

To Whom It May Concern,

Please find below the information on selected and, in our opinion, the most significant **amendments to the HR and payroll area, coming into force on July 1st, 2023, related to the end of the epidemic emergency and the change of the minimum salary.**

We hope that you will find the information useful.

The Mac Auditor Team

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1. Periodic examinations of employees

During the period of validity of the so-called Covid Act, the obligation to perform periodic examinations of employees was suspended. From July 1st, 2023, the employer will be obliged to issue a referral for examination immediately, and the employee will be obliged to perform the examination immediately. The legislator indicated the maximum period medical examination up to 180 days from the date of cancellation of the state of epidemic emergency.

However, the employee will have to perform preliminary medical examination before starting work. There is no transitional period in this case.

During the period of validity of the so-called Covid Act, it was possible to obtain a medical certificate from a doctor other than occupational medicine. Such medical certificate shall expire within 180 days from the date of cancellation of the state of epidemic emergency. Employees will be required to re-examine the occupational doctor.

2. Health and Safety Training

From July 1st, 2023, it will no longer be possible to conduct initial OSH training in electronic form. The extended period of validity of periodic OHS training also ceases to apply. The employee will be obliged to perform periodic training within 60 days from the date of cancellation of the epidemic state. Most likely, this deadline will be extended to 180 days, and work is underway, among other things, to change this date.

3. Method of serving documents on employees, including termination of the employment contract

The employer will be obliged to give notice of termination of the employment contract to the employee in person or send by post. From July 1st, 2023, the suspension of postal deliveries will cease to apply. Notice not received by the employee within 14 days, i.e. after the second notice, will be deemed to have been served.

4. Changes for employers employing foreigners

Under the so-called Covid Act, the validity periods of work permits and temporary residence permits have been extended. These permits remain valid only for 30 days from the day following the date of cancellation of the state of epidemic emergency. Therefore, foreigners whose work permits expired during the state of epidemic emergency must obtain another permit within 30 days.

5. Changes in the notice period for non-competition agreements

During the period of validity of the Covid Act, the parties could terminate the non-competition agreement with a 7-day deadline. From July 1st, 2023, the employer will be able to terminate such a contract only if it was provided for in the contract.

6. Change of the limit on severance pay and compensation

From July 1st, 2023, the amount of severance pay and compensation will be restored to a maximum of 15 times the minimum wage, i.e. up to PLN 54,000.

7. Changes in the use of overdue leave

During the state of epidemic, employers gained the possibility of granting the employee overdue leave of up to 30 days without the employee's consent. As of July 1st, 2023, those provisions are repealed. The employer will no longer be able to unilaterally refer the employee to overdue leave.

8. Company Social Benefits Fund

Employers who have established a Company Social Benefits Fund and who suspended the payment of social benefits, making a basic write-off and paying holiday benefits during the period of validity of the Covid Act, will be obliged to return to the regulations in force before the introduction of the state of epidemic from July 1st, 2023.

9. Minimum salary and minimum hourly rate from July 2023

From 1st, 2023:

- the minimum monthly remuneration under the employment contract will amount to **PLN 3,600.00** gross;
- the minimum hourly rate for civil law contracts will be **PLN 23.50** gross.

Legal basis

Regulation of the Minister of Health of 14 June 2023 on the cancellation of the state of epidemic emergency in the territory of the Republic of Poland. Journal of Laws of 2023, item 1118.

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Legal notice

This material was drawn up in July 2023 by Mac Auditor Sp. z o.o. Some significant changes concerning the above information could have taken place since that time, including changes in the law, changes to interpretations or changes resulting from court rulings. The information presented in this material is general and simplified. Numerous detailed issues were omitted. This material serves information purposes only and in particular it should not be used as the only basis for making tax-related decisions. Such decisions should always take into account the complete legal status, interpretations and case-law. Mac Auditor Sp. z o.o. may not be held liable if any information presented in this document is used for any purposes whatsoever. This material is copyrighted and its distribution requires prior written consent of Mac Auditor Sp. z o.o.

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