

### PCS | LITTLER'S MOST READ NEWSLETTER

# **PCS** Littler

## GOOD MORNING HR | 34/23

#### **Dear Readers**,

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

#### SUPREME COURT: DISCRIMINATION COMPENSATION UNDER THE LABOUR CODE

According to the recent decisions of the Supreme Court, practically any circumstance can constitute a basis for discrimination. Hence, the concepts of unequal treatment and discrimination can be considered essentially equivalent. The provisions of anti-discrimination laws apply also to compensation for violation of the principle of equal treatment under Article 11(2) of the Labour Code. Any compensation resulting from the above should be determined based on the Labour Code provisions, that is, to be no less than the minimum wage. Supreme Court's decision dated 24th August 2023, ref. no. III PZP 1/23.

#### MINISTRY OF FAMILY AND SOCIAL POLICY: GENERAL PART OF INITIAL OHS TRAINING CAN BE CARRIED OUT ONLINE

During the pandemic, mandatory occupational health and safety (OHS) training could be carried out remotely. The Ministry of Family and Social Policy decided that the general part of the initial OHS training could still be carried out online even though the pandemic was over. It is possible because the regulation that sets out the rules for OHS training does not define the way (form) in which the training must be carried out.

#### THE DEADLINE FOR DECLARATIONS ON GIVING EMPLOYMENT TO UKRAINIANS CAN FALL ON A HOLIDAY

Employers are concerned about unclear rules for computing deadlines for submitting declarations on giving employment to non-nationals. This is because the system only allows for registration up to 14 days back and does not take into account that a holiday may fall during this period. Because the 14-day deadline for notification is not a procedural but material rule, the regulation on extending time does not apply. Therefore, if the deadline expired on 15th August, which is a public holiday in Poland, it would not be automatically extended to the next working day.

#### THE PRESIDENT SIGNED THE ACT ON CROSS-BORDER COMPANIES

On 24th August 2023, the Polish president signed into law the act on employee participation in a company resulting from a cross-border transformation. The act transposes EU regulations and sets out rules for employee participation in a company resulting from a cross-border transformation, merger or division of companies, as well as the rights and duties of employees and the management body of such a company. The legislation will become effective on 15th September 2023. Link to the act: *here.* 

#### **REIMBURSEMENT FOR CHARGING COMPANY CAR AT HOME IS NOT EMPLOYEE INCOME**

An employee who charges an employer-provided electric car at home may claim reimbursement for the charging expenses from the employer. However, the reimbursement of the exact amount that was incurred does not constitute additional income for the employee within the meaning of the PIT Act (Individual interpretation by the Head of the National Tax and Customs Information Office dated 7th June 2023, ref. no. 0113-KDIPT2-3.4011.304.2023.1.MS). Link to the interpretation: *here.* 

#### NATIONAL LABOUR INSPECTORATE REPORT 2022: ILLEGAL EMPLOYMENT IN POLAND IS ON THE RISE

According to the 2022 report by the National Labour Inspectorate (PIP), the number of employers who employ workers illegally has increased by almost a quarter. According to the PIP, the most common labour law breach by employers is failing to make or confirm an employment contract. Not registering employees with the Social Insurance Institution (ZUS) is also a common practice. Potential reasons for this include inflation, new tax regulations (the Polish Deal) and the war in Ukraine.

**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**

- Webinar: How to protect your company from leaking confidential information? 29 August 2023, 11:00-11:45 a.m., online. More: here.
- **#Wentyl\_HR: Polish labor law as a source of misunderstandings with foreign workers** 30 August 2023, 1:30-3:50 p.m., hybrid. More: *here.*



2023 European Employer Survey

We invite you to participate in our 2023 European Employer Survey. The survey, which should **only take 5-7 minutes to complete**, can be accessed: *here*. More: *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.