Ius Laboris Poland Global HR Lawyers
Raczkowski

PRO HR YEAR BOOK 2025

EDITION 06

EDITORIAL

Edyta Jagiełło
Attorney-at-law

Editor-in-Chief
Partner

Dear Readers,

I am delighted to present to you the sixth edition of the PRO HR Year Book discussing current and practical issues within our key practice areas: employment law, business crime & compliance, immigration & global mobility, litigation, employment taxes, remuneration (comp & ben), occupational health and safety, personal data protection, as well as diversity, equity & inclusion (DEI).

As work on implementing the EU Pay Transparency Directive accelerated significantly towards the end of last year, we open this year's edition with that topic. The article by Natalia Krzyżankiewicz and Katarzyna Wilczyk outlines the new obligations facing employers and offers guidance on how to prepare for the transposition of the pay transparency rules into Polish law, which should take place by 7 June 2026.

One of the more important changes adopted in 2025 is that the length of service – overall or at a particular company – now includes periods of work performed on a basis other than an employment relationship (such as B2B or mandate contracts). Rafał Jaroszyński discusses this in detail.

Last year also saw intensive debate about simplifying the statutory definition of mobbing, which resulted in another draft amendment to the Labour Code. Paulina Zawadzka-Filipczyk introduces this topic.

The end of 2025 brought a high-profile and controversial draft amendment to the Act on the National Labour Inspectorate (PIP). Its key assumption was to grant PIP the power to reclassify a civil law contract as an employment contract through an administrative decision – something that currently remains exclusively within the courts' remit. Joanna Stolarek writes about the details and the subsequent fate of this draft.

In the subsequent article, Damian Tokarczyk summarises how the PIP inspection process has evolved, what employers have most often been penalised for, and how to prepare for an inspection, along with the related penalty ticketing procedure.

On the subject of immigration law, Julia Bichta presents a summary of last year's developments before turning to discuss what we can expect in 2026. In the area of litigation, Piotr Graczyk and Piotr Lewandowski, who lead our practice, clarify whether interim measures securing an employee's claim by ordering continued employment can also cover change notices.

Monika Czekanowicz discusses long-awaited amendments heralding further progress in the digitalisation of employee records and occupational health and safety documentation. Michalina Kaczmarczyk reminds us how to properly entrust the processing of employees' personal data to an external provider – and avoid multi-million-zloty fines.

Our annual series closes with an exceptionally interesting piece on intergenerational teams by Zuzanna Rosner, who leads our DEI practice.

I hope you enjoy this year's edition!

TOPICS

01

Work on implementing the EU Pay Transparency Directive has accelerated significantly

02

New rules on determining length of service

03

New obligations concerning equal treatment, protection of personal rights and preventing mobbing

04

PIP reform: why sometimes the absence of a decision to act is also a decision

05

The National Labour Inspectorate is increasingly active (including criminally)

06

A major reform of immigration law

07

Securing an employee's claim by ordering continued employment does not cover change notices

08

Progress in the digitalisation of employee records and occupational health and safety documentation

09

A template data processing agreement with a payroll services provider is not enough

10

Managing diversity: intergenerational teams

TOPIC 1 / PAY TRANSPARENCY

Work on implementing the EU Pay Transparency Directive has accelerated significantly

Natalia Krzyżankiewicz
Advocate

Katarzyna Wilczyk
Attorney-at-law

In 2025, Poland took significant steps towards implementing the EU Pay Transparency Directive (the "Directive") into domestic law. New provisions on pay transparency at the recruitment stage came into force from 24 December 2025. Furthermore, a draft act on strengthening the equal pay rights of men and women for the same work or work of equal value (the "Draft") was published on 16 December 2025, intended to comprehensively implement the Directive in the remaining scope.

Under the Draft, the new provisions are to enter into force on 7 June 2026, which complies with the EU deadline for transposing the Directive in individual Member States.

This gives employers less than half a year to prepare their organisations for the new standards on pay transparency. Given the complexity and time-consuming nature of the processes required (e.g. job evaluation), there is very little time left to get ready.

Let us, therefore, take a closer look at what lies ahead – both the recruitment-related obligations that already apply as well as the remaining legal requirements on transparency that will become binding soon.

Recruitment under the new rules from 24 December 2025

On 24 December 2025, new Labour Code rules came into force introducing pay transparency at the recruitment stage. The new provisions oblige employers to provide candidates with information on the remuneration applicable to a given position, and to use gender-neutral job titles.

New information obligations on employers

Employers are now required to provide candidates with information on:

1. the starting salary for the position, or its range (pay band), based on objective and gender-neutral criteria;
2. the relevant provisions of a collective bargaining agreement or remuneration regulations (if such instruments apply at the given employer).

The legislator set out three possible moments when this information can be provided:

1. already in the job advertisement;
2. prior to the job interview;
3. or before establishing the employment relationship, at the latest.

The information must be provided in paper or electronic form, and in a way that is clear to the candidate and allows them to conduct informed and transparent negotiations.

Given the purpose of the new provisions, it is recommended that the above information be provided to candidates before the interview at which the remuneration package for the position will be discussed and negotiated.

How should "remuneration" be understood under the new rules?

The amendment refers to the broad definition of remuneration, as contained in Article 18(3c) § 2 of the Labour Code, used for the purposes of equal treatment in employment. This means that remuneration includes all components, regardless of their name and nature, as well as any other work-related benefits – both monetary and non-monetary.

In practice, when providing remuneration information, an employer should include: base salary, premiums, bonuses and awards, salary supplements, private medical care, life insurance, a company car, and any other benefits granted in excess of the statutory minimum.

Gender neutrality and a non-discriminatory recruitment process

The new provisions also introduce additional requirements. Employers are required to:

1. ensure that all job advertisements and job titles are gender-neutral – offers should clearly indicate that the position is open to a person of any gender;
2. refrain from asking candidates about the level of pay in previous jobs;
3. ensure the recruitment process is conducted in a non-discriminatory manner.

