BS&O ALERT

November 2026



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INFORMATION

Mobbing without examining the perpetrator's intentions – the anti-mobbing act is in effect

Regulations in effect as of 5 November introduce a new definition of mobbing, according to which it is enough to demonstrate persistent harassment without having to prove the perpetrator's intentions or consequences of their actions. Employers must adopt policies to counteract mobbing, and damage compensation amounts to at least six times the minimum salary.

The anti-mobbing act prepared by the Ministry of Family, Labor and Social Policy and published on 4 August 2026 went into effect on 5 November 2026. An amendment to the Labor Code of 26 June 1974 replaces the previous definition in Article 94^3 § 2 of the Labor Code, which required demonstrating persistent and long-term harassment or intimidation, as well as the resulting specific consequences for the employee or the perpetrator's actions to humiliate or isolate the employee. Under the new wording mobbing is defined as persistent harassment of an employee in the form of repetitive, recurring or continuous behavior, and neither the perpetrator's intention nor the consequences of their actions are relevant for determining its presence. Harassment can be physical, verbal or nonverbal and can also include ordering or encouraging others to behave in such ways. The act does not provide an exhaustive list of possible perpetrators, who may include supervisors, coworkers, subordinates or groups of people, and the employer is also liable for the unwanted treatment of employees performing their work by third parties. Mobbing does not include incidental behavior or justified criticism or performance evaluation expressed in an appropriate form. In addition, the act expands the definition of discrimination to include discrimination by association and by presumption. Employers must establish policies for counteracting mobbing, discrimination and violations of personal interests; entities with at least 10 employees must issue anti-mobbing regulations, unless such policies are already set out in a collective bargaining agreement or work regulations. Employers have 6 months from the act's effective date, i.e. until 5 May 2027 to adopt new or amend their existing internal regulations, although the new definition of mobbing became effective on 5 November 2026 without a transition period.

In the event of mobbing, an employee may seek compensation for damages at an amount equal to at least six times the minimum salary without having to prove any disorder of health, with the regulations clearly distinguishing between compensation for non-financial and financial losses, and the employer being entitled to a recourse claim against the perpetrator.

Cases that involve workplace mobbing, discrimination and violations of personal interests will be heard by district courts, which will not dismiss a claim solely because it is found to be valid on grounds other than mobbing.

The new regulations also cover mobbing and multiple discrimination that began before 5 November 2026 and continue thereafter.



Pay transparency in hiring: only the provisions of the Labor Code continue to apply

Although the deadline for the transposition of Directive (EU) 2023/970 has passed, the government's draft bill on equal pay for women and men has not been adopted by the Council of Ministers. Employers continue to only be required to provide candidates with information about remuneration, are prohibited from asking about previous earnings and must ensure gender neutrality in job advertisements.

Although the deadline for transposing Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay passed on 7 June 2026, the government's draft bill on strengthening the application of the right to equal pay for men and women for equal work or work of equal value (UC127) remains at the government stage, and the six-month vacatio legis contained therein postpones the full implementation of the directive until at least 2027. Until then, pay transparency is regulated solely by the provisions of the Act of 4 June 2025 on amending the Labor Code (2025 Journal of Laws, item 807), in effect since 24 December 2025 and covering only the hiring stage. At the same time, the Act of 19 June 2026 on amending the Labor Code and the Code of Civil Procedure went into effect on 5 November 2026. It requires employers to adopt internal regulations on counteracting discrimination and mobbing.

In accordance with Article 18^3ca of the Labor Code of 26 June 1974, a job applicant is to receive information regarding remuneration based on objective and gender-neutral criteria, including its starting amount or range, as well as regarding the provisions of a collective bargaining agreement or remuneration regulations, if the employer applies them. This information is provided in paper or electronic form sufficiently in advance to allow for negotiations, in the job advertisement or in the absence of such, before the job interview, no later than before the employment relationship is established. In addition, the employer is to ensure gender neutrality of job advertisements and positions and a non-discriminatory recruitment process, whilst Article 22^1 § 1 of the Labor Code prohibits requiring a candidate to provide information about their current or previous employment remuneration.

In practice, employers should set salary ranges for each position and verify their consistency with the remuneration regulations or collective bargaining agreement, analyze job advertisement and application form standards for questions about salary history, as well as include recruitment standards in anti-discrimination regulations adopted based on the amendments in effect as of 5 November 2026. A breach of obligations at the recruitment stage may constitute a basis for a candidate claims for violating the principle of equal treatment in employment, whilst an organized pay scale will make it easier to assign value to positions as provided for in draft UC127.



