

HR IN THE KNOW 3/2026

First draft law on Pay Transparency Directive published

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MONIKA KRZYSZKOWSKA-DĄBROWSKA
Partner, Head of Employment Practice
Mob: +48 605 125 344
monika.krzyszowska-dabrowska@aglaw.com



ZOFIA JASIŃSKA
Junior Associate, Employment Practice
Mob: +48 605 571 701
zofia.jasinska@aglaw.com

On 16 December 2025, the draft law on strengthening the application of the right to equal pay for men and women for equal work or work of equal value, implementing 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, was published on the website of the Government Legislation Centre. This is a proposal for a regulation addressing all matters set out in the directive, supplementing the partial implementation introduced by the Act of 4 June 2025 amending the Labour Code, which was limited to recruitment-related issues and came into force on Christmas Eve in 2025.

MAIN PRINCIPLES

The draft law provides for new obligations, which, as a rule, apply to all employers, including in particular:

- **job evaluation:** each employer is to be required to conduct a job evaluation for a given type of work or position applying four core criteria: skills, effort, scope of responsibility and working conditions, as well as additional sub-criteria - the criteria should be agreed with the workplace trade union organisation; this assessment should be carried out in an objective and gender-neutral manner, excluding both direct and indirect discrimination.
- **employee categories:** the employer would be required to determine employee categories on the basis of criteria and sub-criteria; these shall be subject to consultation with the workplace trade union organisation; consultations would last no less than 5 days and no more than 15 days from the date of the employer presents its proposed categorisation of employees.
- **pay structure:** the employer's pay structure and the job evaluation for positions or types of work shall ensure the implementation of the right to equal pay for men and women for equal work or work of equal value, enabling an analysis of whether employees are in a comparable situation (differentiation in employee remuneration will remain permissible).
- **specific pay transparency measures – employees' right to information:**
 - the employer shall determine the criteria for setting employees' pay, pay levels and pay progression in an objective and gender-neutral manner, excluding any direct or indirect discrimination based on gender, and shall ensure that employees have access to information on these criteria (employers with fewer than 50 employees shall provide information on pay progression criteria upon employee's request, within 14 days of receiving the request);
 - an employee shall have the right to request from the employer information regarding their individual pay level, as well as average pay levels, broken down by gender, for category of employees performing equal work as them or work of equal value to their work; this right to information may be exercised personally, through a trade union, or an equality body;



- and if the employee receives inaccurate or incomplete information, they shall have the right to request additional and reasonable clarifications and detailed information concerning the data provided from their employer;
- the employer shall provide the information without delay, no later than 30 days from the date of the request, and by 31 March each year, in the manner adopted by the employer, inform employees of the possibility of submitting requests;
- **pay gap reporting obligations:**
 - employers with at least 100 employees will be required (and those with fewer than 100 may choose to) to prepare reports on the pay gap between female and male employees, covering data for the previous calendar year. The reports shall be submitted to the monitoring body every three years (employers with at least 100 employees) or every year (employers with at least 250 employees), by 31 March of the given year;
 - they will be required to take effective remedial action within six months if the pay gap report reveals a gender pay gap of at least 5% in any employee category, and at the same time this gap is not justified by objective, gender-neutral criteria; if the remedial measures prove ineffective, the obligation to conduct a joint pay assessment;
- **obligation to cooperate with the social partner;** with the workplace trade union organisation (if one operates at the employer), the employer is to be obliged to: (i) agree on criteria and sub-criteria; (ii) consult on employee categories; (iii) consult on the reliability of the information contained in the pay gap report and provide them with access to the method used to prepare it; (iv) cooperate in taking the necessary remedial measures in the event of a pay gap exceeding 5%; and (v) consult on the conduct of a joint pay assessment, verify the grounds for its conduct and consult on the implementation of the measures resulting from it. The latter obligation will also apply in respect of employees elected by the workforce to represent its interests.
- **information obligations;** the draft legislation envisages imposing a broad range of information obligations on employers towards employees, trade union organisation, the State Labour Inspection and the equality body. For example, by 31 March of a given year, the employer would be required to provide employees and trade union organisation with the information contained in the pay gap report, and to the State Labour Inspection and the equality body upon request within 14 days of receiving it.
- **prohibition on preventing an employee from disclosing information about their remuneration in order to exercise their rights arising from the principle of equal treatment in employment;** legal actions or provisions of internal workplace regulations that are inconsistent with the above would be deemed void. However, an employer may require an employee who has obtained information about remuneration not to use that information for any purpose other than the exercise of rights to equal pay for men and women for equal work or work of equal value.
- **introduction of a reversed burden of proof on the employer, with the employee being exempt from the requirement to demonstrate even a likelihood of direct or indirect discrimination;**
- **introduction of a new category of infringements;** a fine ranging from PLN 3,000 to PLN 50,000 may be imposed, in particular, for: failure to conduct a job evaluation for specific positions or types of work, violation of information obligations towards employees, failure to prepare a pay gap report, failure to carry out a joint pay assessment, failure to implement remedial measures, inclusion in an employment contract or in other internal documents provisions prohibiting employees from disclosing the amount of remuneration they receive.

