

Legal Alert

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Starting in 2026, the National Labour Inspectorate will reclassify civil law contracts as employment contracts

A government draft amendment to the Act on the National Labour Inspectorate (PIP) provides that a labour inspector will be authorized to determine that a contractor or self-employed person (B2B) is in fact working under an employment relationship.

The inspector will be able to recognize the existence of an employment relationship if a civil law contract was concluded under conditions typical for employment contracts—i.e., the work is performed at a place and time specified by the employer and under their supervision.

Current legal status

Currently, only a court can determine the existence of an employment relationship. An inspector may initiate such proceedings in court or issue a non-binding recommendation to the employer to replace a civil law contract or B2B agreement with an employment contract.

Administrative decision

Under the new rules, a Regional Labour Inspector will be able to issue a binding administrative decision establishing the existence of an employment relationship. Both the employer and the worker will have the right to appeal. The deadline to appeal to the Chief Labour Inspector is only 7 days. A further appeal to the district labour court (based on the location of the Regional Inspectorate) will be possible under the rules of the Code of Civil Procedure.

Effects of the decision

Once the decision is delivered, the employer will be required to treat the individual as a regular employee, applying the Labour Code, calculating leave entitlements, social security contributions, etc. The decisions will be immediately enforceable with respect to future obligations from the date of issuance. An appeal does not suspend the immediate enforceability, meaning the individual must be treated as an employee throughout the appeal process.

Retroactive effect

The decision may have retroactive force and establish the existence of an employment relationship from a past date, which would require the employer to pay backdated social security contributions (once the decision becomes final).

Additional measures

To facilitate inspections, a dedicated data exchange channel will be created between PIP, the Social Insurance Institution (ZUS), and the National Revenue Administration (KAS).

Effective date

The changes are expected to come into force in January 2026. The draft is currently under consultation before being submitted to Parliament. The new regulations will apply to all civil law contracts in force on the date the law takes effect.

Recommendations

In light of the planned changes, we recommend conducting an audit of all civil law and B2B contracts in your organization, reviewing both their provisions and the actual manner in which services are performed by contractors.

Contact us!



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