



Equal pay and pay
transparency
– key changes for
employers

Key takeaways on employer obligations

Obligation	Obligated entities	When	Comments / consequences
Information for job applicants about initial pay or its range	all employers	from 24.12.2025	Revision and modification of existing recruitment processes
Gender-neutral job titles in job adverts	all employers	from 24.12.2025	Revision and modification of existing recruitment processes
Evaluation of all positions	all employers	from 7.06.2026	Objective and gender-neutral assessment; required consultation with trade unions
Pay transparency	all employers	from 7.06.2026	Employee entitled to obtain information on individual and average pay levels broken down by gender for a given category of employees
Pay gap reporting	≥100 employees	annually or every 3 years	Report to a monitoring body and internal information to employees and trade unions
Remedial measures for pay gap ≥5%	≥100 employees	within 6 months from a report	In the event of an unjustified pay gap in any category of employees
Joint pay assessments	≥100 employees	after failing to take effective remedial measures	Required consultation with trade unions or employee representatives

Checklist for employers



Step 1 – Evaluation of positions

- Reviewing existing pay regulations, pay structures and HR policies.
- Developing objective and gender-neutral criteria for evaluating work (skills, effort, responsibility, working conditions, etc.).



Step 2 – Pay transparency

- Defining criteria for pay setting and pay progression.
- Developing a procedure for providing employees with information on their individual pay levels and average pay levels broken down by gender for categories of employees performing the same work or work of equal value.
- Holding training sessions on pay transparency for executives and managers.



Step 3 – Pay gap reporting

- Selecting and implementing appropriate analytical tools to obtain the data necessary to compile a pay gap report.

On 24 December 2025, regulations came into force requiring employers to provide job applicants with information on the initial pay or pay range and to use gender-neutral job titles in job adverts. These regulations are the result of the partial implementation of Directive (EU) 2023/970 of the European Parliament and of the Council on equal pay and pay transparency.

Below we present the key assumptions of the bill. With the regulations set to come into force on 7 June 2026, there is limited time left for organisations to prepare.

The obligation to evaluate all positions

Each employer will be required to carry out an assessment of the value of work of a given type or performed in a given position. This assessment must rely on objective and gender-neutral criteria that exclude any discrimination, taking into account skills (including soft skills, if required), effort, scope of responsibility and working conditions. Where a union organisation exists, the assessment criteria will have to be agreed with that organisation; where more than one organisation exists, the criteria must be agreed with representative organisations whose members account for at least 5% of the employees.

Towards the end of last year, the first version of a bill implementing the remaining provisions of the directive was presented – the Act on strengthening the application of the right to equal pay for women and men for the same work or work of equal value¹. The Act will introduce numerous new obligations for all employers (regardless of the number of employees) aimed at ensuring pay transparency and eliminating unjustified pay gaps between women and men.



¹ Bill of 12.12.2025, <https://legislacja.gov.pl/projekt/12405300/katalog/13175864#13175864> (accessed on 08.01.2026).

Pay transparency and pay criteria transparency

The employer will define criteria for determining:

- pay,
- pay levels,
- pay progression in an objective and gender-neutral manner, and will ensure that employees have access to this information.

An employee will have the right to request information from their employer regarding their individual pay level and average pay levels broken down by gender for categories of employees performing the same work or work of equal value. An employer must provide this information in writing within 30 days of a request being submitted. By 31 March each year, an employer will inform employees of the right to submit such requests.

Employers will not be able to prohibit employees from disclosing information about their pay to exercise their rights deriving from the principle of equal treatment – provisions of agreements, collective bargaining agreements, internal regulations and policies that contain this prohibition will be **invalid**.

However, employers will be able to require employees who have obtained information about average pay levels in the organisation to not use this information for any purpose other than exercising their right to equal pay.

Obligation to draw up pay gap reports

Employers with at least 100 employees (calculated on a full-time equivalent basis, including temporary workers) will be required to draw up a report on the pay gap between female and male employees. Employers with fewer than 100 employees may compile such a report at their discretion.

The report must contain the following information:

-  gender pay gap,
-  pay gap in complementary or variable components,
-  median pay gap,
-  median pay gap in complementary or variable components,
-  proportion of female and male employees receiving complementary or variable components,
-  proportion of female and male employees in each pay range,
-  pay gap broken down by categories of employees.

The report is to be submitted to a monitoring body in electronic form by 31 March:

- every three years (employers with 100–249 employees); or
- annually (employers with at least 250 employees).



In turn, information on the pay gap by categories of employees (the last point above), by pay based on an employee's personal classification determined by an hourly or monthly rate and complementary or variable components, will have to be provided by an employer to employees (within the organisation) and a trade union organisation annually (by 31 March).

