Ius Laboris Poland Global HR Lawyers
Raczkowski

PRO HR

AUGUST 2026

TOPICS

Employers have until 5 May 2027 to adapt their internal regulations to the new anti-mobbing legislation

A management board member may provide additional services to the company they manage under a separate agreement

Outstanding annual leave should be granted by 30 September

As of 18 August 2026, large, listed companies are required to ensure that women are represented on their corporate bodies

The Labour Code provides for two ways of shortening the notice period: (i) by mutual agreement and (ii) by a unilateral decision of the employer

Companies, including those in the construction, chemical, automotive and waste management sectors, must comply with stricter standards concerning asbestos and lead

EMPLOYERS HAVE UNTIL 5 MAY 2027 TO ADAPT THEIR INTERNAL REGULATIONS TO THE NEW ANTI-MOBBING LEGISLATION

Piotr Lewandowski
Partner

A significant number of employers already have anti-mobbing procedures in place. However, the new legislation requires employers with at least 10 employees to establish rules, procedures and the frequency of their actions aimed at preventing violations of employees' dignity and other personal rights, as well as breaches of the principle of equal treatment in employment, discrimination and mobbing.

These rules should be set out in a collective bargaining agreement, work regulations or separate internal regulations.

Employers should review their existing procedures in light of the new legislation. A new requirement is the need to regulate the frequency of employers' preventive measures. Until now, such matters have not been regulated in internal policies.

Employers have six months from when the legislation enters into force, i.e. from 5 November 2026, in which to adapt their work regulations to the new requirements or adopt new regulations.

A MANAGEMENT BOARD MEMBER MAY PROVIDE ADDITIONAL SERVICES TO THE COMPANY THEY MANAGE UNDER A SEPARATE AGREEMENT

Katarzyna Serwińska
Partner

This follows from the judgment of the Voivodship Administrative Court in Warsaw of 8 April 2026 (case No III SA/Wa 2554/25). The court confirmed that holding the position of a management board member does not prevent the member from also providing additional services to the company at the same time under a separate civil-law agreement. In particular, this applies to services that go beyond the management of the company’s affairs and its representation, such as sales activities or professional business intermediation.

In the case at hand, a management board member provided the company with services including customer acquisition, consulting and training, on a B2B basis. The Head of the National Revenue Administration (KAS) took the view that these activities should be performed as part of the management function and that entering into a separate agreement resulted in an unwarranted tax benefit. The court did not share this view. It pointed out that holding a management board position is different from providing additional services, such as building a database of potential customers, conducting meetings and holding discussions with customers, preparing sales offers or taking steps aimed at selling additional services.

The judgment confirms that a management board member may enter into an additional civil-law agreement with the company, provided that its subject matter genuinely goes beyond the scope of their managerial duties. Therefore, merely providing additional services to the company they manage and receiving separate remuneration for those services does not automatically constitute a circumvention of the law or tax avoidance.

For tax security purposes, however, it is crucial that the scope of the services is genuinely separate from the management board member’s duties, that the agreement precisely defines the subject matter and manner of performing the services, and that the services are actually performed, properly documented and economically justified.

OUTSTANDING ANNUAL LEAVE SHOULD BE GRANTED BY 30 SEPTEMBER

Paulina Zawadzka-Filipczyk
Senior Lawyer

An employer should grant employees annual leave in the year in which they become entitled to it. If the leave is not used in a given year, it becomes outstanding leave.

Under the Polish Labour Code, an employer should grant an employee any outstanding annual leave from the previous calendar year by 30 September of the following year.

To meet this deadline, the employer may unilaterally require the employee to take outstanding leave, even without the employee's consent, as confirmed by the Supreme Court (judgment of 24 January 2006, I PK 124/05). Failure to grant the outstanding leave by 30 September does not result in the loss of the employee's entitlement, but may constitute a violation of labour regulations and expose the employer to a fine.

A failure to use outstanding leave by 30 September does not result in the loss of the entitlement. The claim for granting the leave becomes time-barred after three years.

It is advisable to review the current outstanding leave balances and plan their use accordingly. This is important not only to avoid breaches of employment regulations, but also to limit the accumulation of outstanding leave.