Draft act on strengthening the enforcement of equal pay for men and women for the same work or work of equal value

On 16 December 2025, the long-awaited draft act on strengthening the enforcement of the equal pay rights of men and women for the same work or work of equal value was published. The Draft regulates the remaining issues (beyond recruitment) arising from the Directive. It introduces a range of new obligations for employers as well as new rights for employees. We discuss the key points below.

Job evaluations will be mandatory

Every employer – regardless of headcount – will be required to carry out job evaluations for work of a given type or for a specific position.

Evaluations must be based on objective and gender-neutral criteria and conducted in a way that excludes any direct or indirect discrimination. Following the Directive, the Draft introduces four core evaluation criteria: skills, effort, responsibility and working conditions.

The evaluation process should reflect that each criterion may carry different weightings depending on the position. Employers may also adopt additional criteria and sub-criteria relevant to a specific type of work or position. The criteria and sub-criteria will have to be agreed with in-house trade union organisations. Where there are no trade unions, the employer will determine the criteria independently.

Job evaluations are intended to ensure the right to equal pay for men and women for the same work or work of equal value. Based on the evaluation, the employer will be required to establish categories of employees performing the same work or work of equal value. These categories are to be determined in consultation with in-house trade union organisations (lasting between 5 and 15 days).

The right to equal pay does not prevent employers from paying employees performing the same work or work of equal value differently, provided there are objective, gender-neutral and bias-free criteria, such as performance and abilities.

Based on the above processes, employers should introduce or verify existing pay structures so that they ensure the implementation of the right to equal pay, and allow analysis of whether employees are in a comparable situation.

Criteria for setting pay and a new employee right to information on pay levels

Employers will be required to define the criteria used to determine employees' pay, pay levels and pay increases. Employees must be granted access to those criteria, with the proviso that employers with fewer than 50 employees will provide information on pay increase criteria within 14 days of receiving a relevant request from an employee.

Employees will also be granted a new right to request information about their individual pay level and average pay levels – broken down by gender – within the category of employees performing the same work or work of equal value.

The pay level means annual gross pay and the corresponding gross hourly pay, excluding uniform pay components received by all employees within a given category at the same level.

An employee who submits a request for pay level information will learn how their earnings compare with those people of the same gender and the opposite gender within their category – whether, compared with others, they earn relatively little, the average amount, or relatively more.

Employees will be able to submit requests personally or via a trade union or equality body. Employers will be required to provide the information without undue delay, no later than 30 days after the date when the request is submitted. If an employee believes the information provided is inaccurate or incomplete, they may request additional, justified explanations and detailed information regarding the data provided.

Employers will also be required to remind employees once a year – by 31 March each year –of the possibility to submit such requests.

Employees will have the right to disclose their pay levels for the purpose of exercising rights under the principle of equal treatment in employment. The Draft expressly prohibits the inclusion of contrary provisions in any contracts or internal acts.

Preparing a gender pay gap report and reporting obligations

Employers will be subject to new obligations relating to the gender pay gap. By definition, the gender pay gap means the difference between the average pay level of female employees and the average pay level of male employees employed by the employer, expressed as a percentage of the average pay level of male employees.

Employers with at least 100 employees will be subject to two new, separate obligations: (i) an obligation to prepare a pay gap report and (ii) an obligation to report such data to the monitoring authority.

The obligation to prepare the report will be annual for every employer employing at least 100 employees. Unionised employers will be required to confirm the reliability of the information contained in the report, after consultation with an in-house trade union organisation, which must be granted access to the methodology used to calculate the pay gap.

The reporting obligation will be periodic and its frequency will depend on headcount. Employers with 100–249 employees will be required to submit the pay gap report every three years, while employers with at least 250 employees will be required to do so annually.

There are also certain transitional provisions. Under these rules, employers employing at least 150 employees will be required to submit the first pay gap report for the period from 7 June 2026 to 31 December 2026 by 7 June 2027. This means the second half of 2026 will be the first reporting period for the largest employers. Employers with 100–149 employees will submit their first report by 7 June 2031 for 2030.

Information on the gender pay gap by categories of employees (known as the adjusted pay gap) will also have to be provided annually – by 31 March each year – to employees and in-house trade union organisations. The adjusted pay gap may indicate actual pay inequalities within specific categories. If, in any employee category, the gap amounts to at least 5%, this will trigger the need to take remedial measures and may even require conducting a joint pay assessment in cooperation with employee representatives.

New offences

Employers should take these new rules seriously. The Draft introduces a number of new offences punishable by fines ranging from PLN 3,000 to PLN 50,000.

Offences include:

1. failing to conduct a job evaluation;
2. failing to make information on the criteria adopted for setting pay, pay levels and pay increases available to employees (including a failure to provide pay increase criteria upon request);
3. failing to provide an employee with information on pay levels;
4. failing to prepare a pay gap report;
5. failing to provide specified pay gap information;
6. failing to conduct a joint pay assessment;
7. failing to apply remedial measures;
8. including provisions in an employment contract, or elsewhere, prohibiting the disclosure of pay levels.

In addition, three new offences will be added to those listed in the Labour Code: requestinig personal data from a candidate beyond what is legally permitted in the Labour Code; failing to provide the candidate with information on pay and relevant provisions of internal regulations; and failing to use gender-neutral job titles in job advertisements. These offences will be punishable by a fine from PLN 1,000 to PLN 30,000.

New rules on determining length of service

Counting periods towards length of service

The length of service under an employment contract is important when determining certain employee entitlements. In October 2025, provisions were published (which entered into force on 1 January 2026) aimed at counting periods of work performed on a basis other than an employment relationship towards the overall length of service, or company length of service.

This means that, where employees performed work on another basis before concluding an employment contract, that period of work will be taken into account in the length of service on which certain employee rights depend.

Why length of service is significant

Labour law provides that length of service gained, either with a given employer or overall, may affect specific employee entitlements. For example:

1. overall length of service (gained with different employers) affects, for example, annual leave entitlement and the right to parental leave;
2. company length of service affects the length of the notice period, the amount of redundancy pay due to a position being eliminated and the amount of death-in-service benefit. It may also affect the amount of a long-service award, if such an award applies at the given employer.

