



Dear Readers,

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

PIP REFORM 2.0 – LEGISLATIVE WORK RESUMES

On 9 January, the governing parties reached an agreement that reopened the way for further work on the amendment to the National Labour Inspectorate (PIP) regulations. Legislative work is now underway on a revised version of the proposal, informally referred to as PIP Reform 2.0. The latest assumptions include keeping the administrative enforcement route of PIP and aligning its decisions with the Supreme Court rulings. Inspections are planned to take place in two stages. First, field inspectors will issue corrective instructions aimed at encouraging voluntary changes to the employment model. The authors of the proposal have abandoned the idea of retroactive effect of PIP decisions. The application of a decision would also be suspended until a final court ruling is issued, under an accelerated procedure. A new element of the reform is the introduction of the possibility to apply for individual interpretations of labour law. Link to the legislative process: [here](#).

SUPREME ADMINISTRATIVE COURT: REGULAR DUTIES OF A SHAREHOLDER MAY REQUIRE HEALTH INSURANCE COVERAGE

The Supreme Administrative Court has ruled that assigning a shareholder in a limited liability company a broad set of regular, recurring duties goes beyond the concept of repeatable non-cash contributions. For activities to be treated as repeatable non-cash contributions, they must be exceptional in nature, linked to the shareholder's corporate role, and must not take the form of ongoing duties. Where a shareholder is instead tasked with duties performed on specific days and requiring continuous, structured involvement, these activities are considered ongoing in nature and typical of services provided under a service agreement. In such cases, the company is required to provide the shareholder with health insurance coverage. Source: Supreme Administrative Court Ruling of 12 June 2025, case ref. no. II GSK 2438/24.

UPDATE ON EMPLOYMENT REGULATIONS FOR UKRAINIAN CITIZENS

A draft bill has been published as part of efforts to gradually phase out the solutions introduced under the so-called Ukrainian special act. The proposed changes aim to move away from the exceptional and simplified access to the labour market and replace it with more standard, system-based rules for foreign nationals covered by temporary protection. The goal of the new regulations is to strengthen oversight of legal employment and reduce violations. In the long term, the employment of Ukrainian citizens is expected to be more closely aligned with the general rules applicable to foreign nationals. Link to the legislative process: [here](#).

ZUS: COMPENSATION FOR PERIODS WITHOUT WORK IS EXEMPT FROM SOCIAL SECURITY CONTRIBUTIONS

The Social Insurance Institution (ZUS) has confirmed that compensation for periods without work is not payment for work performed, but a form of reimbursement for lost income following an unlawful dismissal – and is exempt from social security contributions. The case involved an employee who had been wrongly dismissed and was reinstated by the court after more than two years. They received compensation for the period when they were actually unemployed, and after formal reinstatement, they were entitled to their regular salary, even though they did not ultimately return to work. According to ZUS, only the latter payment – the standard salary – is subject to social security contributions. Payment for the period without work is considered a compensation payment and is not included in the calculation base for contributions. Letter from the Central Office of Social Insurance Institution of 14.12.2025 ref. no. DI/100000/43/996/2025.

SUPREME COURT: EMPLOYEES REFUSING REASONABLE CHANGES IN WORK CONDITIONS MAY LOSE SEVERANCE PAY

The Supreme Court has ruled that severance pay is meant for employees who lose their jobs for reasons beyond their control, not for those whose employer changes their working conditions or salary but offers continued employment in good faith. If an employee is offered suitable work, refusing it can be considered a contributing factor to the termination of employment. This applies when, based on the interests of both parties and the type and nature of the work offered, it is reasonable to expect the employee to accept the new conditions. After refusing, severance pay may only be granted in exceptional cases. Supreme Court ruling of 14 January 2025, case ref. no. I PSKP 23/24.

29 JANUARY INTERNATIONAL DAY AGAINST WORKPLACE BULLYING

Thursday, 29 January marks International Day Against Workplace Bullying. This is especially important in light of upcoming changes to the law, which will require employers not only to have procedures in place but also to take real, continuous, and documented preventive actions. This day can serve as the starting point for meaningful, long-term change. Prevention begins with being informed and acting intentionally.

Please do not hesitate to contact us: Karolina Kanclerz, attorney-at-law, partner, **Sławomir Paruch**, attorney-at-law, partner, and **Oskar Kwiatkowski**, attorney-at-law, senior lawyer.

UPCOMING EVENTS

- **PCS | MeetUp: Pay transparency - how to prepare your company for the new requirements** - 3 February 2026, 11:00 – 11:30, online. Register: [here](#).
- **16th Polish Personal Data Protection Law Congress** - 3-5 February 2026, 9:00 – 14:00, online. Register: [here](#).
- **Webinar: Revolution in calculating length of service – how to prepare?** - 5 February 2026, 11:00 – 11:45, online. Register: [here](#).