



The draft law implementing the Pay Transparency Directive has been published. Below we present the new obligations that may await employers in Poland as early as June 2026.

The Polish authorities have published a draft act on strengthening the application of the right to equal pay for men and women for equal work or work of equal value (the “Draft Act”), which aims to implement in Poland the as yet unimplemented part¹ of the provisions of Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms (“Directive 2023/970”) that have not yet been implemented in Poland. Poland has chosen to implement most of the provisions of the Directive 2023/970 by means of a separate legal act, with only residual regulations to be incorporated into the Labour Code in this regard. The assumption that the new regulations will apply from 7 June 2026 remains unchanged.

The authors of the Draft Law structured its content by dividing it into thematic sections, in particular those concerning position value assessment, transparency of remuneration, the tasks of authorities, protection of the right to equal pay for men and women for equal work or work of equal value, and penal provisions.

Position Value Assessment

The Draft Act stipulates that every employer, regardless of the number of employees, will be required to conduct a work value assessment for a specific type of work or a specific position (“Work Value Assessment”).

¹ Directive 2023/970 has been partially implemented into Polish law by the Act of 4 June 2025 amending the Labour Code, and the provisions of this Act will come into force on 24 December 2025. They concern, in principle, the need to comply with information obligations towards candidates and the use of neutral job titles.

How to conduct a Work Value Assessment in light of the Draft Act?

A Work Value Assessment should be carried out in an objective and gender-neutral manner. It must not lead to indirect or direct discrimination on the grounds of gender. When making the assessment, the employer should be guided by criteria related to the required skills, effort, scope of responsibility and working conditions, as well as, where appropriate, other additional criteria or sub-criteria relevant to the specific type of work or position. a specific type of work or a specific position. The employer may also take into account soft skills, provided that they are required for

A Work Value Assessment, carried out on the basis of specific criteria and sub-criteria, will lead to the assignment of employees to appropriate categories (“Employee Categories”). Each Employee Category will include persons performing the same work or work of equal value, and assignment to a given Category will entitle employees to make comparisons and verifications within that Category.

What if there is a trade union organisation at the employer?

The Draft Act assigns a very important role to trade unions. Employers should cooperate with the trade union operating at the work establishment, both at the stage of establishing criteria and sub-criteria for the Work Value Assessment and at the stage of establishing Employee Categories.

The criteria and sub-criteria used for Work Value Assessment should be agreed with the trade union organisation at the work establishment (or several organisations, if there are several organisations at a given employer). At this stage, the Draft Act does not limit the need for consultation with representative trade unions within the meaning of Article 253(1) or (2) of the Trade Unions Act of 23 May 1991 (“Representative Trade Unions”). Only if it is not possible to agree on the criteria and sub-criteria with all trade unions operating at the employer, should the employer continue the consultation process with Representative Trade Unions, each of which represents at least 5% of the employees employed by the employer. Interestingly, the Draft Act does not provide for any alternative path in the event that agreement proves impossible.

It is also important to note that the employer's right to set criteria and sub-criteria is somewhat illusory, as it must be agreed with the trade unions.

Cooperation between employers and trade unions was regulated quite differently at the stage of developing Employee Categories. This stage only requires consultation with trade unions, rather than agreement, as in the case of criteria and sub-criteria. The Draft Act also does not introduce any gradation in the consultations (first all trade unions, then possibly only Representative Trade Unions), limiting itself only to specifying their duration – no less than 5 days and no more than 15 days from the date of the employer's proposal to establish Employee Categories.

Will the implementation of the Directive 2023/970 put an end to groundless pay differences?

Employers will still be able to differentiate between the remuneration of employees performing the same work or work of equal value. However, it is necessary for them to be guided by objective, gender-neutral and unbiased criteria, such as achievements and competences, as explicitly stated in the Draft Act. Thus, in light of the Draft Act, any unauthorised actions by employers in the area of pay differentiation will be unacceptable. At the same time, the penal provisions stipulate that a person who fails to assess the value of individual job positions or types of work will be guilty of an offence punishable by a fine of between PLN 3,000 and PLN 50,000.

Pay Transparency

According to the Draft Act, the criteria for determining employees' remuneration, remuneration levels and their increases should be defined in an objective and gender-neutral manner, excluding any direct or indirect discrimination on grounds of gender.

The Draft Act also provides for a catalogue of requests and information obligations designed to enable employees to exercise and verify their rights. Below are examples of new rights and obligations:

- although, as a rule, employees will be required to be given access to information on the above criteria, in the case of an employer with fewer than 50 employees, information on the criteria for remuneration increases will be provided at the employee's request within 14 days of its receipt by the employer;
- an employee may request (in person or through a trade union or equality body) information from their employer about their individual pay level and average pay levels broken down by gender for their Employee Category, and the information should be provided in writing, without delay, no later than 30 days from the date of submission of the request, which is shorter than the deadline allowed by the Directive 2023/970 (2 months);
- each year, by 31 March, the employer is obliged to inform employees about the possibility of exercising the rights indicated in the above point in a manner accepted in the organisation;
- the employer should also ensure that the information provided to employees or job applicants meets the accessibility criteria for persons with disabilities and takes into account their specific needs;
- the employer may not prevent employees from disclosing information about their remuneration in order to exercise their rights under the principle of equal treatment in employment, and any provisions in contracts, regulations, etc. to that effect shall be invalid; however, the employer may require the employee not to use the information they possess for purposes other than exercising the right to equal pay for men and women for equal work or work of equal value.

