

# Legal alert

## Reclassification of B2B arrangements into employment relationships

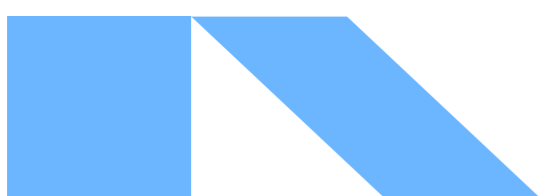
### 1. New Polish rules increase employer risk

B2B cooperation models are a well-established and widely used form of engagement in Poland. They are particularly popular in the IT, technology and professional services sectors, where businesses often value flexibility, project-based structures and the ability to engage highly qualified specialists operating through their own sole proprietorships. For many international groups entering the Polish market, B2B arrangements have been one of the most common alternatives to traditional employment, often at the contractor's own initiative.

At the same time, under Polish law, the name of the agreement – or even the parties' mutual intention to use a B2B model – is not decisive and may be insufficient. If the actual cooperation resembles an employment relationship, in particular due to subordination, fixed working patterns, managerial control or personal performance of work, there has always been a legal risk that such arrangement could be challenged and reclassified as employment.

### 2. How does it work today?

Until now, reclassification cases in Poland have been relatively limited in practice. This is mainly because the process is time-consuming and usually requires court proceedings. In many cases, it has been the individual contractor – rather than public authorities – who initiated claims seeking recognition of employee status



in order to obtain employment rights such as paid leave, protection against termination or social security benefits.

As a result, although the legal framework already existed, many businesses viewed the practical enforcement risk as moderate, especially where contractor relationships were properly structured and documented. In practice, such models often operated in the market, including in organisations engaging both employees and B2B contractors on broadly similar terms.



### 3. What is changing?

A new amendment to the Polish Labour Inspectorate Act significantly strengthens the position of labour inspectors and is expected to increase enforcement activity.

Under the new rules, labour inspectors will be able to issue administrative decisions confirming that a civil law or B2B arrangement should, in fact, be treated as an employment relationship. In practice, this means reclassification may become faster, more direct and less dependent on lengthy court litigation.

The main features of the reclassification process will involve:

- **Inspection:** during an audit, the Labour Inspectorate may review whether the cooperation model reflects genuine contractor status or, in fact, resembles employment.
- **Initial order:** if irregularities are identified, the company may first receive an order to remedy the issues or regularise the engagement model.
- **Administrative decision:** if no corrective action is taken, the inspector may issue a formal decision confirming the existence of an employment relationship.
- **Terms of employment:** the decision may specify key employment terms, such as the contract type, start date, role, place of work, working time and remuneration.

- **Appeal right:** the company may appeal the decision to a labour court within one month through the issuing authority.
- **Court review:** if appealed, the case will be examined under a dedicated fast-track procedure introduced together with the reform.

The reform also introduces:

- broader inspection powers;
- remote and digital audit measures; and
- increased information sharing between the Labour Inspectorate, the social security authority (ZUS) and tax authorities.

#### 4. Key consequences for companies

Where a B2B relationship is reclassified as employment, the consequences may extend well beyond labour law.

- Employment law exposure

A company may become required to recognise the individual as an employee and grant statutory employment rights, including paid annual leave, minimum wage protections, working time rules and termination protections.

- Tax and social security exposure

Reclassification may trigger an obligation to correct historical settlements and pay outstanding payroll taxes and social security contributions, together with default interest. Depending on the circumstances, additional tax adjustments may also be required.

- Financial penalties

The new legislation also increases fines for selected labour law breaches. For some offences, penalties may reach PLN 60,000 or PLN 90,000.

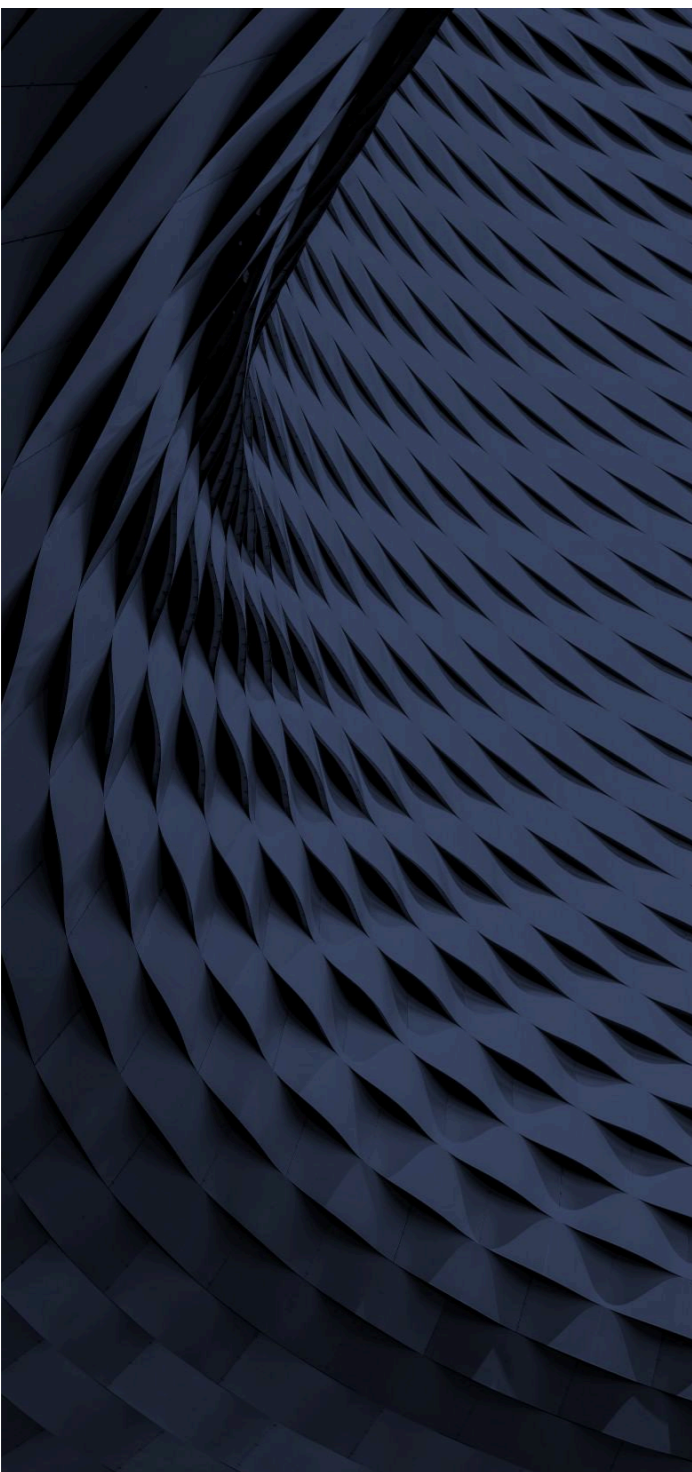
#### 5. Entry into force

The new rules enter into force on 8 July 2026.

#### 6. Recommended next steps

Businesses using contractors in Poland should use the transition period to prepare for the new environment. In particular, companies should consider:

- reviewing B2B and civil law contracts currently in place;
- assessing whether the day-to-day cooperation model reflects genuine contractor status;



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- analysing internal policies, reporting lines and management practices;
- verifying onboarding, supervision and performance management processes;
- identifying higher-risk roles, especially long-term or highly integrated positions;
- considering remediation steps in situations where the current model may be challenged; and
- preparing an internal action plan for any necessary changes before the new rules come into force.

Early review and adjustment of engagement models can significantly reduce legal, tax and operational risks once the new rules become effective.



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