



EMPLOYMENT PRACTICE NEWSLETTER Q2-Q4 2025

DECEMBER 2025

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Recent months have seen numerous legislative changes in both labour law and social security.

The 2025 review highlights issues related to the amendments of the Labour Code and the laws implementing Directive 2023/970 on pay transparency, as well as the proposed increase in the powers of the State Labour Inspectorate particularly regarding the reclassification of civil law contracts and the conferral of new powers upon it. These changes will certainly affect current employment models and employee relations. Changes in the regulations on the employment of foreigners also remain a practical challenge. Is there a future for the four-day working week? The Ministry of Family, Labour and Social Policy is currently conducting a pilot programme to assess this. As we sum up the past year, we review the key and current issues of recent months.



CHANGES IN THE LAW



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1. Transparency and equality in remuneration

The amendment to the Labour Code published on 23 June 2025 in the Journal of Laws partially implements Directive (EU) 2023/970 of the European Parliament and of the Council on pay transparency and equal pay. As of 24 December 2025, employers will be required to comply with a number of new obligations. We covered these changes in the [HR in the Know 3/2025](#).

Important: The new rules will also apply to recruitment processes ongoing on the date of entry into force of the amendment. In particular, employers should ensure that job advertisements and job titles are gender-neutral, that the recruitment process is non-discriminatory, and that candidates are provided with all the required information and documentation. The requirements imposed will also result in the need to catalogue the components of remuneration and benefits for individual positions.

(Act of 4 June 2025 amending the Labour Code (Journal of Laws of 2025, item 807))

2. Act on Collective Bargaining Agreements and Collective Agreements

On 13 December 2025, the Act on Collective Bargaining Agreements and Collective Agreements came into force, with the aim of promoting and supporting the wider use of collective bargaining agreements by employers. The new regulations provide for the simplification of the registration procedure for collective bargaining agreements by introducing an entry in the National Register of Collective Bargaining Agreements using an electronic form, enabling the use of a mediator in the event of an impasse during negotiations, and introducing the possibility of concluding a collective agreement for a fixed term with the option of extending its validity for a fixed or indefinite period. They also provide for greater flexibility in the content of the agreement, including the possibility of covering matters not regulated by mandatory labour law provisions, and broaden the personal scope of coverage (so that individuals employed under civil law contracts are also covered by collective agreements). We wrote more about the assumptions of this amendment in our [Q1 Newsletter](#).

Important: Employers whose organisations have trade unions and who have not previously concluded collective agreements should prepare themselves accordingly. The new scope of agreements may provide an additional incentive for persons employed under civil law contracts to enter into negotiations. In addition, the amendment introduces an obligation to register existing agreements concerning, among other things, remote work, which may lead to organisational chaos in workplaces. However, there are no fundamental modifications in the area of conducting negotiations, and the proposed changes are assessed as primarily aimed at simplifying procedures. It is expected that the Act in its current form will not cause a revolution on the part of employers, but it may provide an impetus for further, more significant changes.

(Act on Collective Bargaining Agreements and Collective Agreements of 5 November 2025 (Journal of Laws 2025, item 1661))



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3. New minimum periods for disability certificates

The regulation amending the previous regulation on the assessment of disability and degree of disability changes, among other things: (i) the minimum period for which a disability certificate may be issued for so-called interested persons (i.e. persons with disabilities over 16 years of age) is not less than 7 years – in the case of rare genetic diseases (according to the annex to the regulation, this applies to 208 diseases) or Down syndrome, (ii) the minimum validity period of the certificate for persons under 16 years of age is 3 years (but not longer than until they reach 16 years of age) – until they reach the age of 16, i.e. until the end of the possible period for which a disability certificate is valid, in the case of confirmation of a rare genetic disease or Down syndrome in a child. Obtaining such a certificate entitles the person to support, in particular care benefits, tax relief or a care allowance.

Important: The regulation came into force on 11 June 2025. However, the new provisions also apply to pending cases. It is important to note the additional rights of employees with disabilities. The changes also affect the employment rate of people with disabilities, which is important in determining obligations towards PFRON.

(Regulation of the Minister of Family, Labour and Social Policy of 26 May 2025 amending the regulation on the assessment of disability and degree of disability (Journal of Laws of 2025, item 682))

4. Changes in the employment of foreigners

Changes have been made to the procedures for obtaining declarations of entrusting work, the rules for issuing seasonal work permits, the conditions for employing foreigners, as well as the regulations concerning higher education institutions. It is now possible to legalise the employment of foreigners through the dedicated portal praca.gov.pl. In particular, this allows for the submission of work permit applications, the reporting of declarations of entrusting work, and the sending of necessary documents and attachments to applications. One of the most significant changes is the abolition of the obligation to conduct the so-called labour market test, which we wrote about in the previous issue of the Newsletter.

Entities of strategic importance, employees continuing employment with the same employer, and those in shortage occupations can benefit from a "fast track" procedure for work permits. This involves giving priority to applications for visas and temporary residence and work permits. There have also been changes in the rules for the secondment of foreign nationals by foreign entities to work in Poland – the new requirements include the need to employ a foreign national before the secondment begins, and the foreign national must have employee status. Furthermore, it is not permissible to second between "sister" companies within a capital group – there must be a so-called vertical capital link between the foreign entity and the host entity in Poland. The entity entrusting work to a foreigner must provide an export service. The employer's obligation to inform the provincial governor or district administrator about the loss of employment by a foreign employee has also been extended, as well as other changes concerning the employee, e.g. regarding working hours or form of employment. The changes also affect temporary employment agencies and employment agencies. To refer foreigners to work in Poland, such an agency must have been operating for at least two years, submit an application to amend its entry in the register of employment agencies, and pay a fee of PLN 1,000.



