



Dear Readers,

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

NEW LIABILITY RULES FOR MANAGERS AND BOARDS OF DIRECTORS

On 13 October, a major amendment to the Commercial Companies Code will come into force, which will introduce the so-called holding law. It will change the responsibilities of managers in corporate groups. Management and the supervisory board members will be able to refer to the interests of the corporate group when making business decisions, provided that the holding is disclosed in the National Court Register of the company in question.

ENTREPRENEURS WILL DEDUCT LAST YEAR'S HEALTH CONTRIBUTIONS

The Ministry of Finance has clarified that entrepreneurs will be able to deduct health contributions for December 2021 and earlier periods that they have paid in 2022. It will only be possible to account for those contributions that have been paid on account of taxation on the same form in which the entrepreneur currently settles.

UKRAINIANS WILL PAY TAXES IN POLAND

On 26 August this year, 183 days passed since the first refugees from Ukraine arrived in Poland. This deadline has an impact on the settlement of taxes in our country. After this date, foreigners are subject to an unconditional tax obligation in Poland. What is more, they have to pay taxes on their earnings from the beginning of their stay, i.e. for the past six months.

THE REIMBURSEMENT RATES FOR USAGE OF PRIVATE CAR IS NOT GOING UP ANY TIME SOON

Due to high fuel prices and following an increase in allowances for business trips, employees are demanding an increase in the mileage rate, unchanged for almost 15 years. Meanwhile, the government has announced that they want to amend the Road Transport Act beforehand, on the basis of which the regulation with the mileage rate is issued. The change of rates may therefore not take place in the coming months.

HIGHER PERMITTED DRIVING TIME EXTENDED

The temporarily introduced increased permitted daily driving time for professional drivers has been extended until 30 September this year. The limits are 2 hours more per day and a total of 4 per week.

Please do not hesitate to contact us:

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UPCOMING EVENTS

- **Webinar: End of summer recap of changes in HR law.** - 30 August 2022, 10:00-10:45, online. More: [here](#).
- **HR Compliance Expert course: Protection of whistleblowers – act now or wait for the final version of the regulations?** - 30 August 2022, 11:00-12:00, online, participation fee. More: [here](#).