

AUGUST 2023

LEGAL ALERT

EMPLOYMENT LAW



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CHANGES OF EXEMPTION FROM COURT COSTS IN EMPLOYMENT PROCEEDINGS

On August 18, 2023, a bill was sent to the President's signature, amending, among other things, the provisions on court costs in employment cases. **According to the change, in such cases, regardless of the value of the subject matter of the dispute, the employee will not be charged with a lawsuit fee, even in the case of very high-value claims.**



At the same time, it should be noted that this does not mean that employee disputes will be fully 'free' for them, they will still be charged with the costs of the lawsuit if the employee loses. **An exception to the exemption will be the appeal fee in cases where the value of the subject of the dispute exceeds PLN 50,000. In that case, the fee will also be charged from an employee on the value of the subject matter of the dispute in excess of that amount in general terms.** The act will enter into force on January 1, 2024.

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CHANGES OF THE CODE OF CIVIL PROCEDURE

On August 16, 2023 the President has signed a law a bill introducing two significant changes of the Civil Procedure regulations regarding labour disputes.



The most important change will stipulate that when an employee enjoying special protection (e.g. functionary trade union member, a pregnant employee, an employee taking parental leave and others) is pursuing a claim for declaring a termination of employment ineffective or for reinstatement, the court will, at the request of that person, at any stage of the proceedings, grant security by ordering further employment of that person by the employer until a final and binding judgment is issued. Second change will contain an explicit directive addressed to the court as to the necessity of imposing on the employer, in a judgment declaring the termination of the employment contract as ineffective or reinstating the employee to work, an obligation to continue employing the employee until a final and binding judgment is issued. The provisions will enter into force on 22 September 2023.

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NEW SOCIAL SECURITY ENTITLEMENT CODES FROM AUGUST 5, 2023.



From August 5, 2023, contributions payers are required to use new or changed codes in documents submitted to ZUS for insured persons. In the case of documents of insured persons that are submitted to ZUS for periods falling prior to the date of entry into force of the regulation, the codes in force during the periods to which the documents relate shall be used.

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A DOUBLE INCREASE IN THE MINIMUM WAGE IN 2024.



Until September 15, 2023 the Council of Ministers is obliged to publish a regulation of the minimum wage in 2024. From the government's announcements made so far, we can expect two increases in 2024 in the following amounts:

**as of 1 January 2024. - PLN 4242.00 gross,
from 1 July 2024. - PLN 4300.00 gross.**

The minimum hourly rate, on the other hand, is expected to increase as follows:

- from 1 January 2024. - PLN 27.70,
- from 1 July 2024. - PLN 28.10.

The above may change at the stage of further work.

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POSTING OF DRIVERS IN ROAD TRANSPORT



On August 19, 2023 (except for certain provisions), the Act of July 23, 2023 on the posting of drivers in road transport entered into force. The Act applies to road transport operators that are established in another country and temporarily direct a driver - its employee - to work in the territory of Poland, in connection with the performance of a road transport service. The Act regulates the obligations of a road transport operator (from an EU or non-EU Member State) with respect to, inter alia, ensuring appropriate working conditions, registration of the driver's posting, ensuring that the driver has the relevant documents during the posting.

The act also stipulates that a driver performing international transport is not on a business trip, hence he or she is not entitled to allowances and lump sums, however, under the regulations, his or her employer may deduct costs related to the driver's employment from the basis of social insurance contributions, and part of the income is also to be PIT-free.

Furthermore, the remuneration of the posted driver-employee may be paid in two fixed instalments - the first by the 10th day of the following month and the second after the full amount of remuneration has been established. In addition, the legislation introduces the possibility of prohibiting a driver from being simultaneously in an employment or other relationship with another employer/entity under the conditions indicated in the Act.

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INTERPRETATION ISSUED BY THE DIRECTOR OF THE NATIONAL REVENUE INFORMATION CENTRE REGARDING REMOTE WORKING BENEFITS



On August 7, 2023 the Director of the National Revenue Information Centre has issued a tax interpretation according to which the payment of a lump sum for electricity and internet connection, when the employer does not require the employees to submit documents regarding individual charges, will not constitute income from an employment relationship, within the meaning of the Personal Income Tax Act.

The same has been stated with regard to the reimbursement by the employer (up to a certain amount) of the purchase of a chair and/or desk by the employee, upon submission of proof of purchase. The fact that these benefits will not be income impacts on the assessment basis for social and health security contributions at the same time. The second part of the interpretation is particularly important, as it will encourage employers to provide tools other than the necessary laptop and mouse.

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NEW LAW DRAFT ON WHISTLEBLOWERS



On August 1, 2023, the next draft of the Whistleblowers Bill appeared on the website of the Government Legislation Centre. Of the changes made to the latest version, the most significant is the one providing for an extension of the deadline for the entry into force of the provisions concerning the establishment of internal procedures at employers with more than 50 employees.

The deadline for the introduction of the procedures has been extended to 14 days counted from the day of the announcement of the act, while it should be recalled that, according to previous versions of the draft, these provisions were to enter into force on the day following the announcement of the act.

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