

BS&O ALERT

August 2025

AI

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INFORMATION

Employers must provide their employees with AI skills

Article 4 of the AI Act introduced the obligation to ensure appropriate competences in the field of artificial intelligence for all employees who come into contact with AI systems, regardless of the level of risk of the system.

Regulation (EU) 2024/1689 of the European Parliament and of the Council on Artificial Intelligence (AI Act) imposes new obligations on employers related to AI Literacy from 2 February 2025. Article 4 of the AI Act requires all suppliers and entities using AI systems to ensure an appropriate level of AI competence among their staff and those acting on their behalf.

This obligation is universal and applies to every employer using AI systems, regardless of their risk level, sector of activity or type of application. This means that even organisations that only use simple tools such as a chatbot, translator or text assistant must meet this requirement. As defined in Article 3(56) of the AI Act, AI competence includes skills, knowledge and understanding enabling the considered implementation of AI systems, awareness of the opportunities and risks associated with AI and potential harm.

Employers must adapt the scope and level of training to the technical knowledge, experience, education of employees and the context of using AI systems. Management requires knowledge of the legal and business risks associated with AI, marketing departments need training in intellectual

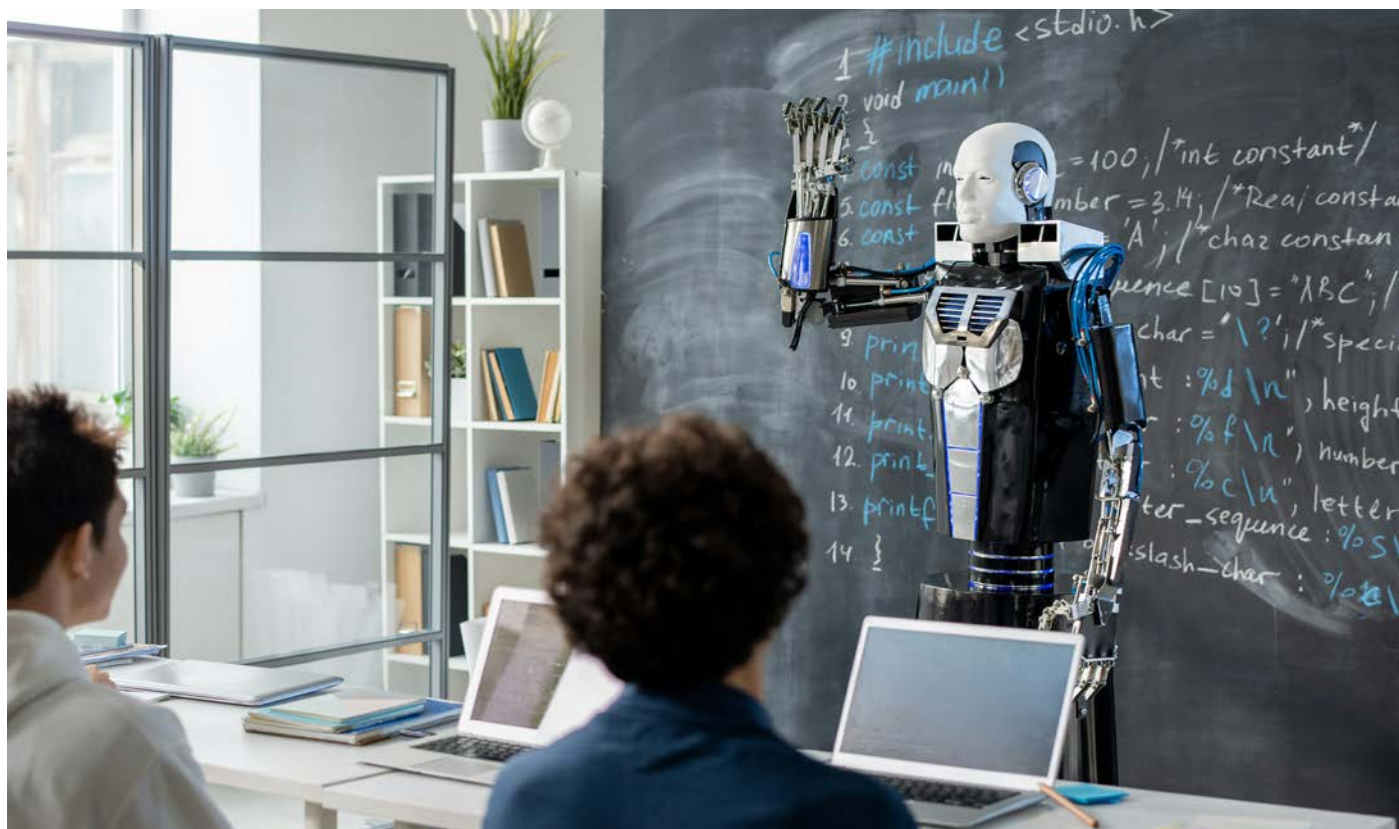
property and content generation, and engineers require specialised knowledge of the methodology for building AI models that comply with legal requirements.

