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NOVEMBER 2025

TOPICS

A COMPANY CAR FOR PRIVATE USE ALSO CONSTITUTES REMUNERATION

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On 24 December, provisions enter into force requiring employers to inform job candidates of the remuneration they may receive in the position being recruited for.

For the purposes of these provisions, the concept of remuneration is very broad – consistent with the definition used for equal treatment, which moves somewhat away from the strict equivalence of work and payment. It includes not only basic salary but also all other components of remuneration, regardless of their name or nature, as well as other work-related benefits granted to employees in cash or in non-cash form.

Consequently, to correctly implement the new provisions, employers must first establish what constitutes remuneration. This will include not only the typical components, such as bonuses, rewards and allowances (seniority, shift, functional), as well as other supplements – particularly those exceeding statutory levels – and lump-sum payments for overtime or night work, but also medical care (beyond occupational health), life insurance, multisport cards (if financed from the employer's own funds, not from the Social Benefits Fund), and a company car, or even a company phone with the right to use it for private purposes. On the other hand, purely social benefits (e.g. fruit Thursdays), benefits from the Social Benefits Fund, PPK or PPE schemes, and benefits related to working time (e.g. additional leave or remote work) are not included.

For employers with extensive benefits structures, determining this may be challenging.

Importantly, this classification will also matter when applying further provisions implemented under the Pay Transparency Directive in Poland. It is therefore advisable to carry out such an assessment now, in order to ensure transparency and consistency in the organisation's approach.

EMPLOYMENT CONTRACT EXPIRES AFTER THREE MONTHS OF DETENTION

Rafał Jaroszyński
Attorney-at-law

If an employee is in pre-trial detention for more than three months, their employment contract expires by operation of law, regardless of the parties' intentions. If the detention lasts up to three months, the contract does not expire and the employment relationship continues.

The period of pre-trial detention is an authorised absence, though the employee is not entitled to remuneration and their holiday entitlement is reduced proportionally if the detention lasts at least one month.

While the employee is being detained – that is, during an authorised absence – the employer may not terminate the contract with notice, but may dismiss the employee without notice for misconduct, as long as the statutory grounds for such dismissal exist.

If the contract expires during this time, the employer must issue the employee with a work certificate stating the expiry of the employment contract as the legal basis for the employment relationship ending.

If the criminal proceedings against the employee are discontinued, or if the employee is acquitted, the employer is obliged to reinstate the employee, provided that they report for work within seven days of the judgment becoming final.

Employers should also distinguish between pre-trial detention and a custodial sentence – in the case of serving a sentence, the employer may terminate the contract without notice under Article 53 §1(2) of the Labour Code, i.e. due to an authorised absence from work, other than sickness, lasting more than one month.

The employer should receive information about the employee's detention from the court, though this is only the point of notification and not the moment the contract expires. Expiry occurs only after three months of absence, or earlier if the contract is terminated without notice.

REIMBURSEMENT OF THE COSTS OF CHARGING AN ELECTRIC COMPANY CAR IS TAX EXEMPT

Tomasz Kret,
Senior lawyer

If an employee charges a company electric vehicle at their place of residence, the reimbursement of the related expenses will not constitute taxable income for the employee, provided that:

- the employer reimburses only the amounts actually incurred, and
- the employee pays income tax on the value of the non-cash benefit (in this case PLN 250 per month) arising from the private use of the company car.

The employee may document the actual charging costs in various ways, e.g. with reports generated by the charger, or by applications monitoring the vehicle's energy consumption, as well as invoices from electricity suppliers confirming the price of energy.

The actual charging costs can be settled per quarter or less frequently.

If the settlement shows that the employee spent less than the value of the lump-sum allowance received from the employer to cover electric car charging costs, the surplus should be recognised as employment income – unless the employee returns it to the employer.

Conversely, if the employer pays a lump-sum allowance to cover the employee's electric car charging costs without requiring the employee to account for the expenditure, then it is all considered taxable employment income.

The above position is supported in the practice of the tax authorities, including in an individual tax ruling issued by the Director of the National Tax Information Office, ref. No 0114-KDIP3-2.4011.431.2024.2.JK2.

We also remind readers that the statutory taxable values of using a company car for private use (i.e. PLN 250 or PLN 400 per month) apply only to employees. For individuals working under civil-law contracts (e.g. mandate contracts or B2B), income is determined on the basis of market prices.

FIRST AID PROCEDURES TO BE UPDATED

Monika Czekanowicz
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In light of changes introduced by the European Resuscitation Council (ERC) to first aid guidelines, all workplace first aid procedures and OHS training programmes, both initial and periodic, must now be updated to reflect the new rules. This is intended to improve safety and the effectiveness of emergency response in the workplace.

Under the updated guidelines:

1. the role of the emergency dispatcher has been emphasised – contacting them is now recommended already at the stage of identifying a loss of consciousness, and not only after checking breathing or later;
2. the first aid section has been expanded – the ABC rule has been replaced with ABCDE: Airway, Breathing, Circulation, Disability, Exposure;
3. the Basic Life Support (BLS) algorithm has been unified for all age groups – the 30 compressions to 2 breaths ratio is now to be applied to children as well as adults;
4. guidance now explicitly permits administering certain medicines as part of first aid, e.g. for asthma, epilepsy, diabetes or anaphylactic shock.

Marta Dudczak
Attorney-at-law

EMPLOYER NAMED IN A FOREIGN NATIONAL'S TEMPORARY RESIDENCE AND WORK PERMIT MUST NOTIFY THE AUTHORITIES OF TERMINATION WITHIN 15 DAYS

The employer of a foreign national must report the termination of their employment if the foreign national's lawful stay and work are based on a single temporary residence and work permit, and if the employer's details are indicated in the decision granting that permit.

If the foreign national holds a different type of residence permit (e.g. a temporary residence permit for studies), or if the employer's details are not indicated in the decision on the temporary residence and work permit (because the foreign national is exempt from the obligation to obtain a work permit), then the employer is not required to report it. Decisions without employer's data are issued, for example, when the foreign national is a graduate of a Polish university and submitted their diploma during the proceedings.

Notification of termination must be submitted to the voivode who issued the permit, or who acted as the first-instance authority if the permit was granted by the Head of the Office for Foreigners.

The obligation must be fulfilled within 15 days from the date when the foreign national's employment ends.

This requirement has been in force since 1 June 2025.

The law does not provide for any penalties for a failure to comply with the notification obligation.

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