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A number of changes have also been introduced in the visa system. These mainly concern the removal of irregularities and the streamlining of the process of granting visas and taking up employment on the basis of them (including access by the Minister of Foreign Affairs and consuls to data from the visa application and border crossing processes). The new regulations also apply to holders of the EU Blue Card. From now on, it will be of a general nature, not tied to a specific job or employer. In addition, professional experience will also be required to obtain it. Holders of an EU Blue Card and a temporary residence permit for the purpose of long-term mobility of an EU Blue Card holder are treated in the same way as Polish citizens when it comes to conducting business activity in Poland.

The amendment also tightened the fines. For example, a fine of up to PLN 50,000 may be imposed on, among others, a person who illegally entrusts work to a foreigner, leads a foreigner to illegal work by misleading them, or exploiting a professional relationship, or a person demanding financial gain from a foreigner in exchange for taking steps to obtain a work permit or other document entitling them to work. Penalties for the above offences are to be imposed in proportion to the number of foreigners who have been employed in a manner inconsistent with the regulations – the penalty for one foreigner will not be less than PLN 6,000.

The amended regulations came into force on 1 June 2025, with some provisions taking effect on 1 July 2025.

Important: Employers must take into account the lengthening of recruitment processes due to more restrictive regulations. If an employer has had internal policies regulating the rules for recruiting or employing foreigners, these will need to be reviewed to take into account numerous simplifications (including "fast track", or the abolition of the labour market test), as well as any difficulties (including verification of Polish residence permits, extended information obligations towards district authorities, estimation of working hours on a contract basis, or formalised rules for secondment). Thus, an internal audit of the basis for employing foreigners and related processes will be inevitable. It is worth remembering that the new regulations provide for stricter fines.

(Act of 24 April 2025 amending the Act on Foreigners and certain other acts (Journal of Laws of 2025, item 619), Act of 4 April 2025 amending certain acts in order to eliminate irregularities in the visa system of the Republic of Poland (Journal of Laws of 2025, item 622), the Act of 20 March 2025 on the conditions for the admissibility of entrusting work to foreigners on the territory of the Republic of Poland (Journal of Laws of 2025, item 621), Act of 20 March 2025 on the labour market and employment services (Journal of Laws of 2025, item 620)

5. Elimination of the obligation to store registration documents

The amendment introduces the abolition of the obligation for entrepreneurs to store paper documents signed by the reported person and sent electronically to the Social Insurance Institution (ZUS). A payer who, immediately before the amendment comes into force, was required to store written notifications in writing with a handwritten signature will be exempt from this obligation on the date the Act enters into force.

The Act entered into force on 4 November 2025.

(Act amending the Act on the social insurance system of 12 September 2025 (Journal of Laws 2025, item 1413))



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6. Changes in the calculation of length of service

The Act amending the Labour Code, providing for changes in the calculation of length of service, was published in the Journal of Laws of the Republic of Poland on 21 October 2025 and will enter into force on 1 January 2026.

The changes include counting, among other things, periods of non-agricultural activity carried out by a natural person, periods of performing a contract of mandate or providing services, periods of performing an agency contract, periods of being a cooperating person with the above-mentioned categories, as well as periods of personal childcare by cooperating persons and entrepreneurs who suspend their activity for this reason, towards length of service. The changes will also apply to persons who were not subject to social security and disability insurance (e.g. students under 26 years of age) or persons with documented periods of gainful employment abroad on a basis other than an employment relationship. The new regulations also introduce detailed guidelines for confirming periods counted towards seniority. An important role is played by the certificate issued by the Social Insurance Institution, which confirms, among other things, the payment of social insurance contributions. In the absence of such a certificate, the employee will be able to prove their length of service with their own documentation confirming that they have worked for a given period.

Persons covered by the amendment may obtain the right to, among other things, a longer holiday entitlement, a longer notice period and higher severance pay in the event of termination of employment. The amendment will also result in an increase in seniority allowances and jubilee awards, if provided for in company regulations. The Act will enter into force on 1 January 2026; however, for employers in the private sector, the provisions will take effect on 1 May 2026. Employees will have 24 months from the date the Act enters into force to submit the documentation.

Important: The changes will only apply to persons employed under employment contracts. It should be noted that the implementation of the changes will not be automatic – employers will have to adapt their internal practices, work regulations, remuneration regulations and employment contracts to the new regulations. The changes may affect, among other things, the costs of collective redundancies planned for the next calendar year. Employees in the private sector will have 24 months, from 1 May 2026 to 1 May 2028, to submit the relevant documentation, so employers may not be able to estimate the scale of new entitlements immediately after the regulations come into force.

(Act amending the Labour Code and certain other acts of 26 September 2025 (Journal of Laws 2025, item 1423))



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1. Regulation of the Council of Ministers on the minimum wage and minimum hourly rate

The regulation stipulates that from 1 January 2026, the minimum wage will be PLN 4,806 gross, representing an increase of PLN 140, or 3%, compared to 2025. The minimum hourly rate for certain civil law contracts has also been increased to PLN 31.40 gross, also representing an increase of 3%.

Important: According to the Central Statistical Office (GUS), the change will affect over 3 million employees. It should be remembered that the increase in the minimum wage also affects the amount of related employee benefits. Among other things, the amount of the night work allowance, the rate of "standby" pay, and the maximum statutory severance pay for dismissal for reasons not related to the employee will change.

(Regulation of the Council of Ministers of 11 September 2025 on the minimum wage and the minimum hourly rate in 2026 (Journal of Laws 2025, item 1242))

2. Pilot programme for reduced working hours

On 14 August 2025, the call for applications for the pilot programme for reduced working hours was invited. The programme is testing several models of reduced working hours: through the introduction of additional days off, shortening the working day or reducing the number of working days per week. Both private and public sector employers were eligible to apply for the programme.

