

# What changes can employers expect following the increase in the powers of the State Labour Inspectorate (PIP)?



Despite considerable controversy surrounding the planned changes, on 2 April 2026 the President of the Republic of Poland signed the draft amendment to the Act on the State Labour Inspectorate. At the same time, the draft was referred to the Constitutional Tribunal for subsequent review, though this does not suspend the entry into force of the provisions. The amendment will come into force on 8 July 2026.

### The key changes resulting from the amendment:

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- **The ability of regional labour inspectors to convert incorrectly concluded civil-law contracts into employment contracts by means of an administrative decision.** However, this is to be a two-stage process – first, the inspector will issue a notice instructing the employer to remedy the breaches, and only if the instruction is not implemented may a decision be issued confirming the existence of an employment relationship.
- **The introduction of an individual interpretation procedure**, under which employers will be able to apply to the Chief Labour Inspector (“GIP”) to verify whether the forms of employment which they use are correct.
- A twofold increase in the fines that PIP may impose (from the current range of **PLN 1,000 – 30,000** to **PLN 2,000 – 60,000**).
- The ability for PIP to carry out **inspections remotely**.



## I. Procedure for confirming the existence of an employment relationship – first a notice, then a decision

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- Importantly, the amendment provides that the process of reclassifying contracts is to be a two-stage process.
- Firstly, PIP inspectors will be able to issue **an instruction** to the employer **to remedy breaches** relating to the functioning of a civil-law contract or the failure to conclude an employment contract where the legal relationship between the parties is predominantly characterised by the features of an employment relationship. Prior to this, the parties to the contract will be able to present their position on the matter.
- The relevant provisions are rather brief, which means that in practice the wording of a PIP instruction may cause employers considerable difficulty. **The main issue appears to be setting an appropriate deadline for implementing the instruction, upon which the subsequent decision is to depend.** The amendment refers only to the form of the instruction itself (in writing, either on paper or electronically) and requires inspectors to set a deadline for compliance in such a way that “an assessment of its implementation, based on the overall circumstances of the case, takes place during the course of the inspection”.
- Only if the inspector’s instruction is not implemented will he/she be able to submit a request to the regional labour inspector to initiate administrative proceedings and issue a decision confirming the existence of an employment relationship.
- The regional labour inspector, as before, will be able to initiate proceedings before a labour court to determine the existence or content of the employment relationship. This applies in particular to situations where it is necessary to determine the existence of an employment relationship for a period prior to that which may be covered by the decision.

## II. Content and effects of a decision confirming the existence of an employment relationship

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- A decision confirming the existence of an employment relationship will contain:
  1. the identification of the parties to the employment contract;
  2. the type of employment contract;
  3. the date of conclusion of the employment contract;
  4. the type of work;
  5. the place of work;
  6. the working hours;
  7. the amount of remuneration for work.

- **The employment relationship will come into existence on the date the decision is issued by the regional labour inspector.** Under the new regulations, this decision is to have legal effect from the date of issue, giving rise to the legal consequences associated with the establishment of an employment relationship under labour law, tax law and social security law.
- Under the amendment, the decision will be enforceable: (i) on the day following the expiry of the time limit for lodging an appeal, if neither party has lodged an appeal; (ii) on the date of a final court ruling; or (iii) upon the decision being declared immediately enforceable. **Therefore, unlike the previously proposed amendment, there is no automatic immediate enforceability of the decision.**

## III. Appeal against a decision confirming the existence of an employment relationship

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- The parties will have the opportunity to lodge an appeal with a labour court through the regional labour inspector **within one month of the date of service of the decision.**
- If the district labour inspector considers the appeal to be entirely justified, he/she will be able to amend or revoke the contested decision. In this case, the appeal will not be pursued further.
- Otherwise, the district labour inspector will be obliged to forward the appeal to the court without delay, together with the complete and organised case files and his/her opinion on the appeal. The amendment stipulates that this must take place **no later than one month from the date on which the appeal was lodged.**
- The amendment also sets a guideline **period of one month from the date of receipt of the claim** for the court **to organise a hearing.** In practice, however, it seems unlikely that this deadline will be met (particularly given the lack of potential sanctions).

## IV. Protection of employees

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- A safeguard for employees against potential reprisals or unfair treatment is the provision stipulating that a decision establishing the existence of an employment relationship may not form the basis for any unfavourable treatment of an employee; in particular, it may not constitute grounds justifying the termination of the employment relationship by the employer.

