

# A step towards a new redistribution model? Implementing an Adequate Minimum Wage Directive in Poland

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1. Introduction. 2. The development of labour protection and industrial relations in Poland. 3. The legal framework for setting up a statutory minimum wage. 4. Collective bargaining system. 5. Reforming the setting up of the statutory minimum wage. 6. Reforming the legal framework of collective bargaining. 7. Concluding remark.

## Abstract

This article aims to discuss the process of transposing Directive (EU) 2022/2401 of the European Parliament and of the Council on adequate minimum wages in the European Union (AMWD). The authors begin by presenting the broader context of implementation, which includes changes in the approach to worker protection in Poland and the evolution of the legal regulation of the minimum wage. They then discuss the legal framework for setting up the minimum wage and collective bargaining. This serves as a starting point for a detailed presentation of the current state of implementation of the AMWD in Poland. First, the authors discuss legislative work on the new law on the statutory minimum wage. Second, they analyze the newly enacted Law on collective agreements, which can be considered a key element in promoting collective bargaining. In summary, the authors assess the planned and implemented amendments, as well as their potential impact on the development of the minimum wage and collective relations in Poland.

**Keywords:** Poland; Minimum Wage; Labour Law; Social Dialogue; Collective Bargaining; Trade Unions.

## 1. Introduction.

This article aims to discuss the process of transposing the directive (EU) 2022/2401 of the European Parliament and of the Council (AMWD)<sup>1</sup> into Polish law. The authors begin by presenting the broader context of implementation, which includes changes in the approach to worker protection in Poland and the evolution of the legal regulation of the minimum wage. They then discuss the legal framework for setting up the minimum wage

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<sup>1</sup> Directive (EU) 2022/2401 of the European Parliament and of the Council of 19 October 2022 on adequate minimum wages in the European Union, available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32022L2401> (accessed on 2 December 2025).

and collective bargaining. It covers the analysis of provisions of the Law on Statutory minimum wage ('LSMW'),<sup>2</sup> the Labour Code ('LC'),<sup>3</sup> which provides for the protection against deduction from an employee's salary, as well as the newly enacted (5 November 2025) Law on Collective bargaining agreements and other collective agreements (LCA').<sup>4</sup> This serves as a starting point for a detailed presentation of the current state of implementation of the AMWD in Poland. First, the authors discuss legislative work on the new law on the statutory minimum wage. Despite the implementation deadline, this act has not yet been adopted. It is currently in the government's work phase (before being submitted to Parliament). Second, they analyze the LCA. This act can be considered a key element in promoting collective bargaining. It not only implements Article 4 of the AMWD but also fulfills one of the milestones in the National Recovery Plan ('NRP').<sup>5</sup> Despite the lack of a coherent vision for reforming collective labor law, Poland, threatened with losing NRP funding, prompted a change in the law. In summary, the authors assess the planned and implemented amendments, as well as their potential impact on the development of the minimum wage and collective relations in Poland.

## 2. The development of labour protection and industrial relations in Poland.

Poland is one of the countries in Central and Eastern Europe that was formerly dependent on the Soviet Union. The system existing until 1989 assumed centralization and nationalization of the economy, state-controlled wages, and excluded genuine collective bargaining.<sup>6</sup> The inefficiency of the communist system weakened even relatively well-developed economies in the region and plunged others into crisis. Some CEECs were on the verge of collapse in 1989. Capital and modern technology were scarce. Per capita income was significantly lower than in the West, while the standard of living was apparently worse.<sup>7</sup> The transition to a market economy necessitated radical measures, including the restructuring of economic principles and the rationalization of employment. Low labor costs were one of the factors attracting investment. Collective bargaining and the standardization of employment conditions could have reduced the region's attractiveness as an investment

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<sup>2</sup> Projekt ustawy o minimalnym wynagrodzeniu za pracę. Numer wykazu UC 62, available at: <https://legislacja.rcl.gov.pl/projekt/12388700> (accessed on 2 December 2025).

<sup>3</sup> Ustawa z dnia 26 czerwca 1974 r. Kodeks pracy. Dz.U.2025.277 t.j. z dnia 2025.03.06

<sup>4</sup> Ustawa z dnia 5 listopada 2025 r. o układach zbiorowych pracy i porozumieniach zbiorowych, available at: [https://orka.sejm.gov.pl/opinie10.nsf/nazwa/1627\\_u/\\$file/1627\\_u.pdf](https://orka.sejm.gov.pl/opinie10.nsf/nazwa/1627_u/$file/1627_u.pdf) (accessed on 2 December 2025).

<sup>5</sup> Milestone (A 54G). See more at:

[https://www.funduszeuropejskie.gov.pl/media/114365/OA\\_tlumaczenie\\_robocze.pdf](https://www.funduszeuropejskie.gov.pl/media/114365/OA_tlumaczenie_robocze.pdf); and <https://www.gov.pl/web/dialog/krajowy-plan-odbudowy> (accessed on 2 December 2025).

<sup>6</sup> See, e.g.: Seweryński M., *Polish labour law from communism to democracy*, Dom Wydawniczy ABC, 1999.

<sup>7</sup> See, e.g.: Crowley S., *Explaining Labor Weakness in Post-Communist Europe: Historical Legacies and Comparative Perspective*, in *East European Politics and Societies and Cultures*, 18, 3, 2004, 394-429, available at: [https://www.researchgate.net/publication/242569685\\_Explaining\\_Labor\\_Weakness\\_in\\_Post-Communist\\_Europe\\_Historical\\_Legacies\\_and\\_Comparative\\_Perspective](https://www.researchgate.net/publication/242569685_Explaining_Labor_Weakness_in_Post-Communist_Europe_Historical_Legacies_and_Comparative_Perspective) (accessed on 2 December 2025).

destination. As a result, most CEECs lacked a comprehensive system of collective bargaining, and wage levels were significantly lower than those in Western Europe.<sup>8</sup>

