



**Dear Readers,**

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

**NEW OBLIGATIONS FOR EMPLOYERS FROM 1 JANUARY**

From 1 January 2023, there are new obligations for employers concerning a list of jobs which require work in special conditions or work of a special nature. The new regulations also give an employee whose job is not included in the list the right to file a complaint with the National Labour Inspectorate.

**INCREASE IN PER DIEMS**

From 1 January 2023, per diems payable to employees on business trips increased by 7 zlotys. Per diem-linked rates, such as a lump sum for using local transport, also increased.

**THE NATIONAL LABOUR INSPECTORATE ON A MISSION**

The National Labour Inspectorate (PIP) plans to carry out more inspections in 2023. In the following 12 months, PIP intends to carry out 60,000 inspections at more than 35,000 entities. PIP will focus on checking whether the employment under contracts based on the Civil Code is correct. PIP will also concentrate on stamping out breaches of working time, pay and bonus regulations and workplace bullying. Employee complaints are to be the most important factor taken into account when deciding whether to inspect a given employer.

**GPS IN A COMPANY CAR DOES NOT VIOLATE THE RIGHT TO PRIVACY**

The European Court of Human Rights examined the issue of using a GPS tracker in an employee's company car. The Court held that if an employee is fully aware that a tracking device is installed in their company car, the interference with the employee's privacy is lawful and proportionate. Therefore, the Court confirmed that an employee's right to privacy is not absolute. A legitimate interest of the other party might justify such interference. This includes the use of a company car for private purposes. Judgment of 13 December 2022, complaint no. 26968/16.

**TAX REDUCTION AND HIGHER PAY THANKS TO PIT-2 FORM**

From 1 January, the tax-reducing amount can also be applied to the monthly settlement of contracts for the commissioning of services and contracts for specific work. Informing the taxpayer about this may result in higher pay in January even by PLN 300. The taxpayer must comply with the PIT-2 form covering statements and applications submitted to the taxpayer from the month following the form submission.

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, associate.

---

**UPCOMING EVENTS**

- **Let's talk about money: a step-by-step guide to creating a bonus system - what to keep in mind to make it work** - 12 January 2023, 11:00-11:45, online. More: [here](#).
- **Remuneration and Benefits 2023 Conference: Shares, phantom stock, bonuses or awards? Flexible ways of rewarding employees** - 25-26 January 2023, Warsaw. More: [here](#).
- **Webinar: Changes in the Labour Code** - 26 January 2023, 10:00-11:30, online. More: [here](#).
- **10 rules for building trust in the workplace - how not to discourage your employees** - 31 January 2023, 11:00-12:00, online. More: [here](#).