

What do you think of transparent pay? The reflexive thematic analysis of opinions about pay transparency in Poland

Opinions about
pay
transparency
in Poland

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Abstract

Purpose – With pay transparency (PT) as an emerging trend in organizations around the world and the European Union promoting open pay regulations, PT is of increasing interest to scientists, managers and policymakers. However, it is still unclear what people think about PT and what theoretical perspectives might explain people's views on transparent pay. Therefore, the purpose of this paper is to explore and systematize opinions about PT and to propose theoretical frameworks to understand different reactions to it.

Design/methodology/approach – Qualitative reflexive thematic analysis of the Internet debate that emerged in Poland in 2019 in response to the proposition of new law regulations aimed to improve PT by introducing obligatory pay ranges in job offers.

Findings – The author's analysis revealed a set of 41 specific and often opposite opinions about PT, which allow for the systematization of hopes and concerns related to PT around the 7 favorable and 6 unfavorable higher-order themes.

Social implications – The author's results might inform policymakers and managers about the possible risks and benefits of PT implementation. Revealed opposite opinions about PT raise awareness that PT policies, while solving some social problems, might simultaneously create others.

Originality/value – The author provides new insights into opinions that people hold about transparent pay based on real-world data. The author suggests theoretical perspectives for understanding and predicting reactions to PT, such as Hobfoll's Conservation of Resources Theory and Adam's Equity Theory. Based on this, the authors propose that opposite opinions about PT might be explained by (a) perceived pay dispersion fairness and (b) perceived PT costs-benefits ratio.

Keywords Salary, Pay secrecy, Pay transparency

Paper type Research paper

Introduction

We may define pay transparency (PT) as “the degree to which pay communication policies and practices governing employee pay knowledge facilitate or restrict the sharing of pay-related information” (Bamberger, 2021). This concept has a history of attracting the interest of researchers (Schuster & Colletti, 1973; Burroughs, 1982; Colella, Paetzold, Zardkoohi, & Wesson, 2007) but recently, we might observe that movement towards increasing PT is becoming a worldwide trend (see Friedman, 2014; Marasi, Wall, & Bennett, 2018; WorldatWork and Mercer, 2020; Trotter, Zacur, & Stickney, 2017; Brown, Nyberg, Weller, & Strizver, 2022). In Europe, the European Union is committed to introducing strict PT regulations in the near future (European Commission, 2010, 2021a, b; Cerf & Aumayr-Pintar, 2020), but research on PT perception among society members is sparse.

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Thus, as the debate on organizational transparency in general (Albu & Flyverbom, 2019; Mithani, 2019) and PT in particular (Sejm, 2019, 2020; Eurofound, 2018; European Commission, 2021a; Trotter *et al.*, 2017; Scott, Antoni, Grodzicki, Morales, & Peláez, 2020; Grodzicki, 2020) is gaining in importance in contemporary management literature, we need more systematic and critical analysis of PT perception. Critical reflections on the opinions about PT as the sharing of pay-related information might help gain insight into the social and psychological effects of PT and assist in making more valid predictions about its possible influence on the reactions and well-being of the employees and society in general. The critical analysis of opinions about PT might also be particularly interesting as PT introduction might have some counterintuitive or unintended consequences. For example, there seems to be a general belief among the public opinion that a more transparent pay might significantly diminish the men-women gender pay gap (Heisler, 2021; European Commission, 2010, 2021a; Cerf & Aumayr-Pintar, 2020; The women's congress association, 2021). Whereas, the available evidence suggests that transparent pay is expected to reduce the pay gap only by a few percentage points (Burn & Kettler, 2019; Gamage, Kavetsos, Mallick, & Sevilla, 2020; Bennedsen, Simintzi, Tsoutsoura, & Wolfenzon, 2019; European Commission, 2021b; Hofman, Nightingale, Bruckmayer, & Sanjurjo, 2020).

Despite this, it seems that debates on PT often concentrate on its many possible positive effects on employees, enterprises and society. Research shows that PT might be positively related to individual task performance among equity-sensitive employees (Bamberger & Belogolovsky, 2010). Moreover, PT increases the wages of some managers (Burn & Kettler, 2019). Enhancing PT could lead to a stronger emphasis on training managers in effective performance evaluation and equitable compensation choices. This, in turn, could elevate the overall quality of human resources management within organizations (Friedman, 2014). Colella *et al.* (2007) suggest three main positive effects of less secretive and more transparent pay. First, providing employees with pay-related information leads to the perception of organizations as fairer and more trustworthy. Second, by highlighting links between employee pay and performance, transparency might encourage employees to put more effort into work. Third, a reduction in information asymmetry between employees and employers improves labor market efficiency and allows for efficient use of human capital in society. The best employees are moving to the most demanding but highly paid jobs and this process might not be efficient under pay secrecy as competent employees might stay in a job at which they do not use their full potential. Alterman *et al.* (2021) provide evidence that if employees feel that they are paid fairly then PT might be negatively related to the turnover rate. Similarly, Marasi *et al.* (2018) suggested that more transparent pay is positively related to organizational citizenship behavior. In a similar vein, Belogolovsky and Bamberger (2014) revealed that particularly high-performing employees might prefer to stay in companies with transparent pay and objective as well as robust links between their pay and performance. Moreover, Belogolovsky, Bamberger, Alterman and Wagner (2016) suggest that PT allows employees to search for co-workers' help more effectively, because the information about pay level serves also in expertise identification among organization members. Finally, in a report for European Parliament, Hofman *et al.* (2020) provide a summary of PT's pros and cons. Advantages of PT include the reduction of unjustified or discriminatory wage gaps due to gender, race, or ethnicity. More pay information might increase employees' possibility of informed choices about their career development, help them understand whether their pay is fair and provide opportunities for negotiating pay.

