

Izabela ŚLIWKA\*

## THE IMPACT OF EUROPEAN UNION REGULATIONS ON SHAPING PAY EQUALITY IN POLAND

*Abstract:* The aim of the article is to present the impact of European Union regulations on shaping equal pay for women and men in Poland. It presents the evolution of European regulations, from the introduction of the equal pay principle in the 1957 Treaty of Rome to the latest EU Directive 2023/970 on pay transparency. It discusses the current state of pay inequality based on Eurostat and Central Statistical Office statistics. It analyzes instruments such as mandatory pay transparency, pay gap reporting, and mechanisms for enforcing the right to equal pay, as well as their potential impact on the Polish labor market. It compares the Polish reality with best practices in selected EU countries (including the Nordic countries, France, and Spain) to identify effective solutions for reducing the pay gap. It emphasizes the importance of complementary work-life balance policies and combating sectoral segregation and stereotypes for achieving sustainable gender equality in pay. The conclusions indicate that EU regulations constitute a significant impulse for change in Poland, but their effectiveness depends on proper implementation, enforcement and support with additional social and economic initiatives.

*Słowa kluczowe:* equal pay, gender pay gap, pay transparency, EU Directive 2023/970, work-life balance policy.

### Introduction

The principle of "equal pay for equal work" was first established at European level in the Treaty of Rome in 1957, obliging Member States to ensure equal pay regardless of gender<sup>1</sup>. Despite the passage of nearly 70 years since this groundbreaking law and the numerous legal regulations introduced in subsequent decades, the phenomenon of pay inequality between women and men

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\* Doctoral School, Koszalin University of Technology

<sup>1</sup> Horizon HR Consulting, *EU Pay Transparency Directive* (in Polish), Blog „Horyzont”, March 14, 2023, <https://horyzont.pl/dyrektywa-unijna-o-jawnosci-wynagrodzen> (06.04.2025).

persists. The gender pay gap, defined as the percentage difference between the average pay rates of women and men, remains a real social and economic problem. Across the European Union, women earned on average approximately 12% less than men per hour in 2023. According to Eurostat data for 2022-2023, the average unadjusted pay gap in the EU is approximately 12%, while in Poland it officially stands at 7-8%<sup>2</sup>.

This places Poland among the countries with the smallest pay gaps. It should be noted, however, that the size of the pay gap depends on the methodology used. After taking into account factors such as differences in working hours and women's professional activity levels, national indicators may be higher. For example, data from the Central Statistical Office (GUS) on average monthly earnings indicate that women in Poland earn on average approximately 16-18% less than men<sup>3</sup>. These differences show that the problem of pay inequality has many dimensions and is not limited only to pay discrimination in the same positions, but also includes structural conditions of the labor market, such as sectoral segregation, differences in care burdens or unequal access of women to promotion.

Today, the pay gap is perceived not only as a matter of social justice but also as a barrier to economic development. Failure to fully utilize the potential of qualified women negatively impacts the economy's productivity and competitiveness. The European Commission has for years argued that reducing the pay gap and generally improving gender equality in the labor market could significantly increase GDP in member states and bring demographic and social benefits (including by reducing poverty among women, especially retirees)<sup>4</sup>. The problem is complex and stems in part from direct discrimination (lower wages for women in the same positions), but to a greater extent from indirect discrimination and entrenched stereotypes regarding the roles of women and men. For this reason, EU institutions, in addition to declarations of principles, are taking legislative action to strengthen the enforcement of the right to equal pay and increase transparency, which will enable the disclosure and correction of unjustified differences.

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<sup>2</sup> *Women in the EU earn on average 12% less than men – Eurostat* (in Polish), Polish Press Agency Service, February 25, 2025, <https://biznes.pap.pl/wiadomosci/gospodarka/kobiety-w-ue-zarabiaja-srednio-12-proc-mniej-niz-mezczyzni-eurostat> (06.04.2025).

<sup>3</sup> *Salary structure by profession for October 2022* (in Polish). Central Statistical Office, Signal information from October 10, 2023, pp. 8.

<sup>4</sup> *The Gender Pay Gap Situation in the EU*, European Commission 2023, [https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/gender-pay-gap\\_en](https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/gender-equality/gender-pay-gap_en) (06.04.2025).

The aim of this article is to present how key EU regulations influence the development of equal pay in Poland. The following sections analyze the evolution of EU regulations in this area, from the early directives on equal treatment to the most recent directive on pay transparency, and discuss the changes Poland is obligated to implement in its legal system. Statistics on the pay gap are presented from a European and national perspective, and an attempt is made to assess the actions implemented in Poland to date to reduce pay inequality (including new legal solutions, family-friendly programs, and labor market initiatives). Finally, by referencing the experiences of other EU countries, good practices are identified that could serve as a model for Polish actions.

