



**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 END OF THE PANDEMIC – HEALTH EXAMINATIONS AND HEALTH AND SAFETY TRAININGS ARE BACK**

The state of the epidemic emergency will end on July 1st this year. Employers will be obliged to refer employees for their periodic occupational health examinations within 180 days and to carry out outstanding health and safety checks. Employers will no longer be able to send employees on outstanding leave for 30 days. Remote occupational health examinations are becoming more popular, despite opposition from the government and parts of the medical community.

### **GLASSES FOR IT WORKERS WILL NOT BE TREATED AS A BUSINESS EXPENSE**

According to the interpretation of the National Revenue Administration Director (0112- KDIL2-2.4011.283.2023.1.WS), Those with visual impairments need corrective glasses regardless of running a business. The purpose of this expense is to protect health and not to generate income. This purchase is treated as a personal expense that cannot be accounted for In PIT costs.

### **OVER 12% INCREASE IN SOCIAL INSURANCE CONTRIBUTIONS FOR ENTREPRENEURS FROM JANUARY**

Social insurance contributions for entrepreneurs who are not benefitting from any preferences will increase from 1418,48 PLN to 1594,18 PLN per month (excluding health contributions). This is due to the projected increase in the average salary in 2024 to 7797 PLN. The contributions will oscillate within the following limits: retirement contribution 912,83 PLN (currently 812,23 PLN), pension contribution 374,11 PLN (currently 332,88 PLN), accident contribution 78,10 PLN (currently 69,49 PLN), Labour/Solidarity Fund 114,57 PLN (currently 101,94 PLN), sickness contribution 114,57 PLN (currently 101,94 PLN).

### **SUPREME COURT: OVERRULING SOCIAL INSURANCE INSTITUTION'S DECISION BY COURT OF THE FIRST INSTANCE IS A VERDICT**

The Court of Appeal raised doubts as to whether the appeal of the Social Insurance Institution decision should be treated as a verdict or a decision. The answer determines the type of appeal and further course of proceedings. The supreme Court indicated that overturning the decision, and referring the case to the Social Insurance Institution for reconsideration must be treated as a verdict. Revoking the decision of the Social Insurance Institution is a ruling on the merits of the case. This form of ruling secures the interests of the parties. Ref. no.: II UZP 5/23

### **NEW JOBS FOR 250 000 REFUGEES IN EUROPE**

At a Paris business summit organised by the Tent Partnership 41 international companies pledged to train and employ 250 000 refugees in Europe over the next three years. The companies want to give jobs mainly to Ukrainian citizens, but refugees of different nationalities can apply as well.

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### **UPCOMING EVENTS**

- **Webinar: Vacation leave – a hot topic not only in summer** – 27 June 2023, 11:00 – 11:45, online. More: [here](#).
- **On-site conference: In times of change, the employee is more important than ever** - 28 June 2023, 9:30 – 13:30, Wrocław. More: [here](#).
- **Webinar: Gender diversity in the workplace** – 28 June 2023, 11:00 – 11:30, online. More: [here](#).
- **Let's talk about money: Oops, leaked payroll. What to do?** - 6 July 2023, 11:00 – 11:45, online. More: [here](#).
- **On unions with unions: Verification of trade union members number – obligation from a compliance perspective** - 11 July 2023, 11:00 – 11:45, online. More: [here](#).