



Dear Readers,

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

PARENTAL LEAVE AMENDMENTS TO LABOUR CODE APPROVED

Another major amendment to the Labour Code, which should have been already enacted last August, was adopted last week. The changes include, among other things:

- an individual right to parental leave,
- 9 weeks of non-transferable parental leave for each parent,
- force majeure leave,
- 5 days of carer's leave,
- an additional 15-minute work break for those working more than 9 hours and another 15-minute break for those working more than 16 hours,
- flexible work arrangements more available,
- requesting a change in the type of contract now possible,
- prohibition of additional employment possible only under a non-compete agreement,
- additional free training counted toward working time,
- new information duties for employers.

It is necessary to review internal documents, practices and procedures for compliance with the new regulations.

THUMBS UP FOR LONGER PATERNITY LEAVE

Reports show that Poles support non-transferable 9-week paternity leave but at the same time, more than half of the fathers are concerned about their employer's reaction. On a positive note, limiting the deadline for taking 2-week paternity leave by the time a child turns 1 year old has been well-received. Much depends on the employer's attitude and how much they support taking such leave by fathers.

NO LUMP SUM TAX FOR DECEMBER AFTER CHANGING THE FORM OF TAXATION IN FEBRUARY

The Polish Deal has made it possible for lump sum taxpayers to change their form of taxation for 2022. If a lump-sum taxpayer decides to switch to a tax scale for 2022, they will not be required to pay the lump-sum tax for December/the fourth quarter. This was confirmed by the Ministry of Finance. However, to skip the last payment, it is necessary to notify the tax office about the change in the form of taxation by the end of February.

EMPLOYEE SAVINGS PLAN OPT-OUT DECLARATIONS EXPIRE IN MARCH

Opt-out declarations submitted by the end of February 2023 will expire on 1st March 2023. Micro-businesses that are not covered by the Employee Savings Plan Act will have to establish a plan if not all of their employees chose to opt-out again. Moreover, it will not always be possible to enrol an employee on unpaid leave in the plan. The condition is that an employee earns at least the amount equal to the calculation base for pension and disability insurance contributions.

REAL PAY INCREASE NO SOONER THAN AT THE END OF THE YEAR

Purchasing power fell by 2.1%. According to Statistics Poland's data of 9th February, the average gross monthly salary in the fourth quarter of 2022 was PLN 6,773.49. Experts say it will grow no sooner than at the end of the year.

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UPCOMING EVENTS

- **Webinar: Office romance – dos and don'ts for those involved, their employer and co-workers** - 14 February 2023, 11:00-11:45, online. More: [here](#).
- **No, because of GDPR!: Internal investigations, compliance and litigation - how to use data lawfully?** - 16 February 2023, 11:00-11:45, online. More: [here](#).
- **10 rules for communicating with employee representatives** - 17 February 2023, 11:00-12:00, online. More: [here](#).