



NEW RULES ON B2B RECLASSIFICATION – REVOLUTIONARY DRAFT LAW PUBLISHED

Today, 2nd September 2025, a draft of new regulations granting the National Labour Inspectorate (PIP) a range of new powers to reclassify contractors as employees has been published ([link here](#)). Here are the key takeaways:

Change to employment by administrative decision

Key change concerns PIP's new power to change civil law contracts into employment contracts through an administrative decision. This applies to contracts for work or services that are not employment contracts – such as mandate contracts, contracts for specific work, agency contracts, service contracts, including B2B arrangements with independent contractors. PIP decision would specify, with a retroactive effect, the date the employment contract is deemed to have been concluded, the date work commenced, the place of work, working time, and the remuneration rules.

Importantly, such administrative decision will be immediately enforceable, both with respect to employment-related impact and to employer's tax and social security obligations – i.e. with effect going forward. If an appeal is filed from the administrative decision to the court, only enforceability of the decision regarding social security contributions and taxes for the period prior to its issuance will be suspended until a final court ruling is issued.

District labour courts – already overburdened with work – will hear appeals. Settling the dispute or submitting it to arbitration will be, by law, not permitted in such cases.

New inspection methods

In other changes, PIP will be able to conduct certain inspection activities remotely. This will be relevant, for example, when conducting site inspections. In addition, hearings may be conducted via videoconference, and such hearings will be recorded. Moreover, PIP will gain the right to demand access to documents in an electronic form, as well as demand preparation of summaries, calculations and data analysis.

Higher fines

The draft law increases fines for offences against employee rights. Some types of penalties have been raised, with the upper limit reaching as much as PLN 90,000 (USD 25,000) per violation.

Cooperation between authorities

PIP will receive data from ZUS (Social Insurance Institution) and KAS (National Revenue Administration) obtained during inspections conducted by those authorities. The details of cooperation between PIP-KAS-ZUS are to be determined separately.

Timeline

The act is scheduled to enter into force on 1 January 2026.

We are closely monitoring the legislative process and will keep you informed of further developments.

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