

# Newsletter HR

March 2021 | [www.skslegal.pl](http://www.skslegal.pl)

## Extension of the additional carer's allowance availability period

The Council of Ministers has once again extended the availability period of the additional carer's allowance. Under the new wording of the regulations, the allowance will be available until **14 March 2021**.

The additional carer's allowance is available to the parents of children up to the age of eight and older children holding the applicable certificate of disability, 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.

## Covering the mouth and nose is only possible with a face mask

On 27 February 2021, a new Regulation on institution of certain restrictions, orders, and bans in connection with the state of epidemic entered into force. The Regulation extended the applicability period of the current restrictions (including those related to the business activity ban) until **14 March 2021**.

The new wording of the provisions elaborates on the obligation to cover the mouth and nose: **as from 27 February 2021**, covering the mouth and nose is only possible with a face mask (the Regulation does not specify a specific type of face mask). It is no longer allowed to cover the mouth and nose with a protective visor, garment, or other substitutes. The above changes should also be complied with in the workplace.

## The Industry Shield has been extended for another month

The Council of Ministers has adopted a regulation extending and expanding support measures under the so-called Industry Shield for another month. As part of the next edition of the Industry Shield, entrepreneurs will be able to apply for:

- exemption from social security and health insurance contributions, contributions to the Labour Fund, Solidarity Fund, Guaranteed Employee Benefit Fund, and the Bridging Pension Fund **for December 2020 and January and February 2021**, the exemption period depending on the industry in which the entrepreneur operates;

- co-financing of employee salaries by the Guaranteed Employee Benefit Fund;
- payment of the downtime benefit;
- subsidies to cover the running costs of business activity for micro and small businesses: the subsidy may be granted **up to two or three times**, depending on the type of predominant business activity the entrepreneur engages in.

The Regulation also changes the grounds for demonstrating the required decline in the economic turnover. Under the new wording of the provisions, entrepreneurs are able to show the decline in their revenues in one of three ways: (1) as against the month immediately preceding the month of the application, or (2) as against the corresponding month of the previous year, but also (3) as against September 2020.

## Leave while in quarantine – new position of the ministry

The Ministry of Economic Development, Labour, and Technology has clarified its position on the use of holiday entitlement by employees during quarantine. So far, the ministry has taken the position that the employer may not approve such holiday requests. However, the latest position allows such an option: **annual holiday during quarantine may be granted, but only to those employees who work remotely**.

Although quarantine is not synonymous with a period of incapacity for work, the time when the employee remains in isolation is accounted for in a similar way to the period of the employee's illness. The employee receives sick pay or sickness benefit amounting to 80% of base pay. The Anti-Crisis Shield also allows remote work to be performed while the employee is in quarantine (importantly, this is not the employee's obligation but only a right). Remote work while in quarantine is performed with the approval of the employer, at the employee's request.

In the light of the new position of the ministry, employees who are able to work remotely may submit a request for holiday leave for the period of the quarantine. **However, when granted holiday leave while in quarantine, the employee is not released from the obligation to comply with all the restrictions and stay at home.** Yet, taking the holiday is more advantageous financially to the employee than receiving sickness benefit.

## Leisure incentive for the self-employed – Senate bill

The Senate has introduced a bill seeking to amend the Entrepreneur Law. The amendments proposed under the bill are geared towards enabling the self-employed to exercise their right to rest more fully, by granting the so-called “leisure incentive” to them. **The leisure incentive is to be offered by way of reducing the amount of social security contributions by 50% in one month of the relevant calendar year.**

As indicated in the statement of reasons for the bill, given the state of public finances, it is proposed that the measure in question should only be available to low-income entrepreneurs. The beneficiaries of the leisure incentive would only include entrepreneurs whose revenues generated from non-agricultural business activity over a period of six months preceding the month in which the leisure incentive notice is submitted to the Social Security Institution (ZUS) are **up to PLN 60,000**. Only micro-entrepreneurs who do not hire employees will be eligible. The bill has been submitted to the Sejm and is currently under review by the Sejm Bureau of Research.



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