



INFORMATION

As of 8 July PIP will have the right to convert civil law agreements into employment contracts

On 2 April 2026 the president signed the act reforming the National Labor Inspectorate, which as of 8 July 2026 will equip district labor inspectors with a new tool: the ability to issue an administrative decision confirming the existence of an employment relationship and converting an incorrectly concluded civil law agreement into an employment contract.

This reform does not change the Labor Code, but rather introduces tools to enforce regulations in effect for many years. Its main purpose is to limit the practice of substituting employment contracts with civil law agreements in situations where the nature of employment clearly points to the existence of an employment relationship as defined in Article 22 §1 of the Labor Code. A key change is enabling district labor inspectors to issue decisions that confirm the existence of an employment relationship. It is not, however, the authority to act unilaterally and immediately. The act provides for a multi-step process during which the inspector will first issue an order to remedy the violation, with a deadline to be assessed in the course of the inspection. Only if the order is not complied with will the inspector be able to start a

proceeding and issue a conversion decision. As a safeguard of their rights, the parties to the legal relationship must be able to voice their positions before a decision is issued.

The district labor inspector's decision is to be detailed and comprehensive: it indicates the parties to the employment contract, its type, conclusion date, type of work, place of work, the number of working hours and the amount of remuneration. If the evidence collected does not make it possible to determine one of these elements, the act provides for default rules: inability to determine the type of contract leads to it being deemed for an indefinite period; inability to determine the number of working hours signifies minimum remuneration. The decision takes legal effect as of the date it is issued, and not only under labor law, but also for the purposes of tax, social insurance and health insurance regulations.

The employer and employee can both appeal the decision before a labor code within one month of its delivery. An interim injunction may be issued for the duration of the court proceeding. During this period, the agreement between the parties may be amended, terminated or dissolved only in accordance with labor law, which means that the person covered by the proceeding will not lose protection just because he or she formally concluded a civil law agreement. Should the agreement be terminated or dissolved, the person will be entitled to the judicial remedies provided for in labor law, including the right to appeal to court. The court hearing the appeal may also shorten the proceeding if there is no doubt that an employment relationship exists. In this case the matter may be heard in a closed session.

The act also introduces an important protective provision for employees: a decision issued by the district labor inspector cannot be the basis for any unfavorable treatment of the employee and cannot be the reason for the termination or dissolution of employment by the employer. Whereas the entities which voluntarily comply with the law prior to 8 July 2026 by concluding employment contracts with those previously working on the basis of civil law agreements will get a 12-month grace period, i.e., will not be held liable for violations under Article 281 §1 of the Labor Code. The Chief Labor Inspector has therefore appealed to those working based on civil law contracts to hold off on their complaints until 8 July 2026 stating that complaints filed before then will be reviewed in accordance with the current procedure which does not make it possible to issue an order to convert an agreement.



Employers will be able to ask PIP if their agreements are compliant

Starting from 8 July 2026 the act reforming the National Labor Inspectorate grants the Chief Labor Inspector the right to issue individual interpretations. Every employer will be able to get a binding response to the question whether their employment model meets the requirements of a work relationship. Interpretations will be issued for a fee of PLN 40 and within 30 days.

The new institution of individual interpretation is modeled on a solution that has been used for years in tax law. According to PIP, its introduction is a response to a real market need. Many employers use civil law agreements not because of bad faith, but because they are unsure how labor regulations apply to the specific model of employment at their organization. Being able to get a binding PIP evaluation will give these entities a tool to correct their personnel policies before an inspection, while at the same time protecting them from penalties to the extent they comply with the interpretation.

An application for an interpretation may be filed by any entity indicated in the PIP Act: an employer, a non-employer trader, as well as a contractor or service provider. The application must contain the applicant's identification details, a description of the state of affairs or future event, the regulations that are to be interpreted and the applicant's standpoint in the matter. A fee of PLN 40 must also be paid, with a separate fee collected for each separate state of affairs described in single application. If an application is incomplete, the Chief Labor Inspector will request it be completed within 7 days, with failure to complete resulting in no review and the fee being refunded.