After the first stage of transformation, the CEECs began to experience economic growth. The process of rapprochement with Western Europe has already started. Living conditions have improved. Despite periods of stagnation and even recession (due to the global economic crisis), the region is undergoing a positive transformation. At the same time, convergence is a complex<sup>9</sup> process. Above all, a clear socio-economic model for the area has yet to emerge. The solutions adopted are often eclectic in nature (patchwork capitalism).<sup>10</sup> Labor costs can still constitute a competitive advantage. Social partners are relatively weak, and the state plays a significant regulatory role, even initiating a kind of renationalization.<sup>11</sup> The CEECs inherited extensive labor legislation from the communist era. The role of collective bargaining remains limited.<sup>12</sup> At the same time, the situation of the region's countries varies for historical, economic, and political reasons. Poland is the largest country in area, with a population of nearly 38 million and a labour market comprising over 17 million people, including employees, as well as a significant number of those employed under civil law contracts and self-employment arrangements.<sup>13</sup> Tacit acceptance of the widespread use of civil law contracts in employment is one way to increase labour market flexibility and lower business costs. At the same time, Poland is experiencing stable economic growth (even during periods of economic downturn). Both GDP (Poland has just been declared the 20th largest economy in the world) and per capita income are rising.<sup>14</sup> Infrastructure is expanding, and living conditions are improving. The gap with the West is narrowing.<sup>15</sup> Although in some respects, the Polish economy remains dependent and peripheral. State-funded social

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<sup>8</sup> See more: Trif A., *Collective Bargaining in Eastern Europe: Case Study Evidence from Romania*, in *European Journal of Industrial Relations*, 13, 2, 2007, 239–258, available at: [https://www.researchgate.net/publication/315712465\\_Collective\\_Bargaining\\_in\\_Eastern\\_Europe](https://www.researchgate.net/publication/315712465_Collective_Bargaining_in_Eastern_Europe) (accessed on 2 December 2025).

<sup>9</sup> 35 years of political and economic transformation in the Central and Eastern European region. See <https://pie.net.pl/en/35-years-of-political-and-economic-transformation-in-the-central-and-eastern-european-region/?utm> (accessed on 2 December 2025).

<sup>10</sup> See Czarzasty J., *20 years after. Changing perspectives on industrial relations in Central and Eastern Europe two decades after EU enlargement: from transition to transformation*, in *Transfer: European Review of Labour and Research*, 30, 2024, 15–31, available at <https://journals.sagepub.com/doi/epub/10.1177/10242589241229184> (accessed on 2 December 2025).

<sup>11</sup> See, e.g. Gyulavári T., Pisarczyk Ł., *Populist Reforms in Hungary and Poland: Same Song, Different Melodies*, in *International Journal of Comparative Labour Law and Industrial Relations*, 39, 1, 2023.

<sup>12</sup> *Report on the Activities of the National Labour Inspectorate in 2024. Company Collective Agreements and Additional Protocols in 2022–2024*, 220, available at: <https://orka.sejm.gov.pl/Druki10ka.nsf/0/C23DC21217C675C3C1258CC10034EBBE/%24File/1463.pdf> (accessed on 2 December 2025).

<sup>13</sup> See <https://stat.gov.pl/obszary-tematyczne/rynek-pracy/pracujacy-bezrobotni-bierni-zawodowo-wg-bael/pracujacy-bezrobotni-i-bierni-zawodowo-wyniki-wstepne-badania-aktywnosci-ekonomicznej-ludnosci-w-3-kwartale-2025-r,12,66.html> (accessed on 2 December 2025).

<sup>14</sup> “Poland joins the Trillionaires’ Club”: A Historic Entry into the World’s Top 20 Economies. See more: <https://www.gov.pl/web/primeminister/poland-joins-the-trillionaires-club-a-historic-entry-into-the-worlds-top-20-economies> (accessed on 2 December 2025). See also: <https://doitinpoland.com/poland-becomes-worlds-20th-largest-economy-surpassing-switzerland/> (accessed on 2 December 2025).

<sup>15</sup> *Poland’s EU membership: 20 years in 20 charts*, available at: <https://notesfrompoland.com/2024/05/16/polands-eu-membership-20-years-in-20-charts/?utm> (accessed on 2 December 2025).

programs have become a key element of redistribution, while collective bargaining coverage is the lowest among EU countries.

### 3. The legal framework for setting up a statutory minimum wage.

In Poland, a statutory minimum wage was established in 1956. Initially a part of the centrally planned economy, after the 1989 breakthrough, it became a key instrument for implementing the social component of the market economy and coordinating economic processes. It is established at the national level, in the Social Dialogue Council<sup>16</sup> ('SDC') with the participation of the government and the largest (representative) trade unions<sup>17</sup> and employers' organisations.<sup>18</sup> According to Article 65(4) of the Constitution, a law should specify the minimum wage or the method of determining it. The Law on Statutory Minimum Wage ('LSMW')<sup>19</sup> established not a specific amount but a procedure for setting the minimum wage. The law provides not only a minimum monthly salary for employees, but also (since 2017) a minimum hourly rate<sup>20</sup> for those working outside of an employment relationship, i.e., the self-employed and those working under civil law contracts. It was important due to a significant share of non-employment (self-employment, work based on civil law contracts). In contrast, non-employees often work in conditions similar to or identical to those of employees.<sup>21</sup> The government is currently working on creating a mechanism that would more effectively counteract the abuse of civil law employment (it is proposed to grant labour inspectors the authority to reclassify legal relationships by decision).<sup>22</sup> Regardless, through the hourly minimum wage, it wanted to ensure a decent income for all working people.<sup>23</sup>

The minimum wage and minimum hourly rate are negotiated annually within the Social Dialogue Council. The procedure is initiated by the government, which enables the coordination of socio-economic policies and takes into account various factors affecting the situation of workers and their families. The increase in the minimum wage cannot be less than the price index forecast for the year in question (Article 5(1) of the LSMW). By June 15, the government submits a proposal for both the statutory minimum wage and the minimum hourly rate for the following year. Additionally, the government is required to

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<sup>16</sup> The Council is a forum for tripartite cooperation between trade unions, employers' organisations, and the government (Article 1 of the Law on the Social Dialogue Council, Journal of Laws 2018.2232 of 2018.11.30). For more see Baran K.W. (ed), *Outline of the Polish Labour Law System*, Wolters Kluwer, Alphen aan den Rijn, 2016, 417 *et seq.*

<sup>17</sup> See: <https://www.gov.pl/web/social-dialogue/trade-unions> (accessed on 2 December 2025).

<sup>18</sup> See: <https://www.gov.pl/web/social-dialogue/employers-organisations> (accessed on 2 December 2025).