## Analysis of EU equal pay legislation

Equal pay policy in the European Union has a long history, dating back to the beginnings of European integration. Article 119 of the 1957 Treaty of Rome, mentioned above, established the principle of equal pay for men and women for equal work or work of equal value as one of the fundamental principles of the Community<sup>5</sup>. Over the years, this principle has been developed in secondary EU law. The first directives to ensure its implementation were adopted as early as the 1970s, including Directive 75/117/EEC on the application of the principle of equal pay. Subsequent legal acts and the case law of the Court of Justice of the EU gradually strengthened the legal framework for equal treatment in employment. A significant step was the adoption of the so-called horizontal Directive 2006/54/EC, which consolidated previous provisions on gender equality in access to employment, promotion, and pay. Nevertheless, as practice has shown, the principle's existence did not guarantee its full implementation. The pay gap persisted in all Member States, although its extent varied.

In recent years, the EU has taken more decisive action to strengthen equal pay enforcement. One of the key legislative steps was Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on strengthening the application of the principle of equal pay through pay transparency and enforcement mechanisms (commonly referred to as the Pay Transparency Directive). It was formally adopted by the Council of the EU in April 2023<sup>6</sup>. Its main goal is to eliminate existing pay disparities between women and men performing the same work or work of equal value by ensuring greater pay transparency and facilitating the pursuit of rights by aggrieved employees. Unlike pre-

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<sup>5</sup> *Pay Transparency in the EU*, Council of the EU, <https://www.consilium.europa.eu/en/policies/pay-transparency/> (06.04.2025).

<sup>6</sup> *Ibidem*.

vious regulations, the new directive emphasizes proactive obligations on employers, not just the individual's right to pursue claims.

Below are the key solutions contained in Directive 2023/970:

- The right to information about pay: Employees will have the statutory right to receive, upon request, information about their pay and information about average pay (disaggregated by gender) for comparable positions within a given organization. Employers will be required to provide this information within a reasonable time (maximum two months) and will be required to inform employees annually of their right to information. Importantly, the directive explicitly prohibits employers from hindering the exchange of pay information; employees cannot be prohibited from disclosing their own pay if this serves to enforce the principle of equal pay.
- This will eliminate the salary confidentiality clauses currently in place in many companies. These salary transparency provisions are modeled on solutions already in place in some countries (e.g., in Sweden and Norway, access to salary information is widely guaranteed).
- Pay transparency in the recruitment process: employers will be required to disclose the proposed salary range for a given position in job offers or before interviews. Candidates will no longer have to guess the salary, which is intended to prevent lower rates from being offered to women. Importantly, asking candidates about their salary history at previous employers will be prohibited. This is intended to prevent existing pay disparities from being transferred to the employee; the practice of basing a new salary offer on a previous salary often perpetuates lower wages for women (if they were paid less in the past). Thanks to the new regulations, all recruitment processes will be transparent and free from historical bias.
- Mandatory monitoring and reporting of the gender pay gap: The largest companies will be required to regularly report data on their pay structure and gender pay gap. According to the directive, employers with at least 250 employees will be required to publish such reports annually (the first report by June 7, 2027), and medium-sized companies (150-249 employees) every three years (the first report also in 2027). Ultimately, from 2031, the obligation will also cover companies with 100-149 employees. Reports will be publicly available to employees and their representatives, as well as supervisory authorities. The directive specifies the indicators that must be included, including differences in average and median wages between women and men (both in base pay and variable pay components).

- Demonstrating pay differences across comparable job categories (i.e., work of equal value) will be particularly important. The directive introduces the 5% rule: if, within a given group of employees (e.g., at the same job level), the identified pay gap exceeds 5% to the detriment of one gender and cannot be justified by objective, gender-neutral criteria, the employer will be required, in collaboration with employee representatives, to conduct a detailed pay assessment and take corrective action. This mechanism is intended to ensure that significant pay disparities within the company are identified and addressed.
- Sanctions and protective measures: The directive also provides for strengthened legal protection for employees seeking equal pay and sanctions for those who violate the new provisions. Member States are to introduce effective, proportionate, and dissuasive penalties, including administrative fines, for employers who fail to comply with reporting obligations or engage in pay discrimination.
- People affected by pay inequality will be entitled to compensatory damages for lost wages.
- Moreover, a reversal of the burden of proof has been introduced in dispute proceedings, meaning that the employer will have to prove that any pay difference is the result of objective factors and not discrimination. The directive prohibits any retaliatory measures against employees who exercise their rights to information or file complaints (protection against negative consequences in the workplace is explicitly guaranteed).

