



Dear Readers,

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

PAY TRANSPARENCY IN THE LEGISLATIVE PIPELINE

On 29th November, a draft bill regarding the strengthening of the right to equal pay for men and women for equal work or work of equal value was added to the list of legislative work. This bill introduces several key obligations for employers, including establishing clear criteria for determining wages and creating a pay structure that permits the comparison of employees' situations. Furthermore, the bill explicitly prohibits confidentiality clauses concerning remuneration. Additional obligations will apply to companies employing more than 100 people, including periodic reporting on the pay gap and carrying out joint pay assessments with employee representatives. Failure to comply with these new regulations will be subject to a fine ranging from PLN 2,000 to PLN 60,000. For further details, please refer to the list of legislative and programme work of the Council of Ministers: [here](#).

REDEFINING WORKPLACE BULLYING ONE STEP CLOSER

The Ministry of Family, Labour and Social Policy has announced that the Standing Committee of the Council of Ministers has formally adopted a draft bill redefining the concept of workplace bullying and introducing new responsibilities for employers. The proposed changes are designed to simplify and clarify the definition of workplace bullying and guarantee more effective and transparent procedures for tackling workplace violence. Furthermore, the new regulations aim to strengthen employee protection through such means as increasing the minimum amount of compensation and raising employers' responsibility for cultivating a safe work environment. Following the Committee's adoption, the draft bill can now be submitted to the Council of Ministers for final deliberation. Link to the announcement: [here](#).

CHANGES TO NON-NATIONAL EMPLOYMENT FROM 1 DECEMBER

New immigration regulations are set to come into force on 1st December. A key amendment is the removal of Georgia from the list of nations eligible for the simplified work declaration procedure, which is now restricted to citizens of Ukraine, Belarus, Armenia, and Moldova. The new regulations also involve a rise in the administrative fees associated with registering a declaration and obtaining work permits. Moreover, changes have been made to the list of specific circumstances under which non-nationals may work without a permit or declaration. Consequently, some individuals who were previously exempt from this obligation will now be required to obtain the appropriate document to legalise their work. Links to the regulations: [here](#), [here](#), and [here](#).

PARTNER REMUNERATION NOW CONSIDERED HIDDEN PROFIT

The Head of the National Revenue Administration (Krajowa Administracja Skarbowa, KAS) has issued a new interpretation, which amends the previous 2023 ruling. According to this new approach, the deferred corporate income tax (CIT), known as the "Estonian CIT," must be paid immediately on any remuneration paid to a partner for managing the company's affairs. The authority argues that this remuneration is directly linked to the shareholder's influence over the company's functioning and decisions. It is therefore deemed to be connected to the partner's right to share in the profits and, consequently, is subject to immediate taxation. Letter of 7 November 2025, ref. no. DOP12.8221.9.2025

NEW COLLECTIVE AGREEMENTS ACT SIGNED INTO LAW

The Polish President has signed the Act on collective labour agreements and arrangements into law. The new regulations introduce several important changes, including mandatory registration of all collective agreements and arrangements in the National Register of Collective Labour Agreements (Krajowa Ewidencja Układów Zbiorowych Pracy, KEUZP); the option to use mediation in the process; and an expansion of the list of entities legally authorised to conclude such agreements. These regulations are scheduled to come into force 14 days after their publication in the Journal of Laws. Link to information: [here](#).

VAT DEDUCTION APPROVED FOR GUARD DOG EXPENSES

The Head of the National Revenue Administration (KAS) has overturned a previous ruling, confirming that an entrepreneur can deduct VAT on the costs of keeping a dog used for company security, even if the business is run from home. The authority ruled that expenses for the dog's food, medical treatment, and accessories can constitute an indirect cost related to securing the company's assets and are therefore eligible for the tax deduction. This shift from the earlier negative interpretation - which viewed these as non-deductible personal expenses - is a significant change. Crucially, the entrepreneur remains responsible for clearly separating private from business costs for the purpose of tax settlement. Letter from the Head of KAS dated 14 November 2025, ref. no. DOP7.8101.15.2025.

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: Why it is best to tell the truth in a termination letter** - 2 December 2025, 14:00 - 15:00, online. Register: [here](#).
- **Online training: Merry Christmas and a compliant festive season!** - 3 December 2025, 11:00 - 11:45, online. Register: [here](#).
- **II Conference: Trade unions in the workplace. Compliance and efficiency in relations with trade unions - controlling costs and setting clear rules for cooperation** - 3 December 2025, 9:00 - 14:00, online. Register: [here](#).
- **Workshop: Managing relations with trade unions. How to build constructive relations with trade unions and define ground rules for cooperation** - 4 December 2025, 2025, 11:00 - 11:45, online. Register: [here](#).