Important: The selection process was completed and the list of qualified employers was published on 15 October 2025. The commission selected 90 employers with a total of over 5,000 employees to participate in the programme. The main pilot phase will start in January 2026, and employers will test various models of reduced working hours for a period of one year. Realistically, therefore, the results of this experiment are not expected to be published until 2027.

(Press releases and information published on the website of the Ministry of Family, Labour and Social Policy in the News tab)



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3. The President of the Office of Competition and Consumer Protection (UOKiK) raises allegations – suspicions of collusion on the labour market

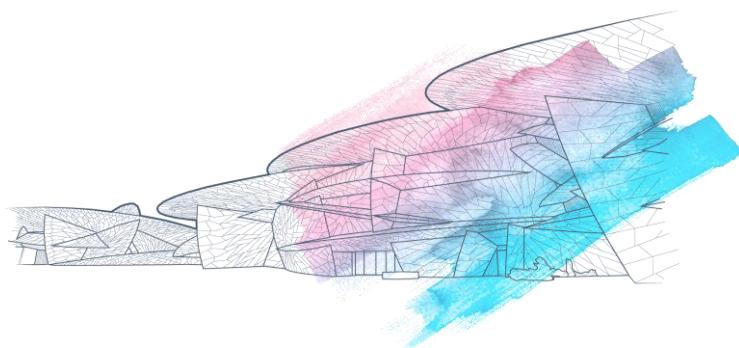
The President of the Office of Competition and Consumer Protection (UOKiK), Tomasz Chróstny, has brought charges against Jeronimo Martins Polska, 32 transport companies and eight managers and company owners who may have been directly responsible for an agreement restricting competition. The transport companies allegedly agreed among themselves that they would not allow drivers to freely change employers, and the retail chain was to supervise compliance with these arrangements. As a result, drivers could be prevented from taking up new jobs for a period of three months. This situation constitutes a violation of the prohibitions set out in Article 6 of the Act of 16 February 2007 on Competition and Consumer Protection, which prohibits agreements whose object or effect is to eliminate, restrict or otherwise distort competition in the relevant market. This may include, for example, restricting access to the market or excluding entrepreneurs not covered by the agreement from the market. No-poach agreements (agreements not to compete for employees) are prohibited. They can lead to wage stagnation and limit the career opportunities of employees.

Important: The President of the Office of Competition and Consumer Protection (UOKiK) may impose a financial penalty of up to 10% of the turnover achieved in the financial year preceding the year in which the penalty is imposed. This may apply both to the company entering into the prohibited agreement and to entities exercising decisive influence over it if their capital share exceeds 90%. Managers who knowingly allowed the company to violate these prohibitions in the performance of their duties may be subject to a financial penalty of up to PLN 2 million.

(Press releases and statement by the President of the Office of Competition and Consumer Protection available at UOKiK.gov.pl in the Announcements tab)



LEGISLATIVE WORK



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1. No more unpaid internships

On 21 November 2025, a draft bill on internships was published. The aim is to eliminate the phenomenon of unpaid internships. The new bill would replace the existing legislation on graduate internships. The changes would consist in introducing a legal definition of an internship, creating an obligation to conclude a written internship agreement clearly specifying the scope of the intern's duties and the purpose of the internship. In addition, the internship would last no longer than 6 months, and the internship organiser would be obliged to pay a monthly cash benefit during its duration in an amount not lower than 35% of the average remuneration in the national economy in the previous quarter and not higher than the average remuneration. The issue of days off, the maximum number of interns involved in a single entity and the issue of insurance for interns would also be regulated.

Important: Graduate internships in the form known from the repealed act would be replaced exclusively by paid internships. However, the possibility of co-financing from the Labour Fund for employers accepting underage apprentices who are fulfilling their educational obligations in this way will continue.

(Draft Act on Internships)

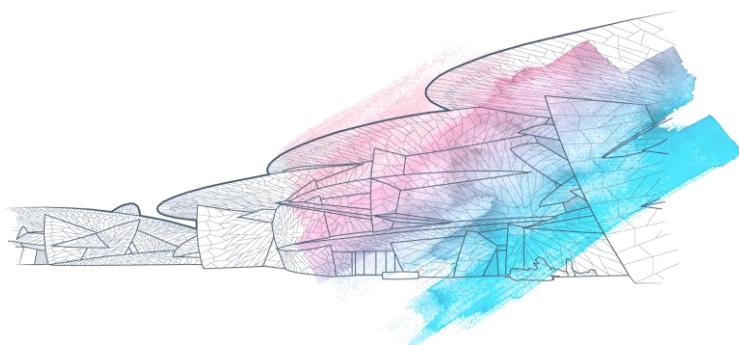
2. Draft law on strengthening the application of the right to equal pay for men and women for equal work or work of equal value

On 16 December 2025, the Ministry of Family, Labour and Social Policy published a draft bill on strengthening the application of the right to equal pay for men and women for equal work or work of equal value, which aims to implement EU Directive 2023/970, i.e. the so-called pay transparency directive.

The draft law is primarily aimed at strengthening the enforcement of the principle of equal pay for women and men by introducing new transparency mechanisms and monitoring and enforcement measures. To achieve this objective, the authors of the draft have provided for the obligation for employers to assess the value of work on the basis of objective and gender-neutral criteria, after first defining these criteria, to create transparent remuneration structures and to ensure that employees have easy access to and are provided with information on remuneration criteria, remuneration levels and remuneration increases.



