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Raczkowski

PRO HR

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TOPICS

JOB EVALUATION TO BECOME MANDATORY FOR ALL EMPLOYERS

Łukasz Kuczkowski
Attorney-at-law

The draft legislation implementing the Pay Transparency Directive in Poland obliges employers to assess the value of work of a given type or in a given position. Employers will therefore be required to carry out job evaluations for all positions within their organisational structure, regardless of the size of the workforce. This obligation will apply to both small and large employers. A failure to conduct a job evaluation will constitute an offence punishable by a fine of up to PLN 30,000.

Job evaluations involve a systematic comparison of positions within an organisation to determine their relative value based on adopted criteria (such as skills, effort, responsibility and working conditions). Its purpose is to create a coherent and fair remuneration structure, independent of the individual holding a given position.

The ministry has already made available a tool supporting employers in the job evaluation process. It is based on an analytical point-based job evaluation method. Positions are assessed against adopted criteria, each assigned a specific number of points. The total score reflects the relative value of the position, enabling objective comparison and ordering within the organisational structure.

Conducting job evaluation is time-consuming. It requires proper job descriptions, the adoption of evaluation criteria and sub-criteria (in consultation with trade unions), the implementation of the entire process, including necessary calibration, and finally an analysis of results. Job evaluation will form the basis for the remuneration grading structure.

The draft legislation does not provide for any vacatio legis and is expected to enter into force on 7 June this year.

For more specific information or assistance with the job evaluation process in your organisation, please get in touch.

EMPLOYERS WILL CALCULATE THE GENDER PAY GAP ANNUALLY

The draft legislation implementing the Pay Transparency Directive in Poland provides that all employers employing more than 100 full-time equivalent employees will be required to calculate gender pay gaps annually, both adjusted and unadjusted, in relation to adopted employee categories. Temporary workers must also be included in the headcount.

Information on pay gaps will be included in an annual report, though the frequency of submitting the report to the monitoring authority depends on the employer's workforce size.

By 31 March of each year, employers will be required to provide information on adjusted pay gaps to employees and trade unions. Employers will also be obliged to present the methodology used to calculate the pay gaps.

If the adjusted pay gap in a given category is 5% or more and is not justified by objective, gender-neutral criteria, the employer will be required to take effective remedial measures within a specified timeframe, and may even be required to jointly assess remuneration with employee representatives in order to eliminate the gap.

Calculating pay gaps requires a number of decisions, including defining what constitutes remuneration and selecting the appropriate calculation methodology.

Contact us for assistance with preparing your organisation for these processes.

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WHAT'S NEXT FOR PIP REFORM?

Joanna Stolarek
Tax advisor

Some time ago, the Prime Minister has suspended work on the amendment to the Act on the National Labour Inspectorate (Państwowa Inspekcja Pracy). On social media, he stated that allowing an official to change the form of employment without consulting the employer or the worker, and without a court ruling, is a bad idea. At the same time, he announced that the government would seek better ways to protect employees.

However, a few days ago press reports revealed that work on the reform will continue and is likely to proceed at an accelerated pace, as Poland must account for the National Recovery and Resilience Plan (NRRP) funds by August.

Although the new draft bill has not yet been published, it can be expected that the regulations will be more lenient than those previously announced.

However, although currently the National Labour Inspectorate is not entitled to administratively reclassification of civil law contracts (such as contracts of mandate or B2B arrangements) into employment contracts **the existing risks remain in force!**

- Contractors may still challenge the type of contract in place and seek recognition of an employment relationship (and our firm represents clients in such cases).
- Labour inspectors may continue to question the nature of contracts and refer such matters to labour courts.
- The Social Insurance Institution (ZUS) and the tax authorities may also continue to examine the actual nature of cooperation and issue decisions resulting in the obligation to pay additional taxes and social security contributions.

What should be done?

Implementation delay is a good moment to calmly and without time pressure review the contracts of mandate and B2B agreements currently used within the company.

In practice, this makes it possible to:

- confirm that the adopted model of cooperation is safe and consistent with business realities,
- identify areas of potential risk and take appropriate remedial measures before any inspections,
- prepare the company for a swift response when the draft return in a revised form.

As part of our labour law and employment tax practices, we offer reviews and risk assessments of civil law contracts and develop recommendations tailored to the specific nature of the company's business and the industry in which it operates.

SAYING GOODBYE TO PAPER IN HR

Michalina Kaczmarczyk
Attorney-at-law

On 27 January 2026, amendments to labour law regulations entered into force under which, in many cases, the strict written form requirement will be abandoned in favour of either paper form or electronic form, at the employer's discretion.

This is a significant change that will facilitate both the provision of information to employees and the submission of applications by employees. Electronic forms (alongside paper forms) will be permitted, among other things, when informing employees about workplace monitoring, transfers of an undertaking and consultation with a trade union on the intention to terminate an employment contract.

However, these changes do not apply to notices of termination issued by the employer, or to termination without notice – such documents must still be signed either with a handwritten ("wet") signature or a qualified electronic signature.

Employees will be able to submit electronically applications concerning working time matters, such as requests for time off for personal matters or time off in lieu of overtime. Employees will also be allowed to submit applications for unpaid leave electronically.

The rules on the payment of cash compensation for unused annual leave will also change. Compensation will be paid on the next regular payroll date, unless that date falls before the termination of employment. In such cases, compensation will be payable within 10 days following the termination date.

Finally, the legislator has introduced changes to the Act on the Company Social Benefits Fund regarding the minimum number of employee representatives. If no trade union operates at the employer's workplace, the employer will be required to agree the remuneration regulations (regarding the amount of the contribution to the fund, or the decision not to establish the fund) and the social benefits fund regulations with at least two employee representatives.

EMPLOYEPARTICIPATIONRS OPERATING PPE REQUIRED TO REPORT LEVELS BY THE END OF JANUARY 2026

Paulina Zawadzka-Filipczyk
Attorney-at-law

Employers operating Employee Pension Programmes (PPE) are required to verify participation levels in the programme twice a year: as at 1 January and 1 July. Following each verification, they must submit a relevant declaration to the Polish Development Fund (PFR). Since last year, this can also be done electronically.

The declaration on the participation level (number of people employed and PPE participants) as at 1 January must be submitted to PFR by 31 January of the given year.

Verification of participation levels is of key importance for employers who operate PPE instead of Employee Capital Plans (PPK). If PPE participation falls below 25% as at the verification date (1 January or 1 July), the employer loses the exemption from the obligation to establish a PPK.

Monika Czekanowicz
Attorney-at-law

SIGNIFICANT CHANGES FOR COMPANIES PRODUCING, USING OR STORING ORGANIC PEROXIDES

As of 5 December 2025 , the Regulation of the Minister of Development and Technology of 9 May 2025 on occupational health and safety in the production, use, storage and internal transport of organic peroxides entered into force, replacing the regulations in force since 1995.

Key changes introduced by the Regulation include:

1. the classification of organic peroxides by type (A–F), in accordance with the principles set out in the EU CLP Regulation (Classification, Labelling, and Packaging), including the introduction of quantity and packaging limits for individual peroxide types;
2. requirements concerning storage facilities and storage methods for specific peroxide types, including mandatory temperature monitoring during storage and internal transport;
3. the specification of permissible equipment and means of transport;
4. requirements concerning the site on which facilities involved in the production, storage or warehousing of peroxides are located;
5. changes to the rules for conducting fire and explosion risk assessments related to the properties of peroxides and rules for safe handling of peroxides.

These changes will affect the majority of companies in the chemical industry, as well as facilities that use organic peroxides in technological processes, synthesis, or cleaning operations.

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