



Dear Readers,

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

ANOTHER PER DIEM INCREASE

From 1st January 2023, the per diem rate for domestic business trips is increased to PLN 45 per day. The Sejm is also working on a bill increasing per diems and overnight expense limits during foreign business trips. The rate was already raised once this year, going from PLN 30 to PLN 38 on 28 July. Before that, per diems have remained unchanged since 2013.

REMOTE WORKING BILL READY TO BE ENACTED

On 16th November, the Sejm's Extraordinary Committee for Codification Amendments accepted a report recommending enacting the bill in its proposed form. The next sittings of the Sejm are scheduled for 30th November, 1st and 2nd December 2022 so we may see legislation changes quite soon. Notably, two months after the amendment is enacted, employers will no longer be able to apply special COVID-19 regulations for remote working.

BUYING TICKETS FOR EMPLOYEES CAN CONSTITUTE THEIR INCOME

If an employer buys public transport tickets for their employees which are not essential for carrying out work, it can be considered a gratuitous benefit for employees under the employment relationship and, therefore, be subject to PIT. This is confirmed by the decision of the Head of The National Tax and Customs Information Office (KIS) of 1 September 2022, ref. no. 0114-KDIP3-1.4011.743.2022.1.MS2.

HIGHER CONTRIBUTIONS TO THE LABOUR FUND?

As part of the ongoing work on the Job Activity Bill, the government is seeking to reduce the amount of salary based on which employers are required to pay Labour Fund contributions. Now, it is the minimum monthly salary, and under the proposed changes it would be half of this amount, which would increase employment costs for employers. The law is scheduled to come into force on 1st January 2023.

ITC SYSTEM FOR CONTRACTS IS GETTING CLOSER

The Sejm puts a great deal of effort into developing a bill to help employers (micro-businesses for now) to calculate social security contributions and taxes correctly. After the first reading, a parliamentary committee recommended enacting the law. The ITC system is planned to take off no later than in 2025.

Please do not hesitate to contact us:

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UPCOMING EVENTS

- **Webinar: Collective redundancies - common mistakes** - 22 November 2022, 11:00-11:45, online. More: [here](#).
- **Employer and Employee in Court: Employer's counterstrike, or how to react in an employee dispute** - 23 November 2022, 11:00-11:45, online. More: [here](#).
- **Wrocław HR Meetup #3: Let's talk about workation** - 23 November 2022, 18:00, Wrocław. More: [here](#).
- **HR in the Cloud: Motivating employees during remote and hybrid working** - 24 November 2022, 11:00-11:45, online. More: [here](#).
- **HR Law Poland – Executive Summary: Latest trends and developments in labor & employment in the US. How and when are these changes making their way to Europe?** - 25 November 2022, 14:30-15:00, online. **The event will be held in English.** More: [here](#).