



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 RULES FOR EMPLOYEE RECORDS START TOMORROW

Tomorrow, 21st March, new regulations concerning employee records will become effective. The changes include adding Part E to an employee's file concerning the results of drugs and alcohol testing. Part B should include new documents, namely an information note for an employee about the drugs and alcohol tests, as well as remote working documents. All drugs and alcohol testing documents collected before must be made compliant with the new regulations by 4th April.

SOCIAL SECURITY CONTRIBUTION BASE IS UP TO ENTREPRENEURS WITHIN STATUTORY LIMITS

A social security contribution base for contractors is established differently than for employees. It results from the specific nature of running your own business and the difficulty in predicting how much income it will generate. Therefore, entrepreneurs have a free hand, within the statutory limits, to determine their social security contribution base and the Social Insurance Institution cannot question it. Supreme Court ruling of 2nd March 2023 II NSNc 107/23.

SETTLING UP CAFETERIA BENEFITS ONLY AFTER BUYING GOODS OR SERVICES

The Supreme Administrative Court ruled on 14th March (ref. no. II FSK 2116/20) that an employee benefit in the form of cafeteria points can be settled up only when employees buy goods or services in exchange for the points, not when they receive them. Therefore, employers will have to monitor when and how employees use this kind of benefit.

MEAL VOUCHERS WITHOUT PIT

Tax authorities have recently changed their line of interpretation concerning employee meal vouchers. Now, such vouchers are considered exempt from PIT. Letter of the Head of the National Revenue Administration dated 7th March 2023, ref. no. DOP3.8222.19.2023.CNRU.

REMOTE WORKERS MAY BE ENTITLED TO HIGHER DEDUCTIBLE EXPENSES

The Ministry of Finance (MF) has recently stated that employees who work remotely from the place of their permanent or temporary residence located in a different administrative area than their workplace and not receiving a family separation allowance retain their right to increased tax-deductible costs. Thus, the MF has upheld its previous take on tax-deductible costs for remote workers.

NEARLY 2 MILLION CONTRACTS FOR SPECIFIC WORK REGISTERED IN 2022

About 1.7 million contracts for specific work were entered into the Social Insurance Institution register last year. They covered nearly 350,000 people. This is important data, as the National Reform Plan for 2023/2024 says nothing about subjecting these contracts to social security contributions.

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

- **Establishing a long-term relationship with an employee – tips and solutions for employers** - 21 March 2023, 11:00-11:45, online. More: [here](#).
- **SOS PCS | Littler – Employer in crisis: What to do if illegal employment of a foreigner is detected?** - 22 March 2023, 11:00-11:45, online. More: [here](#).
- **PCS MeetUp: How to safely terminate agreement with an employee?** - 23 March 2023, 11:00-11:30, online. More: [here](#).