However, in the discussion on PT's positive effects, we cannot overlook its possible negative effects as emerging initial reports and analyses suggest that under specific circumstances, transparent pay might yield undesirable outcomes. Scholars propose that when employees feel that they are not paid fairly in relation to referent others, then PT might be associated with counterproductive work behaviors (SimanTov-Nachlieli & Bamberger,

2021). Moreover, in some specific situations, transparent pay may also be related to envy and reduced helping behaviors (Bamberger & Belogolovsky, 2017), lower task performance (Bamberger & Belogolovsky, 2010), create threats to employee privacy, reduce organizational commitment (Colella *et al.*, 2007), intensify social comparisons between employees (Birkinshaw & Cable, 2017), or make the employee focus on the pay instead of the performance (Zenger, 2016). Moreover, it remains unclear if greater PT will reduce the gender pay gap, as some studies suggest that more transparency might not necessarily help reach this meritorious goal (Burn & Kettler, 2019). Moreover, research findings suggest that people differ in the extent to which they are willing to share information about their pay and some might prefer to keep the pay a secret to maintain positive interpersonal relationships with others (Smit & Montag-Smit, 2019). Not to mention that in certain cultural contexts, pay information might be seen as secretive. For example, in Poland, information about the pay level of an individual employee is considered a personal good and at this point (March 2023), disclosing how much a person earns without their consent is illegal (Supreme Court, 1994). Noteworthy, we do not intend to paint a picture that PT has mainly a negative impact on employees and employers. Rather, we would like to raise awareness that PT might come with both positive and unintended negative effects.

Pay transparency is an emerging but under-researched topic with possibly counterintuitive and not well-understood effects. Thus, it will be interesting (from a basic research point of view) and useful (from a more practical social policy and management stance) to develop a deeper and more critical understanding of PT's perceptions among society members. Moreover, our analysis of opinions about PT based on data collected in real-world settings might help obtain insights into the PT debate and facilitate further PT research. It might also inform business or political decisions. Therefore, our main aim was to explore people's opinions about PT to answer the research question "What do people think of pay transparency?" in such a way, that after reading our study, the reader might think: "Now I better understand people's hopes and concerns about PT."

Beginning with the introduction, this article will highlight global interest in PT within organizations and the European Union's advocacy for open pay regulations. Next, we will outline the research objectives focusing on comprehending public perceptions of PT. The methodology section will describe the qualitative reflexive thematic analysis conducted on the 2019 Polish internet debate concerning proposed PT regulations. Subsequently, we will present the results showcasing the diversity of opinions and their categorization into higher-order themes. The following discussion will provide fresh insights into people's views on transparent pay grounded in real-world data. Moreover, it will introduce theoretical perspectives to elucidate divergent viewpoints on PT. Finally, the article will address limitations and suggest promising avenues for further research.

Material and methods

To obtain our research goal, we took advantage of the unique opportunity created by the debate sparked in 2019 concerning the introduction of new PT regulations in Polish labor law. On 15 March 2019, the lower chamber of the Polish Parliament, the *Sejm* (2019), started working on new labor law regulations to increase PT. These regulations aimed to force employers to include in their job offers information on the salary they intend to pay for a given position in the form of a pay range. Although these regulations aimed at the introduction of PT in the form of pay ranges in job offers and not for disclosure of pay for every individual employee, they still sparked a debate over PT's possible impact on society, employees and employers. In this study, to provide insights into opinions about PT, we took a closer look at this debate and searched for an answer to the research