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The draft also provides for an obligation for employers to prepare and submit annual or, depending on the size of the workforce, triennial reports on pay differences (the pay gap). If objectively unjustified pay differences are found, appropriate corrective measures will be required. Employees, in turn, will gain the right to information on pay broken down by gender in comparable categories of employees, as well as protection against retaliation for exercising these rights. Sanctions are also envisaged for employers who violate the new obligations in the form of fines ranging from PLN 3,000 to PLN 50,000, and the State Labour Inspectorate and other authorities would gain new powers in the area of control and support. The draft will be discussed in detail in the next HR in the know.

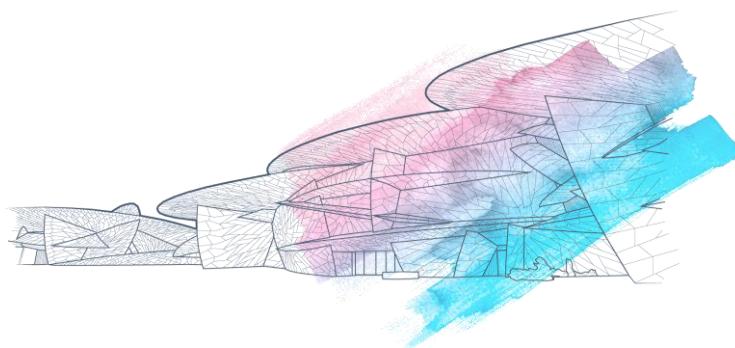
The draft has now been submitted for inter-ministerial consultation, review and public consultation, and only after its final adoption by the Council of Ministers will it be submitted to the Sejm for legislative work.

Important: The draft bill imposes a number of new obligations on employers to ensure equal pay. First and foremost, they would be required to evaluate job positions and determine remuneration rules in an objective manner, free from gender bias. It is planned that employers with at least 100 employees will be required to produce regular reports on the gender pay gap and to provide employees and job applicants with transparent information on remuneration rules and pay levels. It will also be necessary to take corrective action if an unjustified pay gap is found, and failure to comply with these obligations will result in severe financial penalties (from PLN 3,000 to PLN 50,000). The new regulations would come into force on 7 June 2026, and the first reports would be required from 2027 (for companies employing at least 150 people) and from 2031 (for companies employing 100-149 people) respectively.

(Draft law on strengthening the application of the right to equal pay for men and women for equal work or work of equal value)



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3. Another attempt to amend the provisions on mobbing and discrimination

On 6 November 2025, another draft amendment to the Labour Code and the Code of Civil Procedure was published. It includes a simplification of the concept of mobbing, which would be defined as persistent harassment of an employee. The draft amendment also provides examples of behaviour that may constitute mobbing. Another new feature is the introduction of an obligation for the court to rule on each possible violation of personal rights in proceedings concerning mobbing claims. The proposed changes are based on clarifying the definition of labour law offences related to various forms of violence in the workplace. The amendment will also introduce changes to the provisions of the Labour Code concerning discrimination and modify the definition of harassment.

The rights of employees in the event of a violation of labour law, including the principle of equal treatment in employment, will be defined in more detail. The draft also provides for the employer's obligation to take preventive measures against mobbing and unequal treatment by employers, as well as, in addition to detecting and responding quickly to such phenomena, to take corrective measures and provide support to victims. Employees will also be entitled to compensation or damages for harm suffered. The changes apply not only to the Labour Code itself, but also to the provisions of the Code of Civil Procedure.

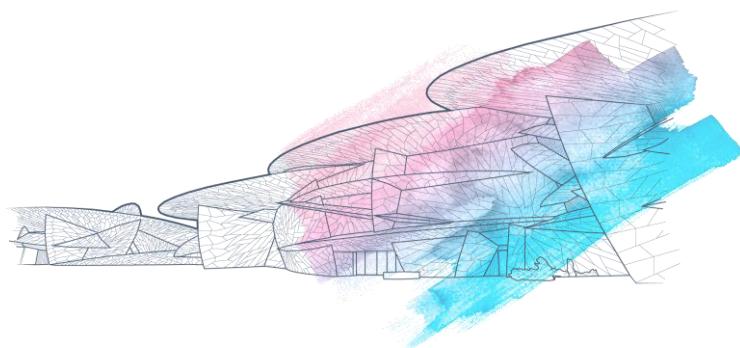
The above provisions are to enter into force 21 days after the date of publication of the Act, with a three-month transition period to allow employers to implement the new obligations. The draft has been adopted by the Standing Committee of the Council of Ministers.

Important: An overly broad definition of mobbing could potentially result in an increased number of complaints and hinder the implementation of effective anti-mobbing measures. It is therefore worth paying attention now to the introduction of an effective anti-mobbing policy appropriate to the nature of the organisation, and to training the team and, in particular, supervisors. With a potentially increased number of complaints, it is worth preparing the organisation to properly classify complaints at an early stage and to respond appropriately to complaints that do not constitute mobbing under the new regulations.

(Draft bill amending the Labour Code and the Code of Civil Procedure)



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4. **Draft bill amending the Act on the ICT system for handling certain contracts**

The draft bill amending the Act on the ICT system for handling certain contracts aims to digitise and simplify the process of concluding contracts such as employment contracts and contracts of mandate.

A specially designed system will enable contracts to be signed not only with a qualified electronic signature, but also with a personal or trusted signature. It would handle various types of employment-related contracts, such as non-competition agreements, training agreements and joint financial liability agreements. In addition, it is envisaged that documents relating to the employer's health and safety obligations, such as work lists or statements of familiarisation with occupational risk assessments, will be attached. It will also be possible for the Minister of Labour to provide the State Labour Inspectorate with specific employee data, employer data and information on the type of contract for the purpose of conducting an inspection.

