

FROM THEORY TO PRACTICE: POLISH PAY AND LABOUR LAW PROFESSIONALS' VIEWS ON THE PAY TRANSPARENCY AND THE EU DIRECTIVE

Lena GRZESIAK

University of Lodz, Faculty of Management, Department of Human Resources Management;
lena.grzesiak@uni.lodz.pl, ORCID: 0000-0001-5078-1675

Purpose: The study presents the impacts of the recently introduced EU pay transparency Directive as viewed by Polish pay and labour law specialists.

Design/methodology/approach: the research findings are based on the analysis of 248 LinkedIn posts authored by these specialists and 24 in-depth interviews (IDI) conducted with some of them.

Findings: The study resulted in the identification and thick description of pay transparency aspects surrounding the Directive. Most participants expected its impacts to be positive but also pointed out organisational and mental challenges to be faced by employers and employees alike. They also shared their attitudes and expectations regarding pay transparency regulations.

Research limitations/implications: The limitations of the study are mainly related to the non-representative sampling of posts and IDI participants.

Practical implications: The study's findings contribute to remuneration practices by providing insights into the benefits and challenges surrounding the Pay Transparency Directive as viewed by people with hands-on experience. Their mostly favourable comments concerning its implementation may encourage employers to commit to reforming their pay systems toward greater pay transparency and the elimination of discriminatory remuneration practices. The findings could also serve as a foundation for future research.

Originality/value: The study's findings contribute to both the theory and practice of remuneration practices.

Keywords: pay transparency, EU Directive, LinkedIn Analysis, individual depth interview (IDI), Poland.

Category of the paper: Research paper.

1. Introduction

Although remuneration is a critical aspect of HRM in all types of organizations due to its influence on employees' performance, motivation, attraction, and retention (Schnauffer et al., 2022), it appears to be neglected by human resource management (HRM) research.

Remuneration systems are generally expected to be designed on the principles of equality and fairness, but in the real world, pay discrimination and pay gaps are frequently observed (Kirby, 2023; McMullen, Dahle, 2023). As one way to combat pay disparities, including the male-female pay gap, is transparency in remuneration, the EU enacted a pay transparency directive that became effective on June 6, 2023. The Directive, which the Member States are required to be implemented by June 7, 2026, imposes a number of new responsibilities on employers (Nieżgódka, 2023).

Recent years witnessed renewed interest in pay transparency from theoreticians and practitioners, who have long discussed its various facets (Kulikowski, 2023; Stofberg et al., 2022; Král, Kubišová, 2021). One reason for this is the influence of transparent pay on employees and employers. Employees will gain improved access to information about remuneration and its structures what may potentially enhance their sense of fairness. Employers, in turn, will be compelled to conduct a review of their compensation practices. Another reason for taking this topic is controversies around pay transparency (Stofberg et al., 2022), which have been revived by the EU pay transparency directive.

While the legislative background of the Directive and its solutions have been well recognised, little research has been done on how it is viewed by those who will implement it. This study was prompted by the existing research gap and the belief that practitioners' opinions about the Directive can help organisations through necessary adjustment to the Directive's provisions.

The mentioned Directive introduces solutions that are new in the context of current regulations concerning pay transparency. What we know so far relates to the provisions and issues regulated by the Directive, along with the legislative assumptions. However, what we do not know are the opinions of those responsible for implementing this Directive. Understanding their views can provide valuable insights for organizations preparing to implement the Directive's provisions. Therefore, it is important to focus on what is not yet known. The motivation for this paper directly arises from this gap in the literature.

The research problem pertains to the opinions of Polish pay and labour law specialists on the Directive. It has been specified in the form of two research questions:

RQ1: How can the Pay Transparency Directive benefit employees and employers?

RQ2. What problems and challenges may its implementation entail?

The Directive sparked a vigorous debate among HRM and labour law specialists, many of whom exchanged their opinions via LinkedIn. Their posts suggested that they could be a valuable source of information on how specialists responsible for implementing the Directive view its potential impacts and challenges. Thus, the author designed a two-step study on pay transparency in the context of the Directive, consisting of an analysis of the posts and in-depth interviews (IDI) with some of their authors.

