



Dear Readers,

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

THE PRESIDENT SIGNED THE BIG AMENDMENT TO LABOR CODE ON PARENTAL LEAVES AND ENTITLEMENTS AND WORK-LIFE BALANCE

President signed Labor Code amendment concerning EU directives on transparent and predictable working conditions and work-life balance. Legislation introduces many changes to employees' rights and requires action: new leaves and days-off, changes to probationary and fixed-term contracts, changes to anti-discrimination laws, new informatory obligations and much more. We are waiting for publication in Journal of Laws, after which the employers will only have 21 days to introduce necessary changes. Employees can exercise their new rights as soon as the legislation becomes effective. This is the last call for employers to get ready.

GOVERNMENT IS WORKING ON OCCASIONAL REMOTE WORKING RECORDS

The government plans to amend the employment certificate regulation. Employers would be required to provide the number of occasional remote working days used by an employee during their last year with the employer. The goal is to clarify an imprecise provision of the legislation that will become effective on 7th April. There are concerns that introducing this requirement will only create an excessive administrative burden.

EPIDEMIC EMERGENCY STATE EXTENDED AT LEAST BY THE END OF APRIL

According to the Ministry of Health, it is highly likely that the state of epidemic emergency will be further extended. The end of April is tentatively given as a deadline but local governments oppose it and suggest the end of June instead. They claim an earlier date would bring a plethora of legal and organizational problems. For now, the COVID-19 emergency legislation which amended dozens of other laws is under review.

NON-NATIONAL EMPLOYMENT BILL WITH SIGNIFICANT CHANGES

The government is watering down the previously introduced penalties for mistakes in the non-national employment process. Fines for such breaches as, for example, failing to translate an employment contract into a language understood by a non-national are to be lower. Provincial governors and district executives (województwie and starostowie) were also given new duties. They are to provide help with the necessary paperwork for signing an employment contract. The new version of the bill also clarified the deadline for challenging a work permit decision when the IT system is not working.

NO TAX ON REMOTE WORK-RELATED EXPENSES REIMBURSED BY EMPLOYERS

If an employer reimburses employees for their expenses on equipment necessary for remote working, an employee who used their own funds to buy the equipment should be reimbursed in full, with no deductions for an advance payment of income tax. According to the National Tax and Customs Information Office (KIS), such reimbursement does not constitute income and is not taxable. Letter of the Head of KIS dated 19th December 2022, ref. no.0115-KDIT2.4011.583.2022.2.MM

ELECTRONIC CERTIFICATES OF INCAPACITY FOR WORK ON THE PAYER'S ACCOUNT EVEN WITHOUT COMPLETED REGISTRATION

After 24th March 2023, electronic medical certificates (e-ZLA) certifying temporary incapacity for work and entitling to sickness benefits will be transferred to the accounts of social security contribution payers created automatically by Social Security Institution, even if the payer has not completed the registration process.

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

- **The biggest challenges employers hiring foreigners are facing now** - 28 March 2023, 14:00-15:00, online. More: [here](#).
- **10 most important employment law changes re: work-life balance and transparent employment conditions** - 28 March 2023, 11:00-12:00, online. More: [here](#).
- **Conference: Recent changes in employment law** - 28 March 2023, 9:30-15:15, online. More: [here](#).