



“Index of Future Law Firms and Lawyers” Ranking by Dziennik Gazeta Prawna

- PCS Paruch Stępień Kanclerz leader in the “Future of Employment Law” category
- Sławomir Paruch leader in the “Lawyer – Future of Employment Law” category >>> Read more: [here](#).

Dear Readers,

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

NATIONAL HEALTH FUND PRESIDENT: NOT EVERY ACTIVITY REQUIRES HEALTH INSURANCE CONTRIBUTIONS

According to an interpretation issued by the President of the National Health Fund (NFZ), a general partner in a limited partnership who receives remuneration for managing the company's affairs based on a shareholders' resolution is not required to pay an additional health insurance contribution on that remuneration. The partner's status alone already serves as the basis for health insurance coverage, while the performed duties are considered purely corporate functions arising from commercial law. An obligation to pay additional health insurance contributions would arise only if the parties entered into a separate civil law agreement, such as a mandate contract. Decision 26/2025/BP of the President of the National Health Fund. Link to the decision: [here](#).

SUPREME ADMINISTRATIVE COURT: VAT DEDUCTIONS FOR TEAM-BUILDING TRIPS FOR CONTRACTORS

The Supreme Administrative Court (NSA) confirmed that expenses related to organizing a team-building trip for individuals working with a company under mandate contracts and B2B arrangements may also qualify for VAT deductions. According to the Court, organizing a business trip aimed at team integration, sharing experience, and presenting the company's strategy for upcoming quarters has an indirect connection to the company's business activity. This applies not only to employees, but also to individuals cooperating with the company under agreements other than employment contracts. As the trip was fully organized by an external service provider and the company received invoices including 23% VAT, it was entitled to deduct VAT not only for the part relating to full-time employees. Ruling of the Supreme Administrative Court, case no: I FSK 1720/23.

NATIONAL LABOUR INSPECTORATE: APPROVAL FOR LONGER WORKING HOURS FOR EMPLOYEES WITH DISABILITIES DURING PRE-EMPLOYMENT MEDICAL EXAMS

The National Labour Inspectorate (PIP) confirmed that employees with disabilities may obtain approval to work standard working hours, instead of the reduced hours normally applicable to employees with a severe or moderate disability, already at the stage of pre-employment medical examinations. As this is an employee right, the request may be submitted no earlier than the the employment relationship begins, meaning the start date specified in the employment contract. Approval from an occupational health doctor to apply standard working hours instead of reduced working hours may be granted during the initial medical examination, provided that it takes place no earlier than the employee's official start date. PIP statement of 11 May 2026, ref. no: GIP-GPP-26-159255. Link: [here](#).

SUPREME COURT: DISMISSAL DUE TO SICK LEAVE DOES NOT ALWAYS MEAN COMPENSATION

The Supreme Court ruled on a case involving an employee dismissed due to frequent, short-term, sick leave absences. While the Court ultimately reinstated the employee, finding the termination unjustified, the employee was not awarded any additional compensation or damages. The Court confirmed that an unlawful termination of employment – even if confirmed by a court ruling – does not automatically mean that the employer is liable for damages under civil law. To successfully claim additional compensation, the employee must prove actual damage, employer fault, and a direct causal link between the employer's actions and the damage suffered. Such liability may arise only in exceptional cases. Ruling of the Supreme Court of 16 December 2025, case no: III PSK 167/24.

COURT: PERSISTENT VIOLATIONS DEPEND ON REPETITIONS AND AWARENESS OF INAPPROPRIATE CONDUCT

In a case concerning alleged inappropriate conduct by a company president toward employees, the court of first instance ruled that the actions did not constitute a “persistent” violation. The court argued that such conduct would need to continue for approximately six months to be considered persistent, and therefore found no grounds to hold the defendant liable. However, the appellate court challenged this interpretation, emphasizing that the law does not provide for any fixed time limits. According to the court, whether a violation is considered persistent depends primarily on the repeated nature of the conduct and the individual's awareness that the actions were unlawful. Ruling of the District Court in Warsaw of 26 May 2025, case no IX Ka 179/25.

MINISTRY OF JUSTICE: ANONYMIZED DOCUMENTS MAY BE REQUIRED FOR KRS FILINGS

A proposed amendment to the National Court Register (KRS) regulations introduces an obligation to attach an anonymized versions of documents and filings submitted to the KRS. The additional version would need to exclude personal data and other protected information. Failure to provide an anonymized extract could result in the filing being returned. Link to the project: [here](#).

NEW PROPOSED MINIMUM WAGE FOR 2027

The Ministry of Family, Labour and Social Policy has proposed setting the minimum wage for 2027 at no less than 4927 PLN gross.

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: Mother's Day – decisions that may be very costly** – 26 May 2026, 11:00 – 11:45, online. Register: [here](#).
- **Webinar: Rules for using AI tools** – 27 May 2026, 11:00 – 11:30, online. Register: [here](#).
- **Webinar: C-suite under scrutiny: corporate investigations at the highest level** – 28 May 2026, 11:00 – 11:45, online. Register: [here](#).
- **HR Lab Wrocław: Mobbing 2.0 & problematic individual dismissals** – 9 June 2026, 10:00 – 13:00, Wrocław. Register: [here](#).