PCS

HR LAW BRIEF: CEE

19/2026



Dear Readers,

We are back with another edition of our HR Law Brief: CEE. Again, it's a 3-minute read to bring you up to speed with the latest news from Central-Eastern Europe.

If you need any support in the CEE region, let us know.



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UKRAINE: NEW REPORTING REQUIREMENTS FOR THE CONTRIBUTION SUPPORTING THE EMPLOYMENT OF PERSONS WITH DISABILITIES

As of 1 October 2026, employers subject to the contribution supporting the employment of persons with disabilities will be required to submit a new report on the assessment, calculation and payment of the contribution. The obligation applies to employers whose average number of full-time employees during a calendar quarter is at least eight and who have failed to meet the statutory employment quota for persons with disabilities. The report must be submitted to the competent tax authority within 40 calendar days following the end of the reporting quarter. The contribution must be paid within 10 calendar days following the reporting deadline. Reports for the first three quarters of 2026 must be submitted by 9 November 2026. Reports may be submitted electronically or in paper form. Employers meeting the applicable criteria should ensure timely submission of the report and payment of the contribution.

POLAND: NEW SUPPORT TO PROTECT JOBS IN A CRISIS

Poland is preparing measures to help employers retain employees during temporary economic downturns. The proposal, supported by trade unions and employers, would introduce temporary wage subsidies to help companies avoid layoffs in situations such as a temporary drop in orders, an economic crisis or changes in production. The proposed rules would take into account the scale and duration of the decline in business activity, the maximum period of support and the employer's obligation to maintain employment after receiving assistance. The social partners also propose amendments to the Employee Claims Protection Act to provide faster access to benefits from the Guaranteed Employee Benefits Fund where a company has effectively ceased operations and to protect employee claims during lengthy court or insolvency proceedings. Employers should monitor further developments, as the proposed measures could provide an additional tool for retaining employees during temporary downturns.

ESTONIA: AMENDMENTS TO OCCUPATIONAL HEALTH AND SAFETY REQUIREMENTS

Estonia has adopted amendments to its occupational health and safety requirements aimed at increasing employers' flexibility and reducing administrative burdens. The key changes include removing the requirement for separate work instructions and machinery or equipment instructions where the manufacturer's instructions already provide the necessary information. The amendments also introduce a legal basis for employee alcohol and sobriety checks and, in workplaces with serious hazards, preventive checks. The new rules will further simplify employers' reporting obligations by increasing cooperation between public authorities. Employers with fewer than 10 employees will no longer be required to submit their risk assessment to the Labour Inspectorate's electronic system or conduct a comprehensive workplace health and safety assessment every three years. In addition, the validity of pre-employment medical examinations will be extended from four to six months. Employers should review their existing occupational health and safety procedures and documentation to ensure they are updated in line with the new requirements.

POLAND: PROPOSED CHANGES TO CARE ALLOWANCE FOR SICK CHILDREN

Poland has published legislative proposal on the care allowance for parents of sick children. The proposed changes would introduce up to 60 additional days of care allowance per year for parents caring for a seriously ill child up to the age of 18, regardless of the child's age-based entitlement to the standard allowance. The additional allowance would apply where the child's health condition requires personal care by a parent, as confirmed by a doctor. The rules would not provide a fixed list of qualifying illnesses. As a result, the total annual entitlement could increase to up to 120 days for children under 14, 90 days where the current limit is 30 days, and 74 days where the current limit is 14 days. The proposal also includes extending the existing entitlement to two days or 16 hours of paid leave for childcare from children under 14 to children under 18. Employers should monitor further legislative developments, as the proposed changes would increase employees' entitlement to leave and care allowance in certain circumstances.

CZECH REPUBLIC: NEW TAX RULES FOR EMPLOYEE BENEFITS

The Czech Republic will introduce new tax rules for employee benefits from 1 January 2027. Leisure and social benefits, other than recreation, will be tax-exempt for employees without a financial limit but non-deductible for employer. Recreation and holiday contributions will be tax-exempt up to CZK 20,000 (EUR 820) per year and non-deductible for employers. Selected employer-paid healthcare benefits, including preventive examinations, screening programmes and vaccinations, will remain tax-deductible for employers if statutory conditions are met. Other healthcare benefits will be tax-exempt for employees up to 100% of the average wage. Employers should review their benefit schemes and assess the impact of the new rules before they enter into force.

ROMANIA: LABOR MARKET REFORM UNDERWAY

Romania's proposed 2026–2028 government program includes measures aimed at increasing flexibility in employment and supporting labour market participation, while strengthening controls over undeclared and disguised work. The proposals include more flexible part-time arrangements, multi-employer and on-demand contracts, measures supporting parents returning to work, and employment support for young NEETs and people over 50. The program also proposes integrated ANAF–Labour Inspectorate controls to identify disguised employment involving sole traders or microenterprise structures, risk-based inspections and regulation of digital platform work. Employers should monitor further developments, particularly regarding changes to employment contracts and increased scrutiny of arrangements that may in practice constitute employment.