

Dear Readers,

Welcome to the latest edition of HR Perspectives. In this issue, we delve into key HR topics, including:

- **Workplace bullying:** understanding the new definition.
- Developing **anti-bullying strategies:** working with trade unions.
- **Employee canteen services:** exploring the implications for Personal Income Tax (PIT) and Value Added Tax (VAT) deductions.
- **The proposed labour market and employment services law:** examining its innovative measures and their potential impact.

Plus, do not miss our list of upcoming PCS | Littler events. We encourage you to join us.

Enjoy your reading!

Robert Stępień
Miłosz Awedyk



New definition of workplace bullying: employer obligations and liability considerations

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The Ministry of Labour has proposed a bill amending the definition of workplace bullying. The proposed definition states that "workplace bullying means behaviour involving the persistent harassment of an employee". The amendment clarifies "persistence" as behaviour that is "repeated, recurrent, or permanent". The bill explicitly points out that the form of harassment—physical, verbal, or non-verbal—is deemed irrelevant.

To better understand the new definition of bullying and identify it, the legislation includes a list of behaviours that may be considered as bullying: humiliation or insult, intimidation, professional undermining, unjustified criticism, demeaning remarks or ridicule, obstruction of an employee's ability to function effectively in the work environment, isolation or exclusion from the team.

A major change is the potential for unintentional behaviour to be classified as bullying, even without any demonstrable harm. The proposed structure is fundamentally flawed, as it could lead to employer liability regardless of whether bullying had any actual impact. This contradicts the regulation's primary focus on conduct, making the reference to the "non-occurrence of an effect" unclear.

Furthermore, the bill introduces a dual assessment of the bullying experienced by the employee, considering both the objective impact on the employee and their subjective feelings or reactions. Relying on subjective perceptions for harassment assessments prevents the establishment of a reliable anti-bullying system. While subjective perceptions are to be filtered through the "rationality" lens, this inherently contradictory approach grants excessive discretion in classifying behaviour as bullying, raising significant concerns regarding employer liability.

Proposed amendments to the definition of bullying are accompanied by significant new obligations for employers, primarily focused on prevention. A key change mandates the development of comprehensive anti-bullying procedures. These procedures must clearly outline the rules, processes, and frequency of actions aimed at preventing undesirable behaviour in the workplace, including bullying.

These guidelines should be incorporated into existing work regulations or, for employers without formal regulations, communicated directly to employees. Employee representatives will play a vital role in drafting these procedures. Employers who already have anti-bullying measures in place will need to review and update them to ensure compliance. In essence, employers will need to establish a robust anti-bullying system. This includes not only creating or updating procedures but also providing regular training and diligently monitoring adherence to the established rules. Open and effective communication with employees will be crucial.

The amendments also address liability and the assessment of bullying cases. Notably, a minimum compensation of six months' pay is proposed. Employers can avoid liability by demonstrating they fulfilled their duties to prevent bullying, except when the perpetrator was a manager or someone in a supervisory role.

In practical terms, this means employers may find it difficult to escape liability for bullying. However, the proposed law does not prejudge this; while the legislation specifically outlines the circumstances under which liability is automatically excluded, it does not preclude potential exclusion in other situations.

Given that workplace bullying allegations frequently involve supervisor-employee conflicts, employers must prioritise comprehensive management training, focused on understanding what bullying is, and implementing preventative measures. Furthermore, proactive monitoring

of workplace relationships and swift responses to any suspected incidents of unacceptable behaviour, including bullying, are essential. Such measures ultimately benefit both employees and the employer.

Establishing anti-bullying measures: working with trade unions

Author: **Agnieszka Nicińska**, attorney-at-law, senior lawyer, agnieszka.nicinska-chudy@pcslegal.pl

New regulations on bullying requires that workplace regulations must set out detailed rules, procedures, and the frequency of planned actions aimed at preventing violations in the areas of employee dignity, personal rights, and equal treatment, as well as counteracting discrimination and workplace bullying.

For employers not bound by collective agreements or required to have work regulations, these guidelines must be communicated to employees following consultation with trade unions or employee representatives.

Essentially, all employers will be required to engage with employee representatives in this process.

A key question arises: can an employer unilaterally amend work regulations if trade unions, for instance, condition their approval on the inclusion of additional provisions?

