

GOOD MORNING HR | 35/26

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

COURT RULES STAIRWAY ACCIDENT OUTSIDE PRODUCTION HALL IS WORK-RELATED

An employee sustained an injury on the stairs leading to the production hall, where his workstation is located and where he clocks in for his shift. The incident was initially classified as an accident on the way to work. The employee appealed this classification to claim full rehabilitation benefits, and the Labor Court in Rybnik ruled in his favor. The court emphasized that walking to a workstation and completing pre-shift preparations fall under routine work duties, meaning there was a direct connection between work and the accident. In the court's view, any accident occurring on the employer's premises under the employer's control qualifies as a work-related accident, provided the insured person was on the premises to perform work. Judgment of the District Court in Rybnik, May 21, 2026 (V U 108/26).

NO FLAT-RATE TAX FOR B2B CONTRACTS BEYOND CONSULTING

The Supreme Administrative Court (NSA) upheld tax authorities' stance regarding services that extend beyond basic consulting. The court indicated that broadly defined management activities related to serving as a member of a company's management board under a B2B contract for consulting services cannot be taxed at a flat rate. Because these activities, such as representing the company, signing contracts, and making personnel decisions, fall under a managerial and decision-making role, they are classified as personally performed services subject to taxation under general rules. Judgment of the Supreme Administrative Court, August 19, 2026 (II FSK 1216/23).

WOMEN ON BOARDS ACT OFFICIALLY TAKES EFFECT

As of Tuesday, August 18, the act implementing gender balance standards for public company boards, known as the Women on Boards Act, is officially in effect. The law aims to improve equal opportunity practices for men and women in leadership positions by establishing clear guidelines for candidate selection processes. Ultimately, the legislation seeks to ensure adequate representation of women across executive leadership roles in publicly traded companies. Link to the Act: *here.*

NEW LABOUR INSPECTION POWERS - FEDERATION OF POLISH ENTREPRENEURS LAUNCHES SUPPORT CAMPAIGN

The Federation of Polish Entrepreneurs (FPP) has launched a social campaign to help entrepreneurs navigate recent National Labour Inspection (PIP) reforms. Effective July 8, PIP holds the authority to reclassifycontracts based on the Civil Code into employment contracts. The FPP initiative aims to provide business owners with essential information regarding completed inspections. Additionally, the FPP is giving employers a platform to report specific cases while actively monitoring the overall impact of the new regulations.

LABOR COURTS TO FACE RECORD CASELOAD IN 2026

Labor court filings are projected to hit record levels in 2026, marking a sharp increase over the past two years. There has been a significant increase compared to last year, and initial cases tied to recent labor law changes are just starting to appear. They will concern mostly the National Labour Inspection's (PIP) expanded authority, as well as newly introduced pay transparency and workplace anti-bullying policies.

GENDER DISCRIMINATION CLAIMS ARE TOP COMPLAINTS TO LABOR INSPECTORATE

Gender discrimination has emerged as one of the primary allegations in complaints submitted to the National Labor Inspection (PIP) this year. The inspectorate reports a record number of filings regarding compensation structures, where gender pay equity principles are most frequently breached. Total complaints received during the first half of 2026 have already outpaced any previous relevant periods.

LABOUR INSPECTION REFORMS AFFECT OUTSOURCING INDUSTRY REVENUES

Poland's outsourcing sector generated 909 million PLN in revenue during the first half of 2026, marking its weakest performance since 2023. Key drivers behind the downturn include concerns over the National Labour Inspection's (PIP) expanded audit powers, limitations in hiring non-national workers outside authorized employment agencies, and the rapid adoption of AI technology, which is taking over basic tasks and lessening the demand for outsourced labor.

THE LEFT PREPARES NEW LEGISLATION TYING RETIREMENT AGE TO YEARS OF SERVICE

The Left party is finalizing a new retirement bill set to change how years of service impact retirement eligibility. They plan to submit it to the Sejm this September. Party representatives confirmed the proposal will equalize the retirement age for men and women, with ongoing debates over whether the threshold should be set at 35 or 37 years of service. Under this framework, individuals who entered the workforce at age 20 could retire as early as age 55. Additional qualifying criteria are expected to be announced as drafting continues.

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

- **HR Lab Katowice: Employers under growing regulatory pressure** – September 3, 2026, 11:00 – 14:00, Katowice. Register: *here.*
- **Webinar: Employer audits of sick leave (L4) usage** - September 9, 2026, 11:00 – 11:30, online. 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.