



Dear Readers,

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

TAX-DEDUCTIBLE BENEFITS FOR B2B CONTRACTORS

Recent interpretations by the Director of the National Tax Information (KIS) indicate a prevailing view that benefits provided to employees, which are also available to contractors, can be treated as tax-deductible expenses. However, it is essential to ensure that these benefits are included in the contractor's remuneration package, as it is a critical factor determining eligibility for tax exemptions. It is worth noting, that benefits became a key element of HR policies and play a significant role in attracting potential new hires. Letter dated 2 December 2024 from the Director of National Tax Information 0114-KDIP2-1.4010.558.2024.1.PK.

SUPREME COURT: DENYING VOTE OF APPROVAL TO A BOARD MEMBER DOES NOT VIOLATE THEIR PERSONAL RIGHTS

In a recent ruling, the Supreme Court looked at the case of a bank board member whose shareholders decided against granting approval. The board member argued that this decision was a violation of personal rights. The Court disagreed with this position, stating that there is no legal obligation to pass a vote of approval, as no law imposes such a requirement. Consequently, the company's actions cannot be deemed unlawful and, therefore, do not infringe on the personal rights of the board member. Supreme Court ruling of 17 December 2024. Case no I CSK 1115/24.

MRIT PROPOSES A TRADE SECRET DEPOSIT SYSTEM

The Ministry of Economic Development and Technology (MRIT) has proposed consolidating regulations on industrial property protection into a single, transparent legal act. A key element of this initiative is the introduction of a so-called trade secret deposit system. Information entered into this system would be officially recognized as trade secrets. The aim is to address the issue of unlawful acquisition of information by simplifying evidence procedures. The draft is expected to be adopted by the Council of Ministers in the first quarter of 2025. Link to the project: [here](#).

CJEU: COMPANIES SHOULD NOT ASK CUSTOMERS' GENDER FOR COURTESY PURPOSES

The CJEU has ruled that companies cannot require customers to disclose their gender for the purpose of using gender-specific courtesy titles like "Ms." or "Mr." in correspondence. The case involved a French transport company that required such declaration when purchasing tickets online, leading to allegations of GDPR violations. The Court stated that processing gender data is not essential for fulfilling a transport contract, and personalizing communication based on gender is unnecessary for providing the service. The CJEU further emphasized that companies should use neutral courtesy forms to ensure GDPR compliance. The Court of Justice of the European Union ruling of 9 January 2025 in the case no. C-394/23.

STRENGTHENING THE LABOUR INSPECTORATE INSTEAD OF SOCIAL SECURITY CONTRIBUTIONS FOR CONTRACT OF MANDATE

The Minister of Funds and Regional Policy has stated that a reform to introduce social security contributions for civil law contracts is unnecessary. She also confirmed that it will not be implemented during the current government's term. Instead, the Minister proposes alternative measures, including strengthening the State Labour Inspectorate.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, **Sławomir Paruch**, attorney-at-law, partner, and **Oskar Kwiatkowski**, trainee attorney-at-law, lawyer.

UPCOMING EVENTS

- **Employer and employee in court: 10 key labour law rulings from the Supreme Court in 2024** – 14 January 2025, 12:00-12:45, online. Registration: [here](#).
- **6th HR and Payroll Conference 2025: The latest updates on Entering into and Terminating Employment Contracts in 2025** – 14 January 2025, 9:00-13:45, online. Registration: [here](#).
- **Webinar: Preventing workplace bullying and discrimination - legal and non-legal measures** – 15 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: AI use procedures** – 16 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: 10 key rules of disciplinary dismissals** - 21 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: Workplace bullying in the wake of new legislation** - why leader training is essential now - 22 January 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: Layoffs in Germany & Poland: Differences & Similarities** - 28 January 2025, 11:00-11:30, online. Registration: [here](#).