The article consists of a theoretical section containing a discussion of selected publications on pay transparency and an outline of the Directive. The second, empirical part presents the implications of the Directive based on a qualitative analysis of the pay and labour law specialists' posts and interviews.

The term 'pay and labour law specialists' as used in the study denotes individuals who are knowledgeable, trained and experienced in handling remuneration and/or labour law issues, and are likely to implement the Directive. In the study, they are also described as "experts" and "professionals" synonymously.

2. Literature review

Although the Treaty on the Functioning of the European Union (Article 157, Item 1) establishes that "each Member State shall ensure that the principle of equal pay for male and female workers for equal work or work of equal value is applied" and the gender equality is the 5th Sustainable Development Goal by United Nations, gender pay inequalities are not uncommon – discriminatory pay practices are ubiquitous in organizations worldwide, but proving their existence and assessing their actual scale is difficult due to opaque remuneration policies (cf. Kurzynoga, 2023). In many cases, female employees are not aware that they are discriminated against in pay. According to Eurostat data, women's earnings in 2020 were lower, on average, by 13% compared with men's. Almost 37% of women believed that they earned less than their male co-workers. However, nearly 71% of men claimed otherwise, with more than 8% believing that their remuneration was lower. There is a multitude of reasons why women are paid less than men, including gender-based discrimination, cultural factors, and potential unavailability to employers related to maternity and childcare (Stowarzyszenie Women in Technology Poland, 2020).

It is believed that one way to alleviate gender pay gap problems is pay transparency that Stofberg et al. (2022) understands "as the degree to which employers disclose information about how they determine pay (process transparency), how much they pay (outcome transparency) and how much they permit employees to discuss pay (communication transparency)". Scott et al. (2023) have defined a transparent pay as "employer practices of sharing information with employees about salaries, incentives and benefits". It is a product of pay communication strategy, i.e., the organizational practice regarding if, when, how, and which pay information (its ranges, structure, individual pay levels) is disclosed to employees and whether (or not) they should be allowed to discuss it amongst themselves and with outsiders (Braje, Kuvač, 2022; Bussin, Christos 2023). A prerequisite of pay transparency is the adoption by organisations of an open pay communication policy providing employees with access to information about their pay and its calculation (Bussin, Christos, 2023).

In organisations with transparent remuneration, employees can monitor pay disparities and promptly react to them (Kim, 2015). Pay transparency policies range from very secretive to very open, the latter being usually observed in the public sector (Braje, Kuvač, 2022). In the survey by Sury (2023), 36% of the respondents reported that pay transparency was part of their current or past employers' remuneration policy. Currently, 39% of respondents have a salary confidentiality provision in their job agreements. A similar percentage reported that they have discussed remuneration with their co-workers. According to the survey, 78% of respondents want remuneration to be publicly disclosed in every company, and 89% believe that salary ranges should be included in each job posting. According to 68% of respondents, they do not apply for jobs that do not provide salary ranges, and 87% of respondents believe that the obligation to provide ranges will positively influence the job market as a whole (Sury, 2023).

The Directive may change the workplace and influence on remuneration practices because it imposes a number of new responsibilities on employers regarding pay practices, including (The Directive Eu 2023/970 of the European Parliament...):

- Stating the minimum-maximum pay range for the job opening during the recruitment process. The composition and level of pay must be determined using gender-neutral criteria. The amount offered by the employer should be stated in the job advertisement or communicated no later than a job interview.
- Ensuring transparent pay practices and pay rise policies; the Directive requires employers to make sure that employees have easy access to pay information (included but not limited to career and remuneration criteria, information about their pay and average pay in the organization by gender and position).
- More detailed payroll reporting and analysis.

As well as introducing new obligations for employers, the Directive also prohibits employers from using practices such as (The Directive Eu 2023/970 of the European Parliament...):

- Making job applicants state their current or past pay.
- Using pay non-disclosure clauses in employment contracts.

Overall, the Directive establishes employees' right to information about average levels of pay in their organisations by gender and position. Information about the pay of individual employees will continue to be confidential. Consequently, the Directive puts an end to the tacit ban on pay discussions in organisations.

