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TOPICS

New anti-mobbing regulations require employers to prevent also violations of employees' dignity and other personal rights

Fuel for company car during annual leave and other extended absences is covered by the flat-rate taxable benefit and does not generate additional income "on top of the flat rate"

The new anti-mobbing regulations entering into force on 5 November 2026 mean more than just changes to internal policies. It will be easier to bring criminal action against a perpetrator of mobbing

From 2026, employee's length of service includes not only periods of employment but also work under all types of contractor agreement, as well as paid work performed abroad

The first 12 Labour Inspectorate interpretations concerning the "conversion" of civil-law contracts into employment contracts – key takeaways for businesses

Less and less time left to adapt organisations to the new Machinery Regulation

NEW ANTI-MOBGING REGULATIONS REQUIRE EMPLOYERS TO PREVENT ALSO VIOLATIONS OF EMPLOYEES' DIGNITY AND OTHER PERSONAL RIGHTS



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Under the new regulations, employers will be required to investigate not only complaints about bullying in the workplace, but also complaints concerning violations of personal rights, in particular in the areas of:

- reputation,
- workplace communication,
- position within the team,
- work performance and its assessment,
- professional status and qualifications.

The employer is responsible for the work of the committee, not its individual members. The employer must ensure that the committee operates in accordance with the law and that, when investigating a particular case, it does not violate the personal rights of other employees.

The final report is particularly important. Establishing specific conduct and assessing it in light of the allegations is one thing, while stating that someone “is an unbalanced person,” “is emotionally unstable,” or “is a toxic person” is quite another.

In practice, particular attention should be paid to:

- **an impartial composition of the committee** and the exclusion of conflicts of interest;
 - **clearly defining the committee’s task** – establishing facts and conduct, rather than assessing an employee’s personality;
 - **presenting the allegations with sufficient specificity to allow the employee to respond to them;**
 - **confidentiality and restricting access to information** to those who genuinely need to know it;
 - **distinguishing facts from assessments** and using careful language in the report;
 - **controlling how the outcome of the proceedings is communicated.**
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FUEL FOR COMPANY CAR DURING ANNUAL LEAVE AND OTHER EXTENDED ABSENCES IS COVERED BY THE FLAT-RATE TAXABLE BENEFIT AND DOES NOT GENERATE ADDITIONAL INCOME “ON TOP OF THE FLAT RATE”



Katarzyna Serwińska
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This follows from an individual tax ruling issued by the Director of the National Revenue Information Service (“DKIS”) on 24 July 2026 (ref. No 0114-KDIP2-2.4011.75.2026.3.ASK).

The authority confirmed that fuel or electricity financed by the employer for the employee’s private use of a company car is included in the employee’s flat-rate taxable benefit – including during longer absences, such as annual leave, maternity leave or sick leave. This means the employer is not required to recognise any additional taxable income or withhold an additional advance payment of personal income tax (PIT) on this account.

This position is consistent with the general tax ruling issued by the Minister of Finance on 11 September 2020 (ref. No DD3.8201.1.2020), according to which the flat-rate benefit covers the costs of maintaining and generally using the car, such as fuel, insurance, tyre replacement, routine repairs and inspections. Neither the time at which fuel is consumed nor the amount of fuel consumed affects the tax treatment. At the same time, the flat rate does not cover all expenses associated with the private use of a company car – parking fees and motorway tolls, among other things, are not included.

It should be noted that this ruling applies exclusively to employees. In the case of individuals performing work on other legal bases, the value of this benefit is determined on the basis of market prices.



Damian Tokarczyk, PhD
Of Counsel

THE NEW ANTI-MOBGING REGULATIONS ENTERING INTO FORCE ON 5 NOVEMBER 2026 MEAN MORE THAN JUST CHANGES TO INTERNAL POLICIES. IT WILL BE EASIER TO BRING CRIMINAL ACTION AGAINST A PERPETRATOR OF MOBGING

Mobbing or stalking?