Taken together, these mechanisms aim to make pay policies more transparent and equitable. Pay transparency has been identified by EU legislators as a key prerequisite for effectively enforcing the equal pay principle. The lack of pay transparency has even been identified as one of the main obstacles to closing the pay gap. When employees don't know how much others earn in similar positions, it's harder to detect and prove potential pay discrimination. Importantly, the new regulations apply to all employers in the public and private sectors, although the smallest companies (fewer than 50 employees) may be partially exempt from certain obligations (e.g., detailed reporting). Nevertheless, the principle of transparency is intended to apply across the entire economy, regardless of industry or size. Member states have until June 7, 2026, to implement the directive into national law, meaning that all EU countries, including Poland, must adapt their labor codes and other regulations in the coming years.

In the context of equal pay policy, it is worth noting that the 2023 directive in question is part of a broader set of EU initiatives aimed at improving pay and decent work conditions. In parallel, in 2022, for example, Directive 2022/2041 on adequate minimum wages was adopted, which obliges member states to en-

sure transparent criteria for setting minimum wages and promote collective bargaining in this area<sup>7</sup>.

Although it addresses a different issue (minimum wage, not the pay gap), its implementation may indirectly contribute to reducing income inequalities, including those related to gender. Women are more likely than men to work for minimum wages or low wages, so improving this area has a positive impact on the situation of many of them. Furthermore, the EU has implemented directives supporting work-life balance, such as Directive 2019/1158, which established, among other things, minimum requirements for paternity and parental leave for fathers. Their goal is to encourage men to participate more in childcare, thus equalizing women's opportunities in the labor market (reducing the negative impact of career breaks). This holistic perspective shows that EU legislation aims to address several of the main causes of the pay gap: a lack of transparency (hence the Wage Directive), an unequal division of household responsibilities (hence the Work-Life Balance Directive), and the concentration of women in low-paid market segments (indirectly addressed by supporting collective bargaining and the minimum wage, which is intended to improve wages in the lowest-paid sectors).

In summary, the European Union has created a comprehensive legal framework for achieving equal pay. The new Pay Transparency Directive is groundbreaking because it shifts the burden of ensuring equality from the employee to the employer and introduces specific control and enforcement mechanisms. As demonstrated by the experience of countries that previously introduced elements of pay transparency (For example, since 2018, France has required companies to publish the so-called equal pay index annually<sup>8</sup>, such measures may contribute to the disclosure of previously hidden disproportions and force corrections). Nevertheless, the law is a tool that must be used appropriately; the actual impact will be determined by the implementation of these provisions in practice, which we will take a closer look at in the following parts of the article.

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<sup>7</sup> T. Zając, *EU standards regulating the issue of remuneration for work* (in Polish), Bulletin of the Polish Institute of International Affairs, 2024, No. 164 (2974), p.1-2.

<sup>8</sup> R. Sheen, *France's Path Toward Shrinking Gender Pay Gap Under EU Directive*, April 16, 2024, <https://trusaic.com/blog/frances-path-toward-shrinking-gender-pay-gap-under-eu-directive/> (06.04.2025).

## Impact on the labor market in Poland

Compared to other EU countries, Poland is often portrayed as having a relatively small pay gap according to official statistics. Eurostat data shows that in recent years, the unadjusted pay gap (GPG) in Poland has fluctuated around 7-8% (i.e., the average hourly wage for women is this much lower than for men). For comparison, the average for the entire EU is approximately 12% (2022-2023)<sup>9</sup>.

It should be emphasized, however, that the low official pay gap in Poland does not imply full gender equality in the labor market. The European Commission notes that the relatively small gap may result from structural factors, such as the lower professional activity of less-skilled women, which in turn results in statistics primarily representing women with higher earning potential. In Poland, the female employment rate (69.3% in 2022) is still approximately 11 percentage points lower than that of men (80%), and the percentage of women working part-time is among the lowest in the EU. This means that many women do not participate in the labor market at all (often due to caregiving responsibilities), and those who do work are more likely to be employed full-time. This situation statistically narrows the observed pay gap (as we are comparing a more homogeneous group).

On the other hand, disparities are revealed in other metrics. Ministerial analyses indicate that, depending on the calculation method, women in Poland earn on average from about 7% to 18% less than men. For example, the Central Statistical Office (GUS) salary structure study for October 2022 showed that women's average monthly salary was about 12% lower than men's, and the median salary was nearly 20% lower. Such a significant difference in medians (which is not included in the EU definition of GPG) suggests that many women are concentrated in lower pay brackets.

