



Dear Readers,

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

EXTRA DAY OFF FOR 3RD MAY

This year, 3rd of May falls on a Saturday. Employers are required to offer workers an additional day off on alternative date, to be scheduled no later than the end of the settlement period. The employer can independently choose and assign the date for this extra day off.

SUPREME ADMINISTRATIVE COURT: ZFRON AUDITS ARE ALSO SUBJECT TO LIMITATION RULES

The Supreme Administrative Court (NSA) ruled that when auditing an employer's spending of the Company Fund for Rehabilitation of Disabled Persons (ZFRON) funds, the President of Polish Fund for Rehabilitation of Disabled Persons (PFRON) has six months to initiate proceedings after the audit is completed. The period starts from the moment the audit report is delivered to the employer, not to the PFRON's President. The Court found that although an audit is not formally a tax inspection, due to the similarities in procedures, the limitation rules from the Tax Ordinance should apply. As a result, if more than six months have passed since the audit ended, any proceedings initiated by PFRON may be invalid. Ruling of the Supreme Administrative Court of 12 February 2025, case ref. no. III FSK 727/23.

WORKING IN DIFFERENT LOCATIONS NOT CLASSIFIED AS BUSINESS TRIP

Sebastian Gajewski, Undersecretary of State at the Ministry of Family, Labour, and Social Policy, recently clarified in a response to a parliamentary question from Waldemar Śługocki that if an employee's work duties, as stated in their employment contract, require them to work in different locations, it is not considered a business trip. As a result, any daily allowances or other payments related to this work must be included when calculating social security contributions. Link: [here](#).

COMMUTING ALLOWANCE SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS

The Social Insurance Institution (ZUS) has ruled that commuting allowances are subject to social security contributions, regardless of the form of the benefit – whether as a lump sum or pre-paid cards. In interpretations issued on 14 March 2025 (Gdańsk) and 3 April 2025 (Lublin), it was stated that these benefits are considered monetary and do not meet the requirements outlined in §2 section 1, point 26 of the regulation from 18 December 1998. The exemption from contributions only applies when the benefit is non-monetary and allows for access to transportation, such as tickets or employer-provided transport. ZUS in Lublin decision of 03 April 2025, ref. no. DI/200000/43/316/2025; ZUS in Gdańsk decision of 19 March 2025, ref. no. DI/100000/43/124/2025.

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: Reliable employer- balancing law and numbers in salary decisions** - 6 May 2025, 14:00-15:00, online. Registration: [here](#).
- **The Modern Employer: Outsourcing on the PIP's radar** - 13 May 2025, 11:00-11:45, online. Registration: [here](#).
- **Online training session: How to prepare for a National Labour Inspection check in 2025?** - 14 May 2025, 11:00-11:45, online. Registration: [here](#).
- **III Conference: Workplace regulations and policies** - 14 May 2025, 9:00-14:00, online. Registration: [here](#).
- **Workshop: Managing relations with trade unions – collective disputes, pay negotiations, and setting expectations** - 15 May 2025, 11:00-11:45, online. Registration: [here](#).
- **HR Lab Łódź: Not every complaint is mobbing and pay transparency myths** - 22 May 2025, 11:00-14:00, on-site, Łódź. Registration: [here](#).
- **HR Lab Kraków: Employee turnover, B2B contracts, outsourcing and temporary work** - 29 May 2025, 11:00-14:00, on-site, Cracow. Registration: [here](#).