



EMPLOYMENT GUIDE

The Employment Guide has been prepared by **PNP Labour Law Team** to make the first contact with the Polish labour regulations more efficient and easier. We have decided to collect and answer all the most frequently asked questions put forth by our clients.

What questions can be asked during the interview with a potential employee?

- name (names) and surname, names of parents
- place of residence address (address for correspondence)
- education, career to date
- date of birth

Which elements are obligatory in the employment contract?

- type of work
- location of performance
- remuneration corresponding to the type of work, together with the components of the remuneration
- working time
- date of commencement

How to use non-competition clause?

- non-competition during employment does not require obligatory compensation
- non-competition after employment requires obligatory compensation (minimum 25% of the employee's remuneration from the time of employment)
- a separate written contract is needed for its validity

What are the employer's basic obligations during employment?

- correct and punctual payment of remuneration
- keeping documentation on matters relating to the employment relation and personal files of employees
- organizing work in a manner which ensures that working time is fully used
- ensuring safe and hygienic conditions of work
- taking precautions against discrimination and mobbing

How to terminate employment?

- by mutual consent of parties
- upon declaration by one of the parties with observation of the period of notice
- upon declaration of one of the parties without observation of the period of notice
- at the end of the term of which the employment contract was concluded
- on the date when the work for which it was made is completed

When the termination by notice is not possible?

- during justified absence from work (when the employee is on holiday, sickness leave, maternity leave etc.)
- there are no more than 4 years left until the employee reaches the retirement age, where the period of employment entitles the employee to a pension upon attaining that age

What to do with the employee's files after termination?

- employer is obliged to keep employee's files in the company for the period of 50 years
- liquidated company or a company in bankruptcy is obliged to transfer employees' files for storage (public archive or a private company) for the period of 50 years

SOCIAL INSURANCE

Compulsory insurance rates as of January 1, 2010

Type of insurance	Financing party	
	Employer	Employee
Pension	9.76%	9.76%
Annuity	4.50%	1.50%
Sickness	-	2.45%
Accidents	0.67% - 3.60%	-
Health	-	9.00%
Labour Fund	2.45%	-
Guaranteed Employees' Benefits Fund	0.10%	-
Early Retirement Fund (only to specified employees)	1.5%	-


TAXATION


Personal Income Tax Rates from January 1, 2010


Incomes (in PLN)	Tax amount
up to 3,091	no tax
up to 85,528	18% of the taxation basis minus 556.02
over 85,528	14,839.02 plus 32% of the surplus over 85,528

PNP LABOUR LAW TEAM

We are doing what we are interested in and in this respect we are trying to find the most relevant solutions for our clients. Our experience shows that each single labour case is different and we always have to be prepared for new challenges.

	<p>Robert is a legal adviser and partner of PNP. Graduate of the University of Warsaw. Robert is very experienced in the labour law issues and he conducts our clients' cases in courts. He advises companies and other entities, i.a. embassies. Robert is also a Vice-Dean of the Council of the Regional Chamber of Legal Advisers in Warsaw and Vice-President of the National Council of Legal Advisers.</p> <p>Robert Kamionowski, rk@pnplaw.pl</p>
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	<p>Dorota is a legal adviser and our labour law specialist. Graduate of the University of Warsaw. Dorota represents our clients in and outside of court. She specializes both in individual labour cases and in collective labour law; she has also a vast experience in the "compensation" disputes resulting from occupational diseases and injuries caused to employees during their employment.</p> <p>Dorota Dąbrowska, dd@pnplaw.pl</p>
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	<p>Monika is a legal advisor trainee in the Regional Chamber of Legal Advisers in Warsaw. She has also completed post-graduate studies in labour and social insurance law. Her main focus of interest is on looking for effective amicable solutions and she is working to become a professional mediator in labour law cases.</p> <p>Monika Proskura, mpr@pnplaw.pl</p>
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