## V. 12 months for voluntary changes

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- If, before 8 July 2026, an entity entered into a civil-law contract with a person even though the relationship between the parties meets all the characteristics of an employment relationship, it will not face a fine as long as it voluntarily signs an employment contract with that person within 12 months of the amendment coming into force.

## VI. Granting of interim relief during court proceedings

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- In a case concerning the determination of the existence or content of an employment relationship, or in a case concerning an appeal against a decision of the regional labour inspector regarding the determination of the existence of an employment relationship, **the court will be able to grant interim relief**. This will mean that the contract which is the subject of the proceedings may be amended, terminated or dissolved only in accordance with the rules laid down in labour law concerning general and specific protection of employees against the termination or dissolution of an employment contract.
- In accordance with the amendment, an application for interim relief will be examined without delay, but no later than within three days of its receipt by the court.
- Furthermore, the amendment provides that if the need to protect the employee's rights so warrants, and the existence of an employment relationship has been substantiated, the court may additionally regulate the rights and obligations of the parties to the contract for the duration of the proceedings.

## VII. Individual interpretations

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- A significant new feature compared to previously proposed amendment is the institution of **individual interpretation** regarding the application of labour law provisions to determine whether the legal relationship described in the application for the interpretation constitutes an employment relationship within the meaning of the Labour Code.
- Such an individual interpretation will be issued by the Chief Labour Inspector **at the employer's request**, and the fee for its issuance is to be a mere PLN 40. The content of the interpretation is to include an assessment of the applicant's position, taking into account the legal basis and its interpretation. Under the amendment, the interpretation is to be issued without undue delay, no later than 30 days from the date of submission of a complete application.

- **Importantly, however, the individual interpretation that is issued will not be binding on the applicant (the employer)**. The amendment stipulates, however, that the applicant may not be subject to administrative or financial sanctions or penalties to the extent that they have complied with the individual interpretation obtained. At the same time, the individual interpretation **is to be binding on the PIP authorities** and may be amended or revoked only in the event of a change in the circumstances of the case.
- An individual interpretation issued by the Chief Labour Inspector is also to be forwarded to the Social Security Agency (**ZUS**) and the National Revenue Administration (**KAS**). The content of the interpretation will also be published in the Public Information Bulletin.

## VIII. Changes to the level of penalties

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- The amendment introduces new ranges for the fines imposed by PIP, i.e. from **PLN 2,000 to PLN 60,000** (previously the range was between PLN 1,000 and PLN 30,000), in specific cases, the range will be from **PLN 3,000 to PLN 90,000** (previously PLN 1,500 to PLN 45,000).
- Provisions concerning summary fine proceedings are also to be amended – in cases where the competent PIP authority acts as the public prosecutor, the potential fine is set to increase from PLN 5,000 to **PLN 10,000**.

## IX. Other issues

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### • Remote inspections

The amendment introduces the possibility for inspectors to carry out inspection activities remotely or via electronic means of communication. However, it stipulates that this may only take place in justified cases, provided it does not conflict with the purpose of the inspection and may facilitate its conduct, or is justified by the nature of the inspected entity's activities.

### • Exchange of information between PIP, ZUS and KAS

The amendment also enables the automation of data flows between PIP, ZUS and KAS concerning information necessary for analysing the risk of legal breaches and non-compliance with obligations relating to labour law and the legality of employment, tax law, social security law and health insurance law.

## What should employers be paying attention to right now?

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In view of the approaching date of entry into force of the amendment, we would advise conducting an internal audit now regarding the manner in which civil-law contracts are implemented.

In particular, we would recommend:

- checking whether people employed under civil-law contracts are performing their duties under conditions typical of an employment relationship, i.e. on a continuous basis, under the management of the employing entity, and at a place and time designated by it;

- analysing the content of civil-law contracts and the contract templates used by employers, particularly with regard to provisions characteristic of an employment relationship, such as fixed working hours at a location designated by the employer or the obligation to provide services in person;
- establishing what factors in practice determine the basis of a person's engagement, in particular whether they are the person's preferences or the nature of the work performed.

In December 2025, PIP presented the draft of a so-called self-checklist containing a set of questions designed to help employers assess engagement on the basis of civil-law contracts. However, this is non-binding, and PIP itself has announced that it will continue working on the final document.

We therefore encourage you to contact us now to discuss the possibility of an audit of civil-law contracts.



## Feel free to contact us:

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