<sup>19</sup> Journal of Laws 2024.1773 of 2024.12.03.

<sup>20</sup> The minimum hourly rate is the quotient of the minimum monthly salary for employees and the number of hours to be worked per month.

<sup>21</sup> Mitrus L., Poland, in Waas B., Hiebl C. (eds) *Collective bargaining for self-employed workers in Europe*, Wolters Kluwer, Alphen aan den Rijn, 2021, 199–216.

<sup>22</sup> Projekt ustawy o zmianie ustawy o Państwowej Inspekcji Pracy oraz niektórych innych ustaw UD 283. See <https://legislacja.gov.pl/projekt/12401602> (accessed on 2 December 2025).

<sup>23</sup> See, e.g. Gyulavári T. Pisarczyk Ł., nt. (11).

provide national social partners with data relevant to the negotiation of the minimum wage.<sup>24</sup> The national social partners must agree on the minimum wage and the minimum hourly rate within 30 days of receiving the proposal. As a rule, trade unions have expected an increase exceeding the government's proposal, while employers have been reluctant<sup>25</sup> to do so. As a result, reaching a compromise between the national social partners has been difficult. An agreement was reached only twice (2002, 2010), and once (2010), the government ultimately adopted a minimum wage rate lower than the one proposed by the social partners.

Due to the lack of agreement between the national social partners, the SMW and SHR are determined by the government (by September 15).<sup>26</sup> One revision date is set if the projected price index for the following year is less than 105%. If it is to be at least 105%, two revision dates are set: from January 1 and from July 1 (Article 3 LSMW). Over the recent years, Poland has experienced a significant increase in the minimum wage, from around €200 in 2002 to around €1,100 in 2025.<sup>27</sup> Poland is reportedly in the top 10 of the MSs.<sup>28</sup>

In 2026, the minimum wage is expected to be 50.5-51% of the average salary.<sup>29</sup> A significant increase in the SMW (SHR), apart from objective factors such as inflation, was part of the transition from the liberal model characterising the first stage of systemic transformation to a model based on a more equal distribution of income. The aim was to escape the so-called middle-income trap, increase income levels, and improve standards of living for large social groups. Increasing SMW (SHR) has been accompanied by comprehensive social programs, including the Family 500 plus program (later expanded to Family 800 plus),<sup>30</sup> which provides a financial benefit for each child regardless of family income level and tax reforms (the Polish Deal,<sup>31</sup> which has proven unsuccessful). The state

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<sup>24</sup> Information on the price index in the previous year, information on the forecast for the next year; price index and index of average remuneration; the amount of average remuneration in the first quarter of the year in which the negotiations take place; information on household expenditures in the previous year; information on the index of the share of income from work and the average number of dependants on workers in the previous year; information on the amount of average monthly remuneration in the previous year by type of activity; information on the living standards of various social groups; information on the economic conditions of the state, taking into account the situation of the state budget, the requirements of economic development, the level of labour productivity and the need to maintain a high level of employment; the index of the projected real growth of the gross domestic product.

<sup>25</sup> The amount of the minimum wage, as well as the amount of the minimum hourly rate agreed in the Council, are subject to publication in the Official Journal of the Republic of Poland 'Monitor Polski', by way of a notice by the prime minister by 15 September each year.

<sup>26</sup> The minimum wage set by the government cannot be lower than the wage proposed to the Council at the beginning of the procedure. The government also sets the date(s) for the revision of the minimum benefits.

<sup>27</sup> Eurostat, *Minimum wage statistics*, July 2025, available at [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Minimum\\_wage\\_statistics](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Minimum_wage_statistics) (accessed on 2 December 2025).

<sup>28</sup> See, e.g.: Eurostat, *Now available: first 2025 data for minimum wages*, 10 April 2025, available at: <https://ec.europa.eu/eurostat/web/products-eurostat-news/w/ddn-20250410-2> (accessed on 2 December 2025).

<sup>29</sup> See <https://www.infor.pl/twoje-pieniadze/zarobki/7458547,rzad-potwierdzil-nowa-place-minimalna-i-stawke-godzinowa-na-2026-rok-ile-otrzymasz-na-reke-w-przyszlym-roku-oto-kwoty.html> (accessed on 2 December 2025).

<sup>30</sup> See <https://www.gov.pl/web/family/family-800> (accessed on 2 December 2025)].

<sup>31</sup> See <https://www.gov.pl/web/primeminister/the-polish-deal--a-real-profit-for-18-million-poles> (accessed on 2 December 2025).



has played a key role in reforming the socio-economic system,<sup>32</sup> while the role of social partners has remained limited.<sup>33</sup>

The protective function of the LSMW is somehow limited by the fact that the minimum wage takes into account not only the basic salary, but also additional remuneration components, including bonuses and allowances. As a result, the basic salary may be below (significantly below) the minimum wage, and the employee does not obtain potential benefits from bonus systems or performing work under specific conditions (circumstances). Only benefits of an extraordinary nature, as well as those constituting an equivalent for an increase in working hours or special working conditions, are not included: 1) jubilee award; 2) severance pay due to the employee's retirement or disability pension; 3) remuneration for overtime work; 4) allowance for night work; 5) seniority allowance; 6) allowance for special working conditions (Article 6.5. of the LSMW).

The Labour Code, on the other hand, protects employees from deductions from remuneration.<sup>34</sup> Receivables subject to deduction (alimony, receivables under enforcement orders, advances given to the employee, fines imposed by employers on employees) are specified (Article 87 § 1 of the LC). The law defines the portion of remuneration that may be reduced by deducting individual receivables. At the same time, an amount free of deductions is guaranteed to ensure payment at the appropriate amount: 1) the minimum wage, - for the deduction of sums enforced under writs of execution for payment of debts other than alimony; 2) 75 per cent of the minimum wage - for the deduction of cash advances granted to the employee; 3) 90 per cent of the minimum wage - for the deduction of fines imposed on workers (Art. 87<sup>1</sup> § 1 of the LC). If the deductions are made with the employee's consent, the free amount is 80% of the minimum wage or 100% of the minimum wage if the deductions are made for the employer's benefit (Article 91, Section 2 of the LC).

