



### Dear Readers,

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

#### **GUS: RECORD AVERAGE SALARY AND HIGHER BLUE CARD THRESHOLD**

On 9 February, the President of the Statistics Poland (GUS) published an official announcement on the average salary for 2025. In the fourth quarter of 2025, the average salary exceeded 9 thousand PLN for the first time, reaching 9 197,79 PLN. This increase directly affects the minimum salary required to obtain an EU Blue Card, which is a temporary residence permit for highly qualified professionals. For applications submitted in 2026, the minimum required gross monthly salary will be 13 355,34 PLN. Applicants filing EU Blue Card application in 2026, whose salary is below this threshold, will not meet the eligibility criteria and will not be granted the permit.

#### **ZUS INTRODUCES AUTOMATIC ACCESS RULES FOR ePŁATNIK in eZUS SYSTEM**

On 7 February 2026, the Social Insurance Institution (ZUS) introduced an automatic process for managing access to the ePłatnik application within the eZUS system. When a user logs in for the first time, the system automatically verifies whether the payer is eligible to use the application. Based on this verification, access to ePłatnik is activated or deactivated automatically. The ePłatnik application is intended for payers who register up to 100 active insured persons. Until the end of February, access will be deactivated only if the number of insured persons exceeds 1 000. After that period, the standard limit of 100 insured persons will apply. ZUS Announcement of 9 February 2026 [here](#).

#### **NO PERSONAL INCOME TAX ON OCCASIONAL OFFICE TREATS**

Polish tax authorities and administrative courts agree that doughnuts provided by an employer will generally not be treated as taxable income for the employee. If the employer cannot determine who ate how many doughnuts and what value should be assigned to each individual, there is no basis to charge personal income tax (PIT). In cases like this, it is not possible to clearly assign a specific benefit to a specific employee. As a result, no taxable income arises. Ruling of the Supreme Administrative Court of 17 May 2017, case ref. no II FSK 1132/15. Ruling of the Supreme Administrative Court in Warsaw of 18 December 2014, case ref. no III SA/Wa 920/14.

#### **PROPOSED INCREASE IN BUSINESS TRAVEL ALLOWANCES**

Work is underway on amendments to the regulations governing business travel. The proposed changes would increase the allowance rates for employees. The daily allowance for domestic business trips is expected to rise from 45 PLN to 60 PLN per day. At the same time, accommodation limits and selected rates for foreign business travel are also expected to increase. The proposed changes are a response to rising hotel and food prices and are intended to better reflect current market conditions. If adopted, employers will need to review and update their internal travel policies and procedures to ensure compliance with the new rules. Link to the project: [here](#).

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### UPCOMING EVENTS

- **Employer and employee in court: Key Supreme Court rulings of 2025** - 10 February 2026, 11:00 – 11:45, online. Register: [here](#).
- **Webinar: Top 10 rules - 10 key differences between an employee and a contractor** - 18 February 2026, 11:00 – 11:45, online. Register: [here](#).
- **Conference – Employer and Trade Unions 2026** - 19 February 2026, 11:00 – 14:10, online. Register: [here](#).
- **Training: HR Compliance** - 24 February 2026, 9:15 – 16:00, online. Register: [here](#).
- **HR Law CEE Conference: 10 most important 2026 HR challenges in Central-Eastern Europe** - 25 February 2026, 11:00 – 12:30 CET, online. [The event held in English](#). Register: [here](#).