



Dear Readers,

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

MASK FINES ARE LEGAL

The District Court in Olsztyn ruled that an employer could lawfully fine an employee who did not provide a vaccination certificate on grounds of non-compliance with the mask mandate. It is in line with our position that, given the employer's responsibility for health and safety at the workplace, an employer may order employees to wear masks and take disciplinary action for non-compliance. Judgment of 15.06.2022, ref. no. IV P 363/21.

UKRAINIAN ENTREPRENEURS WHO RUN THEIR BUSINESS REMOTELY ARE TAXED IN POLAND

According to the latest tax law interpretation by the National Revenue Administration Head, sole traders with businesses registered in Ukraine and run remotely from Poland should be taxed in Poland. Such entrepreneurs can pay PIT under general rules or opt for a lump sum tax. Interpretation no. 0114-KDIP3-2.4011.171.2022.4JM

ANOTHER PLANNED INCREASE IN PER DIEMS DOES NOT SATISFY TRADE UNIONS

According to the new draft by the Ministry of Labour and Social Policy, the per diem rate is to be increased from PLN 38 to PLN 45. Trade unions claim that given the rising inflation, the increase is too small. They demand that the allowance be increased to PLN 56 per day. The regulations are to become effective on 1 January 2023.

MOBILE WORKERS DO NOT WORK REMOTELY

According to the Ministry of Labour and Social Policy, mobile workers, such as sales representatives, are not employees working remotely. The Ministry claims that the new regulations apply to employees who, as a rule, work on-site with an optional remote working opportunity agreed with the employer. Mobile employees, by definition, work outside the office, and their place of work is generally their whole work area. Experts do not share this hard-line view. The Ministry did not take into account, for example, salespeople who perform some of their duties, such as report-writing, from home.

APPLICATIONS FOR COVID-19 FINANCIAL SUPPORT FOR BUSINESSES CLOSED

Tuesday, 16 August, was the application deadline for COVID-19 financial support for eligible businesses that had not yet used this form of support.

Please do not hesitate to contact us:

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2022 European Employer Survey

We invite you to participate in our 2022 European Employer Survey.

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

More: *here*.