

BS&O ALERT

March 2026



IBDO

INFORMATION

The new sick leave rules come into effect on 13 April 2026.

The amendment to the Act on the Social Insurance System, which for the first time defines the concepts of "gainful employment" and activity "incompatible with the purpose of the sick leave", will enter into force on 13 April 2026, although some regulations will only come into force on 1 January 2027.

The amendment, prepared by the Ministry of Family, Labour and Social Policy and published in the Journal of Laws of 2026 (item 26) introduces long-awaited clarity of the regulations on sick leave. So far, the concepts of gainful employment and activity incompatible with the purpose of sick leave have not been defined in the Act, which caused uncertainty among people on sick leave and fear of losing sickness benefits even when performing minor activities. The new regulations define these concepts in accordance with the jurisprudence of the Supreme Court, eliminating previous interpretation doubts.

According to its provisions, the amending act comes into force three months after its publication, which means that most of the changes will take effect on 13 April 2026.

The Act clarifies that incidental activities are single, exceptional actions whose performance is required by significant circumstances and whose failure to perform could lead to serious consequences. The key thing is that they cannot result from the employer's instructions. Examples include signing an urgent document or one-off payment of an invoice. The new regulations also allow for normal everyday activities, such as going to the store for basic groceries or to the pharmacy, as well as incidental activities required by significant circumstances, such as taking a child to the kindergarten when no one else can do it. The amendment introduces the possibility of working for one employer while on sick leave with another employer, provided

that the patient submits an appropriate application. This solution takes into account the specific nature of some professions – a surgeon with a broken finger cannot operate, but can still give lectures at a university, and a journalist with a hoarse voice cannot host a radio show, but can write an article. This solution allows to maintain professional activity to an extent that does not interfere with health.

In the field of ZUS medical certification, the Act allows for the certification to be made by one doctor in the first and second instance instead of the previous model with three doctors in the second instance. According to the Senate amendment, in particularly complex cases, it will be possible to refer the case for reconsideration by three medical examiners adjudicating jointly. The doctor adjudicating in the first instance will be excluded from adjudicating in the same case in the second instance, which will guarantee impartiality. When appointing a second-instance doctor, the specialisation appropriate to the condition will be taken into account.

The amendment provides for organisational improvements aimed at accelerating the issuance of medical certificates. A 30-day deadline for issuing a decision was introduced as well as the possibility of increasing the number of ZUS medical examiners employed by employing them under a service contract and increasing the competitiveness of remuneration. In certain cases, decisions will be issued by nurses in the field of incapacity for independent living and by physiotherapists in the field of therapeutic rehabilitation as part of disability pension prevention concerning the musculoskeletal system. The medical assistant will be able to support the medical examiner in the documentation. Some regulations regarding medical certification will not enter into force until 1 January 2027.



The government supports better protection against mobbing and a new level of compensation

In mid-February 2026, the Council of Ministers adopted a bill amending the Labour Code and the Code of Civil Procedure, the aim of which is to more effectively protect employees against mobbing, discrimination and violence in the workplace. The bill introduces a clearer definition of mobbing, increases the minimum compensation to six times the minimum wage, and implements the rational victim model.

The bill was submitted by the Minister of Family, Labour and Social Policy. The key change is the introduction of a simpler and clearer definition of mobbing, according to which it will be clearly understood as persistent harassment of an employee, meaning repeated or constant behaviour. One-off incidents, although they may violate an employee's dignity, will not be immediately considered mobbing. The bill also introduces a distinction between mobbing and ordinary criticism – justified criticism, enforcement of duties and official orders will not be considered mobbing. Forms of harassment, including mobbing, harassment, and sexual harassment, are standardized and can be physical, such as unwanted touching; verbal, such as offensive comments; or non-verbal, such as gestures or isolating an employee. The new regulations introduce the rational victim model, according to which the assessment of conduct will be made not only from the perspective of the employee's subjective feelings, but also taking into account the objective circumstances of the case. This solution is intended to reduce the risk of false accusations and ensure a fair assessment of the situation. Another significant change is the increase in the minimum

compensation for mobbing to at least six times the minimum wage, which is intended to provide real, not symbolic, compensation for the harm suffered.

