

**Dear Readers,**

The most pressing issue now is the war in Ukraine. We will keep you updated on its legal implications by means of our *Alerts* and *HR Perspectives | Helping Ukraine*.

Meanwhile, HR matters go on like usual. We keep our finger on the pulse and continue to inform you about the most recent changes in the HR area.

In the March edition of HR Perspectives, we take a closer look at the controversial proposals to change the rules for **terminating fixed-term employment contracts**. Making it obligatory to give a reason for the termination and to consult the employer's decision on termination with trade unions significantly limits the flexibility of fixed-term contracts, which is an essential feature of this employment form.

We also discuss the suspension of work on the subject of **social security contributions under mandate contracts** when there is other insurance coverage. However, this does not mean that the idea of making all contracts of mandate subject to social security contributions has been abandoned altogether. On the contrary, the changes may be introduced later this year.

**Here is a schedule of the upcoming PCS | Littler events. Join us!**

**Agnieszka Nicińska**  
**Robert Stępień**



## Fixed-term contracts more difficult to terminate

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Regulatory changes were proposed to unify the rules for the termination of fixed-term and permanent contracts.

What has, so far, been perceived by employers as the main advantage of fixed-term contracts may soon cease to exist and such a change may be effected as soon as in the second half of the year.

According to the proposal, there will be additional obligations for employers intending to terminate contracts with persons employed for a fixed term. Most likely, employers will not only have to give a reason for the termination in the notice of termination but also consult the intention to dismiss a fixed-term employee with the trade union representing that employee.

The unification of the rules for terminating different types of contracts will extend the rights of fixed-term employees in the event of dismissal. So far, they have only been able to contest the formal correctness of the termination notice and claim compensation. The planned changes would mean, however, that an employee will be able to question the grounds for the employer's decision in court and, notably, to request reinstatement.

The proposed changes are controversial because they essentially equate fixed-term contracts with open-ended contracts, which contradicts the purpose of the former.

Moreover, the drafters have not made it clear so far how the reinstatement of fixed-term workers would work, especially given the average length of the labour court proceedings.

## What about the plans to make contracts for mandate subject to social security contributions?

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The government has been planning for a long time to implement a reform requiring full social security contributions under contracts of mandate. The main point of the reform is that a person employed based on several mandate contracts would have to pay full contributions under each of those contracts. According to the existing regulations, a person employed under several contracts of mandate does not have to pay further contributions to ZUS if they already have social insurance coverage under another contract for at least the minimum remuneration.

At the moment, work on this project has been shelved until the Polish Deal issues are sorted out. The topic of making all contracts of mandate subject to social security contributions is likely to return in the next few months. The government plans to implement the reform later this year.



### Webinar: How employers can help Ukraine?

Date: 2 March, 3.00 – 3.45 pm CET, online.  
Speakers: Karolina Schiffter, Tomasz Rogala.  
Registration: [here](#). | More: [here](#).

### Webinar: Support for Ukrainians from the company's social benefits fund

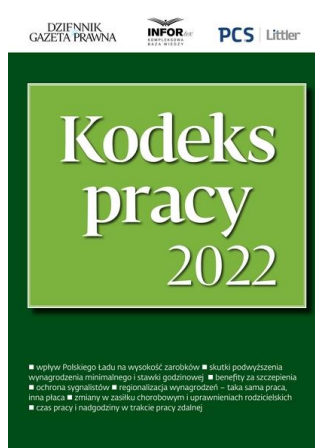
Date: 4 March, 11:00-11:30 am, online.  
Speaker: Łukasz Chruściel.  
Registration: [here](#). | More: [here](#).

### Webinar: Let Women's Day last all year long! - Tools for employers to support women

Date: 8 March, 11:00-12:00 am.  
Speakers: Karolina Schiffter, Karolina Kanclerz, Sławomir Paruch.  
Registration: [here](#). | More: [here](#).