Effective performance of duties requires the implementation of a systematic competency-building program that goes beyond one-off training. Employers should implement a comprehensive development strategy that includes a long-term improvement plan, evaluation mechanisms, and progress monitoring.

While the AI Act does not require formal certification, employers must document all training activities undertaken, which can be crucial during regulatory inspections. The European AI Office has published a repository of exemplary practices for ensuring AI Literacy, which provides a valuable reference point when designing internal training programmes.

Oversight of compliance with the AI Act begins in August 2025. This is the deadline by which Member States should designate the relevant authorities. Failure to comply with the AI Literacy obligation may lead to a breach of other obligations contained in the AI Act, because without appropriate employee competences it is impossible to properly comply with the new legal obligations. Failure to do so will mean that employers face financial penalties, the risk of lawsuits and a loss of customer trust.

The AI Literacy Obligation also applies to non-EU companies providing services in the EU, which means that appropriate training must be provided to European customers and users. It should be emphasised that the development of AI competences is not only a formal requirement, but a real way to reduce operational risk and build a competitive advantage in the era of digitalization.



The government supports simplifying the settlement of holiday pay

At the end of July, the Council of Ministers adopted a deregulation project that will simplify the payment of holiday pay and increase employee representation in matters of the company social fund in companies without trade unions.

On 29 July 2025, the Council of Ministers adopted a draft act amending the Act - Labour Code and the Act on the Corporate Social Benefits Fund (form no. UDER52), which was submitted to the Minister of Family, Labour and Social Policy. The changes concern the Act of 26 June 1974 – the Labour Code (Journal of Laws of 2025, item 277) and the Act of 4 March 1994 on the Corporate Social Benefits Fund (Journal of Laws of 2024, item 288). The proposed solutions, which will enter into force 14 days after their publication in the Journal of Laws, will simplify settlement procedures and strengthen employees' rights. The most important change will be linking the date of payment of holiday pay with the date of payment of remuneration for work. Thanks to this, employers will pay the equivalent on the day of termination of employment, which will replace the previous requirement to pay on the day of termination of the employment contract. If the salary is paid before the end of the contract, the employer will have up to 10 days from the end of the employment relationship to pay the equivalent. This solution will allow employers to make a single transfer of funds due together with the final salary, reduce the possibility of errors and enable the necessary calculations to be made after the termination of the employment relationship. The project will also increase employee representation in companies without trade unions. Employers will have to invite at least a two-person employee representation to decide on matters relating to the company social benefits fund, whereas previously the Act required the participation of only one representative. This change harmonises the rules on employee representation with other provisions of labour law. The new regulations will also enable electronic handling of a number of

matters between employees and employers. Employees will be able to submit electronic requests for time off to deal with personal matters, unpaid leave, and special working time systems or schedules, including a shortened working week system, weekend work system, or flexible working hours. It will also be possible to electronically transmit information about monitoring, about the conditions of transfer of the workplace to another employer, and to consult the intention to terminate the employment contract with the company trade union. Employers will also be able to electronically provide instructions and guidance on occupational health and safety regulations.

The project was adopted as part of the deregulation programme, which aims to simplify regulations and reduce administrative burdens for employers while maintaining the protection of employees' rights. As the government assures, the changes result from an analysis of existing problems in the application of the regulations and the need to adapt the regulations to modern forms of electronic communication in employment relationships. The new solutions are intended to improve the efficiency of HR processes in Polish enterprises and increase transparency in decision-making regarding social benefits for employees.



The government is working on regulations introducing new mileage allowance rates

The Ministry of Infrastructure plans to introduce differentiated mileage allowance rates covering electric, hybrid and hydrogen vehicles for the first time, which will put an end to long-standing interpretation problems for employers.

The draft regulation introducing new mileage allowance rates, which will for the first time include electric, hybrid and hydrogen vehicles, is of fundamental importance to all those who have so far struggled with the lack of clear regulations regarding the settlement of costs of using such vehicles by employees for business purposes. The new regulations will introduce differentiated rates per kilometre of vehicle mileage depending on the type of drive and engine power. For passenger cars with combustion engines, the planned rates are PLN 1.04 for vehicles with a maximum engine power of up to 75 kW and PLN 1.34 for vehicles with a power above 75 kW. Hybrid vehicles will receive rates of PLN 0.83 and PLN 1.10 per kilometre, respectively, while cars powered by electricity or hydrogen will be charged at a flat rate of PLN 0.60 per kilometre.

