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Can Whistleblowing Strengthen Labour Law Enforcement? The EU Framework and the Polish Implementation Model

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Abstract: *This paper examines whether and through what legal pathways whistleblowing may strengthen labour law enforcement under the Directive (EU) 2019/1937 and in the Polish implementation model. It argues that the Directive was primarily designed to improve the enforcement of the Union law in selected fields, but it also leaves room for broader national use. Although labour law is not included in the Directive's mandatory material scope, whistleblowing may still support labour law enforcement where the same conduct concerns a breach falling within one of the Directive's protected areas of the Union law and, at the same time, produces consequences in the sphere of labour law, where national law extends protection to labour-law breaches, or where legal entities broaden internal reporting systems. The paper shows that the Polish model adopts a restrained approach: while it complies with the European Union minimum standards, it does not include labour-law breaches in the mandatory statutory catalogue. As a result, it recognises the relevance of whistleblowing for labour law only partially. The paper concludes that whistleblowing may operate as a meaningful bottom-up enforcement mechanism, but only where the legal framework provides sufficient scope, credible reporting channels, and effective protection against retaliation.*

Key Words: *Labour Law; Labour Law Enforcement; Whistleblowing; Directive (EU) 2019/1937; Whistleblower Protection; Retaliation; Freedom of Expression; Internal Reporting; Material Scope; the European Union; Poland.*

Introduction

Contemporary labour law faces not only the challenge of designing protective norms, but also that of ensuring their effective enforcement in practice. Increasingly, scholars observe that one of the central problems of labour law is the gap between rights formally granted to workers and

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the actual capacity of legal systems to secure compliance with those rights. In this sense, under-enforcement has become a major concern of modern labour law scholarship.[1] Whistleblowing may, therefore, play an important role as a mechanism capable of strengthening labour law enforcement. It may function as a form of internal enforcement, since persons working within an organisation enjoy a specific informational advantage: they are often able to detect and disclose breaches at an earlier stage than labour inspectorates, courts, or external auditors. As it has been noted in the literature, "Whistleblowing is a typical and widespread phenomenon in contemporary societies, and it has the potential to illuminate many of the issues that affect the workplace today."[2]

This issue gained particular normative relevance in the European Union with the adoption of the Directive (EU) 2019/1937 on the Protection of Persons Who Report Breaches of Union Law.[3] The Directive was primarily designed to strengthen the enforcement of the Union law in selected areas by establishing common minimum standards for the protection of reporting persons. In that sense, its main rationale is linked to the protection of the public interest through more effective detection and reporting of breaches, while the protection of whistleblowers serves as a necessary legal condition for making such reporting possible.[4] At the same time, although the Directive (EU) 2019/1937 was not designed primarily as a labour law instrument, it may still influence labour law enforcement, especially where the Member States decide to extend protection beyond the mandatory European Union material scope. The Directive does not make labour-law breaches part of its mandatory materi-

[1] DAVIDOV, G. Compliance with and Enforcement of Labour Laws: An Overview and Some Timely Challenges. *Soziales Recht* [online]. 2021, Jg. 11, Nr. 3, pp. 111-127 [cit. 2026-01-21]. ISSN 2942-058X. Available at: https://www.jstor.org/stable/48745838.

[2] CAROLLO, L., M. GUERCI and N. PARISI. 'There's a Price to Pay in Order Not to Have a Price': Whistleblowing and the Employment Relationship. *Work, Employment and Society* [online]. 2020, vol. 34, no. 4, pp. 726-736 [cit. 2026-01-21]. ISSN 1469-8722. Available at: https://doi.org/10.1177/0950017019887338.

[3] *Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the Protection of Persons Who Report Breaches of Union Law*. OJ EU L 305, 2019-11-26, pp. 17-56; hereinafter also referred to as the "Directive" or the "Directive (EU) 2019/1937".