In our view, employers can do so under specific circumstances. For instance, if trade unions refuse to set an end date for agreeing on the arrangements, the employer retains the right to implement changes independently. This position, allowing employers to act unilaterally in such situations, has been confirmed by representatives of the Ministry of Labour.

Regarding the information notice for employees, the proposed regulations explicitly state that if an agreement over the content of the notice is not reached within 30 days of the employer presenting the draft, the employer may finalise the notice, incorporating any arrangements made with the company trade unions during the consultation period.

We recommend taking preliminary steps to update work regulations and information notices now. According to the legislation, employers will have three months from the effective date of the new regulations to align these documents with the updated requirements or to issue them.

Canteen services and VAT deductions

Author: **Michalina Lewandowska-Alama**, attorney-at-law, lawyer, michalina.lewandowska-alama@pcslegal.pl

Many of our clients provide diverse employee benefits, often with complex tax implications for both income tax and VAT. A common question arises: what constitutes revenue under the Personal Income Tax (PIT) Act, and when can companies deduct VAT?

Regarding VAT and employee benefits, a recent ruling by the Provincial Administrative Court in Wrocław (WSA, case no. I SA/Wr 466/24, November 2024) offers valuable insight. This case focused on employer costs associated with operating a canteen.

At first, the tax authorities, through an individual interpretation, adopted a position that was unfavourable to the company. However, the WSA overturned this decision. The court emphasized the canteen's connection to business activity, its positive impact on labour market competitiveness, and its role in employee welfare as part of corporate social responsibility. The WSA explicitly recognised that providing on-site food services is a benefit that attracts and retains employees.

This qualification is subject to specific conditions outlined in the court's ruling. We are available to help you structure these benefits to ensure compliance and minimize the risk of challenges from tax authorities.

New bill on the labour market and employment services

Author: **Bartłomiej Wodyński**, trainee advocate, lawyer, bartlomiej.wodynski@pcslegal.pl

In the final days of 2024, the government approved a bill designed to modernise the labour market and employment services. This new legislation is set to replace the existing Act on Promotion of Employment and Labour Market Institutions, which has been in place since 2004.

The explanatory memorandum accompanying the bill highlights several key areas targeted for improvement. These include the implementation of more innovative and market-oriented strategies, aimed at activating the economically inactive and providing tailored support for specific groups such as young people, seniors, and aspiring entrepreneurs. The legislation also seeks to enhance jobseeker mobility and ease the burden on employers by reducing red tape and reporting requirements.

Another focus of the regulation is to modernize and automate employment office services. To improve operational efficiency, the bill proposes allowing individuals to register at the employment office closest to their place of residence, rather than their registered address.

Beyond traditional employees, the new regulation aims to expand access to the National Training Fund (pl. Krajowy Fundusz Szkoleniowy, KFS) for sole traders and those working under contracts based on the Civil Code.

Furthermore, the draft proposes the creation of a CV database, featuring professional profiles of unemployed and economically inactive individuals. This system will automatically match electronic CVs with job postings on the ePraca website.

Navigating and adapting to the complexities of labour market regulations can be challenging. We are here to assist you in understanding and leveraging the new opportunities presented by this legislation.



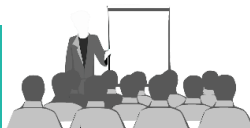
HR Legal Update: State Labour Inspectorate's 2025 Inspection Plan

The State Labour Inspectorate (PIP) has released its 2025 inspection plan, revealing a significant increase with a projected 55,000 inspections. Key focus areas will include occupational health and safety, labour law compliance, and the legality of employment.

This substantial inspection effort raises critical questions for employers: What specific areas should they prioritize in 2025? What proactive measures they can take to prepare for a potential inspection?

[READ MORE](#)

Upcoming Events & Publications



Conference: Working time in practice

Date: 3rd March 2025, 9:00-14:00, online.
Speaker: Bartosz Wszeborowski.
Organised by: Must Read Media. Registration form: [here](#).

6th HR CHALLENGE POLAND 2025 Forum

Date: 4-5th March 2025, Warsaw.
Moderator: Łukasz Chruściel.
Organised by: brave. Registration form: [here](#).

Pay transparency in business – an opportunity for modern employers

Date: 4th March 2025, 14:00-15:00, online.
Speakers: Sławomir Paruch, and Robert Stępień.
Organised by: Stowarzyszenie Praktyków HR. Registration form: [here](#).

