



Dear Readers,

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

#### TAX-FREE REMOTE WORK LUMP SUM

The employer does not have to deduct PIT from the compensation for internet and electricity used during working from home, as confirmed by interpretations issued so far. Despite the provisions on remote working stating that anything employees receive from the company (lump sums, allowance, tools, reimbursement of expenses) is not considered income, employers often have doubts whether the tax authorities will question the lump sum calculation. Yet another tax interpretation confirms that lump sums can be calculated as averaged amounts, and the employees do not have to present invoices from external suppliers. (Interpretation no: 0115-KDIT3.4011.417.2023.1.PS)

#### 700+ FOR EMPLOYEES FROM 2024 – NEW DRAFT REGULATION

The Ministry of Family and Social Policy presented a new draft regulation on the minimum wage. There will be two salary rises:

- by 642 PLN, to 4242 PLN gross from 1 January 2024,
- by another 58 PLN to 4300 PLN gross from 1 July 2023.

In total this means an increase of 700 PLN gross (477,67 PLN after taxes). The draft regulation is available [here](#).

#### MINISTRY OF HEALTH: OBLIGATORY HEALTH EXAMINATION AFTER ANOTHER DISABILITY CERTIFICATE

Employers are not sure whether they are obliged to refer employees with a new disability certificate (another one) to an occupational physician for an earlier examination, even if the existing certificate allowing the employee to work in a given position is up to date. According to the Ministry of Health, once an employee presents a new disability certificate, they should be referred to an occupational medicine examination. The Ministry of Family and Social Policy on the other hand points out, that it can be done, but it is not an obligation. According to experts, the Ministry of Family and Social Policy's approach seems more rational, additionally emphasizing that if the employer decides against referring employee for another health examination, it will not constitute a violation of regulations or entail any penalties.

#### FROM 19 AUGUST, DRIVERS' SALARIES WILL BE CALCULATED DIFFERENTLY

Starting from 19th August drivers's salary settled in a new way. It introduces several novelties in wage calculation. Instead of differentiated ZUS and PIT deductions, uniform amounts of 60 EUR for ZUS and 20 EUR for PIT have been introduced for each day of a driver's stay abroad. In addition, the new law indicates a list of travel and accommodation expenses that are exempt from ZUS and PIT contributions. After the amendment, the employer may also prohibit a driver from working for another company, regardless of the nature of the cooperation.

#### REGIONAL ADMINISTRATIVE COURT: THE DISTRICT WILL NOT AVOID COVERING JUVENILE'S EDUCATION COSTS

The Regional Administrative Court on Olsztyn (ref. no II SA/OI 267/23) disagreed with the mayor's decision, which indicated that the district would pay only part of the subsidy due to the employer to cover the costs of training a juvenile. The mayor argued his decision on the grounds that the juvenile changed place of residence during the professional training, so the subsidy should be covered by the district with jurisdiction over the previous place of residence. In the judgment, the Court indicated that only the district of the employee's place of residence from the date of the graduation and passing of the exam would be competent to decide on the subsidy of training costs.

**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: Special protection for trade unionists and new measures for securing reinstatement claims** - 22 August 2023, 11:00-11:45 a.m., online. More: [here](#).



#### 2023 European Employer Survey

**We invite you to participate in our 2023 European Employer Survey.**

The survey, which should **only take 5-7 minutes to complete**, can be accessed: [here](#).

More: [here](#).