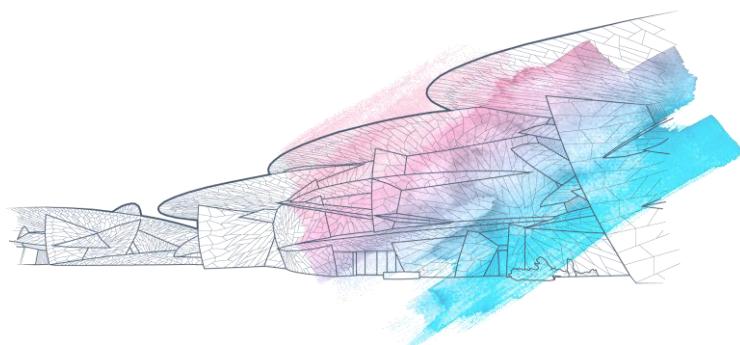
The provisions would enter into force 14 days after their announcement, and in the case of matters covered by Article 2 point 1 of the draft law, six months after their announcement.

Important: Employers would be exempt from the obligation to organise physical meetings between the parties when concluding contracts with employees, especially in the case of remote work or cooperation with persons performing work in different locations. The obligation to archive contracts would also be possible to fulfil in electronic form. However, it should be noted that the introduction of new solutions may entail an increased risk to the security of employee data entered into the system due to the risk of cyber attacks.

(Draft act amending the act on the ICT system for handling certain contracts)



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5. Draft Act amending the Labour Code and the Act on the Company Social Benefits Fund

The amendment provides, among other things, for a change in the date of payment of holiday pay, which would be paid on the same day as remuneration. It also provides for an increase in the number of employee representatives in agreements concerning the company social benefits fund.

The most important change will be the introduction of "paper or electronic form" in place of "written form" for a number of activities listed in the Labour Code, including: (i) providing information on monitoring, (ii) providing information on the transfer of the workplace to another employer, (iii) consulting the intention to terminate an employment contract with the trade union organisation at the workplace, (iv) drawing up a work schedule.

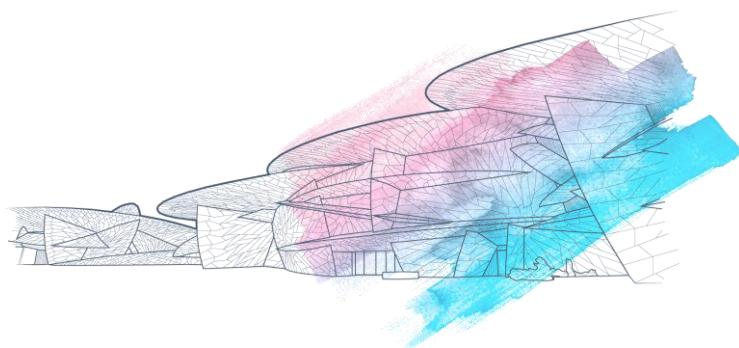
The provisions would enter into force 14 days after their announcement. Legislative work is at an advanced stage – on 4 December 2025, the Sejm adopted the Act, so it is likely to be submitted to the President of the Republic of Poland for signature in the near future.

Important: Employers will have to take into account the need to involve greater employee representation in matters relating to the company social benefits fund, which may require additional organisational measures. In addition, it will be necessary to adapt internal regulations to the new provisions, in particular with regard to payment deadlines and electronic processing of employee applications. Employers should also note the addition of electronic form to a number of labour law activities, instead of only written form.

(Act amending the Labour Code and the Act on the Company Social Benefits Fund of 4 December 2025)



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6. **Draft Act amending the Act on the State Labour Inspectorate and certain other acts**

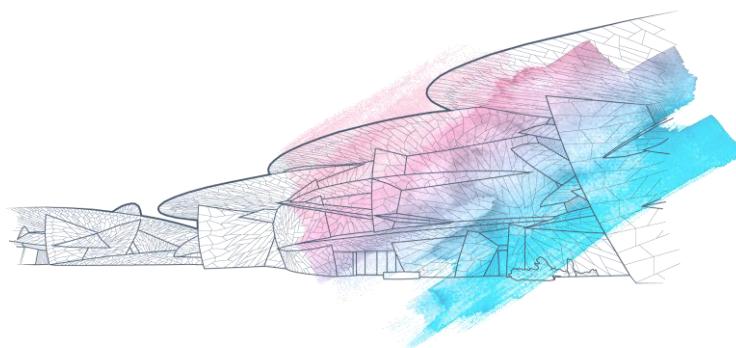
Another draft act amending the State Labour Inspection Act has been published. The main purpose of the amendment is to combat the abuse of civil law contracts (contracts of mandate, B2B) instead of employment contracts. The planned solutions include the long-awaited granting of powers to labour inspectors to issue administrative decisions under which "apparent" civil law contracts could be converted into employment contracts. The Ministry points out that at this stage of the work, no official decisions have yet been made regarding changes to, for example, the definition of an employment relationship and how decisions will be made by inspectors – collectively or individually. Other new features include: enabling the exchange of data between the State Labour Inspectorate, the Social Insurance Institution and the National Tax Administration, the introduction of the possibility of conducting remote inspections of workplaces, the implementation of a system of annual and multi-annual action plans based on risk analysis, and at least a doubling of the maximum penalties imposed by labour inspectors in administrative proceedings. The draft is currently being worked on by the Standing Committee of the Council of Ministers.

Important: The changes mean an increased risk of inspections and higher penalties. Employers should already be auditing their civil law contracts to ensure that they do not meet the criteria for an employment relationship or are not performed in such a way. At the same time, attention is drawn to the possible negative consequences for employers – the risk of tax and insurance liability, as well as a reduction in investment. However, the draft is at an early stage of legislative work, so it is not currently possible to make a categorical assessment of the real effects of the amendment.