Interpretations are issued as administrative decisions within 30 days of filing a complete application. Each interpretation contains an assessment of applicant's standpoint, citing and interpreting the relevant regulations. Of key importance for the applicant is the principle of protection: an entity that complies with the interpretation cannot be subject to administrative, financial or criminal penalties in this respect. The interpretation is not, however, binding for the applicant. This means that the applicant applies it or not at their own discretion.

It should be noted that the issuing of an interpretation does not preclude the relevant PIP organ from evaluating the actual nature of the legal relationship if the actual state of affairs determined during an inspection differs from that described in the application.

Interpretations are binding for PIP organs and may be changed or revoked only if there is a change in the circumstances of the case. The Chief Labor Inspector immediately publishes each interpretation in the Public Information Bulletin (BIP), having first removed all information identifying the applicant and any other entities indicated therein. If an interpretation is revoked or found invalid it is immediately removed from BIP, and if it is changed, it is replaced with a new version with a note indicating the reason for the change. Upon being issued each interpretation is forwarded to the Social Insurance Office and National Tax Administration to ensure that all three institutions act consistently in matters related to the same entity.



The act provides for one significant exception from the ability to obtain an interpretation: no interpretation will be issued on those elements of the state of affairs or future event which as at the date of the application are already the subject of an ongoing administrative proceeding conducted by PIP or ZUS. Interpretation decisions may be appealed in accordance with the Code of Civil Procedure and are reviewed by the district court with jurisdiction over the appellant's place of residence or registered office. A fixed fee of PLN 200 is collected on appeals. This solution ensures judicial review of the issued interpretations while referring cases to courts with broader subject matter jurisdiction, which corresponds to the complexity of the legal matters concerned.

Starting from July PIP to impose higher penalties and perform remote inspections

The act reforming the National Labor Inspectorate, which will go into effect on 8 July 2026, will at least double the maximum penalties for violations of employee rights, as well as introduce remote inspections. The changes also include new rules for cooperation between PIP, ZUS and the National Tax Administration, along with a requirement to plan inspections based on a risk analysis.

The most severe penalty-related change for employers is the doubling of the upper limits on fines for violations specified in the Labor Code. The current range of PLN 1000 to PLN 30 000 set out in Article 281 §1 will increase to PLN 2000 – PLN 60 000, with fines for repeat offenders set out in Article 281 §2 – from PLN 1500 – 45 000 to PLN 3 000 – 90 000. Similar changes apply to violations under Article 282 §1 and §3 of the Labor Code.

The upper limit of the fine imposed by labor inspectors in summary fine proceedings will also increase: from the current PLN 1000 to PLN 5000 in cases where PIP is the public prosecutor.

A significant new procedural feature is the introduction of the ability to conduct inspections remotely, i.e. using electronic means of communication or through a postal operator. Remote inspections do not limit the powers of the labor inspector: the inspector may still request documents, conduct hearings and ask for real-time online video and audio transmission enabling both the verification of documents and the questioning of the inspected entity. In this case, the inspector's official identification and inspection authorization are presented electronically. The act requires remote inspections to be performed using technical means that ensure the confidentiality, availability and integrity of data transmission, with the use of cryptographic mechanisms that comply with the applicable security requirements. The reform requires PIP to prepare annual and long-term targeted inspection programs based on a risk analysis. The Chief Labor Inspector is required to develop a long-term strategy for building the institution's capabilities and improving working conditions, including, among others, a plan to resolve the problem of vacant positions, implement IT tools and train employees. The strategy is to be approved by the Labor Protection Council within 14 days of its submission, where no position from the Council by this deadline signifies automatic approval. Irrespective of this, the Chief Labor Inspector is required to issue an order setting out the methods and standards for managing PIP inspections, which is to standardize inspector practices nationwide.

