of Laws 2018, item 2369)
- **Drivers' Working Time Act** (for mobile employees)
- **GDPR** – rules for storing personal data

□□ 2. Record of working time – general principles

□□ The employer keeps records **separately for each employee**, in the form of:

- paper (e.g., files, prints),
- electronic (e.g., HR system, Excel, eHR),
- **maintaining chronology and data integrity.**

The record should include:

- the number of hours worked,
- overtime hours,
- on-call duties,
- vacation leaves, parental leaves, special leaves,
- sick leaves,

- business trips,
- justified and unjustified absences.

☐☐ 3. How to keep a record of vacation leaves?

☐ Employer's obligations:

- The record should indicate **the number of vacation days and hours due and taken**,
- The register includes all types of leave: vacation, on-demand, maternity, parental, paternal, childcare (art. 188 of the Labor Code), special, unpaid.

☐☐ Best practices:

- Collecting **leave requests (in paper or electronic form)**,
- Automatically updating the vacation balance after the request is approved,
- Providing the employee with information about their balance (e.g., via the e-HR system).

☐☐ Mandatory storage of records **for 10 years after the termination of employment.**

☐☐ 4. How to record overtime?

☐ What to record:

- The number of hours exceeding the norms (daily and weekly),
- The days of the week and specific times of starting and ending work,
- Indication of whether the overtime arose from a work order, on-call duty, emergency, etc.

☐☐ Requirements:

- The employer **cannot pay an overtime allowance without a record**,

- Lack of a record = violation of regulations (art. 281 of the Labor Code, fine of up to 30,000 PLN).

☐ Employees managing on behalf of the employer (e.g., directors) **do not have the right to an overtime allowance**, but their working time should also be recorded.

☐ 5. How to keep a record of business trips?

Business trips should be recorded, as they affect:

- working time (if the trip takes place during working hours),
- the right to a diet and reimbursement of expenses,
- occupational health and safety and rest periods.

☐ The record should include:

- the date and time of the start and end of the trip,
- the destination and purpose of the trip,
- indication of whether it was working time,
- a breakdown of incurred costs (accommodation, transport, diets),
- the employee's signature and approval by the supervisor.

☐ Travel time **outside working hours does not count towards working time**, but **may be the basis for compensation (e.g., a lump sum)**.

☐ 6. Supporting tools and systems

☐ It is worth implementing systems that facilitate recording and reporting, e.g.,:

- Teta HR, Symfonia, Enova365, Sage HR,
- Excel with formulas and macros,
- custom e-HR systems in the company.

☐ Legal basis

- **Labor Code**, art. 94 point 9a, art. 149–151
- **Regulation MPiPS of December 10, 2018 on employee documentation**
- **Drivers' Working Time Act** (for mobile employees)
- **GDPR** – data protection in HR systems