BS&O ALERT

July 2026

INFORMATION

The National Labour Inspectorate (PIP) can now reclassify contracts

From 8 July 2026, labour inspectors have been authorised to issue administrative decisions requiring civil law contracts to be reclassified as employment contracts. Previously, they had to refer such cases to the labour court.

The reform of the Act on the National Labour Inspectorate, which entered into force on 8 July 2026, significantly strengthens the protection of individuals engaged under contracts of mandate or contracts for specific work. Until now, where a labour inspector determined that a civil law contract in fact exhibited the characteristics of an employment relationship, the inspector could only refer the matter to the labour court. The new legislation grants PIP an administrative enforcement mechanism enabling it to enforce labour law directly and much more swiftly in matters concerning the classification of employment relationships.

The reform introduces a two-stage procedure. At the first stage, a labour inspector issues an order requiring the employer to remedy the identified breaches, which should be complied with during the inspection. However, the employer is not legally required to comply with the order immediately. Only if the order is disregarded may the labour inspector apply to the Regional Labour Inspector for an administrative decision requiring the civil law contract to be reclassified as an employment contract.

Such a decision is not final. Both the employer and the individual concerned may appeal against it to the labour court. Lodging an appeal automatically suspends the enforcement of the decision until the court has issued its judgment, thereby ensuring an appropriate balance between the effective enforcement of labour law and the protection of the interests of both parties to the employment relationship.

The reform also introduces new preventive and educational measures. From 8 July 2026, employers may apply to PIP for a binding interpretation regarding a specific civil law contract if they have doubts as to its compliance with the law. This solution is modelled on the system of individual tax rulings and is intended to help businesses avoid inadvertent breaches and the associated administrative and financial risks.

An application for an individual interpretation should include: the applicant's identification details; a description of the factual circumstances or proposed future event; identification of the legal provisions to be covered by the individual interpretation; the applicant's position on the matter; proof of payment of the fee for issuing the individual interpretation (PLN 40); and any documents or other evidence supporting the facts presented, where available. If the application does not satisfy the statutory requirements or is not accompanied by proof of payment of the applicable fee, the applicant will be requested to remedy the deficiencies within 7 days. Failure to do so within that period will result in the application being left unexamined.

PIP also plans to make available, free of charge, a compliance checklist enabling employers to assess independently whether a civil law contract used by them should be reclassified as an employment contract. Employers that currently rely on civil law contracts should review their existing contractual arrangements without delay and, where any uncertainty exists, make use of the binding interpretation procedure offered by PIP, which may help prevent future disputes and sanctions.

The National Labour Inspectorate (PIP) reminds employers of their obligations during periods of high temperatures

PIP has reminded employers that high summer temperatures give rise to a number of occupational health and safety obligations, ranging from providing drinking water and ensuring effective ventilation to arranging shaded rest areas and, where appropriate, reducing working hours without reducing employees' pay.

PIP emphasises that working in high temperatures – whether indoors or outdoors – poses a genuine risk to employees' health and safety. Exposure to excessive heat may result in sunstroke, heatstroke, dehydration or skin burns. Employers are required to take these risks into account when carrying out occupational risk assessments and to implement appropriate preventive measures, including the provision of suitable protective clothing, head protection and skin protection products with UV filters.

A key obligation is to provide employees with drinking water free of charge where the temperature exceeds 28°C at indoor workplaces or 25°C for outdoor work. Drinking water must be available at all times and in quantities sufficient to meet employees' needs.

Where work involves exposure to dirt or is carried out in high temperatures, employers are also required to provide at least 90 litres of water per employee per day for hygiene purposes.

Ventilation and air-conditioning systems must be maintained in proper working order and kept clean. Airflow must not be directed straight at workstations or create draughts. Windows and skylights should be fitted with measures protecting against excessive sunlight.

From an organisational perspective, employers may introduce job rotation, additional rest breaks or reduced working hours, provided that employees' remuneration is not reduced.

It is also worth noting that a new regulation issued by the Minister of Family, Labour and Social Policy, signed on 9 July 2026, introduces, for the first time in Poland, statutory temperature thresholds determining employers' obligations. The regulation will enter into force on 11 January 2027. The regulation establishes two threshold levels. The first level triggers an obligation to implement technical or organisational measures once temperatures reach 28°C in indoor workplaces where standard work is performed, 25°C in indoor workplaces where heavy work is performed, and 25°C for all types of outdoor work.

