

# Directive on pay transparency from 2026 - How to prepare?

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## Introduction

The Directive of the European Parliament and Council (EU) 2023/970 of May 10, 2023, amending Directive 2006/43/EC on annual financial statements, Directive 2013/34/EU on annual financial statements, Directive 2004/109/EC on the harmonization of transparency requirements regarding information related to financial information from issuers of securities, and Directive 2007/36/EC on the rights of shareholders of certain companies aims to strengthen the principle of equal pay for men and women for the same work or work of equal value by increasing pay transparency. In Poland, the directive will be implemented in phases, with key changes starting from December 2025 and June 2026. The goal is to eliminate the pay gap (currently ranging from 4.5% to 8.5% in Poland) and pay discrimination. For employees of accounting firms, this means new advisory responsibilities towards clients – from pay audits to support in reporting.

## Implementation Dates in Poland

The implementation of the directive will occur in two phases, in accordance with the amendment to the Labor Code (Act of June 4, 2025, amending the Labor Code, Dz.U. 2025, item 807). The first phase will come into effect on December 24, 2025, and will include the obligation to provide salary amounts or pay ranges before signing a contract, a ban on questions regarding previous earnings, and the right to information about salaries. The second phase will start on June 7, 2026, and will introduce reporting on the pay gap for companies employing more than 100 employees, a joint assessment of salaries in cases of gaps exceeding 5%, and transparent pay criteria. The first reports for companies employing over 250 employees will be required by June

7, 2027 (annually), for those with 150-249 employees – by 2027 (every three years), and for companies with 100-149 employees – by 2031.

## Key Employer Responsibilities

Employers will be required to ensure equal pay for work of equal value based on objective criteria (skills, effort, responsibility, working conditions). Compensation includes base salary, bonuses, allowances, and in-kind benefits.

- **Salary Information:** Providing the amount or salary ranges in job advertisements or before the contract; a ban on confidentiality clauses (an employee cannot be penalized for discussing salaries).
- **Reporting on the Pay Gap:** Calculating averages, medians, quartiles, and gender percentages; publishing reports; in cases of a gap  $\geq 5\%$  – a joint assessment with employee representatives within 6 months.
- **Pay Policy:** Clear, measurable gender-neutral criteria; neutral language in job advertisements.
- **Sanctions:** Fines ranging from PLN 1,000 to PLN 30,000 for violations; reversed burden of proof in court disputes.

## Employee Rights

From 2026, employees will gain new rights:

- The right to written information about their own salary and averages for similar positions (disaggregated by gender).
- Access to criteria for salary and promotions.
- The ability to request explanations for differences; employee representatives may request aggregate data.

# How to Prepare? Checklist for Companies and Accounting Firms

Preparations should begin now to avoid penalties and ensure compliance. Advisory services within accounting firms will be crucial for clients regarding audits and reporting. Here is a step-by-step action plan:

1. **Salary Audit:** Conduct an analysis of the pay structure: calculate gaps (averages, medians, quartiles), identify disparities; evaluate positions based on objective criteria (job evaluation). Suggested deadline: immediate (by the end of 2025). Notes for accounting firms: Offer payroll audit services; use tools like enova365 to analyze data.
2. **Update HR Policy:** Develop gender-neutral pay matrices; update advertisements for ranges and neutral language; remove questions about previous earnings from recruitment processes. Suggested deadline: by December 2025. Notes for accounting firms: Advise clients on drafting workplace regulations and collective agreements.
3. **Implement Digital Tools:** Integrate HR/payroll systems for automatic reporting (data anonymization under GDPR); prepare templates for pay gap reports. Suggested deadline: by March 2026. Notes for accounting firms: Support the implementation of accounting software with HR modules; monitor compliance with GDPR.
4. **Training and Communication:** Train HR and managers on new responsibilities; inform employees about their rights; develop procedures for handling requests for information. Suggested deadline: ongoing, from Q4 2025. Notes for accounting firms: Organize webinars for clients; create educational materials in a knowledge base.
5. **Reporting and Evaluation:** Prepare initial reports; if the gap >5%, plan a joint assessment; monitor annually. Suggested deadline: by June 2027 (for large companies). Notes for accounting firms: Assist in reporting to the National Labor Inspectorate or other authorities; track changes in the law.
6. **Addressing Disparities:** Identify and eliminate unjustified disparities; document justifications for differences (e.g., experience). Suggested deadline:

ongoing. Notes for accounting firms: Advise on negotiations with employees and court disputes.

## Impact on Accounting Firms

As advisors, we will support clients in:

- Conducting audits and reports (new source of income).
- Updating accounting records to reflect payroll records.
- Monitoring legislative changes (e.g., via the National Labor Inspectorate).
- Building client trust through proactive consultations.

## Sources and Further Reading

- Full text of the directive: [EUR-Lex](#).
- Amendment to the Labor Code: Dz.U. 2025, item 807.
- We recommend consultations with the National Labor Inspectorate or law firms specializing in labor law.