



Dear Readers,

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

### THE ACT ON GIVING WORK TO NON-NATIONALS PUBLISHED

The Act of 20<sup>th</sup> March 2025, outlining the admissibility conditions for giving work to non-nationals in the Republic of Poland was officially published in the Journal of Laws on 12<sup>th</sup> May 2025. This new legislation introduces several modifications regarding the access of non-nationals to the Polish labour market and is set to become effective on 1<sup>st</sup> June 2025. Link to the Act [here](#).

### CONTEXT MATTERS IN DISCIPLINARY DISMISSAL: MINOR PROPERTY REMOVAL NOT ALWAYS THEFT

An employee who took a company tool (worth less than PLN 100) the day after his father's death was immediately dismissed for theft. However, the courts of first and second instance sided with the employee, concluding that placing the tool in his bag was likely a result of absentmindedness and an unconscious act due to bereavement, not intentional theft justifying termination without notice. District Court in Katowice ruling dated 7<sup>th</sup> April 2025, XI PA 57/25.

### SUPREME ADMINISTRATIVE COURTS: ALL MANAGEMENT BOARD MEMBERS SHARE TAX LIABILITY, REGARDLESS OF THEIR ROLES

The Supreme Administrative Court (NSA) has ruled that a management board member of a limited liability company (spółka z o.o.) bears joint and several liability for the company's tax obligations, regardless of their actual involvement in daily operations. The NSA further emphasized that understanding the company's assets and financial standing is a fundamental duty of every management board member. Neglecting this responsibility cannot be used as a defence for failing to file for bankruptcy on time. Judgment of the Supreme Administrative Court dated 10<sup>th</sup> December 2024, III FSK 661/23.

### SOCIAL INSURANCE EXEMPTION FOR UNDER-26S STUDYING ABROAD AND WORKING IN POLAND

Individuals under 26 years of age who are studying abroad but are working in Poland under a contract of mandate are also exempt from social security contributions, similarly to students at Polish universities. The nationality of the student does not affect their eligibility for this exemption. This interpretation was provided in an individual ruling dated 28<sup>th</sup> April 2025, no. DI/100000/43/129/2025.

### NEW MEASURES TO PROTECT EMPLOYEES

The Polish government has announced the framework for the seventh phase of its Programme for the Improvement of Safety and Working Conditions, set to run from 2026 to 2028. This initiative prioritizes developing organisational and technical solutions to foster healthier and safer working environments. Driven by the ongoing digital transformation and alarming statistics on workplace fatalities in Poland, the Programme also aims to expedite the implementation of European Union directives on health and safety at work. Link to the framework [here](#).

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### UPCOMING EVENTS

- **PCS Meet Up: Cyberbullying in the workplace – a real problem to address** - 21 May 2025, 11:00-11:30, 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](#).
- **On unions with unions: the Employee Workplace Inspection Service in action - Best Practices & Cooperation** - 27 May 2025, 11:00-11:45, online. Registration: [here](#).
- **Webinar: HR has a voice! - we share our knowledge. When work hurts - can the new law stop workplace bullying?** - 28 May 2025, 12:00-12:45, online. 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](#).
- **No, because of GDPR! Pitfall-free recruitment: rules for reference verification** - 29 May 2025, 11:00-11:45, online. Registration: [here](#).
- **HR Lab Gdańsk: Getting ready for the summer season** - 9 June 2025, 11:00-14:00, on-site, Gdańsk. Registration: [here](#).