



Dear Readers,

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

NEW PIT-2 FORM

A new, expanded PIT-2 form that will apply from 1 January 2023 has been issued to accommodate the changes introduced by the Polish Deal and the Polish Deal 2.0. It combines five declarations and three applications that can affect the amount of advance tax payments and, as a result, net remuneration. All previously submitted PIT-2 forms will remain valid, if the facts provided in them remain accurate.

OUTSTANDING LEAVE MUST BE USED UP BY 30 SEPTEMBER

The deadline for using up any outstanding annual leave expires on 30 September. Even if an employee does not want to use their outstanding leave, it is worth remembering that Article 15gc of the COVID-19 emergency legislation still applies. It allows the employer to request an employee to take up to 30 days of outstanding leave without asking for the employee's consent and regardless of the annual leave schedule.

CRITICISING YOUR BOSS MAY OR MAY NOT BE A REASON FOR SUMMARY (DISCIPLINARY) DISMISSAL

According to the recent judgment of the Supreme Court, criticising your superior in public, especially if vulgarisms and insults are thrown into the mix, is unlawful and harmful to the employer. It constitutes a breakdown of discipline in the workplace and undermines the authority of the management in the eyes of company employees. However, the Court held that, in this particular case, the circumstances were not that serious as to justify summary dismissal (ref. III PSKP 62/21). Therefore, employers are advised to set out internal communication regulations, especially by implementing the social media policy.

THE CHANGING FACE OF TEMPORARY WORK

In larger cities, temporary work agencies' mobile applications offering one-day jobs, used mainly by students, are on the rise. Before accepting a job offer, candidates get to know how much they would earn and for what, and how much time it will take.

UKRAINIANS CAN EARN 3 TIMES MORE IN GERMANY COMPARED TO POLAND

Ukrainian refugees often choose Poland as their destination because of its proximity and similar language, but Germany offers significantly higher earning opportunities. Ukrainians in Poland earn on average 541 euro net per month (approx. 2.5 thousand zlotys), whereas in Germany it is 1,467 euro net (approx. 6.9 thousand zlotys).

Please do not hesitate to contact us:

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UPCOMING EVENTS

- **Webinar: The Emergency Ukraine Act further amended - what to pay attention to when employing workers from Ukraine?** - 27 September 2022, 14:00-15:00, online. More: [here](#).
- **Employer and Employee in Court: Work-life balance - new regulations bring new risks in the employment tribunal!** - 28 September 2022, 11:00-11:45, online. More: [here](#).
- **Series HR Law Poland - Executive Summary: What's new in HR law in Poland** - 30 September 2022, 12:00-12:30 CEST, online. More: [here](#).
- **Conference: Working time in the age of flexibility, work-life balance and remote working** - 12 October 2022, 10:00 - 13:00, online. More: [here](#).