

Special flood act - support for entrepreneurs

SPECIAL FLOOD ACT

SUPPORT FOR ENTREPRENEURS FLOOD VICTIMS



October 4, 2024 an amendment to the Act on special solutions in connection with removing the effects of floods was published in the Journal of Laws. Its provisions will therefore enter into force on Saturday. The amendment provides for several forms of support for entrepreneurs affected by floods. Here's what support they can count on:

Rights of an employee injured during a flood

Employees injured by floods have the right to time off from work to deal with the removal of the effects of the disaster. This leave may last a maximum of **20 days** and also covers situations when the employee helps relatives or people living together. During this period, the employee retains the right to remuneration, and

the employer is obliged to grant leave at the employee's request.

The employer may receive reimbursement of the employee's salary costs and social security contributions from the Guaranteed Employee Benefits Fund. To do this, it must submit an appropriate application containing details of the costs incurred and the employees to whom remuneration was paid. The statement must be truthful, otherwise you may face criminal liability.

An employee from flood-affected areas also has the option of obtaining **up to 8 days** of annual leave at their own request or partial reduction of working hours. An employer cannot force an employee to work overtime or delegate him or her without his or her consent, unless rescue operations are involved. Obligations related to medical examinations and occupational health and safety training may be temporarily suspended or carried out online.

The regulations also provide for special solutions regarding the extension of the term of office of works councils and the suspension of deadlines related to claims arising from the employment contracts.

Regulation restricting trade on Sundays and holidays

In the case of the use of protection, flooding, there is no ban on Sunday trading in the scope of unloading work, using the excesses of the first use. Employees may be involved in activities, but this exception does not apply to Sundays, which are also public holidays.

Regulations relating to social security, pensions or for persons with disabilities

In the case of documents related to the consequences of flooding, which are necessary to meet the consequences of social security, retirement or disability insurance, documents and testimony regarding. Available during the term of employment, performance measurement bases and disability status, as well as available support for supportive services.

Provisions regarding deadlines in tax, as well as court and administrative matters

Parties to enforcement proceedings that are excluded have their deadlines suspended or delayed in enforcement matters, and then in court proceedings. These

deadlines run again or in the event of 14 delays after suspension. This provision also applies to tax and customs and fiscal inspections.

Intervention benefit for entrepreneurs

From October 5, you can submit applications for an intervention benefit aimed at supporting you in continuing your business. The benefit may be received by an entrepreneur who, as of September 16, 2024, was running a business and suffered damage consisting in the loss, damage or destruction, as a direct result of a flood, of material components of the enterprise necessary to continue running the business. The condition for granting aid is the obligation to run a business for at least 6 months from the date of receiving the intervention benefit and to maintain the level of employment for a period of 6 months from September 16, 2024.

Deadline for submitting applications: from October 5, 2024 to March 16, 2025.

The application in the form of an interactive form and instructions for completing it will be available at www.zus.pl.

Subsidy for tour operators

An entrepreneur who is a tour operator may receive a subsidy from the Assistance Fund for declaring a state of natural disaster in the territory of the Republic of Poland, provided that the total value of the subsidies granted may not exceed 20% of the funds accumulated in the account in the Insurance Guarantee Fund. The condition for disbursement is to include information on subsidies in a communication issued by the minister responsible for tourism in consultation with the minister responsible for financial institutions.

Co-financing the costs of educating young employees for the period of their justified absence from work caused by a flood

For employers who have concluded an employment contract with juvenile employees for the purpose of vocational training, the period of temporary limitation or temporary suspension of the functioning of units of the education system, in which there is an actual impossibility of performing work by the juvenile employee due to a flood, is included in the period for which the subsidy is granted. costs of educating a young employee.

Justified absence from work of a young employee due to flood

During the period of temporary limitation or temporary suspension of the functioning of units of the education system due to a flood, the actual inability to perform work by a young employee constitutes the basis for justifying the absence of the young employee from work and including this period in the period of vocational training with the employer.

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