

Dear Readers,

in the face of the war in Ukraine, employers are taking steps to help their Ukrainian employees and support employee volunteering.

In this issue of *HR Perspectives*, we share our knowledge and experience in this area with you. We have devoted the entire issue to the situation in Ukraine and the tools you can use to deal with the emerging challenges.

In response to your questions and requests, we decided to collect and summarize selected texts from the “*How to help Ukraine?*” series published daily on our [LinkedIn profile](#). We have chosen those that proved to be the most interesting to you.

You can find the list of the upcoming PCS | Littler events below. We invite you to participate.

Enjoy your reading!



Benefits for Ukrainian employees

Authors:

Karolina Schiffter, advocate, partner, karolina.schiffter@pcslegal.pl

Kinga Rozbicka, lawyer, kinga.rozbicka@pcslegal.pl

Almost 3 million refugees from Ukraine have already crossed the Polish border since the war started. Many of them are now taking their first steps into the Polish labour market. Their unusual and extremely difficult circumstances mean that employers need to take an unconventional approach, for example, granting them a package of bespoke benefits.

Apart from the standard perks that are expected nowadays, such as private medical care or a Multisport card, there are many other specific benefits, which can be particularly useful for Ukrainian employees. We discuss some of them below.

Providing accommodation to an employee and their family

From a tax perspective, providing free employee accommodation will be considered a gratuitous benefit constituting part of the employee's income from the employment relationship. The value of such a benefit should be calculated as the equivalent of the rent payable in a lease agreement for accommodation made available to the employee. However, courts and tax authorities have divergent views on the issue. Given the special circumstances, it is possible to apply for an individual interpretation at the competent tax authority before introducing such a benefit. It may turn out that the interpretation of the tax authority will be different than expected and more favourable for the employer and the Ukrainian employee.

However, the qualification of the expenses incurred by the employer to pay the rent for the employee's flat as a tax-deductible cost is unquestionable.

Arranging help with paperwork

Even though the aim of special legislation concerning Ukrainian refugees was to reduce and simplify red tape, the provisions are inconsistent in many places and can lead to confusion. Therefore, employers can organise assistance for Ukrainian employees in dealing with all official matters concerning their immigration status, applying for social benefits, etc. It could be especially useful to organize free legal assistance hours at the workplace, as well as to arrange flexible working hours for Ukrainian employees and allow them to leave the workplace whenever it is necessary to deal with official matters.

Organising childcare

The admission of Ukrainian children to schools, preschools and nurseries requires some paperwork as well. Moreover, not all parents will be able to provide appropriate care to their children while at work. To help with that, an employer may set up a temporary childcare

facility for employees' children by adapting some premises at the workplace and hiring childcare workers. Providing childcare could be connected with teaching the children Polish, which would be an added benefit for Ukrainian families. This does not necessarily involve organising a day nursery. There are simpler solutions that we successfully tested with our clients during the teachers' strike.

Another solution that employers can offer is covering the costs of a babysitter or making it possible for Ukrainian employees to work remotely if the nature of work and employee premises allow it.

Professional psychological support

Providing free psychological support to Ukrainian employees and their families may be necessary to help them get their lives back on track and, in particular, to find their feet in the labour market. The support can be financed either from working capital or the Company Social Fund (<https://lnkd.in/dYmVhQc9>). We will be happy to support you in organising and implementing the benefits package, which can be a real help for Ukrainians through their transition into the new reality.

How can employers support employee volunteering?

Authors:

Karolina Schiffter, advocate, partner, karolina.schiffter@pcslegal.pl

Martyna Krawczyk, trainee attorney-at-law, associate, martyna.krawczyk@pcslegal.pl

The situation caused by the war in Ukraine makes many employees eager to help Ukrainians personally. Employers support their employees in providing help, often discussing the forms of effective support together. Employers may not only get directly involved in support actions but also introduce measures to make it easier for employees to help Ukrainian people in need.

Additional annual leave

An employer may grant their employees additional paid days off to, for example, work for a humanitarian organisation providing support to Ukrainians. Information that such an option is available should be made known to all employees so that employers avoid the risk of being accused of unequal treatment in employment. Employee involvement in individual forms of support is an objective criterion that justifies additional days off for those employees.