Until now, the Criminal Code has not contained a specific offence of mobbing. This meant that, case by case, victims had to identify criminal-law provisions that could apply to the conduct in question. If mobbing involved defamation, the victim could accuse the perpetrator of the offence under Article 212 of the Criminal Code; if it involved a violation of bodily integrity, Article 217, etc., could apply.

The new definition of mobbing, however, is very similar to the definition of stalking. Under Article 190a of the Criminal Code, a person who, through the persistent harassment of another person or a person close to them, causes that person to have a justified sense of threat, humiliation or torment, or substantially violates their privacy, is subject to imprisonment for between six months and eight years. Persistent harassment is also at the core of the new definition of mobbing. For this conduct to constitute a criminal offence, it will also be necessary to demonstrate that it resulted in one of the effects listed in Article 190a.

Consequences of a conviction for mobbing

It should be remembered that a final and binding criminal conviction is binding on civil courts in all civil proceedings. This also applies to employment-law cases. In criminal proceedings, the injured party (victim) may also seek compensation and/or damages for the harm suffered from the perpetrator of the mobbing.



Paulina Zawadzka-Filipczyk
Senior Lawyer

FROM 2026, EMPLOYEE'S LENGTH OF SERVICE INCLUDES NOT ONLY PERIODS OF EMPLOYMENT BUT ALSO WORK UNDER ALL TYPES OF CONTRACTOR AGREEMENT, AS WELL AS PAID WORK PERFORMED ABROAD

These periods are included in the length of service, even for the purposes of company benefits (arising from internal regulations and policies), and not only statutory entitlements.

An employer is not required to ask employees to provide evidence of any additional periods of activity that qualify for inclusion, although it may do so. It is the employees' responsibility to demonstrate their entitlement.

For employees who report additional qualifying periods, this means that their length of service must be recalculated. Depending on the type of activity, the relevant evidence will primarily include certificates issued by the Social Insurance Institution (ZUS), and in some cases other documents, e.g. documents confirming a contract of mandate performed by a student or employment abroad. Overlapping periods are not added together; only one of the overlapping periods is taken into account.

When determining the **overall length of service**, periods of employment with all employers are taken into account. This is relevant, among other things, when determining an employee's annual leave entitlement. Following the legislative changes, the overall length of service also includes the additional periods specified in the regulations (e.g. contracts of mandate), provided that they are properly documented by the employee.

When determining the **length of service with a particular employer**, only periods of employment with that employer are taken into account. This is relevant, among other things, when determining the notice period for a fixed-term or indefinite-term employment contract, or the amount of severance pay upon the termination of employment.

Some employers have internal regulations under which an employee's entitlement to specific benefits depends on having worked for a specified period (e.g. a long-service award or seniority allowance). A longer period of service may also, therefore, affect these entitlements. To determine the impact in a particular case, the specific provisions of the employer's internal regulations should be analysed.

Example:

According to the information held by the employer, an employee had not acquired the right to a long-service award in 2025.

In May 2026, after the new regulations entered into force, the employee provided documents confirming an additional period of professional activity that is now included in the length of service.

After taking this period into account, it turned out that the employee had actually reached the required length of service for the award as early as November of the previous year.

However, the employee acquires the right to the award in May – i.e. when the additional period of service is documented – even though the required period of service had in fact elapsed in November 2025.

The award is therefore paid in May, without any adjustment or interest for the period from November onwards.

In connection with the new rules for determining length of service, we recommend:

- identifying benefits that may be affected by the recalculation;
- verifying documents provided by employees confirming additional periods of service;
- updating the data in the HR and payroll system;
- informing employees about the rules for documenting the length of service.

THE FIRST 12 LABOUR INSPECTORATE INTERPRETATIONS CONCERNING THE “CONVERSION” OF CIVIL-LAW CONTRACTS INTO EMPLOYMENT CONTRACTS – KEY TAKEAWAYS FOR BUSINESSES



Joanna Stolarek
Senior Lawyer

Since 8 July, businesses have been able to ask the Chief Labour Inspector whether their cooperation model is civil-law in nature or whether, in reality, it has the characteristics of an employment relationship.

