



**Dear Readers,**

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

**THE PLANNED MINIMUM WAGE AMOUNT IN 2023 REVEALED**

On 13th September, the government enacted a bill projecting the minimum wage raise next year. The minimum wage is to increase twice over the year, to PLN 3490 gross and PLN 22.80 for hourly pay from 1st January, and PLN 3600 and PLN 23.50, respectively, from 1st July. The change will cover around 3 million employees receiving the minimum wage.

**HIGHER PENALTIES FOR ILLEGAL EMPLOYMENT OF NON-NATIONALS**

On 13th September, a bill on the employment of non-nationals was published on the government legislation website, which is expected to streamline the work legalisation procedures for non-nationals. Among other things, the bill includes the following: full digitalisation of procedures, abolition of the labour market test and development of praca.gov.pl ICT system functionality. The penalties for illegal employment of non-nationals may be higher than before - their rate will depend on the number of illegally employed persons.

**INFLATION-LINKED INCREASES ARE A NIGHTMARE FOR EMPLOYERS**

Employers have been inundated with requests for pay rises due to the difficult economic situation in Poland and Europe. However, employers in dire financial straits don't have to grant raises, even if they have included such provisions in their remuneration regulations.

**OCCUPATIONAL MEDICINE OCCUPIED**

Employers are sounding the alarm about weeks-long appointment backlogs for occupational medicine examinations. Without valid examination certificates, they cannot allow employees to work, which forces employers to resort to all kinds of creative solutions, sometimes bending the law.

**LEASING A CAR USED FOR BUSINESS AND PRIVATE PURPOSES CAN BE INCLUDED IN PIT COSTS**

If the value of a leased car does not exceed PLN 150,000, the leasing instalments can be considered PIT-deductible costs, even if the car is sometimes used for private purposes. It is confirmed by the head of the National Tax Information Office. Interpretation no: 0114-KDIP2-2.4011.539.2022.1.AP

**EMPLOYER IS NOT DEFENCELESS AGAINST SICK LEAVE ABUSE**

An employer cannot assume that an employee is malingering. The exclusive competence to verify the employee's state of health rests with the ZUS medical examiners. This was confirmed by the judgement of the Provincial Administrative Court in Krakow dated 7 February 2022 (ref. III Sa/Kr 1447/21). However, the employer is not left without any options. Employers have the right to check if sick leave is not abused. They can do it themselves or through the Social Insurance Institution. There are also other effective measures, such as attendance bonuses or on-site benefits.

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, associate.

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**UPCOMING EVENTS**

- **Webinar: Remote and cross-border working - the practical aspect of employing staff in different locations in view of the expected changes to the Labour Code** - 20 September 2022, 10:00, online. More: [here](#).
- **Wrocław HR Meetup #1: New ways of remote working - how to get ready for the new regulations** - 21 September 2022, 18:00. More: [here](#).
- **HR in the Cloud: Court proceedings in the remote age** - 22 September 2022, 11:00-11:45, online. More: [here](#).
- **VI Labour Law Congress** - 22-23 September 2022. More: [here](#).
- **Happiness at Work: Digital nomads - a new dimension of hybrid work** - 22-23 September 2022. More: [here](#).