



**Dear Readers,**

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

**SECONDMENT: UNPAID HOUSING NOT CONSIDERED EMPLOYEE TAXABLE INCOME**

A recent judgment by the Supreme Administrative Court (NSA) dated 6th February 2024 (ref. no. II FSK 609/21), aligns with a 2023 trend of rulings favourable to employees. The court determined that unpaid accommodation provided for seconded employees does not constitute taxable income for them. The NSA reasons that the employer provides housing solely for its own benefit, not for the personal benefit of the employee. This decision marks a shift from prior legal interpretations that considered such benefits as taxable income and opens the door for employers to explore the possibility of claiming a refund of any taxes previously paid on such employee housing arrangements.

**POLAND RAISES MINIMUM PAY FOR YOUNG WORKERS ON 1ST MARCH**

From 1st March, new minimum rates for young workers apply. These rates are determined by the average monthly salary in Poland during the previous quarter. In Q4 2023, it amounted to PLN 7540.36. Here is a breakdown of the new minimum wages:

- Apprentices: PLN 603.23 - PLN 754.04 (depending on the year of training),
- Workers undergoing training for a specific job: PLN 527.83.

It's important to remember that these are minimum amounts, and employers are free to pay more.

**WORKING PENSIONERS: HIGHER EARNINGS LIMIT FROM 1ST MARCH**

Starting 1st March, a higher earnings limit allow recipients of retirement and disability pensions to earn up to PLN 5278.30 gross per month in March, April and May 2024 without impacting their benefits. This represents a significant increase of over PLN 240 per month compared to the previous quarter's limits and applies to individuals who are earning income alongside their pensions and have not yet reached retirement age. Pensioners who have already reached their retirement age can continue to work and earn extra income without any limitations or concerns about ZUS suspending or reducing their benefits.

**A SHORTER WORKING WEEK IN POLAND? POSSIBLE CONSULTATIONS ON THE HORIZON**

The New Left (Nowa Lewica) party has announced plans to submit a proposal for a 35-hour work week to the Polish parliament (Sejm) in the coming weeks. Meanwhile, the Ministry of Family, Labour and Social Policy has expressed openness to the idea but emphasized the need for two key steps before moving forward - impact assessment and consultation with stakeholders.

**POLISH PARLIAMENT REVISITS TRADE UNION ACCESS TO WORK PRODUCTIVITY DATA**

A parliamentary subcommittee has resumed work on amending the Trade Unions Act. The proposed amendment aims to grant trade unions the right to access information from employers regarding the parameters, rules, and instructions used by algorithms or AI systems that influence employment decisions. This initiative, which began in the previous parliamentary term, has faced some opposition. Critics argue that the draft lacks clear definitions for key terms and that access to such data could potentially violate trade secrets.

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**UPCOMING EVENTS**

- **Webinar: Key whistleblower points HR should know about** - 5 March 2024, 14:00-15:00, online. More: [here](#).
- **IX Polish Labour Law Congress** - 5-6 March 2024, 11:00-12:00, online. More: [here](#).
- **HR Lab: Employee in social media, mental health & well-being** - 6 March 2024, 11:00-14:00, on-site, Cracow. More: [here](#).
- **Webinar: 10 key rules of internal investigations** - 6 March 2024, 11:00-11:45, online. More: [here](#).
- **Let's talk about money: Business travel, posting, mobile working - recording granted benefits** - 7 March 2024, 11:00-11:45, online. More: [here](#).