

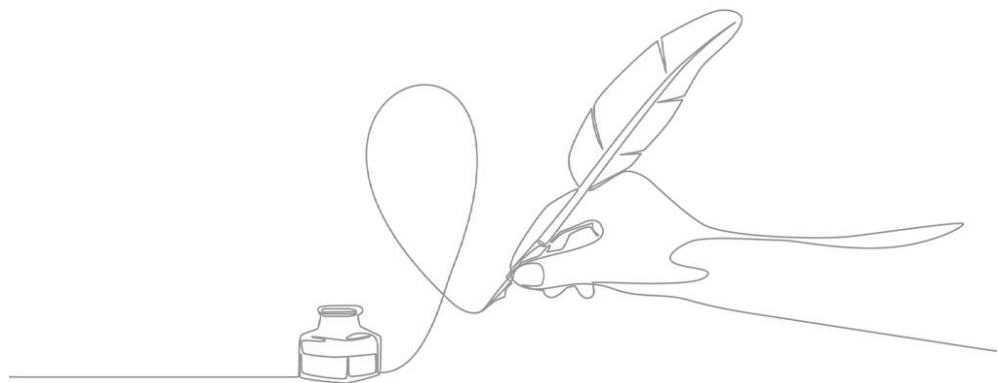
Dear Readers,

In this May edition we focus on the following issues:

- 1) **the new information on terms and conditions of employment** – the recently amended law has expanded the scope of information that employers must provide to the newly employed. Therefore, the template of the information provided to employees should be reviewed and revised, if necessary, to avoid any potential liability.
- 2) **employees entitled to take parental leave under the new rules** – we get a lot of questions about employees entitled to parental leave under the new rules. We explain who exactly is entitled to the longer parental leave further below.
- 3) **artificial intelligence for creative industry employers** – we give you some tips on what to look out for and how to prepare your company for the use of these tools.

Enjoy your reading!

Robert Stępień
Agnieszka Nicińska-Chudy



More information on terms and conditions of employment required under the amendment

Author: **Mariusz Maksis**, advocate, associate, mariusz.maksis@pcslegal.pl

When concluding an employment contract, an employer must inform new employees about the terms and conditions of employment at the workplace. This information must be provided to an employee individually in writing, no later than 7 days after signing the employment contract, even if the contract start date is set for later. Moreover, in some situations, for example when certain components of the employment relationship change, the employer must provide an employee with updated information on the terms and conditions of their employment during the contract term.

A recent amendment to the Labour Code extended the scope of information that must be provided to employees to include:

- work breaks an employee is entitled to;
- remuneration components other than those specified in the employment contract;
- benefits in cash or kind (e.g. private medical care or fitness perks offered by the employer);
- overtime and overtime pay rules;
- rules on the transition from shift to shift (for shift workers);
- rules for moving between workplaces (for employees working in multiple locations);
- procedures for granting paid leave;
- procedures for terminating employment contracts and determining the length of notice periods;
- the employee's right to employer-provided training.

What steps should an employer take?

Review and revise the information template form provided to employees.

What to keep in mind?

Employees who had already been employed when this law became effective can request their employer to update the information on the terms and conditions of their employment within 3 months. The additional information can be provided on paper or electronically.

New parental leave rules - who and how to apply?

Author: **Małgorzata Bielańska**, attorney-at-law, associate, malgorzata.bielanska@psclegal.pl

The marked change that came into force on 26th April is the extension of parental leave to 41 and 43 weeks. Another new solution is that 9 weeks of the leave are non-transferable, which means that it is granted to each working parent of a child exclusively and cannot be transferred to the other parent.

The most problematic issue is to determine who will be covered by the new rules. Will they apply to employees using parental leave when the new rules became effective? And if so, will they only apply to such employees exclusively?