The first 12 decisions have already been issued. Although this is far too small a sample to speak of an established practice, the proportions are noteworthy. Only four were favourable to the applicants, while in eight cases the Labour Inspectorate concluded that the described cooperation should be classified as an employment relationship.

More interesting than the statistics themselves, however, is what distinguishes the models accepted by the Labour Inspectorate from those it questioned.

The first conclusion is unsurprising: the wording of a contract will not protect a cooperation model if the day-to-day practice looks different.

In its interpretations, the Labour Inspectorate focused primarily on questions such as:

- who organises the contractor's work, and how;
- who decides on the tasks, time and place of their performance; and
- how much genuine autonomy remains with the contractor.

This does not mean, however, that every organisational relationship with a business automatically results in an employment relationship. The first favourable interpretations demonstrate an important point: the use of the company's infrastructure or a flat-rate method of determining remuneration does not, in itself, preclude a civil-law cooperation model. What matters is the overall structure of the relationship.

In the favourable interpretations – two concerning B2B arrangements and two concerning contracts of mandate – the Labour Inspectorate noted, among other things:

- the contractor's independence;
- the absence of subordination;
- the possibility of using subcontractors; and
- the contractor bearing the business risk.

Before submitting an application, it is therefore worth examining not only the wording of the contracts, but also how the cooperation operates in practice: how tasks are allocated, what role coordinators play, whether schedules and reporting obligations exist, who decides when and where activities are performed, and how the possibility of using a substitute works in practice.

If a business is considering applying for an interpretation, the appropriate sequence of steps should therefore be: analyse the existing Labour Inspectorate interpretations → audit contracts and organisational practice → potentially adjust the cooperation model → decide whether or not to submit an application.

Note:

A favourable interpretation provides protection within the limits of the factual circumstances presented in the application. If the actual manner in which the cooperation is performed differs from the description provided, the interpretation itself does not resolve the issue.

LESS AND LESS TIME LEFT TO ADAPT ORGANISATIONS TO THE NEW MACHINERY REGULATION



Monika Czekanowicz
Lawyer

Regulation (EU) 2023/1230 on machinery will apply from 20 January 2027.

The regulation will replace the currently applicable Machinery Directive 2006/42/EC and the Polish Regulation of the Minister of the Economy of 21 October 2008 implementing that directive, concerning the essential requirements for machinery.

The most significant changes include:

1. Defining the concept of a “substantial modification” as a reconstruction that changes the parameters or intended use of a machine, or introduces new hazards. This results in the entity carrying out the modification being considered as the manufacturer and consequently being required to carry out the full CE conformity assessment procedure.
2. Introducing the concept of machinery cybersecurity and the related obligation to design machinery control systems in such a way that the connection of an external device or interference with software does not lead to dangerous situations or the disabling of protective functions.
3. Allowing manufacturers to provide operating instructions (technical documentation) and declarations of conformity in digital form, subject to the requirement that the digital documentation remain accessible throughout the entire lifecycle of the product, and for at least 10 years from the placing of the machinery on the market.
4. Dividing high-risk machinery into two groups subject to different conformity-assessment regimes and including, in the group requiring the involvement of a notified body, safety components with fully or partially self-evolving behaviour that use machine learning (artificial intelligence) to ensure safety functions, as well as machinery with embedded systems having fully or partially self-evolving behaviour that use machine learning to ensure safety functions and that have not been placed on the market independently (with regard solely to those systems).
5. Increasing the legal responsibilities of importers, distributors and authorised representatives, who will be required to ensure that the manufacturer has carried out an appropriate risk assessment and that the machinery has complete technical documentation.

Employers should, above all, verify whether there is a risk of losing their status as a “regular user” if they make a “substantial modification” to machinery. An important obligation will be to ensure digital access to documentation for machinery used in work processes. Where self-learning machinery, such as autonomous AGV/AMR vehicles, is introduced into the workplace, occupational risk assessments will need to be updated to address the risks associated with the use of AI and cybersecurity.

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