Technical measures include installing air-conditioning or ventilation systems, while organisational measures include additional rest breaks, reduced working hours or rescheduling work to the cooler parts of the day. Employers are required to consult employees on the organisational measures adopted through the occupational health and safety committee.

The second threshold level determines when work must be temporarily suspended: 35°C for all types of indoor work and 32°C for heavy outdoor work only. Work must be suspended only while the relevant temperature thresholds are actually exceeded and not on the basis of weather forecasts.

The regulation also provides for a number of exceptions to the obligation to suspend work where it is necessary to ensure the continuity of essential public services, national and public security, or patient care.

The National Labour Inspectorate's (PIP) decision confirming the existence of an employment relationship requires correction of PIT settlements

The Ministry of Finance announced on 6 July 2026 that a decision issued by PIP confirming the existence of an employment relationship under the new legislation requires the individual concerned to correct their Personal Income Tax (PIT) settlements for the entire period covered by the decision. As a general rule, liability for tax that has not been withheld rests with the employer acting as the withholding agent.

The Ministry explained that the new provisions concerning PIP modify only the procedure for determining the existence of an employment relationship and do not alter the PIT rules applicable in such cases. A PIP decision takes legal effect from the date on which it is issued. That date is treated as the date on which the employment contract was concluded. Consequently, from that date, the individual's income is regarded as employment income rather than income derived from a non-agricultural business activity or from activities performed personally. The taxpayer is required to correct their PIT settlements for the entire period covered by the decision.
Where the review of the settlements reveals an overpayment under one tax heading and an outstanding liability under another, the overpayment is automatically offset against the outstanding tax liability together with late-payment interest, in accordance with the Tax Ordinance Act.
A determination by PIP that a business-to-business (B2B) arrangement in fact constituted an employment relationship also has VAT implications. Under the VAT Act, activities generating income classified as employment income are not regarded as an independently carried on business activity. Consequently, it may be necessary to verify the accuracy of the VAT settlements and issue correcting invoices both by the issuer of the invoices and by their recipient. Criminal fiscal liability for issuing invoices that do not reflect actual business transactions will depend on the specific facts of the case, in particular on whether the conduct was intentional.
With regard to liability for tax arrears, the Ministry of Finance explained that, under the Tax Ordinance Act, a taxpayer is not liable for the understatement or non-disclosure by the withholding agent of the tax base relating to employment income, up to the amount of the tax advance that the withholding agent was required to withhold. A withholding agent that fails to calculate, withhold and remit the tax is liable for tax that was either not withheld or was withheld but not remitted.
Late-payment interest accrues from the day following the expiry of the deadline by which the withholding agent was required to remit the tax. The Ministry also pointed out that, under a new provision of the Tax Ordinance Act, which entered into force on 8 July 2026, a final PIP decision confirming the existence of an employment relationship, as well as a final and binding court judgment to the same effect, constitutes a determination of a preliminary issue and is binding on the tax authorities when deciding tax matters.

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New statutory interest rates for late payment in commercial transactions from 1 July 2026

It was announced in the Monitor Polski (Official Gazette of the Republic of Poland) that, from 1 July to 31 December 2026, the statutory interest rate for late payment in commercial transactions is 13.75% per annum where the debtor is not a public entity operating as a healthcare provider, and 11.75% per annum where the debtor is such an entity. The applicable rates are calculated by adding the National Bank of Poland (NBP) reference rate, which has stood at 3.75% since 5 March 2026, to either 10 or 8 percentage points, respectively. For interest due in the second half of the year, the reference rate in force on 1 July applies. At its meeting held on 1–2 June 2026, the Monetary Policy Council decided to leave the NBP interest rates unchanged. As a result, the statutory interest rates applicable to commercial transactions remain the same as those in force during the first half of the year. Such interest is payable by a debtor who has failed to make timely payment of a monetary obligation arising from a commercial transaction. For this purpose, a commercial transaction means a transaction involving the supply of goods or the provision of services for consideration between entities specified in the Act on Counteracting Excessive Delays in Commercial Transactions.

mObywatel expands its Business (Firma) service to include management of business status and powers of attorney

