

**Dear Readers,**

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

CHRISTMAS EVE IS A PUBLIC HOLIDAY. SHOPPING ON SUNDAYS 10 AND 17 DECEMBER

The Polish Parliament (Sejm) has passed an amendment to the Act on Restricting Trade on Sundays and Public Holidays. The amendment states that if Christmas Eve falls on a Sunday, it will be a non-trading day. However, shops will be allowed to open on the two preceding Sundays (10 and 17 December) for the full day.

COST OF CHRISTMAS OFFICE PARTY FOR B2B CONTRACTORS IS NOT A DEDUCTIBLE EXPENSE

The National Tax and Customs Information Office (KIS) has ruled that expenses related to Christmas office parties for employees and B2B contractors cannot be deducted from corporate taxes, even if the company's performance, ongoing projects, and the latest industry trends, among other things, are discussed at such a meeting. Head of KIS's decision dated 11th September 2023 no. 0111-KDIB1-3.4010.346.2023.2.JG.

CJEU: PUBLIC ADMINISTRATION MAY PROHIBIT STAFF FROM WEARING RELIGIOUS SYMBOLS

The Court of Justice of the European Union (CJEU) has ruled that an internal regulation of a local administration office prohibiting employees from wearing any visible religious and political symbols in the workplace may be justified. However, the regulation must be necessary and proportionate to the establishment of a neutral work environment, taking into account the various rights and interests at stake. CJEU judgment of 28th November 2023, ref. no. C-148/22.

DISCLOSURE OF DATA ON FACEBOOK IS SUBJECT TO GDPR

The Polish Personal Data Protection Office (UODO) has found that a Facebook user who disclosed other people's personal data in a post falls under the provisions of the General Data Protection Regulation (GDPR). The post contained an excerpt from a court decision with third-party data. The author of the post argued that the GDPR did not apply to them as the data were processed in the course of a purely personal and household activity. However, the UODO disagreed with this position.

SUPREME COURT: PERSONAL PROTECTIVE EQUIPMENT IS RELEVANT FOR DETERMINING ACCIDENT PREMIUMS

Under the resolution of the Polish Supreme Court dated 29th November, when calculating the rate of employees working in hazardous conditions, those equipped with personal protective equipment (PPE) should also be taken into account. The case concerned an employer who argued that employees equipped with PPE were not working in hazardous conditions. However, the Social Insurance Institution (ZUS) disagreed, and the case went to court. The Supreme Court ultimately ruled in favour of ZUS, confirming that the rate should include employees equipped with PPE.

PLATFORM WORK DIRECTIVE ABOUT TO BE FINALISED

The latest information from the EU institutions indicates that the Platform Work Directive is likely to enter into force as early as the first quarter of 2024. Work on the directive is currently focused on reaching a common position among the European Commission, the European Parliament, and the EU Council. The transposition of the directive into Polish law could bring about a significant change for companies selling services via digital platforms. The directive aims to improve the working conditions of people employed through such platforms.

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

- **Online workshop: Remuneration regulations and ESG sustainability objectives** - 4-5 December 2023, 9:30-14:00, online. More: [here](#).
- **Employer and employee in court: Litigation summary of the year** - 5 December 2023, 11:00-11:45, online. More: [here](#).
- **Webinar: Christmas gifts for employees and contractors – do's and don'ts** - 5 December 2023, 14:00-15:00, online. More: [here](#).
- **Webinar: Pay transparency and data protection – revolution on the horizon?** - 6 December 2023, 11:00-12:30, online. More: [here](#).
- **Let's talk about money: Benefits for termination of employment. When should they be taxed?** - 7 December 2023, 11:00-11:45, online. More: [here](#).
- **Webinar: 10 rules for preparing employment termination** - 8 December 2023, 11:00-11:45, online. More: [here](#).