



Dear Readers,

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

CHANGES TO WORKPLACE TEMPERATURE REGULATIONS

The latest project of the regulation on maximum workplace temperatures was published. It extends the deadline for adapting to the new regulation until 1 January 2026, instead of the previously proposed 14-day deadline. Key proposed changes include a maximum indoor workplace temperature of 35°C, and a maximum outdoor workplace temperature of 32°C. The amendment is still under review and its final form may be different. Link to the project: [here](#).

ZUS: INFLUENCERS SUBJECT TO CONTRIBUTIONS AS CONTRACTORS

The Social Insurance Institution (ZUS) does not recognize collaboration agreements between employers and influencers as standard contracts. Instead, the classification depends on how the agreement is carried out, especially on the nature of performed work. Since posting sponsored content may be seen as a service, ZUS treats influencers as contractors, and requires them to pay social security contributions. ZUS in Lublin interpretation of 3 February 2025 (DI/200000/43/16/2025).

KIS: REIMBURSEMENT FOR GLASSES OR CONTACT LENSES STILL TAX-FREE, EVEN FOR EMPLOYEE-INITIATED CHECKUPS

The Director of the National Tax Information (KIS) confirmed in a recent ruling that in case an employee requests a medical checkup, and is advised to wear corrective glasses or lenses, the employer's reimbursement remains exempt from PIT. The exemption applies even if the worker's regular medical checkup is still valid, since employers are responsible for complying with health and safety regulations. Director of KIS ruling of 4 February 2025, 0112-KDIL2-1.4011.935.2024.2.DJ.

NEW DATA PROTECTION GUIDE FROM UODO

After seven years, the Personal Data Protection Office (UODO) has released an updated version of its guide. The publication is available on the UODO website and reflects current regulations. It also includes practical guidance on data protection, relevant case law, and recommendations for risk assessment and preventing violations. Link to the guide: [here](#).

COURT VS ZUS: LAUNDRY ALLOWANCE EXEMPT FROM ZUS

The District Court in Gdańsk ruled that if a laundry allowance for work clothing is based on the market average and is close to the median, it should not be included in the ZUS contribution base. The regulations do not specify how laundry costs should be calculated, and the term "allowance" can also be understood as "equivalent". It is acceptable to determine the costs using average market rates in the form of a flat-rate allowance. Employees are not required to submit any laundry receipts, as this would be too difficult and time-consuming. However, ZUS argues that only actual incurred costs should be considered. Ruling of the District Court in Gdańsk of 14 November 2024 (ref. no VIII U 2117/23).

NEW OMBUDSMAN FOR ALL ENTREPRENEURS

A draft proposal to transform the Small and Medium-Sized Entrepreneurs Ombudsman into the Entrepreneur Ombudsman is awaiting inclusion in the Council of Ministers' legislative work program. The new institution will have a stronger position and broader powers, particularly in civil matters. Additionally, the new ombudsman will have the right to file complaints in administrative court proceedings and to participate in proceedings before the Constitutional Court.

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

- **Webinar: Crossborder legal perspective on individual terminations: Poland and the UK** - 25 February 2025, 12:30-13:00, online. Registration: [tutaj](#).
- **Conference: Employment disputes** - 26 February 2025, 9:00-14:00, online. Registration: [here](#).
- **HR Lab Poznań: Pay transparency and DE&I in the workplace** - 26 February 2025, 11:00-14:00, on-site, Poznań. Registration: [here](#).
- **The road to transparency: Understanding pay transparency – key terms for salary review** - 27 February 2025, 11:00-11:45, online. Registration: [here](#).
- **PCS MeetUp: Preventing workplace bullying – new rules & what employers need to do** - 28 February 2025, 11:00-11:30, online. Registration: [here](#).