(Draft Act on the State Labour Inspectorate and certain other acts)



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7. **Draft Act amending the Trade Unions Act and the Act on Informing and Consulting Employees**

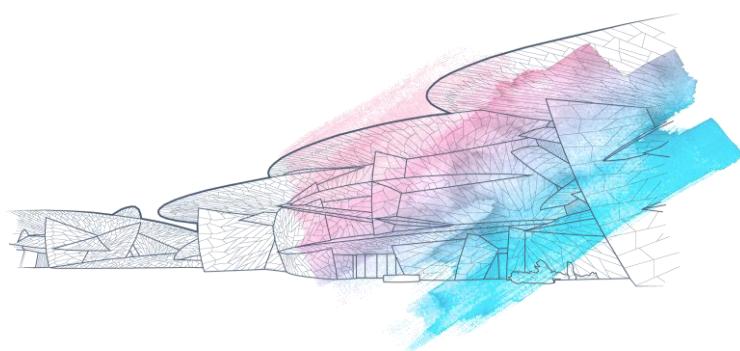
On 23 September 2025, a draft bill amending the Trade Unions Act and the Act on Informing and Consulting Employees was published. As part of the amendments to the Trade Unions Act, it is planned to introduce a written, documentary or electronic form for: (i) information provided to trade unions in connection with the transfer of a workplace or part thereof to a new employer, information provided to the management board of the workplace trade union organisation on the number of persons constituting the management staff and the request of the management board of the workplace trade union organisation in this regard (currently, only written form is provided for) and (ii) providing the workplace trade union organisation with information necessary to conduct trade union activities.

In turn, the proposed amendment to the Act on informing and consulting employees is to concern the introduction of the above-mentioned forms for the employee council's request for information in the event of anticipated changes or intended actions and the above-mentioned information provided by the employer, as well as information concerning (i) the employer's activities and economic situation and anticipated changes in this regard; (ii) the status, structure and anticipated changes in employment, as well as measures aimed at maintaining the level of employment; and (iii) measures that may cause significant changes in the organisation of work or the basis of employment. The draft is currently at the consultation stage.

(Draft bill amending the Trade Unions Act and the Act on Informing and Consulting Employees)



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8. Deregulation in the context of the Social Insurance System Act

Recently, a number of deregulation initiatives have been proposed to amend the Act on the social insurance system and the Act on cash benefits from social insurance in the event of sickness and maternity.

- **ZUS will take over the task of determining the basis for calculating contributions**

On 26 August 2025, a draft act amending the Social Insurance System Act and certain other acts was included in the list of legislative and programme work of the Council of Ministers, with the aim of simplifying procedures for contribution payers, reducing their obligations towards ZUS and eliminating the duplication of data available in the ZUS system. The most significant and revolutionary result of the amendment would be the takeover by ZUS of the task of determining the basis for calculating and assessing contributions. The changes would be introduced in stages, initially covering persons settling contributions for their own insurance.

The planned date for the adoption of the draft by the Council of Ministers is the first quarter of 2026.

(Information available on the gov.pl website in the Chancellery of the Prime Minister tab)

- **Facilitating applications for care allowances**

On 29 August 2025, a draft bill amending the Act on cash benefits from social insurance in the event of sickness and maternity was published on the website of the Government Legislation Centre, which would, among other things, facilitate the application for care allowance. The main effect of the amendment is to allow contribution payers and accounting offices to submit applications for this benefit to the Social Insurance Institution (ZUS) electronically. The draft also includes changes in the submission of documents for benefit purposes to contribution payers.

(Draft act amending the act on cash benefits from social insurance in the event of sickness and maternity)



OFFICIAL POSITIONS AND INTERPRETATIONS



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1. Problematic understanding of the provisions on supplementary maternity leave

According to the interpretation of the Chief Labour Inspectorate, the wording of Article 180[2] of the Labour Code indicates that supplementary maternity leave may only be taken directly after the end of basic maternity leave. In practice, this means that if the child's mother is not employed under an employment contract and does not take maternity leave, the child's father will not be entitled to supplementary maternity leave. Nevertheless, the insured mother of the child is entitled to maternity benefit for the period corresponding to supplementary maternity leave. In order for the child's father to take supplementary maternity leave, he must take over the maternity leave from the child's mother while it is still in progress. The response from the Ministry of Family, Labour and Social Policy is more explicit, stating directly that in order to ensure equal treatment of all parents and to avoid discrimination against uninsured and unemployed persons, amendments have been made to the Family Benefits Act. Such persons may take advantage of extended parental benefits in the event of premature birth or long-term hospitalisation of the child. This benefit is extended by the period of the child's hospitalisation, on terms analogous to supplementary maternity leave for employed persons.

(Position of the Ministry of Family, Labour and Social Policy of 13 February 2025 on supplementary maternity leave and Position of the Chief Labour Inspectorate of 6 May 2025 on supplementary maternity leave (advice posted on www.pip.gov.pl))

2. No personal income tax exemption for compensation awarded for discrimination

The Director of the National Tax Chamber ruled that compensation for violation of the principles of equal treatment in employment is not exempt from personal income tax.

(Letter of 9 May 2025, issued by: Director of National Tax Information, 0113-KDIPIT2-3.4011.239.2025.1.MS, Compensation for violation of the principle of equal treatment in employment in the context of PIT exemption)



OFFICIAL POSITIONS AND INTERPRETATIONS



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3. Understanding of income from employment according to the Social Insurance Institution (ZUS)

According to the Social Insurance Institution, if an employee's medical condition is related to the operation of the enterprise, it constitutes the basis for compensation claims under the Civil Code, and the compensation paid does not form the basis for calculating contributions.

