



# Legal Alert

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## How can you support employees who are citizens of Ukraine?

Employers who employ Ukrainian citizens are now thinking about how they can help their employees and their family members. In addition to offering spontaneous support, e.g. by creating fundraisers, employers also have other options to help. Here are some suggestions that can be used.

### Assistance from the Company Social Benefit Fund

Employers who have established a Company Social Benefit Fund (“CSBF”) may provide their employees with assistance which is a form of non-repayable financial aid. Such aid is granted to employees who find themselves in a difficult material or life situation. Aid is financed from the CSBF’s funds, and if exhausted, aid may be granted from the company’s funds. Aid should be granted in accordance with the company’s internal regulations.

To be granted financial aid, an employee should submit an application describing their personal situation that justifies the aid being granted. Aid may also be granted to an employee’s family members. Aid financed from the CSBF’s funds is fully tax exempt, whereas aid financed from the current company’s funds is exempt from tax up to the amount of PLN 6,000 per year.

### Registering family members for health insurance

An employment contract and a contract of mandate allow access to health insurance. Through these, an employee and a contractor may register their family members for health insurance.

Family members are defined as:

- a spouse;
- a minor child, a child of a spouse, or an adopted child, as well as an adult child studying at school or university until they reach the age of 26; and
- ascendants remaining in a common household with the insured person.

Employers can apply to allow family members to health insurance by filling out the ZUS ZCNA form.

### Allowing absence from work

An employer may take measures to allow employees to be temporarily absent from work. It is possible to unilaterally release an employee from their obligation to provide work, as well as to grant leave on demand, annual leave, or unpaid leave. Leave can be granted at an employee’s request. Employers may also make changes to working time schedules to allow foreigners to assist their families.

### Assistance in relocating employees' families

An employer may also support employees who wish to relocate their families to Poland, e.g. by helping to organise transport, offering support in legalising their stay, and funding psychological support.

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