Rafał Jaroszyński
Attorney-at-law

Periods of work performed on a basis other than an employment contract will now be included in the length of service at a given company if, before being hired under an employment contract, the person provided services to the same employer, e.g. under a mandate contract or as a self-employed person. Where this work was performed for other entities, the current employer will count that service only towards the overall length of service.

Periods counted towards length of service

Under the new rules, length of service will include periods of individuals performing non-agricultural business activity and periods of cooperating with such a person by a family member, for which pension, disability or accident insurance contributions were paid.

Such activity may be performed as:

1. a person conducting non-agricultural business activity;
2. a creator or artist;
3. a person performing activity in a liberal profession:
   a) within the meaning of the rules on lump-sum income tax on certain revenues earned by individuals,
   b) where the revenues constitute business activity income under personal income tax rules;
4. the sole shareholder of a limited liability company or a partner in a general partnership, limited partnership or professional partnership;
5. a shareholder of a simple joint-stock company contributing work or services as an in-kind contribution;
6. a general partner in a limited joint-stock partnership;
7. a person running a public or non-public school, another form of pre-school education, an institution or a complex of such institutions under the Education Law of 14 December 2016.

Length of service will also include periods of:

1. performing a mandate contract or another services contract to which, under the Civil Code, provisions on mandate apply;
2. performing an agency contract;
3. being a family member cooperating with a person referred to in points 1 or 2;
4. being a member of an agricultural production cooperative;
5. being a member of a farmers' machinery cooperative – where the individual was subject to pension and disability insurance.

Length of service will also include documented periods referred to above during which the person was not subject to pension and disability insurance under separate provisions. In practice, this will mainly concern pupils and students up to 26 years of age who, when working on the above bases, do not pay social security contributions. Length of service will also include periods of work performed by anyone conducting business activity who does not pay insurance contributions due to using the "start-up relief", as well as anyone cooperating with such a person.

The new rules also require length of service to include periods when a person conducting non-agricultural business activity suspended their activity in order to personally care for a child, during which pension and disability insurance contributions were paid. This also applies to a family member cooperating with person conducting non-agricultural business, personally caring for a child, for whom such contributions were paid.

Counting periods of work performed abroad

Under the new rules, length of service will also include documented periods of paid work performed abroad on a basis other than an employment relationship

Documenting periods of work

The periods listed above that are counted towards length of service will be taken into account by the employer on the basis of a certificate issued by the Social Insurance Institution (ZUS). The certificate will confirm that social security contributions were paid in the relevant periods. The employee will apply for such a certificate themselves, by submitting an electronic request to ZUS. The certificate will also be made available electronically on the employee's ZUS account.

Only in the case of students and pupils, who are not subject to mandatory social security contributions, and in the case of people performing work abroad, ZUS will not issue a certificate. In such cases, the length of service will have to be determined on the basis of other documents provided by the employee, e.g. contracts.

Entry into force

The provisions discussed apply from 1 January 2026 for employers in the public finance sector. For other employers, the new rules will apply from 1 May 2026.

Deadline for employees

Employees have a limited time in which to document their earlier work that is now counted towards length of service. Anyone employed by an employer on the date the act enters into force should document earlier periods of work within 24 months from the new rules coming into force. If they fail to do so within that 24-month period, the employer will not be obliged to include those periods in length of service.

New obligations concerning equal treatment, protection of personal rights and preventing mobbing

Paulina Zawadzka-Filipczyk
Attorney-at-law

Legislative work is under way on an amendment to the Labour Code introducing significant changes in the area of equal treatment, the protection of personal rights and preventing mobbing. In October 2025, a further, substantially revised version of the bill was published, clearly tightening employers' liability regime and strengthening the procedural position of employees.

The amendment is systemic in nature – it includes both a redefinition of key concepts and the introduction of minimum thresholds for compensation for non-material harm, an extension of the reversed burden of proof mechanism, and a stronger obligation to formalise preventive measures.

New forms of discrimination

The bill introduces the express regulation of both discrimination by assumption and discrimination by association. The former involves less favourable treatment of an employee due to a characteristic wrongly attributed to them (e.g. an assumed sexual orientation, health condition or views). The latter concerns situations where an employee is treated worse due to an association with a person who has a protected characteristic (e.g. a family member).

In practice, this means that employer liability may arise even where actions were based on stereotypes, assumptions or incorrect information. Protection against discrimination is thus clearly linked to the perpetrator's motivation rather than the objective existence of a characteristic on the employee's side.

A new model of claims for unequal treatment

The bill provides for a clear separation of two categories of claims available to an employee in the event of a breach of equal treatment: compensation for material damage and compensation for non-material harm. The minimum level of compensation for non-material harm is set at not less than the minimum wage, and in the case of repeated breaches – at least three times that amount.

This solution significantly limits the court's discretion in setting the lower threshold and eliminates the possibility of awarding symbolic amounts. As a result, the minimum financial risk for employers increases substantially.

Strengthened protection against retaliation

The amendment extends protection for employees who take action in connection with breaches of labour law provisions, including the equal treatment principle. An employee subjected to any retaliatory actions will be able to pursue not only compensation, but also compensation for non-material harm. Protection will also cover individuals who provided support to an employee exercising their entitled rights. Protection will be excluded only if the employee knew that the reported violation had not occurred.

Reversed burden of proof

A significant change is the extension of the reversed burden of proof mechanism to all cases concerning breaches of the equal treatment principle, including harassment and sexual harassment.

The employee will only have to make the breach plausible, while the employer will have to demonstrate that it did not occur. This mechanism will apply both in court proceedings and internal workplace procedures.

In practice, this materially strengthens the employees' procedural position and increases the importance of documenting actions taken by the employer.

An obligation of active prevention

The bill introduces an explicit obligation to actively and continuously strive to prevent breaches of the equal treatment principle, infringements of dignity and other personal rights of employees. This obligation covers preventive actions, detection and an appropriate response, as well as remedial actions and support for those affected.

In practice, even the absence of preventive measures may itself form a basis for employer liability. The liability model shifts from reactive to preventive – employers are expected to manage risk on an ongoing, real basis, rather than merely respond after incidents occur.