### Healthy Workplace: Employer's duty to prevent stress at work

We invite you to join the next "Healthy Workplace" meeting.  
Date: 9 March, 11:00-11:45 am, online.  
Speakers: Karolina Schiffter, Bartosz Wszeborowski.  
Registration: [here](#). | More: [here](#).

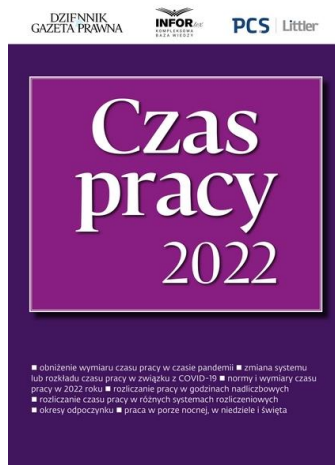


We encourage you to read our latest publication **Kodeks Pracy 2022 (Labour Code 2022)**, published together with *Dziennik Gazeta Prawna*.

The publication discusses such issues as:

- how does the Polish Deal affect salaries and incomes;
- what are the results of the minimum wage increase;
- whether benefits can be granted only to vaccinated employees;
- what is the protection of whistleblowers about;
- how to account for working time and overtime during remote working.

Authors: Sławomir Paruch, Robert Stępień, Paweł Sych, Agnieszka Nicińska. | More: [here](#).



We also invite you to read another one of our recent publications, **Czas pracy 2022 (Working time 2022)**, published jointly with *Dziennik Gazeta Prawna*.

The publication discusses proper planning, recording and accounting for working time in 2022, as well as some other issues, including:

- working time reduction during the pandemic;
- COVID-19-related changes to the working time system or schedule;
- working time standards and length in 2022
- accounting for overtime work
- work at night, on Sundays and on public holidays.

Authors: Łukasz Chruściel, Sandra Szybak-Bizacka, Kinga Polewka-Włoch. | More: [here](#).

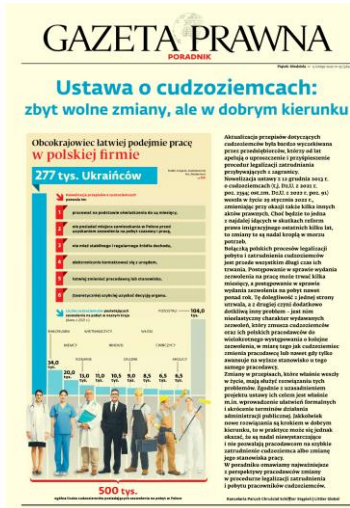


Furthermore, we have also published a practical overview on the Polish Deal: **Polski Ład – wybrane zagadnienia w podatkach pracowniczych** (The Polish Deal - Selected Employee Tax Issues), published jointly with *Dziennik Gazeta Prawna*.

The publication provides practical advice on tax aspects that directly or indirectly affect remuneration of employees and persons carrying out paid work, including:

- Tax-free threshold change;
- New tax thresholds;
- Health contribution - new rules;
- Middle-class relief;
- Changes in the calculation of advance payments for income tax resulting from the Ministry of Finance regulation of 7 January 2022;
- Polish Deal and self-employment - selected issues.

Authors: Karolina Kanclerz, Paweł Sych, Bartosz Tomanek, Marcin Sanetra | More: [here](#).



We would also like to share with you our guide on the recent changes to immigration laws: **Ustawa o cudzoziemcach: zbyt wolne zmiany, ale w dobrym kierunku** (Changes to Non-nationals Act: right direction, slow pace - a guide)

The amendment to the regulations on non-national employment has been long-awaited by entrepreneurs. They have been calling for years to simplify and accelerate employment legalization procedures for non-nationals. Although this is one of the furthest-reaching immigration law reforms in the last few years, these changes are still a drop in the ocean of needs.

Authors: Karolina Schiffter, Tomasz Rogala, Kinga Polewka-Włoch, Maciej Zabawa, Oskar Kwiatkowski, Marcin Snarski, Ewa Wysocka, Aleksander Dżuryło, Katarzyna Wójcik and Zofia Pawelec | More: [here](#).