A significant aspect is the differentiation of the pay gap between the public and private sectors. According to GUS data for 2022, in the Polish public sector, the difference in average pay between women and men was minimal, amounting to about 3.7%, while in the private sector it reached 13.9%<sup>10</sup>. Smaller pay disparities in the public sector result from regulated pay scales and more hierarchical, transparent remuneration principles in administration, education, and healthcare. In these areas, salaries are often set in tabular format by position and seniority, limiting discretion and thus potential gender differences. In the private sector, however, remuneration is subject to individual and market negotiations,

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<sup>9</sup> *Gender Pay Gap Statistics – Statistics Explained*. Eurostat, [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Gender\\_pay\\_gap\\_statistics&ettrans=pt](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Gender_pay_gap_statistics&ettrans=pt) (06.04.2025).

<sup>10</sup> *Salary structure by ...*, op. cit., pp. 8.

and a lack of transparency contributes to the emergence of gaps. This data confirms the logic behind the EU directive: greater transparency and structured pay systems (characteristic of the public sector) translate into lower inequality.

In Poland, the strong impact of the "glass ceiling" phenomenon and occupational segregation on pay disparities can also be observed. The higher the position in the occupational hierarchy, the greater the average pay disparity, to the detriment of women. According to the National Salary Survey 2023 (Sedlak & Sedlak), women holding entry-level positions earn on average about 9% less than men in similar positions, but in specialist positions this gap increases to 19%, at the director level it exceeds 25%, and among top management staff (board members) it reaches even 40-44%<sup>11</sup>. Of course, part of this difference stems from the lower representation of women in the highest, best-paid positions, meaning that few women reach the position of CEO or board member (in Poland, the percentage of women on company boards is still very low). However, even comparing managers across the EU, a significant gap is visible. The "manager" profession is characterized by one of the largest gender gaps: female managers earn, on average, 23% less than male managers<sup>12</sup>. These data point to a combination of effects: on the one hand, a bottleneck in promotion (fewer women at the top), and on the other, possible differences in remuneration even for similar managerial positions, suggesting the existence of a glass ceiling barrier, including in terms of remuneration.

Another factor is sectoral and occupational segregation. In Poland (as in other countries), women are overrepresented in lower-paid industries such as education, care, and public administration, and underrepresented in highly paid sectors such as technology, IT, and finance. While women's participation in the financial sector, legal, and medical professions has been increasing in recent years, women still constitute a distinct minority in the technology sector, for example. Eurostat estimates that approximately 24% of the pay gap in the EU stems from sectoral segregation, meaning that "female" sectors are paid less than "male" ones<sup>13</sup>.

In Poland, this is evident, for example, in the significant difference in average wages between the IT and care sectors, which translates into average earnings for women (often teachers, nurses, and clerks) compared to men (more often engineers, IT specialists, drivers, etc.). Finally, the unequal division of household responsibilities and career breaks related to motherhood also contribute to women's lower wages. Women in Poland are more likely than men to take

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<sup>11</sup> *National Salary Survey 2023* (in Polish), Sedlak & Sedlak, <https://www.sedlak-sedlak.pl> (06.04.2025).

<sup>12</sup> *Gender Pay Gap ...*, op. cit. (06.04.2025).

<sup>13</sup> *Ibidem*.

parental leave, and are more likely to quit their jobs or reduce their hours after having a child, which negatively impacts their earnings (e.g., lack of raises or promotions during their absence). Even after returning to the workforce, they may be stereotypically perceived as less flexible. Statistically, mothers of young children earn less than childless women of the same age and with similar experience, and this relationship is the opposite to that of men (fatherhood often correlates with higher earnings, the so-called "breadwinner premium")<sup>14</sup>. The above conditions demonstrate that the pay gap problem in Poland is systemic, and the low Eurostat indicator shouldn't lead to the conclusion that there's no problem. On the contrary, there are "hidden" inequalities that require addressing. From the perspective of the Polish labor market, challenges include increasing women's participation in well-paid industries, removing barriers to advancement (e.g., stereotypes and lack of flexibility in work organization), and cultural changes in the division of care. In this context, the EU legislative actions discussed in the previous section are becoming an important impetus for change.

## **Implementation of EU regulations in Poland – current status and expected changes**

As an EU member state, Poland is obligated to implement EU directives on equal pay. In the past, Poland has been relatively efficient in transposing anti-discrimination laws; in 2001, the Labor Code was amended to prohibit direct and indirect discrimination, including on the basis of gender, in pay. Article 183c of the Labor Code explicitly provides for the right to equal pay for equal work or work of equal value. At the normative level, Polish law has guaranteed equal pay for two decades<sup>15</sup>.

