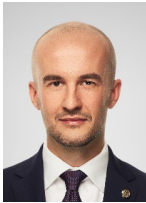


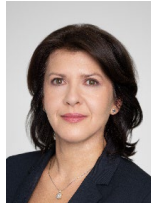
Japanese Desk Newsletter (6-1/2)

KPMG Poland
May 2026

Update on National Labour Inspectorate (PIP) Act Amendment



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This Newsletter is issued to follow up the regulatory development on re-classification of civil law contracts which was presented at our webinar on 26th June 2025. Please also see the presentation materials from the following link.

[pl-employment-contract-vs-b2b-contract-en.pdf](#)

B2B contracts are a form of civil law arrangement widely used in Poland, offering notable advantages from an organizational and financial perspective.

The legislative process aimed at granting the National Labour Inspectorate (PIP) the authority to reclassify civil law and B2B contracts as employment relationships has been completed.

On 2 April 2026, the Polish President signed the Act of 11 March 2026 amending the National Labour Inspectorate Act. The new regulations will enter into force on **8 July 2026**. Below, we outline the key changes.

Key changes introduced by the Act

- PIP inspectors may now issue an administrative decision establishing the existence of an employment relationship - a power previously reserved exclusively for courts. The decision specifies key terms of employment.
- A two-step procedure applies: the inspector must first issue a remediation order. If the employer fails to comply within the set deadline, the labour inspector may issue a formal decision – or, alternatively, bring a claim before the labour court.
- The decision may be immediately enforceable in specified situations.
- The decision may be challenged before the court. In such a case, its effect is suspended pending a final court ruling, except in relation to specially protected employees (e.g., pregnant women).
- The decision is prospective only - it does not apply retroactively. It has implications in the areas of employment law, social security and tax law. However, the decision may lead to an audit by the Social Insurance Institution (ZUS) or the National Revenue Administration (KAS), the scope of which may extend to periods prior to the issuance of the National Labour Inspectorate (PIP) decision.
- Moreover, PIP may file a reclassification claim before court, which may also cover periods prior to the issuance of the decision.

Additional changes

- New compliance tool: companies may seek an individual ruling from the Chief Labour Inspector to confirm whether a given arrangement qualifies as an employment relationship under Article 22 § 1 of the Labour Code.
- PIP's cooperation with tax authorities (KAS) and the social security authority (ZUS) has been significantly strengthened. From 2026, data from the National e-Invoicing System (KSeF) will provide tax authorities with an additional source of information on B2B arrangements.
- Maximum fines for misclassification have been raised to PLN 90,000 (previously PLN 30,000).



Japanese Desk Newsletter (6-2/2)

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Key steps for companies before the new rules on B2B classification take effect

- Although the President referred the Act to the Constitutional Tribunal under post-enactment review, raising concerns about the scope of the National Labour Inspectorate's powers and the legislative process, this referral does not suspend the Act.
- From a risk management perspective, this requires initiating preparatory steps without delay to ensure that existing contracting and operational models are appropriately reviewed and adjusted in advance of enforcement.
- KPMG supports organizations through every step necessary to prepare for upcoming legal changes, in particular:

1

Mapping the exposure: Preparing a complete inventory of all individuals engaged under B2B contracts, mandate agreements (*umowa zlecenia*), or contracts for specific work (*umowa o dzieło*) and flagging arrangements with characteristics typical of an employment relationship.

2

Auditing contracts and other documents against actual practice: A PIP inspector will look beyond the contract text to assess how work is actually performed. Thus, it is crucial to examine the actual working arrangements of the personnel involved.

3

Identification of risk areas: When assessing civil law relationships, a wide range of factors is taken into account. It is essential to identify areas that could impact the authorities' determination of whether such relationships constitute employment and to assess the level of risk in each case.

4

Recommendations: We provide tailored recommendations on both the contractual and operational framework of B2B cooperation - covering contract structure and day-to-day management of contractors, designed to reduce reclassification risk while preserving the operational flexibility that B2B models offer.

5

Support throughout implementation: We assist in implementing the recommended changes end-to-end: advising on remediation strategies, supporting conversations with affected contractors, and delivering training for managers and HR teams on how to manage B2B relationships in accordance with the modified legal framework.

Japanese practice in Poland

We picked up this topic in our past webinar, please also see the following link.

[pl-employment-contract-vs-b2b-contract-en.pdf](https://www.kpmg.pl/pl-employment-contract-vs-b2b-contract-en.pdf)

KPMG Poland Japanese Desk Webpage:
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