**ABSTRACT**

One of the primary reasons for outsourcing investments outside the home country is to reduce labor costs. The relatively low labor costs in Poland are an incentive to locate production plants here also by investors from countries that are geographically and culturally close, thereby on the basis of nearshoring. One example of such an investment is the German steel processing company, which opened a plant in Poland. Case study shows that in the Polish plant human resource management is economic, calculating, and quantitative, thereby dominate the so-called a hard approach. Employees be given the opportunity to go to the parent company located in West Germany. As a result, they have the opportunity to compare the working conditions in both plants. This comparison shows that the company uses a different standard, offering much better conditions in human resource management in the plant in Germany.

The purpose of this paper is to present convergences and divergences in the policies and practices of human resource management in the presented nearshoring company. Implementation of this purpose is linked to the analysis and assessment of the situation in the area of human resource management. The primary research method is the uncategorized direct interview conducted with employees of the company.