



**Dear Readers,**

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

### **ZUS: PARENT COMPANY SHARES NOT SUBJECT TO SOCIAL SECURITY CONTRIBUTIONS**

Social Insurance Institution (ZUS) in its interpretation from 16 January 2026 confirmed that shares granted to employees by a foreign parent company (PSU and RSU) under incentive plans are not treated as employment income. When determining the basis for social security contributions, the classification of the benefit matters, not the beneficiary's employment status. Since the benefit is not treated as employment income, it cannot be included in the basis for calculating social security contributions. Letter of 16.01.2026, issued by Central Social Insurance Institution Office DI/100000/43/1232/2025.

### **E-CONTRACTS FOR ALL EMPLOYEES – GOVERNMENT APPROVES CHANGES**

The Council of Ministers has approved an amendment to the e-Contracts (eUmowy) system. The proposed changes will expand the system's features and make it available to all employers, regardless of company size. The amendments includes a wider range of contract types supported by the system, the ability to manage contracts signed outside the platform, simplified settlements with ZUS, additional support for companies employing foreign nationals, and built-in calculators for salaries and social security contributions. Source: *here*.

### **NEW APPLICATION FORMS FOR NON-NATIONALS – CHANGES TO RESIDENCE PROCEDURES**

The Ministry of the Interior and Administration (MSWiA) proposed new application forms for non-nationals as part of updated residence procedures. The application for a permanent residence permit will be submitted only online through the Case Management Module (MOS), with no need to visit the office in person. The new form will include additional fields such as email address, addresses in the home country and previous residence, and details of another identity document. The changes will also apply to applications for temporary residence and work permits. The new rules will take effect 14 days after publication. The proposed regulations can be found *here*.

### **NO INFORMATION REQUIRED FOR ENDING FIXED-TERM CONTRACTS**

The Ministry of Family, Labour and Social Policy (MRPiPS) received an inquiry regarding whether employers should be required to inform employees if a fixed-term contract will not be renewed. The goal would be to improve job predictability and reduce social costs from sudden job loss. While similar rules exist in Spain and Portugal, the Ministry's response indicates that no such requirement is planned in Poland. Inquiry no 12634, of 03.10.2026. Link: *here*.

### **PARLIAMENT WILL REVIEW NEW LAWS ON PIP AND WORKPLACE BULLYING**

From 11 to 13 March 2026, the Parliament will be working on two important draft laws affecting the labour market. The second reading of the law on the National Labour Inspectorate (PIP) was moved to mid-March due to numerous employer concerns. At that time, the Social Policy and Family Committee will present its position. At the same time, the first reading of the new law on preventing workplace bullying and other unwanted behaviours will also take place. Link: *here*.

### **GUS: EMPLOYMENT SLOWLY RISES, THE LABOUR FORCE IS GROWING**

General Statistics (GUS) published data on economic activity for people aged 15 to 89 in Q4 2025. The share of people in the labour force increased by 0.5 percentage points compared to the same period last year, while the number of employed people rose slightly by 0.3 percentage points. Source: *Working, unemployed, and inactive population 2025 (preliminary results of the Labour Force Survey)*.

**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.

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## **UPCOMING EVENTS**

- **PCS | MeetUp: Workplace accidents and the responsibilities of companies and managers** - 5 March 2026, 11:00 – 11:30, online. [This event is dedicated to clients of PCS.](#) Register: *here*.