

# HR IN THE KNOW 9/2026

## Entry into force of provisions allowing reclassification of civil law contracts by decision of the State Labour Inspection

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On 8 July 2026, the controversial Act amending the Act on the State Labour Inspection and certain other acts came into force, providing, amongst other things, for the extension of the State Labour Inspection's (PIP) powers to include the authority to issue administrative decisions on the reclassification of civil law contracts into employment contracts.

Employers who have not yet adjusted to the changes have one last chance to do so – as unofficial information suggests that, during the first few months after the new regulations come into force, PIP will make limited use of its powers to impose penalties. This is therefore the final stretch to prepare for the changes. Entities using civil law contracts (such as service contracts – B2B, contracts of mandate, etc.) should analyse the content and practical implementation of such contracts as soon as possible to avoid the legal risks arising from the new provisions.

As a reminder, the most important changes provided for by the amendment are:

- **Reclassification by administrative decision:** under the new regulations, district inspectors of PIP are now empowered to determine, by way of a decision, the existence of an employment relationship in situations where a civil law contract has been concluded or where a person is actually performing work for remuneration under conditions in which, pursuant to Article 22 § 1 of the Labour Code, an employment contract should have been concluded. However, the inspector will first be required to allow the parties to the legal relationship to state their position and to issue an order to remedy the breaches. Furthermore, the inspector will also be required to consider the will of the parties, if it is not contrary to the law, in particular the provisions of labour law or the principles of social coexistence, or does not seek to circumvent the law.
- **Legal effects of the decision:** from the date of its issuance, the decision will have the legal effects associated with the establishment of an employment relationship, under the provisions of labour law, tax law, social security and health insurance law, and mandatory contributions to the funds referred to in separate regulations. This means that it will not apply retrospectively - but its introduction could potentially pave the way for claims relating to past periods.
- **Enforceability of the decision:** the decision on reclassification will become enforceable on the day following the expiry of the deadline for lodging an appeal, if neither party has lodged an appeal, or on the date of a final court ruling, or on the date on which PIP declares it immediately enforceable. It will therefore be possible to make the decision immediately enforceable, although this will not happen automatically.
- **Time limit for lodging an appeal against the decision:** an appeal against the decision may be lodged through the district labour inspector within one month of the date of its delivery.
- **Court proceedings:** appeals against decisions of the district labour inspector concerning the existence of an employment relationship, and complaints against orders declaring decisions immediately enforceable, will be heard by the labour court. The competent court will be the district court within whose jurisdiction the place of work specified in the decision is situated.



- **Opportunity for self-review:** appeals against decisions will be lodged through the district labour inspector who issued the decision. If the inspector considers the appeal to be wholly justified, they may amend or revoke the contested decision. In such cases, the appeal will not be pursued further.
- **Interim relief:** during court proceedings, the court may grant interim relief to the effect that, for the duration of the proceedings, the contract may only be amended, terminated or rescinded in accordance with the provisions of labour law concerning general and specific protection of employees against termination or rescission of an employment contract. If the need to protect the employee's rights so warrants, and the existence of an employment relationship has been substantiated, the court will also be able to regulate the rights and obligations of the parties to the contract for the duration of the proceedings.
- **Individual interpretations:** employers are now able to submit a request to the Chief Labour Inspector for an individual interpretation regarding the application of labour law provisions to determine whether the legal relationship described in the request constitutes an employment relationship within the meaning of Article 22 § of the Labour Code. An individual interpretation will not be binding on the applicant, provided that the applicant cannot be subject to administrative or financial sanctions or penalties to the extent that they have complied with the individual interpretation obtained. An individual interpretation will, however, be binding on PIP and may be amended or revoked only in the event of a change in the circumstances of the case.
- **Increase in penalties:** the amounts of fines for offences against employees' rights specified in the Labour Code are now doubled: the lower limits from PLN 1,000 to PLN 2,000 and from PLN 1,500 to PLN 3,000, and the upper limits from PLN 30,000 to PLN 60,000 and from PLN 45,000 to PLN 90,000. For the time being, this does not yet apply to fines provided for in legislation other than the Labour Code.
- **Application to civil law contracts concluded before the amendment comes into force:** the new provisions apply to civil law contracts under which work is performed, concluded before the date of entry into force of this Act and continuing on that date.
- **Voluntary compliance with the law:** an entity which, within 12 months of the date of entry into force of the amendment, voluntarily brings the situation into compliance with the law by concluding an employment contract, will not be liable for an offence against the rights of the employee.

Upon signing the Act, the President simultaneously referred it to the Constitutional Tribunal for ex post review; however, this does not prevent it from coming into force.

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