#### 4. Collective bargaining system.

Polish law recognizes three types of collective agreements. Collective bargaining agreements (CBAs), rooted in the Constitution of the Republic of Poland (Article 59.2 of the Constitution), are considered to be sources of law since they produce a legal effect not only for the parties thereto but also for other persons (workers) and entities (employers) (Article 9 § 1 of the LC). Collective bargaining agreements can be divided into two sub-categories: regular CBAs (RCBAs) and extraordinary CBAs (ECBAs).<sup>35</sup> Regular agreements may be concluded between employers and trade unions without any further legal authorization and enjoy the regulatory potential to affect all matters that the social partners can regulate. At the same time, ECBAs are negotiated in circumstances and to the extent determined by special

<sup>32</sup> Gyulavári T., Pisarczyk Ł., nt. (11); Becker J., *Governing neo-nationalism, trade unions and industrial relations: the cases of Hungary and Poland*, in *Transfer*, 1, 2024, 51-65.

<sup>33</sup> See, <https://www.gov.pl/web/dialog/krajowy-plan-odbudowy> (accessed on 2 December 2025)

<sup>34</sup> For more see: Baran K.W., ed. *Outline of the Polish Labour Law System*, Wolters Kluwer, 2016, 290-291.

<sup>35</sup> See, e.g.: Hajn Z., *Collective Agreements in Poland in the Light of International Labour Standards*, in *Studia z Zakresu Prawa Pracy i Polityki Społecznej (Studies on Labour Law and Social Policy)*, 29, 4, 29, 2022, 377-385.

laws (e.g., collective redundancies, transfer of undertaking, and establishing the rules of remote work). Agreements concluding the collective dispute resolution process have the broadest scope. This procedure creates a formal framework for a legal strike.<sup>36</sup> It serves as an alternative to regular collective bargaining. Its subject matter may include working and pay conditions, social benefits, as well as collective freedoms and rights. Apart from CBAs, the social partners, especially trade unions and employers (employers' organizations), may negotiate other agreements. They constitute an element of collective autonomy (Article 59, Section 2, of the Constitution). They may regulate mutual relations between social partners. However, they do not have a direct legal effect on third parties.

Despite its constitutional significance, collective bargaining undergoes a deep crisis, reflecting the heritage of the communist period, the ballast of the transformation period, and fears of standardization of employment conditions, which could affect the economy's competitiveness. The law leaves the social partners freedom regarding the level of bargaining, its scope, and subject matter. In particular, no sectoral collective bargaining in the strict sense is provided for. In practice, multi-company collective bargaining is almost non-existent. Over recent years, only a few such agreements were concluded. None were industry-specific. As a result, only around 1-1,5% of workers are covered by multi-company agreements. Collective bargaining focuses on the company level. However, the negotiations are limited to specific sectors and types of companies (usually somehow linked to the state). According to the statistics, company-level collective bargaining amounts to around 12-13 percent. To summarize, the system of industrial relations in Poland is far from the model established by the AMWD, particularly in terms of the 80 percent coverage to which Article 4.2. refers.

## 5. Reforming the setting up of the statutory minimum wage.

The significant increase in the SMW in recent years has meant that its amount already meets the standards set by the AMWD Directive regarding its relation to the average and median wage<sup>37</sup>. Nevertheless, the national mechanism must be supplemented with specific solutions provided for by the EU law. Implementing AMWD also presents an opportunity to restructure and modernize the minimum wage model. Due to the scope and importance of the changes, the government has decided not to amend the current LSMW, but to present a draft of a new act. The draft retains some of the existing solutions and proposes necessary changes.<sup>38</sup> It is also suggested that the Criminal Code be amended to establish a new system of sanctions.

A notable innovation is the introduction of a reference value to which the minimum wage will be referred annually (as required by the AMWD). The Polish reference value is to be 55% of the expected average salary in the national economy. In 2026, the minimum wage is

<sup>36</sup> See, e.g.: Mitrus L., *Restrictions on the Right to Strike in Poland*, in Waas B.(ed.), *Restrictions on the Right to Strike: International Law and National Laws in Europe*, Kluwer Law International, 2025.

<sup>37</sup> See <https://copernic-avocats.com/wages-in-poland/?utm> (accessed on 2 December 2025).

<sup>38</sup> See <https://www.gov.pl/web/premier/projekt-ustawy-o-minimalnym-wynagrodzeniu-za-prace> (accessed on 2 December 2025).

(4806 PLN) expected to be 50.5-51% of the average salary.<sup>39</sup> The government considered that the implementation of the AMWD should serve as an instrument for a further increase in the statutory minimum wage (even more dynamic than before). The minimum wage amount will continue to be agreed upon in the SDC. An annual increase in the statutory minimum wage should not be lower than the expected increase in prices of consumer goods and services for a given year. As before, the minimum wage will be proposed by the government and agreed by the national social partners (within 30 days).

Compared to the current legislation, the government will provide information on the reference value and the relationship between the proposed minimum wage amount for the following year and this value. Additionally, the minimum wage is to be updated every 4 years. The update will be made based on the following criteria: a) the purchasing power of the minimum wage, taking into account the cost of living, b) the general level of wages and their distribution, c) the wage growth rate, d) long-term national productivity level and its changes, e) the ratio of the minimum wage to the average wage. The government will update the minimum wage, taking into account the positions and opinions of the national social partners. Trade unions and employers in the Council will be entitled to take a standard position on updating the minimum wage. If the common stand is not taken, each party (including trade unions and employers) will be able to present its own position. In the absence of an agreement within a party (either trade unions or employers), each trade union and employer organization represented in the SDC may offer an opinion. Failure to submit a position within the statutory deadlines will be considered a waiver of the right to exercise this option. The government updates the minimum wage, taking into account the positions and opinions submitted by the social partners. However, the positions and views are not binding.

The SDC will serve as an advisory body on matters related to the minimum wage, notably its setting and updating (as defined in the AMWS). Moreover, the draft provides an obligation to transfer data on the minimum wage to the European Commission. Every 2 years, the data will be submitted by the Head of the Central Statistical Office.<sup>40</sup> The draft includes deadlines for the first update of the minimum wage and the first report to the European Commission.