[4] SOBCZYK, A. Radca prawny wobec regulacji prawnych dotyczących zgłoszeń dokonywanych przez sygnalistów – wstęp do zagadnienia. In: M. ARASZKIEWICZ, M. KROK and M. SALA-SZCZYPIŃSKI, red. *Nauka prawa a praktyka prawnicza: Księga jubileuszowa z okazji czterdziestolecia Okręgowej Izby Radców Prawnych w Krakowie* [online]. 1. wyd. Kraków: Księgarnia Akademicka, 2022, p. 576 [cit. 2026-01-21]. ISBN 978-83-8138-773-6. Available at: https://doi.org/10.12797/9788381387736.28.

al scope in any comprehensive sense, since its architecture is shaped by the limits of the European Union competences and by the objective of protecting the Union interests in selected fields; any relevance for labour law, therefore, arises only where employment-related situations intersect with breaches falling within the Directive's sectoral scope or where national law extends protection further.[5] At the same time, it expressly leaves room for the Member States to extend national protection to other areas of law, including labour law. The extent to which whistleblowing may strengthen labour law enforcement, therefore, depends not only on the Directive itself, but also on the legislative choices made at the domestic level.

Against this background, this paper asks whether and through what legal pathways whistleblowing may strengthen labour law enforcement under the European Union framework and in the Polish implementation model. More specifically, it addresses four interrelated questions. Firstly, what objectives and regulatory logic underlie the Directive (EU) 2019/1937, and to what extent can whistleblowing be understood not only as an enforcement tool, but also as a protected form of work-related expression? Secondly, how does the Directive's material scope shape the relationship between whistleblowing and labour law, given that labour-law breaches are not included in the mandatory European Union catalogue in any comprehensive sense? Thirdly, how has Poland used the discretion left by the Directive by choosing not to include labour-law breaches in the mandatory statutory catalogue while allowing broader internal reporting? Fourthly, can whistleblowing, nevertheless, operate as a meaningful mechanism of labour law enforcement, and if so, under what legal and institutional conditions?

The structure of the paper follows these questions. Section 1 examines the objectives, axiological foundations, and material scope of the Directive (EU) 2019/1937. Section 2 turns to the national level and analyses the Polish implementation model against the broader discretion left to the Member States. Section 3 then synthesises the preceding analysis and evaluates whether whistleblowing may, despite the limited statutory position of labour law, strengthen labour law enforcement in practice. Methodologically, the paper combines doctrinal and functional analysis.

[5] *Communication from the Commission to the European Parliament, the Council and the European Economic and Social Committee – Strengthening Whistleblower Protection at EU Level* [2018-04-23]. COM (2018) 214 final, pp. 6 and 12.

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The doctrinal analysis focuses on the Directive, its recitals, preparatory European Union materials, and the Polish implementing legislation, while the functional perspective is used to assess whether the adopted legal framework is capable of supporting labour law enforcement in practice.

1 The European Union whistleblowing framework and its objectives

This section addresses the first and the second research questions. It examines, firstly, the objectives and regulatory logic of the Directive (EU) 2019/1937 and, secondly, the way in which its material scope shapes the relationship between whistleblowing and labour law. The argument developed below is that the Directive combines an enforcement-oriented rationale with an explicit recognition of whistleblowing as a protected form of work-related expression, while limiting its mandatory scope to selected areas of the Union law.

The adoption of the Directive (EU) 2019/1937 was a significant step in the development of the European standards for the protection of whistleblowers. According to the Article 1, "The purpose of this Directive is to enhance the enforcement of Union law and policies in specific areas by laying down common minimum standards providing for a high level of protection of persons reporting breaches of Union law". At the level of normative declaration, the Directive, therefore, treats whistleblowing primarily as an instrument for more effective detection and prosecution of violations of law and for improving the effectiveness of enforcement mechanisms.[6] At the same time, reducing whistleblowing solely to an enforcement function does not fully reflect its legal and axiological significance. The Directive clearly recognises the link between whistleblowing and freedom of expression. Recital 31 states that: "Persons who report information about threats or harm to the public interest obtained in the context of their work-related activities make use of their right to freedom of expression. The right to freedom of expression and information, enshrined in the Article 11 of the Charter and in the Article 10 of the Convention for the Protection of Human Rights and Fundamental Freedoms, encompasses the right to receive and impart information as well as the

[6] SOBCZYK, A. Radca prawny wobec regulacji prawnych dotyczących zgłoszeń dokonywanych przez sygnalistów – wstęp do zagadnienia. In: M. ARASZKIEWICZ, M. KROK and M. SALA-SZCZYPIŃSKI, red. *Nauka prawa a praktyka prawnicza: Księga jubileuszowa z okazji czterdziestolecia Okręgowej Izby Radców Prawnych w Krakowie* [online]. 1. wyd. Kraków: Księgarnia Akademicka, 2022, p. 576 [cit. 2026-01-21]. ISBN 978-83-8138-773-6. Available at: https://doi.org/10.12797/9788381387736.28.

freedom and pluralism of the media. Accordingly, this Directive draws upon the case law of the European Court of Human Rights (ECHR) on the right to freedom of expression, and the principles developed on this basis by the Council of Europe in its Recommendation on the Protection of Whistleblowers adopted by its Committee of Ministers on 30 April 2014."