The Business service available in the mObywatel application has been expanded to allow entrepreneurs to manage the status of their business activity and powers of attorney without visiting a public office. Entrepreneurs can now use the application to suspend their business activity for either a fixed or an indefinite period, resume operations following suspension, amend a planned suspension or resumption date, or cancel planned changes. Each operation requires the relevant form to be signed using a Trusted Profile and submitted to the Central Registration and Information on Business (CEIDG). A new Representatives section displays a list of attorneys-in-fact and commercial proxies associated with the business in accordance with the data recorded in CEIDG, and enables their removal. More advanced functions, such as appointing new attorneys-in-fact and submitting comprehensive CEIDG applications, remain available through the Biznes.gov.pl portal. From 1 November 2026, the registration of business activities will be available exclusively by electronic means. In addition, the introduction of a one-stop-shop procedure for civil law partnerships (spółki cywilne) will eliminate the need to submit separate forms to the Social Insurance Institution (ZUS), the tax office and Statistics Poland (GUS). The project is financed under the National Recovery and Resilience Plan (KPO).

Senate passes anti-mobbing bill

On 8 July 2026, the Senate passed the bill on counteracting workplace mobbing, prepared by the Ministry of Family, Labour and Social Policy, introducing a new, simplified definition of workplace mobbing and strengthening employee protection. The bill defines workplace mobbing as persistent harassment of an employee, regardless of its effects, the perpetrator's motives or the perpetrator's position within the organisation. This means that the perpetrator may be a supervisor, a co-worker or a group of individuals. Employers with at least 10 employees will be required to establish anti-mobbing rules either in their workplace regulations or in separate anti-mobbing regulations. The bill also introduces a non-exhaustive list of examples of conduct constituting workplace mobbing. However, the decisive criterion remains the persistent nature of the conduct, meaning that the statutory list is illustrative rather than exhaustive. The bill is currently awaiting the signature of the President of the Republic of Poland.

Electronic exchange of information between employers and trade unions to become possible

The Council of Ministers has adopted a bill amending the Trade Unions Act and the Act on Informing and Consulting Employees, replacing the mandatory use of paper documents with the option of using electronic or documentary form, including email, provided that the employer and the company trade union organisation agree to this arrangement in a collective bargaining agreement or other agreement. The new rules will apply to the exchange of information concerning the planned transfer of an undertaking to a new employer, as well as information regarding the number of managerial employees. Similar arrangements will also apply to communications between employers and works councils. The new provisions will enter into force 14 days after their publication in the

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Journal of Laws and will also apply to proceedings already pending on that date.

Sejm passes the Personal Investment Accounts Act, effective from 1 January 2027

On 3 July 2026, the Sejm passed the Personal Investment Accounts Act, introducing a new voluntary and free-of-charge savings and investment vehicle available to every adult. Funds accumulated in an OKI will not be subject to capital gains tax. Instead, they will be subject to an assets tax at a rate of 0.85% in 2027. Investment assets, such as shares and units in investment funds, will benefit from an exemption of up to PLN 100,000, while savings assets will be exempt up to PLN 25,000. From 2030 onwards, these exemption thresholds will be indexed annually in line with inflation. OKI accounts will be offered by banks, brokerage firms, insurance companies and investment funds, while tax settlements will be handled through the e-Tax Office (e-Urząd Skarbowy). According to government estimates, the new scheme will channel an additional approximately PLN 74 billion to the Warsaw Stock Exchange by 2040. The new legislation will enter into force on 1 January 2027.

Senate passes bill introducing gender balance requirements for the governing bodies of large companies

On 8 July 2026, the Senate passed an amendment to the Public Offering Act implementing the Women on Boards Directive, requiring large listed companies to ensure that at least one-third of the positions on their management boards and supervisory boards are held by members of the underrepresented sex. The bill requires companies to apply transparent and gender-neutral selection criteria when appointing candidates. Where candidates have comparable qualifications, preference must be given to the candidate belonging to the underrepresented sex. Shareholders' meetings will be required to adopt gender balance policies, while management boards will be subject to reporting obligations in this area. Candidates whose rights have been infringed during the recruitment process will be entitled to seek compensation. Failure to comply with the new obligations may result in administrative fines of up to PLN 500,000. In the case of less serious breaches, the competent authority may instead issue recommendations. The legislation does not apply to micro, small or medium-sized enterprises and is currently awaiting the signature of the President of the Republic of Poland.