The draft provides for a fundamental change in how the minimum wage is calculated. The minimum wage will cover only basic remuneration. Additional elements (e.g. premiums and allowances) will not be taken into account. Such a change may result in a significant increase in remuneration, as additional remuneration components will be added to the basic amount. Faced with opposition from employers, who pointed to the serious consequences of the planned change, the government has softened its initial proposal. It now proposes that the equivalence of SWM with basic salary be implemented gradually. In subsequent years, further elements will be removed from the remuneration taken into account for SMW purposes,

<sup>39</sup> See <https://www.infor.pl/twoje-pieniadze/zarobki/7458547,rzad-potwierdzil-nowa-place-minimalna-i-stawke-godzinowa-na-2026-rok-ile-otrzymasz-na-reke-w-przyszlym-roku-oto-kwoty.html.amp> (accessed on 2 December 2025).

<sup>40</sup> The report will include the following statistics and information: the level of the statutory minimum wage and the share of workers covered by it; a description of the existing variations and deductions and the reasons for their introduction and the share of workers covered by variations, as far as data is available. Statistics and information will be aggregated by gender, age, disability, company size, and sector, where possible.



ultimately ensuring that SMW is equivalent to basic salary.<sup>41</sup> At the same time, there is no need for change when it comes to protection against deductions (regulated in the Labour Code), as the current provisions guarantee a level of security in line with the standards arising from the AMWD.

The draft aims to increase the effectiveness of sanctions for breaches of the employer's obligations (both civil and penal). The employee shall be entitled to interest for the duration of the delay, even if they have not suffered any damage and even if the delay is a consequence of circumstances for which the employer is not responsible. The interest shall be calculated from the day following the deadline for payment of the remuneration and shall be paid together with the payment. If the interest rate for delay was not specified, statutory interest will be due. The provision will apply to the entire wage, not just the minimum wage. Then, a new crime is to be introduced into the Criminal Code (Article 218 § 1 of the Criminal Code). An employer or a person acting on his/her behalf who, being obliged to pay remuneration for work, fails to do so for at least three months, will be subject to a fine, the penalty of restriction of liberty or imprisonment for up to two years. Finally, an offence will be the failure to pay remuneration in the amount of at least the minimum wage. Whoever, in breach of the obligation, pays remuneration lower than the minimum wage will be subject to a fine from PLN 1,500 to PLN 45,000 (from approximately EUR 350 to EUR 10,500).

Although the government expected the new law to come into force on 1 January 2026, the draft is still being processed. One of the reasons for the lack of consensus is the reluctant attitude of some employers. They maintain that the new law will result in increased labour costs, a further flattening of the wage structure, the demobilization of mid-level employees, and difficulties in finding employment for disadvantaged groups, such as young people. They propose to adopt a reference rate at the level of 50% of the average wage, which should be based on Central Statistical Office data rather than forecasted, and therefore uncertain, values. A higher rate (if adopted) should be referred to the average wage in the year of the update (preceding the change).<sup>42</sup>

## 6. Reforming the legal framework of collective bargaining.

Rebuilding the legal framework for collective bargaining proved to be a significant challenge for the legislature. After several years of work and consultations with national social partners, the LCA was adopted. The adoption of this act can be considered an expression of the desire to create a legal framework that promotes collective bargaining, as provided for in Article 4.1 of the AMWD, and provides a framework for enabling conditions for collective bargaining, as defined in Article 4.2 of the AMWD. The act also addresses some of the

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<sup>41</sup> Szkwerek W., *Nowa płaca minimalna. Resort finansów i pracodawcy miażdżą projekt MRPiPS*, PulsHR, 2025, available at: <https://www.pulshr.pl/wynagrodzenia/nowa-placa-minimalna-resort-finansow-i-pracodawcy-miazdza-projekt-mrpips,114149.html> (accessed on 2 December 2025).

<sup>42</sup> Szkwerek W., *ibidem*.

demands raised by social partners and academia.<sup>43</sup> The new regulations repeal the previous Section Eleven of the Labor Code: ‘Collective Bargaining Agreements’. The LCA applies not only to employees but also to other workers performing paid work.

Compared to the previously applicable provisions of Section Eleven of the Labor Code, the legislator has introduced various changes intended to encourage and facilitate collective bargaining, as well as to eliminate some legal restrictions on collective bargaining. The amendments address the scope of negotiations, their participants, the objective scope of agreements, and finally, the negotiation procedure itself, as well as the entry into force and recording of collective agreements. The amendments, while numerous, are not revolutionary in nature. The legislator has not adopted solutions (as advocated by the social partners themselves or the academy)<sup>44</sup> that would constitute a real breakthrough in collective bargaining (introducing mandatory collective bargaining, making collective agreements universally binding) and could significantly expand the scope of collective bargaining. The shape of the reform reflects the current situation of social dialogue in Poland. Despite the obvious crisis in collective bargaining, there is no broad consensus, particularly among employers and trade unions, that would allow for a thorough reform of collective labor law. The state is also unwilling to implement such reform, adopting a neutral position and, given the weakness of collective bargaining, assuming the role of the primary organizer of socio-economic relations. This does not mean, however, that LCA lacks the potential to positively influence the development of collective relations.

A fundamental change in the scope of collective bargaining occurred as a result of the 2018 reform, which implemented the Constitutional Tribunal’s judgment of June 2, 2015,<sup>45</sup> and also met the expectations of the ILO Mission.<sup>46</sup> The regulations in force until the end of 2018 restricted the collective freedoms and rights of employees (with minor exceptions). At the same time, the number of people working outside of an employment relationship was growing rapidly, not only were they not covered by statutory guarantees, but also, despite their weaker negotiating position, they were unable to benefit from collective representation of their rights and interests. The Constitutional Tribunal ruled that the criterion for exercising collective freedoms and rights should not be the formal employment status, but rather the actual position of the worker. The amended Law on Trade Unions (‘LTU’) guarantees the right to form and join trade unions not only to employees but also to other individuals performing paid work who perform it personally (do not employ others) and have interests that can be represented by trade unions (the essence of this criterion is their unequal position in relation to the employer) (Article 1<sup>1</sup> of the LTU).<sup>47</sup> Workers have become beneficiaries of

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<sup>43</sup> For further information see: <https://www.gazetaprawna.pl/praca/artykuly/9658305,uklad-zbiorowy-nadal-bez-ograniczen-czasowych.html> (accessed on 2 December 2025).

<sup>44</sup> See more: <https://www.gazetaprawna.pl/praca/artykuly/10592940,statystyczne-ozywienie-dialogu-liczba-ukladow-wzrosnie-na-papierze.html>; and also: [https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady\\_zbiorowe.pdf?utm](https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady_zbiorowe.pdf?utm) (accessed on 2 December 2025).

