

# **PCS** Littler

## GOOD MORNING HR | 32/24

#### Dear Readers,

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

#### HIGHER WAGE SUBSIDIES FOR EMPLOYEES WITH DISABILITIES

On 1st August 2024, a proposal to increase wage subsidies for employees with disabilities was released for public consultation. The amendment to the Act on Vocational and Social Rehabilitation aims to boost monthly subsidies from the State Fund for Rehabilitation of Disabled People (PFRON) by approximately 15%. If enacted, the new subsidy rates will apply retroactively to 1st July 2024, allowing employers to adjust their monthly payment claims accordingly. Link to the bill: *here*.

#### CJEU: LONGER APPEAL PERIOD FOR PREGNANT EMPLOYEES WITH TERMINATED CONTRACTS

The Court of Justice of the European Union (CJEU) has ruled that pregnant women who are unaware of their pregnancy at the time of contract termination have a longer period to appeal the decision. In a recent case, a German woman discovered her pregnancy two weeks after being fired. Having informed the former employer about the pregnancy, she appealed the termination one month later. The CJEU deemed the standard two-week appeal period insufficient in such circumstances. CJEU Judgment of 27th June 2024, C-284/23.

#### PUBLIC TRANSPORT SUBSIDIES FOR EMPLOYEES SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS

A recent decision by the Social Insurance Institution (ZUS) has determined that cash subsidies provided to employees for public transportation are subject to social security contributions. Therefore, employers must include these subsidies in the calculation of employee earnings for social security purposes. Generally, employee benefits provided based on internal company regulations are exempt from social security contributions. However, this applies only to non-monetary benefits. Therefore, cash subsidies for public transportation do not meet the exemption criteria. This decision has significant implications for employees and the benefits they offer to their employees. Decision of the Social Insurance Institution, Lublin Branch (DI/200000/43/578/2024).

#### CONTRACTORS FOR NON-REGISTERED BUSINESSES TO CONTINUE PAYING SOCIAL SECURITY CONTRIBUTIONS

The Ministry of Development and Technology has proposed a change in the rules for non-registered business. Individuals working for non-registered businesses contracts based on the Civil Code would be exempt from pension and disability insurance contributions. However, this proposal faced opposition from experts and government agencies, including ZUS and the Ministry of Family, Labour, and Social Policy (MRPiPS). The MRPiPS raised concerns that such an exemption could encourage the misuse of non-registered business structures to evade social security contributions. As a result, the government did not green-light the proposal. Link to the bill: *here*.

#### NEW RULES FOR STORING OCCUPATIONAL HEALTH SERVICE MEDICAL RECORDS

The Ministry of Health has proposed changes to medical record-keeping practices for occupational health service. Specifically, the retention period for medical records of employees exposed to reproductive hazards will be shortened to five years following exposure. This change aligns with EU Directive 2022/431, which sets a minimum five-year retention period for medical records of substances harmful to worker fertility. The proposed changes are currently open for public consultation. Link to the bill: *here*.

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**

- **Trust and Control: Non-compete, confidentiality and other tools for employers** 8 August 2024, 11:00-11:45, online. More: *here.*
- **On Unions with Unions: Rules for communicating with trade unions. What can they demand? How to respond?** 21 August 2024, 11:00-11:45, online. More: *here*.
- Webinar: How to manage employee internet activity? 22 August 2024, 11:00-12:00, 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.* 

### Littler

2024 European Employer Survey

#### We invite you to participate in Littler 2024 European Employer Survey.

The survey, which should **only take about 5-7 minutes to complete**, can be accessed *here*. More about the survey: *here*.

Please note that the information given above is general and should not be treated as legal advice or as a basis for making business decisions. The firm accepts no liability whatsoever for using this information without prior consultation.