However, enforcement of this law and the lack of mechanisms enforcing transparency in companies' pay policies remained a problem. Previously, the burden of proof in court rested with the employee to prove they were a victim of unequal pay treatment, which in practice required information about the earnings of comparable employees, and such information was usually lacking. As a result, court cases regarding pay discrimination were few. A significant step towards increasing pay transparency was the adoption of the Act of June 4, 2025, amending the Labor Code (Journal of Laws of 2025, item 807), promulgated on June 23, 2025, which entered into force six months after its publication, i.e., on December 24, 2025. The Act added Article 183ca of the Labor

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<sup>14</sup> Ibidem.

<sup>15</sup> Act of 4 June 2025 amending the Act - Labor Code, Journal of Laws 2025, item 807.

Code, requiring that information about salary or its range be provided to job applicants before the interview or in the job advertisement. At the same time, the option to request information about remuneration from candidates in current and previous employment relationships has been disabled. This means that Polish legislators have already begun partial implementation of pay transparency standards, although full implementation of Directive (EU) 2023/970 is expected by June 7, 2026<sup>16</sup>.

Implementing the directive will also require changes in corporate practices. Large companies, especially international corporations operating in Poland, are already beginning preparations for the new obligations, for example, by reviewing internal remuneration structures and establishing diversity and inclusion policy positions to ensure compliance with the future law. It can be predicted that the demand for specialists specializing in remuneration audits and pay gap analysis will increase in the coming years. While the new requirements may initially mean additional administrative burdens for Polish employers, in the long run they may bring positive results in the form of better control of labor costs and improved company image. Pay transparency is becoming an increasingly important element of employer branding. Transparent companies are perceived as more honest and trustworthy, which helps attract both female and male talent. It is worth noting that Poland already has some experience with disclosing remuneration data. For example, in the public sector, high-ranking government positions require the publication of asset declarations, and since 2017, this requirement has been in force for women<sup>17</sup>. Large listed companies report the ratio of women's remuneration to men in similar positions (as part of non-financial reports, in accordance with national regulations on the disclosure of non-financial data)<sup>18</sup>. In addition, the previously mentioned CSRD Directive (Corporate Sustainability Reporting Directive) will apply from 2024<sup>19</sup>, which requires the largest companies to report, among other things, the pay gap indicator and the percentage of women in management bodies<sup>20</sup>. Therefore, some companies, especially corporations, are already beginning to measure and disclose certain metrics related to pay equality (although so far without sanctions

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<sup>16</sup> Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023.

<sup>17</sup> Act of 21 August 1997 on restrictions on conducting business activity by persons performing public functions (Journal of Laws of 1997, No. 106, item 679).

<sup>18</sup> Act of 15 December 2016 amending the Accounting Act (Journal of Laws of 2017, item 61), implementing Directive 2014/95/EU of the European Parliament and of the Council.

<sup>19</sup> *Pay Transparency in ...*, op. cit. (06.04.2025).

<sup>20</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, Corporate Sustainability Reporting Directive (CSRD).

for their levels). The Pay Transparency Directive goes a step further: it will force action if the indicators prove unfavorable.

Polish legislators also face the challenge of increasing awareness and mechanisms for pursuing claims. Even the best regulations will be ineffective if employees are unaware of their new rights or are afraid to exercise them. Therefore, it is expected that the implementation of the directive will be accompanied by information campaigns from both the state (PIP campaigns, the Ministry of Labor) and non-governmental organizations focused on women's rights. Poland hosts foundations and initiatives promoting gender equality at work, such as the Share the Care Foundation, which monitors fathers' use of the new parental rights, and the Konieczny Development Foundation ([row-noscpki.pl](http://row-noscpki.pl)), which publishes guides for employers. Their role in disseminating best practices may prove crucial.

It is also worth mentioning that other EU regulations complementing the equal pay objective have already been implemented. The Work-Life Balance Directive 2019/1158 was implemented into the Polish Labor Code with a slight delay in 2023, introducing, among other things, provisions on the right to work-life balance. 9-week parental leave for fathers (non-transferable to mothers) and flexible working arrangements for parents of children<sup>21</sup>. These changes took effect in August 2022 (partially) and April 2023. Thanks to them, every father is guaranteed the right to nine weeks of paid parental leave for himself. This is a revolutionary change in Poland; previously, parental leave was fully transferable and, in practice, used almost exclusively by women. Government forecasts even indicated a ten-to-twenty percent increase in fathers' interest in taking the leave. Although extending fathers' leave is strictly a family policy measure, it has a long-term impact on women's situation in the labor market. Men's greater involvement in caregiving should enable women to return to work sooner and reduce the career costs of motherhood. Consequently, in the coming years, this may reduce the pay gap resulting from women's career breaks (the so-called motherhood penalty).

