



Dear Readers,

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

NEW INSURANCE TITLE CODES

On 5th August, a regulation introducing new insurance title codes and modifying descriptions of some insurance titles became effective. The changes concern mostly students and PhD students. The new codes must be applied from 5th August 2023. However, the documents of the insured persons which are submitted to the Social Insurance Institution for periods before the regulation entered into force must include the codes that applied in those periods. Link to the Regulation: [here](#).

NO COURT FEES FOR EMPLOYEES

Under the new wording of Article 35 of the Act on Court Costs in Civil Cases, employees are to be completely exempt from fees for lawsuits filed with labour courts, even when the value of their claims exceeds PLN 50,000 ([Sejm paper no. 3216](#)). A proportional filing fee of 5% will be paid only for appeal cases with a dispute value exceeding PLN 50,000. On 28th July 2023, the Senate voted against the amendment, but it is the Sejm that will have the final word on the new law at a session on 16th and 17th August. The abolition of filing fees for employee lawsuits may trigger an avalanche of high-value cases.

ADDITIONAL 12 MONTHS OF REDUCED SOCIAL SECURITY CONTRIBUTIONS FOR ENTREPRENEURS

From 1st August 2023, entrepreneurs eligible for reduced social security contributions (pl. "mały ZUS") will have additional 12 months to enjoy this right. Previously, an entrepreneur who met the conditions for the reduced contributions could pay less for 36 months over a period of 60 months. Entrepreneurs who have already exhausted the limit this year can apply by 31st December to have the reduction period extended.

TRADE UNIONS HAVE LITTLE TO SAY IN ANNUAL LEAVE PLANNING

In response to an interpellation, the Ministry of Family and Social Policy held that the union's say over a company leave plan is basically limited to deciding with the employer that such a plan should be drawn up. However, how exactly the schedule will be designed depends entirely on the employer. If the company trade union decides in favour of establishing a leave plan, the employer should draw up the plan in compliance with the rules set out by the Labour Code, without having to consult the arrangement with the trade union. Nonetheless, the ministerial position is not a universally binding interpretation and parties to individual employment relationships, audit authorities, and courts do not have to comply with it. Link to the interpellation: [here](#).

FOURTEENTH PENSION IS HERE TO STAY

The 14th pension will be paid to people receiving one of the long-term social security payments. The additional payment will depend on the amount of the basic pension received. Thus, the full amount will be paid to those who get no more than PLN 2,900 in basic pension. Others will receive the payment reduced by the difference between the pension and the threshold amount. No application will be required to get the 14th pension. Link to the act: [here](#).

FRAMEWORK AGREEMENTS FOR TELEWORKERS

An employee working in two or more EU countries at the same time has to pay social security contributions in the country where "a significant part of this work" is performed, defined according to a quantitative criterion. For example, if an employee carries out less than 25% of their work in Poland and the rest in Germany, they should pay their contributions in the latter country. It also applies to teleworkers who work remotely for employers based in other countries. This solution is supported by the framework agreement of 1st July 2023 which, under Article 16 of Regulation (EC) No 883/2004, enables the Member States to freely settle this issue between themselves and determine the applicable law for a particular contribution payer, including a teleworker.

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UPCOMING EVENTS

- **Let's talk about money: Taxation of the salaries components and benefits that raise the most doubts** - 10 August 2023, 11:00 – 11:45, online. More: [here](#).
- **On unions with unions: Special protection for trade unionists and new measures for securing reinstatement claims** - 22nd August 2023, 11:00-11:45 a.m., online. More: [here](#).