A key element of the reform is the launch of a shared information system that will connect PIP, ZUS and the National Tax Administration, to be used to exchange data necessary to analyze the risk of labor law violations and lawfulness of employment. PIP will get access to a broad range of ZUS data on the insureds and premium remitters, including insurance titles, working hours, premium calculation bases, information on any concluded specified work contracts or data on deregistration from insurance. Whereas KAS will provide PIP with data from the Central Tax Data Register derived from tax returns and information provided

by taxable persons and tax remitters. The detailed scope and manner in which data will be exchanged are to be defined in agreements concluded between the institutions. Until the end of 2026 ZUS orders related to establishing the information system are exempt from the Public Procurement Law, which is meant to make its implementation quicker.

The Chief Labor Inspector, the President of ZUS and the Head of KAS are obligated to appoint – within one month of the act's effective date – an inter-institutional risk assessment task force to coordinate the inspection activities of all three institutions. After 12 months, the minister in charge of labor related matters will prepare an evaluation of its implementation and present it to the Speaker of the Sejm, the Social Dialog Council and the Labor Protection Council.



IN SHORT

MRPiPS publishes the consolidated text of employee documentation decree

On 23 March 2026 (2026 Journal of Laws, item 474) the minister of family, labor and social policy published the consolidated text of the 10 December 2018 decree on employee documentation. The consolidated text includes the change implemented by way of the minister's decree of 14 March 2025 amending the employee documentation decree (Journal of Laws item 335), which became effective on 19 March 2025. The decree from 2018 describes in detail how to keep and store employee documentation, including employee personnel files and documentation in employment related matters, and its provisions are applied by all employers who have employe on the basis of employment contracts. The published consolidated text does not include the transitional provision of the amending decree specifying its effective date, as per the standard legislative practice when announcing consolidated texts.

Council of Ministers extends the deadline for filing income SAF

On 8 April 2026 the Council of Ministers adopted a draft bill amending income tax acts, submitted by the minister of finance and the economy, which permanently extends the deadline for the submission of „income” standard audit files (SAF) until the end of the seventh month following the end of the tax year. The change includes the books of account along with tangible and intangible fixed asset records, and

its objective is to limit the administrative burden on taxable persons and reduce the risk of errors and the need for corrections. In addition, the draft broadens the scope of the powers of attorney to file tax returns in electronic form so that it also includes signing the SAF, which will eliminate the need to grant a separate power of attorney just for that purpose. The solution will also cover powers of attorney granted before the effective date of the new regulations. The provisions that extend the SAF filing deadline will go into effect as of 1 July 2026, whereas the regulations on powers of attorney will start to apply as soon as the act is published in the Journal of Laws.

As of 1 April 2026 higher damages for work-related accidents

The Social Insurance Office has announced new, higher amounts of one-off damage compensation for a work related accident or occupational illness in effect for the period from 1 April 2026 to 31 March 2027. The rate for each percent of permanent or long-lasting impairment of health amounts to PLN 1781, the compensation for total incapacity for work and loss of independent existence amounts to PLN 31 162, while the spouse or child of a deceased insured is entitled to PLN 160 264 and another eligible family member to PLN 80 132. These amounts are updated annually based on the average remuneration, where one percent of impairment corresponds to 20% of the average remuneration. No benefits are payable to an employee who either intentio-



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nally or through gross negligence violated occupational health and safety regulations, or to an employee under the influence of alcohol or psychotropic substances who significantly contributed to the accident, with the exception of fatal accidents.

Penalties for violations of KSeF obligations will not be imposed throughout 2026

In its 26 March 2026 response to parliamentary question No. 15834 the Ministry of Finance clarified the rules regarding the

liability of taxable persons for failure to submit invoices to the Domestic e-invoice System (KSeF). The Ministry stated that Article 106ni par. 4 of the VAT Act precludes the possibility of initiating proceedings for tax crimes or tax offenses arising from violations of obligations related to issuing structured invoices in KSeF, and that the administrative penalties provided therein will not go into effect until 1 January 2027. The Ministry explained that starting from 2027, when imposing penalties the tax authorities will consider the circumstances surrounding the violation, including any technical problems encountered by the taxable person, and in certain cases will be able to waive the penalty.

