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# TOPICS

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# NEW CYBERSECURITY OBLIGATIONS FOR COMPANIES

The act implementing the EU's NIS2 Directive in Poland has been signed by the President and will enter into force one month after publication. Once effective, cybersecurity obligations will apply to a significantly broader group of entities than under the existing Act on the National Cybersecurity System.

## Key Changes

- expanded scope (essential and important entities),
- obligation to implement an Information Security Management System (ISMS),
- incident reporting within 24 / 72 hours,
- increased management liability,
- mandatory training for all management board members,
- audits (for essential entities),
- real administrative sanctions.

## What Is an ISMS?

An ISMS is a systematic approach to managing information security and business continuity, covering all information systems used in processes affecting the provision of services. All systems used in the conduct of business must be protected.

## What Does an ISMS Cover?

In particular:

- **Risk management** – systematic risk assessment, identification, analysis and evaluation of risks, decisions on risk treatment, documentation of the process.
- **Security policies** – risk assessment policy, information systems security policy, thematic policies (e.g. access control, backup, cryptography).
- **Physical security** – access control to premises, infrastructure protection.
- **ICT supply chain** – supplier assessment, hardware and software security, technological dependencies.
- **Monitoring** – continuous monitoring, logging enabling the reconstruction of events, accountability.
- **Cyber hygiene** – software updates, vulnerability management, secure communication measures.

## What Does Implementation Mean in Practice?

- identifying services provided (broadly understood, including production),
- mapping processes supporting those services,
- identifying the information systems used in those processes,
- conducting risk assessments,
- implementing appropriate measures,
- documenting the system,
- ensuring management oversight.



Dominika Dörre-Kolasa, PhD  
Attorney-at-law

## Who Is Covered?

The new regulations will apply to more than 18 sectors of the economy and potentially tens of thousands of entities. Many medium-sized companies that were previously outside the scope of the National Cybersecurity System will fall within the cybersecurity regime for the first time.

## SECTORS COVERED BY THE ACT

(based on the adopted amendment to the National Cybersecurity System Act)

### I. ESSENTIAL ENTITIES

(Annex 1 to the Act)

SECTOR	SCOPE OF ENTITIES (EXAMPLES)	PRACTICAL COMMENT
1. ENERGY	Generation, transmission, distribution and trading of electricity; gas; oil; hydrogen; electricity system operators	Covers not only “large corporations” but also operators of technical and system infrastructure
2. TRANSPORT	Air, rail, water (maritime and inland), and road transport; infrastructure operators; traffic management	Also applies to entities managing fleets, terminals and logistics centres
3. BANKING AND FINANCIAL MARKET INFRASTRUCTURE	Banks; credit institutions; payment infrastructure; settlement systems	Subject to the precedence of the DORA Regulation with regard to risk management measures and incident reporting
4. HEALTH	Healthcare providers; laboratories; e-health infrastructure; entities processing medical data	Also includes private healthcare entities
5. DRINKING WATER AND WASTEWATER	Water supply companies; wastewater operators; infrastructure operators	Critical from a public health perspective
6. DIGITAL INFRASTRUCTURE	DNS service providers; TLD registries; cloud service providers; data centres; electronic communications network providers; internet exchange points (IXPs)	One of the most heavily regulated sectors
7. PUBLIC ADMINISTRATION	Central government authorities; selected public bodies; local government units (subject to simplified requirements – Annex 4)	Local government units are classified as either essential or important entities depending on their scope of activity

## II. IMPORTANT ENTITIES

(Annex 2 to the Act)

This category includes the largest group of companies that were previously outside the scope of the National Cybersecurity System Act.

