



Dear Readers,

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

SOCIAL INSURANCE INSTITUTION: BOARD MEMBER TRAVEL EXPENSE REIMBURSEMENT VS HEALTH CONTRIBUTIONS

The Social Insurance Institution (ZUS) has recently issued an interpretation stating that the reimbursement of travel expenses for a management board member, appointed by shareholder resolution and operating without an employment or management contract, must be included in the basis for calculating health insurance contributions. The ZUS noted that since such reimbursements constitute income subject to personal income tax (PIT), they must be broadly classified as part of the remuneration arising from the appointment. In practice, this indicates that the reimbursement of costs such as accommodation, travel, flights, parking, or per diems may increase the health insurance contribution base. This applies even when a company views these payments simply as a reimbursement for costs incurred on its behalf. Letter of 12 January 2026, Social Insurance Institution, ref. no. DI/200000/43/1256/2025.

COURT RULING: AUTONOMY OVER WORKING HOURS CONFIRMS ABSENCE OF EMPLOYMENT RELATIONSHIP

The District Court in Świdnica has stated that the presence of certain elements typical of an employment relationship, such as remuneration or supervision of activities, does not inherently necessitate the existence of an employment contract. For a legal employment relationship to be established, its characteristic features must be predominant. The case involved a claimant performing tree removal services who decided his own work schedule. Because he was not required to justify his absences, he often simply gave notice of his days off or took leave without any prior warning. The court ruled that such autonomy is inconsistent with the nature of an employment relationship and subsequently dismissed the claim for its establishment. Judgment of the District Court in Świdnica, 9 December 2025, ref. no. IV P 426/24 (not final).

NOT ALL WORK-RELATED CONDITIONS QUALIFY AS OCCUPATIONAL DISEASES

The Provincial Administrative Court in Gliwice has confirmed that the exacerbation of disease symptoms by workplace factors does not automatically identify those factors as the primary cause for that disease. Long-term exposure to harmful factors does not, in itself, determine that a condition is occupational in nature. For such a classification to be made, it is necessary to demonstrate, either indisputably or with a high degree of probability, a direct cause-and-effect relationship between specific workplace exposure and the resulting illness. Judgment of the Provincial Administrative Court in Gliwice, 18 December 2025, ref. no. III SA/GI 330/25.

SUPREME COURT: CORPORATE LINKS ALONE DO NOT JUSTIFY THE RECLASSIFICATION OF AN EMPLOYER

The Supreme Court has ruled that the mere existence of capital links between companies is insufficient to determine that an employee's actual employer is a different entity within the same group. It often happens that an employee signing contracts with multiple companies in the same holding group effectively deals with a single employing entity. In the case in question, the Court found no evidence of an abuse of legal personality or corporate structure. Consequently, there were no grounds to "lift" or "pierce" the corporate veil. Supreme Court ruling, 10 December 2025, ref. no. II USK 310/24.

NO CHANGES TO THE ELIGIBILITY CRITERIA FOR HOLIDAY BENEFITS

The Ministry of Family, Labour, and Social Policy (MRPiPS) has responded to a parliamentary enquiry regarding potential updates to the regulations governing holiday benefits. Specifically, the enquiry addressed the requirement that an employee must take at least 14 consecutive calendar days of uninterrupted leave to qualify for the benefit. The Ministry confirmed that it has no plans to amend these rules. It was emphasised that the current regulations successfully fulfil the primary purpose of statutory leave: ensuring the genuine mental and physical regeneration of the employee. Link: [here](#).

LEGISLATION EXPIRING THE UKRAINIAN EMERGENCY ACT TOOK EFFECT ON 5 MARCH

On Thursday, 5 March, the Act governing the expiry of measures introduced by the Act on assistance to Ukrainian citizens in connection with the armed conflict in their country officially came into force. The key provisions of the Act are [here](#).

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

- **No, because of GDPR!: Internal investigations – the limits of employee privacy and employer obligations** - 11 March 2026, 11:00 – 11:45, online. Register: [here](#).
- **On unions with unions: The role of social labour inspection** - 12 March 2026, 11:00 – 11:45, online. Register: [here](#).
- **Webinar: Flexible employment models: temporary work, outsourcing and employer of record** - 19 March 2026, 11:00 – 11:45, online. Register: [here](#).
- **Conference: Hiring and growing in CEE – employees, contractors, EoRs or TWAs?** - 25 March 2026. [The event held in English](#). Register: [here](#).
- **HR Lab Gdańsk: Employee-creator & task-based working time in practice** - 26 March 2026, 11:00 – 14:00, Gdańsk. Register: [here](#).