

GOOD MORNING HR |47/26

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

EMPLOYERS WILL GAIN GREATER CONTROL OVER WORK REGULATIONS

The Ministry of Development and Technology's deregulation bill proposes changes to the rules for negotiating work regulations with trade unions. Under the current rules, a union's refusal to agree on a deadline for completing negotiations can effectively prevent an employer from introducing or amending work regulations. The proposed changes would allow employers to adopt work regulations independently, even when the parties cannot agree on a negotiation deadline. The bill also provides for simpler dealings with the Social Insurance Institution (ZUS). These include exempting certain business owners from the requirement to file repetitive declarations and allowing authorized representatives to submit a broader range of statements on behalf of contribution payers. From an employer's perspective, the most significant change concerns work regulations. The proposed amendment aims to limit trade unions' ability to delay or block the negotiation process, giving employers greater flexibility to introduce or amend their internal rules. Link to the draft *here*.

PIP: NEW RULES FOR SUBMITTING AND HANDLING COMPLAINTS AND REQUESTS

The Chief Labor Inspector has issued an order setting out new rules for receiving, reviewing, and handling complaints and requests, as well as providing advice across the organizational units of the State Labor Inspection (PIP). The order comprehensively regulates how PIP handles these matters. It covers labor law issues, employee complaints and complaints concerning PIP's activities, inspection proceedings, occupational safety and health, posting of workers, and employment of foreign nationals. One of the key changes aligns PIP's procedures with the regulations on electronic registered deliveries, restricting the use of existing communication channels, including standard email. Order of the Chief Labor Inspector no. 41/26 dated October 29, 2026. Link: *here*.

PRESCRIPTION GLASSES ARE NOT TAX-DEDUCTIBLE

In its latest ruling, the Supreme Administrative Court (NSA) confirmed that using prescription glasses for work does not make their purchase a tax-deductible business expense. According to the Court, it is impossible to clearly distinguish between the private and professional use of prescription glasses, as people wear them both at work and outside of work. Supreme Administrative Court ruling of November 17, 2026, case no. II FSK 1451/23.

ZUS: 50% TAX-DEDUCTIBLE COSTS CAN REDUCE HEALTH INSURANCE CONTRIBUTIONS

In an individual interpretation, the Social Insurance Institution (ZUS) confirmed that employers may take increased 50% tax-deductible costs into account when calculating a hypothetical personal income tax (PIT) advance payment used to determine an employee's health insurance contribution. The case concerned an architect performing creative work. According to ZUS, the employer may reduce the health insurance contribution, in accordance with the applicable regulations, by the amount of the hypothetical PIT advance payment calculated using the provisions on the 50% tax-deductible costs. Letter from the Social Insurance Institution Headquarters dated July 29, 2026, ref. no. DI/200000/43/1955/2026.

COURT: OVERDUE CONTRIBUTIONS DO NOT ALWAYS MEAN LOSING THE RIGHT TO BENEFITS ENTIRELY

An entrepreneur running a business and covered by voluntary sickness insurance lost the right to sickness benefits for nearly six months because of an overdue contribution of just PLN 53.11. The Social Insurance Institution (ZUS) refused to pay the benefits, but the court disagreed. The court ruled that the six-month period must be calculated separately for each day of incapacity for work, rather than from the first day of the entire period of sick leave. As a result, the entrepreneur lost entitlement to benefits only for part of the period, while remaining entitled to benefits for the rest. The ruling confirms that delays in paying social insurance contributions do not automatically result in a complete loss of entitlement to sickness benefits. Judgment of the District Court for Szczecin-Centrum in Szczecin dated November 10, 2026, case no. IX U 574/26.

MORE CIVIL LAW CONTRACTS MAY BE RECLASSIFIED AS EMPLOYMENT RELATIONSHIPS

The latest interpretations issued by the Chief Labor Inspector show that the nature of a working relationship depends on how the parties actually perform their duties, rather than on the title of the signed contract. In one case, the Chief Labor Inspector found that an individual engaged under both an employment contract and a mandate contract was, in fact, performing the same duties under both agreements. This meant that the parties had only one employment relationship. The Chief Labor Inspector reached a similar conclusion regarding a planned collaboration with a self-employed programmer. The programmer's fixed availability schedule, obligation to respond to requests within a specified time, use of the company's infrastructure, and limited freedom in performing services all pointed to an employment relationship. The Chief Labor Inspector also emphasized that even a high degree of professional autonomy does not rule out the subordination that characterizes an employment relationship. This may still be the case when the employer sets objectives, organizes the work, and supervises the performance.

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

- **Conference: Workplace bullying and discrimination** – November 25, 11:00 a.m. – 2:00 p.m., online. Registration: *here*.
- **Webinar: Crossborder = Sensitive: Investigations in an international context** – November 26, 11:00 a.m. – 11:45 a.m., online. Event in English. Registration: *here*.
- **Webinar: Employee length of service – recent legal updates and new employee rights** – November 26, 11:00 a.m. – 11:45 a.m., online. Registration: *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.