



Dear Readers,

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

CONTRACTS UNDER CIVIL CODE COUNT TOWARDS EMPLOYEE SENIORITY IN THE PRIVATE SECTOR FROM 1 MAY

As of 1 May this year, new regulations have come into force requiring private sector employers to include periods of employment under contracts based on the Civil Code, such as contracts of service or B2B agreements, when calculating an employee's total length of service. This change significantly impacts statutory employee rights, specifically regarding the calculation of notice periods, annual holiday entitlement, and the amount of severance pay. Employees may verify their previous work periods by obtaining a certificate from the Social Insurance Institution (ZUS), which can be requested electronically through the PUE portal. Link to the amendment: [here](#).

COURT: LOSS OF WORK CAPACITY BEFORE START DATE IS NOT PROOF OF SHAM EMPLOYMENT

According to a recent judgment by the Regional Court for Warsaw-Praga, an employee who becomes unfit for work just before starting a new role is still entitled to social security coverage. The court clarified that an employment relationship begins when the contract is concluded, rather than when work actually starts. It was determined that a sudden deterioration in health is an unpredictable event independent of the parties' intentions. Consequently, taking medical leave prior to the official start of work does not indicate that the employment is a sham. Judgment of the Regional Court for Warsaw-Praga in Warsaw, 27 February 2026, VII U 1427/23.

DENTAL TREATMENT CANNOT BE DEDUCTED AS A BUSINESS EXPENSE

The Head of the National Tax and Customs Information Office (KIS) has ruled that dental costs are not tax-deductible, even for professionals whose roles demand constant contact with state authorities, as well as a professional appearance, good grooming, and clear speech. The authority maintains that looking after one's teeth for health and aesthetic reasons is a standard personal requirement for everyone. As such, these expenses are deemed personal in nature rather than business-related, irrespective of the profession involved. Letter of the Head of the National Tax and Customs Information Office dated 3 April 2026, 0112-KDIL2-2.4011.60.2026.2.MC.

COUNCIL OF MINISTERS ADOPTS BILL AMENDING EMPLOYEE CAPITAL PLANS (PPK)

The Council of Ministers has approved a bill amending the Employee Capital Plans Act and the Act on special measures related to the prevention, counteraction and combating of COVID-19, other infectious diseases and the crisis situations caused by them. The bill seeks to simplify communication between the state and employers regarding Employee Capital Plans (PPK). Under the new proposal, the current requirement for the paper form requests to conclude a PPK management agreement will be replaced by electronic submissions sent directly to the employer's ZUS account. These changes are expected to come into effect 14 days after their official announcement. Link to the legislative process: [here](#).

NEW VERSION OF MOS PORTAL LAUNCHED FOR ELECTRONIC IMMIGRATION APPLICATIONS

A new version of the MOS portal (pl. Model Obsługi Spraw) was launched on Monday 27 April. Managed by the Head of the Office for Foreigners, the portal allows non-nationals to submit residence applications electronically and provides comprehensive information on migration processes. Following this update, it is no longer possible to submit residence permit applications in paper form. The portal can be accessed at: www.mos.cudzoziemcy.gov.pl

SIGNIFICANT DROP IN WORK PERMITS FOR NON-NATIONALS IN 2025

In 2025, the number of work permits granted to foreign nationals in Poland decreased by 22 per cent to approximately 251,500, marking the lowest figure in seven years. The most significant declines were recorded among citizens of Turkey, Bangladesh, and Pakistan, where figures dropped by nearly 50 per cent. Conversely, Colombian nationals remain one of the most prominent groups, with 37,300 permits issued. Overall, the total number of documents authorising foreign employment fell by 8 per cent year-on-year, despite a sustained and high demand for international workers reported by employers.

DATA FOR 2025 REVEALS A SIGNIFICANT RISE IN SICK LEAVE

Last year, the Social Insurance Institution (ZUS) recorded 27.5 million medical certificates for temporary incapacity to work, resulting in over 290 million days of absence. This represents an increase of half a million days compared to 2024 and a substantial rise of 8 million days compared to 2021. The data suggests that sick leave is becoming not only more frequent but also longer in duration. ZUS communication: [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

- **Webinar: Holidays with the company social benefits fund (ZFŚS) – holiday benefits and last call before the end of year write-offs** - 11 May 2026, 11:00 - 11:45, online. Register: [here](#).
- **On unions with unions: Workplace strikes – from prevention to response** - 12 May 2026, 11:00 - 11:45, online. Register: [here](#).
- **No, because of GDPR! AI – new HR operating system. How to turn risks into opportunities?** - 14 May 2026, 11:00 - 11:45, online. Register: [here](#).