



Dear Readers,

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

BUSINESS TRIP COSTS INCREASE

As of 28 July, per diem allowance for employees on domestic business trips increased from 30 to 38 zlotys. The first increase in nine years covered not only the per diem rate but also the lump sum compensation calculated on its basis, namely allowances for commuting and accommodation, which are up to 7.60 and 57 zlotys respectively. Employees and unions are demanding the allowances for business trips abroad and the use of private cars for work purposes should also be increased.

A TRANSPORT COMPANY OWNER IS ALSO ENTITLED TO A PER DIEM

To consider a trip to be a business trip, it must be directly related to business activity. If such a relationship is established, a company owner is entitled to per diem allowance and can include it in company tax-deductible costs up to the same amount to which employees are entitled. This line of argument is confirmed by the Head of the National Tax and Customs Information Office.

ALLOWANCES CAN DIFFER

The CJEU held that the EU rules do not prevent an employer from setting out different levels of allowance for employees working at night (if objectively justified). An employer justified providing an allowance of 50% to employees who work at night occasionally and 20% to regular night workers on the grounds of compensating for the disadvantages of unpredictable working hours and sudden free time interruption. Judgment of 7 July 2022, C 257/21 and C 258/21.

WORKING TIME UNDER TWO EMPLOYMENT CONTRACTS WITH ONE EMPLOYEE MUST BE COMBINED

The CJEU ruled that one employee's working time under several employment contracts with the same employer must be cumulated when determining the minimum rest period. By the same token, the CJEU judgment can also be applied to overtime. Employers should bear this in mind when handling overtime claims. Case reference: C-585/19.

THE LOWEST UNEMPLOYMENT RATE IN OVER 30 YEARS

According to the Ministry of Family and Social Policy's data, the unemployment rate in June was 4.9%, which is 0.2 percentage points less than in the previous month. Such low unemployment was last recorded 32 years ago (4.5% in August 1990).

Please do not hesitate to contact us:

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UPCOMING EVENTS

- **Series: No, because of GDPR!: Remote working a data security risk – how to protect your data effectively?** - 3 August 2022, 11:00 – 11:45, online. More: [here](#).
- **Series: 10 upcoming changes in employment law.** - 10 August 2022, 11:00-12:00, online. More: [here](#).
- **Healthy Workplace: Employee mental health problems - how to respond?** - 11 August 2022, 11:00-11:45, online. More: [here](#).