question “What do people think of pay transparency?” To capture different opinions about PT, we adopted an inductive Internet-based qualitative research method. We did not analyze the opinions of specific groups of people but investigated the patterns of opinions and experiences around one common topic that resonates in public space. Thus, we considered opinions about PT from articles and comments posted on the Polish websites from the restricted period from 1 March to 6 December 2019. We imposed such a time restriction to capture a time frame of discussion on PT sparked by the proposition of changes in the Polish legal system to increase PT, submitted to parliament in March 2019. We conducted a Google search on the term “pay transparency” (*jawność płac* and *jawność wynagrodzeń* in Polish) in the Google search engine (https://en.wikipedia.org/wiki/Google_Search), the detailed list of all 35 sources we found and used in this study are listed in Table A1. We analyzed the content of Internet articles and accompanying comments that emerged around the topic of PT and we suggest that this Internet-based qualitative approach might yield valuable insights and help capture important opinions; concerns and hopes related to PT that cannot be obtained in other ways. First and most importantly, as our empirical exploration is a novel attempt to more systematically investigate opinions on PT, it constitutes a first step in building a still lacking theoretical background for understanding factors underlying possible reactions to transparency. Second, the Internet offers opportunities for different parties to express their opinions in a public space and access to the Internet is common in Poland. According to Statistics Poland (GUS, 2020), 86.7% of households in 2019 had access to the Internet; whereas among enterprises, this number reached 96% in 2019. Third, the analysis of an Internet discussion’s content is a widely used and recognized research method, which aims to analyze the patterns of opinion and experience around one common topic as it is with PT in our case (see, e.g. Im & Chee, 2012; Eastham, 2011; Hanna & Gough, 2016).

To answer our main research question – “What do people think of pay transparency?” – we adopted a reflexive thematic analysis approach (Braun & Clarke, 2006, 2019) that aims “to identify patterns of meaning across a dataset that provide an answer to the research question being addressed” (The University of Auckland, n.d.). Therefore, we aimed to generate reflexive themes, i.e. the patterns of shared meanings hidden in a PT discourse. Thus, the themes are groups of opinions organized around a central concept of PT that are similar in meaning to themselves and differ from other themes. We adopted a reflexive thematic analysis approach, because we saw it as the best possible research method to understand the meanings hidden in the opinions of different people around the unexplored PT topic. Our reflexive thematic approach was not a simple search for different opinions and listing them. We aspired for a more reflexive analysis capturing meanings that might be hidden behind different opinions. Thus, our analysis consisted of several analytical steps (see Braun & Clarke, 2006): familiarization with the data, data coding, generating initial themes, reviewing themes, defining and naming themes and writing down the obtained results. We implemented an inductive bottom-up mode of reflexive thematic analysis. We started from raw data from Internet sources and then created codes representing descriptions of the most basic insights from data, and in subsequent phases, based on those insights, we generated initial themes organized around the common ideas. Then, from the initial themes, we generated sets of higher-order themes to capture the higher-level meanings hidden in the initial themes. We used the inductive approach, so we did not use any theoretical framework or code catalog to organize our data analysis process. According to our knowledge, there is a lack of robust prior knowledge on opinions about pay, thus a deductive approach guided by pre-existing codes would possibly limit the insights derived from our exploration. In our reflexive inductive analysis, we searched for as many different meaningful opinions about PT as possible.

Results

In the first round of thematic analysis, we identified in our sources 70 favorable basic opinions (codes) that we initially classified into 22 initial themes, forming 10 higher-order themes. We also identified 67 unfavorable basic opinions, which we classified into 24 initial themes and eight higher-order themes. In the second round of reflexive analysis, we once again evaluated our themes based on redundancy and meaning and we slightly redesigned their structure to create 19 favorable initial themes that we assigned to seven higher-order themes and 22 unfavorable initial themes that we assigned to six higher-order themes. [Tables 1 and 2](#) present the final results of our reflexive thematic analysis in three steps and on two dimensions of favorable and unfavorable opinions.

The first columns of [Tables 1 and 2](#) consist of higher-order themes, which are the most general descriptions of identified categories of opinions about PT. The first column of [Table 1](#) presents seven favorable higher-order themes: 1. Pay transparency increases the fairness of the labor market transactions between employees and employers, 2. Pay transparency as a forthcoming trend, 3. Pay transparency positively influences employee careers, 4. Pay transparency improves organizations' performance, 5. Pay transparency positively affects human resources management processes, 6. Pay transparency positively affects employee attitudes and behaviors, 7. Pay transparency positively affects society. The first column of [Table 2](#) presents six unfavorable higher-order themes: 1. Pay transparency impairs an organization's performance, 2. Pay transparency negatively influences human resources management processes, 3. Pay transparency negatively influences employee attitudes and behaviors, 4. Pay transparency interferes with an individual's privacy and personal freedom, 5. Pay transparency is costly for employers, 6. Pay transparency might cause psychological or physical harm. The second column of [Table 1](#) consists of 19 favorable initial themes and the second column of [Table 2](#) consists of 22 unfavorable initial themes. These initial themes identified in data sources present more detailed opinions and were the basis for the creation of higher-order themes. Based on an extensive reflexive analysis of all initial themes, we generated the higher-order themes by merging the initial themes according to their shared meanings, e.g. we created the higher-order theme 4. Pay transparency improves organization's performance from three initial themes: PT increases job performance, PT improves the quality of management processes and PT protects employers against employee allegations, as according to our reflexive analysis and judgment, these three themes capture the common meaning. The analysis of initial themes gave us a more detailed insight into the scope of opinions about PT in Poland. [Tables 1 and 2](#) present it in detail. Finally, the third columns of both tables show basic codes, i.e. examples of raw opinions about PT that we found in the analyzed material which we used to create initial themes. We created initial themes based on basic opinions, which represent our insight into similar opinions we found in the data sources. Due to a space limit, it was impossible to present all of them, but to improve understanding of the initial themes, we presented one representative example of basic opinion for every initial theme. [Tables 1 and 2](#) present detailed results and to avoid redundancy we decided not to repeat them in the main text. We believe that analysis that spans from general themes to basic opinions via initial themes allows for a coherent presentation of opinions about PT which is a good trade-off between informativeness and simplicity.

