

Newsletter HR

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Summary of the changes in labour law

In 2021, the COVID-19 pandemic became our everyday reality and we learned to function within it. Last year's legislative work focused primarily on finding solutions to help organize the pandemic reality. What changes in labour law did the past year bring? Below is a summary.

“Covid Acts” and further operation of the Anti-Crisis Shields

In 2021, the subsequent versions of the so-called industry shields provided subsidies for employees' remunerations, idle-time benefits, or exemptions from social security contributions. Among others, the provisions concerning the limit on the amount of severance pay - which cannot exceed ten times the minimum wage, or the granting of outstanding annual leave without the employee's consent, continued to be in effect. The second half of the year also saw the beginning of subsidy utilization inspections carried out by voivodeship employment offices.

An undeniable breakthrough in the past year was the appearance of the vaccine against COVID-19. The widespread availability of vaccinations has improved the functioning of many companies, but the lack of the possibility to verify vaccine take-up is still a big problem.

Employers are still waiting for an act that would allow them to collect information on employee vaccinations. Such a right would undoubtedly facilitate the organization of work and reduce the spread of infections which, in turn, would have a positive impact on the functioning of many workplaces. At the end of last year, a draft act was published but it is still working its way through parliament.

Attempts to regulate remote work

The ongoing pandemic has made remote working even more common. In 2021, a hybrid work model involving partial remote work was introduced in many workplaces. The growing trend of remote work was noticed by the legislator.

The legislator has already clarified the rules of remote work in 2020 in the Anti-Crisis Shield. According to these regulations, the employer may order remote work if the employee has the skills and technical and housing capabilities, and the type of work performed allows it to be performed remotely. The employer is obliged to provide the tools and materials needed to perform work in such way, as well as to provide logistical support.

Unfortunately, we still lack comprehensive regulations governing this matter. The first draft of an act addressing this issue was published in May 2021, the next one in July, and it is still at the consultation stage.

Revolution in the social insurance system

The past year was also revolutionary for the social security system. The first changes in this area took effect in September. As such:

- partners in single-person limited liability companies and partners in general partnerships, professional partnerships, and limited partnerships, are subject to compulsory insurance from the date of entry of the company into the National Court Register, or from the date of the acquisition of shares in the company, regardless of whether the company conducts business activities, generates income, or employs employees;
- the basis to calculate retirement and disability insurance premiums is revenue within the meaning of the provisions on personal income tax;
- a new method of signing documents submitted to the Social Insurance Institution (ZUS) has been introduced. Apart from the qualified electronic signature, it is possible to sign documents with a personal signature or a trusted signature; and
- the definition of an accident at work has been clarified, i.e. an accident at work is equated to an accident occurring during:
 - ✓ a business trip;
 - ✓ training in common self-defense; or
 - ✓ the performance of tasks commissioned by trade union organizations;
- the advance calculation of the interest rate for accident insurance has been introduced if the payer of contributions is not listed in the REGON register.

Obligation to report agreements for specific work and occupation codes

As of 1 January 2021, the payers of social security contributions are obliged to report the concluded agreements for specific work to ZUS. The notification should be made within 7 days of having been concluded.

The notification obligation does not apply to:

- agreements for specific work concluded with one's own employee;
- agreements for specific work concluded with a self-employed person and concerning the performance of services which are part of that person's business activity;
- agreements for specific work, under which, work is performed for one's own employer although the agreement was concluded with another entity; or
- agreements in which the principal is not the payer of contributions.

Beginning 16 May 2021, businesses were also required to inform ZUS of the occupation codes of employees and contractors they hire. This means that notifications made after 16 May must include a 6-digit occupation code. The information collected by ZUS will be used for statistical purposes.

Changes in the employment of foreigners

At the end of December, legislation was passed to improve the process of granting temporary residence and work permits to foreigners.

After the changes, a foreigner applying for a temporary residence and a work permit will not need to have an assured place of residence or a source of stable and regular income. The previous requirements will be replaced by the principle that a foreigner cannot be paid less than the minimum wage, regardless of the working time and the type of employment. The changes have also affected foreigners employed based on declarations of the intention to entrust work. After the changes, the period for entrusting work to a foreigner without a work permit based on a registered declaration has been extended to 24 months.

The President signed the act on 4 January 2022. The amendments to the provisions will come into force 14 days after their announcement.



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