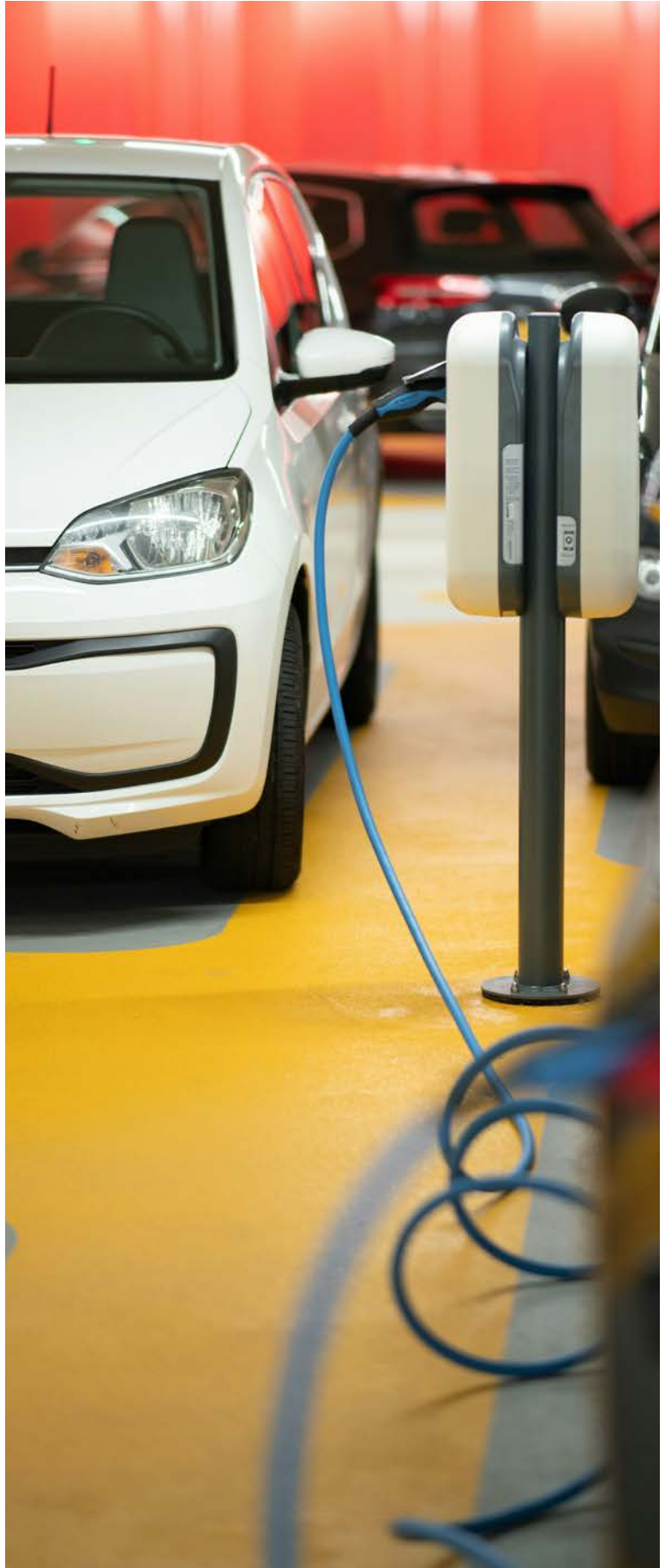
For employers, the most important thing will be to resolve existing interpretation doubts regarding electric vehicles. So far, the National Revenue Administration authorities have interpreted the regulations inconsistently - some have considered that the reimbursement of costs is not subject to the limit, while others have applied the rate for cars up to 900 cm³. The new regulation will introduce clear settlement rules, eliminating legal uncertainty and the risk of tax disputes.

The changes will also apply to motorcycles and mopeds. Combustion motorcycles will be charged at a rate of PLN 0.75 per kilometre, while electric ones will be charged at PLN 0.60. Combustion mopeds will receive a rate of PLN 0.45 per kilometre, and electric mopeds PLN 0.20. All these rates will be higher than the current ones, which will increase settlement costs for entrepreneurs.

The new regulations will retain the restrictions on tax exemption for local driving, which will remain available only to certain professional categories in accordance with Article 21(1)(23b) of the Personal Income Tax Act - social workers, postmen of Poczta Polska, forest guards and probation officers.

