



Dear Readers,

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

TRADE UNIONS MUST SUBMIT SIZE INFORMATION BY 10TH JULY

Company trade unions have until 10th July to report the number of their members (as of 30th June) to their employers. This information should include both employees and those working under contracts based on the Civil Code. Failure to submit this information will result in a loss of union rights until compliance is achieved. Consequently, the employer will not be obligated to cooperate with the union on labour law matters during this period.

NATIONAL REVENUE ADMINISTRATION WARNS: CONVERTING EMPLOYMENT CONTRACTS TO B2B FOR TAX BENEFITS CAN BE RISKY

A joint-stock company planning a restructuring wanted to terminate employment contracts of all employees who would then start working with its subsidiary on a B2B basis. However, in a letter of 12th June 2024 the Head of National Revenue Administration (KAS) refused to endorse this action. The letter cited a lack of economic justification and suspected the move aimed solely at tax avoidance. (The Head of the KAS' letter dated 12th June 2024, No. DKP3.8082.10.2023)

SUMMARY DISMISSAL FOR DELAYED SICK NOTE

Employees are required to promptly inform their employers (without undue delay) about the reason and expected duration of their absence. Failing to do so due to wilful misconduct or gross negligence can be considered a serious breach of basic work duties. In a recent case, an employee who failed to contact the employer and could not be reached was subject to summary dismissal. (Judgment of 13th December 2023, III PSK 124/22)

VAT EXEMPTION FOR EMPLOYEE CAPITAL PLANS INTERMEDIARY SERVICES

On 2nd July 2024, the Supreme Administrative Court (NSA) issued a ruling on the VAT exemption for intermediary services in Employee Capital Plans (PPK). The case involved facilitating the sale of employee capital plans. The NSA dismissed the tax authority's cassation appeal, which previously denied the company the right to VAT exemption. The court's decision acknowledges that the applicant company will both act as an intermediary and run the PPKs, making them eligible for the exemption. This ruling is final and legally binding. (Judgment of the Supreme Administrative Court, 2nd July 2024, case file I FSK 1359/20)

POSSIBLE ADDITIONAL LEAVE FOR PEOPLE OVER 55

The Ministry of Family, Labour and Social Policy is considering proposals to expand additional leave options for people over 55. The suggested change would increase their current leave allotment by 5 days. Proponents argue that additional leave for this age group is often used for necessary doctor's appointments rather than rest. The Ministry is currently evaluating the proposal to maximise benefits and optimize work time for both employers and employees.

POLAND'S UNEMPLOYMENT RATE HITS LOWEST LEVEL SINCE 1990

Latest data from the Ministry of Family, Labour and Social Policy shows a significant drop in unemployment. As of June 2024, the estimated unemployment rate is below 5%, reaching 4.9%. This marks the lowest rate since August 1990. In May 2024, Poland's unemployment rate calculated using the Eurostat methodology was 3%, placing the country second in the EU for lowest unemployment rates, following only the Czech Republic at 2.7%

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UPCOMING EVENTS

- **Trust and Control: Control and loss of trust as grounds for dismissal** - 10 July 2024, 11:00-11:45, online. More: [here](#).
- **No because of GDPR!: Whistleblowing – how to act without violating regulations** - 11 July 2024, 11:00-11:45, online. More: [here](#).
- **Let's Talk Money: Optimising employee benefits - strategies to control costs and maximise value** – 4 July 2024, 11:00-11:45, online. More: [here](#).
- **On Unions with Unions: Time to verify trade union numbers** - 17 July 2024, 11:00-11:45, online. More: [here](#).
- **Webinar: Transparency and equality in employment – a practical guide to pay disclosure directive and ESG reporting** – 23 July, 11:00 - 11:45, online. More: [here](#).
- **HR Lab Gdańsk: Employer today and tomorrow: Whistleblowers and the conflict of company and employee values** - 10 September 2024, 11:00-14:00, Gdańsk. More: [here](#).
- **HR Lab Kraków: Managing employee underperformance and AI in employment** - 27 September 2024, 11:00-14:00, Kraków. More: [here](#).