AI-generated content must be labelled from 2 August 2026

Pursuant to Article 50(4) of the AI Act, from 2 August 2026 entities using artificial intelligence systems in the course of their professional activities will be required to clearly and prominently label graphic, audio and video content that has been generated or manipulated using AI. The obligation does not apply to individuals using AI solely for personal and non-professional purposes. However, it covers a broad range of content, including realistic product visualisations, materials featuring synthetic voices and images that have been substantially modified using AI. Whether the obligation applies depends on the impression created for the viewer rather than on the creator's intention. The European Commission's guidelines published in May 2026 clarify that even a computer-generated tomato appearing in an advertising leaflet may constitute a deepfake because it depicts an object resembling something that exists in reality. By contrast, illustrations of fictional creatures, such as dragons, are not subject to the labelling requirement. The obligation to label AI-generated content rests with the entity creating the content rather than with the platform through which it is distributed. Failure to comply with these requirements may result in penalties of up to EUR 15 million or 3% of annual worldwide turnover.

Government bans greenwashing and introduces new consumer information obligations

The Council of Ministers has adopted a bill amending the Act on Counteracting Unfair Market Practices and the Consumer Rights Act, aligning Polish legislation with EU consumer protection rules concerning misleading environmental claims. The bill prohibits the use of general claims such as "eco-friendly" or "environmentally friendly" unless the trader possesses reliable evidence substantiating such claims. Environmental labels may only be used where they are based on a recognised certification scheme or have been established by a public authority. Before making a purchase, consumers will receive information on whether a product can be repaired, the scope of available repairs and, in the case of digital and electronic products, the period during which the manufacturer will provide software updates. The bill also standardises the way in which additional commercial durability guarantees offered by manufacturers are presented. The new provisions will enter into force on 27 September 2026.

IMPORTANT INTERPRETATIONS AND RULINGS

Voluntary compensation for termination of an employment contract exempt from ZUS contributions

In an individual ruling of 2 June 2026 (reference DI/200000/43/1812/2026), the Social Insurance Institution (ZUS) confirmed that voluntary compensation paid to an employee under a mutual agreement terminating an employment contract does not constitute a basis for calculating social security contributions or health insurance contributions. ZUS explained that such compensation falls within the exemption provided for in Section 2(1)(3) of the Regulation on the Detailed Rules for Determining the Basis for Social Security Contributions, which covers severance payments, compensation and other indemnity payments made to employees upon the expiry or termination of an employment relationship, provided that the sole reason for the payment is the termination of employment. The authority emphasised that this provision constitutes a specific exception and must therefore be interpreted strictly. Consequently, the exemption applies only to payments that are directly and inseparably linked to the termination of the employment relationship and does not extend to payments made in other circumstances.

Supreme Court confirms that spouses may validly conclude an employment contract

In a decision of 21 April 2026 (case no. I USK 82/26), the Supreme Court refused to admit ZUS's cassation appeal for consideration, thereby confirming that an employment contract concluded between spouses is legally permissible and may constitute a valid basis for mandatory social security coverage. The Court held that the decisive factor in determining whether a person is covered by employee social insurance is the genuine existence of an employment relationship, demonstrated by the actual performance of the obligations arising under the employment contract and the possibility of classifying the arrangement as employment. The Court rejected ZUS's argument that the institution of marriage is incompatible with the relationship of subordination between an employee and an employer, holding that Article 23 of the Family and Guardianship Code does not preclude employment between family members.

Father employed by his son's business is subject to social security contributions as an employee

In an individual ruling of 12 June 2026 (reference DI/200000/43/1867/2026), the Social Insurance Institution (ZUS) explained that a father employed by his son under an employment contract is subject to social security as an employee rather than as a cooperating person, even if they live at the same address, provided that they do not share a common household. ZUS stated that the status of a cooperating person requires the cumulative fulfilment of three conditions: a close family relationship, cooperation in the conduct of the business, and the maintenance of a common household. The authority stressed that merely living at the same address does not in itself mean that a common household exists. In the case concerned, the absence of a common household was evidenced by the fact that each family maintained separate finances, had its own sources of income, covered its own living expenses independently and occupied separate living areas within the same building.

