



**Dear Readers,**

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

### **28 DECEMBER IS THE DEADLINE FOR OUTSTANDING OCCUPATIONAL HEALTH EXAMINATIONS**

That is when the 180 days from the date of lifting the epidemic emergency expires. Employers should note, that this means referring employees for occupational health examinations if the previous ones have expired during the pandemic regulations.

### **COVERING COST OF ACCOMMODATION MAY BE CONSIDERED AS INCOME FOR EMPLOYEES**

The Regional Administrative Court in Poznań confirmed that if the employer covers the cost of accommodation for the employees at the place where they perform work (excluding business trips) it should be considered as income for the employees and therefore subject to income tax. The exemption is limited to 500 PLN, so only the value exceeding this amount should be taxed. The judgement is in line with the existing rulings concerning free benefits for employees. Judgement of the Regional Administrative Court in Poznań of 9 November 2023, ref. no I SA/Po 460/23.

### **WHISTLEBLOWER DIRECTIVE DIRECTLY APPLIED BY THE COURT**

The draft regulations on whistleblowers' protection have been stuck while the government is still working its contents. Meanwhile, the district Court in Toruń was probably the first one to directly apply the provisions of the directive. This is only possible, when the state is a part of the proceedings. The court in Toruń found that university employee was entitled to protection against termination guaranteed by the whistleblower directive. District Court in Toruń judgement of 12 July 2023, ref. no IV P 171/22.

### **THE POLICE WILL NOT TEST REMOTE WORKERS FOR ALCOHOL AND DRUGS**

According to the position of Communication and Promotion Department of the Ministry of Family and Social Policy of 5 December 2023, the employer cannot request the police to test remote workers for alcohol and drugs. However, the Ministry indicates that in case of a reasonable suspicion of alcohol consumption, the employer may remove such employees from work.

### **GRANDMOTHERS' BENEFIT – NEW BENEFIT FOR WORKING MOTHERS**

During his expose, Donald Tusk announced the introduction of a new benefit that would be available to mothers returning to work after maternity leave. The benefit would be paid by the Social Insurance Institution, in the amount of 1,500 PLN per month, provided that the income of the applying parent is at least equal to the minimum wage. The grandmothers' benefit is intended to cover childcare costs.

**Please do not hesitate to contact us: Karolina Kanclerz**, attorney-at-law, partner, **Sławomir Paruch**, attorney-at-law, partner and **Kamil Nazimek**, trainee attorney-at-law, lawyer.

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## **UPCOMING EVENTS**

- **Let's talk about money: Introduction of corporate benefit schemes in Poland. Good practices and traps**  
- 11 January 2024, 11:00-11:45, online. More: [here](#).