In summary, EU regulations are forcing a significant modernization of the Polish legal environment and market practices regarding remuneration. Poland faces the need to: remove legal barriers to pay transparency (e.g., by prohibiting confidentiality clauses in employment contracts), implement new information and reporting obligations for companies, and ensure the effective enforcement of these regulations (preparing labor inspectorates and labor courts for the new regulations, establishing sanctions). In the long term, compliance with the di-

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<sup>21</sup> Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU.

rective should contribute to reducing the pay gap in Poland, but the scale of the effect will depend on employers' actual compliance with the law and employees' exercise of their rights.

## **Challenges and good practices in achieving equal pay**

The regulatory measures analyzed above are certainly a step in the right direction, but regulations alone will not automatically eliminate all causes of pay inequality. In this section, we reflect on the potential effects of the implemented solutions and identify additional measures, based on the experiences of other countries, that could help achieve true pay equality.

First, there is a risk that formal implementation of the regulations will not immediately translate into a change in mentality and practices. While salary transparency alone will reveal potential disparities, equalizing them may encounter resistance. Employers may attempt to circumvent the new obligations (e.g., by providing very wide salary ranges in job advertisements or grouping positions to conceal differences). Vigilance by supervisory institutions will be necessary, and perhaps regulations in Polish law need to be clarified to avoid loopholes. Furthermore, the organizational culture of many companies in Poland is still far from open when discussing pay; employees may feel hesitant to request pay information, fearing stigmatization. Therefore, alongside hard law, soft measures are needed: educational campaigns raising awareness that asking about pay equality is a right, not a "claim," and promoting positive examples of companies that have conducted pay audits and implemented corrections. Secondly, complementarity of actions is crucial. Pay transparency is a tool that works best when combined with other pro-equality policies. For example, the Work-Life Balance Directive has already been implemented and should go hand in hand with the Wage Directive; together they can achieve more than either alone. If more fathers take parental leave, career inequalities will decrease, and thus the wage gap may also narrow (because fewer women will be out of the labor market for a long time). Another important direction is investment in care services (nurseries, preschools). Here, too, the EU, through social funds, supports states in expanding care infrastructure. Accessible and affordable nurseries directly impact the professional activity of young mothers, and thus their long-term earnings. Third, combating stereotypes and promoting women in the professions of the future must begin at the education level and in companies. In addition to legal regulations, the EU funds numerous programs aimed at increasing women's participation in STEM sectors, mentoring female leaders, and equalizing advancement opportunities. Poland needs initiatives to encourage girls to choose career paths traditionally considered male (e.g. information cam-

paings, scholarships for female students of technical fields). The "Girls to Technical Universities" program and NGO projects (e.g., Women in Tech Perspectives) are a good start, but the scale should be larger. There are also examples of good corporate practices: some large companies are implementing internal pay equity policies, which regularly review pay for equality and correct any discrepancies. Consulting and technology firms are increasingly reporting that they have conducted pay audits and ensure that women and men in the same positions are paid equally. It's worth promoting these companies to create positive competitive pressure; job candidates may prefer employers with a reputation for equality.

International experiences offer valuable lessons. Nordic countries, often held up as role models for gender equality, also struggle with a certain pay gap, but they are implementing interesting solutions. For example, in Norway, income transparency has been in place for years; annual tax returns (and therefore income) of citizens are publicly available<sup>22</sup>, which creates a culture of transparency and reduces the tendency to arbitrarily differentiate wages. The result is that pay gaps there are more a result of differences in job titles than discrimination in equal work. Iceland (though outside the EU) has introduced equal pay certification. Companies must obtain a certificate confirming that they pay equally for equal work, or face penalties. As a result, Iceland has one of the lowest pay gaps in the world<sup>23</sup>. France, on the other hand, has taken a tough approach: since 2018, the so-called Index de l'égalité professionnelle has been in force there. Every company with more than 50 employees calculates a set of indicators annually (concerning, among other things, pay differences, promotions, and pay rises after returning from parental leave) and receives a score on a scale of 0 to 100. If the score is below 75 points, the company must make corrections within three years or face fines<sup>24</sup>. This has forced companies to take real action, such as negotiating raises for underpaid women. In Spain, companies must justify any pay difference of more than 25% between women and men in comparable positions<sup>25</sup>. This is also similar to the EU's 5% rule (but with a

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<sup>22</sup> *In Norway, you can see everyone's tax returns*, World Economic Forum, April 15, 2016, <https://www.weforum.org/stories/2016/04/norway-can-see-everyones-tax-returns/> (06.04.2025).