The date of entry into force of the new regulations has not yet been set. The Ministry of Infrastructure began work on the amendments in 2023 as part of the bill amending the Road Transport Act (form no. UD57), which was then incorporated into the new bill (form no. UD18). On 17 July 2025, the bill was considered by the Standing Committee of the Council of Ministers.

The current mileage allowance rates, established in January 2023, are PLN 1.15 for passenger cars above 900 cm³ and PLN 0.89 for vehicles up to 900 cm³. These rates will remain unchanged until the new regulation is introduced, which means continued legal uncertainty in the settlement of electric vehicles.



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The minimum wage will increase in 2026, but only to PLN 4,806.

The Minister of Family, Labour and Social Policy has prepared a draft regulation of the Council of Ministers (print no. RD224) on the minimum wage and the minimum hourly rate in 2026. The project was included on 31 July 2025, in the government's legislative work list. It provides for an increase in the minimum wage from PLN 4,666 to PLN 4,806 and the minimum hourly rate from PLN 30.50 to PLN 31.40 from 1 January 2026. The regulation constitutes the implementation of the authorization under Article 2(5) of the Act on Minimum Wages. On this basis, after the Social Dialogue Council has failed to agree on the amount of remuneration within the statutory period of 30 days, the Council of Ministers is obliged to establish the amount of the minimum remuneration by means of a regulation. This should happen by 15 September 2025, and the agreed amounts cannot be lower than those proposed for negotiation.

The tax authorities plan to more effectively supervise the tax settlements of large companies

The National Revenue Administration will establish a Competence Centre for Combating Aggressive Tax Planning in Corporate Income Tax (CIT) at the Lesser Poland Customs and Tax Office in Cracow. The centre's activities will focus on strengthening the effectiveness of the National Tax Administration in eliminating unlawful mechanisms, especially in the area of transfer pricing, using the best international experiences. At the same time, the Minister of Finance and Economy is appointing a Team for Combating Aggressive Tax Planning in

Corporate Income Tax (CIT), which will prepare a report with proposed solutions in four areas: international CIT tax systems, harmful tax planning patterns, building the resilience of the tax system, and international cooperation. The National Tax Administration will also change the priorities of customs and tax inspections, focusing on the effects of amounts instead of the number of inspections.

The Ministry of Finance will not limit the possibility of withdrawing funds from the Employee Capital Plans (PPK)

In a statement dated 1 August 2025, the Ministry of Finance categorically denied plans to eliminate the possibility of withdrawing funds from the Employee Capital Plans. This is a reaction to media publications suggesting such changes. The Ministry emphasised that funds accumulated in Employee Capital Plans remain the private property of the saver, which guarantees the right to withdraw them at any time. The current regulations enable PPK participants to make withdrawals without having to give up further savings under the program. The Ministry indicated that the current solutions were agreed during public consultations with the capital market and stakeholders, and their maintenance is intended to build trust in the pension savings system and distinguish PPK from other savings products for retirement purposes.

New regulations will allow women who have lost a pregnancy to have easier access to benefits

On 6 August 2025, regulations signed on 21 July 2025 by the Minister of Family, Labour and Social Policy entered into force,



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enabling women who have lost a pregnancy to obtain shortened leave and funeral benefits without having to specify their gender in medical documentation. The new regulations introduce the possibility of using a stillbirth certificate issued by a specialist in obstetrics and gynaecology or a midwife, regardless of the duration of pregnancy. Until now, women, especially before the 16th week of pregnancy, could not take advantage of the benefits they were entitled to without a costly genetic test to determine their gender. The solution will cover approximately 30,000 women per year, who will gain access to a funeral allowance based on a death certificate or medical certificate, and maternity allowance for the period of shortened leave based on a certificate from a doctor or midwife, eliminating the existing formal barriers.

PFRON expands access to subsidies for servicing electric wheelchairs and scooters

Applications for co-financing the costs of maintaining the technical efficiency of an electric scooter or wheelchair can be submitted until 31 August 2025 under the "Active Local Government" program, Area C, Measure 2. From 5 August 2025, PFRON (State Fund for Rehabilitation of Disabled Persons) has extended the possibility of applying for funding to also include people with a moderate degree of disability. Until now, this entitlement was only available to people with a significant degree of disability. The change was made on the basis of resolution No. 5/2025 of the PFRON Supervisory Board of 26 June 2025. The maximum amount of funding is PLN 4,043 for the purchase of batteries, necessary repairs, inspections, maintenance and additional vehicle equipment. Applications should be submitted exclusively via the Support Service System (SOW) on the website sow.pfron.org.pl. The program also allows for reimbursement of costs incurred up to 180 days before submitting the application if certain conditions are met.