A new definition of mobbing

The bill substantially modifies the definition of mobbing. A key feature is the persistent harassment of an employee, understood as conduct that is repeated, recurring or constant. The requirement of a long duration has been removed, meaning that even an intense series of events over a short period may be classified as mobbing.

The bill explicitly states that mobbing may also include non-purposeful (unintentional) conduct. The perpetrator does not have to be a manager, but could also be a co-worker, a subordinate, a third party, a person working on a basis other than an employment relationship, as well as a group of people. The minimum compensation for non-material harm for mobbing is set at not less than twelve times the minimum wage.

Employer liability will be excluded only where the mobbing did not originate from a person managing the employee or holding a superior position, and where the employer demonstrates that it duly fulfilled the obligation to prevent mobbing. In practice, this shifts the burden of proof to the employer, requiring it not only to prove the existence of procedures but also their actual effectiveness. The bill also confirms the possibility of recourse claims against the perpetrator, introducing an explicit link between mobbing-related claims and the protection of personal rights.

Formalisation of internal procedures

The amendment obliges employers to specify – either in work regulations or in a separate notice – the rules, procedures and frequency of actions related to preventing mobbing, discrimination, breaches of equal treatment and infringements of employees' personal rights. The absence of such rules will constitute a breach of employer obligations.

Practical consequences

The amendment represents a qualitative shift in the model of employer liability in the area of employment relations. It is no longer sufficient merely to respond to reports, but active prevention becomes necessary. This requires implementing genuinely functioning legal risk management mechanisms in HR, including training, procedures, documenting responses and monitoring managerial practices.

The expansion of definitions, the introduction of hard minimum amounts, the reversed burden of proof and the obligation of active prevention mean that the previous approach based on minimal compliance is no longer sufficient.

The bill provides for entry into force 21 days after promulgation, with a six-month period in which internal regulations are to be adjusted. The new rules will also apply to conduct that began before the amendment entered into force, where it continues after that date.

PIP reform: why sometimes the absence of a decision to act is also a decision

Joanna Stolarek
Tax advisor

Over the past several months, debate regarding the reform of the National Labour Inspectorate (PIP) has continually resurfaced, gaining and losing momentum in equal measure. Some time ago, however, media headlines have described it as “on hold” or “frozen”.

After several months of work, the Prime Minister stated on social media that, in his view, allowing an official to change the form of employment without asking the employer or the worker, and without a court judgment, is a bad idea. At the same time, he announced that the government would find better ways to protect employees. And it seems that they did manage to find such ways, as recent press reports indicate that the government resumed work on the reform a few days ago.

Where did PIP reform come from?

The answer helps us – at least approximately – predict its future.

The amendment to the PIP Act did not appear “out of nowhere”. It forms part of Poland’s broader commitments under the National Recovery Plan (KPO). In other words, it is a milestone that must be achieved if Poland is to meet specific obligations towards the European Union. From this perspective, the question is not “whether it will enter into force at all,” but “when and in what final shape.”

The aim of the reform is stated as being a more effective fight against abuses on the labour market and its segmentation, in particular situations in which civil law contracts are used solely to reduce employment costs, even though in practice the cooperation differs little from a classic employment relationship.

Reclassifying a civil law contract as an employment contract

The most groundbreaking element of the draft was granting PIP the power to administratively determine the existence of an employment relationship – i.e. to issue decisions that are currently exclusively within the courts' remit. In practice, this meant that, after conducting an inspection, an inspector would be entitled to issue a decision reclassifying a civil law contract as an employment contract.

Importantly, the explanatory memorandum assumed a clear shift in emphasis: decisive significance was to be given to the content of Article 22 of the Labour Code, not the parties' intent or the name of the contract. If, in practice, the features of an employment relationship were present – subordination, work performed under management, at a specified time and place – the parties' intentions would become secondary.

Changes in inspections

Alongside the legislative changes, PIP also announced a qualitative change in its approach to inspections of employers. There was to be less formal analysis of documents and more examination of how cooperation looks in practice. According to the media, inspectors would be interested, among other things, in:

- ✓ how tasks are carried out by the contractor;
- ✓ the degree of their independence;
- ✓ the time and place of performing activities;
- ✓ use of the principal's infrastructure; and finally
- ✓ participation in typically employee-oriented processes (promotions, pay rises).

The draft also provided for data exchange between PIP, ZUS and the tax authorities, aimed at making the selection of entities for inspection far more precise and inspections far more effective. This goal was also to be achieved by introducing remote inspections.

A temporary pause is not a withdrawal

Although some time ago work on the reform project was temporarily suspended - when it was already at the final stage - it has now resumed after being halted by the Prime Minister. As anticipated, the government decided that it could not afford to lose the funds available under the National Recovery and Resilience Plan (NRRP).

While we do not yet know what final form the reform project will ultimately take, everything indicates that its assumptions will be softened compared to the previously agreed version. It should also be expected that the work will accelerate, as Poland must account for the NRRP funds by August.

Approaching civil law contracts

Contrary to alarmist slogans, the PIP reform never meant the end of civil law contracts (mandate contracts, contracts for specific work) or self-employment. It certainly did, however, mean the end of comfortable "paper" operations, without reflecting on how cooperation looks in reality.

In this respect, nothing has changed – the problem has always been where a contractor is, in practice, an "employee without a contract", and the differences between them and employees hired under employment contracts are purely declaratory.

We must remember that, although there has been no increase in the powers of PIP so far, other risks remain in place:

- ✓ contractors may still challenge the type of contract and seek a finding that an employment relationship exists – based on discussions with clients, we know that work on the reform has emboldened contractors, who are already bringing such claims more often now, and we handle such cases in our firm;
- ✓ PIP inspectors may still question the nature of contracts and refer cases to labour courts;
- ✓ ZUS and the tax authorities may also continue to examine the true nature of cooperation and issue decisions resulting in the need to pay additional tax and social security contributions.

The most sensible strategy today, therefore, seems to be a calm, methodical audit – not only of contracts, but above all of practices in: management methods, communication, settlements, benefits, internal procedures.

