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APRIL 2026

TOPICS

The Pay Transparency Directive will not be implemented by 7 June 2026

Multiple individuals – from foreman to management board member – may bear criminal liability for a single workplace accident

Amendments to the National Labour Inspectorate Act – the conversion of civil law contracts into employment contracts enters into force on 8 July

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THE PAY TRANSPARENCY DIRECTIVE WILL NOT BE IMPLEMENTED BY 7 JUNE 2026

According to the latest information provided by the Ministry of Family, Labour and Social Policy, the Directive will most likely not be implemented in June this year. Informal signals suggest that the transposition may even be postponed until early 2027.

However, legislative delays should not cause companies to suspend their preparations – quite the opposite. Given that the process of adapting to the new requirements will be complex, multi-stage and time-consuming, companies should already begin preparing. The following areas should be addressed in the coming months:

- Job evaluation;
- Identifying categories of employees performing work of equal value;
- Determining which components and benefits constitute remuneration, for transparency purposes;
- Verifying or preparing base salary tables;
- Collecting criteria for determining salaries and pay increases;
- Establishing a process related to the employees' right to information on pay levels;
- Making a pilot calculation of the gender pay gap across various categories of employee.



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MULTIPLE INDIVIDUALS – FROM FOREMAN TO MANAGEMENT BOARD MEMBER – MAY BEAR CRIMINAL LIABILITY FOR A SINGLE WORKPLACE ACCIDENT

In 2025, 189 people suffered fatal workplace accidents and 486 were seriously injured. After each such incident, the employer is obliged to notify the relevant district prosecutor, who automatically initiates criminal proceedings for an offence under Article 220 of the Polish Criminal Code. Around 2,500 such proceedings are initiated each year in Poland, leading to tens of individual convictions.



Damian Tokarczyk, PhD
Advocate

Under Article 220 of the Polish Criminal Code: who is liable and for what?

Under this provision, anyone responsible for occupational health and safety who fails to carry out their duties, and thereby exposes an employee to an immediate risk of loss of life or serious bodily harm, is subject to imprisonment for up to three years. If the act is unintentional, the penalty may be a fine, the restriction of liberty, or imprisonment for up to one year. Importantly, no actual harm needs to occur – the direct exposure to danger is sufficient by itself. This explains why the number of criminal proceedings is significantly higher than the number of serious and fatal accidents.

The individuals responsible for OHS conditions in the workplace are primarily employers, but also include anyone supervising employees (supervisors and managers) as well as OHS specialists. As a result, charges in one case are often brought against several individuals. In some cases, they may be brought simultaneously against a direct supervisor (e.g. foreman), a mid-level manager (e.g. plant or warehouse manager) and even senior management (e.g. a board member). It is crucial that the prosecutor distinguishes who is responsible for which area and demonstrates the breach of individual duties that contributed to the risk (or the accident).

Defending against such allegations

First, the prosecutor must prove that an individual breached their OHS obligations. In practice, this involves appointing an expert who analyses the legal regulations, the internal workplace rules and the technical documentation (e.g. regarding machinery and equipment).

Second, the prosecutor must demonstrate that, if the accused had not neglected their duties, the dangerous situation would almost certainly not have occurred. Therefore, it is also important to examine the conduct of the injured employee, who may have significantly contributed to the risk or accident. Employees are obliged to comply with OHS rules – if an accident occurred due to their disregard of these rules, their superior or a board member would generally not be held liable.

Avoiding such allegations

In practice, expert opinions often focus on “systemic” OHS violations and identify them as the cause of accidents. Without understanding the principles of criminal liability, they frequently equate the employer’s liability (e.g. a company) with the individual criminal liability of a specific person. Common allegations include “lack of proper supervision”, “tolerating OHS violations” or “insufficient training.”

For this reason, it is essential to ensure that all matters related to compliance with OHS rules are properly documented.

AMENDMENTS TO THE NATIONAL LABOUR INSPECTORATE ACT – THE CONVERSION OF CIVIL LAW CONTRACTS INTO EMPLOYMENT CONTRACTS ENTERS INTO FORCE ON 8 JULY



Joanna Stolarek
Tax advisor

On 2 April, the President signed an amendment to the Act on the National Labour Inspectorate (PIP) and immediately referred it to the Constitutional Tribunal for subsequent review.

Regardless of this, the act has been published in the Journal of Laws and will enter into force on 8 July 2026. It will apply in its current form, unless the Constitutional Tribunal declares it unconstitutional.

Key provisions of the act:

- ✓ PIP gains the authority to issue administrative decisions establishing the existence of an employment relationship. Before issuing such a decision, it must ask the parties to change the manner of performing a civil law contract or conclude an employment contract. These decisions will have effects in labour law, personal income tax and social security contributions only for the future (there is no retroactive effect). Employers may appeal to the Labour Court.
- ✓ Increased fines for violations of employee rights – the maximum penalty may reach PLN 90,000.
- ✓ PIP may conduct remote inspections.
- ✓ Information exchange between PIP, the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) is ensured, improving inspection effectiveness and targeting.
- ✓ Employers may request interpretations from the Chief Labour Inspector regarding civil law contracts. The interpretation will determine whether a contract may remain civil law in nature or should be considered an employment contract.

The completion of the legislative process for this regulation requires organisations to promptly adapt their practices to the amended provisions.



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CHANGES IN EMPLOYEES' PREVENTIVE MEDICAL EXAMINATIONS

As of 17 April 2026, an amendment to the Regulation of the Minister of Health and Social Welfare of 30 May 1996, concerning medical examinations of employees and preventive healthcare entered into force.

Key changes introduced by the amendment:

- Preventive examinations must be preceded by a personal examination of the employee; medical certificates are also issued based on additional specialist consultations or tests.
- Doctors are required to provide employees with individual recommendations, including non-occupational health aspects, where health promotion measures are justified.
- Medical certificates are issued electronically, with paper versions used only when IT systems are unavailable.
- Appeals against medical certificates must be submitted to the occupational medicine unit that issued them.
- Doctors may issue recommendations to employers regarding workplace adjustments to reduce occupational risk and hazards for employees.

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