The amendment also introduces better protection against retaliatory actions. An employee who exercises their rights in good faith regarding a breach of employment law, and those who support them, will be protected – even if the breach is ultimately not confirmed.

Employers will be obliged to prevent mobbing and discrimination, respond to reports and support people affected by undesirable behaviour.

The new regulations are to enter into force 21 days after their publication in the Journal of Laws, which will allow employers to prepare for their application and implement appropriate internal procedures.



The Council of Ministers has adopted another bill to strengthen the Labour Inspectorate

The government has adopted a bill amending the Act on the National Labour Inspectorate and certain other acts, which enables the labour inspector to issue an administrative decision confirming the existence of an employment relationship in the event of actual performance of work under conditions appropriate to a full-time job. The bill also doubles penalties for offenses against employee rights and introduces remote inspections.

The bill strengthens the National Labour Inspectorate (PIP) and increases the effectiveness of monitoring compliance with labour law. The adopted solutions implement the reform included in the National Recovery Plan and will ensure greater employment stability for people who actually work under conditions appropriate to an employment contract, as well as enable fair competition between employers.

The key change is the introduction of the possibility for the labour inspector to issue an administrative decision confirming the existence of an employment relationship. This means that in a situation where the work is performed under the employer's direction, at a specific place and time and for remuneration, i.e. under conditions appropriate for a full-time job, PIP will be able to formally confirm that the parties are bound by an employment contract. The procedure provides for a two-stage procedure - if irregularities are found, the PIP inspector will first issue an order to remedy the violation, and the parties will be able to conclude an employment contract or change the manner of performing the civil law contract so that it does not have the characteristics of an employment relationship. If the order is not carried out correctly, the case will be referred to the district labour inspector, who will be able to issue an administrative decision confirming the existence of an employment relationship or will refer the case to court.

The parties will be able to appeal against the PIP's administrative decision to the labour court, which will have the possibility of granting security following the PIP's decision. The court is to consider the security matter within 3 days, which will ensure the prompt protection of the rights of the parties to the proceedings. This solution guarantees the possibility of verification of the administrative decision by an independent judicial body.

The bill provides for doubling the maximum fine in penalty proceedings for offences against employee rights, which is intended to increase the effectiveness of preventive and penal action against employers who violate labour law provisions. The possibility of conducting remote PIP inspections using online transmission will also be introduced, which will streamline and speed up inspection activities. Moreover, the National Labour Inspectorate, the Social Insurance Institution and the National Revenue Administration will be able to exchange data more efficiently, among other things, for the purpose of planning inspections, which will allow for better coordination of the activities of public institutions and more effective detection of irregularities in the application of labour law and social insurance.

The bill has already passed its first reading in the Sejm.



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The government plans to write off arrears of contributions incurred before 1 January 1999.

A bill on the cancellation of debts claimed by the Social Insurance Institution (ZUS) that arose before 1 January 1999 has been published on the website of the Government Legislation Centre. The reason for the legislative initiative is the low efficiency of enforcing these receivables. The bill provides for the cancellation by operation of law – without issuing individual administrative decisions – of unpaid and not time-barred social insurance contributions, the Labour Fund and the Guaranteed Employee Benefits Fund, as well as all related liabilities, including interest, additional fees and enforcement costs. Unfinished enforcement and security proceedings concerning these debts are also subject to discontinuation. Debts secured by mortgages, for which actual recovery of funds is still possible, have been excluded from the scope of the regulation. Payers covered by the write-off will retain the right to apply to ZUS for a certificate confirming this fact. The Act is to enter into force on the first day of the month following the expiry of three months from its publication in the Journal of Laws.