Employers will verify paper diplomas with universities: draft amendments in the Sejm

An employer who has reasonable doubts as to the information in the paper diploma of an employee or job candidate will be able to ask the university to confirm that information without consent from the employee or candidate. The university will have to respond within 30 days and will charge a fee of 0,5% of the average salary.

A government bill adopted by the Council of Ministers on 6 October 2026, amending the Higher Education and Science Act (paper No. 3232 of 20 October 2026) has been submitted to the Sejm. It adds Article 77a to the Higher Education and Science Act of 20 July 2018. According to that article, upon request from an employer who has reasonable doubts as to the truth of the information in a paper diploma, the relevant university confirms the consistency of such information with its academic records, i.e. the student's personal file and the register of diplomas. This will apply to employees and job applicants as defined by the Labor Code of 26 June 1974. It will not apply to those working on the bases of civil law contracts. As the basis for the processing of data will be the provisions of the act, the data subject's consent will not be required.
The procedure will not include paper diplomas issued concurrently in electronic form, which the employer will verify in the repository of electronic diplomas. In the case of diplomas issued after 12 July 2019, prior to submitting an application the employer must independently verify the anti-forgery safeguards required for second-category public documents based on the Public Documents Act of 22 November 2018. The application must include the employer's information along with the REGON number, the first and last name of the graduate, the diploma number, the scope of data to be confirmed and the reasons for the application. The application is submitted to the university's electronic service address, with all communications taking place exclusively in electronic form.
The amendments provide that processing the application will be subject to a fee. The fee will amount to 0,5% of the average salary in the third quarter of the previous year, rounded up to the nearest zloty, with proof of payment attached to the application. The university will respond promptly, no later than 30 days of the submission of a complete application. In the event of formal deficiencies or failure to pay the fee, the university will request that they be corrected within 7 days. If the deficiencies are not corrected, the application will not be reviewed and the fee will not be returned. The procedure is not subject to the Code of Administrative Procedure. The act is to go into effect 30 days after publication.



IN SHORT

The first PIT bracket will go up and the largest companies will pay higher CIT

The Council of Ministers has again adopted a draft of amendment to the provisions on personal income tax, corporate income tax and flat-rate income tax, of which the Ministry of Finance informed on 5 November 2026. The draft provides that as of 2027 the first tax bracket will be increased to PLN 130 thousand. A tax rate of 24% will be introduced for incomes ranging from PLN 130 thousand to 150 thousand, while amounts over PLN 150 thousand will continue to be taxed at 32%. Approximately 3,5 million taxable persons will pay a lower tax, gaining as much as PLN 3,6 thousand per year. The reform will be funded by raising the rate of CIT from 19% to 22% for entities with revenues in excess of EUR 50 million per year and tax groups, as well as by increasing the solidarity tax to 5%. The limit of revenues that make one eligible for taxation with flat-rate tax on recorded income will be lowered to its previous level of EUR 250 thousand.

Amounts owed to ZUS that arose prior to 1999 to be cancelled by law

On 4 November 2026 the President signed the Act on the cancellation of amounts claimed by the Social Insurance Office that arose prior to 1 January 1999. As of the effective date of this act, non-expired amounts due arising from social insurance premiums and contributions to the Labor Fund and the Guaranteed Employee Benefits Fund will be cancelled by law, without examining the situation of the debtor and without issuing a decision. The cancellation will also include late interest charges, additional fees, extension fees and the costs of reminders and collection. Ongoing collection and attachment proceedings will be terminated by law. Those who pay premiums for themselves will be able to opt out of cancellation within 30 days of receiving a notification from ZUS, and the cancelled amounts will not constitute income for PIT or CIT purposes. The act will become effective on the first day of the month following the expiration of 5 months from its publication in the Journal of Laws.

Taxable persons to be exempt from the requirement to submit JPK_ST_KR for the years 2026–2028

On 29 October 2026 the Minister of Finance and Economy signed a decree on exempting from the requirement to keep and transmit parts of the books of account using computer software on the basis of the Corporate Income Tax Act. CIT taxable persons and companies without legal personality that keep their books of account using computer software and transmit them electronically to the head of the tax office will be temporarily exempt from two requirements: to keep their records of fixed assets and intangible assets in this form, as well as to transmit data from these records in the JPK_ST_KR logical structure. The exemption will apply to records for the tax years, and for companies without legal personality for the financial years beginning after 31 December 2025 and before 1 January 2029. The decree will go into effect the day after its publication in the Journal of Laws.

