

Planned changes to increase pay transparency – what should employers prepare for?



Although new provisions of the Labour Code aimed at increasing pay transparency at the recruitment stage have recently come into force, at the same time, in December 2025 a bill was published on the website of the Government Legislation Centre to strengthen the application of the right to equal pay for men and women for equal work or work of equal value, implementing the remaining part of Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 (“EU Directive”).

Importantly, **the new law will comprehensively address the issue of remuneration, covering a variety of topics** such as the rules and procedures for creating pay structures; measures to ensure pay transparency; the rules and procedures for monitoring the implementation of the principle of equal pay; the tasks of the bodies established by the law; and legal protection measures. Furthermore, depending on the number of employees they have, **all employers will be affected by the changes to varying degrees.**

Although the bill has yet to be passed into law, employers should already be preparing for the upcoming changes as they are likely to come into force on **7 June 2026.**



1. Creating pay structures and job evaluation

- One of the basic principles of the bill is to ensure that individuals performing the same work or work of equal value receive equal pay, regardless of their gender or other personal characteristics.
- With regard to the concept of pay, the bill refers to the definition of remuneration contained in Article 18(3c) (2) of the Polish Labour Code, i.e. all the components thereof. This means not only basic remuneration, but also all other components such as statutory bonuses, allowances and other benefits received in connection with employment, directly or indirectly from the employer, in cash or non-cash form (e.g. sports or medical packages).
- In order to ensure equal pay for work of equal value, the bill introduces a new obligation that **will apply to all employers, regardless of how many employees they have**, i.e. the evaluation of work of a specific type or work in specific positions. This evaluation is to form the basis for the creation of an equal, transparent and non-discriminatory pay structure.
- When assessing whether particular jobs are of equal value, the employer should apply four basic criteria in combination:
 - **skills,**
 - **effort,**
 - **responsibility,**
 - **working conditions.**
- Each criterion must be weighed appropriately, according to the nature of the employer's business and the specific characteristics of the given position.
- In addition to the above basic criteria, the employer may also apply auxiliary sub-criteria, provided that they are relevant to the given type of work and their use is justified.
- Only on the basis of the adopted criteria and sub-criteria does the employer then divide employees performing the same work or work of equal value into categories.
- As a rule, the employer determines the criteria, sub-criteria and categories independently. However, if there are trade unions active in the employer, the procedure is different:
 - the criteria and sub-criteria must be agreed with the trade union, which means that its consent must be obtained,
 - the categories of employees are subject to consultation with the trade union, which lasts from 5 to 15 days from the presentation of the proposed division.
- On the basis of the criteria, sub-criteria and categories established in this way, the employer is obliged to develop a pay structure that reflects them and ensures the equal treatment of its employees.



2. New obligations for employers regarding pay transparency

Employee request for individual information

- The bill introduces a new right for employees to request information from their employer regarding their individual remuneration level and average remuneration levels broken down by gender for categories of employees performing the same work or work of equal value.
- According to the bill, requests for such information may be submitted in person or through a trade union or a statutory equality body (see point four below).
- The employer will be obliged to provide the above information in writing, immediately, but no later than within **30 days** of the date of submission of the request.
- This means that employers should immediately take steps to evaluate the positions in their organisation so that, once the new law comes into force, they will be able to fulfil their information obligations within the specified time limit after receiving requests from individual employees.

Pay gap report

- The bill introduces a reporting obligation for employers regarding the pay gap between male and female employees. As a rule, reports should be submitted to the monitoring body (see point four below), but the bill also authorises the State Labour Inspectorate and the equality body to request that the employer also provide them with information from the report.

- Importantly, for entities that have **at least 100 employees**, the preparation of the report will be mandatory, while for employers with **fewer than 100 employees**, it will be optional.
- Another issue which is dependent on the number of employees is the frequency of reporting – employers with **at least 250 employees** will have to submit a report annually, and employers with **100 to 249 employees** every three years, by 31 March of the given year.

Obligation to take remedial action

- The bill provides that if the pay gap report shows that the gap is **at least 5%** and is not justified by objective, gender-neutral criteria, the employer will be required to take effective remedial action within **six months** of the date of submitting the report. **However, the bill does not specify what is meant by the term remedial action.**
- In addition, the bill gives the above-mentioned authorities the right to request additional detailed explanations from the employer regarding the submitted report, including differences in pay based on gender. The employer will have 14 days to respond from the date of receiving the request. If the explanations provided by the employer show that the gender pay gap is not justified by objective, gender-neutral criteria, the employer will have **eight months** to take remedial action, counting from the date of responding to the authorities' request.



