



Dear Readers,

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

LAW ON EMPLOYING NON-NATIONAL WORKERS READY FOR PRESIDENT'S SIGNATURE

On 20 March, the Parliament approved some of the amendments proposed by the Senate to the law on employing non-national workers. The Parliament agreed on removing the proposed increased penalties for employers violating employee rights. Another approved amendment allows temporary employment agencies to hire non-national workers under civil law contracts. The law is now awaiting the President's signature for final approval.

COMPENSATION FOR DISCRIMINATION SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS

According to the Social Security Institution (ZUS), compensation for discrimination is subject to social security contributions, even if it is paid as part of a settlement when terminating employment. This is because the payment is not directly and clearly linked to the termination. Employers are only exempt from paying contributions on compensation if it is specifically given due to the end of employment. ZUS decision of 25.02.2025, DI/200000/43/107/2025.

FEWER SPECIFIC-TASK CONTRACTS

Last year only 1,37 million contracts for a specific task were reported to ZUS – the lowest number since introducing the new reporting requirements in 2021.

ZUS: HOUSING FOR EMPLOYEES MAY BE EXEMPT FROM SOCIAL SECURITY CONTRIBUTIONS

Employers who offer company-owned housing for employees at a discounted rate may not have to pay social security contributions on the discount. This exemption applies only if the benefit is included in the company's internal policies. In this case, contributions would not be required on the difference between the market price and what the employee actually pays. Opinion of ZUS in Lublin of 24.02.2025, ref no: DI/200000/43/73/2025.

TAX OFFICE: PARKING SUBSCRIPTION COUNTS AS EMPLOYEE INCOME

In a ruling of 4 September 2024, the Director of the National Revenue Administration stated that if an employer pays for an employee's parking subscription, it counts as taxable income. The case involved an employer who purchased parking subscriptions to help employees perform their duties, which required frequent travel around the city. However, since employees could also use the parking outside of working hours, the tax office ruled that the subscription should be considered part of their income. As a result, its value must be included in their taxable earnings, and income tax (PIT) should be deducted accordingly. Letter of the Director of the National Revenue Administration of 04.09.2025, 0113-KDIPT2-3.4011.403.2024.2.SJ.

DAYLIGHT SAVINGS WILL NOT AFFECT EMPLOYEES' FIXED PAY

At the end of March, we move to summer time, meaning employees working the night shift from 29 to 30 March will work one hour less. Employees with a fixed monthly salary will see no change in their pay. Hourly workers will still be paid for the full hours worked, and the missing hour may be treated as downtime, with employees potentially receiving compensation for it. The time change does not give employers the right to reduce salaries. In a standard work schedule, the missed hour does not need to be made up, but in a flexible arrangement, employers can adjust the schedule to compensate for it on another day.

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: Setting boundaries on Unions' activity online** - 25 March 2025, 11:00 - 11:45, online. Registration: [here](#).
- **Webinar: New non-national worker employment rules: latest updates** - 25 March 2025, 14:00-15:00, online. Registration: [here](#).
- **Conference: Working time 2025** - 26 March 2025, 10:00-14:00, online. Registration: [here](#).
- **No, because of GDPR! Online hate vs data and privacy protection** - 27 March 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: Supplementary maternity leave - what employers need to know by 19th March?** - 28 March 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: Pay transparency - apples and oranges? Who, what, and how to compare** - 1 April 2025, 14:00-15:00, online. Registration: [here](#).
- **Webinar: PCS | Littler and Mercer practically on pay transparency: what is the pay gap and how to calculate it?** - 3 April 2025, 11:00-11:45, online. Registration: [here](#).