The importance of freedom of expression in the workplace has long been emphasized in the literature, both because work is a central site of adult life[7] and because employer control may generate a chilling effect on employee speech.[8] Against this background, whistleblowing appears not only as a tool of legal enforcement, but also as a particular form of protected expression. However, this approach gives rise to several normative tensions. Reporting irregularities should be situated at the intersection of at least three sets of values and interests: the individual's freedom of expression, the public interest in disclosing irregularities, and the duty of loyalty to the employer or the organisation within which the person obtained information about the violation. These tensions are particularly evident in the context of retaliatory measures, which may take the form of both direct sanctions and more subtle, indirect forms of repression, thereby creating a chilling effect on those considering making a report. In this sense, whistleblower protection is not limited to the technical regulation of reporting channels, but also concerns the actual scope of protection afforded to statements relating to matters of public importance. This dual character of whistleblowing – as both an enforcement mechanism and an exercise of protected expression – becomes especially important when one turns to the national implementation of the Directive and to the question of what kinds of disclosures fall within its protected sphere. From the perspective of labour law, that question is particularly significant, because the Directive's enforcement rationale does not automatically translate into comprehensive protection for reports concerning labour-law violations.

A further issue, particularly important from the perspective of labour-law retaliation, is the Directive's material scope. Although the Di-

[7] YAMADA, D. C. Voices from the Cubicle: Protecting and Encouraging Private Employee Speech in the Post-industrial Workplace. *Berkeley Journal of Employment and Labor Law* [online]. 1998, vol. 19, no. 1, pp. 1-59 [cit. 2026-01-21]. ISSN 2378-1882. Available at: https://www.jstor.org/stable/24050851.

[8] BARRY, B. The Cringing and the Craven: Freedom of Expression in, Around, and Beyond the Workplace. *Business Ethics Quarterly* [online]. 2007, vol. 17, no. 2, pp. 263-296 [cit. 2026-01-21]. ISSN 2153-3326. Available at: https://doi.org/10.5840/beq200717232.

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rective (EU) 2019/1937 undoubtedly strengthens the protection of reporting persons at the European Union level, it does not establish a comprehensive regime covering all unlawful conduct arising in the employment relationship. Its architecture is deliberately limited to selected fields of the Union law and is explicitly tied to the objective of improving the enforcement of the European Union law in those fields (Article 1, Directive (EU) 2019/1937). This limited and sector-specific design is even clearer in the Article 2, which refers to breaches of the Union law falling within specifically enumerated areas, such as public procurement, financial services, transport safety, environmental protection, public health, consumer protection, data protection, the Union's financial interests, and certain internal-market matters. The Directive, therefore, protects whistleblowing only within a defined normative framework. The recitals confirm that this was a deliberate legislative choice. Recital 5 explains that common minimum standards should apply only in relation to those acts and policy areas "where there is a need to strengthen enforcement," where under-reporting undermines enforcement, and where breaches of the Union law may seriously harm the public interest. At the same time, the recital expressly leaves room for national legislators to go beyond the Directive and create a broader, coherent framework of protection. The same logic reappears in recital 108, which links the Directive's legitimacy under the principles of subsidiarity and proportionality to the objective of strengthening enforcement only in "certain policy areas" and only with respect to breaches capable of causing serious harm to the public interest. In other words, the Directive itself acknowledges that it is not a general whistleblower code, but a targeted instrument adopted within the boundaries of the Union competence.

This understanding is fully consistent with the Commission's original proposal. In the explanatory memorandum, the Commission stressed that the proposal was proportionate precisely because it covered reporting on breaches only in those areas where enhanced enforcement was necessary, under-reporting was a serious problem, and the public interest was at stake. The proposal, therefore, did not seek to harmonise whistleblower protection in all fields, but only in those with a sufficiently strong Union dimension.[9]

[9] *Proposal for a Directive of the European Parliament and of the Council on the Protection of Persons Reporting on Breaches of Union Law* [2018-04-23]. COM (2018) 218 final.