Discussion

Results in [Tables 1 and 2](#) provide detailed answers to the research question of this study, i.e. "What do people think of PT?" By implementing a qualitative reflexive thematic analysis to identify patterns of meaningful opinions about PT in an Internet debate, we identified 22 unfavorable initial opinion themes and grouped them into six unfavorable higher-order

Higher-order theme	Initial theme	Example of basic opinion
1. Pay transparency increases the fairness of the labor market transactions between employees and employers	Pay transparency puts pressure on employers to raise employee wages	Mocking low-wage job offers will force employers to pay higher wages
	Pay transparency reduces unjustified wage inequalities	Empowering women by giving them information that they can expect more money than they think for their work
	Pay transparency reduces the information asymmetry between the employer and the employee	Employees do not know their value in the labor market because as information about the salaries of others in a company is confidential, they have no one to compare with, unlike the employer who knows the salary of all employees in a company
2. Pay transparency is a forthcoming trend	Pay transparency limits unethical employer behaviors	Pay transparency will reduce the possibility of cheating the employee
	Pay transparency is the future that we must prepare for	The introduction of pay transparency is inevitable, as this is a worldwide trend, sooner or later it will come to Poland anyway
3. Pay transparency positively influences employee careers	Pay transparency is a standard in other countries	Transparency of pay is common in other countries and does not generate problems there
	Pay transparency allows for a more effective choice of career path	Pay transparency makes it clear how salaries are shaped in different professions or different positions within organizations
	Pay transparency facilitates the job search process for employees	Pay transparency saves time and money for job seekers by helping to avoid participation in recruitment processes in which after many recruitment phases, the salary turns out to be too low
4. Pay transparency improves organizations' performance	Pay transparency increases job performance	When salaries are transparent, companies that can pay more, have greater opportunities to attract the most productive employees from the labor market
	Pay transparency improves the quality of management processes	Pay transparency will force the improvement of the often-chaotic corporate remuneration policy
	Pay transparency protects employers against employee allegations	Pay transparency offers objective metrics to demonstrate that there is no pay discrimination in a given job position
5. Pay transparency positively affects human resources management processes	Pay transparency allows employees to spend more time working productively than searching for new jobs	Access to information on salaries fosters the process of finding a job corresponding with employee ability and aspirations where she can achieve her maximum productivity, which helps to avoid wasting talents
	Pay transparency fosters the hiring of new employees	Transparent pay protects employers against candidates' overestimated salary expectations
	Pay transparency builds employer brand and organizational commitment	Pay transparency is a sign of respect for the employee, it shows that the employment contract is not only about the employees' exploitation

(continued)

Table 1.
Favorable initial themes and higher-order themes in relation to pay transparency generated from the reflexive thematic analysis of the Internet debate on pay transparency

Higher-order theme	Initial theme	Example of basic opinion
6. Pay transparency positively affects employee's attitudes and behaviors	Pay transparency positively influences employee job attitudes	Pay transparency clears up gossip and false information about how much colleagues earn, it also cuts speculation about earnings in managerial positions
	Pay transparency increases work motivation	When employees clearly see that high job performance pays off, they will try to work better
7. Pay transparency positively affects the society	Pay transparency makes it more difficult to exploit workers	Pay secrecy serves only the interests of the employer, not the employee. For the same work, people should be paid the same, regardless of secret individual arrangements and negotiations
	People want to be informed about about pay	National opinion surveys show that a majority of people want to receive information about pay in job offers
	Pay transparency fosters changes in cultural norms	Pay transparency breaks away from the harmful pay secrecy taboo according to which the discussion about pay level is a manifestation of rudeness or arrogance

Source(s): Author's own elaboration

Table 1.

themes and 19 initial favorable opinion themes – grouped into seven favorable higher-order themes. These results might contribute to the PT debate by providing a better understanding of people's hopes and concerns about more transparent pay and by sparking more critical reasoning on PT. Remembering that we analyzed a snapshot of opinions presented in Internet debates in Poland, in general, we might conclude that the first important feature of the generated higher-order themes is an overreaching opinion disagreement. Specifically, the analysis of [Tables 1 and 2](#) revealed that six higher-order themes (three favorable and three unfavorable) seem to create pairs of opposite opinions concerning 1) PT's effect on the organization's performance (positive vs negative); 2) PT's impact on human resources management processes (positive vs negative); 3) PT's impact on employee attitudes and behaviors (positive vs negative). Then, the four higher-order themes seem to refer to a more favorable opinion on PT without direct unfavorable counterpoint opinions, *i.e.* 1) PT positively affects society; 2) PT as a future trend; 3) PT increases the fairness of the labor market transactions between employees and employers; 4) PT positively influences employee careers. Finally, we might see three higher-order themes as related to an unfavorable opinion on PT without identified favorable counterpoint opinions, 1) PT interferes with an individual's privacy and personal freedom; 2) PT is costly for employers; 3) PT might cause psychological or physical harm.