Invoices from foreign contractors must be marked as BFK rather than DI

In an individual ruling of 23 June 2026 (reference 0114-KDIP1-2.4012.214.2026.1.AP), the Director of the National Revenue Administration Information Centre (KIS) stated that invoices issued by foreign contractors who are not required to issue invoices through the National e-Invoicing System (KSeF), documenting the import of services or intra-Community acquisitions of goods, must be marked with the BFK code, rather than DI, in the JPK_V7M(3) VAT records. The authority explained that the BFK designation applies to both electronic and paper invoices issued outside KSeF, whereas the DI designation is reserved exclusively for supporting documents other than invoices. Accordingly, where a company holds a source document in the form of a foreign invoice, the appropriate designation for both output VAT and input VAT purposes is BFK. The BFK designation should be used in both sections of the JPK_VAT file submitted together with the VAT return, irrespective of the nature of the transaction.

CALENDAR

20.07.2026 (Monday)

- ✓ payment of the monthly personal and corporate income tax advance for June 2026
- ✓ payment of the monthly personal and corporate income tax advance for Q2 2026.
- ✓ payment of collected contributions on revenues under employment relationships for June 2026.
- ✓ payment by payers of collected income tax advances or lump-sum income tax for June 2026.
- ✓ payment of the tax advance collected for June 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 June 2026 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ payment of the tax advance for June 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 June 2026.
- ✓ payment of the lump-sum on companies' income (the 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 June 2026; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in June 2026.
- ✓ payment of tax on consideration or property the family foundation transferred or put at the disposal in June 2026.
- ✓ filing settlement documents with ZUS and payment of ZUS contributions for June 2026 - other contribution payers
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for June 2026.

27.07.2026 (Monday)

- ✓ VAT payment for June 2026.
- ✓ VAT payment for Q2 2026.
- ✓ filing the VAT-8, VAT-9M, VAT-12 declarations for June 2026.
- ✓ sending the JPK_V7M file for June 2026.
- ✓ sending the JPK_V7K file for June 2026 (record part) and for Q2 2026 (return part)
- ✓ sending summary information on intra-Community VAT-EU transactions for June 2026.
- ✓ filing the VAT-13 declaration by a tax representative for June 2026.
- ✓ settlement of sugar tax due for June 2026.
- ✓ settlement of tax on retail sale PSD-1 for June 2026.
- ✓ submitting documents regarding co-financing of remuneration of disabled employees to PFRON for June 2026.

31.07.2026 (Friday)

- ✓ sending JPK_KR_PD to the tax office by CIT taxpayers and partnerships not being legal persons whose value of revenue earned in the prior year exceeded the equivalent of EUR 50 million as well as by tax capital groups for the year commencing after 31 December 2024 and ending prior to on 31 December 2025.
- ✓ filing the declaration for VAT settlement regarding the VII-DO import procedure for June 2026.
- ✓ filing the declaration for VAT settlement regarding the VIU-DO EU procedure for Q2 2026.
- ✓ filing the declaration for VAT settlement regarding the VIN-DO non-EU procedure for Q2 2026.
- ✓ providing the National Revenue Administration with records of cross-border payments for Q2 2026.
- ✓ filing the application for refund of retirement and disability pension contributions paid for May 2026 with PFRON by disabled persons conducting a business activity.

5.08.2026 (Wednesday)

- ✓ filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for July 2026.

CALENDAR

7.08.2026 (Friday)

- ✓ payment of the lump-sum income tax collected in July 2026 on receivables paid to a foreign legal person.
- ✓ payment of the lump-sum income tax collected in July 2026 on income from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information.
- ✓ payment by the acquiring company of the lump-sum tax on income originating in July 2026.
- ✓ filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for July 2026 and payment of tax due resulting from the declaration
- ✓ filing the declaration of the amount of income from unrealised profits (CIT-NZ) for July 2026 and payment of the tax due disclosed in the declaration.

10.08.2026 (Monday)

- ✓ filing the INTRASTAT declaration for July 2026.

17.08.2026 (Monday)

- ✓ filing settlement documents with ZUS and payment of ZUS contributions for July 2026 - contribution payers having legal personality.
- ✓ payment to PPK (Employee Capital Plans).

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