



Dear Readers,

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

NATIONAL REVENUE ADMINISTRATION: EMPLOYERS MUST PAY TAX ON APARTMENTS FOR REMOTE WORK

According to a recent interpretation by the Head of the National Revenue Administration (Krajowa Administracja Skarbowa, KAS), employers who offer their employees a benefit allowing them to work remotely from externally sourced apartments are obligated to withhold a PIT advance on these costs. This is because KAS considers such arrangements a non-wage benefit for the employee, rather than a direct cost of remote work, therefore making it taxable income. KAS Individual Interpretation dated 20 June 2025 no. 0112-KDIL2-1.4011.454.2025.2.MKA.

EMPLOYERS TO GET NEW TOOL FOR DIPLOMA CHECKS

According to the proposed changes to the Act on Higher Education and Science, employers with justified doubts about the authenticity of their employee's graduation diploma will soon be able to request information from the higher education institution that issued the document. This service will be provided for a fee, set at 1% of the minimum monthly wage. The proposed amendments can be found [here](#).

SOCIAL SECURITY: E-LEARNING ACCESS IS A TAXABLE BENEFIT

According to the Social Insurance Institution (ZUS), the value of providing access to an e-learning platform must be included in the basis for assessing pension and disability insurance contributions for both employees and contractors. ZUS clarifies that access to an e-learning platform, whether via a token or code, is considered only a "tool" to access training resources, not an object, article, or service in itself. Therefore, such access codes are not exempt from contributions. This benefit does not meet the criteria for exclusion from the contribution base as it merely facilitates the exchange of an access code for goods or services offered by the provider. The same applies to software licenses. ZUS individual interpretation dated 29 April 2025 no. DI/100000/43/137/2025

ONLINE APPLICATIONS FOR CARE BENEFIT ON THE HORIZON

The Ministry of Family, Labour and Social Policy has put forth a proposal to digitize the application process for care allowance. The primary objective of this amendment is to streamline the submission of these applications to the Social Insurance Institution (ZUS). The new system would enable online submissions by social security contribution payers or through accounting offices. The Ministry also indicates that broader updates to the benefit application procedures are on the way.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, **Sławomir Paruch**, attorney-at-law, partner, and **Oskar Kwiatkowski**, attorney-at-law, lawyer.

UPCOMING EVENTS

- **Online training session: Project-based hiring. How to hire legally to fulfil contracts?** - 8 July 2025, 11:00-11:45, online. Registration: [here](#).
- **No, because of GDPR! New rules for pay transparency – what does it mean for HR and employers?** - 9 July 2025, 11:00-11:45, online. Registration: [here](#).