



Dear Readers,

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

CROSS-BORDER TELEWORKING: TO GET A1 CERTIFICATE, FIRST SUBMIT US-36 APPLICATION

An employee who works in part remotely from an EU country other than the one where their employer's office is registered but is subject to the social security regulations of the employer's country must submit a US-36 application to ZUS (through the ZUS PUE app or in paper form). An employer may also submit the application on behalf of an employee. It must be submitted to confirm that the conditions for the application of the Cross-Border Telework Agreement are met. Only after the form has been approved by the ZUS office in Kielce, A1 certificate can be applied for.

ANNIVERSARY GIFT FROM EMPLOYER IS A DONATION

According to the National Tax and Customs Information Office, an anniversary gift is a donation, and the employer doesn't have to pay advance PIT on the gifts given. This is because such a gift does not constitute income from the employment relationship. The key factor is that the right to such a gift did not result from employment contracts, work regulations or other internal acts. On the other hand, gifts given as an incentive for more frequent work in the office are not considered a donation.

Decision of the Head of the National Tax and Customs Information Office dated 6 October 2023 (ref. no. 0112-KDIL2-1.4011.700.2023.1.AK) and 13 October 2023 (ref. no. 0111-KDIB2-2.4015.99.2023.5.MM and 0115-KDIT2.4011.361.2023.5.ENB)

COFFEE AT WORK NOT FOR CONTRACTORS

The Supreme Administrative Court considered whether a company can qualify expenses for food and beverages consumed at work by individuals working under contracts other than employment contracts (i.e. contracts based on the Civil Code) as deductibles. Ultimately, the Court held, contrary to the lower-instance court, that because such workers are not linked to the company's revenue, snacks and beverages for them cannot be included in deductibles.

Judgment of the Supreme Administrative Court dated 11 October 2023, ref. no. II FSK 326/21

SOCIAL INSURANCE FILINGS SUBMITTED FROM JANUARY 1999 TO DECEMBER 2021 CAN BE RECTIFIED BY 1 JANUARY 2024

The Social Insurance Institution (pl. ZUS) reminds social insurance payers that from 2022, there are new deadlines to correct the forms they submitted to ZUS (ZUS DRA, ZUS RCA, ZUS RSA). The deadlines are as follows:

- forms submitted between January 1999 and December 2021 - by 1 January 2024
- forms submitted from January 2022 - within five years from the date of contribution payment for a given calendar month.

PUBLIC FIGURE HAS A RIGHT TO PRIVACY

According to the Supreme Administrative Court, a person publishing information about themselves on the Internet does not automatically relinquish their right to privacy. Disclosing private information is not tantamount to giving consent for personal data processing, which requires direct consent from the person concerned. The judgment may be relevant in the context of employees publishing information about their famous employers and superiors.

Judgment of the Supreme Administrative Court dated 13.07.2023, ref. no. III OSK 595/22

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, lawyer.

UPCOMING EVENTS

- **Conference: HR Compliance Summit 2023** - 24 October 2023, 9:00 - 15:00, online. More: [here](#).
- **Webinar: Internal investigations - new ISO standard, best practices** - 26 October 2023, 11:00 - 11:45, online. More: [here](#).
- **EU Directives on Work-Life Balance and on Transparent and Predictable Working Conditions - what will change?** - 7 November 2023, 9:30 - 13:20. More: [here](#).