As of 13 April wider group authorized to issue medical certificates

The Social Insurance Office has announced that 13 April 2026 is the effective date of new regulations on the qualifications and employment of medical staff who perform medical assessments on behalf of ZUS. Until now medical assessments were made exclusively by specialist doctors working on the basis of employment contracts. The new regulations widen this group by including physical therapists with a physical therapy specialist title, who are authorized to issue medical assessments regarding medical rehabilitation as part of ZUS's disability prevention program, as well as nurses with a specialization in nursing, who may issue certificates regarding the loss of independent existence. The new regulations also change the qualification requirements for medical examiners by admitting to these positions doctors in the course of specialty training, as well as doctors without a specialist title with at least five years of professional experience. All of the above professional groups will be able to perform their work under both an employment contract and a service contract.

Work has begun on new definition of mobbing and higher compensation

The Ministry of Labor has submitted a government draft bill introducing new rules to combat workplace mobbing, which passed its first reading in the Sejm on 25 March 2026 and was sent to a committee for further work. The bill replaces the definition of mobbing that has been in effect for more than 20 years with a new one that is based on the case law of the Supreme Court and on conclusions from occupational psychology and sociology. Its essence is the persistent harassment of an employee irrespective of the form of communication, including via email and instant messaging. The new regulations introduce an approach of rational situation assessment, distinguishing actual harassment from incidental conflicts, and increase the minimum compensation for mobbing victims while granting employers the right to seek reimbursement from the perpetrator. Employers with at least nine employees will be required to implement internal anti-mobbing procedures developed with the participation of employees and labor unions, while smaller employers will continue to have a general obliga-



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tion to counteract mobbing without the need to set formal regulations.

ZUS has launched electronic certificate authenticity verification service

The Social Insurance Office has announced that as of 31 March 2026 employers can use a new service available on [zus.pl](https://www.zus.pl) that makes it possible to verify the authenticity of certificates issued by ZUS in response to USP requests, i.e., requests to issue a certificate of insurance for the purpose of adding periods to length of service. The process of verification is that the employee downloads the certificate in PDF format from their own account on the eZUS portal and shares it with their employer electronically, and the employer uploads the file to the service available in the Search Engines and Services section on the [zus.pl](https://www.zus.pl) website. The system returns one of two messages: confirmation of successful verification when a certificate with identical content is found in the ZUS database, or a notification of irregularity when the ZUS database does not contain a certificate with matching content, which may indicate that the document was modified after it was delivered to the employee. ZUS has stipulated that the service only supports certificates issued on USP requests and does not verify documents issued based on other requests, including form US-7.

Government widens criminal liability for hacking tools

On 31 March 2026 the Council of Ministers adopted the draft bill prepared by the minister of justice to amend the Criminal Code, which implements EU regulations on attacks on information systems. The draft widens the scope of criminal liability to cover not only the perpetrators of hacking attacks, but also those who manufacture, sell, or make available the tools used in such attacks, including special computer software and passwords that enable unauthorized access to information systems. The amended provision of the Criminal Code will cover crimes that involve the production or provision of devices and software designed to illegally gain access to information systems and to illegally intercept data, on the condition that these actions were undertaken with the intent to commit a crime. The new provisions are to go into effect 14 days after their publication in the Journal of Laws.

Three new electronic forms available to taxable persons

The Ministry of Finance has announced that on 25 March 2026 three new electronic forms were made available in the Documents tab in e-Tax Office in the form of intuitive wizards: application for an individual interpretation of tax regulations (ORD-IN) submitted to the Director of National Tax Information, application for a tax residence certificate (WN-CFR) needed in international transactions and when applying double taxation treaties, as well as declaration on selecting or changing the form of taxation (INF-FO) for



traders who are natural persons operating a sole proprietorship or a company. The ORD-IN and WN-CFR forms are available from both individual and organizational accounts, while the INF-FO form is available only from individual accounts, with each form making it possible to act through a general or specific representative. In addition, on 30 March 2026, the Form of taxation function was launched in e-Tax Office, which allows traders to verify in real time the form of taxation recorded in the National Tax Administration database for the years 2025 and 2026.

