



**Dear Readers,**

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

**MILEAGE RATE INCREASED AT LAST**

From 17th January, a higher business travel mileage rate for employees' own vehicles is effective. The rate per kilometre increased from PLN 0.52 to PLN 0.89 for passenger cars with engine capacity up to 900 cc, and from PLN 0.83 to PLN 1.15 for cars with capacity above 900 cc. This is the first increase in 15 years. Notably, the legislation sets out the maximum rate but an employer and an employee can agree on a lower amount.

**ZUS WANTS ITS SHARE IN COMPENSATION FOR WAIVER OF CLAIMS**

Recently, the Social Insurance Institution (ZUS) held that an employee settlement agreement is not exempt from social security contributions when it covers not only the expiry or termination of the contract but also the waiver of all claims against the employer. The case in question concerned an employee who appealed against termination of employment but also put forward other claims. The parties entered into a settlement agreement under which the employee waived all claims against the employer, including those not brought to court. ZUS held that if compensation is due for the waiver of all employment-related claims (including harassment or overtime claims), the employer should deduct the necessary contributions to ZUS from the settlement amount. The exemption from ZUS contributions applies only if the compensation concerns the expiry or termination of the employment contract (ZUS's decision no. DI 100000/43/1275/2022).

**LABOUR AUTHORITY CALLS FOR TOUGHER PENALTIES FOR EMPLOYING NON-NATIONALS OFF-THE-BOOKS**

The Chief Labour Inspectorate (PIP) calls for stricter penalties for those who employ non-nationals illegally. Money-wise, off-the-books work pays off, as the potential penalty is usually lower than the cost of legal employment. Therefore, PIP calls for changes that would link the penalty amount to the number of illegally employed workers and impose a long-term ban on employing non-nationals by unruly employers. This would help deter employers from breaching the law.

**WHISTLEBLOWING POLICIES NEEDED, CLOCK IS TICKING**

Despite being amended over and over again, the whistleblower bill has not been enacted yet. The most recent version of the bill is referred to as the 'final' version, just like the one before. The deadline for smaller companies to prepare for implementing new regulations remains unchanged - it is still 17th December 2023.

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, associate.

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**UPCOMING EVENTS**

- **PCS MeetUp: New Act on the employment of non-nationals - when will it come into force and what changes to prepare for?** - 25 January 2023, 11:00-11:30, online. More: [here](#).
- **Remuneration and Benefits 2023 Conference: Shares, phantom stock, bonuses or awards? Flexible ways of rewarding employees** - 25-26 January 2023, Warsaw. More: [here](#).
- **Webinar: Changes in the Labour Code** - 26 January 2023, 10:00-11:30, online. More: [here](#).
- **Trust but check: Supervising remote workers - new regulations and practical solutions** - 26 January 2023, 11:00-11:45, online. More: [here](#).