Opposite pairs of opinions were particularly interesting. Intuitively, it was tempting to see this disagreement as mutually exclusive. It seems that PT concerning one particular topic can have either positive or negative effects but not both effects at the same time. We might be willing to deduce that as two opposite opinions exist, only one of them might be right. However, in a complex social reality, both contradictory opinions may be plausible depending on specific contextual variables. Our results suggest that the most important challenge of PT management is to understand the reasons for different opinions, why do some see PT as a solution for common labor market problems and others as a cause of them? Thus, we would like to briefly reflect on the possible psychological mechanisms that might explain the

Higher-order theme	Initial theme	Example of basic opinion
1. Pay transparency impairs an organization's performance	Pay transparency is a threat to the effectiveness of enterprises' operations	The pay system is the company's secret, which influences its competitiveness. Pay levels are elements of know-how and should not be publicly disclosed
	Employers do not know what amount of pay to include in job offers	In many professions, it is impossible to strictly determine the amount of pay in a job offer because total pay depends on the employee's performance, e.g. sales, and/or includes many components
	Pay transparency reduces the possibility of flexible pay changes in response to unexpected changes in the labor market	Pay transparency makes it difficult to give a raise in response to a competitor's offer, e.g. someone comes to an employer and says "Our competitor is offering me a higher pay, could you give me at least the same amount?" – the employer says "no," because when the pay is transparent, she would have to raise the salary of every employee in the same position, whereas pay secrecy allows offering a rise only to one particular employee lured by the competitor
	Pay transparency generates legal problems	Pay transparency may entail many legal problems, because the Polish legal system is not prepared for it
	It takes years to introduce pay transparency	Polish business is not ready for pay transparency, we need several years of the transition period
	Pay transparency causes an increase in wages leading to an increase in prices	Pay transparency will lead to an increase in employee pay expectations and consequently to an increase in pay for unskilled workers, which will be reflected in the higher prices of goods and services
	2. Pay transparency negatively influences human resources management processes	If the pay in a job offer is transparent and high, a lot of incompetent candidates might apply, attracted by the high pay
	Pay transparency increases employee turnover	It will be easier for employees to identify better job opportunities in other companies and switch jobs
	Pay transparency deprives the employer of the tools to motivate employees	Pay transparency might prevent employers from granting additional discretionary bonuses for exceptionally high job effort or job performance
	Pay transparency hinders pay negotiations	A very good candidate can join the recruitment process and show her advantages by negotiating a high pay, one that is even higher than the employer initially intends to pay. Under pay transparency in job offers, such a good candidate will not enter the recruitment process at all because she will know that she will not negotiate over the amount specified in the advertisement

(continued)

Table 2.
Unfavorable initial themes and higher-order themes in relation to pay transparency generated from the reflexive thematic analysis of the Internet debate on pay transparency

Higher-order theme	Initial theme	Example of basic opinion
3. Pay transparency negatively influences employee's attitudes and behaviors	Pay transparency does not fit the Polish culture	Pay secrecy is still a cultural taboo and breaking it might have negative consequences
	Pay transparency negatively affects employees' attitudes	Pay transparency will cause envy, tension, and interpersonal conflicts over the pay in the organization
	Pay transparency decreases work motivation	Knowing that everyone earns very similarly regardless of the effort, employees who work harder than others may lower their effort
	Pay transparency punishes higher earners by lowering their pay	Pay transparency might lead to lowering wages for the most qualified employees; it is easier for employers to lower the wages of higher earners to make the pay similar across the same job positions than to justify and explain why employee A is "better" and earns more than B
4. Pay transparency interferes with an individual's privacy and personal freedom	Pay transparency restricts freedoms	Forcing people to disclose how much they earn even if they do not want to restrict human freedom
	Pay transparency is state's another unnecessary coercion	The pay should be negotiated between free people according to their will, no one should interfere with this or regulate this process
	Pay transparency violates privacy rights	People do not want others to know how much they earn
5. Pay transparency is costly for employers	Pay transparency raises costs and increases the risk of doing business	Pay transparency will entail more bureaucracy, control of officials, and a higher risk of unintended mistakes and formal errors
	Pay transparency changes nothing but generates unnecessary costs	Pay transparency in the form of pay range in a job offer will not change anything, because the range can be set very wide and it will still be unclear how much a person earns in a given position
	Pay transparency causes significant costs of organizational changes	Pay transparency requires the creation of new regulations and rules of remuneration
	Pay transparency is dangerous	Pay transparency may expose highly paid employees as targets for theft or fraud
6. Pay transparency might cause psychological or physical harm	Pay transparency can be humiliating	Publicly available knowledge about pay in every job position might transform low-paid jobs into a form of public humiliation for their incumbents

Source(s): Author's own elaboration

Table 2.

opinion disagreement concerning PT. We suggest that understanding this mechanism might foster pay information management in the workplace.