From 1 July 2026, courts will be able to overturn more decisions of pension authorities

The government has published a draft amendment to the Code of Civil Procedure, which, from 1 July 2026, will expand the list of situations in which an appeal court examining an appeal in the first instance against a decision of a pension authority – ZUS, KRUS, ZER Ministry of the Interior and Administration, Military Pension Office or Prison Service Pension Office – will be able to issue a judgment annulling the decision and refer the case for reconsideration. Currently, this right applies only to selected types of decisions and is available only to the insured person who is the addressee of the decision. The proposed changes introduce three new bases for cassation rulings: the first will cover all decisions of the pension authority except for decisions granting benefits, the second will apply only to procedural decisions, and the third will apply to any type of decision regardless of its substantive scope. Cassation rulings will remain optional, leaving the court free to assess the validity of their application.

The law terminating special measures for Ukrainian citizens is already in force

On 5 March 2026, the Act of 23 January 2026 on the termination of solutions arising from the Act on assistance to citizens of Ukraine in connection with the armed conflict on the territory of that country and on amending certain other acts (Journal of Laws, item 203) entered into force. The Act introduces a new definition of the beneficiary of temporary protection, who is a foreigner covered by the EU Council Implementing Decision 2022/382 of 4 March 2022 – this protection is valid until 4 March 2027. Beneficiaries of temporary protection retain the right to work without a permit, but the employer must notify the district employment office about the foreigner taking up work within 7 days of commencing work, and must report any change in employment conditions within the same period. Failure to comply with the notification obligation constitutes an offence punishable by a fine of PLN 1,000 to PLN 3,000. Ukrainian citizens legally residing in Poland outside the temporary protection system retain the right to work under the same conditions for three years – until 4 March 2029. Notifications submitted before the date the Act comes into force remain valid and do not require resubmission.

An employee who is stuck abroad is obliged to notify his or her employer.

The Chief Labour Inspector explained in a statement from the National Labour Inspectorate that sudden events that prevent a return from leave – such as closure of airspace or flight cancellation – do not release the employee from their obligations towards the employer. The employee notifies the employer of the reason for the absence and the expected date of return no later than the second day of absence, by telephone, email or text message, and submits credible confirmation of the situation, e.g. a message from the carrier about the flight cancellation. On this basis, the employer may consider the absence to be justified, which protects the employee from



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termination of the contract, but no remuneration is due for the time not worked for reasons beyond the employer's control. An employee may also take leave on demand, unpaid leave with the employer's consent or - if the nature of the work allows it - propose remote work from the place of residence. Failure to contact the employer and failure to document the reason for the absence may result in it being deemed unjustified, a disciplinary penalty being imposed, and in extreme cases, termination of the contract without notice due to the employee's fault.

From June 2026, electronic court service for entrepreneurs and citizens

From 1 June 2026, individuals and entrepreneurs will be able to submit a declaration on the Information Portal of Common Courts about the choice of electronic delivery, after which the court will deliver documents to them exclusively via the Portal - with immediate access to correspondence without the need to visit the post office. The solution is voluntary, and people who do not choose electronic communication will retain the right to traditional paper delivery. In the fourth quarter of 2026, the Portal will additionally gain the functionality of paying court fees thanks to integration with the e-Payments system of the Ministry of Justice, which will simplify case handling and eliminate the need to assign payments separately.

The government plans to centralize the publication of interpretations issued by local governments.

On 3 March 2026, the Council of Ministers adopted a bill amending the Act - Tax Ordinance. The bill envisages that individual interpretations on local taxes and fees – including property tax and agricultural tax – issued by commune heads,

mayors and city presidents will no longer be published exclusively in the Public Information Bulletins of individual communes, but will be included in a single nationwide database in the EUREKA Customs and Tax Information System. Taxpayers from all over Poland will gain access to an extensive search engine enabling them to compare the positions of various local governments on similar matters and to refer to established interpretation practices. The database will also contain information on the change, revocation or expiry of each interpretation, and the published documents will not contain data identifying the applicant. The new regulations will enter into force three months after their publication in the Journal of Laws.