<sup>45</sup> Judgment of the Constitutional Tribunal of 2 June 2015, Case No. K 1/13.

<sup>46</sup> See eg. Mądrzycki B., *Open Coalition Law, Necessity or Threat?*, Acta Universitatis Lodzensis. Folia Iuridica, 2021, 29-38.

<sup>47</sup> Latos – Milkowska M., *The right to unionise in Poland after the amendment of the law on trade unions*, in *European Labour Law Journal*, 2023, 108-113.

collective bargaining on an equal footing with employees, although in practice, these opportunities are only used to a limited extent.<sup>48</sup> The CLA completes the process of emancipating collective employment law, which benefits all workers, from the narrowly defined confines of labor law. The CLA establishes a unified legal framework for negotiating RCBA's for employees and other individuals performing paid work, whereas previously, the provisions of Section Eleven of the Labor Code applied only to employees and were applicable *mutatis mutandis* to other workers. Therefore, even in a symbolic sense, the CLA is a crucial element in establishing a legal framework for collective bargaining that considers the diversity of the labor market. Polish law adopts one of the broadest and most inclusive representation formulas among EU countries. The question remains whether social partners will use this open formula to shape employment conditions not only for employees but also for other workers. Past experience suggests, however, considerable caution in formulating expectations.

At the same time, the LCA also lifted some restrictions on concluding collective agreements in the public sector. Previously, RCBA's were prohibited for all civil servants employed on any basis other than an employment contract, as well as for the entire civil service corps in the government administration. Legal restrictions have resulted in the weakness of collective bargaining in the public sector, particularly in government administration. Actions undertaken to improve employment conditions were either politically motivated or implemented outside the framework of collective procedures regulated by legislation.<sup>49</sup> Such far-reaching restrictions raised concerns from the perspective of the standards established by ILO Conventions Nos. 87 and 151. The LCA retained the exclusion for civil servants employed on a basis other than an employment contract (usually those performing managerial functions). However, collective bargaining was permitted for other members of the civil service. Due to the uniformity of this structure, including the applicable remuneration principles, only multi-company RCBA's can be negotiated. RCBA's can be negotiated for other civil servants, including most municipal civil servants. The amendment opens the way for collective bargaining in the public sector.<sup>50</sup> However, even in this case, it is difficult to predict whether this will result in significant practical change and the initiation of negotiations for the public workers. The position and strategies of the state and trade unions will be crucial.

Regarding collective bargaining actors, multi-company RCBA's on the employer side can be concluded not only by employer organizations (as before), but also by informal groups of employers. This is significant because in Poland, only a small percentage of employers belong

<sup>48</sup> See e.g., Lewandowski P., *Cause study. Gaps in access to social protection for people working under civil law contracts in Poland*, EU Publications office, Brussels, 2018, available at: <https://op.europa.eu/en/publication-detail/-/publication/c659f8c1-4444-11e8-a9f4-01aa75ed71a1?utm> (accessed on 2 December 2025).

<sup>49</sup> See <https://www.opzz.org.pl/opinie-i-analizy/prawo-pracy/2025/iv/uklady-zbiorowe-pracy-dla-czlonkow-korpusu-sluzby-cywilnej> (accessed on 2 December 2025).

<sup>50</sup> In Lithuania, an increase in collective bargaining coverage was achieved through collective agreements for public sector employees. See Blaziene I., Jasiuniene J., *Collective bargaining and inequality in Lithuania*, Deliverable 3.1 National report for Lithuania, Leuven, BFORE project VS/2021/0209, 2023.

to employer organizations.<sup>51</sup> At the same time, in practice, employers (e.g., those belonging to a single capital group) may be interested in jointly negotiating employment conditions. The law clearly states that collective bargaining agreements in public administration are concluded by administrative bodies (central or local government) for their subordinate units. However, there has been no reform of the rules for union representation at the company level. Company-level RCBA's may be concluded by company (inter-company) trade union organizations (CTUOs). CTUOs are formal structures established by trade unions to exercise their rights at the company level. A CTUO must unite at least workers employed by a given employer (employers in the case of multi-company organizations). Due to low levels of unionization, CTUOs are present in only around 30 percent of companies<sup>52</sup> in the private sector. As a result, access to company-level negotiations is limited. Trade unions, however, defend the very concept of the CTUO as a source of specific union rights (release from the obligation to perform work while retaining the right to remuneration, protection of union activists from dismissal).<sup>53</sup> An alternative could be the institution of a trade union delegate, a representative of a trade union whose members are employed in a given company. The delegate could negotiate with the RCBA when the employer does not have a CTUO. However, the government has ultimately decided not to put forward these options. As a result, company dialogue remains structurally limited.

The AMWD emphasized the promotion of sectoral negotiations on wage-setting. This is the most efficient way to increase collective bargaining coverage. In Poland, multi-company collective bargaining is almost non-existent.<sup>54</sup> Trade unions proposed to recognize collective agreements concluded by representative social partners as generally binding.<sup>55</sup> The government, however, has not proposed such a measure. As of nowadays, they will be binding for the parties and members of employers' organizations only. Employers who are reluctant to harmonize terms and conditions of employment within industries or sectors protested against the extended application of multi-company collective agreements. As a result, a significant increase in the coverage will be impossible. The law grants employers greater flexibility in shaping employment conditions. They may compete among themselves and remain competitive against Western companies, which are stronger in terms of technology and investment. Moreover, in this way, the state remains the primary regulator of employment relations, which has significant political implications.<sup>56</sup>

One of the reasons for the crisis in industrial relations is inertia at the stage of initiating collective bargaining. Some employers are reluctant to engage in them, while trade unions in

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<sup>51</sup> See <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoleczna-wolontariat/gospodarka-spoleczna-trzeci-sektor/partnerzy-dialogu-spolecznego-zwiazki-zawodowe-i-organizacje-pracodawcow-wyniki-wstepne-w-2022,16,2.html> accessed on 2 December 2025).

<sup>52</sup> [https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady\\_zbiorowe.pdf?utm](https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady_zbiorowe.pdf?utm) (accessed on 2 December 2025).