<sup>23</sup> *Pay Transparency Tools to Close the Gender Wage Gap*, OECD 2023, [https://www.oecd.org/en/publications/pay-transparency-tools-to-close-the-gender-wage-gap\\_eba5b91d-en.html](https://www.oecd.org/en/publications/pay-transparency-tools-to-close-the-gender-wage-gap_eba5b91d-en.html) (06.04.2005).

<sup>24</sup> *France's Path Toward ...*, op. cit. (06.04.2025).

<sup>25</sup> A. Campos Rodríguez, R. James, *Spain: New Laws on Gender Pay, Working Time, and "Right to Disconnect"*, Ogletree Deakins 2019, <https://ogletree.com/international->

different threshold). Good practices are also emerging from the public sector, for example, Slovenia and Romania have some of the lowest pay gaps in the EU (below 5% according to official data)<sup>26</sup> partly because a large percentage of women work in the public sector with uniform pay, and also because of the strong tradition of parental leave for both parents. Finally, countries such as Germany and Austria, which until recently had high pay gaps (>20%), have begun to implement countermeasures. Germany adopted the Pay Transparency Act (*Entgelttransparenzgesetz*) in 2017, giving employees the right to information about median salaries in equivalent positions. Although its effects were limited (because there was no obligation to publish, the right to information applies to companies with >200 employees, and few people used it), new EU regulations will force these regulations to be tightened there as well<sup>27</sup>.

The conclusion from this comparison is that the legislation itself must be backed by determined implementation. The EU has provided the tools, but their effective use depends on national authorities. In Poland, a significant challenge may be ensuring adequate resources and authority for the National Labor Inspectorate to monitor compliance with the new obligations, as well as ensuring the swift and efficient processing of cases in labor courts (labor courts are already overloaded, and cases can drag on for years, discouraging injured parties from pursuing their rights). The socioeconomic context also cannot be overlooked. During periods of economic downturn or crisis (such as the COVID-19 pandemic), equality issues often take a backseat to more pressing economic issues. As labor market experts have noted, in times of hardship, companies focus on survival and may dedicate less attention to DEI (Diversity, Equity & Inclusion) initiatives. Therefore, it is crucial to present pay equality not as a luxury in good times, but as a permanent element of effective human resources management. Equal treatment promotes employee engagement, loyalty, and productivity; research indicates that gender-diverse teams often achieve better financial results, and companies with high equality rates report greater innovation. In other words, equalizing pay is an investment that can also pay off economically. This narrative is worth promoting among employers.

In summary, EU regulations, especially the Pay Transparency Directive, create a very solid foundation for reducing the pay gap in Poland. Their impact will be positive if implemented with due diligence and become part of a broader strategy to promote gender equality. It is crucial to simultaneously address the root causes of inequality, such as the aforementioned caregiving roles and occu-

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employment-update/articles/june-2019/spain/2019-05-20/spain-new-laws-on-gender-pay-working-time-and-right-to-disconnect/ (06.04.2025).

<sup>26</sup> *Gender Pay Gap ...*, op. cit. (06.04.2025).

<sup>27</sup> *Pay Transparency Tools ...*, op. cit. (06.04.2005)

pational segregation, because only then will legal action produce lasting results. The experiences of other EU countries provide inspiration, but any reform must be tailored to local realities. In Poland, both strict enforcement of new obligations (so that companies take them seriously) and soft support (to help them adapt and ensure that employees are able to use their new rights) will be useful.

## Conclusions

Based on the conducted analyses, several key conclusions can be drawn regarding the impact of EU regulations on equal pay in Poland: EU regulations are a catalyst for change. The 2023 Pay Transparency Directive requires the introduction of mechanisms in Poland that have previously been nonexistent or have been rudimentary (such as pay scale transparency and mandatory pay audits). Filling these gaps in the national legal system will increase the chances of detecting and eliminating unjustified pay differences. In other words, thanks to EU regulations, the equal pay principle will gain real enforcement tools, which should gradually translate into a reduction in the pay gap. Poland, already with a relatively low official pay gap, has the potential to become a leader in pay equality, provided the regulations are implemented efficiently.

