

HR IN THE KNOW 2/2026

First changes in employment law in 2026

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January is traditionally a month of amendments or the introduction of new regulations – and this year is no different. After the end of 2025, which was rich in legislative changes and the publication of further draft bills (which we discussed in more detail in previous editions of our newsletter available [here](#)), the new year has also brought a number of changes to employment laws and social security regulations. The common denominator of these legal changes is “deregulation”. Until now, deregulation has generally bypassed employment law provisions – time will tell whether this is the beginning of a new legislative trend or rather an exception to the rule.

ABOLITION OF THE WRITTEN FORM FOR CERTAIN HR DOCUMENTS

As part of deregulation in the HR area, from 27 January this year, selected employee documents that previously had to be prepared in writing (i.e. hardcopy with a handwritten wet-ink signature or as a PDF file with a qualified electronic signature) will be able to be prepared in either simple paper or electronic form. Thus, it will be possible to submit them to the other party, for example, by email (without a qualified e-signature).

This simplification of formalities will mainly apply to employee requests related to determining and accounting for their working time, including by applying working hours agreed specifically for a given individual (individual working time schedule or flexible working hours), a special working time system (weekend work system or shortened working week), as well as requests for time off in lieu of overtime or to deal with personal matters. On the employer’s side, the de-formalization will apply, among others, to notifications to the trade union of the intention to terminate an employee’s employment contract and information about the transfer of an undertaking or part thereof to another employer, as well as to the form of setting work schedules for employees.

Moving away from the written form is a step in the right direction, but employers are also expecting a similar change for other key employment law documents. Work is ongoing on a draft act amending the act on the IT system for handling certain contracts (the draft e-contracts act), which aims to digitalise and simplify the process of concluding, amending and terminating contracts such as employment contracts or contracts of mandate.

WHAT DOES THIS MEAN FOR EMPLOYERS? After the changes, a greater number of employee requests will be able to be processed via company IT systems, allowing for further digitalisation and streamlining of HR processes. Employers should therefore check whether their internal policies and procedures (including work regulations) should soon be updated in this respect, and whether the functionalities of their IT systems should be extended to allow the acceptance of requests from employees that previously required written form.



NEW DEADLINE FOR PAYMENT OF CASH EQUIVALENT FOR UNUSED HOLIDAY LEAVE

Currently, cash equivalent for holiday leave not used by an employee by the effective date of termination of employment should be paid on the last day of employment. After 27 January, this cash equivalent will be paid together with the last salary. If the pay date falls before the employee's last day of employment, the cash equivalent will be paid within 10 days of the termination of employment.

WHAT DOES THIS MEAN FOR EMPLOYERS? Settling accounts with departing employees may be easier in practice; in most cases, the employer will pay all benefits due on termination of employment in a single cash transfer. Until now, in such situations the employer's payroll had to make an additional transfer, outside the monthly salary payment date. This was all the more challenging when, in a short period of time, the employer terminated contracts with a larger number of employees whose last day of employment fell on different dates.

GREATER EMPLOYEE REPRESENTATION IN SOCIAL BENEFITS FUND MATTERS

The changes entering into force at the end of January also provide for an increase in the number of employee representatives with whom issues concerning the Company Social Benefits Fund must be agreed at employers where there are no trade unions. Until now, issues related to the social fund, such as opting out of the social fund or the content of the social fund regulations, required the consent of one employee representative. After the amendment, there will have to be at least two such representatives.

WHAT DOES THIS MEAN FOR EMPLOYERS? Employers will have to involve a greater representation of employees in matters relating to the company social fund, which may require additional actions, such as organising elections for a second employee representative.

NEW RULES FOR TAKING AND CONTROLLING SICK LEAVE

At the end of January, some changes to the rules for taking sick leave and monitoring use of such leave will come into force. Further changes in this area will come into force in mid-April and from 1 January 2027.

From 27 January 2026, the Social Insurance Institution (ZUS) will gain broader powers to control sick notes, including verifying the correctness of issuing sick notes due to the necessity of personally caring for a sick family member (primarily so-called sick note/leave for a sick child).

From 13 April 2026, employees will be able, during sick leave, to perform ordinary daily activities or incidental activities (including those related to gainful employment) caused by significant circumstances, without fear of losing their sick pay. Until now, such actions by an employee during sick leave, such as signing an invoice or contract or having a brief telephone conversation with a supervisor, could potentially be considered gainful employment or activity inconsistent with the purpose of the sick leave, which was grounds for

depriving the employee of sick pay for the entire period of leave. An employer's instruction will not be considered a significant circumstance. It has also been clarified what is meant by gainful employment and activities inconsistent with the purpose of sick leave.

Further changes include the rules governing verification of sick notes (L-4), including further extension of audit powers for ZUS and contribution payers (employers).

The most significant changes from the employer's perspective will only come into force in 2027:

- an insured person who has two insurance basis (e.g. an employee working for two employers) will be able to use sick leave only with one of those employers (and continue to perform work for the other, if the nature of the second job allows).
- the insured person will be subject to a single benefit (allowance) period, regardless of the number of insurance basis (also in abovementioned cases where the employee is on sick leave with one employer and working at another company).

WHAT DOES THIS MEAN FOR EMPLOYERS? The possibility of using sick leave under one, rather than all, insurance basis may lead to abuses, e.g. employees taking sick leave in one company to have more time to perform duties in another organisation. A certain (albeit insufficient) safeguard is the obligation to notify the employer (the contribution payer) about taking sick leave under another insurance title. After receiving such notification from the employee, the employer should carefully examine what activities the employee undertakes during the sick leave period. In the spring, employers will also gain new possibilities to control employees' sick leave.

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