Accident insurance premium to be determined solely based on the PKD 2025 classification

The Ministry of Family, Labor and Social Policy has prepared a draft decree amending the decree on diversifying the interest



IN SHORT

rate of the accident insurance premium. As the period during which the PKD 2007 classification may be used ends on 31 December 2026, the draft introduces a new Annex No. 2b, which assigns risk categories and premium rates to groups of activities in accordance with PKD 2025. Premium remitters who register at least 10 insureds for accident insurance as of 31 December 2026 will determine the premium rate based on PKD 2025. They will also use this classification to provide the code for their primary activity in their ZUS IWA information for 2026. For trade in motor vehicles the rate will go up from 0,67% to 0,93%, with remitters registered before 31 March 2027 retaining the current rate.

Shorter audits and more time to appeal

On 6 October 2026 the Ministry of Finance published on the list of legislative and program tasks of the Council of Ministers the premises for draft amendments to the Tax Ordinance (UD483). The draft provides for defining the general scope of audit activities, expanding the catalog of evidence, as well as a three-month deadline for their completion. The tax authority is to notify the taxable person of the start, completion, and result of the audit. The taxable person is to be protected from late interest charges and criminal tax liability if the tax authority finds no irregularities or if the taxable person complies with its findings. The deadline for filing an appeal is to be extended from 14 to 30 days, and the taxable person will be able to waive the right to appeal. The government is to adopt the draft in the first half of 2027.



PPK may be subject to more frequent autoenrollment and a more flexible investment policy

The Ministry of Finance has submitted for consultation and approval a draft of its second review of Employee Capital Plans (PPK). The ministry found that the program's fundamental premises do not require changes and recommended modifications in three areas. With respect to participation, the ministry proposes considering shortening the period between autoenrollments from four to three years, automatically enrolling 55 to 70 year olds and allowing those over 70 to join upon request. Defined-date funds would have a more flexible investment policy, adjusted limits and the ability to invest a portion of their assets in private market funds. Optimization of the system is to include standardizing the statute of limitations for claims, expanding the electronic forms for submitting instructions and streamlining the exchange of data.

Employees exposed to carcinogens to be covered by stricter limits

The Council of the EU adopted the sixth revision of Directive 2004/37/EC on carcinogens, mutagens and reprotoxic substances (CMRD). It thus concluded the legislative procedure after the European Parliament approved the text on 6 October 2026. The directive will establish new occupational exposure limit values for cobalt and its non-organic compounds, polycyclic aromatic hydrocarbons, 1,4 - dioxane, and isoprene, and welding fumes will be added to Annex I. It will also clarify the rules for the use of individual protection measures, including the right to breaks in a contamination-free area, as well as employers' obligations with regard to employee training. The regulations will go into effect after their publication in the Official Journal of the EU, and member states will have two years to transpose them.

EC to consider EU regulations on preventing psychosocial risks

The European Parliament has adopted a report on a legislative initiative on preventing work-related psychosocial risks. MP's recommend requiring employers to adopt policies that prohibit violence, harassment, mobbing and discrimination. Employers would also have to regularly assess psychosocial risks and adopt corrective action plans. These assessments would need to precede restructuring and the implementation of remote work and automated systems, which should be supervised by humans. Employees returning to work after an absence caused by these risks would receive individualized return-to-work plans. These proposals may be included in the High-Quality Jobs Act scheduled for the end of 2026.

IMPORTANT INTERPRETATIONS AND RULINGS

Majority partners will not be subject to ZUS like sole partners

In its ruling of 20 October 2026 (case file II NSNc 19/26) issued in response to an extraordinary appeal by the Ombudsman for Small and Medium-Sized Enterprises, the Supreme Court overturned the contested portion of the judgment issued by the District Court in Warsaw. That judgment had upheld ZUS' decisions to cover with social insurance a partner holding 98–99% of the shares as if he were the sole partner in a limited liability company (sp. z o.o.). The Supreme Court agreed with the ruling issued on 19 February 2025 (case file II NSNc 1/24), according to which a ruling legitimizing the requirement to pay social insurance premiums by a so-called controlling partner violates the law. The Court indicated that in accordance with the Social Insurance System Act the concept of a single-partner limited liability company should be understood in accordance with the definition in Article 4 § 1 point 3 of the Code of Commercial Partnerships and Companies. And thus, only the partner who holds all the shares is subject to mandatory social insurance as a partner in a single-partner company, irrespective of whether ZUS considers the shares held by the other partners to be illusory.