3. Joint assessment of remuneration

- An interesting concept is **the** so-called “**joint assessment of remuneration**” carried out by employers together with employee representatives (i.e. the trade union or elected employee representatives) when the following conditions are met:
- the pay gap report shows a gender pay gap of at least 5% in any category of employees,
 - the employer does not justify the gender pay gap on the basis of objective, gender-neutral criteria,
 - the employer fails to take effective remedial action against the unjustified gender pay gap within six months of the date of submitting the pay gap report.
- The purpose of the joint assessment of remuneration is to identify differences in pay between men and women that are not justified by objective, gender-neutral criteria and to take effective remedial action to address and prevent such differences. The bill also proposes an illustrative list of issues to be analysed as part of the assessment.
- Information on the results of the joint assessment of remuneration is provided to the monitoring body within 14 days of the completion of the assessment (and to the trade union). Here, too, the State Labour Inspectorate and the equality body may request that such information be provided to them.
- Within **eight months** of the date of providing the above-mentioned information from the joint assessment of remuneration, the employer should take effective remedial measures.



4. Sanctions and other protection mechanisms provided for in the bill

New powers of the State Labour Inspectorate

The bill gives the State Labour Inspectorate the power to bring legal action on behalf of an employee or job applicant (with their written consent) in cases of claims arising from a violation of rights or obligations related to the principle of equal treatment in employment in terms of the right to equal pay for men and women for equal work or work of equal value. If the employer has violated the above rights or obligations, the employee is entitled to compensation or damages of an amount not lower than the statutory minimum monthly wage.

Financial penalties

Under the bill, an employer or an entity acting on its behalf may be fined from **PLN3,000 to PLN50,000** if it fails to fulfil certain obligations introduced by the bill. This includes:

- failure to assess the value of individual positions or types of work in accordance with the act,
- failure to provide employees with access to information on the criteria for determining remuneration, remuneration levels and remuneration increases in an objective and gender-neutral manner, excluding any direct or indirect discrimination on the grounds of gender,

- failure to provide information on the individual remuneration of an employee and the average remuneration levels broken down by gender in relation to categories of employees performing the same work as that employee or work of equal value,
- failure to prepare a pay gap report,
- failure to carry out a joint assessment of remuneration,
- failure to implement remedial measures.

New institutions

The bill establishes **the** abovementioned **monitoring body**, which will have a number of powers to enforce the new regulations. Its role will include receiving pay gap reports, collecting information from the reports and publishing information about the pay gap. Importantly, at this stage, the bill does not specify which body will perform this function in Poland. It can only be assumed that it will be the State Labour Inspectorate.

The bill also provides **for a** so-called **equality body**, which will carry out tasks related to enforcing the right to equal pay for men and women for equal work or work of equal value, in cooperation with the State Labour Inspectorate, the monitoring body and social partners. At this stage, it is also unclear who will be entrusted with this role.

What should employers be doing now?

- Reviewing and standardising the current pay structure (pay ranges, fixed and variable components, rules for increases and promotions) in terms of consistency and ensuring it is based on objective and gender-neutral criteria.
- Identifying and measuring any pay gap.
- Preparing a preliminary job evaluation method: adopting basic criteria (skills, effort, responsibility, working conditions) and, if necessary, justified sub-criteria.
- Developing internal procedures and preparing a template document for providing individual remuneration information to employees.
- Developing internal procedures regarding the pay gap and a template for the pay gap report.

Why now?

- This is particularly important for employers with at least 150 employees, as they will be required to submit their first pay gap report for the period from 7 June 2026 to 31 December 2026 by 7 June 2027. **This means that, in principle, they should take appropriate measures before 7 June 2026 to have the appropriate pay structures in place by that date to enable them to prepare the report for the above period.**

Employers with 100 to 149 employees will be required to submit their first pay gap report for the previous calendar year by 7 June 2031, and employers with fewer than 100 employees will be able to submit their first pay gap report for the previous calendar year by 7 June 2031.

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