Higher additional income limits for pensioners and retirees from March

From 1 March 2026, higher additional income thresholds apply for early retirees and pensioners. The safe limit for earning extra money, which does not affect the amount of the benefit, will be PLN 6,438.50 gross per month (70% of the average salary), while exceeding the ceiling of PLN 11,957.20 gross (130% of the average salary) will result in suspension of the benefit payment. Earnings falling between these thresholds will be reduced by the Social Insurance Institution by the amount exceeded, with the maximum reduction amounts being as follows: PLN 989.41 for pensions and annuities due to total incapacity for work, PLN 742.10 for annuities due to partial incapacity for work and PLN 841.05 for survivors' pensions payable to one person. The new thresholds are higher than the previous ones by PLN 298.30 and PLN 553.90, respectively. People who have reached the general retirement age can earn extra money without any restrictions: 60 years for women and 65 years for men.



IMPORTANT INTERPRETATIONS AND RULINGS

The court granted the right to benefits to an employee who got married during a sick leave

↓ On 9 December 2025, the District Court for Wrocław-Śródmieście issued a final judgment in case IV U 880/25, amending the decision of the Social Insurance Institution (ZUS) and granting the employee the right to sickness benefits and releasing her from the obligation to return the benefit. ZUS refused the right to the benefit, finding that the insured person, who had been on sick leave since the twelfth week of pregnancy due to type 1 diabetes, had used the leave contrary to its purpose by getting married and attending a family dinner in a restaurant. The court found that the insured person's conduct did not contradict the purpose of the sick leave, as doctors recommended short walks, moderate physical activity and maintaining family contacts, and the medical certificate indicated that the patient was able to walk. The court stressed that driving to the office, participating in the ceremony and having a family dinner were incidental activities of limited duration and low intensity, which were not accompanied by any entertainment elements, and the doctors assessed that participation in the ceremony did not adversely affect the health of the insured person. The court also noted that the date of the ceremony was set before the employee obtained sick leave.

There is no employment relationship if we decide about the time of our presence ourselves.

↓ As reported by praw.pl, the District Court in Świdnica, in its judgment of 9 December 2025 (reference number IV P 426/24), dismissed the claim for establishing the existence of an employment relationship and awarding remuneration in the amount of over PLN 30,000. The court found that although the cooperation between the parties contained elements typical of an employment relationship, such as subordination, control over the activities performed and remuneration, they were not of a dominant nature. The key to the decision was the finding that the plaintiff performed work solely at his own discretion – he even came only one day a week, did not justify his absences, did not submit sick leave certificates, and only communicated his absences without any obligation to explain their reasons. The court also emphasized that the plaintiff himself admitted in his testimony that he had no intention of concluding an employment contract.

Reimbursement of travel expenses for a private electric car at the employer's expense

↓ By letter dated 18 January 2026 (no. DOP12.8221.45.2025), the Head of the National Revenue Administration ex officio changed the individual interpretation of the Director of the National Tax and Customs Information Office of 19 June 2023, considering it incorrect. The case concerned a public academic university whose employees travel on business in private electric, hybrid or hydrogen-powered vehicles. The Head of the National Revenue Administration stated that the employer may include all reimbursed employee travel costs for such vehicles in the costs of obtaining revenues under general principles arising from Article 15(1) of the Corporate Income Tax Act. The key argument was that the applicable regulation of the Minister of

Infrastructure of 25 March 2002 regulates only rates for combustion cars and does not provide for any mileage limits for alternatively powered vehicles and, therefore, Article 16(1)(30) of the CIT Act does not apply in this case.

The organiser does not collect withholding tax on payments to ticket agents.

↓ The Director of the National Tax and Customs Information Office in an individual interpretation of 5 March 2026 (ref. 0115-KDIT1.4011.960.2025.2.MR) partially confirmed the position of a company planning tourist activities including the organization of foreign trips with air transport. The authority confirmed that the company is not obliged to withhold flat-rate income tax on payments to domestic ticket intermediaries, as these are domestic transactions that do not involve a direct payment to a foreign carrier. Similarly, no withholding tax is levied on tickets for scheduled passenger transport or ancillary services such as VIP services or reservations from foreign intermediary agencies. However, the authority questioned the company's position regarding non-scheduled air transport - payments for charters transferred to foreign carriers through an agency are subject to withholding tax at the rate of 10% pursuant to Article 29 paragraph 1 item 4 of the Personal Income Tax Act. The Director of the National Tax and Customs Information Office (KIS) also confirmed that remuneration paid to foreign contractors for tourist services provided outside Poland – such as accommodation, transfers and trips – does not fall within the list of receivables subject to withholding tax.