Unpaid leave

The employer may also grant the unpaid leave at the written request of the employee. However, it should be remembered that the period of unpaid leave does not count towards the length of service on which employee entitlements depend. To avoid any

misunderstandings, the employer should inform the employee about this fact when granting unpaid leave.

Time off work for a blood donor

An employer must also allow a blood donor time off work for the period determined by the blood donor centers to donate blood and undergo the necessary periodic medical examinations if they cannot be performed during their time off work. Employees keep their right to remuneration during such time off.

Secondment of an employee

An employer may second an employee to perform other work, including charitable work in which the employer is engaged, for a period not exceeding 3 months in a calendar year, provided that the work does not result in a pay reduction, corresponds to the employee's qualifications and is justified by the employer's needs. Such a seconded employee will not be automatically considered a volunteer, as the necessary condition for obtaining such a status is the employee's own decision to volunteer their services for free.

We will be happy to support you in implementing these solutions in your company.

Language of the employment contract concluded with a non-national

Authors:

Karolina Schiffter, advocate, partner, karolina.schiffter@pcslegal.pl

Katarzyna Witkowska-Pertkiewicz, attorney-at-law, senior associate, katarzyna.witkowska-pertkiewicz@pcslegal.pl

Ukrainian citizens who take up employment in Poland often do not know Polish. This brings up the question of which language should be used for employee documents?

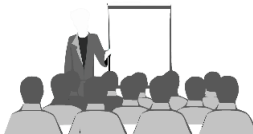
It is crucial that both parties understand the employment-related documents. Most importantly, employees must understand what are their rights and duties, as well as what is expected of them by the employer.

In principle, an employer who entrusts work to non-nationals should provide them with an employment contract translated (not necessarily by a certified translator) into a language they can understand before the contract is signed. It does not mean that the documents have to be drawn up in the employee's native language. The point is that it should be a language that the employee understands so that they know their rights and duties under the signed contract. Hence, it can be drawn up in English, for example, if the non-national feels comfortable with communication in this language.

Furthermore, all internal documents related to employment law should be available in a language understandable for non-national employees. This includes, in particular, occupational health and safety instructions and training. It is worth ensuring that Ukrainian employees undergo occupational health and safety training in a language they understand so that safe working conditions are provided to those employees and their co-workers.

So, if an employee is a non-national who, for example, speaks fluent English, can the employment contract be concluded only in this language?

Regardless of how well both the employer and the non-national employee know foreign languages, the employment contract should always have a Polish version (apart from the translation/second language version which is more comprehensible for the non-national employee). It becomes even more important in view of the fact that in the course of the employment it may be necessary to provide the employment contract concluded with the non-national to the authorities, labour inspection or even to court. If so, having consistent documentation in Polish would be particularly helpful. Apart from the Polish version, a Ukrainian or English version, whichever is understandable for the non-national employee, can be drawn up.



Webinar: Parity in employment - between inclusion and discrimination

PCS Paruch Chruściel Schiffter Stępień | Littler Global together with Polskie Stowarzyszenie Zarządzania Kadrami invite you to participate in the #wiosnazHR2022 webinar series.

Date: 26th April, 14:00-15:00, online.

Speaker: Piotr Kozłowski. | More: [here](#).

II Polish Compliance Congress

We invite you to participate in the conference organised by Must Read Media.

Date: 26 May 2022, 15:30-16:15, online.

Speaker: Bartosz Tomanek. | More: [here](#).



We invite you to read the guide **What employees and authorities must know.**

A few days ago special legislation introducing many support measures for people fleeing to Poland because of the war has become effective. It makes it easier for them to legalise their stay and take up employment, gives them the right to benefits and assists in accessing education. However, it is challenging for both local authorities and potential employers. Before they can use the fast-track, simplified employment procedure, they will have to resolve the immigration status of such a person in Poland, which brings about many other legal issues to solve.

Authors: Karolina Schiffter, advocate; Tomasz Rogala, attorney-at-law; Kinga Polewka-Włoch, attorney at law; Maciej Zabawa, attorney-at-law; Marcin Snarski | More: [here](#).



Sławomir Paruch is recommended in Chambers&Partners Europe 2022 ranking in the Employment category.

More: [here](#).



PCS | Littler has received the highest number of recommendations in the field of Employment Law in the Forbes' Best Law Firm 2022 ranking.

The recommendations were submitted by a total of 1,662 lawyers working at law firms (peer-to-peer) and in-house lawyers. Read more: [here](#).