It is worth creating a risk map, estimating the potential financial exposure and deciding where changes are truly necessary – and how much time is needed to implement them.

The shift in approach to civil law contracts – regardless of when and in what shape the reform ultimately enters into force – is a fact, meaning that a lack of response is no longer neutral. That is precisely why this is not a topic that can be safely postponed.

The National Labour Inspectorate is increasingly active (including criminally)

dr Damian Tokarczyk
Advocate

Although the government withdrew the proposed amendment to the Act on the National Labour Inspectorate (PIP), this does not mean that nothing will change in its operations in 2026. In recent months, a shift has already been visible in the approach to how inspections are carried out and how consequences are imposed on employers. These changes will continue, as they do not require legislative amendments.

Remote and digital inspections

Already last year, the National Labour Inspectorate increasingly used digital options. Many inspections concern issues that do not require the inspector to be physically present at the workplace. Working time analysis, correct granting of leave, payment of remuneration – these are all document-based matters. Requiring employers to copy and deliver documents to inspectors generates unnecessary costs (not to mention environmental considerations).

Therefore, inspectors increasingly contact employers by email and accept documents in electronic form. This facilitates and accelerates document flow, improves communication and reduces costs.

In 2025, we represented an employer during an inspection in which there was not a single “live” meeting. We did not meet the client in person, the client did not meet the inspector, and we did not meet the inspector. All correspondence was conducted by email or telephone. All documents were provided electronically and explanations were submitted in writing.

The introduction of remote inspections was one of the assumptions of the abandoned amendment project. However, even without it, inspections will increasingly rely on technology.

PIP and petty-offence proceedings (with statistics)

It must be remembered that the National Labour Inspectorate has broad “police-like” powers. Inspections often identify various irregularities and breaches of labour law, with many statutes containing provisions imposing penalties for petty offences. There are so many, it seems that almost every labour law breach is punishable.

And these are not “administrative” penalties borne by the employer (e.g. the company). What is often at issue is the individual and personal liability of a person – for example an HR director, a manager, or a management board member.

There are many areas of such individual liability in labour law. PIP statistics indicate that the greatest number of offences concern occupational health and safety. Under Article 283 § 1 of the Labour Code, every breach of OHS rules constitutes an offence (punishable by a fine of up to PLN 30,000), even if it does not result in any risk of accident. If a direct threat occurs, this becomes a criminal offence punishable by up to three years in prison, and PIP may notify the police or prosecutor of its suspicions.

Other frequent offences include:

- offences related to working time;
- gross breaches of rules when dismissing employees;
- the use of civil law contracts instead of employment contracts.

From January to September 2025, PIP carried out 43,000 inspections. Inspectors identified a record number of offences – nearly 36,000. They imposed 12,000 penalty tickets, totalling PLN 16.5 million.

Liability for an offence

Penalty tickets have replaced court judgments. These are not administrative decisions and not fines imposed on companies. The punished party is always an individual. In addition, the law prohibits fines (including one imposed by a ticket) from being paid on behalf of the punished person. A company cannot, therefore, pay a ticket fine for its employee, nor can provide the money for that purpose (e.g. as a donation or bonus). If a third party pays the fine, those funds are forfeited to the state and the original fine remains outstanding and due from the punished person. Additionally, paying a fine for someone else is an offence under Article 57 of the Code of Petty Offences, punishable by up to 30 days’ arrest.

Petty-offence proceedings most often follow an inspection. After the inspection report is prepared and signed, the PIP inspector may summon for questioning the person who, in the inspector’s view, committed the offence. That person becomes a “suspect” and may exercise the right of defence. They do not have to provide explanations or answer the inspector’s questions, and they may use the assistance of counsel.

In most cases, penalty tickets imposed by a PIP inspector may not exceed PLN 2,000. There are exceptions, however, and in some cases the fine may be higher, including:

- for offences described in Article 84 of the Act on the Conditions for Permitting Foreigners to Work in Poland of 20 March 2025 – a ticket of up to PLN 10,000;
- recidivism – where the same perpetrator commits the same offence for the third time within two years – the ticket may reach PLN 5,000.

It is also worth remembering that punishment for an offence against employees' rights may have further consequences. If the punished person is a management board member, commercial representative or partner of a partnership managing the company's affairs, the company may be excluded from participating in public tenders. In practice, contracting authorities often include such a reservation, with bidding companies having to declare that there are no circumstances excluding them from the procurement.

Preparing for inspections and ticketing proceedings

During PIP inspections, employers are often represented by people who may potentially be deemed by PIP to be responsible for an offence. For such individuals, the situation is uncomfortable from the outset. On the one hand, they have a duty to cooperate with the inspector during the inspection, provide explanations, documents and information.

On the other hand, they know this may work against them. Therefore, already at the initial stage it is worth assessing the risk of the inspector concluding that an offence has been committed. If this risk exists, it is advisable to appoint a person not directly involved in the matter to take part in the inspection.

An employer may (and often should) support its employee in petty-offence proceedings. Decisions that the inspector deems to have breached labour law are often the result of company policy and are "imposed" on employees. In such cases, defending the employee also defends the company's decisions. The rules referred to earlier do not prohibit the employer from supporting (including financially) the defence of a person accused in petty-offence proceedings.

In addition, after the inspection ends, when the report is known, the risk of PIP continuing the petty-offence proceedings should be assessed. The decision whether the employee or manager should accept a ticket should not be taken hastily. If the employer has arguments to defend its position, it is worth having the case heard in court. Accepting a ticket will be read as an admission of guilt by the individual; the authority can then use this acknowledgement as established fact, which may lead to further consequences.

TOPIC 6 / IMMIGRATION

A major reform of immigration law

Julia Bichta
Immigration Consultant

In terms of reforming immigration law, 2025 was only a warm-up. Last year showed that the proposals set out in the 2025–2030 migration strategy have gradually begun to take shape through new legal regulations.

The employment of foreign nationals finally has "its own" statute

At the turn of 2025, an entirely new Act on the Conditions of Entrusting Work to Foreign Nationals in the Republic of Poland entered into force, replacing the previous Act on the Promotion of Employment and Labour Market Institutions.

