

Newsletter HR

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By no means do legislative efforts lose their momentum in the new year. Ongoing monitoring of the latest legislative changes is an essential part of the work of all the HR departments. To meet the expectations of employers, we have prepared the first summary this year of the most significant legislative changes.

Blood donors have been awarded an additional day off work

From 26 January 2021, honorary blood donors who donate blood or blood components, including plasma upon recovery from COVID-19, are entitled to an additional day off work with pay. The time off work includes the day on which blood is donated and the immediately following day. This means that the employees cannot elect on which days they will be off work. This type of absence from work should be marked in the working time records as an excused absence from work. The eligibility for an additional day off work extends to all the honorary blood donors and not only those who have recently recovered from COVID-19.

The position of the Personal Data Protection Office is that certificates from blood donation stations should not be copied by the employer or stored as part of the working time records; they should be presented for inspection only. The changes apply only during the state of epidemic emergency or the state of epidemic.

The additional carer's allowance availability period has been extended

Due to the continuation of the restrictions, the Council of Ministers has decided to extend the period of availability of the additional carer's allowance until 14 February 2021. The group of people eligible for the allowance has not changed. The additional carer's allowance is granted to the parents of children up to the age of eight, if they need to provide personal care for a child due to the closure of a nursery, children's club, kindergarten, school, or other institution attended by the child.

We already know the National Labour Inspectorate's inspection plan for 2021

The National Labour Inspectorate expects to carry out 52,000 inspections in 2021. Most inspections, as many as 6,470, have been scheduled to take place in Katowice. The recently published Action Programme for 2021 highlights many new regulations and requirements put in place under the provisions of the Anti-Crisis Shields, relating among others to working time, payment of wages and salaries, and holiday leaves, as well as the employer's obligations regarding compliance with the sanitary regime. Additionally, during the scheduled inspections, the inspectors will check compliance with the provisions on Employee Capital Plans (PPK), validity of hiring individuals based on civil-law contracts, and legality of engagement of temporary workers and foreigners. As the state of epidemic continues, the inspections will be carried out on a remote and hybrid basis.

Quarantine after crossing the national border under the new rules

Another amendment to the regulation on establishment of certain restrictions, obligations, and prohibitions in connection with the outbreak of the epidemic has put in place an additional exception, releasing persons crossing the Polish border from the obligation to undergo a 10-day quarantine. Under the new wording of the provisions, holders of a negative SARS-CoV-2 diagnostic test administered before crossing the border will be exempt from the quarantine within 48 hours from the test results. Such persons are required to submit the test results to the Border Guard officer in Polish or in English. It should be borne in mind that the general restrictions on foreigners entering Poland have been maintained.

Register of specific task contracts

Please bear in mind that from 1 January 2021 employers are required to inform ZUS about the conclusion of any specific task contract (*umowa o dzieło*) if (i) the contract has been concluded with a person who is not in an employment relationship with the contribution payer or (ii) the person performing the task under the contract does not perform the work for the employer with whom they are in an employment relationship. The specific task contract should be submitted on the RUD form within 7 days from the date of conclusion. Only specific task contracts concluded after 1 January 2021 are subject to notification. For the time being, the obligation to notify the contract does not make it subject to social security contributions.

The amount of contribution to the Company Social Benefits Fund in 2021

The rate of the contribution to the Company Social Benefits Fund (ZFŚS) in 2021 has not changed. Pursuant to the Act on Special Arrangements for Implementation of Budget Act in 2021 of 19 November 2020, the contribution to the Company Social Benefits Fund is calculated based on the average monthly pay in the national economy in the latter half of 2018, i.e. PLN 4,134.02. Consequently, the basic contribution in 2021 totals PLN 1,550.26.

The next edition of the Industry Shield

On 1 February 2021, the Regulation of the Council of Ministers on support for businesses adversely affected by COVID-19 pandemic of 19 January 2021 entered into force. The regulation extends the list of PKD codes eligible for dedicated forms of aid, as well as extending their availability period. Under the new provisions, the Industry Shield is available to businesses operating under the following PKD codes:

- 55.10.Z Hotels and similar accommodation;
- 55.20.Z Holiday and other short-stay accommodation;
- 55.30.Z Camping grounds (including grounds for camping vehicles) and campsites;
- 79.11.A Tour agents activities;
- 79.12.Z Tour operator activities;
- 52.23.Z Service activities incidental to air transportation.

The Industry Shield provides a number of assistance measures geared towards industries most affected by the recent restrictions. Under the Industry Shield, businesses can apply for exemptions from ZUS contributions, co-financing of employee wages and salaries, additional downtime benefits, as well as subsidies of up to PLN 5,000 (for micro and small businesses).



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