

PCS GOOD MORNING HR | 38/26

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

SOCIAL INSURANCE INSTITUTION RECEIVES RECLASSIFICATION DATA FOR 55 EMPLOYERS FROM LABOR INSPECTION

The Social Insurance Institution (ZUS) has received its first batch of data from the National Labor Inspection (PIP) concerning the recommended reclassification of contracts based on the Civil Code into standard employment relationships. The data covers 92 individuals employed by 55 different employers. During the summer holiday period, PIP initiated nearly 350 audits, most of which resulted in requests to confirm employment under a formal employment contract. While complaint proceedings resulting from PIP's new powers have doubled compared to last year, regional inspectors have not yet initiated any administrative proceedings leading to formal administrative decisions.

SUPREME ADMINISTRATIVE COURT: BENEFITS PAID FOR UNEMPLOYMENT PERIODS ARE EXEMPT FROM PERSONAL INCOME TAX

Following the dismissal of a pre-retirement-age worker, a labor court ordered the employee reinstatement and awarded compensation for the period of unemployment, from which the employer withheld personal income tax (PIT). The employee requested an individual tax ruling from the Head of the National Tax and Customs Information Office (KIS), who determined that the payment was directly linked to the employment relationship. Following the appeal, the Provincial Administrative Court in Warsaw overturned the ruling, and the Supreme Administrative Court (NSA) ultimately upheld the lower court's decision. The NSA ruled that the KIS position was erroneous because such back-pay compensation does not constitute employment income, as the individual was not actively employed during that period and received no remuneration for work performed. Judgment of the Supreme Administrative Court of September 9, 2026, II FSK 1245/23.

MINISTRY OF FAMILY, LABOR, AND SOCIAL POLICY CLARIFIES GENDER-NEUTRAL JOB POSTING RULES

Regulations requiring employers to ensure gender neutrality in job advertisements and position titles took effect on December 24, 2025. In response to a parliamentary inquiry, the Ministry of Family, Labor, and Social Policy (MRPiPS) clarified that there is no single mandatory title format for job listings. Employers may use several acceptable approaches when job titles are not gender-neutral: listing both gender options, describing the nature of the duties rather than using a formal title, using phrasing such as "we are seeking a person for the position of...," or using a single form alongside an "M/F" (male/female) designation (e.g., "nurse M/F"). The Ministry noted that using the noun "person" is acceptable - even though it is grammatically feminine in Polish - because the overall tone of the ad determines compliance, not a single word's grammatical gender. The critical requirement is that job posting content must not imply that a role is restricted to a specific gender. Link to parliamentary inquiry: *here*.

COURT: EXTENDED OR DISRUPTIVE MEDICAL ABSENCES MAY JUSTIFY CONTRACT TERMINATION

Illness may legally justify terminating an employment contract if it prevents an employee from carrying out their job duties or leads to a prolonged absence. This was recently confirmed by the District Court in Człuchów, in line with previous Supreme Court rulings on the matter. In practice, courts do not look strictly at the diagnosis or total number of sick days, but rather their impact on work and the employee's communication with the employer. A lack of communication can disrupt workplace planning and weigh heavily in determining whether termination was justified. However, each case requires an individual assessment, taking into account the specific circumstances of the case. Judgment of the District Court in Człuchów dated November 14, 2025, IV P 72/25.

STATISTICS POLAND (GUS) REPORTS 8% INCREASE IN WORKPLACE ACCIDENTS

Data published by Statistics Poland (GUS) indicates that workplace accidents rose by nearly 8% during the first half of 2026 compared to the same period last year. This increase occurred despite the expanded authority granted to the National Labor Inspection (PIP), which includes the power to levy higher fines for occupational health and safety violations. Employers are reminded that compliance obligations go beyond reacting to incidents after they happen - companies must actively train staff and implement preventive safety measures.

TRADE UNION PLANS TO REPORT RETAILERS VIOLATING SUNDAY TRADING BAN

In response to Poland's long-standing Sunday trading ban, the trade union NSZZ "Solidarność" plans to launch a campaign asking consumers to submit receipts from Sunday retail purchases. The collected receipts will be submitted as evidence in reports filed with prosecutors' offices. Union representatives assert that numerous retailers across Poland are illegally circumventing the ban. Furthermore, they argue that statutory fines for non-compliance are too low to serve as an effective deterrent.

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

- **Top 10 most important Takeaways: the first few weeks of PIP vs B2B** – September 22, 2026, 11:00 – 11:45, online. Register: *here*.
- **Webinar: One union member, multiple employers – navigating the rights and challenges of intercompany trade union relations** – September 29, 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, in person, Poznań. Register: *here*.
- **PCS HR Point: Aligning your anti-harassment policy with new legal standards** – October 15, 2026, 11:00 – 11:30, online. Register: *here*.

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