



Dear Readers,

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

NEW RULES ON E-CIGARETTES

On 5th July, 2025 an amendment to the act on health protection against the effects on tobacco and tobacco products has come into effect. Under the new regulations, wherever smoking traditional cigarettes was prohibited, using e-cigarettes is now also banned. For employers this may mean updating internal policies and workplace health and safety rules to reflect the new regulations.

SUPREME ADMINISTRATIVE COURT: MEAL SUBSIDIES AS TAXABLE INCOME

The Supreme Administrative Court ruled the subsidy for meals in a workplace canteen to be taxable income for the employees. The case involved a company that opened a cafeteria at a remote worksite with no access to nearby food services. The goal was to make the location more attractive for potential employees and improve the company's competitiveness. The employer argued that the meal subsidy served the company's interest above all. However, the court disagreed, stating that even a small benefit like this represents a perk for the employee, and is granted in their interest, making it subject to taxation.

KIS: ALL PROMOTIONAL SERVICES CAN BE TREATED AS TAX-DEDUCTIBLE COSTS

According to a recent interpretation of the Director of the National Tax Information (KIS), expenses related to advertising agreements with employer organizations can be fully included as tax-deductible business costs. This clarification addresses concerns raised by businesses about possible limits on such deductions. The tax authority explained that payments for marketing services provided by a specialized entity representing the employer are not the same as membership fees paid to be part of an organization. Unlike membership fees, these marketing expenses are directly linked to generating business income and can therefore be fully deducted as business costs. KIS Individual interpretation of 27 June, 2025, no. 0112-KDIL2-2.4011.322.2025.2.KP.

EFFORTS CONTINUE TO LOWER HEALTH CONTRIBUTIONS FOR ENTREPRENEURS

Despite the president's veto of the bill aimed at reducing health insurance contributions for entrepreneurs, efforts to introduce more favourable solutions are still ongoing. The representative for small and medium sized businesses emphasized a continued commitment to pushing for changes that would bring real relief to the small and medium entrepreneurs sector. According to her, the most effective solution would be to return to the system that was in place before the introduction of the Polish Deal. However, due to current budget constraints, this option may not be feasible. Link to the announcement: [here](#).

COURT: EARLY TERMINATION NOTICE MAY BE INVALID.

An employer attempted to serve a termination notice to an employee shortly before her parental leave ended, aiming to anticipate her return. However, the labour court determined that the notice issued during the protected leave period is invalid. The employee was reinstated, and the employer had to face financial consequences due to the premature termination. Ruling of the District Court in Nowy Sącz of 10 April, 2025, case no. IV P 361/23.

21-DAY NOTICE ON CONTRACT RENEWAL – THE MINISTRY RESPONDS.

The Ministry of Family, Labour, and Social Policy has commented on the proposal to introduce a requirement for employers to inform workers – no later than 21 days before their contract expires – whether it will be renewed. The aim of the proposal is to protect employees' interests by giving them enough time to plan ahead, including the ability to search for new employment if needed. In its response, the Ministry stated that everyone has the right to work under freely signed agreements.

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

- **Webinar: Changes to the act on discrimination and workplace bullying.** - 24th July 2025, 11:00 a.m. – 12:00 a.m., online. Register [here](#).