Reporting obligations and self-verification

An employer with at least 100 employees will be required to prepare a report containing a range of information concerning the previous calendar year, namely:

- the gender pay gap,
- the gender pay gap for supplementary or variable components,
- the median gender pay gap,
- the median gender pay gap for supplementary or variable components,
- the percentage of female and male employees receiving supplementary or variable components,

- the percentage of female and male employees in each pay bracket,
- the gender pay gap among employees broken down by employee category, according to remuneration based on the employee's personal classification specified as an hourly or monthly rate and supplementary or variable components.

For employers with fewer than 100 employees, this will be optional.

Depending on the number of employees at the employer, the report shall be submitted in electronic form by 31 March of the given calendar year:

- every three years for employers with at least 100 employees and willing smaller employers;
- annually for employers with at least 250 employees.

According to the transitional provisions, reports for the first group of employers (employing at least 150 employees) are to cover the period from 7 June 2026 to 31 December 2026 and be submitted by 7 June 2027. However, the draft provisions may be amended in this respect due to their inaccuracy in terms of the size of the workforce (in one provision, the largest employer is defined as employing at least 250 employees, while in the transitional provisions, the threshold is set as at least 150 employees) and the deadline (in one provision, the reporting obligation is set at 31 March, while in the transitional provisions shaping the first reporting obligations, June is indicated for 2027 and 2031, respectively).

Employers with a trade union organisation in place will need to cooperate with such organisation or organisations in the above matters, including consultation on confirming the accuracy of the information contained in the report.

Additional information and remedial measures

Employees, trade unions, the National Labour Inspectorate and equality bodies will be able to request additional detailed explanations regarding the pay gap report, including differences in pay based on gender. If these additional explanations show that the gap is not justified by objective, gender-neutral criteria, the employer will be required to take effective remedial action within eight months of providing detailed explanations.

Importantly, this provision does not specify that the gap must be at least 5%. It cannot therefore be ruled out that the Draft Act intends to apply this obligation to any gap that is not justified by the criteria specified in the provisions.

The employer will also be obliged to verify the pay gap regardless of the above conclusions. If the gender pay gap in any category of employees is at least 5% and is not justified by objective, gender-neutral criteria, the employer will be required to take effective remedial measures within six months of the date of submission of the pay gap report. Failure to meet this deadline may result in the obligation to conduct a joint assessment of remuneration, in consultation with the trade union organisation (or several organisations, if there are several such organisations at the employer), and in the absence thereof, with employees selected by the staff to represent their interests.

Single Source Principle

The assessment of whether female and male employees perform the same work or work of equal value and whether they are in a comparable situation is not limited solely to cases of employment with the same employer. In this respect, the Draft Act implements the single source principle, i.e. a situation where remuneration conditions are determined jointly with the employer or independently of the employer for more than one organisation or enterprise, in particular on the basis of:

- provisions of generally applicable law or;
- collective labour agreements or;
- internal regulations applicable within a capital group, group of companies or group of entrepreneurs operating joint economic activity.

Other selected topics

The Draft Act introduces a definition of remuneration level that differs from that in the Directive 2023/970. Namely, it states that the remuneration level is the gross annual remuneration and the corresponding gross hourly remuneration, calculated on the basis of the remuneration received in a given period, excluding equal cash or in-kind benefits received by all employees within a category of employees or made available to all employees within a category of employees without any eligibility conditions.

Penal Provisions

The Draft Act includes new offences involving breaches of the proposed obligations. It also supplements the list of offences in the Labour Code. If the provisions come into force in their current wording, offences against employee rights will include, i.a.:

- the aforementioned lack of value assessment of positions and types of work,
- failure to provide access to information to which the employee is entitled under the Draft Act,
- failure to prepare a pay gap report,
- failure to provide a job applicant with information about remuneration and relevant provisions of the collective labour agreement or remuneration regulations (if applicable),
- failure to use gender-neutral job titles in job offers.

Most of the proposed offences will be punishable by a fine ranging from PLN 3,000 to PLN 50,000, and four of them (including those described in the last two indents above) will be punishable by a fine ranging to PLN 30,000.

Please note that according to the Draft Act, the provisions are to come into force on 7 June 2026. However, this is only the first stage of the legislative process, and in the course of subsequent stages we cannot rule out changes to the above-mentioned issues, or that the legislative work will not allow the indicated date of entry into force of the new provisions to be met.

If you would like to see how other European Union member states implement the provisions of Directive 2023/970, you may visit www.paygap.com.



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