3. Research Methods

The purpose of the study was to determine the implications of the Directive based on posts and statements of pay and labour law specialists. A qualitative research methodology was selected, because it helps gain a deeper understanding of phenomena, data, contexts, and different meanings of the problem under consideration (cf. Jemielniak, 2012). Additionally, an interpretative paradigm was applied, with which the meanings that people ascribe to their actions, relationships, experiences and social phenomena can be identified and interpreted (cf. Silverman, 2008; Sławecki, 2012).

The study was planned as a two-stage activity. The first stage was carried out between February and March 2024. Its purpose was to find LinkedIn posts published after 6 June 2023 (the day when the Directive entered into force). The LinkedIn platform is a valuable source of research information because it is used by business people and professionals to exchange their views, experiences, and opinions and discuss the latest developments, reports, and other 'hot topics' in their industries. Thus, necessary information can be accessed promptly, easily and inexpensively.

LinkedIn posts were selected for analysis with the following hashtags: (1) #paygap (2) #paytransparency (3) #genderpaygap (4) #gendergap (5) #wagegap (6) #equalpay (7) #directive. The hashtags were in English and Polish (typed with and without diacritics). The hashtags were adopted after a review of the pertinent legislation and literature. The preliminary sample of posts consisted of 282 items. Thirty-four were disqualified after a screening procedure aimed at removing: (1) trivial posts, (2) posts referring to outdated or inaccurate information, (3) posts outside of the scope of the study, (4) posts that only contained links to events, articles, or pay transparency discussions. Thus, the final sample included 248 posts.

The qualified posts were coded and then analysed qualitatively (cf. Nowell et al., 2017). A "sentence-by-sentence" coding approach was used, in which each sentence is assigned a code related to its analytical category (Table 1).

Table 1.

An example of information coding

ANALYTICAL CATEGORY	Analytical sub-category	Illustrative statement	Frequency (the number of mentions in sentences)
benefits of pay transparency	for employees	<i>“stronger sense of remuneration fairness among employees – this is my number 1 regarding benefits”</i>	19
	for employers	<i>“better organisational culture. Everything is about it”</i>	14

Source: created by the author

Table 2.*An example of information coding (2)*

No.	SUB-CATEGORY	
	for employees	for employers
1	Increased work motivation	More trust among employees
2	Increased work satisfaction	Reduced employee turnover
3	Better planning of career paths	Improvement of employer brand

Source: created by the author.

The examination of the posts identified key analytical categories related to themes raised by the authors of the posts. Based on this, a research tool was refined to be used during the second stage of research.

The second stage of the study involved 24 individual, in-depth online interviews (IDI) with pay and labour law specialists, across industries and business sectors, were conducted via Microsoft Teams and Skype in April and May 2024. The interview guidelines were used as the research tool. It included references to the following topics.

1. the background of the Directive,
2. contemporary aspects of remuneration,
3. the assessment of the Directive,
4. publicization/advancement of the Directive
5. benefits, challenges and issues related to Directive,
6. miscellaneous as trends in employee remuneration, knowledge about remuneration, women in the labour market, and competencies for successful implementation of the Directive).

IDIs were selected due to their specific characteristics. They allow for obtaining detailed and in-depth information from respondents, enabling researchers to understand their perspectives, motivations, and experiences. Additionally, IDIs provide flexibility in asking questions, allowing the exploration of new topics and adapting the conversation to the respondents' answers.

Eleven interviewees consented to being taped while the other thirteen refused their consent, so notes of their statements were taken. The purpose of the IDIs was to deepen the understanding of the implications of the Directive based on the opinions of pay and labour law specialists. Although invitations to participate in the study were sent to all authors of the analysed posts, there were 24 respondents: 15 women and 9 men. The criteria for selecting respondents for the sample were their willingness to participate, availability, and being the author of an analysed post. To analyse information gathered during the IDIs the same approach as for posts analysis was applied.

The results of the research were compiled into a thick description (Geertz, 2005) and were organised according to analytical categories. They are illustrated with citations from posts and interviewees' opinions. The letters "P" and "I" in the brackets indicate the source of information, i.e., a post or an interview, and the numbers show the successive number of a post or an interview.

4. Research Results

The changes expected to be introduced by the Directive were viewed positively and even referred to as “revolutionary” (P.145) and as “a new opening in remuneration” (P.59). The benefits anticipated by the respondents applied to both employees and employers.