SECTOR	SCOPE OF ENTITIES (EXAMPLES)	PRACTICAL COMMENT
1. INDUSTRIAL MANUFACTURING	Large-scale food production; industrial processing; chemical manufacturing; pharmaceuticals; machinery; electrical equipment; computer and electronic equipment; vehicle manufacturing	Includes traditional factories, facilities using industrial automation (OT/SCADA), ERP systems
2. LOGISTICS AND WAREHOUSING	Logistics operators; distribution centres; supply chain management entities	A cyber incident may result in operational downtime
3. WASTE MANAGEMENT	Waste processing entities; installation operators	A newly regulated sector
4. WHOLESALE AND DISTRIBUTION	Distributors of products in regulated sectors; commercial infrastructure operators	Particularly relevant in regulated sectors
5. DIGITAL SERVICES	Online platforms; marketplaces; data processing service providers; SaaS providers; managed service providers (MSPs)	Also applies to technology companies servicing other entities
6. BUSINESS PROCESS OUTSOURCING	Shared services centres; payroll outsourcing; HR outsourcing; large-scale data processors	Particularly where services are provided to essential entities

## **REWARDS IN EMPLOYEE REFERRAL PROGRAMME SUBJECT TO 10% FLAT-RATE PIT**



**Katarzyna Serwińska**  
Tax advisor

An incidental employee referral programme for job candidates may be recognised as a competition, with any awards being subject to a 10% flat-rate personal income tax (PIT), as confirmed by the Supreme Administrative Court in its judgment of 15 January 2026 (case No II FSK 541/23). This is an important signal for employers that payments under such programmes do not necessarily have to be subject to progressive taxation.

The tax qualification of income earned under such a programme depends on its structure. If the initiative has formal rules, a competitive element, transparent winner selection criteria, and participants are not obliged to provide recruitment services nor act as professional recruiters, it may qualify for the 10% tax rate applicable to competitions. The incidental nature of the programme – rather than its permanent or systemic character – is also of key importance.

For HR departments, this means that a one-off referral programme with clear rules and a competitive element may be taxed at 10%, provided it does not amount to ongoing recruitment activity. If the programme is cyclical, or if it effectively replaces the work of recruitment teams or cooperation with recruitment agencies, then the risk of a different tax classification increases significantly.

It is therefore advisable, already at the design stage, to analyse not only the motivational but also the tax aspects of such a programme to ensure tax compliance and minimise risk.

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**Katarzyna Soboń**  
Advocate

## **EMPLOYERS WILL NOT BE OBLIGED TO AUTOMATICALLY INCLUDE SENIORITY BASED ON CONTRACTOR AGREEMENTS IN EMPLOYMENT SENIORITY**

From 1 May 2026, periods of work performed under civil law contracts, B2B arrangements, etc., will be included in the calculation of length of service in the private sector. This change will affect, among other things, employees' annual leave entitlement, notice periods, statutory severance pay and long-service awards.

However, the inclusion of such periods will not be automatic. If an employee wishes the employer to take into account periods worked under civil law contracts, they will need to provide appropriate documentation. This obligation applies even where the employer is aware of the relevant period of engagement.

It should be remembered that a longer length of service is not always beneficial from the employee's perspective – for example, it may result in a longer notice period.

Employees employed on 1 May 2026 will have 24 months to document their previous periods of work.

In the public sector, these rules have applied since 1 January 2026.

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## **EMPLOYEES TO GAIN THE RIGHT TO INFORMATION ABOUT THEIR PAY COMPARED WITH OTHERS PERFORMING THE SAME OR EQUIVALENT WORK**

Under draft legislation implementing the Pay Transparency Directive, employees will have the right to receive information about how their remuneration for work compares with other employees in the same position or performing equivalent work. The new provisions will apply to all employers, regardless of headcount.

Every employee will be entitled to request information on their individual level of remuneration and the average remuneration levels – broken down by gender – for employees performing the same work or work of equal value. This will enable employees to compare their pay with colleagues of both genders within their comparison group. In practice, employees will be able to determine whether their remuneration is above or below average within that group.

Requests can be submitted personally or through a trade union or an equality body (the Ombudsman or another authority designated by the new legislation). Employers will have up to 30 days to respond. If the information provided is inaccurate or incomplete, the employee may request additional clarification.

Employers will also be required, by 31 March each year, to inform employees of their right to request such information.

Implementing the new obligations will require companies to prepare:

- a template for the annual information notice to employees,
- an internal procedure governing the submission and handling of requests,
- a template response to be provided to employees.



