



Dear Readers,

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

DELAYED PREGNANCY DISCLOSURE DOES NOT AFFECT EMPLOYEE'S RIGHTS

The Supreme Court ruled on 14th October 2024 that a woman who becomes pregnant during her notice period can still request reinstatement, even if she made such a request months later, during ongoing court proceedings. In the considered case, a woman requested reinstatement only after 14 months. However, the court held that the employee's delay in informing of her pregnancy did not render the claim unfounded. Resolution of the Labour and Social Insurance Chamber of the Supreme Court dated 17 October 2024, ref. No. III PZP 1/24.

NEW BILL ON CORPORATE SUSTAINABILITY REPORTING

A new bill has been introduced in the Sejm to align Polish regulations with the EU's Corporate Sustainability Reporting Directive (CSRD). The proposed legislation aims to expand the scope of companies required to prepare sustainability reports. The bill is currently under the first review in parliamentary committees. Link: [here](#).

ADDITIONAL COMPENSATION FOR OVERSEAS CONTRACTORS IS TAXABLE INCOME

The Social Insurance Institution (ZUS) has recently issued a decision in the case involving a contractor who planned to provide home care services to a disabled individual abroad. Their contract stipulated that the company would cover the contractor's living expenses overseas, based on government regulations for business travel expenses for employees working in a state or local government unit. However, the entrepreneur was not sure whether this income was subject to taxation. ZUS clarified that this arrangement does not qualify as a business trip, meaning the additional payments are taxable income. ZUS decision DI/ 200000/ 43/ 815/ 2024.

ZUS: CHANGES TO SICK LEAVE CERTIFICATION FROM 1 NOVEMBER

ZUS has announced changes to the way sick leave certificates are issued. Starting 1st November, doctors and authorized medical assistants will be able to issue sick leave certificates using the mZUS app. This will provide an alternative method for issuing sick leave certificates in case the standard PUE/eZUS platform is unavailable (e.g., during maintenance). Link to ZUS communication of 15/10: [here](#).

EU: APPS WILL BE EMPLOYERS

The European Union is working on a new directive aimed at improving working conditions for platform workers, such as food delivery drivers for Uber Eats. This legislation will redefine the relationship between digital platforms and the individuals who work through them. The key change will be to shift the burden of proof onto employers to demonstrate that platform workers are not employees. This is expected to make it easier for these workers to obtain employee status and associated rights. It is estimated that up to 5 million workers could be affected by this new legislation. Member States will be responsible for implementing the directive, which also addresses data privacy concerns, particularly by prohibiting the processing of certain data when using AI - such as private conversations. Directive: [here](#).

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

- **Modern Employer: B2B contracts in the spotlight - how to effectively manage cooperation with contractors and avoid the reclassification risk** - 29 October 2024, 11:00-11:45, online. More: [here](#).
- **Legal Café: The 4-day working week and more** - 29 October 2024, 13:00-14:00, online. More: [here](#).
- **Top 10 rules for contract termination due to restructuring** - 5 November 2024, 11:00-11:45, online. More: [here](#).
- **Conference: The employer and ZUS** - 26 November 2024, 10:00-14:00, online. More: [here](#).