Some professionals discussed the current pay practices, pay inequalities, and their negative impact on employees. “The problem that organizations keep struggling with, to varying degrees of success, is pay discrimination and the fairness and equality of pay” (I.23). “We deviate from the rest of Europe regarding pay, with its level being only one of the problems” (I.4). One interviewee stated that “pay inequalities stir negative emotions among employees, including a sense of unfairness and frustration” (I.8). This happens because “remuneration systems lacking transparency can demotivate employees and reduce their commitment. Pay inequalities can sour workplace atmosphere, impacting employees’ effectiveness and loyalty” (I.4). One post author observed that “the Directive puts a ban on [employment] contracts or internal regulations containing clauses that pay information is proprietary information of the organization, which is a frequent practice today” (P.34). According to another author of the post, “the Directive basically confirms what is already permitted today” (P.4). One interview participant stated that “many employers have not yet created internal rules increasing pay transparency and equality. The Directive will certainly expedite the process” (I.21).

Among benefits associated with the Directive was also the fact that: “equality of pay (...) is a key factor in attracting and retaining high-quality employees” (P.148). The respondents indicated that the Directive would force employers to present pay criteria and rules in a clear and comprehensible manner which would positively affect employees’ motivation. The Directive was also predicted to prevent pay discrimination in organisations and provide equal access to information about pay levels and pay-setting rules. As one respondent noted, “employees are likely to feel more appreciated and respected knowing remuneration rules” (P.58).

One of the IDI respondents concluded that “firms that promote pay transparency and eliminate pay discrimination are perceived as more trustworthy by job candidates and help to build a positive image of the employer” (I.5). The Directive was also believed to influence workplace relations: “The introduction of transparent pay systems can change the dynamics and interactions between employees and employers. Employees may gain greater trust in their employers when pay is transparent and fair. On the other hand, revealing pay differences can also lead to tensions and conflicts if employees feel they are being treated unfairly. Pay transparency can therefore both strengthen and complicate workplace relationships (...). Because of its social and relational importance, it is necessary to make efforts to ensure fair and transparent remuneration systems in the workplace” (I.17). Another respondent added:

“The revelation of salaries will not put an end to arguments among employees; it may even fuel them” (I. 20).

Some of the study participants expected that the Directive would place a heavy organisational burden on organisations: “employers must prepare themselves for the regulations [and] changes to collective labour agreements, remuneration policies, remuneration rules, etc.” (P.6). According to one of the interviewees, “generally, all firms will have to review their pay schedules. They must prepare themselves for disclosing and revising their entire pay systems” (I.18). Other interviewees worried that “information from the HR department about an average pay for the group of jobs you do will be insufficient to verify whether or not one’s pay is fair” (I.1). One of the interviewees expressed doubts that “although I’m looking forward to introducing the Directive, I know firms that already scheme to find ways around it” (I.15).

Several post authors and interviewees expressed concerns about the Directive’s impacts on organisations. According to them, the new regulations could fuel wage competition in the labour market, increasing pressure on employers to raise wages. One posts suggested that the pressure may cause that “businesses’ operating costs, which are already substantial, to grow even higher” (P.127). The author of another post anticipated that although “the Directive can prevent the emergence of pay gaps within an organisation, [it] will not solve the problem of low pay in particular industries” (P.72). The Directive was also associated with the risk of “employees being forced into self-employment to avoid the application of these regulations” (I.14). Interview participants expressed doubts about whether the Directive would achieve its purpose “The Directive offers new tools. You can ask your employer about how your pay compares to other employees doing the same job or work of the same value. However, will information about average pay earned by a given category of employees alone be enough to verify whether one’s pay is fair?” (I.8). Although the Directive offers various tools, the reality may differ, as pointed out by one of the respondents: “In practice, if an employer is unwilling to disclose information about pay brackets, they will not do it, especially that the Directive does not regulate some matters, so job advertisements may still fail to provide pay brackets. Firms will still determine whether or not to present them. Such a requirement does not, in fact, exist” (I.4).