<sup>53</sup> See, e.g.: Rączka K., *Special protection of employment stability of trade union officials*, in *Studia Iuridica*, 60, 2015, 175.

<sup>54</sup> [https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady\\_zbiorowe.pdf?utm](https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady_zbiorowe.pdf?utm) (accessed on 2 December 2025).

<sup>55</sup> <https://www.tysol.pl/a37998--Nasz-wywiad-Piotr-Duda-W-przy-szlej-kadencji-sejmu-emerytura-stazowa-i-uklady-zbiorowe>.

<sup>56</sup> Gyulavári T., Pisarczyk Ł., nt. (11); Becker J., nt. (32).

many cases are not determined enough to exert sufficient pressure on the employer side.<sup>57</sup> Therefore, among the ideas for revitalizing collective relations, there was a demand for mandatory collective bargaining for larger employers (employing at least 50 workers) not covered by any RCBA. This solution, known from other legal systems (France, Romania)<sup>58</sup>, was not well-received by the social partners, especially employers.<sup>59</sup> It was argued in particular that mandatory collective bargaining constitutes excessive interference with collective autonomy. There were also concerns that forced negotiations would, in many cases, be merely a facade. As a result, the legislature abandoned this form of mandatory negotiations. Ultimately, the existing formula of mandatory participation in negotiations initiated by the other party was retained if 1) workers are not covered by any RCBA; 2) workers' living standards or the employer's economic situation have changed significantly; 3) a RCBA in force is about to expire (Article 10.6 of the CLA). To strengthen this mechanism, the legislator secured it with criminal sanctions: a fine or a penalty of restriction of liberty (Article 38 of the CLA).

The collective bargaining process has been improved with a few minor amendments. First, the legislator grappled with the multiplicity of trade union organizations that can participate in collective bargaining. In practice, trade union pluralism often presents specific organizational challenges during the negotiation of collective agreements. Polish law allows all trade union organizations (company, inter-company, or supra-company) representing the workers for whom the deal is to be concluded to participate in collective bargaining (the representativeness criterion is used at a later stage). Under conditions of trade union pluralism, identifying and engaging all relevant trade union structures that could participate in negotiations is a challenging task. Therefore, if one trade union structure initiates negotiations, the employer should inform it of other trade unions operating in the company and provide their contact details. Second, the CLA clarifies (though does not fundamentally modify) the rules for sharing information during negotiations. Trade unions may request data necessary to conduct negotiations, particularly data reported to the Central Statistical Office. Employers' concerns are mitigated by a clear stipulation that union officials cannot disclose information that constitutes trade secrets or could harm the employer.<sup>60</sup> Third, the CLA specifies the rules for appointing a mediator and experts. Both mechanisms could potentially facilitate reaching a mutually beneficial agreement.

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<sup>57</sup> [https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady\\_zbiorowe.pdf?utm](https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady_zbiorowe.pdf?utm) (accessed on 2 December 2025).

<sup>58</sup> Vincent C., *Collective bargaining and minimum wage regime in France*, ETUI, 2025, 2-3, available at: [https://www.etui.org/sites/default/files/2025-06/France\\_Collective%20bargaining%20and%20minimum%20wage%20regime\\_2025.pdf](https://www.etui.org/sites/default/files/2025-06/France_Collective%20bargaining%20and%20minimum%20wage%20regime_2025.pdf); Guga S., *Collective bargaining and minimum wage regime in Romania*, ETUI 2025, 4, available at: [https://www.etui.org/sites/default/files/2025-06/Romania\\_Collective%20bargaining%20and%20minimum%20wage%20regime\\_2025.pdf](https://www.etui.org/sites/default/files/2025-06/Romania_Collective%20bargaining%20and%20minimum%20wage%20regime_2025.pdf) (accessed 12 December 2025).

<sup>59</sup> Adamczyk S., *Collective Bargaining Development in Poland in the Context of the Adequate Minimum Wage Directive (Art. 4)*, Institute of Public Affairs, Warsaw, 2024, available at: [https://www.isp.org.pl/uploads/drive/CEECAW/Raport\\_21\\_CB\\_Poland\\_fin.pdf?utm](https://www.isp.org.pl/uploads/drive/CEECAW/Raport_21_CB_Poland_fin.pdf?utm) (accessed on 2 December 2025).

<sup>60</sup> The violation of this duty has been penalized.



A significant change is the abolition of the registration requirement for RCBA. Previously, the entry into force of an RCBA required registration by the appropriate authority: either a county labor inspector (for company-level agreements) or the Minister of Labor (for multi-company agreements). The registration authority verified the legality of the agreement and had the authority to refuse registration. In the opinion of the social partners, this could undermine the long-term negotiations that ended with a compromise. At the same time, registration did not guarantee the effectiveness of the agreement.<sup>61</sup> The effectiveness of its provisions could also be challenged at later stages. Therefore, instead of registration, a more lenient form of informing was introduced – notification. Notification will be made via the electronic system operated by the Minister for Labor. It will not involve verification of the agreement's legality. Parties to an RCBA and individuals covered by its scope will, however, be able to apply to a labor court to declare the agreement invalid in whole or in part.

The basis for challenging an RCBA may be either substantive illegality or procedural irregularities. Previously, registration only covered RCBA. The notification procedure will also cover other normative agreements (ECBA) and agreements that are not normative in nature (i.e., not authorized by law), if they concern remuneration (wages). The legislator hopes that this approach will enable the inclusion of all wage agreements, and consequently, reporting to the European Commission on a broader scope of collective bargaining than that resulting from the scope of RCBA alone. This is important due to the practice of collective relations, in which atypical forms of social dialogue play a significant role (sometimes replacing traditional collective bargaining). At the same time, there is no reason to ignore such phenomena when assessing collective bargaining coverage.

Another measure intended to mitigate employers' concerns about being bound by an RCBA is the option to withdraw from a multi-company agreement. Despite the agreement remaining in force, employers will be able to withdraw from it through a unilateral declaration. This will be permissible if continued application of the terms of a multi-company RCBA could result in the company's insolvency. At the same time, the government abandoned the idea of introducing a time-limited RCBA only (company-level agreements were to be concluded for a maximum of five years, and multi-company agreements for 10 years). The time-limited principle was also intended to alleviate employers' concerns about being bound indefinitely by collective standards. Ultimately, RCBA can be concluded for either a fixed term (agreed upon by the parties) or an indefinite period.

