



Dear Readers,

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

### **PAY TRANSPARENCY LAW PASSED BY THE PARLIAMENT**

On 9 May, the Polish Parliament passed the pay transparency act, introducing new requirements for employers during the recruitment process. If the law comes into force, employers will be required to provide candidates with clear information about the offered salary – either the starting amount or a salary range – at an appropriate stage of the recruitment process. These details must be based on objective criteria, especially including gender equality. The law has been sent to the Senate for further review. Full text of the law can be found [here](#).

### **R&D SALARIES MAY QUALIFY FOR MULTIPLE TAX DEDUCTIONS**

According to a recent tax interpretation from the Director of National Tax Information, in certain situations, companies may be able to claim multiple tax benefits on R&D employee salaries after meeting certain conditions. This is possible by combining two tax reliefs – the research & development tax relief and the tax credit for innovative employees. The innovative employee credit allows businesses to use R&D expenses to reduce the personal income tax (PIT) advances. Additionally, the amount that reduces PIT advance can also be included as a tax-deductible expense – effectively offering a triple tax benefit. Interpretation of the Director of National Tax Information of 16 April 2025, ref. no. 0111-KDIB1-3.4010.87.2025.MBD.

### **SUPREME COURT: FULL COVID BONUSES FOR MEDICAL STAFF REGARDLESS OF HOURS WORKED IN EXPOSURE**

The Supreme Court reviewed a cassation appeal from judgement by the Regional Court in Łódź (case no VIII Pa 92/22), and ruled that COVID bonuses for medical staff were not part of the regular salary. As such they should not be calculated based on the number of hours worked in COVID-19 exposure conditions. According to the Supreme Court, the full bonus was due even to those who only occasionally came into contact with infected patients and did not work regularly in COVID-designated wards. The only valid reason for adjusting the bonus amount was if the eligible employee did not work for the full month. Judgement of the Supreme Court of 10 April 2025, ref. no. I PSKP 25/24.

### **ALIGNING MINIMUM AND BASE PAY APPROVED**

The European Affairs Committee approved a draft law aimed at aligning the base pay with minimum wage. Under the proposed changes, certain pay components will no longer be included in the calculation of minimum wage. Functional allowances would be excluded in 2026, other allowances in 2027, and bonuses and rewards in 2028. Legislative stage: European Affairs Committee.

### **CONTRACTS OF MANDATE AND B2B IN THE PUBLIC SECTOR WILL NOT COUNT TOWARDS EMPLOYMENT LENGTH**

On Thursday, the Ministry of Labour announced via the Government Legislation Centre that the plans to count periods of work under civil contracts or self-employment towards employment length will not be pursued.

**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.

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### **UPCOMING EVENTS**

- **The Modern Employer: Outsourcing on the PIP's radar** - 13 May 2025, 11:00-11:45, online. Registration: [here](#).
- **Online training session: How to prepare for a National Labour Inspection check in 2025?** - 14 May 2025, 11:00-11:45, online. Registration: [here](#).
- **III Conference: Workplace regulations and policies** - 14 May 2025, 9:00-14:00, online. Registration: [here](#).
- **Workshop: Managing relations with trade unions – collective disputes, pay negotiations, and setting expectations** - 15 May 2025, 11:00-11:45, online. Registration: [here](#).
- **PCS Meet Up: Cyberbullying in the workplace – a real problem to address** - 21 May 2025, 11:00-11:30, online. Registration: [here](#).
- **HR Lab Łódź: Not every complaint is mobbing and pay transparency myths** - 22 May 2025, 11:00-14:00, on-site, Łódź. Registration: [here](#).
- **HR Lab Kraków: Employee turnover, B2B contracts, outsourcing and temporary work** - 29 May 2025, 11:00-14:00, on-site, Cracow. Registration: [here](#).
- **HR Lab Gdańsk: Getting ready for the summer season** - 9 June 2025, 11:00-14:00, on-site, Gdańsk. Registration: [here](#).