

Understanding Poland's Whistleblower Protection Law: A Simplified Guide

What is whistleblowing?

Act of 14 June 2024 on the Protection of Whistleblowers

A whistleblower is an individual who reports or publicly discloses a breach of law acquired in a work related context, including:

- 1) employee
- 2) temporary staff;
- 3) a person performing work on a basis other than an employment relationship, including under a civil law contract;
- 4) businessperson;
- 5) attorney-at-law;
- 6) shareholder or member;
- 7) a member of an organ of a legal person or an organisational unit without legal personality;
- 8) a person carrying out work under the supervision and direction of a contractor, subcontractor or supplier;
- 9) trainee;
- 10) volunteer;
- 11) apprentice;
- 12) officer within the meaning of Article 1(1) of the Act of 18 February 1994 on retirement pensions for police officers, Internal Security Agency, the Intelligence Agency, the Military Counter-Intelligence Service, the Military Bridge Service, the Central Anti-Corruption Bureau, the Border Guard, the Marshal's Guard, the State Protection Service, the State Fire Service, the Customs and Revenue Service and the Prison Service and their families;
- 13) soldier within the meaning of Article 2(39) of the Defence of the Fatherland Act of 11 March 2022.

This Act shall also apply to the natural person above, in the case of reporting or disclosure to the public of an infringement obtained in a work-related context before or after the establishment of an employment or other legal relationship giving rise to the provision of work or services or functions in or for the benefit of a legal entity.

Key features of the whistleblower protection law

What Types of Wrongdoing That Can Be Reported?

An infringement of a law is an unlawful or circumventing act or omission concerning:

- 1) corruption;
- 2) public procurement;
- 3) financial services, products and markets;
- 4) anti-money laundering and countering the financing of terrorism;
- 5) product safety and compliance;

- 6) transport safety;
- 7) protecting the environment;
- 8) radiation protection and nuclear safety;
- 9) food and feed safety;
- 10) animal health and welfare;
- 11) public health;
- 12) consumer protection;
- 13) privacy and protection of personal data;
- 14) the security of communication and information networks and systems;
- 15) the financial interests of the State Treasury of the Republic of Poland, of local government units and of the EU;
- 16) the internal market of the European Union, including public competition rules and State aid rules and corporate taxation;
- 17) constitutional freedoms and rights of humans and citizens – occurring in an individual's relations with the authorities of a large number of authorities.

In addition, a legal entity may provide, as part of the internal reporting procedure, for the possibility to report information on breaches of internal regulations or ethical standards in force in that legal entity that have been established by the legal entity under universally applicable law and are in conformity with them.

The Act shall not apply to information covered by:

- 1) rules on the protection of classified information and other information not subject to disclosure under the law of general application for reasons of public security;
- 2) professional secrecy of the medical and legal professions;
- 3) secrecy of deliberations;
- 4) criminal proceedings – the confidentiality of pre-trial proceedings and the secrecy of court hearings held in camera.

The Act does not apply to infringements of the law on procurement in the fields of defence and security, as amended by Article 7(36) of the Public Procurement Law Act of 11 September 2019 (Journal Of Laws 2023, item 1605 and 1720), to which this Act does not apply, offset agreements concluded on the basis of the Act of 26 June 2014 on certain contracts concluded in connection with the performance of contracts essential for State security (Journal Of Laws 2022, item 1218) and other measures taken for the protection of essential or essential security interests of the State on the basis of Article 346 of the Treaty on the Functioning of the European Union.

What are the Conditions to Benefit from Protection?

The whistleblower shall enjoy the protection from the time of the report or public disclosure, provided that he or she had reasonable grounds to believe that the information reported or disclosed to the public was true at the time of the report or public disclosure and that it constituted information of an infringement of the law.

Who Else is Protected?

The whistleblower and the person assisting in reporting but also the person associated with a whistleblower are covered by protection.

A person assisting in reporting – this should be understood as a natural person who assists the whistleblower in reporting or public disclosure in a work-related context and whose assistance should not be disclosed.

A person associated with a whistleblower – this means a natural person who may suffer retaliation, including a colleague or a person closest to the whistle-blower within the meaning of Article 115(11) of the Criminal Code of 6 June 1997 (Journal Of Laws 2024, item 17).

Where and How to Report

Reporting Internally:

- Which types of organizations must have a reporting channel?

Internal reporting shall apply to a legal entity for which, on 1 January or 1 July of a given year, it is gainfully employed by at least 50 persons. 50 persons performing gainful employment for a legal entity include employees on a full-time basis or persons performing paid work on a basis other than an employment relationship if they do not employ other persons for that type of work, irrespective of the basis of employment.

Internal reporting shall not apply to organisational units of a municipality or district with less than 10000 inhabitants.