Anna Boguska, PhD
Senior Lawyer

AS OF 18 AUGUST 2026, LARGE, LISTED COMPANIES ARE REQUIRED TO ENSURE THAT WOMEN ARE REPRESENTED ON THEIR CORPORATE BODIES

This is a result of legislation implementing the "Women on Boards" Directive entering into force. The legislation requires a gender balance on the governing bodies of companies.

Companies must achieve at least 33% representation of the underrepresented gender collectively on their management and supervisory boards, while also ensuring the presence of women on each of these bodies.

Companies are also required to adopt a gender balance policy setting out the rules for selecting candidates for positions on their governing bodies.

Candidates must be assessed on the basis of clear and non-discriminatory qualification criteria. Where two candidates are equally qualified, preference should generally be given to the candidate belonging to the underrepresented gender.

The "underrepresented gender" means the gender whose representatives hold no more than 49% of the total number of positions on the company's governing bodies.

Companies will be required to prepare an annual report on gender representation and the measures taken to ensure gender balance.

If a company fails to comply with the recruitment or reporting requirements, the Polish Financial Supervision Authority (KNF) may issue a recommendation to remedy the violations or impose a fine of up to PLN 500,000.

A candidate in respect of whom the company has breached the recruitment requirements is entitled to compensation in an amount not lower than the minimum wage, or to damages.

The legislation has been referred to the Constitutional Tribunal, but this does not suspend its effectiveness.

Rafał Jaroszyński
Senior Lawyer

THE LABOUR CODE PROVIDES FOR TWO WAYS OF SHORTENING THE NOTICE PERIOD: (I) BY MUTUAL AGREEMENT AND (II) BY A UNILATERAL DECISION OF THE EMPLOYER

The length of the notice period is prescribed by law. In some cases, the parties to an employment contract may agree that the notice period will differ from the statutory period. This is permissible.

After notice has been given, the parties may agree that the employment contract will terminate earlier (Article 36 § 6 of the Labour Code). The parties have full discretion as to how much they shorten the notice period by. Such an agreement does not change the method of termination and the contract will still terminate by notice rather than by mutual agreement of the parties.

The notice period may also be shortened unilaterally by the employer, i.e. without the employee’s consent (Article 36^1 of the Labour Code). The employer may exercise this right where the termination is due to the employer’s bankruptcy or liquidation, or due to other reasons not attributable to the employee, such as the elimination of a position. This form of shortening the notice period is possible only at the time when the employer gives notice. It cannot be applied at a later stage.

The employer may only unilaterally shorten a three-month notice period, but to no less than one month. The employee is entitled to compensation for the shortened period. This period is also included in the employee’s period of employment for the purposes of determining the length of service where the employee remains unemployed.

Information on the shortening of the notice period under Article 36^1 of the Labour Code must be included in the employment certificate.

Monika Czekanowicz
Lawyer

COMPANIES, INCLUDING THOSE IN THE CONSTRUCTION, CHEMICAL, AUTOMOTIVE AND WASTE MANAGEMENT SECTORS, MUST COMPLY WITH STRICTER STANDARDS CONCERNING ASBESTOS AND LEAD

As of 2 April 2026, new standards concerning asbestos entered into force:

1. The maximum allowable concentration (MAC) of asbestos fibres in workplace air has been reduced tenfold – from 0.1 to 0.01 fibres/cm^3.
2. A requirement has been introduced to accurately identify and designate six specific types of asbestos fibres in the workplace: chrysotile, crocidolite, amosite, anthophyllite, tremolite and actinolite.

The changes result from the amended wording of the Regulation of 12 June 2018 on maximum allowable concentrations and intensities of factors harmful to health in the working environment.

As of 28 May 2026, new standards concerning lead also entered into force:

1. The maximum allowable concentration of lead and its inorganic compounds (expressed as Pb) has been reduced from 0.05 mg/m^3 to 0.03 mg/m^3.
2. The allowable concentration of lead in biological material (in employees' blood) has been reduced from 50 µg Pb/100 ml of blood to 30 µg Pb/100 ml of blood.
3. Lead has been classified more strictly as a non-threshold reprotoxic substance (harmful to reproduction).

The changes result from the amended wording of the Regulation of 30 December 2004 on occupational health and safety in relation to the presence of chemical agents in the workplace.

Companies existing at the time the amendments entered into force must adapt their operations to the new standards by 1 January 2029. New companies must comply with the standards from the date on which they commence operations.

follow us

contact us

www.raczkowski.eu