



Ius Laboris Poland Global HR Lawyers

Raczkowski

PRO HR

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TOPICS

We will be including seniority under B2B contracts, other civil contracts and work abroad into employment seniority - how to prepare the firm for changes?

Families with two children with no tax up to PLN 280.000; increase (finally) of the first tax threshold (to PLN 140.000)

Fake sick leave certificates are a crime

New rules on Company Social Benefits Fund – at least two employee representatives

Easier access to benefits for women after miscarriage

WE WILL BE INCLUDING SENIORITY UNDER B2B CONTRACTS, OTHER CIVIL CONTRACTS AND WORK ABROAD INTO EMPLOYMENT SENIORITY - HOW TO PREPARE THE FIRM FOR CHANGES?

The bill amending the Labour Code has already reached the next stage of parliamentary work.

For the private sector – the provisions will come into force on the first day of the month falling six months after the act is published in the Journal of Laws. Therefore not, as is commonly reported, on 1 January 2026.

Employees employed on the day when the provisions enter into force will have 24 months in which to provide documents confirming earlier periods of activity. Periods not documented within this time will not be included in calculations regarding the length of total employment.



Dominika Dörre-Kolasa, PhD
Attorney-at-law

Periods included in employment tenure

Type of period	Conditions for inclusion
Non-agricultural self-employment	Pension, disability or accident insurance contributions must have been paid
Cooperation in running a business (e.g. spouse)	Same requirement contributions must have been paid
Civil law contracts (mandate, service, agency)	Periods when the person was covered by pension and disability insurance
A person cooperating under a civil law contract	Same – if covered by pension and disability insurance
Civil law contracts for students/pupils under 26	No obligation for social insurance – such periods may be included, but the employee must provide proof of work
Start-up relief (business without ZUS contributions for six months)	Included despite lack of mandatory contributions
Suspension of business activity to care for a child	Included if the pension and disability contributions were paid
Gainful employment abroad	Documented period of work; no restriction to specific contributions and any reliable document may serve as proof

What about annual leave in the year the act enters into force?

Example – if the act entered into force on 1 March 2026:

- Until February 2026, the employee had 9 years of tenure, entitling them to 20 days' leave.
- In March 2026, the added periods raise their total duration of employment above 10 years, entitling them to 26 days' leave.
- In that case, the employee does not automatically receive the full 26 days from January; only from the date of the act entering into force is leave calculated proportionally.

There will be minor exceptions to including these non-employment periods.



Katarzyna Serwińska
Tax Advisor

FAMILIES WITH TWO CHILDREN WITH NO TAX UP TO PLN 280.000; INCREASE (FINALLY) OF THE FIRST TAX THRESHOLD (TO PLN 140.000)

The incoming President has proposed important amendments to the Personal Income Tax Act that would increase the first income tax threshold and introduce substantial tax relief for taxpayers raising at least two children.

Under the draft amendment submitted to the Sejm on 8 August 2025, the first income tax threshold would be raised from the current PLN 120,000 to PLN 140,000 a year for all taxpayers. This change means that annual income up to PLN 140,000 would be taxed at 12%.

In addition, the President has proposed a significant increase in the personal tax allowance specifically for taxpayers raising two or more children and taxed under the general tax scale. The tax-free allowance for these taxpayers would increase dramatically from PLN 30,000 to PLN 140,000 per year. For families where both parents are working and eligible, this amounts to a combined PLN 280,000 of tax-free income annually.

This parental tax relief would apply to parents exercising parental authority, legal guardians, and foster families. However, it will not be available to taxpayers using other forms of taxation or those subject to the solidarity levy.

At this stage, it remains unclear how this new relief will coordinate with other existing family-related benefits, such as the child tax credit or allowances for families with four or more children.

The draft act is still at an early stage of the legislative process and we will continue to monitor developments closely to keep you informed of all significant changes.

FAKE SICK LEAVE CERTIFICATES ARE A CRIME

The end of summer often provokes attempts to dishonestly extend the vacation time by submitting false medical leave. Employees and the doctors issuing such certificates forget that making false statements about the grounds for leave from work is a criminal offence – punishable by up to eight years in prison.



Damian Tokarczyk, PhD
Advocate

False statements in a document

A medical leave certificate is a document – it certifies the employee's temporary incapacity to work. It forms the basis for exempting the employee from work, while retaining the right to remuneration. Regardless of whether issued on paper or electronically, it meets the definition of a document under the Criminal Code (Article 115 §14).

A doctor authorised to issue such a certificate bears responsibility for its truthfulness. Certifying a falsehood in a sick leave certificate is a crime known as “intellectual forgery” (Article 271 Criminal Code). This offence is punishable by three months to five years' imprisonment. If the doctor acts to obtain a financial gain (e.g. accepts a bribe from a patient), the penalty is higher – from six months to eight years.

An employee who persuades a doctor to issue a false certificate is also liable. First, they may face the same penalty range for inciting the doctor to commit the offence. In addition, by using such a false L4 form (e.g. before the employer), they are committing another offence – using a falsified document (Article 273 Criminal Code), punishable by a fine, the restriction of liberty, or up to two years in prison.

Fake sick leave and fraud

The essence of sick leave is that the employee does not work, but still retains the right to remuneration. From the employer's perspective, this means incurring unjustified costs. In some cases, an employee using false sick leave may be liable for the crime of fraud (Article 286 Criminal Code). Fraud consists in misleading another person in order to obtain a financial gain and causing them to dispose of their property unfavourably. Here, the deception is the use of a false sick leave certificate, while the employer's payment of wages despite no work being performed constitutes an unfavourable disposal, with the remuneration being the employee's financial gain.

NEW RULES ON COMPANY SOCIAL BENEFITS FUND – AT LEAST TWO EMPLOYEE REPRESENTATIVES

Parliament is working on amendments to the Labour Code and the Company Social Benefits Fund Act. One of the changes affects only non-unionised employers. Currently, if such an employer intends to implement or amend ZFŚS regulations, discontinue social activities, or introduce a different contribution (higher or lower), they may agree this with just one employee representative. According to the draft proposal, there would have to be at least two representatives.



Marta Kosakowska-Tomczyk
Attorney-at-law

Employers should already be checking how many employee representatives are in the company; if there is only one, it would be worth holding democratic, general elections of at least one more representative. This will allow the company to function smoothly once the new provisions enter into force.

EASIER ACCESS TO BENEFITS FOR WOMEN AFTER MISCARRIAGE



Anna Bloch-Kurzyńska
Advocate Trainee

As of 6 August 2025, women who have experienced pregnancy loss are entitled to a shortened maternity leave and a funeral allowance, no matter how far along the pregnancy was. There is also no longer a requirement to determine the baby's sex.

The shortened maternity leave lasts eight weeks and, along with the funeral allowance, will be granted on the basis of a stillbirth certificate. This can be issued by a physician with the title of specialist in obstetrics and gynaecology, a doctor in training in this specialty, or a midwife.

Previously, women had to provide a birth certificate with a note stating stillbirth to qualify for these benefits. This often meant costly genetic testing for parents. The new rules simplify the process and reduce the burden on families during a difficult time.

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