The key changes introduced by the new act include:

1. full digitisation of the processes for submitting applications for work permits and declarations on entrusting work;
2. the abolition of the labour market test, commonly known as the starosta's information;
3. higher penalties for illegally entrusting work to a foreign national;
4. an obligation to submit a copy of an agreement with the foreign national to the authority before work is entrusted;
5. the expansion of the catalogue of mandatory grounds for refusing to issue a work permit or a declaration on entrusting work to a foreign national;
6. a mandatory limitation of the validity of a work permit to one year;
7. a priority procedure for issuing work permits;
8. the exclusion of the possibility of taking up work on the basis of a work permit or a declaration on entrusting work for those staying on visas issued by another Schengen Area state;
9. new notification obligations on the part of employers.

All these changes were intended (in theory) to fundamentally reform the system of employing foreign nationals, focusing on speed of procedures and more effective oversight. The proposed solutions were justified primarily by the need to shorten timeframes and improve the work of administrative bodies, combat abuses and reduce bureaucratic burdens.

In practice, however, little has changed. Even before the amendments, many employers already used electronic channels to submit applications for documents legalising their employees' work. At the same time, abolishing the labour market test significantly simplified the process of obtaining work permits by removing the requirement to publish job offers (which, in practice, were often fictitious anyway). Raising the penalties was meant to restore their original deterrent effect by making them more onerous.

As for the obligation to provide a copy of the agreement concluded with the foreign national to the authority, the rationale for this solution was multi-faceted: facilitating control of working conditions, preventing wage undercutting and confirming that work was in fact entrusted to the foreign national.

A genuine novelty, however, was the introduction of a list of mandatory grounds for refusing a work permit or a declaration on entrusting work where the entity entrusting work is in arrears with taxes, fails to fulfil its obligation to register employees for social insurance, was established or operates to facilitate foreign nationals' entry into the Republic of Poland, or where the circumstances indicate that the work would be entrusted by an entity that is not a temporary employment agency, and the work would be performed for the benefit of a third party.

The introduction of a priority procedure for processing applications also appeared as a new solution. Particular emphasis was placed on the significance of the list of entities in the register of entities carrying out business activity in the Republic of Poland that are of material importance to the national economy.

A disappointing surprise was the restriction on the possibility for foreign nationals staying on visas issued by another Schengen Area state to work on the basis of a work permit or a declaration on entrusting work.

The last change discussed in the act is the introduction of a catalogue of employers' notification obligations. This includes both obligations carried over directly from the previous regulations and a completely new requirement to notify the authority that issued the temporary residence and work permit of any changes relating to employment, even if the change is beneficial to the foreign employee.

Comparing the current regulations with those previously in force, the changes introduced – though ambitious sounding – have not, in practice, altered very much. All parties concerned continue to face persistently lengthy administrative proceedings and bureaucracy.

Given the scope of the announcements made back in 2025, this reform is only the beginning of the promised revolution in Polish immigration law. In the second half of 2026, we can probably expect a full-scale overhaul of temporary residence permit proceedings through their complete digitisation and, finally, the long-awaited solution for Ukrainian citizens with UKR status – namely the CUKR residence card.

Securing an employee's claim by ordering continued employment does not cover change notices

Piotr Graczyk
Advocate, Partner

Piotr Lewandowski
Attorney-at-law, Partner

An employee subject to special protection (e.g. an employee of pre-retirement age or a trade union activist) may obtain an interim measure securing a claim for reinstatement by obtaining an order for their continued employment for the duration of the proceedings. This does not, however, cover change notices.

Securing a claim for reinstatement

Since September 2023, provisions have been in force under which an employee seeking a declaration that a termination notice is ineffective, or seeking reinstatement, may obtain an interim measure ordering their continued employment until the proceedings are concluded with a final, non-appealable judgment.

This regulation concerns employees subject to special protection against the termination of employment. These include employees of pre-retirement age, social labour inspectors, trade union activists and pregnant women.

The court will grant the interim measure if the employee makes the claim plausible. In practice, it is sufficient to submit the termination notice or summary dismissal notice and invoke the special protection.

What about change notices?

Doubts have arisen as to whether this interim measure applies to change notices (i.e. notices amending terms of work and pay). This concerns, for example, a situation where an employee's position and pay are changed. In our view, in such a case there are no grounds for a court to order employment on the previous terms until the proceedings are concluded.

The doubt stems from the fact that, under the Labour Code, provisions on termination notices apply accordingly to notices amending terms of work and pay. Proponents of covering change notices by the interim measure rely on this, arguing that it provides a basis for applying the security in such cases.

We do not agree with this argument. The “corresponding application” provision is a substantive law provision (it is contained in the Labour Code). The interim measure, by contrast, is procedural in nature (regulated in the Code of Civil Procedure). Corresponding application should therefore be applied within substantive law (e.g. as to the form and reasoning for a change notice), but there is no basis for referring to procedural provisions that do not contain a rule on the corresponding application of interim measures to change notices.

In addition, the provision on the interim measure refers to an employee subject to special protection against the termination of their employment, by notice or without notice, who is pursuing a claim for a declaration of the ineffectiveness of their termination or for reinstatement. It does not mention change notices. Importantly, the interim measure in question significantly interferes with employment policy. It should therefore be interpreted strictly and should not be subject to extensive interpretation.

What do the courts think?

In the courts’ view, the interim measure does not apply to change notices (although we have encountered a court that took a differing position).

We are handling a case concerning an employee under special protection who received a change notice and sought an interim measure (in this case there was no breach of special protection, because the notice was justified by a reason not attributable to the employee). The district court dismissed the employee’s motion for the reasons set out above.

The same view was taken by the regional court hearing the employee’s appeal. Importantly, due to its complexity, the case was heard by a panel of three judges (rather than a single judge, which is standard). This suggests that the above interpretation is not an isolated view, but the beginning of a line of case law.