- What are the requirements for internal reporting procedures?

The internal reporting procedure shall set out:

- 1) an internal establishment or a person within the organisational structure of the legal entity, or an external entity, authorised by the legal entity to receive internal reports;
- 2) the means by which the whistle-blower communicates internally, together with his or her postal address or e-mail address, hereinafter referred to as ‘contact address’;
- 3) an impartial internal establishment or person within the organisational structure of the legal entity, authorised to follow up, including the verification of the internal report and further communication with the whistleblower, including requesting additional information and providing feedback to the whistleblower; this function may be performed by an internal organisational unit or a person if he or she is certain to be impartial;
- 4) how to deal with information about infringements reported anonymously;
- 5) the obligation to acknowledge receipt of the internal report to the whistleblower within 7 days of receipt, unless the whistleblower has not provided the contact address to which the acknowledgement must be transmitted;
- 6) the duty of care of the internal organisational unit or person referred to in point 3 to take follow-up action;
- 7) the maximum time limit for providing feedback to the whistleblower, which shall not exceed 3 months from the date of acknowledgement of receipt of the internal report or, in the case



Co-funded by
the European Union



of failure to provide the confirmation, 3 months from the expiry of 7 days from the date of filing of the internal report, unless the whistleblower has not provided the contact address to which the feedback is to be provided;

8) comprehensible and easily accessible information on making external reports to the Ombudsman or public bodies and, where applicable, to the institutions, bodies, offices or agencies of the European Union.

Reporting Externally:

- What are the authorities or others that can receive reports?

The whistleblower may submit an external report without prior internal reporting. The external report is accepted either by the Ombudsman or by a public authority.

The Ombudsman:

- 1) establish a procedure for receiving external reports, which shall determine, in particular, how to deal with information on breaches of law reported anonymously;
- 2) accept external reports of breaches of law, pre-verify them and transmit them to the public authority competent for follow-up;
- 3) receive and process external reports where the report concerns an infringement of the law in the field referred to constitutional freedoms and rights of humans and citizens and no other public authority is competent to follow-up;
- 4) ensure public access to information on the rights and remedies of whistleblowers against retaliation and the rights of persons concerned by an external report, in particular by posting that information on its website in the Public Information Bulletin;
- 5) advise whistleblowers and persons concerned by the external report;
- 6) provide information to whistleblowers on the bodies which, within the scope of their tasks, may take action to protect whistleblowers from retaliation and, where appropriate, assist in their contacts with such bodies, in particular by informing the competent authorities of the perceived need for protection of the whistleblower.

Public Authority:

- 1) accept the external application;
- 2) carry out an initial verification of the external report, by determining whether the report relates to information about an infringement and whether the report concerns breaches of law in a field within the scope of that authority's activity and, if not, the public authority competent to follow-up;
- 3) examine the external report, where the report concerns breaches of law in a field within which the authority has ceased to operate;
- 4) forward the external report without delay, but no later than 14 days from the date of submission of the report and, in justified cases, no later than 30 days, to the public authority competent for follow-up, where the report concerns breaches of law in a field outside its remit, and inform the whistleblower accordingly;
- 5) follow-up with due diligence;
- 6) provide feedback to the whistleblower.

- Are there any conditions or exceptions?

At the request of the whistleblower, the public authority competent for follow-up shall issue, no later than one month from the date of receipt of the request, a certificate confirming that the whistleblower is subject to the protection.

The Ombudsman may leave an external report unexamined where he or she has refrained from forwarding the previous external report to the public authority competent for follow-up, or where the external report on a case already reported by the same or another whistleblower does not contain relevant new information on breaches of the law compared to the previous external report. The Ombudsman informs the whistleblower that the report remains unaddressed, stating the reasons and, in the event of a further report, leaving it unexamined and does not inform the whistleblower.

A public authority may not follow up in case an external report on a case already reported by the same or another whistleblower does not contain material new information on breaches compared to the previous external report. The public authority shall inform the whistleblower that no follow-up has been given, stating the reasons and, in the event of a subsequent report, leaving it unresolved and not informing the whistleblower.

What Will Happen with the Report?

- What process should follow after an internal or external report is made (including investigations and outcomes)?

Follow-up action must be taken after receiving the report.

‘Follow-up’ means any action taken by a legal entity or a public authority to assess the veracity of the information contained in the report and to counter the breach of law reported, in particular by investigating, initiating an administrative check or proceeding, bringing prosecution, action taken to recover funds or closing a procedure carried out as part of the internal procedure for reporting and following-up breaches of the law or the procedure for receiving and following-up external reports.

Making a Public Disclosure:

- What are the conditions for public disclosures to be protected?