It is clear from the transitional provisions that the extended leave and the 9-week non-transferable part of it will apply to the following groups of employees:

- 1) those who already are on parental leave or its part on 26th April, regardless of whether the leave was granted based on the so-called “simultaneous application” or a separate application;
- 2) those who had applied for parental leave in whole or in part before 26th April but not yet started their leave on 26th April, regardless of whether the leave was granted based on the “simultaneous application” or a separate application. In these cases, the employer must return the leave request to the employee so that the employee may adjust it to the new regulations and resubmit;
- 3) those who, on 26th April, were using or were entitled to 16-week parental leave which, under the previous legislation, could have been taken at a later date not immediately following the previous part of parental leave;
- 4) those who, between 2nd August 2022 and 26th April 2023, were either on or entitled to parental leave or its part.

Artificial intelligence and author's tax deductible expenses

Author: **Piotr Kuźniak**, attorney-at-law, senior associate, piotr.kuzniak@pcslegal.pl

More Artificial intelligence (AI) can be both a threat and an opportunity for creative industry employers, depending on how it is used. Artificial intelligence tools can help analyse the market and trends to better understand customer needs and improve offered products and services. On top of that, it can help in processes and tasks automatisation, allowing employees to focus on more complex and creative aspects of their work.

Many employers in the creative industry classify the results of their employees' work as works within the meaning of copyright law, which, in turn, allows them to apply the author's deductible expenses when calculating the amount of tax and social security contributions for their employees. However, works generated by artificial intelligence tools will not necessarily be subject to such preferential tax calculation, which can incur legal and tax risks.

What if an employee creates a work within the meaning of copyright law not through their own effort or in collaboration with other employees but with the use of artificial intelligence-based tools? First and foremost, tax authorities may challenge the legality of deducting the author's expenses from that employee's income generated by using or disposing of copyright and related rights. Because artificial intelligence is quite a new development, there are no judicial decisions that would help interpret the law in this area, and tax law in particular.

Therefore, it is hard to figure out how tax authorities would approach the issue of using AI for creative work. However, based on our experience with tax authorities, it may be assumed that the authorship of works made with AI tools will be questioned.

What steps can an employer take to mitigate the risks arising from the use of AI? We have a few suggestions:

- Understand and stay on top of AI trends - employers should keep abreast of the latest trends and developments in artificial intelligence to understand available tools and technologies with all their advantages and disadvantages.

- Introduce a company policy for AI use - the proper implementation of a policy for using artificial intelligence in the company can help to ensure the safe, ethical and effective use of AI technology, as well as build trust with customers, employees and business partners.
- Ensure data security - when using AI tools, it is crucial to ensure that data is properly secured to avoid the leakage of confidential information and privacy breaches.
- Provide employee training - employers should provide their employees with training in artificial intelligence so that they can use AI tools effectively and securely.

Here is a list of upcoming events which we hope you will be able to attend.



Trust but check: Internal investigations into workplace bullying, discrimination and other wrongdoings

Date: 31st May 2023, 11:00-11:45 a.m., online.

Speakers: Łukasz Chruściel and Paweł Sych.

Registration form: [here](#).

Conference: When change is the only constant, employees come first

Date: 31st May, 10 a.m. to 2.30 p.m.

Organised by: British-Polish Chamber of Commerce, DL Invest Group Katowice, PCS Paruch Chruściel Schiffter Stępień Kanclerz | Littler.

Speakers: Sandra Szybak-Bizacka and Mariusz Maksis.

Detailed agenda and registration: [here](#).

What's new in Poland?

Date: 31st May, 18:15-19:15 CEST

Speakers: Marcin Sanetra, Lavanga Wijekoon

Registration form: [here](#).

Let's talk about money: Bonus or commission? Remunerating sales and production employees

Please join our "Let's Talk About Money" webinar series.

Date: 15th June, 11:00-11:45 a.m., online.

Speakers: Sandra Szybak-Bizacka and Robert Stępień.

Registration form: [here](#).

Webinar: Is the end of outsourcing near?

Date: 6th June, 11:00 - 11:45 a.m., online.

Speakers: Sławomir Paruch, Karolina Schiffter

Registration form: [here](#).