



Dear Readers,

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

GOVERNMENT BEGINS WORK ON IMPLEMENTING PAY TRANSPARENCY DIRECTIVE

The government established a dedicated task force to work on implementing the EU pay transparency directive. Poland is committed to promoting equal pay by introducing pay transparency measures and strengthening the enforcement of employer responsibilities. The first draft of the legislation should be completed this year. Additionally, work is underway on a legislation regarding pay transparency in job advertisements. Majority of parliamentary groups expressed their support for continuing works on the act. Link to the project: [here](#).

SUPREME ADMINISTRATIVE COURT: COMPENSATION FOR TERMINATED EMPLOYEE FROM COURT SETTLEMENT SUBJECT TO INCOME TAX

According to the latest Supreme Administrative Court (NSA) ruling, compensation paid to an employee under a court settlement after appealing their dismissal is subject to income tax. When the termination of employment is changed to a mutual agreement, this agreement becomes the basis for the compensation. Consequently, the compensation is treated as a substitute for employment-related benefits and is therefore subject to taxation. Ruling of the Supreme Administrative Court of 21 January 2025, case ref. no.: II FSK 407/22.

SUPREME ADMINISTRATIVE COURT: COMPANY-FUNDED STUDIES SUBJECT TO INCOME TAX

The Supreme Administrative Court (NSA) has ruled that when a company covers the cost of a board member's studies, it should be considered a taxable income under personal income tax (PIT). This income is assessed at the end of each semester. The ruling is final. Ruling of the Supreme Administrative Court of 16 January 2025, case ref. no.: II FSK 510/22.

REIMBURSEMENT OF EMPLOYEE'S TAXI EXPENSES DOES NOT COUNT AS INCOME

In response to a parliamentary inquiry, the Minister of Finance stated that reimbursement of taxi expenses incurred by an employee for business purposes does not count as taxable income. The reimbursement, as long as it does not exceed the actual amount spent, does not increase the employee's assets. Parliamentary inquiry no. 6759. Link to the response: [here](#).

SUPREME COURT TO DECIDE CALCULATING THE STATUTE OF LIMITATIONS FOR EMPLOYMENT CLAIMS

Seven Supreme Court judges will soon rule on the correct interpretation of regulations regarding the calculation of the statute of limitations for employment claims. The question at hand is when the period for filing claims begins anew after a case is concluded. The court will decide whether this date is when the judgment becomes final or when the final ruling is issued by the last court in the case. Case ref. no. III PZP 2/24.

STATISTICS POLAND: AVERAGE SALARY IS GROWING, BUT AT A SLOWER PACE

In December 2024, Statistics Poland (GUS) recorded a 4.0% increase in the average monthly salary compared to November, reaching 8 821,25 PLN gross. Over the course of the year, the average salary rose by 9.8%. However, there is a noticeable gradual decline in the pace of salary growth.

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UPCOMING EVENTS

- **Webinar: Layoffs in Germany & Poland: Differences & Similarities** - 28 January 2025, 11:00-11:30, online. Registration: [here](#).
- **HR speaks out! – Insights on 5 key challenges impacting HR in 2025** - 28 January 2025, 12:00 - 12:45, online. Registration: [here](#).
- **PCS MeetUp: Task-based working time – benefits and risks** - 29 January 2025, 11:00-11:30, online. Registration: [here](#).
- **The Road to Transparency: Introduction to pay transparency - understanding the directive and preparing for implementation** - 30 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Trust & Control: Workplace bullying under the new rules – new definition, responsibilities, and accountability standards** - 4 February 2025, 11:00 - 11:45, online. Registration: [here](#).
- **Modern Employer: Sick leave revolution – tightening regulations or opening doors for abuse?** - 5 February 2025, 11:00 - 11:45, online. Registration: [here](#).