



Dear Readers,

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

EMPLOYEE CAN ENTER INTO SEVERAL EMPLOYMENT AGREEMENTS, BUT THEY MUST BE VIABLE

In Wednesday's judgement, the Supreme Court confirmed that the Labour Code does not exclude the possibility of being employed simultaneously by several employers. However, the conditions of such employment must be believable. The case concerned an employee who had five parallel, full time, task-based employment contracts. The court ruled that there is no rational way to assume that the employee actually performed work in such circumstances. Judgment of the Supreme Court of 22 November 2023, ref. no. I USKP 60/23.

NATIONAL REVENUE ADMINISTRATION INFORMATION CENTER (KIS): FREE ACCOMODATION FOR A FOREIGNER PROVIDED BY THE EMPLOYER MAY BE TAXED

The Director of KIS looked into cases when a foreigner should account for income in the form of accommodation provided by the employer in Poland. Ultimately it was found that such obligation arises only if the foreigner has a status of a Polish tax resident, i.e. if they stay in Poland for more than 183 days during the year, or if Poland becomes the centre of their life and economic interests. In such a case, the employer should deduct PIT contributions and provide the taxpayer and the relevant tax office with information on income, and collected PIT contributions. Individual interpretation by KIS Director of 10 November 2023, ref. no. 0114-KDIP3-2.4011.598.2023.5.MN.

FOREIGNERS WORKING FEWER HOURS THAN DECLARED DUE TO EMPLOYER'S REASONS TREATED AS ILLEGAL WORK

The information and Consultation Centre for Employment Services Green Line analysed how providing foreign employee with different working hours than declared is treated. Based on the explanations of the National Labour Inspectorate, it was concluded that if the reason for this lies on the side of the employer, such a situation is treated as entrusting the foreigner with illegal work. The employer may then be liable for committing an offence. It was also emphasised that if the cause of such a situation is on the part of the foreigner, then such a risk does not arise.

SUPREME COURT: SATISFACTORY COMPENSATION EVEN IN CASES OF UNINTENTIONAL BULLYING

In a recent judgment, the Supreme Court stated that even if bullying was not intentional, the amount of compensation should reflect the level of satisfaction the employee expects. The degree of guilt of the perpetrator and, above all, the seriousness of the breached anti-bullying duties are important for the amount of compensation. The Supreme Court stated that the compensation should be shaped in such a way that it is noticeable and brings the expected satisfaction. If it does, it should be concluded that the compensation fulfils its function. Supreme Court judgment of 4 July 2023 (III PSKP 11/22).

MINISTRY EXPLAINS ADDITIONAL PARENTAL LEAVE

The Ministry of Family and Social Policy has addressed doubts regarding the interpretation of the provisions implemented into the Polish legal system as part of the work-life balance directive introduction. The Ministry pointed out that the mother of a child with a certificate from the act on support for pregnant women and families "for Life" submitted an application within 21 days after childbirth, she is entitled to a benefit equal to 81.5% of the basic salary. Position of the Ministry of Labour and Social Policy of 15 November 2023 on the amount of maternity benefit for the period of additional parental leave.

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UPCOMING EVENTS

- **Webinar: Managing trade union relations in 2024** - 28 November 2023, 11:00 - 11:45, online. More: [here](#).
- **Webinar: Practical tips for employers on how to avoid and tackle individual and mass disputes with ZUS** - 29 November 2023, 11:00 - 11:45, online. More: [here](#).
- **No, because of GDPR!: Leading the digital transformation in HR and leaving paper behind** - 30 November 2023, 11:00 - 11:45, online. More: [here](#).