



Dear Readers,

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

LACK OF MEDICAL CERTIFICATE DOES NOT BAR SICKNESS BENEFIT

The Social Insurance Institution (ZUS) initially denied sickness benefits for a period of work incapacity resulting from a workplace accident, citing the absence of a medical certificate. However, the Bydgoszcz District Court ruled that work incapacity can be established through alternative means. The court emphasized that this is especially true when the accident happens abroad, where documentation practices may differ, and the injured party might not be familiar with local laws and language. Bydgoszcz District Court ruling dated 19th February 2025, ref. no. VI Ua 37/24.

SUPREME COURT: 16-MONTH DELAY TOO LONG FOR DISMISSAL

The Supreme Court has recently ruled that employers cannot unduly delay the decision to terminate an employment contract based on a past event, even though the Labour Code does not set a specific time limit. In its judgment, the Court determined that citing an incident from 16 months prior as grounds for dismissal was not justified, despite the employee's nearly six-month absence during that period. The Supreme Court emphasized that termination is a more significant sanction than a disciplinary penalty, suggesting that even the one-year period for erasing disciplinary records is too long a timeframe to justify dismissal. The Supreme Court ruling dated 26th November 2024, ref. no. III PSKP 28/24.

ZUS: UNDERAGE ENTREPRENEURS EXEMPT FROM SOCIAL INSURANCE

The Social Insurance Institution (ZUS) has clarified that minors operating businesses registered in the Central Register and Information on Economic Activity (CEIDG) are not subject to social insurance obligations. ZUS explains that their limited legal capacity prevents them from acquiring the status of an entrepreneur as defined in Article 4 of the Entrepreneurs' Law. While entrepreneurs are generally required to pay social insurance contributions, this obligation only arises upon reaching the age of majority. This individual interpretation was issued by the ZUS Branch in Gdańsk on 28th February 2025, ref. no. DI/100000/43/79/2025.

REIMBURSED B2B BENEFITS ARE TAXABLE INCOME

Tax authorities have ruled that reimbursements for home office equipment, software training, and employee well-being benefits (such as gym memberships) constitute taxable income for B2B contractors. This is because these reimbursements are considered part of the payment for services rendered. However, the contractor cannot deduct the value of these expenses as business costs, as they were not directly incurred by the entrepreneur but were instead reimbursed. Tax interpretation no. 0114-KDIP3-1.4011.943.2024.1.EC.

EMPLOYER'S ACCESS TO CHILD'S SENSITIVE DATA UNJUSTIFIED

The Commissioner for Human Rights (RPO) has issued an opinion stating that the requirement for an employee to present their employer with a child's disability certificate to get additional parental leave grants the employer disproportionately broad access to sensitive personal data. The RPO argues that there is insufficient legal basis for an employer to process such a wide scope of specially protected information. Concerns are also raised regarding the duration of this data's storage and the absence of mechanisms for the child to challenge its processing.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, **Slawomir Paruch**, attorney-at-law, partner, and **Oskar Kwiatkowski**, trainee attorney-at-law, lawyer.

UPCOMING EVENTS

- **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](#).
- **Employer and Employee in Court: Pay transparency in court cases** - 7 April 2025, 11:00-11:45, online. Registration: [here](#).
- **Hiring Compliance Conference: Equal Pay Directive - navigating recruitment obligations, challenges and risks** - 7 April 2025, 9:00-14:00, online. Registration: [here](#).
- **Webinar: Social dialogue or dispute? Works councils & trade unions in Poland and France** - 8 April 2025, 11:00-11:30, online. [Event in English](#). Registration: [here](#).
- **XIII HR Congress for Listed Companies SEG: Mastering the change: Strategies for successful employment restructuring** - 8-9 April 2025, on-site, Jachranka. Registration: [here](#).
- **HR Lab Wrocław: Managing after hours and pay transparency in practice** - 9 April 2025, 10:00-13:00, on-site, Wrocław. Registration: [here](#).
- **Webinar: The bumpy road to equality** - 9 April 2025, 12:00-13:00, online. Registration: [here](#).
- **Media Academy for Lawyers - "Rzeczpospolita" program: Why media visibility matters for lawyers and how to stand out** - 11 April 2025, 12:05, on-site, Warsaw. Registration: [here](#).