



Dear Readers,

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

MRPIPS IS WORKING ON A NEW BULLYING DEFINITION

The Ministry of Family, Labour, and Social Policy announced that in the coming weeks, the amendment will be submitted for consultation. Within a month, it is also expected to appear on the government's list of legislative and program initiatives. Currently, efforts are focused on developing a more precise definition of bullying that will provide better protection for employees against inappropriate behaviour in the workplace.

KIS: TAX-DEDUCTIBLE EXPENSES ON BRANDED CLOTHING

In the latest interpretation, the Director of the National Tax Information Office stated that the purchase of suits and blazers featuring an embroidered company logo can be considered a tax-deductible expense. The key factors are the marketing purpose of the clothing and its quality and price, as these expenses must be reasonably justified. However, this does not apply to members of a company's governing bodies, such as shareholders, but only to its employees. Interpretation by the Director of the National Tax Information Office, no 0111-KDIB2-1.4010.493.2024.1.AG, dated 28 October, 2024.

REDUCTION OF HEALTH INSURANCE CONTRIBUTIONS - REFORM CONTINUES

As part of the next stage of the health insurance reform, the Minister of Health has introduced an amendment to the draft bill on publicly funded healthcare services. The government plans to reduce the health insurance contribution base to 75% of the minimum wage for entrepreneurs using the progressive tax scale, flat tax, or tax card systems. These changes are expected to benefit entrepreneurs with lower incomes. The draft bill is awaiting its first reading in the Parliament, with the new regulations planned to take effect on 1 January, 2025. Link to the draft bill: [here](#).

ZUS ISSUES GUIDANCE ON "CONTRIBUTION HOLIDAYS"

According to the latest position from ZUS, entrepreneurs taking advantage of the "contribution holidays" will be able to select an appropriate insurance title code, such as 05-14, 05-74, or 05-94. The choice of code depends on the contribution base adopted. Depending on the selected relief, the contribution base may amount to 60% of the projected average salary, 30% of the minimum wage, or an individually determined amount under the "Small ZUS Plus" program.

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

- **On unions with unions: A trade unionist at an employee's annual interview? On the powers of trade unions in individual employee cases** - 20 November 2024, 11:00-11:45, online. More: [here](#).
- **Online workshop: Employer-union relations and negotiations** - 21-22 November 2024, 9:00-16:15, online. More: [here](#).
- **Trust but check: Conflict of interest - how to reconcile employee and employer rights?** - 22 November 2024, 11:00-11:45, online. More: [here](#).
- **Conference: The employer and ZUS** - 26 November 2024, 10:00-14:00, online. More: [here](#).
- **Employer and employee in court: Controversial evidence - part 2** - 27 November 2024, 11:00-11:45, online. More: [here](#).
- **Conference: Tax and payroll rollercoaster** - 27 November 2024, 10:00, online. More: [here](#).
- **Webinar: Look out world, here we come! Polish professionals go global** - 27 November 2024, 13:00-14:00, online. More: [here](#).