It is worth noting that, in the regional court’s view, the interim measure might potentially apply to change notices where the employee refuses to accept the new terms, resulting in the termination of the contract. However, the regional court did not determine this unequivocally. In our view, the interim measure should not apply in such cases either. Whether the contract terminates or not is irrelevant from the perspective of the arguments against applying interim measures to change notices.

TOPIC 8 / HSE

Progress in the digitalisation of employee records and occupational health and safety documentation

Monika Czekanowicz
Attorney-at-law

The introduction of remote work has radically changed how employees and employers cooperate. Organisations moved from a model of constant, daily in-office contact to one in which an employee may never communicate with the employer in any way other than via digital communication channels. However, such communication has not always been straightforward, because the legal framework previously in force in the Labour Code and in implementing regulations often required written form for various employment-law actions. As a result, making binding declarations required a traditional exchange of correspondence between employer and employee, via a postal operator or courier.

Of course, there was no doubt that “written form” covered not only a standard handwritten signature, but also declarations made electronically bearing a secure electronic signature verified by a valid qualified certificate (known as a qualified electronic signature). However, in employment relationships this type of signature was rare, in practice concerning only senior employees rather than the broader group of “rank-and-file” employees.

It is therefore very positive that two recent amendments – to the Labour Code and to the Regulation of the Minister of Economy and Labour of 27 July 2004 on training in occupational health and safety – expanded the catalogue of matters that may be carried out in electronic form.

There has also been significant progress on the planned amendment to the Regulation of the Minister of Health and Social Welfare of 30 May 1996 on medical examinations of employees, the scope of preventive healthcare for employees and medical certificates issued for the purposes provided for in the Labour Code. This amendment introduces an electronic form of medical certificates, alongside the previously exclusive paper form.

Electronic form of confirming the completion / provision of initial OHS training

The Regulation of the Minister of Family, Labour and Social Policy of 24 November 2025 amending the regulation on training in occupational health and safety changed §12 governing the confirmation of the completion or provision of general and on-the-job induction. From 12 December 2025, in addition to written form (covering paper forms and a qualified electronic signature), employees can confirm the completion of initial training in electronic form. This means the employee may submit confirmation, for example, in an email message concluded by typing their name and surname or other data enabling their identity to be established.

Where an employee confirms the completion of initial training in electronic form, the employer will be required to:

1. make an appropriate note on the employee's initial training card, in the place designated for their signature, indicating the chosen form of confirmation;
2. attach to the initial training card an electronic document or documents containing the employee's confirmation, or a reproduction of such documents;
3. place the initial training card, together with the attached documents or their reproduction, in the employee's personnel file.

The employer will proceed in the same way where the head of the organisational unit in which the employee is employed confirms, in electronic form, the provision of on-the-job induction and the admission of the employee to work.

The change significantly facilitates the functioning of organisations that, when employing remote employees in administrative and office roles, were able to provide initial OHS training remotely, but nevertheless were required to exchange paper training cards confirming the completion/provision of training and admission to work.

Electronic form in a range of employment-law actions

From 27 January 2026, the expanded use of electronic communication will also apply to other employment-related actions in connection with the entry into force of the Act Amending the Labour Code and the Act on the Company Social Benefits Fund of 4 December 2025.

Electronic form may be used for:

1. providing information on monitoring – Article 222 § 8 LC;
2. providing information on the transfer of an undertaking to another employer – Article 231 § 3 LC;
3. consulting a planned termination of an employment contract with an in-house trade union organisation – Article 38 § 1 and § 2 LC;
4. preparing a working time schedule – Article 129 § 3 and § 4(3) and (4) LC;
5. applying for an individual working time schedule – Article 142 LC;
6. applying for a shortened working week system – Article 143 LC;
7. applying for a weekend work system – Article 144 LC;
8. applying for a flexible working time schedule – Article 150 § 5 LC;
9. requesting time off to deal with personal matters – Article 151 § 21, first sentence LC;

10. requesting time off in lieu of overtime – Article 1512 § 1 LC;
11. notifying the relevant regional labour inspectorate of employing night workers – Article 1517 § 6 LC;
12. applying for unpaid leave – Article 174 § 1 LC;
13. applying for unpaid leave to work for another employer – Article 1741 § 1 LC;
14. providing instructions and guidance on familiarising employees with OHS rules and principles – Article 2374 § 3 LC.

Introducing electronic form beyond the previously exclusive written form will reduce barriers in communication with employees and their representatives, without posing risks to legal certainty.

It should also be noted that – unlike the amendment to the regulation on OHS training – the Labour Code amendment did not impose on employers an obligation to make additional notes on the documents listed above. It should therefore be sufficient to include them in employees' personnel files without taking further steps.

Electronic medical certificates

The introduction of electronic medical certificates issued for the purposes set out in the Labour Code is linked to the transformation of healthcare, in particular its digitalisation. While for initial OHS training confirmations and other employment-law actions the form of submitting a declaration or request remains a matter of choice, under the planned amendment to the regulation on employees' medical examinations, medical certificates will primarily be in electronic form.

The physician conducting the preventive examination will provide the medical certificate to the employer who issued the referral, within the deadline and in the manner specified in an agreement concluded between those entities under the Act on Occupational Medicine Services of 27 June 1997. Paper form will be permissible only where there is no access to the ICT system. Employers must therefore ensure ongoing access to the system and independently download medical certificates, including those issued in appeal proceedings.

A template data processing agreement with a payroll services provider is not enough

Michalina Kaczmarczyk
Attorney-at-law

In June 2025, the Polish data protection authority (UODO) imposed a record fine of PLN 16,932,657 on a personal data controller (an employer). The employer had entrusted the processing of employee personal data to an external company in order to manage work schedules. The lack of a risk analysis for this process, the failure to implement appropriate safeguards and the failure to enforce the provisions of the data processing agreement led to the disclosure of personal data in a publicly accessible directory. As a result of an error, employees' personal data – including high-risk data such as PESEL numbers and passport numbers – became accessible to unauthorised entities.

