

**Dear Readers,**

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

**450 PLN FOR MEALS FOR EMPLOYEES EXEMPT FROM SOCIAL SECURITY CONTRIBUTIONS**

As of 1 September, the limit of co-financing meals for employees exempt from ZUS contributions was increased from 300 PLN to 450 PLN. What is more, the exemption also includes coupons, vouchers and pre-paid cards. This is a welcomed change, since ZUS took different stances on this issue in the past.

**LOWER LIMITS FOR PENSIONERS' ADDITIONAL INCOME FROM 1 SEPTEMBER**

From 1 September the limits will be lower than in the previous quarter. Earnings of up to 4904,10 PLN gross will not reduce pensions. This is over 80 PLN less each month than in the previous quarter. The limits apply to people who earn additional income to their pension and have not yet reached retirement age.

**EMPLOYER WILL PAY FOR AI DISCRIMINATION**

In the US, a tutoring company iTutor lost a lawsuit bought by the Equal Employment Opportunity Commission (EEOC). During the selection of job applicants, the company used an AI system that rejected applications from people over the employer's specified age. In order to pass through the automatic selection process, it was enough to underestimate age on the application. This was alleged to constitute employment discrimination. iTutor in addition to paying compensation, introduced compliance rules such as new anti-discrimination policies and improved trainings for managers. This is important also in Poland, where employers are responsible for the performance of the AI tools they use.

**COMPANY CAN DEDUCT EXPENSES OF STAFF EVENTS ONLY TO THE EXTENT OF EMPLOYEES**

A limited liability company organised an anniversary party. Employees and contractors were invited. According to the tax office, only costs attributed to employees can be included as deductible costs. Expenses for external guests are aimed at creating a good image of the company and thus they are excluded from tax deductible costs. Tax interpretation no 0111-KDIB2-1.4010.171.2023.3.KK.

**EASIER CROSS-BORDER REMOTE WORKING**

As of July this year, ZUS in Poland has been covered by the EU framework agreement on coordination of social security systems. The agreement allows to increase the time spent performing remote work across borders to less than 50% of the total working time (previously 25%), while maintaining insurance in Poland. ZUS has indicated, clearing employees' and employers' doubts, that the verification of working time abroad will only relate to the working week. Exceeding the threshold of 50% may entail penalties for both the employer and the employee.

**COMMISSIONER FOR HUMAN RIGHTS ASKS ABOUT STATUTORY REST PERIOD FOR CONTRACTORS**

At the request of the filmmakers' trade union, the Commissioner asked the Ministry of Family and Social Policy and the Minister of Culture to take action on the issue of ensuring a minimum rest period for filmmakers employed under civil law contracts. Minister Małaj is in favour of regulating these issues on a statutory level – the effect could be extended to the right to rest for all contractors, regardless of the sector. We will keep an eye on this as soon as legislative work will begin in this regard.

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**UPCOMING EVENTS**

- **Webinar: Labour law in the age of artificial intelligence - challenges for HR departments** - 5 September 2023, 14:00-15:00, online. More: [here](#).
- **Employee and Employer in court: Protected employees will get back to work?** - 6 September 2023, 11:00-11:45, online. More: [here](#).
- **No, because of GDPR: Diversity & inclusion - is GDPR an obstacle?** - 7 September 2023, 11:00-11:45, online. More: [here](#).