Start-up relief to be calculated from actual commencement of business activities

Iin an individual interpretation issued on 23 July 2026 (DI/200000/43/1967/2026, decision No. 1967/2026) the Social Insurance Office Lublin Branch found that the six-month period of start-up relief referred to in Article 18 par. 1 of the Business Operators Act should be calculated from the date on which business activities actually commenced. The case involved a trader who indicated 2 January 2026 as the date of commencement of business activities in the CEIDG, but who, for reasons beyond his control, suspended it as of that date and resumed it on 2 March 2026. According to ZUS, since the activities never actually commenced and were not actually conducted until 1 March 2026, there is no negative condition that would preclude the right to the relief. The time of suspension will therefore not be included in the period of relief and the trader will be eligible for the relief starting from the date the activities actually commenced. This interpretation is binding on ZUS with respect to the applicant.

Doctors with a private medical practice can work based on a civil law contract

In an individual interpretation issued on 17 September 2026 (GIP-GPP.50.16.2026.5), the Chief Labor Inspector found that a civil law contract for the provision of medical services between a healthcare entity and a physician operating a private medical practice will not constitute an employment relationship. The physician will retain professional independence. He/she will independently decide on the course of treatment and set his/her schedule within the clinic's working hours, will not be subject to a non-compete clause, and as a member of the company's management board will co-shape the employer's decisions. He/she will also bear the full economic risk. His/her remuneration will be task-based and commission-based, without a guaranteed minimum and without sick leave or vacation pay. In the absence of subordination and risk on the part of the employer, the collaboration will not fulfill the conditions of Article 22 of the Labor Code.

Appeal against a tax decision only after the application's final review

In a non-final ruling issued on 30 September 2026 (case file I SA/Lu 132/26), the Voivodship Administrative Court (WSA) in Lublin found that an appeal against a decision and a request to provide additional information based on Article 213 § 1 of the Tax Ordinance are mutually exclusive. After filing the request the party retains the right to appeal irrespective of the outcome. However, the deadline for filing an appeal does not begin to run until the final decision on the request is served, i.e. a decision granting the request or a decision denying it. This makes it possible to reflect any changes to the original decision in the appeal. The appellate organ should deem inadmissible an appeal filed before the final review of the request, as the time limit for filing it has not yet begun to run. For this reason, WSA overturned the decision of the local government appeals board.

Threats sent during work hours may constitute a basis for disciplinary dismissal

In a non-final ruling issued on 10 September 2026 (case file IX P 338/25) the District Court for Szczecin-Centrum in Szczecin found justified the termination of an employment contract without notice due to the fault of a hospital morgue employee. This employee, during work hours, used a messaging app to send insults and threats of bodily harm, invoking his position and place of employment. In the court's opinion such behavior constitutes a serious violation of the fundamental employee obligations set out in Article 100 § 2 points 4 and 6 of the Labor Code, i.e. a duty to act in the best interests of the employer and to observe the principles of social coexistence. This is because the employee used the authority of a public medical facility in a private dispute and damaged the good name of his employer. The absence of rules on the use of phones does not justify conducting correspondence containing threats while at work.



CALENDAR

20 November 2026 (Friday)



- ✓ Payment for October 2026 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for October 2026 of advances collected on employment income
- ✓ Payment for October 2026 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment by a holding company representing a tax group of the tax advance collected for October 2026
- ✓ Payment of lump-sum tax if in October 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 of a tax advance for October 2026 and sending to taxable person of information on the amount of tax advance paid (PIT-ISN and CIT-ISN)
- ✓ Payment for October 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 October 2026; change in the value of assets – if an acquisition, transformation or contribution in kind was made in October 2026
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in October 2026
- ✓ Submission of clearing documents and payment of ZUS premiums for October 2026 – other premium remitters
- ✓ Payment for October 2026 to PFRON

25 November 2026 (Wednesday)



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

30 November 2026 (Monday)



- ✓ Submission to the head of tax office of transfer pricing information for 2025 (entities whose tax year is concurrent with calendar year)
- ✓ Filing of information on contracts concluded with non-residents ORD-U for 2025 (taxable persons whose tax year is concurrent with calendar year)
- ✓ Filing of VAT declaration relating to import procedure VII-DO for October 2026
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for September 2026

7 December 2026 (Monday)



- ✓ Payment of lump-sum income tax collected in November 2026 on amounts paid to a foreign legal entity
- ✓ Payment of lump-sum income tax collected in November 2026 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons

CALENDAR

- ✓ Payment by acquirer of lump-sum income tax for November 2026
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for November 2026 and payment of output tax indicated in the declaration
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for November 2026 and payment of output tax indicated in the declaration
- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for November 2026

10 December 2026 (Thursday)

- ✓ Filing of INTRASTAT for November 2026

15 December 2026 (Tuesday)

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





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