Negative opinions about the Directive were relatively few. Their authors referred to it as “more unnecessary red tape” (P.4), “making employers’ life harder” (P.5) and “another dispensable solution” (I.15). Some of them provided arguments in support of their position “Equality of pay can also [be perceived] as a restriction on the employer’s and employee’s freedom to negotiate pay” (P.57); “Theoretically, at the end of the day, the implementation of the Directive may have negative consequences for some people: it will make more difficult for employees to negotiate a pay outside of the established range, even if they are extremely productive at work” (I.16).

Some interviewees adopted a 'wait-and-see' approach in assessing the role the Directive for organisations and employees: "I can see a surge in hooray-optimism over [its] provisions" (I.6); "every law can be interpreted in such a way as to keep things the old way. Or a change may turn against those who pushed for the law and did not foresee that it will run them into trouble" (I.8).

Among the themes raised by the authors of posts and interviews, the gender pay gap was discussed most often. Most comments concentrated on its negative consequences, precautionary measures, and factors contributing to its size (gender stereotyping, 'glass ceiling' and 'sticky floor', overrepresentation of women in low-paying jobs, etc.). According to one post: "The most difficult thing about identifying the causes of a gender pay gap is finding its root cause, which may be related to objective circumstances, such as a person's qualifications (...) industry, or a region, and not necessarily to one's gender" (P.24).

Many interviewees addressed the issue of lower salaries or limited career opportunities offered to women returning to work from a maternity leave. According to them, fair remuneration for young mothers and their equal treatment require intervention from organisation and the parliament. "The Directive may not produce the expected results unless measures supporting equal/fair pay are taken on behalf of mothers returning after a child-raising-break" (I.2). "After they return to work, their salary should include all rises that other employees received while they were off work" (I.4).

The next group of posts addressed the problem of employees' lack of basic knowledge of remuneration. According to some IDI participants, employees were unaware of how remuneration is determined, what it consists of, how it relates to performance or of employers' costs of their net wages. A lack of basic knowledge about remuneration can lead to many negative consequences, both on an individual and organizational level. Increasing employee awareness about remuneration is crucial for promoting fairness, transparency, and efficiency in organizations, as well as for improving employees' personal financial management. "Many employees lack basic knowledge about pay structures and the factors that influence their salaries. Without this knowledge, they cannot effectively advocate for fair compensation or understand the full value of their benefits. Increasing employee awareness about remuneration has long been a need that is essential for both individual financial well-being and overall organizational transparency (...). Thus, increasing employee awareness regarding pay regulations is already a longstanding demand" (I.20).

Opinions were expressed that the successful implementation of the Directive would hinge upon a thorough understanding of its provisions, communication skills, openness, and mental skills in those responsible for this process. They were indicated as essential for alleviating employers' and employees' concerns and preparing organisations for potential conflicts between employees and as well as increasing administrative burdens and costs. A need for communicating pay practices and policies to employees was emphasised. "Today, what people in organisations know about remuneration rarely comes from official sources.

Will the Directive really change anything? Time will tell. I don't think that talking about money will stop to be a taboo though" (I.14). According to one respondent, "the key will be a dialogue with social partners. Firms will have to prepare themselves for open and transparent communication. Economic education for employees is also important; [they] will have to understand how pay is set so that they could effectively participate in this dialogue" (I.2). It was presumed that organisations with well-developed HR departments would have less problem adjusting to the Directive's requirements and that their workforce would be mentally better prepared to embrace the upcoming changes.

5. Discussion

The posts and interviews were examined with a view to answering the following questions:

RQ1: How can the Pay Transparency Directive benefit employees and employers?

RQ2: What problems and challenges may its implementation entail?

In the literature, pay transparency is similarly described as involving both benefits and challenges (cf. Bamberger, Belogolovsky, 2017; Colella et al., 2007; Smit, Montag-Smit, 2019). A similar conclusion emerges from these studies.

The Directive was found to offer many benefits such as pay transparency underlying equal pay for equal work between genders across the EU. Achieving it will, however, come at a cost for employers, who will have to review their pay practices, systems, rules, and criteria to find and remove dysfunctions and pathologies contributing to unequal and unfair pay, and widening the pay gap.

