



Dear Readers,

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

TAX OFFICE ACCEPTS AVERAGED AND UNIFORM LUMP SUM FOR REMOTE WORKING

The first interpretation by the Director of the National Tax Chamber on the amount of the lump sum for remote work was published. The amount of the lump sum for each day of remote work can be averaged, the same for each employee. Employers do not need to verify receipts and require documents from employees regarding individual electricity charges or telecommunication costs. The established average lump sum will not be considered employment income. Link: [here](#).

APPLICATION FOR REIMBURSEMENT OF HEALTH CONTRIBUTIONS BY 5 JUNE

In line with changes introduced by the Polish Deal, sole traders are obliged, for the first time this year, to submit an annual health contribution statement. Entrepreneurs with overpaid health contributions for 2022 originally had until 1 June this year to accept the refund application prepared by ZUS, and posted on the PUE ZUS platform. However, this deadline has been extended until today – Monday 5 June – while the deadline for the overpayment return has been extended from 31 July to 3 August.

SUPREME COURT: LABOUR CODE REGULATIONS DO NOT APPLY TO INTERVENTION WORKS

The claimant signed 4 intervention works contracts and 2 fixed-term contracts. They demanded that the employment should be fixed for an indefinite period. The court of the first instance agreed, and ruled that the type of contract could not put them in a worse situation than rest of the employees. However, the court of second instance held that the fixed-term employment regulations do not apply to intervention contracts. The Supreme Court pointed out, that a contract for intervention works cannot be signed freely. (case ref. no. I PSKP 11/22)

THE EUROPEAN PARLIAMENT IS PREPARING A DIRECTIVE ON IMPROVING WORKING CONDITIONS ON ONLINE PLATFORMS

Members of the Parliament are working on a directive to improve the working conditions on online platforms. The changes will cover the 28 million people in Europe who earn through online platforms, by 2025, there are expected to be around 43 million people. These include food deliverers, taxi drivers, content creators or cleaners. The directive will grant the possibility of reclassifying these people as employees, thus ensuring their basic rights under the employment relationship. The directive is also intended to make the use of algorithms by platforms more transparent, to ensure human monitoring of processes and to allow automated decisions to be questioned.

POLAND WITH THE LOWEST UNEMPLOYMENT RATE IN EUROPE FOR THE FIRST TIME IN HISTORY

Poland has the lowest unemployment rate in the EU, and the third lowest in the world (after Japan and Mexico). We share the podium with the Czech Republic, where unemployment rose more in April. 2,7 % of the workforce is unemployed in Poland and in the Czech Republic.

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: Is the end of outsourcing near?** – 6 June 2023, 11:00 – 11:45 online. More: [here](#).
- **Webinar: Board members' most common Social Security mistakes** – 7 June 2023, 11:00 – 11:45 online. More: [here](#).
- **Webinar: Work-life balance – first lessons from the new rules in practice** – 13 June 2023, 14:00 – 15:00 online. More: [here](#).
- **Relationships with Trade Unions: Trade Union online activity – how to set boundaries** – 14 June 2023, 11:00 – 11:45 online. More: [here](#).
- **Let's talk about money: Bonus or commission? Remunerating sales and production employees** - 15 June 2023, 11:00 – 11:45 online. More: [here](#).
- **Webinar: HR Employee Day – time for work-life balance and wellbeing for HR** - 20 June 2023, 11:00 – 11:45, online. More: [here](#).
- **PCS MeetUp: (Very) remote work – should remote work from abroad be allowed?** - 21 June 2023, 11:00 – 11:45, online. More: [here](#).