Statistics require careful interpretation. The small pay gap according to Eurostat does not mean that the problem of pay inequality in Poland has been solved. A deeper analysis reveals hidden disparities, particularly in senior positions and in the private sector. EU regulations will help expose these "camouflaged" inequalities (by requiring data disclosure) and provide the means to eliminate them. The example of the difference between the public and private sectors demonstrates that transparent and structured pay systems promote equality. Poland's task will be to extend these good practices to the entire labor market.

Complementarity of policies is crucial to fully exploiting the potential of EU regulations. Poland should continue and strengthen complementary measures. This applies particularly to incentives for greater male participation in caregiving (which has already been partially achieved through a nine-week paternity leave), support for women returning to work after a break (e.g., career reorientation programs, flexible employment arrangements), and educational initiatives that reduce stereotypes (e.g., promoting women in STEM). Equal pay regulations alone will solve the problem of unequal pay for equal work, but they will not eliminate inequalities resulting from different career paths. Therefore, parallel actions are needed to address the structural causes of the pay gap, which is consistent with EU policies (see: European Strategy for Gender Equality 2020-2025).

Good practices from other EU countries can be adapted. Analysis of solutions in other Member States has shown that a combination of transparency and strict requirements brings results. Poland can draw on models such as the French equality indexation system or Spanish pay audits, adapting them to its own circumstances. Furthermore, participation in the EU single market means that international corporations operating in Poland will have to adhere to the same equality standards as across the EU, which could positively impact the transfer of good practices within companies (e.g., corporations will begin to apply uniform pro-equality pay policies across all their branches, including those in Poland).

Changing culture and awareness takes time. Even the best legislation won't work immediately if it's not followed by a change in attitudes. In Poland, the belief persists that discussing pay is a sensitive topic and that pay discrimination "doesn't concern us." Therefore, it is essential to widely disseminate information about the new rights arising from the directive so that employees know they can ask about pay and have the right to expect equality. Similarly, employers must understand that equal pay is not only a legal requirement but also a component of modern human resources management. Building this awareness will be the responsibility of the government, institutions, but also the media and civil society. It is worth emphasizing the positive effects of equality, both ethical (fairness, social cohesion) and economic (better use of talent, lower turnover, improved company reputation).

In summary, EU regulations have established a framework and provided tools for combating the pay gap, but their effectiveness depends on implementation and complementation with national measures. In Poland, we are on the verge of significant legislative changes that have the potential to close the "hidden cost of inequality": the gender pay gap. If the Polish state and social partners take seriously the obligation to ensure equal pay through effective legislation and the promotion of a culture of equality, we can expect Poland to maintain the downward trend in the pay gap in the coming years, benefiting millions of working women. This will be a step forward not only in women's rights but also in the country's socio-economic development, as gender equality in the labor market translates into greater productivity, higher household incomes, and more sustainable growth. EU regulations provide a significant institutional impetus for these changes, but their actual effectiveness depends on the quality of implementation, effective enforcement, and the degree of social acceptance.

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## **WPLYW PRZEPISÓW UNIJNYCH NA KSZTAŁTOWANIE RÓWNOŚCI WYNAGRODZEŃ W POLSCE**

*Zarys treści:* Celem artykułu jest przedstawienie wpływu regulacji Unii Europejskiej na kształtowanie równości wynagrodzeń kobiet i mężczyzn w Polsce. Przedstawiono ewolucję europejskich przepisów, począwszy od wprowadzenia zasady równej płacy w Traktacie Rzymskim z 1957 r., aż po najnowszą Dyrektywę UE 2023/970 w sprawie przejrzystości wynagrodzeń. Omówiono aktualny stan nierówności płacowych w oparciu o statystyki Eurostatu i GUS. W artykule dokonano analizy instrumentów, takich jak obowiązek jawności wynagrodzeń, raportowanie różnic płacowych oraz mechanizmy egzekwowania prawa do równej płacy, a także ich potencjalnego wpływu na rynek pracy w Polsce. Porównano polskie realia z dobrymi praktykami w wybranych państwach UE (m.in. kraje nordyckie, Francja, Hiszpania), aby wskazać skuteczne rozwiązania na rzecz zmniejszania luki płacowej. Podkreślono znaczenie komplementarnych działań polityki work-life balance, walki z segregacją sektorową i stereotypami dla osiągnięcia trwałej równości płci w wynagrodzeniach. Wnioski wskazują, że unijne regulacje stanowią istotny impuls do zmian w Polsce, jednak ich efektywność zależy od właściwej implementacji, egzekwowania oraz wsparcia dodatkowymi inicjatywami społecznymi i gospodarczymi.

*Słowa kluczowe:* równość wynagrodzeń, luka płacowa, przejrzystość wynagrodzeń, Dyrektywa UE 2023/970, polityka work-life balance.