IMPORTANT INTERPRETATIONS AND RULINGS

No ZUS premiums on medical care and insurance while collecting maternity benefits

↓ In an individual interpretation issued on 2 April 2026 (DI/200000/43/1391/2026) the Social Insurance Office confirmed that benefits in the form of private medical care and life insurance financed by the employer during the period when an employee is on parental leave or collects maternity benefits do not constitute the social or health insurance premiums calculation basis on the employment relationship. ZUS indicated that during these periods the employee is covered by insurance under a separate title that is the collection of maternity benefits or being on parental leave, rather than the employment relationship, which excludes the value of these benefits from the employee premium calculation basis. At the same time ZUS noted that the exclusion is proportional in nature and applies only to that portion of the benefit which corresponds to the period of when no work is performed, whereas the portion that corresponds to periods of actual work is included by the employer in the social insurance premium calculation basis.

Workwear permanently branded with company logo is tax-deductible

↓ In an individual interpretation issued on 27 March 2026 (0114-KDIP3-1.4011.85. 2026.3.AC) the Director of National Tax Information confirmed that expenses for the purchase of workwear permanently and visibly marked with the company's distinctive features, such as its name or logo, may be claimed as tax-deductible, on the condition that the expenses are properly documented and the use of the workwear for private purposes excluded. The director noted that the permanent marking of the wear deprives it of its personal character and thus meets the requirement that the expense be incurred exclusively for business purposes. The director further stressed that a logo includes any trademarks identifying the company or its services, whilst the workwear marked in this way serves an advertising function by increasing the trader's visibility, which distinguishes this expense from entertainment expenses excluded from tax-deductible costs based on Article 23 par. 1 point 23 of the PIT Act.

Reimbursement of commuting costs constitutes employment income

↓ In its ruling of 12 March 2026 (case file II FSK 775/23) the Supreme Administrative Court found that the reimbursement of an employee's costs of commuting from their place of residence to their workplace and back constitutes employment income as defined in Article 12 par. 1 of the PIT Act, and that the employer, when paying such a benefit, is required to withhold income tax. The Court stated that the employer's coverage of commuting costs means that the employee avoids an expense that he/she would otherwise bear and thus obtains a measurable financial benefit. At the same time, the Court ruled out the possibility of applying the exemption from Article 21 par. 1 point 112 of the PIT Act, because the obligation to reimburse commuting costs must arise directly out of the provisions of separate laws, and no law imposes such an obligation on all employers. In addition, the Court rejected the company's argument based on the Constitutional Tribunal's judgment of 8 July 2014, noting

that it concerned non-monetary benefits provided free of charge rather than cash payments, and that although the location of the workplace may justify the employer's business decision, it does not change the tax classification of the amounts paid.

Employer may provide PIT-11 electronically via an employee portal

↓ According to an individual interpretation issued by the Director of National Tax Information on 5 March 2026 (0113-KDIPT2-3.4011.982.2025.2.AK), an employer fulfills the obligation arising out of Article 39 par. 1 of the Personal Income Tax Act to provide employees with PIT-11 information by making this document available exclusively in electronic form via the employee portal, without having to collect acknowledgments of receipt. The director indicated that neither the provisions of the PIT Act nor the Tax Ordinance specify the rules for the provision of information to taxable persons by tax remitters, nor do they impose an obligation to have proof of delivery. The provision of the information is considered effective on the condition that the proper format of the PIT-11 form is maintained, it bears a valid electronic signature or a printed signature containing the first name, last name and official title of the authorized person, and the employee has unrestricted access to download the document after logging in. At the same time the director noted that in the event of a tax proceeding the burden of proof that the information was delivered to the taxable person rests with the tax remitter.



