



Dear Readers,

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

INVOICES ISSUED TO EMPLOYEES CAN STILL BE INCLUDED IN COMPANY EXPENSES

Following the recent implementation of KSeF, the Director of the National Tax Information Office has confirmed that businesses may continue to treat certain expenses as tax-deductible even if they are documented by invoice issued outside the KSeF system. In such cases, the invoice should be issued to the employees' personal details. This means that companies can still include business travel expenses in their tax-deductible costs where the expenses are paid using employee-held corporate cards or supported by invoices issued to employees. However, companies should be aware that they will not be entitled to recover VAT on these expenses. This is because VAT cannot be deducted from an invoice that identifies someone other than the company as the purchaser. Any non-deductible VAT may still be included in the company's tax-deductible costs. Letter of the Director of National Tax Information of 10 April 2026, no. 0114-KDIP2-2.4010.63.2026.2.RK/AS, letter of the Director of National Tax Information of 26 May 2026, no. 0111-KDIB1-3.4010.150.2026.1.JG.

CHANGES TO THE WORKPLACE COMMUNICATION RULES REQUIRE EMPLOYEE AGREEMENT

Following recommendations from the Standing Committee of the Council of Ministers, amendments have been introduced to the draft legislation concerning trade unions, employee information, and consultation procedures. The proposed changes focus on how employers communicate with employee representatives. Under the new rules, employers will not be able to unilaterally introduce a new method of communication. Any move to electronic communication or the use of documents in digital form will require agreement with trade unions or the works council. The aim is to simplify procedures and align them with modern business practices, while ensuring that employee representatives continue to have a say in how information is shared. If no agreement is reached, traditional written communication will remain the default option. The proposed changes also provide greater flexibility for employers and employee representatives to agree on communication rules that best suit their workplace. Overall, the new regulations are intended to strike a balance between operational flexibility and the protection of employees' rights. Link to the draft law: [here](#).

DELIBERATE HARASSMENT, HUMILIATION, AND RIDICULE CONSTITUTES WORKPLACE BULLYING

The Regional Court in Bydgoszcz upheld a lower court's judgment, confirming that an employer had engaged in workplace bullying against an employee working as a hairdresser. According to the court, the employer's actions were intended to make the employee's life difficult and undermine her reputation in the eyes of others. The situation worsened after a serious conflict arose between the parties. The employer's conduct became so severe and persistent that it amounted to harassment, ridicule and humiliation, meeting the legal definition of workplace bullying under Polish labour law. As a result of the bullying, the employee suffered health-related consequences. The court therefore awarded her both compensation and damages for non-financial harm. The judgment serves as an important reminder for employers, particularly in light of the planned changes that will expand employers' obligations to prevent workplace bullying and other forms of misconduct. Ruling of the District Court in Bydgoszcz of 10 March 2026, case no. VI Pa 51/24.

MINISTRY AGAINST EQUALISING RETIREMENT AGE FOR MEN AND WOMEN

In September 2025, a petition was submitted to the Polish Parliament proposing that the retirement age for both women and men be set at 62. The author of the petition based the proposal on data published by Statistics Poland (GUS) regarding average life expectancy. The Ministry of Family, Labour and Social Policy disagreed with the proposal, stating that it currently sees no grounds for pursuing legislative changes in this area. No amendments to the existing retirement age rules are expected in the near future. Link to the petition: [here](#).

MINIMUM WAGE FOR 2027 WILL BE HIGHER

According to the latest reports, the Ministry of Family, Labour and Social Policy is expected to propose a minimum monthly wage of 4986 PLN for 2027, together with a minimum hourly rate of 32,60 PLN. If approved, this would represent an increase of 180 PLN per month and 1,20 PLN per hour compared with the current rates. The proposed minimum wage would be set at 50% of the forecast average monthly salary for 2027, which is estimated at 9971 PLN. The proposed figures are slightly higher than those discussed in earlier forecasts.

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

- **Employer and employee in court: Free employee lawsuits** – 10 June 2026, 11:00 – 11:45, online. Register: [here](#).
- **Conference: Hospitality employment law and compliance: People – Pay – Progress** – 11 June 2026, 11:00 – 14:00, online. Register: [here](#).
- **Workshop: Pay transparency – how to adapt your payroll system to the new regulations** – 15 June 2026, 11:00 – 11:45, online. Register: [here](#).