From the perspective of the present inquiry, this has important consequences. The Directive does not make labour-law breaches part of its mandatory material scope in any comprehensive sense. Labour law enters the framework only indirectly and fragmentarily, for example where the same reported conduct concerns a breach falling within an area expressly covered by the Union law while, at the same time, producing consequences in the employment relationship, or where national law has chosen to extend protection beyond the minimum required by the Article 2(1). Accordingly, whether retaliatory measures connected with the disclosure of workplace wrongdoing fall within the Directive's regime – this depends not on the mere fact that the disclosure arose in an employment context, but on whether the substance of the report concerns a breach that falls within the Directive's defined material scope. This point is especially relevant in relation to retaliation manifesting itself through discrimination, deterioration of working conditions, or other adverse treatment following the reporting of misconduct. In many such cases, the decisive legal question is not whether the person spoke up in the course of work, but whether the subject matter of the disclosure fits within the Directive's sectoral scope. The answer to the second research question must, therefore, be qualified: The Directive creates a legal framework that may affect labour law, but it does so only selectively and through the mediation of its limited material scope. The practical result is that the Directive creates a strong but selective model of protection – robust in the fields it covers, yet structurally incomplete from the perspective of labour law, understood as a broader system governing employer – employee relations.

2 Labour law beyond the mandatory European Union scope: the Polish case

This section addresses the third research question, namely how the discretion left by the Directive (EU) 2019/1937 has been used at the national level, and in the Polish implementation model. It first considers the room left to the Member States to extend whistleblower protection beyond the mandatory European Union catalogue and then examines the choices ultimately made in Poland.

The limited material scope of the Directive (EU) 2019/1937 does not mean that labour-law violations are normatively insignificant from the perspective of whistleblowing. On the contrary, many infringements arising in the workplace may implicate interests extending beyond the pure-

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ly individual sphere and may, therefore, justify protective reporting mechanisms. That discretion left to the Member States is of a particular importance. The Article 2(2) makes clear that the Union framework is not exhaustive and that national legislators remain free to broaden the protected subject matter. Recital 5 reinforces the same point by expressly encouraging the creation of a "comprehensive and coherent whistleblower protection framework at national level." Comparative practice confirms that some Member States have indeed used that regulatory space more broadly. As noted in the literature, the Danish law allows certain reports concerning labour-law violations to fall within the whistleblowing framework, including matters such as sexual harassment and some serious workplace conflicts.[10] This demonstrates that labour-law issues need not be conceptually excluded from whistleblower protection and may, in some national models, be treated as sufficiently serious to warrant inclusion within the mandatory reporting architecture.[11]

Against this comparative and normative background, the Polish case is particularly instructive. Poland appears to have been the last European Union Member State to adopt transposition legislation for the Directive (EU) 2019/1937, after Estonia adopted its act in May 2024 and Poland followed in June 2024.[12] Delay in transposition does not in itself determine the quality of the legislative model eventually adopted. It does, however, make especially relevant to ask how the Polish legislature understood the aims of the Directive and whether it chose to remain within the minimum Union framework or to make broader use of the discretion left by the Article 2(2). The final Polish model largely follows the Directive's basic material scope. At the same time, the commentary stresses that labour-law violations became a central point of controversy in the Polish legislative debate: they were initially considered for inclusion, but were ultimately omitted from the enacted statute.[13] The Polish discussion

[10] *Whistleblower Policy* [online]. 1st ed. Copenhagen: Ministry of Foreign Affairs of Denmark, 2022, pp. 5-6 [cit. 2026-01-21]. Available at: https://um.dk/media/bpndinzj/mfa_whistle-blower-policy-eng.pdf.

[11] STAPPERS, J. Whistleblowing Laws in Europe: The Netherlands vs EU Country Comparison. *Compliance, Ethics & Sustainability*. 2023, nr. 4, p. 166. ISSN 2950-1660.

[12] *Act of 14 June 2024 on the Protection of Whistleblowers* [2024-06-14]. Journal of Laws, 2024, item 928 [in the Polish original *Ustawa z dnia 14 czerwca 2024 r. o ochronie sygnalistów* [2024-06-14]. Dziennik Ustaw, 2024, poz. 928]; hereinafter also referred to as the "Polish Act on the Protection of Whistleblowers".

