



Dear Readers,

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

SECOND DRAFT ACT IMPLEMENTING PAY TRANSPARENCY DIRECTIVE PUBLISHED

The Ministry of Family, Labour and Social Policy published a second version of the draft act on pay transparency implementing the EU directive on equal pay for men and women. The draft act clarifies the rules of job evaluation and creation of pay structures as well as introducing the term "pay structure". When evaluating jobs, the employer is obligated to apply the same criteria for all positions. Furthermore, a draft directive on the method of calculating the gender pay gap was simultaneously published. Employers will now be required to prepare detailed reports regarding the differences in pay between men and women, including taking into consideration bonuses and other variable remuneration components. Link to the draft act: [here](#). Link to the draft directive: [here](#).

PIT-11 ONLY UPON REQUEST OF THE EMPLOYEE – NEW PROJECT OF THE MINISTRY OF FINANCE

The Ministry of Finance is planning on amending the regulations regarding the provision of the PIT-11 form. According to the project, employers will now be required to provide employees with the document solely upon their request. It will still be required to submit the form electronically to the tax office before the end of January of the relevant year. The relevant change will only concern the obligation to provide the employee with the form. The employer will however be required to provide the PIT-11 form without request in the event of ceasing operations or if the document or a correction of such document is prepared after January. The changes will also concern other forms, such as the PIT-8C or IFT-1R forms. Link to the legislative process: [here](#).

CJEU: SOCIAL ASSISTANCE BENEFITS CANNOT BE CONTINGENT ON RESIDENCE CONDITION

On the basis of a recent Italian court case, the Court of Justice of the European Union ruled that the requirement of 10 years' residency in a member state, the final two of which must have been continuous, for third-country nationals who are beneficiaries of subsidiary protection status to the national measure aimed at combatting poverty and supporting access to work and social integration is not in line with EU law and may be regarded as discriminatory. The failure to meet this requirement cannot constitute grounds for the revocation of social benefits. Judgement of the Court of Justice, 7 May 2026, C-747/22.

SOCIAL INSURANCE INSTITUTION (ZUS): RISE IN PROFESSIONALLY ACTIVE PENSIONERS AND INCREASING NUMBER OF L4 INSPECTIONS

The most recent data published by the Social Insurance Institution (ZUS) indicates significant changes both with respect to pensions as well as sickness benefits. An increasing number of individuals remain professionally active after reaching the pension age – in the last 10 years, the number of working pensioners has grown by as much as 53%. At the same time, ZUS has highlighted the growing scale of sick leave inspections. As a result of regulatory changes as well as intensifying inspections efforts, many individuals have received decisions on the suspension, reduction, or withdrawal of benefits, and already in the first quarter, the total amount of challenged payments has surpassed PLN 80,000. Link to the ZUS announcements: [here](#) and [here](#).

NEW DRAFT ACT ON AI ACT IMPLEMENTATION

Starting from August 2026, a key part of the EU directive - the AI Act - will begin to apply, covering within its scope, among other things, high-risk systems and transparency and supervisions obligations. A national supervision system will be created along with the entry into force of the provisions, under which regulators will primarily verify the compliance of utilised AI systems with the regulations as well as documentation and record-keeping compliance. The provisions of the act will cover a wide scope of entities, meaning not only technology providers but also companies using AI tools, including in the field of HR (including recruitment and employee evaluation). The new regulations will also provide for significant penalties for infringement, which entails the need to prepare relevant compliance procedures in advance. Link to the AI Act: [here](#). Link to the government draft act on AI systems: [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

- **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](#).
- **Conference: Labour disputes** - 20 May 2026, 11:00 – 14:00, online. Register: [here](#).