CALENDAR

20 April 2026 (Monday)

- ✓ Payment for March 2026 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for March 2026 of advances collected on employment income
- ✓ Payment for March 2026 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment of personal income tax and corporate income tax advances for the 1st quarter of 2026
- ✓ Payment by a holding company representing a tax group of the tax advance collected for March 2026
- ✓ Payment of lump-sum tax if in March 2026 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration CIT-5
- ✓ Payment by a real estate company/real estate company representative of a tax advance for March 2026 and sending to taxable person of information on the amount of tax advance paid (PIT-ISN and CIT-ISN)
- ✓ Payment for March 2026 of income tax on income from a fixed asset that is a building
- ✓ Payment of lump-sum tax (so-called Estonian CIT) on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in March 2026; change in the value of assets – if an acquisition, transformation or contribution in kind was made in March 2026
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in March 2026
- ✓ Payment of ZUS premiums for March 2026 – other premium remitters
- ✓ Payment for March 2026 to PFRON



27 April 2026 (Monday)

- ✓ Payment of VAT for March 2026
- ✓ Payment of VAT for 1st quarter of 2026
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for March 2025
- ✓ Transmission of SAF_V7M for March 2026
- ✓ Transmission of SAF_V7K for March 2026 (record section) and for 1st quarter of 2026 (declaration section)
- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for March 2026
- ✓ Filing of VAT-13 by tax representative for March 2026
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for March 2026
- ✓ Reporting of sugar tax for March 2026
- ✓ Reporting of retail sales tax PSD-1 for March 2026
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for March 2026



30 April 2026 (Thursday)

- ✓ Submission of declaration on the transfer or withdrawal of consent to transfer 1,5% of tax due for 2025 to a public benefit organization (PIT-OP)
- ✓ Submission of information on tax-deductible costs incurred for robotization in 2025 (PIT-RB and PIT-RBS)
- ✓ Filing by natural persons of return for 2025 (PIT-28, PIT-36, PIT-36L, PIT-37, PIT-38, PIT-39) and payment of the resulting amount due
- ✓ Filing by companies in succession of return for 2025 (PIT-28S, PIT-36S, PIT-36LS) and payment of the resulting amount due
- ✓ Submission of information on tax-deductible costs incurred to support sports, culture, higher education and science in 2025 (PIT-CSR and PIT-CSRS)
- ✓ Filing of PIT-DZ by taxable person who in 2025 claimed family 4+ relief
- ✓ Payment of lump-sum tax on foreign income by natural persons who moved their place of residence to Poland in 2025
- ✓ Electronic transmission to the Head of National Tax Administration of the financial statements for 2025 by PIT taxable persons who keep books of account
- ✓ Submission to the tax office by natural persons of a declaration on the amount of solidarity tax for 2025 (DSF-1) and payment of the resulting amount due
- ✓ Submission to the tax office of a declaration of opting out of the exemption for grants from the state budget and local government budgets
- ✓ Filing of VAT declaration relating to import procedure VII-DO for March 2026
- ✓ Filing of VAT declaration relating to EU procedure VIU-DO for 1st quarter of 2026
- ✓ Filing of VAT declaration relating to non-EU procedure VIN-DO for 1st quarter of 2026
- ✓ Provision to KAS of cross-border payment records for 1st quarter of 2026
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for February 2026
- ✓ Submission to the minister of development and technology of a statement on payment terms in commercial transactions for 2025



CALENDAR

5 May 2026 (Tuesday)

- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for April 2026



7 May 2026 (Thursday)

- ✓ Payment of lump-sum income tax collected in April 2026 on amounts paid to a foreign legal entity
- ✓ Payment of lump-sum income tax collected in April 2026 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons
- ✓ Payment by acquirer of lump-sum income tax for April 2026
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for April 2026
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for April 2026 and payment of output tax indicated in the declaration



11 May 2026 (Monday)

- ✓ Filing of INTRASTAT for April 2026



15 May 2026 (Friday)

- ✓ Submission to ZUS of clearing documents and payment of ZUS premiums for April 2026 – remitters with legal personality
- ✓ Payment to PPK



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