(Letter of 14 March 2025, issued by: Social Insurance Institution Headquarters, DI/100000/43/85/2025, The subject matter of the application concerns the exclusion from the basis for calculating social security and health insurance contributions for employees of benefits in the form of compensation/damages for damage suffered as a result of a confirmed occupational disease).

4. New position of the Social Insurance Institution (ZUS) on relief for lunch cards

In two interpretations dated 10 June 2025, the Social Insurance Institution confirmed that employers do not have to collect contributions on lunch cards made available to employees up to PLN 450 per month, and employees are not required to present receipts or statements confirming their expenses. ZUS is considering introducing solutions that will limit the possibility of using the card for purposes other than purchasing meals. Examples of such solutions include rules for using the cards and an obligation on card acceptors (i.e. catering or retail outlets) to ensure that the funds on the card are used exclusively for the purchase of meals.

(Decision of the Social Insurance Institution of 10 June 2025, ref. no. DI/100000/43/543/2025 and DI/100000/43/444/2025)

5. Position of the Ministry of Family, Labour and Social Policy on the rules for taking over maternity leave

The Ministry of Family, Labour and Social Policy has commented on doubts regarding maternity leave: an employee who wishes to give up part of her maternity leave may do so for a period that does not have to be a multiple of a week.

(Position of the Ministry of Family, Labour and Social Policy of 27 May 2025, published on the Dziennik Gazeta Prawna website)



OFFICIAL POSITIONS AND INTERPRETATIONS



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6. Guidelines of the Ministry of Family, Labour and Social Policy on the employment of foreigners in light of the latest amendment to the regulations

The Ministry has prepared explanations on a number of questions related to the Act of 20 March 2025 on the conditions for the admissibility of entrusting work to foreigners on the territory of the Republic of Poland and the Act of 20 March 2025 on the labour market and employment services, in which it was clarified, in particular, that: (i) the new regulations do not limit the possibility of using so-called employee outsourcing (provided, however, that a work permit may only be issued to a temporary employment agency entrusting work to a foreigner within this framework), (ii) exceptionally, it is permissible to assign work to a foreigner for a number of hours different from that specified in the permit or declaration, (iii) in the case of employing a foreigner for an indefinite period, the application for a work permit must indicate the start date in „the „period of employment“ field, (iv) it is not necessary to have a sworn translation of the contract concluded with a foreigner both in two languages (Polish and a foreign language), (v) proceedings for the granting of a temporary residence and work permit shall be refused if, on the date of submission of the application, the foreigner is staying in Poland on the basis of a residence permit issued by another Schengen country, unless he or she benefits from the mobility provided for in the Act on Foreigners, (vi) the highest possible fine that may be imposed in summary proceedings for entrusting work to a foreigner referred to perform work by an entity other than an employment agency is PLN 10,000 (above this amount, a request is submitted to the court for punishment for a misdemeanour). The full response from the Ministry is available on the website of the Ombudsman for Small and Medium-sized Enterprises.

(Information and responses prepared by the Ministry of Family, Labour and Social Policy are available at rzecznikmsp.gov.pl in the News tab).



IMPORTANT CASE LAW IN LABOUR MATTERS



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1. Understanding the concept of "equal work"

The Supreme Court has ruled that when assessing employees' right to remuneration for equal work, it is necessary to take into account the quality and results of the work performed. The job position may be used as one of the comparative criteria in determining "equal work", but it is not the only criterion. Work performed in the same positions for the same employer, which is identical in terms of type and required qualifications, may differ in terms of quantity and quality, understood as the manner in which the assigned tasks are performed. In such cases, they are not considered equal work within the meaning of Article 18(3c) § 1 of the Labour Code. Therefore, differentiating between employees' remuneration will not constitute a violation of the principle of equal treatment in such cases.

(Supreme Court ruling of 17 June 2025, I PSK 3/25, LEX No. 3887040)

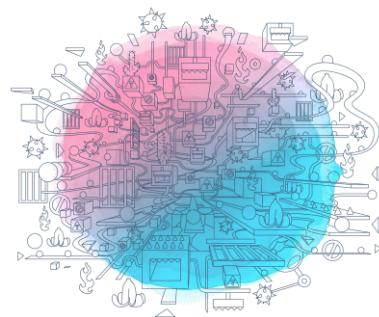
2. The employer is liable for failure to ensure safety

In its ruling of 24 January 2025, the Supreme Court confirmed the employer's liability on the basis of fault for damage suffered by an employee as a result of an accident at work. The case concerned a bank employee who suffered post-traumatic stress disorder during a robbery. The court found that the employer had failed to provide adequate safety conditions, which was the cause of the damage. The bank had dispensed with physical security at the premises and external monitoring, and the alarm system was not working effectively. The claimant's workstation was arranged in such a way as to allow the attacker direct access. The employer has a duty to ensure actual safety, not just formal compliance with health and safety regulations. Liability under Article 415 of the Civil Code in conjunction with Article 300 of the Labour Code requires proof of the employer's fault, damage and causation. In this case, all these conditions were met. The court found that the bank's actions were insufficient to protect the health of its employees. The claimant was exposed to violence in the course of their duties, which justified the award of compensation.

(Supreme Court ruling of 24 January 2025, I PSK 1/24, LEX No. 3837719)



IMPORTANT CASE LAW IN LABOUR MATTERS



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3. Sending former employee's data to employees and violation of the GDPR

The Supreme Administrative Court ruled that an employer does not violate the provisions of the GDPR if they disclose the data of a former employee in an email to colleagues. The supervisor sent an email to colleagues and one external recipient containing the employee's first name, surname and information about their resignation. The former employee considered this to be a violation of the GDPR, claiming that it was intended to portray them in a negative light. According to the Supreme Administrative Court, the employer did not violate the provisions of the GDPR. Communication by email or telephone is standard practice in the industry in which the company operates. Assuming this model, the person managing the personal data had the right to disclose the information in question. The issue of a possible violation of personal rights remains within the jurisdiction of the common courts.