It is widely agreed that advantages of pay transparency outweigh its disadvantages. It is argued that pay transparency provides employees with access to information that they can use to negotiate their remuneration, which helps reduce pay gaps. This aspect of pay transparency seems to particularly benefit women, who are less proactive in negotiating their salaries and promoting themselves, accept lower pay more often, and negotiate their remuneration less effectively when information is scarce (Baggio, Marrandola, 2023, pp. 164-165). It is noteworthy that in a survey by Pracuj.pl (2023), 8 out of 10 job candidates preferred an employer willing to discuss their future salaries.

According to the study's findings, the implementation of the Directive can be a rough process for many companies. Its effectiveness will depend on careful planning and open communication with all stakeholders. A "psychological challenge" related to pay transparency was also indicated as a factor of effectiveness, along with the need for employers' mental changes as a prerequisite to creating equitable and fair pay practices.

While the authors of posts and the respondents were hopeful that pay transparency would entail positive changes, they were also concerned about organisations' attitudes, concerns, emotions surrounding the transparency of remuneration and equal pay. Their opinions reflect the complexities surrounding pay transparency and the challenges organisations will face when adjusting to the Directive.

In both posts and during the IDIs, the importance of stepping up efforts to increase employees' pay awareness was emphasised. Respondents indicated that knowledge about salaries and how they are determined gives employees a better position in salary negotiations. They can more effectively support their expectations regarding raises or additional benefits. Furthermore, employees who understand the structure of their compensation can better plan their expenses, savings, and investments, allowing them to manage their household budget more consciously. This emphasis on pay awareness is underscored by a Pracuj.pl survey of Poles, which showed that 81% of them had not heard about the Pay Transparency Directive (Pracuj.pl, 2023). However, 7 out of 10 respondents expressed a desire to know the remuneration of people doing jobs similar to theirs and highlighted the lack of widespread education on salary-related topics in Poland.

Comments on employers' feelings about the Directive primarily pointed to fear and frustration, which in the study participants' opinion, could slow down the process of adjusting to the pay transparency rules. Additionally, employers were predicted to demonstrate dissatisfaction with pay, resentment toward other employees' earnings, and reluctance to compare wages with colleagues. The transparency of pay was also anticipated to cause conflicts over pay inequalities in organizations, proportional in scale to the magnitude of disparities.

Employers' and employees' negative emotions were identified as major obstacles to the implementation of the Directive. Král and Kubišová (2021) found that pay transparency is an emotional matter for employees and that the intensity of their attitudes is related to their personal traits. Personal emotions and attitudes may, therefore, significantly influence the introduction of pay transparency and should not be overlooked (Král, Kubišová, 2021).

Some participants expressed doubts about whether the Directive was a panacea for problems concerning remuneration. They wondered whether it could effectively address the wide range of issues related to pay structures, inequalities, and transparency. They believed that while the Directive might introduce some improvements, it is unlikely to resolve all complexities and challenges associated with remuneration systems.

This finding is supported by other studies, according to which the low-learning employees lend to envy, dissatisfaction, and counterproductive interpersonal demeanour associated with pay transparency (Martucci et al., 2022).

Designing guidelines regarding which pay information needs to be disclosed and how to accomplish this is a challenging task. Its execution may have unexpected consequences (Scott et al., 2023), such as higher direct costs of providing the required information, and indirect costs, including reduced productivity and litigious attitudes of resentful employees, and higher

turnover (Baggio, Marrandola, 2023) of under-performing employees who are more likely to leave transparent organizations compared with high performers (Belogolovsky, Bamberger, 2014; Shaw, 2015). Pay transparency may also cause managers to make pay less dependent on performance in order to avoid explaining to employees how their performance translates into their pay (Belogolovsky, Bamberger, 2014).

Women's pay was frequently addressed in the analysed content of posts and interviews. In the Pracuj.pl survey (2023), 82% of women were satisfied with the Directive aimed at reducing gender pay, while 66% of men disapproving of it. About half of the survey respondents believed that the male-female pay gap affecting employees doing similar jobs was greater in Poland than in other EU countries (Pracuj.pl, 2023).

The limitations of this study have three main sources. First, they are related to the use of LinkedIn as a source of data and the non-representative selection of posts based on hashtags. There is a risk that relevant content was either not tagged at all or tagged with different hashtags than those selected for analysis. LinkedIn users frequently present their opinions in the best light possible, which can lead to selective presentation of information on this social media platform.