Polish entrepreneurs have had their ESG reporting obligation postponed for two years

The Act of 9 July 2025 amending the Accounting Act (Journal of Laws of 2025, item 1020), published on 28 July 2025, introduces a two-year postponement of the obligation to report on sustainable development issues for enterprises. The regulation implements the EU's "stop-the-clock" directive and provides a deferral for companies that were due to start ESG reporting in 2026 and 2027. The Act comes into force 14 days after its publication in the Journal of Laws, i.e. it entered into force on 11 August. In parallel, the European Union is working on further changes to ESG reporting, including a significant narrowing of the scope of companies required to report. This work is planned to be completed during the Danish Presidency, which will last until the end of 2025, after which it will require implementation into national law. The solution is intended to provide companies with additional time to prepare procedures and acquire the necessary knowledge for proper sustainability reporting.

Penalty issued by the Personal Data Protection Office (UODO) for lack of cooperation in the case of illegal collection of employee fingerprints

On 28 July 2025, the President of the Personal Data Protection Office imposed a fine of PLN 18,941 on an entrepreneur running a catering and hotel complex in the Silesian Voivodeship for systematic failure to cooperate with supervisory authorities regarding the illegal processing of employee biometric data. The proceedings were initiated following an employee's complaint that her employer collected her fingerprints without a proper legal basis. Despite repeated requests to provide explanations regarding the legal basis for the processing of biometric data, the period and purpose of their use and the manner of fulfilling the information obligation, the entrepreneur



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remained completely passive. The sanction was imposed on the basis of Article 58(1) and Article 83(5) of the GDPR, which allow for the sanctioning of data controllers for the conscious boycott of control procedures, which may result in the prolongation of proceedings and further violation of the rights of data subjects.

The Sejm has passed simplifications in obtaining funeral allowance from 2026

On 5 August 2025, the Sejm unanimously passed an amendment to the Act on Pensions and Disability Benefits from the Social Insurance Fund (Parliamentary Paper No. 1446), prepared by the Ministry of Family, Labor and Social Policy, which will introduce significant simplifications in the procedures for obtaining a funeral allowance from 1 January 2026. The new regulations eliminate the obligation for ZUS to issue a decision in cases where the funeral costs were borne by one person who is a family member of the deceased. ZUS will continue to issue decisions only when the costs are borne by more people or entities such as an employer, a social welfare home or a municipality. The amendment shortens the maximum period for payment of the benefit from 30 to 14 days and allows the benefit to be paid directly to the account of the funeral home with the consent of the entitled person. The bill now goes to the Senate.

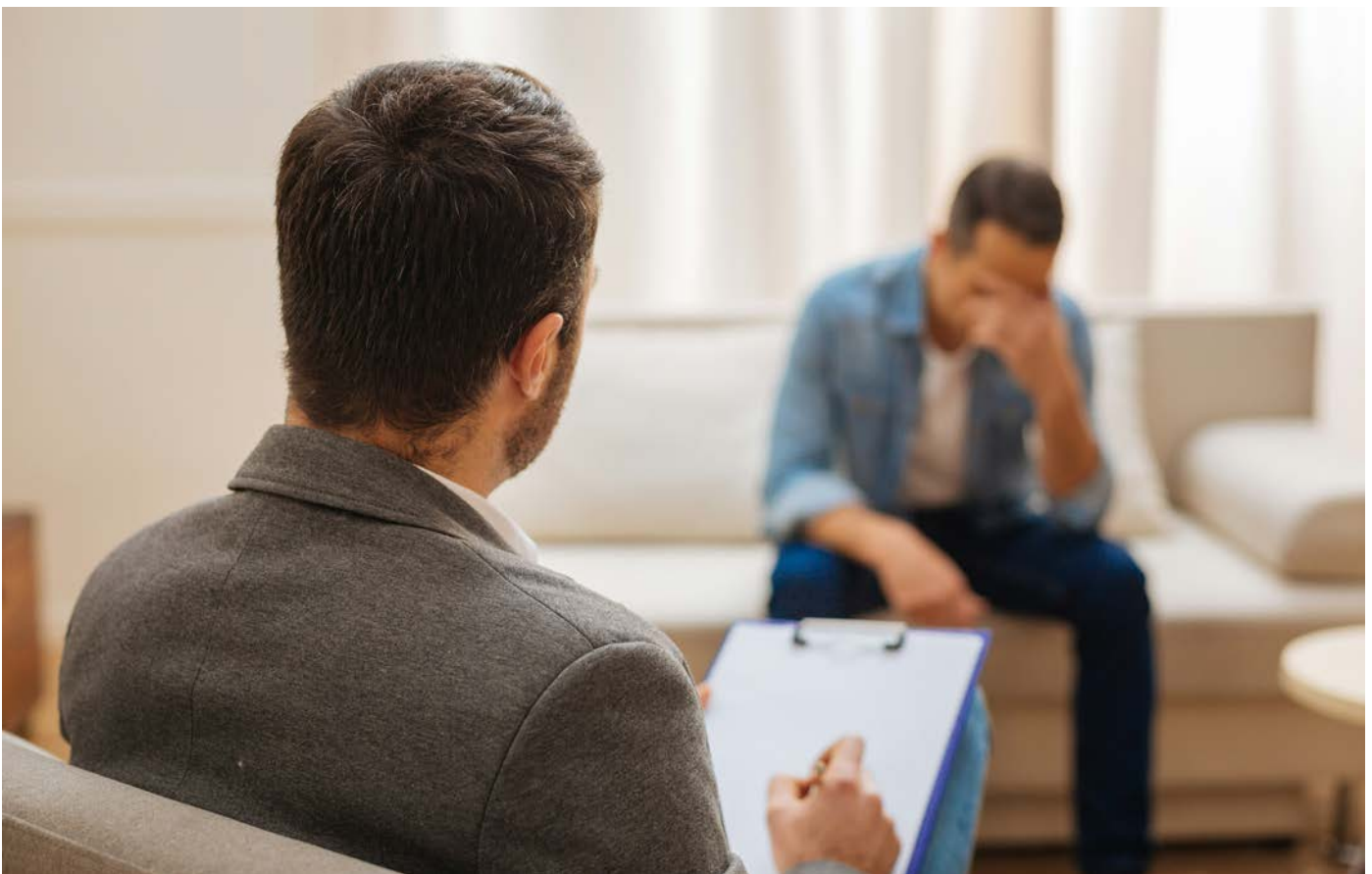
The Sejm adopted a law abolishing the Central Pension Information Office