(Judgment of the Supreme Administrative Court of 29 May 2025, ref. no. III OSK 1018/22, available in the Central Database of Administrative Court Judgments)

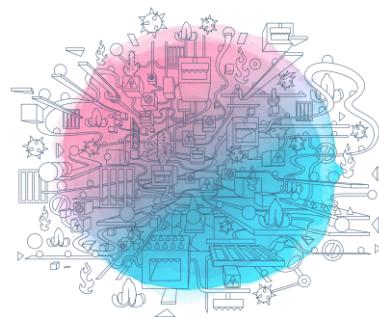
4. Tolerated workplace practices and grounds for disciplinary dismissal

The Supreme Court ruled that an employer has the right to expect greater diligence and conscientiousness in the performance of duties from persons in managerial positions. However, this does not mean that every breach should be considered a serious violation of basic employee obligations. Such an assessment must be made taking into account all the circumstances of the case. Furthermore, the conduct that the employer considered grounds for disciplinary dismissal took place at work and was not an isolated incident involving the employee. If the employer tolerates certain practices, despite their formal prohibition, the employee's actions cannot be considered a serious breach of employee obligations.

(Supreme Court ruling of 26 February 2025, III PSK 150/24, LEX No. 3844500)



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5. Criticism of the employer's actions and termination of the employment contract

The employee criticised the employer's initiative to invite other employees to an equality parade through a series of offensive posts. In addition, he openly insulted women who chose a career. The employer terminated the employee's employment contract with three months' notice. The employee appealed to the court. The District Court ruled that the employer's decision to terminate the claimant's employment contract was justified and in accordance with labour law. The employer rightly argued that the employee's sending of a message to all colleagues expressing opposition to the LGBTQ+ community was correctly considered exclusionary and provocative. In addition, the employee posted a comment on LinkedIn that was offensive to female entrepreneurs. The post was associated with the employee's professional profile and employer, which negatively impacted the employer's reputation and was contrary to its values. Taking into account the evidence gathered, the court found that the claimant's behaviour violated the employer's code of conduct, which promotes inclusiveness and prohibits discrimination. The employer acted reasonably in attempting to resolve the situation amicably, and the decision to terminate the employment contract was made only after repeated incidents over several months. The court clearly emphasised that the reason for the termination was not the claimant's views, but the manner in which they were expressed, which was destructive to the working environment and damaging to the employer's image. The employee also accused the employer of discriminatory practices, and above all, that the termination of the contract was motivated by his worldview. The court found no evidence of this, pointing out that the employer's actions were objectively justified (disruption of work and damage to image). The court held that an employee cannot use their personal beliefs as a justification for behaviour that adversely affects others or the workplace. In view of the above, the court dismissed the claim.

(Judgment of the District Court for Warsaw-Śródmieście in Warsaw of 14 April 2025, VIII P 699/23, LEX No. 3864875)



SUMMARISED IN BRIEF



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1. Higher fines imposed by the Social Insurance Institution (ZUS)

On 1 June 2025, regulations came into force increasing the fines imposed by ZUS from PLN 5,000 to PLN 46,000 for violations of certain social security obligations specified in the Act of 13 October 1998 on the social security system. For employers, this means the risk of higher penalties for offences such as failure to pay social security contributions on time, preventing or hindering inspections, and failure to keep records related to the calculation of contributions and the payment of social security benefits.

(Act of 20 March 2025 on the labour market and employment services (Journal of Laws of 2025, item 620))

2. Eligibility for sickness and maternity benefits

As a result of the amendment, every woman covered by sickness insurance who loses a child will be entitled to a shortened maternity leave of 8 weeks. This also entails the right to maternity benefit for the period of the above-mentioned leave in the amount of 100% of the benefit base. At the same time, it will no longer be necessary to carry out the costly genetic tests that were previously required. These entitlements will be available regardless of the duration of the pregnancy and also in the event of a miscarriage (even if it is not possible to determine the sex of the stillborn child).

(Regulation of the Minister of Family, Labour and Social Policy of 23 May 2025 amending the regulation on the scope of information on circumstances affecting the right to social insurance benefits in the event of sickness and maternity or their amount, and the documents necessary for the granting and payment of benefits (Journal of Laws of 2025, item 969))



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About Addleshaw Goddard Employment Practice

Our AG employment team combines in-depth knowledge, innovative thinking and commercial acumen to support your business, whatever your legal issue – and wherever in the world you do business. What it really comes down to is helping you manage your most important asset: employees and workers. We handle everything from day-to-day matters to unique situations that require innovative solutions or strategic decisions. We work with our clients on their most complex and sensitive employee relations issues, including hiring managers, termination of employment, all types of investigations, restructurings and labour disputes, risk management, all aspects of remote work. With our expertise on your side, you can be sure that your legal needs are in the best possible hands.

What we can currently do to help you:



We advise on whistleblowing regulations and develop internal procedures for reporting breaches of law.



We carry out internal training on anti-mobbing and anti-discrimination.



We advise on the preparation for new labour law regulations aimed at implementing the Pay Transparency Directive, the Platform Work Directive, the CSRD Directive and the Directive on Transparent and Predictable Working Conditions, including updating labour law documents and HR procedures.



We offer individual training for clients on ESG issues focusing on the "S" element, particularly in matters related to HR, implementation of regulations on pay transparency, and whistleblowing.



The team provides extremely high-quality employment advice, always explaining our options in a clear, pragmatic manner.

Legal 500 EMEA 2024, Poland:
Employment



The team provides fast and commercially-minded advice. They understand how international groups function and can put Polish law into perspective for international clients.

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Employment