



Dear Readers,

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

### **SUPREME ADMINISTRATIVE COURT: REMOTE WORK DOES NOT AUTOMATICALLY TRIGGER POLISH TAX LIABILITY**

The Polish Supreme Administrative Court (NSA) has ruled that a non-domestic company employing remote workers in Poland will not always be considered to have a taxable presence (permanent establishment) here. This landmark case involved a foreign company with employees in Poland handling back-office functions like administration and accounting, who could work from any location within the country. The NSA's ruling confirmed that, in this instance, the non-domestic company did not constitute a permanent establishment for tax purposes in Poland. This judgment underscores that simply employing individuals in Poland is not enough to automatically create a tax obligation for the non-domestic employer. Judgment of the Supreme Administrative Court dated 19.02.2025, ref. no.: II FSK 609/22.

### **GOVERNMENT: DRAFT BILL ALLOWING SICK LEAVE ABROAD**

The Ministry of Family, Labour and Social Policy has prepared a draft amendment to the Benefit Act that would allow employees to indicate a foreign country as their place of stay during sick leave. However, this proposal has raised some concerns. The Ministry of Finance fears it could create opportunities for sick leave abuse. The Social Insurance Institution (ZUS) points out that the effectiveness of their checks relies on the ability to conduct direct medical examinations, which form the basis for any amended sick leave certificates. The draft bill and related opinions are available [here](#).

### **NEW LAW TO BLOCK PUBLIC JOB POSTINGS FOR EMPLOYERS IN ARREARS**

The upcoming Labour Market and Employment Services Act, effective from 20<sup>th</sup> March 2025, will introduce stricter requirements for publishing job offers through the public employment service. Employers will now face scrutiny regarding outstanding tax obligations, as well as social and health insurance contributions. If such arrears are found, the State Employment Service (Państwowy Urząd Pracy) may refuse to publish their job offers. However, these restrictions do not apply to job postings on private online platforms. Link to the law: [here](#).

### **EU COMMISSION AIMS TO SIMPLIFY THE AI ACT**

The European Commission plans to simplify the Artificial Intelligence Act and will hold a public consultation to gather feedback. Key objectives include harmonising AI-related terminology and clarifying the interpretation of the Act's provisions. While the AI Act entered into force on 1<sup>st</sup> August 2024, most of its provisions will not become applicable until August 2026. Link: [here](#).

### **EMPLOYERS CAN REJECT LEAVE REQUESTS FOR LONG WEEKENDS AROUND PUBLIC HOLIDAYS**

Employees often seek to maximise their time off by creating long weekends around public holidays, with the Tuesday following Easter holidays being a common request. However, according to the Supreme Court rulings, even though employees are entitled to four days of leave on request, the employer is not automatically obligated to grant it and can refuse such a request due to specific operational needs. Importantly, employees cannot begin their requested leave without prior employer's authorization.

**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**

- **Webinar: Reliable employer- balancing law and numbers in salary decisions** - 6 May 2025, 14:00-15:00, online. Registration: [here](#).
- **The Modern Employer: Outsourcing on the PIP's radar** - 13 May 2025, 11:00-11:45, online. Registration: [here](#).
- **Online training session: How to prepare for a National Labour Inspection check in 2025?** - 14 May 2025, 11:00-11:45, online. Registration: [here](#).
- **III Conference: Workplace regulations and policies** - 14 May 2025, 9:00-14:00, online. Registration: [here](#).
- **Workshop: Managing relations with trade unions – collective disputes, pay negotiations, and setting expectations** - 15 May 2025, 11:00-11:45, online. Registration: [here](#).