On 5 August 2025, the Sejm adopted one of the two Senate amendments to the act on repealing the act on the Central

Pension Information, prepared by the Ministry of Digital Affairs. The new solution will enable mObywatel application users to access data on their projected pension and information on public and private forms of saving for retirement from 1 January 2026. The Act provides for the liquidation of the costly Central Pension Information system in favour of using the existing infrastructure of the mObywatel application and ZUS systems. The functionality will include the presentation of information about the insured person's account balance, pension products and redirection to the mZUS application. Information on voluntary pension schemes will be available based on agreements between operators and the Minister of Digital Affairs. The bill will now go to the president for signature.

The National Labour Inspectorate has introduced free telephone legal advice

The National Labor Inspectorate's Counselling Centre offers free telephone legal advice on labour law for employees and employers. The system enables direct contact via the hotline or booking a consultation, during which a PIP lawyer will call you back at the specified number at the agreed time. The Chief Labour Inspector emphasises that the goal is to provide everyone with access to legal information enabling informed decision-making regarding their professional situation. The service is aimed at both employees and employers seeking support in the interpretation of Polish labour law. During the conversation, the lawyer provides explanations and indicates applicable regulations, helping you understand the rights and obligations arising from the employment relationship.



IMPORTANT INTERPRETATIONS AND RULINGS

The National Revenue Administration has the right to block accounts without demonstrating tax arrears.

↓ The Voivodeship Administrative Court Administrative Court in Białystok, in its judgment of 7 May 2025 (case ref. no. I SA/Bk 135/25), confirmed the powers of the National Revenue Administration to block taxpayers' bank accounts based on the analysis of the risk of tax fraud, even without formal tax arrears. The court found the legality of applying a short 72-hour block and its extension to three months to a company from the social welfare sector, indicating that it is sufficient to substantiate a threat to the fiscal interest without having to prove the taxpayer's guilt. The ruling confirms the autonomous and preventive nature of the provisions of Articles 119zv and 119zw of the Tax Ordinance, the purpose of which is to secure the interests of the State Treasury by counteracting the use of the financial sector for tax fraud. The Voivodeship Administrative Court emphasised that the interference with the taxpayer's property rights did not exceed the

limits of the principle of proportionality due to the temporary limitation of the blocking and the rational tax risk.