If there is a trade union organisation operating at the entity, the reliability of a report will be confirmed after consultation with that organisation, ensuring that it has access to the method of drawing up the report.

First reports on the pay gap will have to be submitted:

- **by 7 June 2027 – by employers with at least 150 employees, for the period from 7 June 2026 to 31 December 2026;**
- **by 7 June 2031 – by employers with between 100 and 149 employees, for 2030.**

By 31 May each year, a monitoring body will publish data on its website in a way that allows comparisons between employers, sectors and regions, ensuring access to data from the previous four years.

Requirement to take remedial measures when the gap exceeds 5%

If the pay gap in any category of employees is at least 5% and is not justified by objective, gender-neutral criteria, an employer will have to take effective remedial measures within 6 months of submitting a report.

Employees, trade unions, the National Labour Inspectorate (PIP) or an equality body will be able to request additional explanations regarding a submitted report, including pay differences. An employer must provide explanations within 14 days. If the explanations show that the gap is not justified, an employer will be required to take remedial measures to reduce it within no more than 8 months.

Obligation to carry out a joint pay assessment

Employers with at least 100 employees whose pay gap reports show that the gap is greater than 5% and not justified by objective criteria will be required to conduct a joint pay assessment when, collectively: the pay gap in a category of employees is at least 5%, it is not justified by objective criteria, and no remedial measures were taken within 6 months.

The assessment must be carried out in consultation with a trade union organisation or, if there is no such organisation, with employees elected by the staff to represent their interests. The joint assessment will include, among other things: an analysis of the percentage of women and men in categories, information on average pay and variable components, pay differences, reasons for differences, percentage of people who benefited from a pay increase after returning from parental leave, remedial measures and assessment of the effectiveness of measures that have already been taken.

The information resulting from the joint assessment must be communicated to employees, trade unions and a monitoring body within 14 days of the assessment being completed. An employer will have to implement the measures resulting from the assessment, in consultation with trade unions or employee representatives, within no more than 8 months.



Support for employees in asserting their rights through PIP

The National Labour Inspectorate (PIP) may, with an employee's consent, bring legal action in cases involving violations of the right to equal pay. The minimum amount of compensation or reparation will be no less than the statutory minimum pay. The above compensation is to include, among other things, full recovery of back pay and related payments in kind, or compensation for lost benefits.

If an employer breaches its obligations regarding pay transparency, the burden of proof will be reversed – an employer will have to prove that it acted on objective grounds.



Employees will be able to compare their pay not only with that of employees of the same employer, but also with that of employees of different employers who use the same source for determining pay conditions.

Employees will be protected from retaliation for exercising their rights related to equal pay or for supporting others.

Sanctions for violation of the legal provisions

The Act provides for a broad range of penal provisions, with fines ranging from PLN 3,000 to PLN 50,000 for:

failure to carry out an evaluation of positions;

failure to provide employees with access to information on the criteria used for pay setting;

failure to provide information on pay progression criteria at an employee's request;

failure to provide information on individual and average pay levels at an employee's request;

failure to prepare a pay gap report;

failure to provide a pay gap report or additional explanations to a competent unit or person;

failure to carry out a joint pay assessment where the pay gap amounts to at least 5% and is unjustified;

failure to take remedial measures resulting from a joint pay assessment;

including provisions in employment contracts or other documents prohibiting employees from disclosing the amount of their pay.

In addition, the bill extends the list of minor offences under the Labour Code violating employee rights by:

- obtaining personal data from job applicants other than the data specified in the Labour Code, in particular information about an applicant's pay in their current and previous employment;
- failing to provide job applicants with information about the initial pay or pay range;
- failure to use gender-neutral job titles in job adverts.

Support for employers

The bill requires the minister in charge of labour matters to prepare and make available on the minister's website an analytical tool or method enabling employers to evaluate positions.

The National Labour Inspectorate will support employers with fewer than 250 employees and provide appropriate training on equal treatment in employment in terms of the right to equal pay for women and men for the same work or work of equal value.



Contact



Joanna Ostojka-Kołodziej, PhD

Attorney-at-law | Partner
Head of Employment Practice

joanna.ostojka@jdp-law.pl



Magdalena Bartnik

Attorney-at-law | Senior Associate
Employment Practice

magdalena.bartnik@jdp-law.pl



Aleksandra Pisarek

Attorney-at-law | Associate
Employment Practice

aleksandra.pisarek@jdp-law.pl



Paweł Fołda

Associate
Employment Practice

pawel.folda@jdp-law.pl