Unfulfilled obligations

A key element of this is the authority's clear indication that a data controller (in this case, the employer) cannot adopt a passive approach after transferring processes (and consequently personal data) to a subcontractor. The supervisory authority formulated a number of critical remarks regarding the shortcomings:

Lack of a genuine risk analysis: UODO emphasised that, in this case, neither the controller nor the processor carried out a reliable risk analysis before commencing the data operations. Such an analysis should take into account specific threats arising from the nature of the services provided by the processor and the types of data being processed.

Superficial verification of the processor and a "blanket" agreement: Controllers often limit themselves to signing a data processing agreement (Article 28 GDPR), frequently using free template forms from the internet. They assume that the subcontractor "knows what they are doing." UODO unequivocally stated that it is the controller's obligation to verify whether the processor actually provides sufficient guarantees of implementing appropriate technical and organisational measures**.**

Failure to apply data minimisation: In this case, PESEL and passport numbers were processed in the system used to record working time. In the authority's view, this violated the data minimisation principle (Article 5(1)(c) GDPR) – for identification purposes, data that expose employees to a lower risk of identity theft would have been sufficient.

Lack of supervision and audit: The controller did not exercise its right to inspect and audit the processor, which could have allowed the early detection of system configuration errors.

Ignoring the role of the DPO: It was found that the Data Protection Officer (DPO) was not involved in all matters relating to data protection, preventing them from properly advising on the planned data processing operations.

UODO's decision is a clear signal of the standards expected by the supervisory authority. To avoid similar sanctions, organisations should implement the following mechanisms:

Active oversight of processors: "Paper" compliance is not enough, i.e. signing an off-the-shelf template agreement from the internet. The controller must regularly monitor any entities entrusted with its personal data. Audits of subcontractors should become the norm, not the exception.

Implementing "Privacy by Design" and "Privacy by Default": Already at the system design stage (e.g. recording working time), the scope of collected data should be limited to the absolute minimum, e.g. avoiding the use of PESEL or passport numbers for that purpose.

Use of risk analysis: Operations on large datasets, or transferring such datasets outside the organisation, should require a risk analysis. Such an analysis must be documented and should address specific threats.

Strengthening the role of the DPO: The DPO should have a genuine influence on decisions made within the organisation.

Incident reporting: An organisation should have an efficient system for detecting breaches and notifying both the supervisory authority and data subjects. In the case discussed, the lack of a swift response and direct notification contributed to the severity of the authority's assessment.

Summary

The fine imposed sends a clear message that UODO pays close attention to the processing of employees' personal data by employers. Entering into a template processing agreement with a contractor does not relieve employers of responsibility for outsourced processes. Once again, UODO also highlighted the need for caution when processing PESEL numbers. The fact that the Labour Code expressly allows an employer to obtain such information does not automatically mean that the employer may replicate it and place it freely in various datasets.

TOPIC 10 / DEI

Managing diversity: intergenerational teams

Zuzanna Rosner
Attorney-at-law

There are currently four generations present in the labour market: the Baby Boomers (1946–1964, with many already retired), Generation X (1965–1980), Generation Y (Millennials, 1981–1996), and Generation Z (born after 1997). In a few years, representatives of the youngest Alpha generation will start working in companies – this is a consequence of current demographic trends.

Multigenerationality is an important asset for employers – one worth learning to use skilfully. It is not easy, however, because the needs, values and priorities of each generation differ. It is also necessary to be cautious about stereotypes and sometimes harmful prejudices. Generation Z is often described as lazy and entitled, while Baby Boomers are said to struggle with new technologies, have a negative attitude to new solutions, lack proactivity, fall ill often, and so on.

Rather than relying on stereotypes, it is better to base actions on reliable research, facts and numerical data. These show that stability and employment security are important for Baby Boomers. None of the above stereotypes (about sickness absence, lack of proactivity, etc.) is true. Baby Boomers are generally attached and loyal to their employer and have a strong work ethic. They are gradually leaving the labour market and retiring, though some do not give up professional activity entirely.

Generation X also values stability, though not as the top priority. Pay, atmosphere and flexibility matter, as does development. Therefore, representatives of this generation are more willing than Baby Boomers to change jobs and seek new professional challenges.

For Generation Y (Millennials), the most important factors are pay, flexible working hours, non-wage benefits (e.g. private medical care) and work–life balance. Employment stability is less important. Millennials are considered creative, open to diversity and looking for meaning in their work. Their early careers coincided with dynamic technological development.

Generation Z prioritises a good atmosphere, flexibility, a sense of meaning, ethical or social values, and pay (with income not necessarily coming from a single source). It is open to new experiences, values non-wage benefits and places employment stability last. It is the first generation surrounded by technology from birth, which is why it is sometimes called the digital generation.

The above characteristics are a simplification, and none of these groups are uniform. This does not change the fact that understanding each generation's specificity is crucial. The characteristics of each generation translate into engagement, motivation and work-related decisions. For example, a Generation Z candidate will not apply to a company known for a poor workplace atmosphere, or for values that are merely superficial. High pay or attractive benefits alone will not persuade them.

A company should recognise, respect and understand these differences, adjust communication and support an inclusive work environment. Each generation has much to offer – unique perspectives and skills. Generation Z is technologically proficient and innovation-oriented, while older generations bring experience, stability and a sense of security. Generations can complement each other, leading to better results and greater business effectiveness. There is no doubt that generational diversity brings many benefits, though employers must know how to manage a multigenerational team effectively.

First, it is worth examining attitudes and checking whether there are prejudices and stereotypes within the team. Next, workshops and webinars for managers can be planned and communication adjusted. An important role is played by bottom-up initiatives (e.g. employee networks) and other actions such as mentoring, workshops and meetings with trainers.

Polish companies are increasingly recognising the value of intergenerational teams. Just a few years ago, employees aged 50+ feared they would be dismissed, with their objectively lower chances of finding a new attractive job compared with younger candidates becoming a real concern. Today, some companies even take pride in the fact that employees aged 50+ make up a significant proportion of their teams (as mush as 30–40%). These are often people in leadership, expert or specialist roles.

Given demographic changes (including in Poland), this approach – recognising the potential of "silver" employees and focusing on intergenerationality in organisations – is fully justified and future-oriented.

BIBLIOTEKA PRO HR

follow us

contact us

www.raczkowski.eu