

PCS GOOD MORNING HR | 29/26

Dear Readers,

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

CHANGES AHEAD FOR OCCUPATIONAL HEALTH CERTIFICATION

Starting July 18, 2026, physicians can issue medical recommendations electronically. From October 18, 2026, the electronic format will become mandatory for the statements of fitness for work. These updated regulations do not alter the criteria for assessing employee fitness for work or the rules governing medical examinations; they pertain strictly to how documents are issued and transmitted. This transition to digital documentation aims to streamline information flow between occupational health specialists and employers while providing seamless access to employee medical records.

OVER 1,000 REPORTS FILED UNDER WHISTLEBLOWER ACT

Since whistleblower protection regulations entered into force, Ombudsman's Office has received more than 1,000 reports concerning potential legal breaches. However, official data reveals that many submissions fail to qualify as formal reports due to procedural defects, because they fall outside the scope of the Act or fail to meet statutory criteria. Among the valid reports accepted in 2026, the primary concerns focused on the financial interests of the State Treasury, local government bodies, and the European Union, alongside personal privacy and data protection matters.

ZUS REFUNDS OVER PLN 1.25 BILLION IN HEALTH INSURANCE OVERPAYMENTS TO BUSINESSES

The Social Insurance Institution (ZUS) announced that over 770,000 business owners have received refunds for overpaid 2025 health insurance contributions, totaling nearly PLN 1.26 billion. Approximately 1.96 million contributors, representing 76.7 percent of filing entrepreneurs, were eligible for refunds. Conversely, 546,000 individuals owed additional payments amounting to more than PLN 1.22 billion. Direct refunds to bank accounts required a formal application, with any outstanding ZUS liabilities automatically offset against the overpayment. Unclaimed funds are not lost but remain securely credited to the payer's account. Link to the ZUS announcement: *here*.

STATISTICS POLAND (GUS): CONTRACT TERMINATIONS OUTPACED NEW HIRES IN Q2 2025

Data from Statistics Poland (GUS) reveals that 545,600 employment contracts were entered into in the second quarter of 2025, while 639,600 were terminated, which means terminations exceeded new hires by 94,000. Mutual agreement served as the most common reason for termination, accounting for 45 percent of cases. Foreign nationals comprised 12.3 percent of new hires, with specialists representing the largest role category at 15 percent of all new contracts. The Warsaw metropolitan area recorded the highest volume of both new contracts and terminations. These figures cover all forms of registered employment reported to ZUS, regardless of working hours.

VAT LEGISLATION AMENDMENTS: RETROACTIVE TAX STATUS CHECKS EXTENDED TO 5 YEARS

The Sejm has approved amendments to VAT regulations and the identification of taxpayers and tax remitters, enabling businesses to verify a tax status up to five years retroactively. This allows companies to confirm a vendor's standing as of a specific date, rather than only on the date of the check. The legislation also introduces the concept of a VAT warehouse to simplify international trade accounting and enable electronic customs clearances via National Revenue Administration IT systems. Furthermore, the amendments expand joint and several buyer liability for fraudulent invoicing and specific intangible services, while introducing simplifications regarding VAT settlement obligations. The bill now heads to the Senate for review. Link to the legislative process *here*.

MINISTRY CONFIRMS NO ACTIVE WORK ON WORK SCHEDULE REGULATIONS

The Ministry of Family, Labour, and Social Policy (MRPiPS) confirmed it has not initiated legislative work to revise rules surrounding employee work schedules. Ministry officials noted that outcomes from the ongoing reduced-workweek pilot program will be critical in determining whether future reforms are necessary. In the meantime, the Ministry reminds employers about compliance with current employment laws, emphasizing the exceptional nature of any permitted changes to work schedules during a pay period.

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: 10 HR challenges for summer** – July 21, 2026, 11:00 – 11:45, online. Register: *here*.
- **Webinar: Working with the National Labor Inspectorate after recent legal changes** – July 23, 2026, 11:00 – 12:15, online. Register: *here*.
- **HR Lab Katowice: Employers under growing regulatory pressure** – September 3, 2026, 11:00 – 14:00, Katowice. Register: *here*.
- **HR Lab Poznań: What's next for B2B & how to prepare to address workplace bullying, harassment or financial misconduct?** – September 30, 2026, 11:00 – 14:00, Poznań. Register: *here*.

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