Online workshop: new mobbing definition – what is next for employers?

Together with the Polish Offshore Wind Energy Chamber (Polska Izba Morskiej Energetyki Wiatrowej), we invite you to the next meeting in the *Labor Law for Business* series.

Date: 5th March 2025, 11:00-11:45, online.
Speaker: Bartosz Tomanek.
Registration form: [here](#).

Modern HR: the meaning of “in written form” and “in writing” in 2025

Date: 6th March 2025, 11:00-11:45, online.
Speakers: Sławomir Paruch, and Bartosz Tomanek.
Registration form: [here](#).

Modern employer: Will pay transparency threaten the competitiveness of Polish employers?

We are pleased to invite you to *Modern employer* webinar series.

Date: 11th March 2025, 11:00-11:45, online.
Speakers: Sławomir Paruch, Robert Stępień, and Michał Włodarczyk.
Event partner: ASPIRE. Registration form: [here](#).

HR Lab Cracow: The whistleblower or the troublemaker & employee turnover

We are pleased to invite you to *HR Lab Cracow* meeting series.

Date: 12th March 2025, 11:00-14:00, on-site, Cracow.
Speakers: Robert Stępień, Michał Bodziony, and Kinga Ciosk.
Event partner: ASPIRE. Registration form: [here](#).

HR Lab Gdańsk - Building trust and transparency: new rules for pay equity and workplace bullying

We are pleased to invite you to *HR Lab Gdańsk* meeting series.

Date: 18th March 2025, 11:00-14:00, on-site, Gdańsk.
Speakers: Bartosz Tomanek, Sławomir Paruch, and Marcin Sanetra.
Registration form: [here](#).

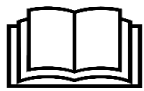
11th Polish Labour Law Congress

Date: 18-19th March 2025, 9:00-14:00, online.
Speaker: Piotr Kuźniak.
Organised by: Must Read Media. Registration form: [here](#).

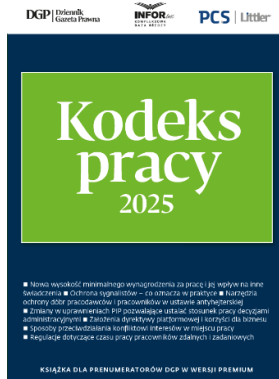
Conference: Working time 2025 - Save the date

We are pleased to invite you to 5th Working time conference, organised by PCS Paruch Chruściel Schiffter Stępień Kanclerz | Littler.

Date: 26th March 2025, online.
Moderator: Łukasz Chruściel.
Detailed agenda coming soon. Registration form: [here](#).



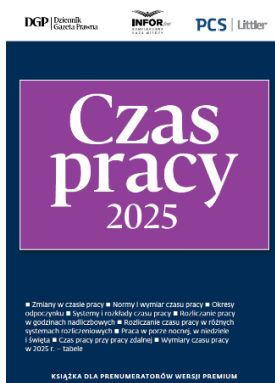
We would like to invite you to read our latest publications, “**Labour Code 2025**” and “**Working Time 2025**” produced jointly with Dziennik Gazeta Prawna.



Key topics covered in "Labour Code 2025":

- The new minimum wage and its impact on employee benefits.
- Practical implementation of whistleblower protection.
- Tools for safeguarding employer and employee interests under the Anti-hate Act.
- Expanded powers of the State Labour Inspectorate (PIP) in reclassifying employment relationships by administrative decisions.
- Key points of the Platform Directive - business benefits and implications.
- Strategies for mitigating conflicts of interest in the workplace.
- Regulations governing working time for remote and task-based employees.

Authors: Sławomir Paruch, Robert Stępień, Paweł Sych, Michał Bodziony, Kinga Ciosk.



Key topics covered in "Working Time 2025":

- Working time updates.
- Working time and working time standards.
- Rest periods.
- Working time systems and schedules.
- Overtime calculation.
- Working time calculation across various systems.
- Night work, Sundays, and holiday work.
- Working time considerations for remote work.
- Working time in 2025 with detailed tables.

Authors: Łukasz Chruściel, Sandra Szybak-Bizacka, Kinga Polewka-Włoch, Michalina Lewandowska-Alama, Katarzyna Stępień.

The publications are available on the Dziennik Gazeta Prawna website.