[13] NOWAK, P. Art. 3. [Definicja naruszenia prawa]. In: A. SOBCZYK, A. CEBERA, J. G. FIRLUS and M. IWAŃSKI, red. *Ustawa o ochronie sygnalistów: Komentarz*. 1. wyd. Warszawa: C. H. Beck, 2025, pp. 39-45. ISBN 978-83-8356-764-8.

on labour law was, therefore, not accidental or marginal. It concerned a fundamental choice about the nature of whistleblower protection itself. One line of argument, ultimately reflected in the adopted solution, was that the statute should focus on those violations that affect the public interest in a broader, outward-facing sense, rather than on disputes or infringements operating primarily within the internal employment relationship. A similar view is expressed in the commentary literature, which, with reference to the recital 1 of the Directive, argues that the Polish model should encompass acts producing effects "outside" the organisation, rather than those confined "internally" within it, as it is said to be the case with labour-law breaches.[14]

A similar rationale appeared during the final parliamentary stage. In the reasons accompanying the Senate resolution of 5 June 2024, the exclusion of labour law from the catalogue of reportable breaches was justified, first, by reference to the fact that the Directive (EU) 2019/1937 does not list labour law among the fields that must be covered, and, second, by the view that labour law already contains its own guarantees protecting employees who disclose wrongdoing. The Senate expressly referred to the Article 18(3e) of the Polish Labour Code and to existing channels, such as complaints to the National Labour Inspectorate.[15]

The final Polish model thus reflects a restrained understanding of the Directive's implementation logic. It transposes the minimum European Union framework without transforming the whistleblowing regime into a general instrument for reporting all workplace unlawfulness. As a consequence, reports concerning exclusively individual labour-law rights – such as working time, remuneration, or the terms of dismissal – do not, as a rule, fall within the statutory protected catalogue, unless they can also be linked to a covered area of law or unless the relevant organisation has chosen to enlarge its internal system.[16]

[14] NOWAK, P. Art. 3. [Definicja naruszenia prawa]. In: A. SOBCZYK, A. CEBERA, J. G. FIRLUS and M. IWAŃSKI, red. *Ustawa o ochronie sygnalistów: Komentarz*. 1. wyd. Warszawa: C. H. Beck, 2025, pp. 39-45. ISBN 978-83-8356-764-8.

[15] *Uzasadnienie do uchwały Senatu Rzeczypospolitej Polskiej z dnia 5 czerwca 2024 r. w sprawie ustawy o ochronie sygnalistów* [Explanatory Memorandum to the Resolution of the Senate of the Republic of Poland of 5 June 2024 concerning the Act on the Protection of Whistleblowers] [online]. 2024. 4 p. [cit. 2026-01-21]. Available at: https://www.senat.gov.pl/download/gfx/senat/pl/senatuchwaly/5237/plik/098uch.pdf.

[16] NOWAK, P. Art. 3. [Definicja naruszenia prawa]. In: A. SOBCZYK, A. CEBERA, J. G. FIRLUS and M. IWAŃSKI, red. *Ustawa o ochronie sygnalistów: Komentarz*. 1. wyd. Warszawa: C. H. Beck, 2025, pp. 39-45. ISBN 978-83-8356-764-8.

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At the same time, the Polish Act does not entirely close the door to a broader treatment of workplace irregularities. An important feature of the adopted model is that the statutory catalogue may be expanded for the purposes of internal reporting. The Article 3(2) of the Polish Act on the Protection of Whistleblowers allows legal entities to accept reports concerning additional categories of wrongdoing within their internal procedures. This means that the statutory list can be supplemented, but only on a decentralised and optional basis, depending on the will of the particular organisation. Crucially, such an extension does not alter the statutory scope of external reporting or public disclosure.[17] This solution has both practical strengths and weaknesses. Its strength lies in flexibility: organisations may tailor internal channels to their specific compliance culture and include matters such as workplace regulations, anti-mobbing procedures, internal instructions, or ethical standards, provided that these remain consistent with generally applicable law. In this way, internal whistleblowing can operate as a broader organisational governance tool than the statute itself requires.[18] Its weakness, however, lies in fragmentation and inequality. Because the extension is facultative and depends entirely on the decision of the legal entity, the level of protection for labour-related disclosures may vary significantly across organisations. Moreover, reports admitted only under an internally broadened catalogue do not automatically receive the full architecture associated with statutory external reporting and public disclosure.[19]