A whistleblower making a public disclosure shall be protected if he or she:

- 1) the internal report, followed by the external report, and the legal entity, and subsequently the public authority in the time limit, to provide the feedback established in the internal procedure, and thereafter within the time limit for providing the feedback set in the external public body’s procedure, will not take any appropriate follow-up or provide feedback to the whistleblower, or
- 2) an external report immediately and the public authority will not take any appropriate follow-up or provide feedback to the whistleblower within the time limit for providing feedback set in its external procedure

- unless the whistleblower has not provided the contact address to which this information should be provided.

A whistleblower making a public disclosure shall also be protected where he or she has reasonable grounds to believe that:

- 1) the infringement may constitute a direct or manifest threat to the public interest, in particular where there is a risk of irreparable harm, or
- 2) reporting externally will expose the whistleblower to retaliation, or
- 3) in the case of external reporting, the infringement is unlikely to be effectively countered by the specific circumstances of the case, such as the possibility of concealing or destroying evidence, the existence of collusion between the public authority and the infringer or the involvement of the public authority in the infringement.

Measures to Protect Whistleblowers

Protection of the Whistleblower's Identity

- How does the law protect confidentiality?

The personal data of the whistleblower, which makes it possible to establish his or her identity, shall not be divulged to the persons concerned, except with the express consent of the whistleblower. It does not apply where disclosure is a necessary and proportionate legal obligation in relation to investigations conducted by public authorities or pre-trial or judicial pre-trial or judicial investigations conducted by courts, including to safeguard the rights of defence of the concerned person. Before the disclosure, the competent public authority or the competent court shall notify the whistleblower by sending, in paper or electronic form, an explanation of the reasons for the disclosure of his or her personal data, unless such notification would jeopardise an investigation or investigation or a judicial investigation.

A legal entity or a public authority shall, upon receipt of a notification, process personal data to the extent necessary for the acceptance of the report or possible follow-up action. Personal data which are not relevant to the handling of the notification shall not be collected and, in the event of accidental collection, shall be deleted without delay. Those personal data shall be erased within 14 days of the date on which it is established that they are not relevant.

The personal data processed in connection with the receipt of an external report and the documents relating to that report shall be kept by the Ombudsman for a period of 12 months after the end of the calendar year in which the external report was forwarded to the public authority competent for follow-up.

The personal data processed in connection with the acceptance or follow-up of a report and the documents relating to that report shall be kept by the legal entity and the public authority for a period of 3 years after the end of the calendar year in which the external report was transmitted to the public authority competent for follow-up or the follow-up has been completed, or the procedures initiated by those actions have been completed.

- How does the law handle anonymity (e.g. is it allowed/are there any special channels)?

The internal reporting procedure shall set out how to deal with information about infringements reported anonymously. A legal entity, the Ombudsman and a public authority may accept anonymous reports.

Prohibition of Retaliation

- What is the definition of retaliation?

Retaliation – this means a direct or indirect act or omission in a work-related context that is caused by a report or public disclosure and which violates or is likely to affect a whistleblower’s rights or causes or is likely to cause unjustified harm to the whistleblower, including the unjustified initiation of proceedings against the whistleblower.

If the work has been, is being or is to be performed on the basis of an employment relationship, the whistleblower shall not be subject to retaliation, in particular by:

- 1) refusal to enter into an employment relationship;
- 2) termination or termination without notice of the employment relationship;
- 3) the absence of a fixed-term employment contract or a contract of indefinite duration after the termination of the probationary contract, the absence of a further fixed-term employment contract or the absence of a fixed-term employment contract after the termination of the fixed-term employment contract, where the whistleblower had a legitimate expectation that such a contract would be concluded;
- 4) a reduction in pay;
- 5) suspension of promotion or omission from promotion;
- 6) disregarding or reducing work-related benefits other than pay;
- 7) downgrading;
- 8) suspension of any official or official duties;
- 9) transferring existing whistleblower duties to another employee;
- 10) an unfavourable change in the place of work or working time schedule;
- 11) a negative assessment of the performance of work or a negative job opinion;
- 12) the imposition or application of a disciplinary measure, including a financial penalty, or a measure of a similar nature;
- 13) coercion, intimidation or exclusion;
- 14) psychological harassment;
- 15) discrimination;
- 16) unfavourable or unfair treatment;
- 17) stop or omit participation in vocational training courses;
- 18) unjustified referral to medical examinations, including psychiatric examinations, unless it is possible for a worker to be assigned to such examinations by separate legislation;
- 19) action aimed at making it difficult to find future employment in the sector or sector concerned under an informal or formal sectoral or sectoral agreement;
- 20) causing a financial loss, including economic loss, or loss of income;
- 21) other non-material damage, including the impairment of personality rights, in particular the reputation of the whistleblower.

The attempt or threat of the measure above shall also be regarded as retaliation on the grounds of a notification or public disclosure.

