



Dear Readers,

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

### **SEJM PASSES LAWS ON NON-NATIONALS AND EMPLOYMENT PROMOTION**

The Sejm has approved legislation on non-nationals and employment promotion, sending the bills to the Senate for further review. Key changes in the non-nationals bill include a complete shift to electronic work permit applications and stricter penalties for employers who illegally hire non-national workers. The employment promotion bill introduces the option for employers to use wage subsidies for employees who have reached retirement age. Link to the bills: [here](#), and [here](#).

### **COPYRIGHT TRANSFER PAYMENT UNDER CONTRACT OF MANDATE WITHOUT TAX EXEMPTION FOR YOUNG WORKERS**

The Supreme Administrative Court (NSA) has dismissed a cassation appeal concerning the Personal Income Tax (PIT) exemption for remuneration paid to a programmer under 26, working under a contract of mandate (umowa zlecenie) which included payment for the transfer of copyrights. According to the NSA, remuneration paid for the transfer of copyrights or the granting of a license is considered income from copyrights. It cannot be treated as income from the personal performance of commissioned services. Consequently, this copyright income is not exempt from PIT, and the taxpayer must pay it, even if they are under 26. This judgment is final. NSA Judgment dated 26 February 2025, ref. no. II FSK 740/22.

### **LANGUAGE LEARNING COSTS MAY BE TAX-DEDUCTIBLE**

The Head of the National Tax and Customs Information Office (KIS) has issued an interpretation stating that entrepreneurs serving foreign-language customers may deduct the costs of language courses and learning materials as business expenses. However, this deduction is contingent on language learning being necessary for improving professional qualifications related to cooperation, acquiring, and maintaining relationships with foreign-language clients. KIS Interpretation dated 28 January 2025, ref. no. 0112-KDIL2-2.4011.943.2024.1.MM.

### **50% OF DOG GUARDING COSTS DEDUCTIBLE FOR HOME-OFFICE ENTREPRENEURS**

Entrepreneurs who run their businesses from home offices can deduct a portion of the costs associated with purchasing and training a guard dog as a business expense. The National Tax and Customs Information Office (KIS) has confirmed that these expenses are deductible in proportion to the dog's actual use for business property protection. KIS Interpretation dated 12 February 2025, ref. no. 0112-KDIL2-2.4011.875.2024.2.MC.

### **SECOND JOB PAY WHILE ON SICK LEAVE: UPCOMING CHANGES**

Employees on sick leave (L4) will soon be allowed to lawfully perform work for a second employer, provided their doctor explicitly approves it. This regulatory change aims to prevent the loss of sick pay for employees working for one employer while on sick leave with another. Link to the bill: [here](#).

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## **UPCOMING EVENTS**

- **6th HR CHALLENGE POLAND 2025 Forum** - 4-5 March 2025, on-site, Warsaw. Registration: [here](#).
- **Pay transparency in business – an opportunity for modern employers** - 4 March 2025, 14:00-15:00, online. Registration: [here](#).
- **Online workshop: new mobbing definition – what is next for employers?** - 5 March 2025, 11:00-11:45, online. Registration: [here](#).
- **Modern HR: the meaning of “in written form” and “in writing” in 2025** - 6 March 2025, 11:00-11:45, online. Registration: [here](#).
- **Modern employer: Will pay transparency threaten the competitiveness of Polish employers?** - 11 March 2025, 11:00-11:45, online. Registration: [here](#).
- **HR Lab Cracow: The whistleblower or the troublemaker & employee turnover** - 12 March 2025, 11:00-14:00, on-site, Cracow. Registration: [here](#).
- **HR Lab Gdańsk - Building trust and transparency: new rules for pay equity and workplace bullying** - 18 March 2025, 11:00-14:00, on-site, Gdańsk. Registration: [here](#).