



Dear Readers,

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

### ZUS AND THE MINISTRY OF DEVELOPMENT AND TECHNOLOGY CLARIFY DOUBTS ABOUT "CONTRIBUTION HOLIDAYS"

The latest interpretation from ZUS and the position of the Ministry of Economic Development and Technology clarified doubts about the so-called "contribution holidays". In line with the latest position, creators, artists and freelancers will be able to benefit from the relief, provided they have registered or will register their activity in CEIDG. The Ministry also addressed exemption issues. One of the conditions is that in the calendar month preceding the month covered by the relief, no more than 10 people should be registered for pension, disability, accident, or health insurance. ZUS interpretation of 16.07.2024, DI/100000/43/524/2024.

### EMPLOYERS MAY HAVE TO IMPLEMENT MINOR PROTECTION STANDARDS

The law known as "Kamilek's Act" introduces a series of legal solutions aimed at protecting minors who are victims of violence. One of these solutions is the obligation to implement Minor Protection Standards, with the deadline on 15 August. The law does not explicitly require introducing these procedures, however, in practice it applies to employers who carry out internships for minors. Link to the act: [here](#).

### THE MINISTRY OF FINANCE WILL SEAL AND UNIFY TAXES

The government plans amendments to the PIT and CIT acts to seal and unify the tax system. The changes will primarily affect the popular IP Box relief for IT professionals. After the amendments the relief will only be available for entities employing workers. The tax regulations concerning family foundations, wealth tax, partners in partnership and joint-stock partnership companies are also set to change. The project has not yet been presented.

### AMENDMENT TO THE PENSION ACT SIGNED

New provision will allow retired widowers and widows to receive an additional partial survivor's pension due to the death of their spouse. Alternatively, the new regulations will also allow for receiving the full survivor's pension with a partial payout of their own. The target amount for the additional benefit will be 25%, but it will be paid starting from 1 January 2027. Initially from 1 July 2025 to 31 December 2026 the pension will amount to 15%.

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### UPCOMING EVENTS

- **On Unions with Unions: Rules for communicating with trade unions. What can they demand? How to respond?** - 21 August 2024, 11:00-11:45, online. More: [here](#).
- **Webinar: How to manage employee internet activity?** - 22 August 2024, 11:00-12:00, online. More: [here](#).
- **HR Lab Gdańsk: Employer today and tomorrow: Whistleblowers and the conflict of company and employee values** - 10 September 2024, 11:00-14:00, Gdańsk. More: [here](#).
- **HR Lab Kraków: Managing employee underperformance and AI in employment** - 27 September 2024, 11:00-14:00, Kraków. More: [here](#).
- **SAVE THE DATE: HR Lab Wrocław** - 15 October 2024, Wrocław. Register [here](#).

Littler

2024 European Employer Survey



**We invite you to participate in Littler 2024 European Employer Survey.**

The survey, which should **only take about 5-7 minutes to complete**, can be accessed [here](#). More about the survey: [here](#).