



### Dear Readers,

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

#### **KIS CLARIFIES RULES FOR SETTling VOUCHERS FOR EMPLOYEES**

A new interpretation from the National Tax Information (KIS) confirms that when a company gifts vouchers to former employees, an advance PIT payment is not required. The only requirement is to include the value of the voucher in the employee's PIT-11 form. The letter also explains that ZUS contributions paid by the employer from its own funds are not treated as income for the former employee. This gives employers clear guidance on how to correctly account for these types of benefits. Letter of the Director of the National Tax Information form 12 November 2025, 0115-KDIT2.4011.514.2025.1.MM.

#### **NSA: PERSONAL DATA PROTECTION OFFICE CANNOT OVERSEE HOW COURTS PROCESS PERSONAL DATA WHEN SERVING LEGAL DOCUMENTS**

In the latest ruling, the Supreme Administrative Court (NSA) confirmed that the President of the Personal Data Protection Office (UODO) cannot supervise courts processing personal data during procedural activities related to the delivery of court correspondence. The case involved a damaged shipment containing a copy of a lawsuit and attachments, which was delivered —based on a judge's order—through a consulate and a postal office. The NSA emphasized that supervision over data processing lies with the president of the court. The data protection authority cannot interfere in activities directly connected with judicial decisions. Judgement of the Supreme Administrative Court of 14 November 2025, case no: III OSK 250/25.

#### **THE PARLIAMENT PASSES AMENDMENTS TO THE ACT ON FOREIGN NATIONALS**

Last Friday, the Polish Parliament (Sejm) approved the Senate's amendments to the act on foreign nationals. The changes will allow applicants to submit requests for temporary residence, permanent residence, and EU long-term resident status online through the Cases Handling Module (MOS), using an electronic signature and required attachments. After verification, the data will automatically be entered into the official registers. The goal of the new rules is to streamline the residence legalization process and reduce queues at offices. The amendment also introduces separate forms for separated families and a formal notice informing a non-national of the obligation to leave Poland. The bill will now be sent to the President for signature. Project of the bill: [here](#).

#### **REQUESTS FOR "CONTRIBUTION HOLIDAYS" FOR THIS YEAR DUE BY THE END ON NOVEMBER**

November 2025 is the last month for entrepreneurs to apply for the "contribution holidays" and receive an exemption from paying social security contributions for December. The Social Insurance Institution (ZUS) reminds businesses that applications submitted after November will only apply starting from January 2026. The review process is automatic and handled through the PUE/eZUS system. Since the program was introduced, millions of entrepreneurs have used the benefit, and the total value of exemptions has already reached several billion PLN.

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### UPCOMING EVENTS

- **On unions with unions: GoWork, Facebook, TikTok - where is the line for trade union freedom of speech?** - 25 November 2025, 11:00 – 11:45, online. Register: [here](#).
- **HR Lab Gdańsk: New B2B rules & compliance during the holiday season** - 26 November 2025, 11:00 – 14:00, on-site, Gdańsk. Register: [here](#).
- **No, because of GDPR!: Annual assessments, targets, and performance reviews under scrutiny. How to do it right and stay compliant** - 27 November 2025, 11:00 – 11:45, online. Register: [here](#).