

PCS GOOD MORNING HR | 32/26

Dear Readers,

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

FIRST PRINCIPLES OF THE PLATFORM WORK DIRECTIVE REVEALED

One of the biggest changes to Polish labor law is slowly taking shape - the implementation of the directive on platform work. Although a full draft of the regulations has not been made available yet, we already know its initial principles. The planned new regulations include introducing a rebuttable presumption of an employment relationship and - when determining the existence of an employment relationship - shifting the burden of proof to the platform, expanding the State Labor Inspectorate's powers and introducing greater oversight over platforms' use of algorithms. Decisions regarding workers will not be allowed to be made solely by automated systems - human involvement will be required. Many issues remain open, however the direction of the changes is clear - greater protection of the rights of people working through platforms. Link: *here.*

SUPREME ADMINISTRATIVE COURT: FICTION OF DELIVERY OF TAX AUTHORITY DECISIONS VIA E-TAX OFFICE IS NOT PERMITTED

According to the Supreme Administrative Court's latest ruling, the electronic address is crucial for the effective delivery of a letter in a case to a professional attorney. Potentially sending a document by the e-tax office will not be considered as effectively delivered if the attorney does not receive the document. The issue adjudicated by a panel of seven SAC judges concerned the usage of fiction of delivery after sending correspondence via the e-Tax Office portal. In its ruling, the SAC disagreed with the position that delivery via the e-Tax Office takes precedence over the address provided in the power of attorney. In addition, it determined that deliveries via the Tax Office's web portal are ineffective. SAC Judgment of August 3, 2026, case No. I FSK 1307/25.

STATE LABOR INSPECTORATE IS SETTING UP A HOTLINE FOR REPORTING HIGH TEMPERATURES IN THE WORKPLACE

In light of the current heatwave, the State Labor Inspectorate has announced the possibility of applying Article 210 of the Labor Code in practice, which states that if working conditions do not comply with occupational safety and health regulations and pose a direct threat to an employee's health or life, the employee has the right to refrain from performing work. The employee's supervisor must be informed of this, however their consent is not required. The right to refrain from working does not, however, equate to the right to leave the workplace. During a heatwave, the employer is obligated to mitigate the impact of these conditions on employees, for example by introducing longer breaks from work. In this regard, the State Labor Inspectorate has launched a hotline where individuals with questions about the application of the Labor Code during a heatwave can seek information. The amendments to occupational safety and health regulations will take effect on January 11, 2027. Regulation of the Minister of Labor and Social Policy of September 26, 1997, on general occupational safety and health regulations: *here.* Hotline: *here.*

EFFECTIVE AUGUST 2, A CHANGE TO THE AI ACT REGARDING ENTITIES SHARING DEEPFAKES

Based on a regulation of the European Parliament, a change has been introduced regarding entities that make so-called "deepfakes" (generated images or content) available. As of August 2, these entities are required to provide viewers with information stating that the material in question was generated or modified using artificial intelligence. They are also required to inform viewers that they are communicating with an AI system if it is not immediately apparent. For violations related to transparency in the use of artificial intelligence, EU authorities may impose fines of up to 15 million EUR or 3% of a company's global turnover. Employers should make their employees who use such tools aware of these requirements. It is advisable to implement policies and regulations specifically dedicated to artificial intelligence.

ON FRIDAY, MANY EMPLOYERS WILL GIVE THEIR EMPLOYEES THE DAY OFF TO COMPENSATE FOR THE HOLIDAY FALLING ON SATURDAY

Under the Labor Code, an employee is entitled to a day off when a public holiday falls on a Saturday. This reduces the employee's working hours by 8 hours and allows them to take time off during the applicable pay period. For many employers, this means they must prepare for employees to take time off on Friday, August 14 - the day before Polish Armed Forces Day, which falls on Saturday, August 15, 2026. Many employees will plan for a long weekend during this time.

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

- **Modern Employer: HR Hat-Trick – B2B, workplace bullying and pay transparency. Three changes to prepare for after the summer break** – August 25, 2026, 11:00 – 11:45, online. Registration: *here.*
- **Employer and Employee in Court: Autumn 2026 in Labor Court** – August 26, 2026, 11:00 – 11:45, online. Registration: *here.*
- **HR Lab Katowice: Employers under growing regulatory pressure** – September 3, 2026, 11:00 – 14:00, Katowice. Register: *here.*
- **Investigations in practice – from evidence to a decision: Financial misconduct and conflicts of interest – using technology to preserve and analyze digital evidence** - September 10, 2026, 11:00 - 11:45, online. 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.*

Please note that the information given above is general and should not be treated as legal advice or as a basis for making business decisions. The firm accepts no liability whatsoever for using this information without prior consultation.