

Open for Business



The Economic Case for LGBTQ+ Inclusion in Poland

Research series



The Economic Case for LGBTQ+ Inclusion in Poland

George Perlov

Lead Author

Lukasz Antkiewicz

Contributing Author

Maciej Korus

Contributing Author

Pawel Adrjan

Contributing Author

Ceren Altincekic

Contributing Author

Vivienne Ming

Contributing Author

Dustin Selman

Contributing Author

Dan Robinson

Designer

Liz Jacobs

Global Programmes Director

Dominic Arnall

Chief Executive Officer

Jon Miller

Founder, Chair and Executive Editor



	About Open for Business	5
	About this Report	6
	Foreword from the CEO	8
	Foreword from Google	9
	Executive Summary	10
1	The Current Situation for LGBTQ+ People in Poland	12
2	The Economic Opportunity for LGBTQ+ Inclusion	16
3	Cities: a Comparison of Warsaw to Visegrad Four Capital Cities	40
4	Poland Legal Summary	44
	Methodology and Sources	50
	Acknowledgements	55



About Open for Business

Around the world, millions of people face discrimination because of their sexual orientation or gender identity. Open for Business exists to promote LGBTQ+ inclusion all over the world. Open for Business is a coalition of companies making the case that inclusive and diverse societies are better for business and better for economic growth.

The purpose of the coalition is to advance LGBTQ+ rights globally. Open for Business coalition partners share a deep-rooted commitment to diversity and inclusion

in their own workplaces, and they are concerned about the spread of anti-LGBTQ+ policies in many countries in which they operate.

The coalition has live regional programs in the Caribbean, Central and Eastern Europe, East Africa and Southeast Asia. Each of these programs work with local civil society partners to mobilize advocates in local business communities and facilitate data-driven advocacy.

Coalition Partners



accenture



BlackRock

BRUNSWICK



CBRE

Deloitte



Google

GSK



INDITEX

JPMORGAN
CHASE & CO.



Linklaters

L'ORÉAL



RELX Group



About this Report

Research has shown that LGBTQ+ inclusion can be an important driver of economic activity and, conversely, that LGBTQ+ discrimination comes at both a social and financial cost to societies.

Following Open for Business' 2021 report, *The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe* which included Polish data and analyses, this report explores the current economic and business environment in Poland and demonstrates through new and updated data analysis, case studies, and other research that there remain major opportunities for growth. The report's conclusion is that greater LGBTQ+ inclusion could contribute to a strengthening of the Polish economy and the businesses within it.

Who is it for?

- › For companies operating in Poland, this report lays out how LGBTQ+ inclusion can be part of an effective strategy to improve competitiveness and performance, and it provides case studies and guidance on supporting LGBTQ+ employees.
- › For Polish policymakers considering how to enhance national economic competitiveness, this report shows how LGBTQ+ inclusion boosts economic outcomes, and how discrimination against LGBTQ+ communities may inhibit companies from achieving their full growth potential and hinder their ability to attract the best talent.

- › For Polish LGBTQ+ and human rights organizations, this report provides new economics-based and other arguments that can enhance public and business engagement strategies as well as the current narratives used in discussions with policymakers.

What is its methodology?

The report combines findings from a variety of quantitative and qualitative research methods:

- › A literature review of the key economic and LGBTQ+ issues facing the country.
- › Analyses of economic and other business-related data, as well as correlations and other statistical analyses with LGBTQ+ rights data in Poland.
- › Interviews with Polish business leaders, multilateral leaders, entrepreneurs, and others who are making a difference in improving LGBTQ+ inclusion in Poland.

Call for evidence

As is the case in many other regions, and as Open for Business discovered in researching this report, there is overall limited and inconsistent data on the LGBTQ+ community in Poland, especially regarding economic and business inclusion issues. Open for Business plans to build its research and engagement program in the region in the coming years, and looks forward to jointly developing other research programs with local organizations.

Who are the authors?