Liquidation and establishment of a company allows for a change of taxation form during the year

↓ The Director of the Uniform Tax and Customs Information Centre in the individual interpretation of 20 June 2025 (no. 0113-KDIPT2-1.4011.325.2025.2.MGR) confirmed that an entrepreneur may change the form of taxation during the tax year by permanently liquidating the business and re-establishing it. The case concerned an entrepreneur selling metal products who started his business in 2025 and settled on the tax scale, then liquidated the company due to retirement, but is considering re-establishing it. The Uniform Tax and Customs Information Centre (KIS) found that if a taxpayer permanently liquidated their business activity, notified the tax office, removed them from the register, and then restarted their business activity in the same year, there were no obstacles to choosing a new form of taxation. The ruling confirms the previous ruling of the National Tax Chamber, according to which the regulations do not prohibit the liquidation of a company and the establishment of a new one with different settlement principles, even though they prevent a change in the form of taxation during the year.



IMPORTANT INTERPRETATIONS AND RULINGS

The Voivodeship Administrative Court confirmed the exemption from personal income tax of reimbursements for laundry costs for contractors

↓ The Voivodeship Administrative Court in Lublin, in its judgment of 11 June 2025 (case ref. no. I SA/Lu 146/25), confirmed the position of the Director of the Uniform Tax and Customs Information Centre that the amounts paid to contractors constituting reimbursement of costs for washing work clothes in the form of an equivalent or actually incurred costs shown in an invoice constitute income from activities performed personally, exempt from taxation under Article 21(1)(11) of the Personal Income Tax Act. Consequently, payers are not obliged to collect advance income tax on the value of such benefits. The Voivodeship Administrative Court did not share the company's position, which argued that these services did not bring any real benefits to contractors. The Court found that contractors obtain a tangible financial benefit in the form of avoiding costs that they would have to incur under their contractual obligations regarding the care of protective clothing.

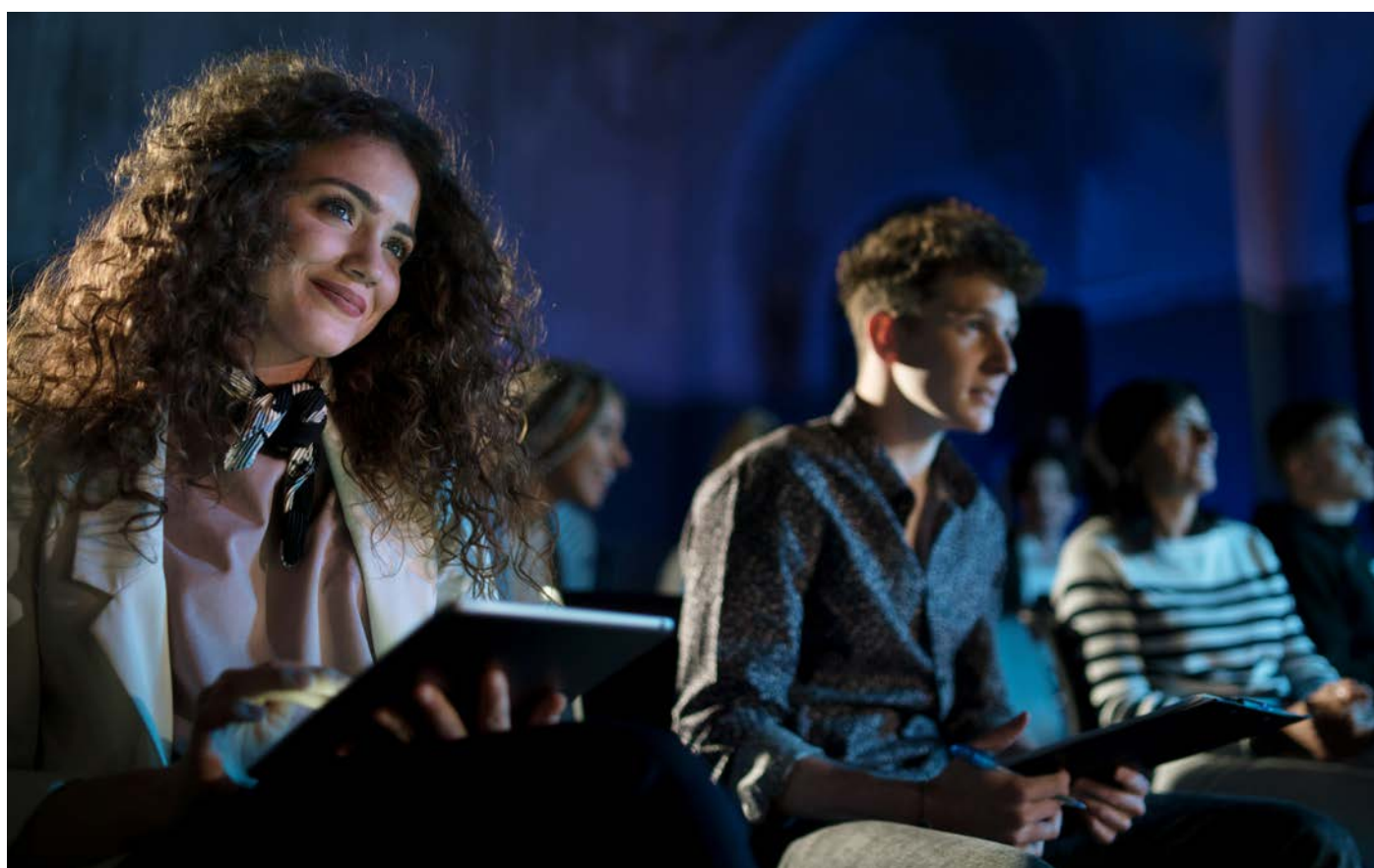
Profit-generating customer events are not representation