Against this background, the Polish implementation model may be described as one of minimum transposition combined with optional internal expansion. It does not make labour-law breaches part of the mandatory national whistleblowing catalogue, but it permits organisations to incorporate selected employment-related matters into their internal compliance systems. This creates a hybrid structure: centralised and nar-

[17] CISZEK, P. and M. STANECKI. 2.2. Regulacje „pracownicze" jako tematyka procedury zgłoszeniowej. In: K. WALCZAK, red. *Ochrona sygnalistów: Praktyczna analiza przepisów ustawy*. 1. wyd. Warszawa: C. H. Beck, 2024, pp. 30-31. Prawo w Praktyce. ISBN 978-83-8356-724-2.

[18] GRZEŚKÓW, M. Art. 25. [Treść procedury zgłoszeń wewnętrznych]. In: B. BARAN-WESOŁOWSKA, red. *Ochrona sygnalistów: Komentarz*. 1. wyd. Warszawa: Wolters Kluwer, 2025, pp. 252-265. ISBN 978-83-8390-071-1.

[19] CISZEK, P. and M. STANECKI. 2.2. Regulacje „pracownicze" jako tematyka procedury zgłoszeniowej. In: K. WALCZAK, red. *Ochrona sygnalistów: Praktyczna analiza przepisów ustawy*. 1. wyd. Warszawa: C. H. Beck, 2024, pp. 30-31. Prawo w Praktyce. ISBN 978-83-8356-724-2.

row at the statutory level, yet potentially broader and more responsive at the level of internal governance. The answer to the third research question is, therefore, that Poland made only limited use of the discretion left by the Directive: it did not extend the mandatory statutory scope to labour law, but it did preserve a decentralised possibility of internal expansion at the organisational level.

3 Can whistleblowing strengthen labour law enforcement?

This section addresses the fourth research question and brings together the preceding analysis in a more synthetic and normative way. The key issue is not whether labour law is expressly listed in the Directive's mandatory material scope, but under what legal and institutional conditions whistleblowing may, nevertheless, operate as a meaningful mechanism of labour law enforcement.

Although labour law is not expressly included in the Directive's mandatory material scope, this does not mean that whistleblowing is disconnected from labour law enforcement. The relationship between whistleblowing and labour law may arise in at least three distinct situations. Firstly, whistleblowing may strengthen labour law enforcement where the same reported conduct concerns a breach falling within the Directive's material scope and, at the same time, gives rise to consequences in the sphere of labour law. This may occur where the reported conduct concerns one of the areas listed in the Article 2 of the Directive (EU) 2019/1937 and the same conduct also affects workers or employment relations. This may arise, for example, in areas such as public health, product safety, environmental protection, transport safety, or data protection, but only where the reported conduct itself concerns a breach falling within the Directive's protected sectors and the same factual situation also affects workers or employment relations. In such cases, whistleblower protection operates not because labour-law irregularities as such fall within the Directive, but because the report concerns a matter covered by the Union law, even though the same factual situation may also reveal labour-law irregularities. Secondly, whistleblowing may strengthen labour law enforcement where a Member State chooses to extend national protection beyond the minimum European Union catalogue and includes labour-law breaches within the mandatory scope of protected reporting. The Directive clearly leaves such discretion to national legislators. The Article 2(2) expressly states that it is "without prejudice to the power of the Member States to extend protection under national

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law, as regards areas or acts not covered by paragraph 1," while recital 5 adds that the Member States may do so "with a view to ensuring that there is a comprehensive and coherent whistleblower protection framework at national level." Where national law takes that step, labour-law infringements may become part of the protected statutory architecture not merely incidentally, but directly and as a matter of legislative choice. Thirdly, whistleblowing may strengthen labour law enforcement where the legal entity itself voluntarily broadens the internal reporting system beyond the statutory minimum. Even if labour law is not included in the mandatory statutory catalogue, internal procedures may still be designed to receive reports concerning additional forms of wrongdoing, including employment-related irregularities. Under the Polish Act on the Protection of Whistleblowers, this possibility follows from the Article 3(2), which allows legal entities to extend the internal scope of reportable information. In practice, this may include matters such as breaches of workplace rules, anti-mobbing procedures, internal instructions, or ethical standards. This solution does not create a general statutory entitlement to whistleblower protection for all labour-law reports, but it does open an important organisational pathway through which employment-related wrongdoing may enter the internal compliance structure.