KEY INTERPRETATIVE CHALLENGES AND PRACTICAL IMPLICATIONS

- The draft legislation also extends these provisions to temporary agency workers. In such cases, the primary obligations is to rest with the user employer, while the role of the temporary work agency will be limited to fulfilling selected information obligations;
- The envisaged *vacatio legis* may prove too short, potentially resulting in some employers -particularly larger ones - facing difficulties in fully implementing the new regulations within the required timeframe;
- The draft legislation does not specify the period for which the employer is required to provide the employee with information on their individual pay level and average pay, levels broken down by gender, for category of employees performing equal work or work of equal value to theirs;
- The draft legislation introduces short deadlines (often shorter than those set out in the directive) for the fulfilment of specific obligations, for example in the area of reporting or the right to information. There is a risk that employers will not be able to meet these obligations within the prescribed timeframe, which could be particularly problematic given the severity of the sanctions involved;
- The draft law places an obligation on the employer to cooperate primarily with trade unions, while the role of employee representatives is largely limited to participation in joint pay assessment; employers without active trade union organisations will find it easier to fulfil the new obligations;

- The proposed regulations concerning cooperation with social partners lack sufficient detail - there is no clear definition of the scope of such cooperation, in particular with regard to deadlines; for example, the duration of consultations is specified in only one instance;
- There are no consequences provided for where an employee discloses information on remuneration for the purpose other than this specified;
- A number of practical issues remain unresolved, including the lack of a specified form for an employee's request for information regarding remuneration.

RELEVANCE OF THE DRAFT LEGISLATION FOR EMPLOYERS

Under the current proposals, the Act is scheduled to come into force on 7 June 2026. Given the extensive and entirely new obligations imposed on employers, preparations for implementation should be accelerated and treated as a priority, especially in light of the threat of significant penalties for non-compliance and the risk of discrimination claims, which may be raised on a large scale.

In particular, employers should:

- develop an action plan tailored to the specific nature of the organisation and identify areas requiring change and risks;

- carry out job evaluation;
- develop criteria and sub-criteria for differentiating employee remuneration;
- establish employee categories;
- prepare pay structures in line with the new guidelines;
- implement changes to remuneration rules and introduce new processes to eliminate flawed practices;
- consider strategic principles for fulfilling the information obligation, including designating responsibility within the organisation for providing employee remuneration information and preparing processes;
- review employee documentation for provisions prohibiting the disclosure of remuneration;
- collect the necessary data and determine the number of employees employed in the calendar year, calculated on a full-time equivalent basis, in order to establish whether the reporting obligation applies;
- provide training to management, HR teams, and managers on the new obligations.

Although the draft legislation is not its final version, significant changes to its core principles are unlikely, as it largely reflects the content of the directive. Preparatory measures should be undertaken immediately.

CONTACT



MONIKA KRZYSZKOWSKA - DĄBROWSKA
Partner, Head of Employment Practice
Mob: +48 605 125 344
monika.krzyszowska-dabrowska@aglaw.com



ZOFIA JASIŃSKA
Junior Associate, Employment Practice
Mob: +48 605 571 701
zofia.jasinska@aglaw.com



The logo consists of the lowercase letters 'a' and 'g' positioned vertically, with 'a' on top and 'g' on the bottom, creating a stylized 'AG' monogram.

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