**Natalia Krzyżankiewicz**  
Advocate



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## **EMPLOYERS ARE NOT BOUND BY REQUESTS FOR REDUCED WORKING HOURS; ELIGIBILITY EXTENDED UNTIL CHILD TURNS EIGHT, BUT WITHOUT EMPLOYMENT PROTECTION**



Rafał Jaroszyński  
Attorney-at-law

Since 2023, employees with children up to six years old have been entitled to request a reduction in working hours. In such cases, the employer has been obliged to grant the request (Article 186 section 7 of the Labour Code).

This possibility was introduced as part of flexible working arrangements in the implementation of the Work-Life Balance Directive.

The new solution differs significantly in terms of both the conditions and the consequences of submitting such a request.

Under the new provisions, the child's age limit is increased to eight. The requirement to be eligible for parental leave also no longer applies – it is sufficient that the child has not yet turned eight. In addition, the reduction in working hours is no longer capped at 0.5 FTE. This means that working time may be reduced even to one quarter of a full-time position, for example.

The new regulations do not provide for a maximum period during which an employee may work reduced hours. They merely state that the arrangement may continue until the child reaches eight years of age.

A significant difference, compared to Article 186 section 7 of the Labour Code, is the absence of special employment protection for employees who submit a request for reduced working time under flexible working arrangements. Although it will be prohibited to terminate employment solely on the grounds that the employee has submitted such a request, there are no legal restrictions preventing the termination of employment for other reasons.

The most important change is that an employer who receives a request for reduced working hours is no longer strictly bound by it. The employer may refuse the request on the basis of organisational needs and capabilities, including the need to ensure the proper course of work, work organisation, or the nature of the employee's duties.

In addition, the employee must justify in the application the need for the requested flexible working arrangement. If the stated reason is objectively unfounded, the employer may reject the request on that basis as well.

## **RETURN TAX RELIEF AVAILABLE WITHOUT A TAX RESIDENCE CERTIFICATE – PROVIDED OTHER EVIDENCE OF FOREIGN RESIDENCE IS AVAILABLE**

A taxpayer wishing to benefit from the “return relief” must provide documents confirming that they were tax resident outside Poland during the three preceding tax years. This confirmation may take the form not only of a foreign tax residence certificate, but also any other document evidencing actual residence and professional and personal activity abroad.

This position was confirmed by the Director of the National Tax Information in a tax ruling issued on 12 January 2026 (ref. 0112-KDIL2-1.4011.849.2025.2.TR).

The tax authority indicated that proof of residence may include, in particular:

- an employment contract and employment history,
- foreign tax returns,
- a lease agreement for a foreign property,
- payslips and bank statements,
- employment certificates issued by a foreign employer.

Without such evidence, the taxpayer will not be entitled to the relief.

This approach is consistent with the principle set out in the Tax Ordinance, whereby any evidence capable of clarifying the case and not contrary to the law may be admitted.

In practice, other forms of documentation may also be accepted, such as foreign utility bills (electricity, gas, internet and telephone), children’s school or nursery records, medical documentation, title deeds to foreign property, etc.

From a practical perspective, however, we recommend obtaining tax residence certificates issued by foreign tax authorities, as these carry the greatest evidential weight and the lowest risk of challenge by the Polish tax authorities. Other evidence should be relied upon only where it is not possible to obtain such certificates.



**Joanna Stolarek**  
Tax advisor



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## **HR AND H&S DEPARTMENTS MUST UPDATE PROCEDURES FOLLOWING THE INTRODUCTION OF NEW FIRE CLASS “L” FOR LITHIUM-ION CELLS AND BATTERIES**

On 21 January 2026, the ISO 3941:2026 standard – Classification of Fires – was updated to introduce a new fire class, Class L, covering fires involving lithium-ion cells and batteries that do not contain metallic lithium.

This change is fundamental. It recognises that lithium-ion battery fires require a different approach to extinguishing, isolation and preventive safeguards, as they are characterised by significantly higher energy density, leading to faster and more intense fire development.

In practice, this means that occupational health and safety procedures and fire safety instructions must be reviewed and updated, including the introduction of more specialised portable firefighting equipment.

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