- Is there any interim/injunctive relief available?

A whistleblower who has been subject to retaliation shall be entitled to compensation of not less than the average monthly salary in the national economy in the previous year, published for retirement purposes in the Official Journal of the Republic of Poland 'Monitor Polski' by the President of Statistics Poland, or the right to compensation.

A person who has suffered damage as a result of knowingly reporting or disclosing false information to the public by a whistleblower shall have the right to compensation or reparation for a breach of personality rights from the whistleblower who made such a report or public disclosure.

The making of a report or a public disclosure shall not give rise to liability, including disciplinary liability or liability for damage, for infringement of the rights of others or of obligations laid down by law, in particular defamation, infringement of personality rights, rights of the author, protection of personal data and obligation of secrecy, including trade secrets, provided that the whistleblower had reasonable grounds to believe that the report or public disclosure was necessary for the disclosure of the infringement in accordance with the law.

Where legal proceedings concerning the liability, the whistleblower may request that such proceedings be discontinued.

The acquisition of, or access to, information which is the subject of a report or public disclosure shall not give rise to liability, provided that such acquisition or access does not constitute a criminal offence.

Protection Against Lawsuits

- How does the law handle non-disclosure agreements or other gagging measures?

Provisions of criminal law

Anyone who, by wanting another person not to report, prevents him or her from doing so or makes it significantly more difficult, shall be subject to punishment by fine, limitation of freedom or imprisonment of up to one year.

If the perpetrator of the act above commits violence, unlawful threat or deception against another person shall be punishable by a term of imprisonment of up to three years.

Who takes retaliatory measures against the whistleblower, the person assisting in the reporting or a person related to the whistleblower, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to two years. If the perpetrator acts persistently, shall be liable to imprisonment of up to three years.

Who, contrary to the law, discloses the identity of the whistleblower, the person assisting in the reporting or a person related to the whistleblower, shall be subject to punishment by fine, limitation of freedom or imprisonment of up to one year.

Any person who reports or makes a public disclosure knowing that there has been no infringement, shall be subject to a fine, the penalty of restriction of liberty or the penalty of deprivation of liberty for up to two years.

Anyone who, being responsible for establishing an internal declaration procedure, fails to establish or establishes such a procedure in breach of the requirements laid down by law, in breach of the provisions of the Act shall be punishable with a fine.

Where to Seek Information, Support & Advice

The public authority shall include on its website in the Public Information Bulletin in a separate, easily identifiable and accessible section and in a way that the whistleblower understands, in particular:

- 1) the contact details enabling the submission of an external notification, in particular the address for correspondence e-mail address, separate electronic mailbox address, website address where the electronic form is located or a telephone number with an indication of whether calls are recorded;
- 2) the conditions under which the whistleblower is protected;
- 3) the procedure to be followed in the case of an external report, including how to clarify the information reported or provide additional information;
- 4) the timing of the feedback and the type and content of such information;
- 5) confidentiality rules applicable to external reports;
- 6) the rules on the processing of personal data;
- 7) the nature of the follow-up to the external report;
- 8) remedies and procedures to protect against retaliation and the availability of confidential advice for persons considering making an external report;
- 9) the conditions under which the whistleblower is protected from being held liable for a breach of confidentiality;
- 10) encourage the use of the legal entity's internal reporting procedure where the breach of the law can be effectively remedied within the organisational structure of the legal entity and the whistleblower considers that there is no risk of retaliation;
- 11) the contact details of the Ombudsman.

Further Reading & Helpful resources

- About the Whistleblower Protection Directive with Ethics Advisors in the Civil Service – Civil Service Portal: <https://www.gov.pl/web/sluzbacywilna/o-dyrektywie-ws-ochrony-sygnalistow-z-doradcami-ds-etyki-w-sluzby-cywilnej>
- Internal Whistleblowers – Chancellery of the Prime Minister: <https://www.gov.pl/web/premier/sygnalisci-wewnetrzni>
- Whistleblower Team – Office of the Commissioner for Human Rights (RPO): <https://www.gov.pl/web/sygnalisci>
- Internal Reporting – Ministry of Interior and Administration: <https://www.gov.pl/web/mswia/zgloszenie-wewnetrzne>
- External Reporting – Ministry of Interior and Administration: <https://www.gov.pl/web/mswia/zgloszenie-zewnetrzne>



Co-funded by
the European Union



This compilation in English concerning the Act on the Protection of Whistleblowers and other related legal acts has been prepared for informational purposes only and does not constitute an official translation of Polish legislation. In case of any doubt or discrepancy, reference should be made to the original Polish versions of the relevant legal acts, which shall prevail.

Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA). Neither the European Union nor the granting authority can be held responsible for them.



Co-funded by
the European Union