Accordingly, the connection between whistleblowing and labour law may be described as indirect, direct, or decentralised: direct where national law expressly includes labour-law breaches; indirect where the same conduct falls both within labour law and within one of the Directive's protected sectors; and decentralised where the organisation itself expands its internal reporting procedures. This distinction is important because it shows both the potential and the limits of the national implementation model. Poland did not choose the second of these options. It did not include labour-law breaches in the mandatory statutory catalogue, even though this had been discussed during the legislative process. The final model, therefore, remains close to the minimum Union framework.[20] At the same time, the Polish law still allows the first and the third situations to occur: some work-related wrongdoing may fall within the Directive's sectors, and legal entities may additionally broaden internal procedures. This means that the Polish implementation model does not exclude the relevance of whistleblowing for labour law enforcement,

[20] NOWAK, P. Art. 3. [Definicja naruszenia prawa]. In: A. SOBCZYK, A. CEBERA, J. G. FIRLUS and M. IWAŃSKI, red. *Ustawa o ochronie sygnalistów: Komentarz*. 1. wyd. Warszawa: C. H. Beck, 2025, pp. 39-45. ISBN 978-83-8356-764-8.

but it recognises that relevance only partially and in a fragmented way. Labour-law wrongdoing may enter the whistleblowing framework, but not as a matter of general statutory entitlement. Instead, its protection depends either on the overlap between labour law and one of the Directive's covered areas or on the discretionary decision of the legal entity to enlarge its internal catalogue. It is precisely here that whistleblowing reveals its specifically bottom-up character. It is activated by persons who possess first-hand knowledge of wrongdoing within the organisation and who are often able to detect irregularities earlier than courts, labour inspectorates, or external auditors. In labour relations, that informational advantage is particularly important, because many labour-law violations are diffuse, routine, and difficult to observe from the outside, while workers may be reluctant to pursue formal complaints immediately. Whistleblowing may, therefore, reduce the enforcement gap by bringing hidden infringements to light at an earlier stage and by supplying information that external enforcement institutions might otherwise receive too late or not at all.[21]

At the same time, that bottom-up enforcement potential does not operate automatically. It depends on the existence of legal pathways through which employment-related wrongdoing may be reported, on credible reporting channels, and on protection against retaliation strong enough to make speaking up a realistic option in practice. Where these conditions are absent, whistleblowing remains only a limited or uneven supplement to ordinary labour-law enforcement mechanisms. The answer to the fourth research question must, therefore, be nuanced. Whistleblowing can strengthen labour law enforcement in a meaningful way, but only through specific legal pathways and under suitable institutional conditions. From that perspective, the Polish model makes partial use of this potential: it leaves room for labour-law-related reporting within the covered Union sectors and within voluntarily broadened internal procedures, but it does not transform whistleblowing into a general statutory mechanism of labour law enforcement.

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Conclusions

The Directive (EU) 2019/1937 was primarily designed as an instrument for protecting the public interest through the more effective enforcement of the Union law in selected areas. At the same time, its structure does not exclude a broader national use of whistleblowing mechanisms, including those in fields not covered by the mandatory European Union material scope. From the perspective of labour law, this is particularly important, because many workplace irregularities may remain difficult to detect and enforce through traditional mechanisms alone. The analysis carried out in this paper shows that whistleblowing may strengthen labour law enforcement, but only under specific legal and institutional conditions. This potential is most visible where the same conduct concerns a breach falling within one of the Directive's protected sectors and, at the same time, has a labour-law dimension, where labour-law breaches are expressly included by national law within the protected statutory catalogue, or where they are admitted through broader internal reporting procedures. In all these cases, however, the practical effectiveness of whistleblowing depends on the existence of credible reporting channels, meaningful follow-up, and effective protection against retaliation. The Polish implementation model reflects a restrained legislative approach. While it complies with the minimum requirements of the Directive (EU) 2019/1937 and permits legal entities to broaden internal reporting systems, it does not include labour-law breaches in the mandatory statutory catalogue. Consequently, the relevance of whistleblowing to labour law enforcement under the Polish law is shaped primarily by overlap with areas covered by the Directive and by the optional expansion of internal reporting procedures. In this sense, the Polish model remains within the minimum European Union framework, while leaving the role of whistleblowing in labour-law matters only partially regulated at the statutory level.

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