

HRadar | Newsletter

April 2024 | www.skslegal.pl

New Accident Contribution Rate from 1 April 2024

Starting on 1 April 2024, the accident rates for contribution for 33 groups of activities have changed. For one group (coal and lignite mining), the rate of contribution increased to 3.33%, while for the remaining 32 groups it was reduced.

The text of the MRPiPS Ordinance of 25 March 2024, together with an annex detailing the contribution rates, can be found in the Official Gazette ([LINK](#)). As a reminder, the new rates of accident contributions are valid until 31 March 2025.

A draft law on vacations from social security contributions has been sent to the Sejm

According to a draft law amending the Law on the Social Security System and certain other laws, it is planned to introduce a so-called vacation from social security contributions for one month a year. The relief is expected to cover micro-entrepreneurs and sole proprietors. During the relief, contributions will be paid by Social Security, and the relief will reduce the cost of doing business.

According to the draft, the relief will not be available to entrepreneurs who, in a given year, were employees of that employer for whom, in the year of commencement of operations or in the following year, they perform business activities to the extent of overlapping with their previous obligations. According to announcements, the law is expected to become effective later in 2024.

Another amendment to the Special Law on assistance to citizens of Ukraine

According to the announcement of the Ministry of Internal Affairs ([LINK](#)), we are waiting for another amendment to the Law on Assistance to Citizens of Ukraine in Connection with the Conflict on the Territory of Ukraine ("Specustawa"). We are still waiting for the publication of the draft amendment with a detailed description of the planned changes. The most important changes published in the MIA's announcement include:

- Extension of legal residence of Ukrainian citizens with UKR PESEL until 30 September 2025;

- The possibility of obtaining a residence card for a period of 3 years for Ukrainian citizens who:
 - i. have a UKR PESEL and complete or update the required data at their municipal office,
 - ii. will submit an electronic application for temporary residence to the governor,
 - iii. had active UKR status on 4 March 2024 and on the date of the application.

If the foreigner meets the above conditions and the security services do not object to the change of residence status, the Ukrainian citizen will receive a special residence card with the note „previously held temporary protection.”

Directive on platform workers

At a recent session, the Council on Employment, Social Policy, Health and Consumer Protection adopted an EU directive on improving the working conditions of people employed via online platforms. The directive intends to systematize the employment of people who work via digital platforms for such jobs as transporting people, delivering groceries or meals. Platform workers are often deprived of their rights under an employment contract, so the directive introduces a "presumption of employment" mechanism if the employment relationship with a platform meets at least two of the criteria indicated in the directive:

- imposed salary limits;
- supervision of work performance;
- control of distribution or assignment of tasks;
- control of working conditions and restrictions on the freedom to choose working hours;
- restrictions on the freedom to organize one's own work; and rules on the appearance or conduct of employees.

Once the directive comes into force, member states will have two years to implement it.

Contact us!



Agnieszka Fedor

Partner, attorney-at-law

☎ +48 505 782 677

✉ agnieszka.fedor@skslegal.pl



Maja Górawska

Associate

☎ +48 881 023 585

✉ maja.gorawska@skslegal.pl



Warsaw

Jasna 26, 00-054 Warszawa

T +48 22 608 70 00

F +48 22 608 70 70

E office@skslegal.pl

Katowice

Korfantego 138a, 40-156 Katowice

T +48 32 731 59 86

F +48 32 731 59 90

E office.katowice@skslegal.pl

Poznan

Mickiewicza 35, 60-837 Poznań

T +48 61 856 04 20

F +48 61 856 05 67

E office.poznan@skslegal.pl