

PCS Littler

GOOD MORNING HR | 10/23

Dear Readers,

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

SENATE TO DISCUSS WORK-LIFE BALANCE ON 8-9 MARCH

Senate committees postulate extending the right to 9-week non-transferable parental leave also to those parents who could not take it because of delayed transposition of the EU directives. This way, any employee who would have been entitled to parental leave in whole or in part on 2nd August 2022 if not for the legislature's tardiness could benefit. The amendment was approved by the government but whether the Senate will green-light it will remain to be seen at the upcoming session scheduled for 8-9th March.

MINISTERIAL Q&A ON REMOTE WORK

The Ministry of Family and Social Policy has explained the Labour Code amendment concerning remote working. According to the Ministry, an employer does not have to provide a desk and chair to an employee working remotely, nor is required to cover the cost of water consumption and the use of employee premises for remote working. However, some of the answers are controversial.

EMPLOYEE CAPITAL PLANS OPT-OUT DECLARATIONS EXPIRE ON 1 MARCH

Opt-out declarations made before 28th February 2023 expired on 1st March. However, participants can renew their declarations to stop making contributions by the end of March. Otherwise, they will be automatically enrolled in the Employee Savings Plan (PPK) on the 1st of April. Automatic enrollment covers employees up to age 55. However, employees between the ages of 55 and 69 can join PPK voluntarily.

NO PIT ON BUFFET MEALS

The National Tax and Customs Information Office (KIS) once again confirmed that an employer who finances meals served to their employees in the form of a buffet cannot determine the actual value of the benefit per individual employee. Therefore, the employer is not obliged to collect advance on income tax on this account because such a meal is not considered employee taxable income. Interpretation of the KIS Director No. 0113-KDIPT2-3.4011.930.2022.1.RR dated 27 January 2023.

PREFERENTIAL CONTRIBUTIONS FOR CONTRACTORS AFTER A BREAK IN EMPLOYMENT

A contractor who stops working for a former employer regains the right to preferential social insurance contributions. When the cooperation with the former company is over, the contractor can make lower contributions as long as the relief is available. The decision of the Social Insurance Institution in Lublin dated 24 February, no. DI/200000/43/122/2023.

KRAKÓW IS THE HIGHEST-PAYING CITY IN POLAND

According to the latest Statistics Poland data, the capital of Malopolska boasts the highest salaries in the country, beating even Warsaw. Yet, it's a very narrow victory – only by PLN 44.

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

- **Employer and employee in court: women's rights in court** 8 March 2023, 12:00-12:45, online. More: *here.*
- Let's talk about money: Bonus schemes traps and common mistakes 9 March 2023, 12:00-12:45, online. More: *here.*
- SOS PCS | Littler Employer in crisis: GDPR emergency data leak: what to do step by step? 10 March 2023, 11:00-11:45, online. More: *here.*