We might assume that PT may create some costs and some benefits for all involved parties but the cost-benefit ratio will not be equally distributed for all parties involved, thus the general view on PT might depend upon the perception of the costs-benefits analysis. We may perceive this proposition through the lens of conservation of resources (COR) theory suggesting that "individuals (and groups) strive to obtain, retain, foster, and protect those things they centrally value" and that "resource loss is disproportionately more salient than resource gain" (Hobfoll, Halbesleben, Neveu, & Westman, 2018, p. 106). Thus, if we see PT as

a means to obtain, retain, foster and protect valuable resources (e.g. by providing the information needed to negotiate higher pay), it might induce more favorable opinions than when we see it as a factor leading to valuable resource loss (e.g. generating costs of organization changes or a threat to privacy). As an example, from an employee's perspective, more transparent pay might increase their power on the labor market by providing additional information (resource gain) but as the power of the employee increases, the power of the employers might decrease (resource loss). Similarly, transparent pay might positively influence employees' career development by allowing them to identify jobs with higher pay and thus allowing for more flexible job switching (resource gain). However, at the same time, more flexible job switching for employees means higher turnover costs for employers (resource loss). According to COR theory, people are disproportionately loss averse ([Hobfoll et al., 2018](#)). Thus, as a result of the costs-benefits analysis, employers might be reluctant to accept PT. In contrast, employees might see more benefits (resource gain) than costs (resource loss) in transparent pay and perceive it more favorably. To sum up, using the theoretical perspective of the COR theory ([Hobfoll et al., 2018](#)), it seems justified to assume that the perceived PT resource gain-loss analysis on individual, organizational and labor market levels might be a factor that explains the often-opposite opinion about PT.

Another interesting question that stems from our results concerns the influence of pay fairness perception on the opinions about PT. Transparent pay highlights that pay is not equally distributed across society and organization members and reactions to pay dispersion might depend on employees' understanding and acceptance of why different people earn different pay (see, e.g. [Shaw, 2014, 2015](#); [Downes & Choi, 2014](#); [Breza, Kaur, & Shamdasani, 2018](#)). For example, we identified the theme that PT negatively affects employee behaviors and the quite opposite view that PT positively affects employee behaviors. Counterintuitively, both these opinions might be true. When people perceive pay discrepancies as fair and justified (e.g. by effort or achievements), then by revealing legitimate pay dispersion PT might positively influence employees' behaviors, e.g. motivate them to make more effort to achieve clearly defined and fair financial rewards. In contrast, when people perceive differences in pay levels as unfair, PT might reveal "illegitimate pay dispersion" and thus spark a negative employees' reaction. This reasoning is in line with [Adams' \(1963\)](#) equity theory, which assumes that people judge pay fairness by comparing their job input (e.g. effort) to output (e.g. pay) ratio with the same input-to-output ratio of referent others. When pay is transparent, people can easier compare their job input-to-output ratio with these ratios for other employees/society members. From such a perspective, PT might spark different reactions depending on the results of these comparisons. If, thanks to PT, a person realized that she receives similar pay for a similar job than others, this might yield positive reactions but if due to PT, someone learned that referent others receive higher pay for the comparable job inputs, they might react negatively. Quite similarly, [Alterman et al. \(2021\)](#) showed that PT among employees who perceived higher pay distributive justice was associated with higher levels of organizational trust, than among employees who perceived lower pay distributive justice.

The exploration of PT opinions presented in this study provides three main contributions to a better understanding of PT in organizational and societal contexts. First, our study contributes a systematic analysis of opinions and an outline of PT-related hopes and concerns. By highlighting these often conflicting opinions, our study might spark critical reasoning about PT and help to more clearly define the issues underlying possible disagreements between various stakeholders that PT might affect. As PT is an emerging topic in management ([Trotter et al., 2017](#) [European Commission, 2010, 2021a, b](#); [Cerf & Aumayr-Pintar, 2020](#)), critical analysis of opinions from [Tables 1 and 2](#) might help policymakers in their attempts to shape a more sustainable labor market policy that addresses opinions and needs of different parties. Moreover, knowledge about different opinions on PT provided by our analysis might be useful for managers interested in the