CALENDAR

20 March 2026 (Friday)

- ✓ Payment of the monthly personal and corporate income tax advance for February 2026
- ✓ Payment of collected contributions on revenues under employment relationships for February 2026
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for February 2026
- ✓ Payment of the tax advance collected for February 2026 by the parent company representing the tax capital group
- ✓ Payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in February 2026 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ Payment of the tax advance for February 2026 by the property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for February 2026
- ✓ Payment of the lump-sum on companies' income (so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in February 2026; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in February 2026.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in February 2026
- ✓ Payment of ZUS contributions for February 2026 - other contribution payers
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for February 2026



25 March 2026 (Wednesday)

- ✓ VAT payment for February 2026
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for February 2026
- ✓ Sending the JPK_V7M file for February 2026
- ✓ Sending the JPK_V7K file for February 2026 (record part)
- ✓ Sending summary information on intra-Community VAT-EU transactions for February 2026
- ✓ Filing the VAT-13 declaration by a tax representative for February 2026
- ✓ Settlement of sugar tax due for February 2026
- ✓ Settlement of tax on retail sale PSD-1 for February 2026
- ✓ Sending documents regarding co-financing of remuneration of disabled employees to PFRON for February 2026



31 March 2026 (Tuesday)

- ✓ Providing the tax office and a corporate income tax taxpayer without a registered office or management board in the territory of the Republic of Poland with information IFT-2R for 2025
- ✓ Filing CIT-RB and CIT-CSR information for 2025 with the tax office - if the taxpayer's fiscal year overlaps with the calendar year
- ✓ Providing the competent head of tax office by the real estate company with CIT-N1 or PIT-N1 information and by the taxpayer being the shareholder of that company with CIT-N2 or PIT-N2 information, according to the status as at 31 December 2025 - if the fiscal year or financial year of the real estate company overlaps with the calendar year
- ✓ Filing the CIT-8 tax return for 2025 (with attachments) with the tax office by taxpayers whose tax year coincides with the calendar year
- ✓ Filing a declaration with the tax office on the amount of income earned and the lump sum tax due on company income for 2025, CIT-8E, and paying the lump sum tax - if the taxpayer's tax year is the calendar year
- ✓ Filing the CIT-8ST information with the tax office according to the status as at 31 December 2025
- ✓ Filing the CIT-8FR declaration for 2025 with the tax office - if the taxpayer's tax year is the calendar year
- ✓ Filing with the tax office the declaration of waiver of the application of exemptions under Article 17(1)(21), (47) or (48) of the CIT Act in relation to the grants, subsidies, additional payments, other free benefits or amounts received from government agencies or executive agencies indicated therein, which the taxpayer received in 2025.
- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for February 2026.
- ✓ Preparation of the annual financial statements for 2025 in an entity whose financial year overlaps with the calendar year
- ✓ Reporting data on work in special conditions or of special nature to ZUS for 2025 (ZUS ZSWA)
- ✓ Filing the application for refund of old-age and disability pension contributions paid for January 2026 with PFRON by disabled persons conducting a business activity
- ✓ Filing the CBC-P notification for 2025 with the Head of the National Revenue Administration if the financial year of the group of entities coincides with the calendar year



CALENDAR

7 April 2026 (Tuesday)

- ✓ Payment of the lump-sum income tax collected in March 2026 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in March 2026 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in March 2026
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for March 2026 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for March 2026 and payment of the tax due disclosed in the declaration
- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for March 2026



10 April 2026 (Friday)

- ✓ Filing the INTRASTAT declaration for March 2026



15 April 2026 (Wednesday)

- ✓ Payment of the recycling fee for plastic bags collected in Q1 2026
- ✓ Payment of ZUS contributions for March 2026 - contributions payers having legal personality
- ✓ Payment to PPK (Employee Capital Plans).



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