

PCS

# GOOD MORNING HR |43/26

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

## THE 250TH EDITION OF GOOD MORNING HR

We're celebrating a special milestone: the 250th edition of our Good Morning HR newsletter, which supports thousands of HR professionals across Poland. Since the beginning we had one goal: to deliver the most important HR updates every Monday in a concise, easy-to-read format. To mark the occasion, Karolina Kanclerz, Sławomir Paruch, and Oskar Kwiatkowski share the story behind the project, from its early days to the work that goes into each Edition. Read the full interview on our website: *here.*

## PIP URGES COMPANIES TO REVIEW THEIR CIVIL-LAW CONTRACTS

The State Labor Inspection (PIP) has begun sending letters to businesses encouraging them to review their service contracts and B2B agreements to check whether they may have the characteristics of an employment relationship. PIP selected the recipients based on data from the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) and is asking to provide information about self-assessments and any contracts they have converted into employment contracts. These actions have raised concerns among businesses and experts, who point to a lack of transparency of PIP's company selection and uncertainty about whether they must respond and what consequences they could face. They also stress that using civil-law contracts is not, in itself, a violation of the law. Voluntarily converting them into employment contracts may involve additional costs and legal consequences.

## INCOME TAX THRESHOLDS WILL BE HIGHER

On Thursday, the Parliament passed a bill amending personal income tax brackets. The bill raises the first tax threshold to PLN 130,000 and introduces a second threshold of PLN 150,000, with a 24% tax rate on income between PLN 130,000 and PLN 150,000. The bill also introduces automatic annual adjustments to the tax thresholds based on inflation, starting in 2028. The bill will now be reviewed by the Senate. Link to the bill: *here*.

## SUPREME ADMINISTRATIVE COURT: COURTS MUST SPECIFY MISSING DOCUMENTS IN UNEMPLOYMENT CASES

The Supreme Administrative Court (NSA) ruled that an administrative court cannot overturn a decision based on a general statement that the case file is incomplete. If documents are incomplete, the court must specify which ones are missing and explain why they are relevant. The case involved a woman who lost her unemployed status after ZUS granted her a rehabilitation benefit for the same period. The Regional Administrative Court (WSA) overturned the decisions on the grounds that the case file was incomplete but failed to identify the specific gaps. The NSA overturned that ruling, emphasizing that a general reference to incomplete documentation is not enough. The case will now return to the WSA, which must either identify the missing documents or decide the case based on the evidence already collected. The ruling makes clear that a court cannot simply claim that the case file is incomplete; it must specify exactly which documents need to be added. Ruling of the Regional Administrative Court in Cracow, March 20, 2026, case no III SA/Kr 1631/25.

## FALL TIME CHANGE MAY AFFECT WORKING TIME CALCULATIONS

On the night of October 24–25, 2026, clocks were turned back from 3:00 a.m. to 2:00 a.m., meaning that employees working during the time change may have worked an additional hour. For employees on the night shift, employers should account for the actual hours worked and correctly calculate any additional hour if it qualifies as overtime. Employers will have to review the schedules and working time records of employees who worked that night and ensure that any overtime is properly accounted for.

## NEW INTERNSHIP RULES FACE CRITICISM FROM AGENCIES AND MINISTRIES

The draft law on internships, which aims to limit unpaid internships and strengthen protections for interns, has raised concerns about the proposed requirement to hire interns under fixed-term employment contracts. Representatives of agencies and some ministries warn that the proposed rules could increase the cost of internships and reduce the number of available positions. Other concerns include the proposed minimum internship pay, the relationship between internship agreements and employment contracts, and the tax implications of the new rules. Some have also called for more flexible ways to organize internships, including service contracts. The proposed rules require further legislative work. Link to the project: *here.*

## NO KSEF PENALTIES FOR NOW

The Parliament has approved a draft bill that would postpone penalties for failing to use the National e-Invoicing System (KSeF) until January 1, 2028. This means businesses that issue invoices outside KSeF will not face financial penalties in 2026 or 2027. Most businesses are now required to use KSeF, although some exceptions remain in place. These include invoices issued through cash registers until the end of 2026 and the smallest taxpayers, who are exempt until January 1, 2027. Despite the lack of penalties, the National Revenue Administration (KAS) has announced increased inspections of businesses that do not use KSeF. Tax authorities will check whether issuing invoices outside the system is linked to irregularities in tax settlements. Businesses will still be able to deduct VAT and include invoices issued outside KSeF as tax-deductible expenses for personal income tax (PIT) and corporate income tax (CIT) purposes. The Ministry of Finance has confirmed that this rule will also apply in 2027. Postponing the penalties is intended to give businesses more time to adapt their processes and systems to the new requirements.

**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

- **Collective layoffs step by step – Part I: How to properly plan a restructuring process** – October 28, 2026, 11:00 – 11:45, online. Register: *here*.
- **Conference: How does the Polish Labor Inspectorate (PIP) approach worker misclassification? Key takeaways from practice and individual interpretations** – October 29, 2026, 11:00 – 12:25, 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.