implementation of PT into their remuneration regulations. Our systematization of opinions from [Tables 1 and 2](#) might be also a building block for PT opinions surveys that might facilitate the development of further qualitative PT opinions research. Second, based on our analysis, we highlighted the importance of contextual factors in understanding the opinions toward transparent pay. We also suggested theoretical perspectives that might help reconcile the opposite opinions about transparent pay, i.e. Hobfoll's COR theory ([Hobfoll et al., 2018](#)) and [Adams' \(1963\)](#) equity theory. This might contribute to an understanding of factors underlying possible disagreements concerning PT and thus spark a search for circumstances in which PT is a win-win situation for all involved parties. Third, our findings raise the awareness that there exist different opinions on PT, which creates a hotbed for conflicts and disagreements. Consequently, we advocate that PT is not a panacea for labor market problems, e.g. pay inequalities or low wages. Based on our findings provided in [Tables 1 and 2](#), it seems reasonable to propose that PT has complex, context-dependent and possibly dynamic effects that we do not yet fully understand and any recommendations or predictions concerning PT's social, economic, or individual impact require caution. Our elaboration reveals that transparency might simultaneously help solve some problems and create others. The results indicate that instead of simply determining whether PT is positive or negative, it is important to carefully examine when and for whom it could be advantageous, as well as when and for whom it might be disadvantageous. Considering the growing interest in PT, our analysis might increase policymakers' and managers' awareness about the possible unintended consequences of PT and the need for more critical reasoning in the decision-making process concerning PT regulations. Therefore, rather than relying solely on intuition and ideologies regarding PT, we advocate for increased empirical research on the topic. This research could fuel evidence-based management choices and we aspire for our study to contribute to this progression.

Limitations and further research

Based on critical reasoning guided by a reflexive thematic analysis, we created a classification of opinions about PT to paint a picture of hopes and concerns related to more transparent pay. We see this attempt as a much-needed first step towards improving pay information management and a better theoretical understanding of PT. However, we used a reflexive thematic analysis approach, which involves a subjective judgment, (see [Braun & Clarke, 2006, 2019](#)). Authors with different cultural or social backgrounds, beliefs, experiences and knowledge might generate somewhat different themes based on the same material. Hence, we encourage further studies about opinions on PT. However, all scientific explorations are subjective (see [Reiss & Sprenger, 2020](#)) and even quantitative research studies conducted on the same data set to test the same research question differ in findings across different analytical teams ([Silberzahn et al., 2018](#); [Brezna et al., 2021](#)). Thus, our approach has at least the advantage that the subjectivity is transparent. In our view on the current exploratory stage of research on opinions about PT, we should perceive the reflexive subjectivity that stems from the qualitative study rather as a resource of new insights and research ideas and not a source of bias (see [Gough & Madill, 2012](#)).

Our study is novel and exploratory, which makes it the first step towards a better understanding of opinions on PT, sparks critique and paves the way for future research. However, it does not provide final solutions. We concentrated on distinguishing different opinions about PT but the challenge for further research is to explore the prevalence of these different opinions. It might also be interesting to analyze varying opinions among different parties engaged in the PT debate, as in employees vs employers; low vs high earners; and those with a perception of fair and unfair remuneration systems. This kind of analysis might provide valuable insights into how individual and situational factors interact with the

reactions to PT. Moreover, in light of our results presented in [Tables 1 and 2](#), it seems possible that the liberal vs conservative worldview might be another possible moderator in perceiving PT as favorable vs unfavorable. If someone is generally distrustful of the changes in the traditional society (conservative), they might look at PT more suspiciously than someone keen to accept changes in traditional social functioning (liberal). Thus, it might be a promising avenue for further research to test how political worldview moderates opinions about PT. Finally, different opinions on PT that we captured in this qualitative study might to some degree stem from a different understanding of PT by parties engaged in the debate. Although the debate we analyzed emerged because of a proposal of one particular type of PT, *i.e.* transparency in job offers, we identified themes (see [Tables 1 and 2](#)) that might apply to various forms of PT. When different people express their opinions about PT using a natural language, then under the same prototypical label of “PT,” they might regard different subjective meanings of transparent pay. Therefore, as different specific forms of transparent pay exist, further studies should broaden our analysis and explore how opinions about PT relate to different forms of transparent pay as pay-outcome transparency, pay-process transparency and pay communication (see [Bamberger, 2021](#)). Moreover, our results are based on the opinions of people who were willing and able to share their opinions online, which include comments by journalists, experts and ordinary people as we can see in [Appendix](#). However, the results do not reflect the opinions of all people in Poland and some important opinions might be missing. Nevertheless, the body of collected options (see [Tables 1 and 2](#)) seems to have a high level of saturation in the sense that it represents categories of different opinions rich in substantial meanings.

Our analysis is not free from limitations. However, in our view, it might enrich the PT research by providing new insights, inspiring new research avenues and sparking a critique that is essential to scientific endeavor. We also hope that our results might improve the process of pay information management by providing managers with categories of possible PT-related hopes and concerns of their employees. We hope that by exploring and systematizing opinions about PT, our study will inspire further research to provide even deeper and more nuanced insights into opportunities and challenges that come with transparent pay.

