



Dear Readers,

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

DRUG AND ALCOHOL TESTING LAWS ALREADY IN FORCE

Last Tuesday, an amendment to the Labour Code concerning drug and alcohol testing became effective. Finally, employers have a strong legal framework to randomly test employees for drugs and alcohol. However, it is necessary to set out testing rules internally in a collective agreement, work rules and regulations or in an information notice for employees.

NEW BILL ON EMPLOYEE RECORDS

The latest version of the bill on employee records was published on the Government Legislation Center website. The changes focus on adjusting employee records to the new regulations on drug and alcohol testing as well as remote working. Among other things, employers will have to set a separate "E" part within the employee file, where documents related to employee drug and alcohol checks will be kept. A duty to keep employee teleworking records stays, despite the fact that the teleworking regulations will no longer apply.

WORK-LIFE BALANCE BILL IN THE SENATE

On 8th and 9th of March, the Senate will work on the bill implementing the work-life balance and transparent working conditions directives. This is the last possible deadline for introducing amendments. If the Senate fails to do so within 30 days of the day the bill was received from the Sejm, which falls on 11th March, the bill will be enacted in its existing form shaped by the Sejm.

SUPREME ADMINISTRATIVE COURT: 50% TAX-DEDUCTIBLE COSTS CAN BE APPLIED TO A FIXED SALARY

It is possible to apply the 50% tax-deductible costs solution to employees who are paid a fixed salary each month, regardless of the number of works created. A recent Supreme Administrative Court (NSA) ruling concerned a gaming company. The NSA held that the amount of received pay does not have to correlate with the value of created works. Therefore, it can be paid monthly in an equal amount, because the parties to the employment relationship are free to determine this. Judgment of the Supreme Administrative Court of 22nd February 2022, ref. II FSK 1890/20.

DEPRESSION AFFECTED 64.9% OF EMPLOYEES IN 2022

According to a study carried out by the Central Institute for Labor Protection of the National Research Institute, the number of people across different industries and sectors struggling with bouts of depression increased by as much as 40 percentage points compared to 2019, when it was 25.5 per cent. In 2022, the Social Insurance Institution reported more than 1 million sick notes issued for mental disorders. The National Depression Awareness Day, which falls on 23rd February, was a good reminder about the importance of taking care of mental health.

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UPCOMING EVENTS

- **Trust and control: Task-based and remote working time – can they be controlled effectively?** - 28 February 2023, 11:00-11:45, online. More: [here](#).
- **Webinar: Alcohol and drug tests the new way – what needs to be done to legally test employees' sobriety?** - 1 March 2023, 10:00-11:00, online. More: [here](#).
- **Webinar: Collective disputes – practical problems vs planned changes to regulations.** - 2 March 2023, 11:00–11:45, online. More: [here](#).