Another issue is the RCBA content. The *favor laboratoris* principle has traditionally limited the autonomy of social partners. Collective agreements cannot depart from statutory standards to the detriment of workers (Article 9 § 2 of the LC). According to employers, such a limitation on collective autonomy makes RCBA unattractive to businesses, as they can only increase their burdens and raise the costs of doing business. Employers, who also perceive labour costs as a competitive advantage, fail to see the benefits of harmonizing employment conditions.

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<sup>61</sup> See [https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady\\_zbiorowe.pdf?utm](https://rds.gov.pl/wp-content/uploads/2022/11/Ekspertyza-Uklady_zbiorowe.pdf?utm) (accessed on 2 December 2025).

The CLA formulates a broad list of issues that can be regulated in RCBA: (1) norms of working time; (2) working time systems and schedules; (3) overtime; (4) annual leave; (5) remuneration; (6) work organization; (7) OHS, including psychosocial hazards; (8) counteracting violations of the dignity and other personal rights of persons performing paid work, violations of the principle of equal treatment in employment, and mobbing; (9) establishing a company social benefits fund; (10) improving professional qualifications and training leave; (11) reconciling work and private life; (12) age management and active aging; (13) conducting social dialogue, including the procedure and conditions for negotiations, representation of the parties, and the participation of experts (Article 3.3. of the LCA). This may suggest an expansion of the autonomy of the parties to collective agreements. However, the aforementioned topics could have been addressed in the RCBA as well previously. The catalog primarily serves an informational purpose, promoting specific solutions. The relationship between RCBA and the legislation remains unchanged. Collective autonomy remains limited, often at the expense of state decisions. On the one hand, this guarantees the inviolability of statutory standards and the protection of workers' interests.

On the other hand, it narrows the negotiation space, precluding certain advantages for the employer. Regrettably, the legislature did not decide to create a catalog of matters in which the RCBA, and especially the multi-company RCBA, could modify the legislation in any direction. This would encourage employers to negotiate and provide an opportunity to build a broader compromise regarding employment and business conditions. Areas in which the social partners' competences could be expanded include extending the probationary period beyond three months, extending fixed-term employment contracts, (beyond thirty-three months provided for the legislation), and utilizing working time accounts.

Due to a very low coverage by collective agreements, the LCA provides for the adoption of an action plan aimed at promoting collective bargaining. The plan shall be prepared and updated by the Minister for Labour. The plan's adoption and updating shall occur after consultation with, in agreement with, or at the joint request of the national social partners. The plan shall outline a timetable and measures to increase collective bargaining coverage, including building the capacity of social partners, encouraging and promoting collective bargaining, as well as protecting the right to collective bargaining and the parties thereto. The plan will be reviewed every 5 years within the SDC.

The legal basis for preparing and implementing the Action Plan, apart from the Directive, is also provided by the provisions of the national LCA.<sup>62</sup> The minister responsible for labour has been granted the authority to establish and update the Action Plan. The Plan is to be adopted and updated following consultation, by agreement, or at the joint request of the workers' side and the employers' side. The review of the Action Plan takes place within the framework of the Social Dialogue Council every five years (Article 36 of the LCA). The Action Plan sets out a timetable for developing measures aimed at gradually increasing the collective bargaining coverage rate, with full respect for the autonomy of trade unions, employers, and employers' organisations. The Action Plan must be adopted by 31 December

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<sup>62</sup> For further information see <https://www.gazetaprawna.pl/artykuly/9751708,resort-pracy-okresli-wsparcie-dla-ukladow-zbiorowych-pracy-do-konca-20.html> (accessed on 2 December 2025)

2025 (Article 56 of the LCA). The draft Action Plan has been submitted to the social partners for consultation. The key tools proposed by the Ministry of Labour focus primarily on soft measures. The draft includes training and educational activities, as well as local social dialogue centers.<sup>63</sup> Among the social partners, concerns have been raised that the proposed measures may be insufficient to stimulate social dialogue genuinely. The implementation of the individual tasks outlined in the Action Plan is scheduled for 2026–2027.<sup>64</sup> A genuine opportunity to promote social dialogue will arise from the authentic involvement of social partners<sup>65</sup> (representatives of employers and workers) in implementing the various promotional measures outlined in the Action Plan. The role of the State is also significant, as public institutions can create the conditions necessary for conducting collective bargaining.

## 7. Concluding remarks.

The implementation of the Directive in Poland has two different dimensions. The first is the reconstruction of the mechanism of shaping an adequate minimum wage, the second is the promotion of collective bargaining. The Polish system of determining the minimum wage, both in its formal aspects and in terms of the minimum wage amount (considering national conditions), provides a standard of protection consistent with the requirements arising from the Directive. Some amendments that must be adopted cannot be considered a breakthrough. The most significant change is the adoption of a reference value, which amounts to 55% of the expected average wage in the national economy. The adoption of the reference value may contribute to maintaining a significant increase in the statutory minimum wage. However, the proposal is contested by employers, which delays implementation. Amendments to collective labour law arising from the newly enacted LCA cannot be expected to cause any significant improvement in the field of industrial relations. The adopted amendments may improve the situation, but they do not constitute a breakthrough. The state and social partners are not ready for a fundamental reform of the system and a far-reaching harmonization of employment conditions. The final shape of the reform will depend on the solutions adopted in the action plan for promoting collective bargaining, which has yet to be prepared. However, the target of 80 percent collective bargaining coverage is unrealistic from the Polish perspective.

<sup>63</sup> See more <https://www.gazetaprawna.pl/praca/artykuly/10585171,beda-zachety-dla-firm-zawierajacych-uklady-zbiorowe-pracy.html> (accessed on 2 December 2025).

<sup>64</sup> <https://www.gazetaprawna.pl/praca/artykuly/10592940,statystyczne-ozywienie-dialogu-liczba-ukladow-wzrosnie-na-papierze.html> (accessed on 2 December 2025).

<sup>65</sup> See e.g. <https://legislacja.rcl.gov.pl/docs//2/12386550/13066364/13066367/dokument704962.pdf> (accessed on 2 December 2025).

See: <https://legislacja.rcl.gov.pl/docs//2/12386550/13066364/13066367/dokument704963.pdf> (accessed on 2 December 2025).

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