



Dear Readers,

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

HOLIDAY LEAVE AND PAID SICK LEAVE DO NOT EXCLUDE R&D RELIEF

Holiday leave or sick leave do not result in the loss of the right to relief. According to the Supreme Administrative Court, remuneration paid to employees for the period of justified absence from work can be considered as eligible costs. This applies to both the basic salary and ZUS contributions. This is what the Supreme Administrative Court ruled in the judgment no. II FSK 185/21.

MEMBER OF THE MANAGEMENT BOARD CAN'T PROVIDE SERVICES TAXED ON A LUMP SUM TO THE COMPANY

We are talking about a lump sum on recorded revenues. Due to the suspicion of prohibited optimization, tax authorities refuse to issue interpretations in similar cases or take a position unfavourable to taxpayers. The first judgments of administrative courts appear, which agree with the tax offices. This incl. the Provincial Administrative Court in Kielce in its judgment of 22 June 2023 with file no. I SA/EC 174/23.

REGULATIONS ON THE ACTIVITIES OF MINOR ENTREPRENEURS TO THE TRASH

The amendment introducing facilitations for entrepreneurs was also to include provisions regulating the activities of minor entrepreneurs. Among the proposals was, incl., the principle of control of the guardianship court over a young entrepreneur. Ultimately, however, in the bill that went to the Sejm, these provisions were completely deleted. This was surprising because it was not explicitly mentioned in the public consultation report.

SEVERAL CONTRACTS WITH ONE EMPLOYER WITH TOTAL REST

According to the judgment of the CJEU (C-585/19), the employer is obliged to provide the employee with a minimum of 11 hours of daily rest, regardless of how many employment contracts he has with the employee. The CJEU ruling is also revolutionary from the perspective of Polish employers. Until now, the prevailing view was that when an employee has more than one contract with the same employer, his or her working time should be accounted for separately.

BURNOUT IS STILL A BIG PROBLEM IN POLAND

According to research, 1/3 of employees claim that they have experienced burnout in their lives. The problem applies to both manual and office workers to a similar extent. However, the group of employees who are aware of the importance of work-life balance is growing, today 63% of Poles claim that they are able to maintain a balance between private life and professional career.

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UPCOMING EVENTS

- **On unions with unions: Special protection for trade unionists and new measures for securing reinstatement claims** - 22 August 2023, 11:00-11:45 a.m., online. More: [here](#).
- **Webinar: How to protect your company from leaking confidential information?** - 22 August 2023, 11:00-11:45 a.m., online. More: [here](#).
- **#Wentyl_HR: Polish labor law as a source of misunderstandings with foreign workers** - 30 August 2023, 1:30-3:50 p.m., hybrid. More: [here](#).