

**Dear Readers,**

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

DAY OFF FOR MEMBERS OF ELECTORAL COMMISSIONS

After yesterday's elections not all employees had to come to work today, and some will be off for a few more days. Members of regional and district electoral commissions can use their right to a few days off during election and vote counting, and on the day following the day when the vote counting was completed. During their absence employees retain their rights to social security benefits and their rights under the employment relationship – including the right to remuneration. Employees had to inform the employer 3 days in advance of the duration and reason for the planned absence to use the leave. Upon their return to work they must provide the employer with a relevant certificate.

PAYMENT FOR A FORMER STUDENT IS SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS

Once a worker employed on the basis of contract of mandate loses their student status, the employer is automatically obliged to pay social security contributions to ZUS. Even if the remuneration is for the period when the student status was still active, if the payment takes place after the loss of the status, it is subject to contributions. ZUS decision of 25 September 2023 (ref. no. DI/20000/43/890/2023).

NEW DISABILITY CERTIFICATE ALLOWS REFERRAL FOR OCCUPATIONAL MEDICAL EXAMINATION

There are different views on the question of repeated medical examinations due to a new disability certificate. The Ministry of Health clearly states that the employer is obliged to refer the employee for a repeated occupational medical examination, while the Labor Department and the Labour Inspectorate argue that the referral is not an obligation, but is only the employer's right.

Opinion of the Supervisory Department of the Labour Inspectorate of 26 September 2023 on the timeliness of occupational medical examinations following a new disability certificate.

TAX OFFICE CONTROLS EMPLOYEES-AUTHORS BENEFITTING FROM THE 50% TAX DEDUCTIBLE EXPENSES

Recently, tax offices have started to verify the legitimacy and accuracy of the application of 50% tax deductible expenses. The offices request the access to the completed work, to verify if the employee in question can be categorised as an "author". They also check the remuneration calculation (as it needs to be adequately "allocated").

TRADE UNIONS WILL HAVE TO BE INFORMED ABOUT THE USE OF AI AT WORK

At the EU Employment Council meeting on Monday one of the topics of the debate was automated decision-making systems and artificial intelligence (AI). The EU is considering introduction of a directly applicable regulation requiring union consultation before using an AI system in the workplace. Further legislative work is underway. Draft act (in English): [here](#).

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UPCOMING EVENTS

- **On unions with unions: Compliance in relations with trade unions** - 17 October 2023, 11:00-11:45, online. More: [here](#).
- **HR and Payroll Conference 2023/2024: Internal investigations on the eve of the whistleblower legislation coming into force** - 17-18 October 2023, 9:30 – 16:30, hybrid. More: [here](#).
- **PCS MeetUp: Employee dismissals in the light of the latest changes** - 18 October 2023, 11:00 – 11:30, online. More: [here](#).