

Cancellation of the epidemic emergency means that the employer needs to take additional measures in the HR area.

As of 07/1/2023, the state of epidemic emergency in Poland is canceled. As of this date, some provisions of the COVID-19 special purpose act, which provide for special privileges and facilitations for employers during an epidemic, will cease to apply.

PREVENTIVE EXAMINATIONS

According to the provisions of the special purpose act, medical certificates issued as part of initial, periodic and follow-up medical examinations, which expired after 03/7/ 2020, **remain valid until 12/28/2023** (i.e., until the lapse of 180 days from the date of cancellation of the epidemic emergency).

This means that as of 07/01/2023, the employer's obligations to issue referrals for preventive examinations are restored. At the same time, the employer must ensure that employees who have "overdue" examinations perform them **no later than 12/28/2023**.

During the state of epidemic/epidemic emergency, there was an obligation to perform initial and follow-up medical examinations, but in the absence of an occupational physician or specialist, another doctor could perform them and issue a medical opinion. The certificates issued under this procedure will **expire on 12/28/2023**. By this date at the latest, the employee should undergo an examination and obtain a certificate from an authorized doctor.

OCCUPATIONAL HEALTH AND SAFETY TRAINING

The deadline for periodic health and safety training that fell during the state of epidemics/epidemic emergency and within 30 days of their repeal shall be extended to 60 days after cancellation of the state of epidemics/epidemic emergency.

Periodic health and safety training, which is scheduled to take place by 07/31/2023, should therefore be organized by **08/30/2023 at the latest**.

MANDATORY LEAVE

As of 07/1/2023, workplaces **can no longer** effectively grant – on a date of their own choosing, without the consent of the employee and bypassing the leave plan – annual leave unused in previous calendar years of up to 30 working days. The mandatory leave in this form was only available to them during the epidemic/epidemic emergency.

After its cancellation, employers can send employees on leave of absence in line with a leave plan created on the basis of employees' requests, taking into account the need to ensure the normal course of work.

EMPLOYEE BENEFIT FUND (ZFŚS)

During the state of epidemics/epidemic emergency, employers showing a decrease in economic turnover or a significant increase in the encumbrance on the payroll budget were allowed to suspend the obligation to establish or manage the Employee Benefit Fund, to make a basic allowance, and to pay

vacation benefits.

As of 07/01/2023, employers are returning to previous regulations.

At the same time, the “pandemic” limits on PIT exemptions for certain employee benefits provided for in the tax legislation will continue to apply until the **end of 2023**:

- the value of benefits in kind and cash benefits received by the employee in connection with the financing of social activities, financed entirely from the funds of the Employee Benefit Fund – in the amount of **PLN 2,000 (instead of PLN 1,000)**,
- subsidies for recreation and travel related to this recreation – for children and adolescents up to 18 years of age from sources other than the Employee Benefit Fund – in the amount of **PLN 3,000 (instead of PLN 2,000)**.

EMPLOYING FOREIGNERS

The special purpose act extended the validity of work permits which expired during the epidemic/epidemic emergency – until the lapse of 30 days from the date of lifting the epidemic emergency, i.e. until **07/31/2023**.

In such case, the application for renewal of the work/seasonal work permit must be submitted at the earliest 90 days before the expiration of the permit and **at the latest on 07/31/2023**.

EMPLOYEES WITH DISABILITIES

Disability certificates remain valid until the expiration of the 60th day from the date of cancellation of the epidemic emergency, but no longer than the date of issuance of a new disability certificate or a disability degree certificate. The 60-day period will begin on the date of cancellation of the epidemic emergency, i.e. on **07/01/2023**.

COLLECTION OF REGISTERED MAIL

Unclaimed letters subject to delivery against confirmation of receipt by the postal operator, the receipt date of which specified in the notice of leaving the letter with information on the possibility of its receipt fell during the period of the epidemic emergency or state of epidemics, cannot be considered delivered during these states and before the expiration of 14 days after their cancellation. The effect of the cancellation of the state of epidemic emergency will be a return to the procedure for the effective delivery of mail through the postal operator upon issuance of two advice notes.

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