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Appendix

No Sources of pay transparency debate

- 1 <https://wynagrodzenia.pl/artukul/jawnosc-wynagrodzen-jak-robia-to-inni>
- 2 <https://biznes.radiozet.pl/Prawo-pracy/Jawnosc-wynagrodzen-Projekt-nowelizacji-w-Sejmie-Pensje-2019>
- 3 <https://www.rp.pl/Wynagrodzenia/304079938-Wysokosc-wynagrodzen-Rynek-z-czasem-wymusi-jawnosc-plac.html>
- 4 <https://www.prawo.pl/kadry/jawnosc-wynagrodzen-jak-wprowadzic-wywiad-z-magdalena-rodzen,452529.html>
- 5 <https://www.devire.pl/czy-polska-jest-gotowa/>
- 6 <https://plus.dziennikbaltycki.pl/ekspert-rynku-pracy-jawnosc-wynagrodzen-spowoduje-ich-wzrost/ar/13989819>
- 7 <https://www.money.pl/gospodarka/transparentnosc-wynagrodzen-w-polsce-czas-przelamac-tabu-6435060816725633a.html>
- 8 <https://hrk.pl/pl/baza-wiedzy/artykuly-eksperckie/jawnosc-wynagrodzen-w-branzy-it>
- 9 <https://wyborcza.pl/7,155287,24667253,place-powinny-byc-jawne.html>
- 10 <https://dopracowani.pl/2019/09/03/jawnosc-wynagrodzen-czyli-podawac-widelki-wynagrodzenia-w-ogloszeniu-czy-nie-podawac/>
- 11 <https://www.spidersweb.pl/2019/03/praca-jawne-widelki-w-ogloszeniach.html>
- 12 <https://www.spidersweb.pl/2019/03/jawne-place-sejm.html>
- 13 <https://spidersweb.pl/bizblog/jawne-wynagrodzenia-koniec-kadencji/>
- 14 <https://wyborcza.pl/7,155287,24540662,sejm-jawne-place-w-ogloszeniu-o-prace-pierwsze-czytanie-projektu.html>
- 15 <https://bezprawnik.pl/informacja-o-wysokosci-wynagrodzenia/>
- 16 <https://mycompanypolska.pl/artikul/1715/zarządzanie-jawnosc-plac-poplaca>
- 17 <https://www.pulshr.pl/wynagrodzenia/ustawa-o-jawnosci-wynagrodzen-dopiero-w-przyszlej-kadencji-sejmu,66091.html>
- 18 <https://innpoland.pl/152149.jawnosc-plac-w-ogloszeniach-zdaniem-ekspertow-to-sie-oplaca>
- 19 <https://superbiz.se.pl/wiadomosci/sprawdz-ile-zarabia-twoj-sasiad-nowe-prawo-w-polsce-aa-H9PK-4xiB-uexu.html>
- 20 <https://www.pulshr.pl/wynagrodzenia/pracuj-pl-sprawdzilo-co-polacy-sadza-o-swoich-zarobkach-co-trzeci-jest-zadowolony,67114.html>
- 21 <https://dziennikzachodni.pl/pracodawca-będzie-musił-podać-zarobki-w-ogłoszeniu-o-prace-kiedy-nowelizacja-kodeksu-pracy-29-3-2019-r/ar/c10-14002653>
- 22 <https://kontekstypracy.pl/wynagrodzenie-rekrutacja/>
- 23 <https://nofluffjobs.com/blog/nawczesna-rekrutacja-w-it-jak-przyciagnac-do-firmy-najlepsze-talenty-na-rynku/>
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- 25 <https://holistic.news/te-same-obowiazki-rozne-pensje-dlaczego-kobiety-wciaz-zarabiaja-mniej/>
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- 27 <https://www.pb.pl/pracodawco-ujawnij-wysokosc-wynagrodzen-958641>
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- 30 http://www.outsourcingportal.eu/pl/kwestia-podawania-wysokosci-wynagrodzenia-w-ofertach-pracy-od-wielu-lat-jest-w-polsce-tematem-dyskusyjnym?utm_medium=social&utm_source=twitter&utm_campaign=postfity&utm_content=postfity77433
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- 34 <https://krytykapolityczna.pl/gospodarka/piotr-wojcik-jawnosc-plac/>
- 35 https://www.facebook.com/KrytykaPolityczna/posts/10158875223582835?_xts__%5B0%5D=68.ARBdpcZLJL8eriGSEF0gtYRxeTv_BXMTEv24ptR0Wd1FYK_xH_j29sNthIMZQ1jlfSdvqN5p21mB0CovH6RkEtL3UlhDSBQUolZiPhVQICieC-AfL0vUD01sWwvKb55hE-uBvg5ZjGtjHbgS9IV4_TCO_6m_b4TkhfRgD7oJo-T7EbPMcQfQsmZhXLh2jZwMcSR4E1ZKwFjo2fusSOXChlp3jV6nUL0ea2kq-2vUERe9apu4RYamFgtWlasw1MyXEVEWbq6VbLVPvWlnOokXlgyb3FFCL95fW_ra1gVMRwVY_13jPs23euCu3xalD88k4lKEuPSLgyTnOw&__tn__=-R

Table A1.

The sources used to analyze opinions about pay transparency

Source(s): Created by author