↓ The Supreme Administrative Court in its judgment of 15 July 2025 (case ref. no. II FSK 1394/22) ruled that

expenses incurred on events for clients may constitute costs of obtaining revenues, and not representation costs excluded from tax deduction. The case involved car dealers. The court emphasised that car dealers incur such expenses in order to obtain quality bonuses from distributors, which is a significant element of their tax revenues. The Voivodeship Administrative Court in Gdańsk and the Supreme Administrative Court agreed that the company was not motivated by image creation or building prestige, but by a direct economic effect in the form of a bonus exceeding the costs incurred. The ruling indicates the need for an individual analysis of each case and a clear presentation of the connection between expenses and income, especially in situations where the boundary between representation and advertising expenses is difficult to define.

The proxy's life insurance premiums are a tax-deductible expense of the entrepreneur.

↓ The Director of the Uniform Tax and Customs Information Centre in the individual interpretation of 29 July 2025 (ref. 0112-KDIL2-2.4011.452.2025.2.AG) stated that premiums paid by an entrepreneur under a proxy's life insurance contract may be tax-deductible expenses from business activities. The Director of the Uniform Tax and Customs Information Centre found that the expense for the proxy's insurance policy was directly related to generating revenues, as the proxy played a key operational role in the company and his inability to work could paralyse the business and result in serious financial consequences. Premiums are not listed in Article 23 of the Personal Income Tax Act as expenses that cannot be included in tax-deductible costs. The condition for recognising such an expense as a tax-deductible expense is its proper documentation and meeting the other conditions specified in Article 22(1) of the Personal Income Tax Act.



CALENDAR

20 August 2025 (Wednesday)

- ✓ Payment of the monthly personal and corporate income tax advance for July 2025
- ✓ Payment of collected contributions on revenues under employment relationships for July 2025.
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for July 2025.
- ✓ Payment of the tax advance collected for July 2025 by the parent company representing the tax capital group.
- ✓ Payment of the due lump-sum tax by the taxpayer specified in Article 17(1) of the Act on PIT if the income on dividend and other revenues due to share in profits of legal persons in July 2025 was expended in violation of the intended allocation specified in the CIT-5 declaration.
- ✓ Payment of the tax advance for July 2025 by the property company and sending the taxpayer information about the advance payment PIT-ISBN and CIT-ISBN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for July 2025.
- ✓ Payment of the lump-sum on companies' income (the so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in July 2025; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in July 2025.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in July 2025.
- ✓ Payment of ZUS contributions for July 2025 - other contribution payers
- ✓ PFRON payment for July 2025.



25 August 2025 (Monday)

- ✓ VAT payment for July 2025.
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for July 2025.
- ✓ Sending the JPK_V7M file for July 2025.
- ✓ Sending the JPK_V7K file for July 2025 (record part).
- ✓ Sending summary information on intra-Community VAT-EU transactions for July 2025.
- ✓ Filing the VAT-13 declaration by a tax representative for July 2025.
- ✓ Settlement of sugar tax due for July 2025.
- ✓ Settlement of tax on retail sale PSD-1 for July 2025.
- ✓ Submitting documents regarding co-financing of remuneration of disabled employees to PFRON for July 2025.



1 September 2025 (Monday)

- ✓ Filing the application for refund of retirement and disability pension contributions paid for June 2025 with PFRON by disabled persons conducting a business activity.



5 September 2025 (Friday)

- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for August 2025.



8 September 2025 (Monday)

- ✓ Payment of the lump-sum income tax collected in August 2025 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in August 2025 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in August 2025.
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for August 2025 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for August 2025 and payment of the tax due disclosed in the declaration.



CALENDAR

10 September 2025 (Wednesday)

- ✓ Filing the INTRASTAT declaration for August 2025.

15 September 2025 (Monday)

- ✓ Payment of ZUS contributions for August 2025 - contribution payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans)



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■ 4th Best Auditor of Listed Companies
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