



GOOD MORNING HR | 05/25

Dear Readers.

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

SUPERVISORY BOARD'S MEMBERS TEMPORARILY ACTING AS MANAGEMENT BOARD ARE SUBJECT TO HEALTH INSURANCE CONTRIBUTIONS

The National Health Fund (NFZ) is changing their approach to health insurance contributions for supervisory board members. According to their latest decision, salary of the Chairperson of the supervisory board is subject to health insurance contributions when they are acting as management board for up to three months. Signing a formal contract is insignificant. NFZ ruled that in such cases health insurance coverage is mandatory. Could this signal a broader change for board members' salaries paid based on resolutions rather than contracts? Decision no. 19/2024/BP availible *here*.

ENFORCING A SETTLEMENT WITH AN EMPLOYEE MAY BE UNCONSTITUTIONAL

If an employee does not follow the terms of a signed settlement, the employer can turn to the court to make it legally enforceable. However, the court may refuse if it finds the settlement conflicts with the law or basic social principles. Recently, the District Court in Łomża took this a step further, and ruled that labour law provisions allowing enforcing settlements may be unconstitutional since they do not take the employee's perspective into account. Ruling of the District Court in Łomża of 12 December 2024, case ref. no. IV Po 19/24.

SALARY ADVANCE MAY AFFECT EMPLOYEE'S ZUS BENEFITS

If an employee receives part of their salary in advance, it could split their earnings into smaller amounts, meaning they may not meet the income threshold needed to qualify for reduced social security contributions (ZUS). Social Insurance Institution (ZUS) interpretation of 21 January 2024, no. DI/100000/43/985/2024.

EC TO SIMPLIFY REPORTING REQUIREMENTS FOR BUSINESSES

The European Commission is planning to simplify the rules on sustainability and climate reporting. The goal is to reduce the amount of mandatory documentation that companies need to prepare. The changes would also cut down on the number of regulations affecting businesses. Link: here.

NON-NATIONALS IN POLAND - PARLIAMENT CREATES SPECIAL COMMITTEE

The Polish Parliament has set up a special committee to review four government bills that have been waiting for discussion. These bills focus on the labour market and employment services, rules for hiring non-nationals in Poland, fixing issues in the Polish visa system, and amendments to the current law on foreign nationals. The committee is to present their findings by 4 February 2025.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, Sławomir Paruch, attorney-at-law, partner, and Oskar Kwiatkowski, trainee attorney-at-law, lawyer.

UPCOMING EVENTS

- Trust & Control: Workplace bullying under the new rules new definition, responsibilities, and accountability standards 4 February 2025, 11:00-11:45, online. Registration: *here*.
- Modern Employer: Sick leave revolution tightening regulations or opening doors for abuse? 5 February 2025, 11:00-11:45, online. Registration: *here*.
- Webinar: How does workplace bullying definition change impact the employers? 11 February 2025, 11:00-11:45, online. Registration: *here*.
- **Conference: Restructuring in the workplace** 18 February 2025, 11:00-13:10, online. Registration: *here.*
- The road to transparency: Understanding pay transparency key terms for salary review 27 February 2025, 11:00-11:45, online. Registration: here.