Secondly, the IDI participants were only selected from among active LinkedIn users, which may have excluded the perspectives of individuals not part of the LinkedIn community. Because of the time that elapsed between making LinkedIn posts and conducting interviews, it is also difficult to determine how consistent they were in content.

Thirdly, the fact that all participants were Polish nationals presented also a limitation, as their opinions on pay transparency were influenced by the Polish context. It is quite likely that respondents from other countries might have different views due to cultural and social differences.

The decision to use LinkedIn posts and interviews with some of their authors as the source of data was based on the assumption that, notwithstanding its non-representativeness, information thus obtained could still provide a valuable insight into the opinions, reactions, and emotions of the community of pay and labour law specialists. Notwithstanding its limitations, the study seems to provide an interesting overview of pay and labour law specialists' opinions on the benefits and challenges in implementing pay transparency, which can serve as a foothold for further research into areas contributing to pay disparities between employees with comparable skills and performance with a view to eliminating them. Some of the aspects of pay transparency indicated by this study as worth more thorough investigation include:

- women's pay, including pay discrimination against women resuming work after maternity leave,
- a relationship between pay communication and the acceptance of remuneration policy,
- Polish employees' views on pay transparency, as little is known about what they think about their remuneration being known to their co-workers,

- employers' perspectives on pay transparency, as gaining insights into their views could help in identifying and mitigating potential challenges in implementing transparent pay practice.

By providing a review of specialists' opinions on the implications of the Directive, the study can help business organisations and institutions to prepare themselves for the implementation of the Pay Transparency Directive and contribute to better relations between employers and employees.

6. Conclusions

Recent years have witnessed a rising interest in pay transparency, leading to debates among employers, employees, and researchers. This study contributes to these debates by presenting findings on the challenges and benefits related to the implementation of the Directive in Poland.

The theoretical part briefly explains the EU Pay Transparency Directive and provides an outline of pertinent pay transparency studies. The empirical section presents the results of an exploratory qualitative analysis, which was chosen as superior to quantitative analysis for exploring and revealing the contexts and circumstances of the problem research under study (cf. Jemielniak). The data were gathered through IDIs and posts published on LinkedIn, a social media platform for specialists to exchange opinions and experiences. The IDI respondents and posts' authors were specialists responsible for remuneration and labour law in their organisations and potentially implementing the Directive. The results of the analysis of posts and interviews were compiled into a thick description structured around analytical categories established according to the procedure for analysing the collected research data.

The study presented in the article sought to answer the following questions:

RQ1: How can the Pay Transparency Directive benefit employees and employers?

RQ2: What problems and challenges may its implementation entail?

The analysis of experts' opinions about the Pay Transparency Directive can be broadly grouped into following categories: the background of the Directive, benefits related to the Directive; challenges and the assessment of the Directive; contemporary aspects of remuneration, including trends in employee remuneration, and employees' knowledge about remuneration, and publicization/advancement of the Directive.

According to the findings related to first research question, the Directive was perceived by the study participants as a step into a new era in managing remuneration. Beliefs were expressed that it would put an end to unethical or unfair pay practices in organisations and contribute to the establishment of transparent remuneration systems. Positive, neutral, and negative opinions on the Directive were found. The benefits and expectations relating to it mainly expressed hopes for better pay transparency in the organisations. Most authors of posts and IDI participants in

this study believed that the Pay Transparency Directive would significantly contribute to more equitable and fair pay in organisations.

Regarding the second question, the introduction of the Directive was expected to entail numerous problems and challenges. Concerns were also expressed that the requirement to ensure pay transparency practices may paradoxically add to employees' dissatisfaction. This is because revealing pay differences can lead to comparisons and feelings of unfairness among employees. Additionally, the respondents believed that employers might become more cautious in granting raises and bonuses. Some opinions and posts concerned about whether Polish employers were prepared for the changes required by the Directive. These doubts primarily pertained to their preparedness for implementing the changes, including their mental readiness.

Although the study has limitations, mainly related to the use of LinkedIn posts and online interviews as sources of research data, it raises some new questions that may become the focus of future research. This paper contributes to the literature by providing insights into pay and labour law's specialists' opinions of the Directive.

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