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# TOPICS

PIT is only paid on management board training when it also serves the manager's personal development, and not primarily the performance of duties in the company

Employers do not withhold tax on gifts for employees' children

Postponement of annual leave

Since 27 April 2026, residence applications submitted by foreigners are only accepted electronically via the MOS 2.0 Case Management Module. There are other changes

# **PIT IS ONLY PAID ON MANAGEMENT BOARD TRAINING WHEN IT ALSO SERVES THE MANAGER'S PERSONAL DEVELOPMENT, AND NOT PRIMARILY THE PERFORMANCE OF DUTIES IN THE COMPANY**



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This follows from the interpretation of the Director of the National Tax Information (DKIS) of 13 March 2026, No 0112-KDIL2-1.4011.49.2026.4.KF.

According to that interpretation, financing for mandatory language courses, coaching or specialist training necessary to perform the function of a management board member does not generally result in taxable income for the manager. These are viewed as 'operational tools' necessary for the manager to perform their specific duties within the company effectively which means that such expenses are primarily incurred in the interest of the company.

However, the DKIS came to a different conclusion concerning the financing of postgraduate studies, MBA programmes, doctoral studies, or general management programmes. According to the interpretation, these provide a permanent competitive advantage on the labour market. Unlike job-specific training, these qualifications stay with the individual as a personal asset that increases their value independently of their current role.

As a result, covering such costs will be considered a non-cash benefit subject to PIT, and the company should add their value to the income of the management board member and collect an advance tax payment.



**Tomasz Kret**  
Senior Lawyer

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## **EMPLOYERS DO NOT WITHHOLD TAX ON GIFTS FOR EMPLOYEES' CHILDREN**

The Director of the National Tax Information (KIS) issued an individual interpretation on 22 April 2026, according to which gifts given to employees' children on Children's Day constitute donations subject to Polish inheritance and gift tax.

The following circumstances support this classification:

- receiving a gift is not connected with any reciprocal performance from the employee, and does not depend on work performed, its results or evaluation (so it does not constitute employment remuneration);
- gifts are granted to all the children of employees meeting a specific criterion (in this case: age);
- gifts are occasional and social in nature (even though financed from operating funds) and do not result from employment contracts, internal regulations or other internal company acts.

As a result of treating the gifts as donations, the employer is not obliged to calculate, withhold or pay advance income tax on their value. The tax obligation will instead rest with the employees, unless the value of the gift falls within the exemption limit for donations under inheritance and gift tax (for the third tax group).

Although the interpretation concerns gifts of a specific type – vouchers for recreational and entertainment services – it appears that the tax authority should adopt the same position in the case of other gifts meeting the same criteria.

## POSTPONEMENT OF ANNUAL LEAVE



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The holiday season is approaching. Many employees have already planned dates for annual leave. However, there are situations in which taking leave at the planned time is not possible for various reasons. The Labour Code provides for such cases.

Leave may be postponed to another date:

- At the employee's initiative – if important reasons occur (e.g. a sudden family event, the cancellation of a travel agency booking, etc.). Regardless of the importance of the reasons, the employer is not bound to agree to the employee's request.
- At the employer's initiative – if there are special needs unknown at the time of planning the leave and the employee's absence would cause serious disruption to work. In that case, the employer may independently change the leave date without needing the employee's consent. If the employee incurs costs related to the change (e.g. trip expenses), the employer is obliged to compensate for those losses.

Leave must be postponed if the employee cannot start it due to a justified absence from work, such as:

- illness,
- isolation due to an infectious disease,
- being called up for military exercises,
- temporary arrest,
- the commencement of maternity leave.

After the justified absence ends, the employer sets a new leave date. It does not have to directly follow the end of the above situations.

Extraordinary circumstances may also occur after leave has already started. In that case, annual leave is interrupted and the remaining part must be granted later. However, already commenced leave is interrupted only in four cases: illness of the employee, isolation due to infectious disease, military exercises and the commencement of maternity leave.

Leave may also be interrupted due to the employee being recalled from leave by the employer. The employer may recall an employee from leave when their presence at work is required due to circumstances unforeseen at the time the leave began. After the recall, the employer must grant the remaining leave at a later date. In addition, if the employee incurs costs related to the recall (e.g. travel expenses), the employer is obliged to compensate for those losses.



# **SINCE 27 APRIL 2026, RESIDENCE APPLICATIONS SUBMITTED BY FOREIGNERS ARE ONLY ACCEPTED ELECTRONICALLY VIA THE MOS 2.0 CASE MANAGEMENT MODULE. THERE ARE OTHER CHANGES**



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This is currently the only effective way to submit a residence application. The system allows the preparation and submission of applications for temporary residence permits, permanent residence permits and EU long-term resident status entirely online.

The application is initiated by the foreigner themselves and must be submitted while the foreigner is in Poland. To create an account in the new system, the foreigner must have a verified trusted profile (Profil Zaufany), which is needed to log into the system, or through online banking sites. The system is available in seven languages, but the application must be completed in Polish. The application must include a recent digital photograph, scans of all the pages of a valid travel document, as well as proof of payment of administrative fees. The system also allows other electronic documents to be attached. For example, if the required Annex No 1 is signed by an authorised person not listed in the National Court Register (e.g. a company proxy), then the foreigner must also attach the relevant power of attorney.

In the case of foreigners applying for a temporary residence and work permit or an EU Blue Card, the employer's participation is required for the application to be validly submitted. When completing the application, the foreigner enters the employer's email address into the system and a link is sent to the employer to complete Annex No 1. This is a declaration of intent to employ the foreigner, which includes details of the job, salary, etc. Once completed, the authorised person at the employer must sign it electronically. Only after Annex No. 1 is signed by the employer can the foreigner sign and submit the application to the authority.

When an application has been submitted successfully, the system generates an electronic confirmation (UPO). If the application has no formal defects (the application and Annex No 1 are correctly completed and signed, with all required documents attached), the foreigner will receive a certificate confirming that the residence application has been submitted. This document replaces the previous "red stamp" placed in the foreigner's travel document during an in-person visit to the office.

After submitting the application through the new system, the residence procedure then follows the previous rules and procedure. The voivode will summon the foreigner for an in-person visit to present the original valid travel document, provide fingerprints and a specimen signature, and supplement any missing documents, if necessary.

Since 4 May 2026, Ukrainian citizens and their family members holding UKR status have been able to apply for a dedicated temporary residence permit – known as the "CUKR card". The application process is also conducted using the MOS 2.0 portal. In this case, no employer involvement is required, as the foreigner completes and submits the application independently. To obtain a CUKR card, the foreigner must meet all of the following conditions:

1. active UKR status;
2. active UKR status on 4 June 2025;
3. uninterrupted possession of UKR status for 365 days.

The CUKR residence permit is granted for three years. The applicant must collect the card within 60 days of being summoned to do so, or it will be invalidated. The CUKR permit is a one-time, non-renewable residence permit. This means that, upon expiry, the holder must obtain another legal basis for residence if they wish to continue living in Poland.

It should be noted that the CUKR application has priority over other temporary residence applications. This means that once a foreigner submits a CUKR application, other pending temporary residence proceedings will be discontinued by operation of law. The voivode will not issue a refusal decision; the proceedings will simply be terminated.

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