



Dear Readers,

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

DRAFT AMENDMENTS ON BULLYING AND DISCRIMINATION PASSED BY LEGAL REFORM SUBCOMMITTEE

On Wednesday 13 May, the standing subcommittee on amendments to the Labour Code and the Code of Administrative Procedure approved a bill updating employee protections against workplace bullying and discrimination. Under the new rules, courts will apply a scale of violations when evaluating the facts of a case. Minimum compensation for discrimination will equal one month's minimum wage, rising to three monthly minimum wages for repeated offences. For workplace bullying, viewed as a specific infringement of employee rights, compensation is set to be correspondingly higher than for repeated discrimination. Crucially, employers will be exempt from civil liability if they can prove they effectively fulfilled their preventive duties and the bullying was not perpetrated by a superior. The bill now moves to the special committee on amendments to the codes. Link to the legislative process: [here](#).

NEW LABOUR INSPECTION INTERPRETATIONS 2026: EASIER CONTRACT LEGALITY CHECKS FOR EMPLOYERS

From 8 July 2026, businesses will be able to apply to the National Labour Inspection (PIP) for individual interpretations regarding forms of employment. This new measure will make it possible to assess whether B2B contracts or contracts of service effectively meet the criteria of an employment relationship. Applications may be submitted by entrepreneurs, employers, and other entities employing staff as defined in the Act on the National Labour Inspection. The application fee for an interpretation will be PLN 40, and a response must be issued within a maximum of 30 days. Compliance with the received interpretation will protect businesses against penalties and sanctions imposed by the PIP. These interpretations can relate to both existing and planned forms of cooperation. Link to the PIP announcement: [here](#).

TABLETS MAY BE PURCHASED FROM COMPANY REHABILITATION FUND

The Supreme Administrative Court (NSA) has confirmed that the purchase of a tablet can be financed by the Company Rehabilitation Fund for People with Disabilities (ZFRON). The court ruled that if the device is intended to equip a new workstation for an employee with a disability who, for health reasons, cannot continue working in their current role, the expenditure meets the criterion of purposefulness and may constitute de minimis aid. The NSA therefore overturned the stance of the tax authorities, who had deemed the expense ineligible because the device did not serve as a direct medical or rehabilitation tool to support the employee's recovery. In the court's view, the purchase of the tablet was directly related to the employee's disability, as it reduced occupational barriers and prevented the loss of employment. Judgment of the Supreme Administrative Court dated 21 January 2026, ref. no. I GSK 551/23.

LUXURY WATCH ALLOWED AS TAX-DEDUCTIBLE BUSINESS EXPENSE

The Head of the National Tax and Customs Information Office (KIS) has issued an individual interpretation confirming that a watch used to log time while performing company services can qualify as a tax-deductible expense. Crucially, the tax authorities accepted that the high price of the watch, even at around PLN 30,000, is irrelevant, provided its purchase is reasonably justified and directly relates to the business activity. For example, this applies when the device functions as a work tool to precisely measure the time taken to deliver services. However, it was emphasised that the purpose of the expenditure remains the key factor - the watch cannot be bought to build the entrepreneur's professional prestige or image; it must serve a strictly practical, operational function in their daily work. Individual interpretation dated 20 April 2026, Head of KIS, ref. no. 0115-KDIT3.40111.90.2026.3.PS.

LUNCH PREPAID CARDS MAY BE EXEMPT FROM SOCIAL INSURANCE CONTRIBUTIONS UNDER CERTAIN CONDITIONS

According to the latest Social Insurance Institution (ZUS) interpretation, the value of meals funded by an employer through prepaid cards is exempt from ZUS contributions up to a limit of PLN 450 per month. Crucially, these funds may only be used to purchase ready-made meals in catering establishments. The regulations categorically exclude using this funding for ready-to-cook products or other items, such as alcohol and tobacco. For the exemption to apply, the employer must prove that employees are spending the allocated funds correctly. ZUS has confirmed that a company policy requiring employees to photograph receipts in a dedicated app, combined with an obligation to reimburse funds used for unauthorised purchases, effectively fulfils this condition and safeguards against abuse. ZUS interpretation dated 23 April 2026, No. 1351/2026.

NEW OBLIGATIONS FOR COMPANIES: WORKPLACE STRESS INCLUDED IN OHS ASSESSMENTS?

The National Labour Inspection (PIP) has proposed legislative changes that would require employers to incorporate psychosocial risks in their occupational risk assessments. This includes such factors as chronic stress, exhaustion, and burnout, which have not previously been explicitly covered by occupational health and safety (OHS) regulations. According to the PIP, current rules focus predominantly on physical hazards, overlooking pressing issues related to work organisation and psychological pressure. The proposed amendments would require employers to expand their compliance procedures, conduct regular risk assessments, and implement measures to protect employees' mental health. Additionally, organisations may need to upskill their OHS teams and introduce mandatory training on identifying psychosocial risks. Link to the PIP statement: [here](#).

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, senior lawyer.

UPCOMING EVENTS

- **Webinar: 10 rules for employee use of social media** – 19 May 2026, 11:00 – 11:45, online. Register: [here](#).
- **Conference: Labour disputes** – 20 May 2026, 11:00 – 14:00, online. Register: [here](#).
- **Workshop: Workforce restructuring – how to prepare for redundancies?** – 21 May 2026, 11:00 – 11:45, online. Register: [here](#).
- **Webinar: Navigating pay transparency in Poland – local rules and context for employers creating regional, transborder policies to implement the EU Directive [ENG]** – 25 May 2026, 11:00 – 12:00 CEST, online. Register: [here](#).