



### Dear Readers,

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

#### **SUPREME COURT TO RULE ON EMPLOYERS' RIGHT TO REQUEST COVID-19 VACCINE DATA**

The Labour and Social Insurance Chamber of the Supreme Court, with its seven-member panel, will examine if the Labour Code and the Regulation of the Minister of Health dated 20 March 2020 constituted a legal basis for the processing of sensitive personal data concerning COVID-19 vaccination status or contraindications. The case concerns a medical facility employee who refused to disclose her vaccination status. Citing the emergency pandemic regulations and the duty to ensure health and safety at the workplace, the employer terminated her contract due to a loss of trust. However, the common courts held that secondary implementing regulations could not impose an obligation to disclose sensitive data, as this would violate an individual's constitutional rights, which can only be limited by a formal statute. The forthcoming Supreme Court judgment will therefore determine whether the regulations enacted during the COVID-19 pandemic could lawfully curtail an employee's right to privacy in the interest of public health. Supreme Court ruling of 21 October 2025, ref. no. III PSKP 43/24.

#### **REIMBURSEMENT FOR INDIVIDUAL SUPERVISION EXPENSES SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS**

The Social Insurance Institution (ZUS) has issued an interpretation defining the contribution base for costs reimbursed to members of supervisory boards. The ruling establishes that reimbursement for travel and accommodation expenses incurred by board members when attending meetings is not subject to social security contributions, provided the expenses adhere to the limits set out in business travel regulations. However, ZUS took a different approach to the reimbursement of costs associated with individual supervision. ZUS maintains that expenses such as office costs, internet access fees, motorway tolls, and parking charges should be subject to social security contributions because they cannot be definitively classified as 'other necessary travel expenses'. ZUS interpretation of 26 September 2025, ref. DI/100000/43/493/2025.

#### **OVERPAID BENEFIT EXCLUDED FROM SOCIAL SECURITY CONTRIBUTION BASE**

The Social Insurance Institution (ZUS) has confirmed, in an individual interpretation, that a benefit which does not constitute income from an employment relationship is not included in the calculation basis for an employee's social security contributions. The specific case involved an employee who received an overpaid sickness benefit due to an employer (payer) error. The employer, who is obligated to return such overpayments to ZUS along with interest when the surplus results from their own mistake, complied with this duty. Crucially, the employer chose to waive its claim to recover the overpaid amount from the employee. According to the individual interpretation from the Head of National Tax Information, the employer's repayment of the overpaid benefit to ZUS means no taxable income arises for the employee. Consequently, this overpaid amount should not be included in the basis for calculating social security contributions. Decision reference number: DI/200000/43/1006/2025. Link to the Social Insurance Institution (ZUS) decision: [here](#).

#### **SUPREME COURT: ACQUIRING COMPENSATORY BENEFIT RIGHTS CANNOT BE THE SOLE CRITERION FOR DISMISSAL**

The Supreme Court has overturned a ruling by the Regional Court in Lublin concerning the dismissal of a teacher. It established the key principle that the acquisition of a right to teachers' compensatory benefits (bridging pension for teachers) cannot serve as the only criterion for terminating an employment relationship. In the Court's view, dismissing an employee on this basis violates the fundamental principle of equal treatment in employment, as it relies on a premise that is indirectly related to the employee's age. The Supreme Court stressed that the grounds for dismissal must be directly relevant to the professional performance of the employee, rather than to circumstances external to their work role. Judgment of the Labour and Social Insurance Chamber of the Supreme Court dated 29 October 2025, ref. no. III PSKP 48/25.

#### **STUDENT STATUS EXEMPTING FROM SOCIAL SECURITY CONTRIBUTIONS EXTENDED TO 31 OCTOBER**

A bill has been submitted to parliamentary committees for consideration, proposing that individuals who complete their bachelor's degree will retain their student status and rights until 31 October of the year they graduate. The proposed measure offers a significant benefit: graduates would be exempt from registering with ZUS and paying social security contributions throughout the summer holidays, while simultaneously continuing to enjoy student discounts. This legislative change is specifically designed to counteract the common practice of students deliberately delaying their thesis defence until September to prolong their student status. Link to the legislative process: [here](#).

#### **HIGH NUMBER OF POLES WORKING DURING SICK LEAVE**

Data from last year indicates that approximately 30% of employees in Poland are working while formally registered as being on sick leave. Even more significantly, as many as six out of every ten employees who are genuinely ill choose to forgo taking sick leave altogether. These trends are primarily attributed to a combination of factors, including the deteriorating condition of the labour market, a decline in available job offers, and the current wave of collective redundancies.

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#### **UPCOMING EVENTS**

- **Conference: Employment law 2025/2026** - 5 November 2025, on-site, Warsaw. Register: [here](#).
- **Workshop: Managing trade union relations. The role of trade unions in individual employee matters** - 6 November 2025, 11:00 - 11:45, online. Register: [here](#).
- **Modern employer: Pay transparency - the final stretch!** - 13 November 2025, 11:00 - 11:45, online. Register: [here](#).
- **Webinar: When can an employer dismiss an employee? Non-obvious reasons for termination** - 14 November 2025, 11:00 - 11:45, online. Register: [here](#).