



### 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: NO CONTRIBUTIONS ON REMUNERATION FOR THE USE OF A CEO'S IMAGE**

In a recent decision, the Social Insurance Institution (ZUS) stated that there is no obligation to pay social security contributions on remuneration received by a company's CEO for the use of their image in marketing activities under an image rights agreement. According to ZUS, remuneration for image use does not fall within the definitive list of items forming the basis for calculating social security contributions and should be excluded from the calculation. Meanwhile, regarding the taxation of this remuneration, the National Revenue Administration Information Center (KIS) indicated that it constitutes income from property rights. ZUS Decision No. 1656/2026 of 6 May 2026, ref. DI/200000/43/1656/2026.

#### **COURT: CAN A COURT RULING EXTEND BEYOND THE SCOPE OF A SOCIAL SECURITY INSTITUTION DECISION?**

The Supreme Court will review the limits of adjudication by social security courts in cases arising from appeals against decisions made by the Social Insurance Institution (ZUS). In the considered case, ZUS issued two separate decisions concerning different types of insurance linked to an individual's employment across two cooperating companies. However, the court of first instance found that the true nature of the employment differed from the ZUS findings, leading the court to broader recalculation of contributions. On appeal, the court of second instance questioned whether a court can comprehensively settle the parties' overall insurance situation, including areas not specified in the original ZUS decision, or if it remains strictly bound by the content and scope of that initial decision. While the court hearing the case believes a single set of proceedings can comprehensively resolve the parties' rights and obligations, the matter will ultimately be decided by the Supreme Court. Supreme Court Legal Question dated 1 April 2026, ref. no. II UZP 4/26.

#### **CONFLICTING POSITIONS OVER THE ESTABLISHMENT OF A TRADE UNION**

A dispute is ongoing at the Social Insurance Institution (ZUS) regarding the legality of the Związkowa Alternatywa trade union. In a final judgment, the Regional Court in Wrocław ruled that the organisation had not been effectively established in accordance with its statutes, meaning its activists were not entitled to trade union protection. In response, ZUS suspended the collection of membership fees, but reversed this decision following the intervention of the Ministry of Labour. The Ministry considered that the court had questioned the union's existence only in the statement of grounds, rather than in the operative part of the judgment itself, and has referred the matter to the National Labour Inspection. Judgment of the Regional Court in Wrocław dated 23 April 2026, ref. no. VIII Pa 315/25.

#### **STATISTICS POLAND: LABOUR FORCE PARTICIPATION RATE FALLS SLIGHTLY**

The labour force participation rate for individuals aged 15 to 89 was 58.7 per cent in the first quarter of 2026, marking a 0.3 percentage point decrease quarter-on-quarter, alongside a year-on-year increase of 0.5 percentage points. The total labour force reached 17.8 million people, the vast majority of whom were employed (17.2 million), while the number of unemployed individuals stood at approximately 580,000. Data from Statistics Poland (GUS) point to a relatively stable labour market, despite a slight quarterly decrease. A clear disparity in economic participation between men and women remains evident, and there continues to be a substantial economically inactive population, numbering over 12.5 million. Link to the survey: [here](#).

#### **GOVERNMENT: TWO EXTRA DAYS OFF FOR CIVIL SERVICE EMPLOYEES**

The Prime Minister has signed a decree granting days off in lieu of public holidays that fall on a Saturday for members of the civil service. Consequently, government administration employees will enjoy two additional long weekends which include 14 August, in lieu of the Assumption of the Blessed Virgin Mary (15 August), and 28 December, in lieu of Boxing Day (26 December). While private-sector employers are also legally required to grant a day off for holidays falling on a Saturday, the specific date is determined individually by each company. Link to the decree: [here](#).

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### UPCOMING EVENTS

- **HR Lab Wrocław: Mobbing 2.0 & problematic individual dismissals** – 9 June 2026, 10:00 – 13:00, Wrocław. Register: [here](#).
- **Employer and employee in court: Free employee lawsuits** – 10 June 2026, 11:00 – 11:45, online. Register: [here](#).
- **Conference: Hospitality employment law and compliance: People – Pay – Progress** – 11 June 2026, 11:00 – 14:00, online. Register: [here](#).
- **Workshop: Pay transparency – how to adapt your payroll system to the new regulations** – 15 June 2026, 11:00 – 11:45, online. Register: [here](#).