



GOOD MORNING HR | 46/22

Dear Readers,

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

TEAM-BUILDING EVENT EXPENSES FOR B2B NON-DEDUCTIBLE

Company event expenses are deductible only if they concern employees with employment agreements. Costs of organizing company events for self-employed contractors will not be deductible from income, as follows from the Supreme Administrative Court judgment (ref. no. II FSK 572/22) and an individual tax interpretation of the Head of The National Tax and Customs Information Office (0111-KDIB2-1.4010.418.2022.2.AP).

REFUSAL TO SWITCH ON A WEBCAM MAY BE A BREACH OF DUTIES

It may be a breach of employee duty to refuse to switch on the webcam during client or team meetings. However, an employer cannot require a webcam to be switched on throughout the entire working day, according to a court in the Netherlands. Online video calls are a form of face-to-face meetings where the supervising employer may require attendance, verified, among other things, by the image. An employee cannot disrupt the established work order and organisation without a valid reason.

ADDITIONAL MEDICAL EXAMINATIONS FOR EMPLOYEES

The Ministry of Health has proposed an amendment to the bill changing the Labour Code, which would enable a doctor to refer an employee for additional screening tests for early detection and prevention of such conditions as cancer, diabetes or heart disease. The Sejm will vote on the amendment soon.

DIGITAL SICK NOTES MEAN MORE EFFECTIVE CHECKS

Social Insurance Institutions (ZUS) released the statistics on sick leave inspections in Q3 2022. There were 109.100 checks, which shows a downward trend. However, ZUS argues that the inspections are more effective and lead to an increased number of decisions on withholding benefits.

EMPLOYEE CLAIM CHANGE DURING THE PROCESS

The Polish Constitutional Tribunal (CT) will decide whether employees can change their claim for compensation to the claim for reinstatement during the trial. Usually, an employee who first filed a compensation claim but then changed their mind and now wants reinstatement must obtain their employer's consent. The CT will rule on whether this practice is constitutional.

UNEMPLOYMENT RATE IN SEPTEMBER STILL 2.6%

The unemployment rate in September was equal to the August rate in Poland. This means that Poland is ranked second in the EU, behind the Czech Republic (2.2%). The unemployment rate in Poland is as much as 4 percentage points lower than the average in the Eurozone.

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.

UPCOMING EVENTS

- **Trust but check: Is checking always monitoring?** 8 November 2022, 11:00-11:45, online. More: *here.*
- Autumn Employment Law Academy with PCS | Littler: Alcohol testing under the new rules what you need to know to avoid breaching the law? 9 November 2022, 10:00-11:00, online. More: here.
- PCS MeetUp: Whistleblowers: anonymity vs. confidentiality 9 November 2022, 11:00-11:30, online. More: here.
- Webinar: Pay increase processes within a high inflationary environment 10 November 2022, 11:00-12:00, online. More: *here.*