George Perlov, Open for Business Consultant and Researcher, is lead author of the report. Lukas Antkiewicz, Campaign Lead, is a contributing author. Maciej Korus, Campaign Manager, is a contributing author. Ceren Altincekic, Senior Data Scientist at Microsoft, is a contributing author. Pawel Adrjan, Director, EMEA & APAC Economic Research at Indeed and Research Advisory Board member is a contributing author.

Jon Miller is Founder, Chair and Executive Editor of Open for Business. Dominic Arnall is Chief Executive Officer of Open for Business. Liz Jacobs is Global Programmes Director at Open for Business.

Research Advisory Board

Pawel Adrjan	Director, EMEA & APAC Economic Research, Indeed
Dr. Yvette Burton	Founder and Workplace Futurist, Silent Partner Solutions LLC
Paul Donovan	Chief Economist, UBS Global Wealth Management
Paul Jansen	Senior Director, Global Programs and Grantmaking, OutRight Action International
Drew Keller	Director, Institute for the Study of Business in Global Society (BiGS), Harvard Business School
Dr. Vivienne Ming	Cognitive neuroscience faculty member of Singularity University; Co-Founder of Socos Lab
Egerton Neto	Programs Manager, the International Panel on the Information Environment (IPIE)
Suen Yiu Tung	Founding Director of Sexualities Research Program, Chinese University of Hong Kong

Poland Program Advisory Board

Bartłomiej Budnicki	Former Strategy & Insight Advisor, DE&I Lead, Skanska
Rafał Dembe	Coordinator of Santander Embrace Network, Director of the Office of Strategy and Business Support, Santander Bank Polska
Agnieszka Kulikowska	Senior Partner and Global DE&I, Ambassadors Head at Page Executive, Member of the Board at Campaign Against Homophobia (Kampania Przeciw Homofobii)
Miłosz Marchlewicz	Director for Communications, Responsible Business Forum (Forum Odpowiedzialnego Biznesu)
Mirosława Makuchowska	Director, Campaign Against Homophobia (Kampania Przeciw Homofobii)
Joanna Pastor	Global Delivery Senior Manager, Accenture
Jakub Szymik	Founder, CEE Digital Democracy Watch
Marcin Tomaszewski	Acting Lead Economist for the EU region, EBRD



“Poland’s initial steps on LGBTQ+ human rights come at a time when the economy is expected to grow significantly.”

Foreword from the CEO

Since Open for Business published its groundbreaking 2021 report, *The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe*, the Polish business community has re-energized its support for greater LGBTQ+ inclusion.

Open for Business has been working closely with business leaders, civil society and the media since 2021 to ensure that the message that diverse and inclusive societies are better for business is heard far and wide. We have held conferences to bring together senior leaders from business, civil society and government, to ensure that leaders are connected and have access to data and research showing that LGBTQ+ rights is better for business and better for economic growth.

We are thrilled to see there has been a palpable shift within the country on LGBTQ+ rights since the new, progressive coalition government won the elections, notably with the near disappearance of the notorious and economically mistaken “LGBT-Free Zones,” the passage of an anti-LGBTQ+ hate crime law, and the proposed legislation to legalize same-sex partnerships.

Yet Poland still has much work to do on LGBTQ+ rights to improve its standing among other European Union nations and to better compete for talent, investment, and overall business growth. As our new estimates on the economic cost of discrimination show, the country’s continued ranking at the bottom of ILGA Europe’s Rainbow Index, comes at a cost to the country.

The good news is that new research from Open for Business demonstrates that improvements in LGBTQ+ rights precede - and predict - improvements in a number of key economic indicators. This appears to be the path that Poland is on as its initial steps on LGBTQ+ human rights come at a time when the economy is expected to grow significantly. We don’t see this phenomena as a coincidence, but as the outcome of a country determined to become more open and inclusive.

This year, as host of the Three Seas Initiative Summit and holding the presidency at the Council of the European Union, it is critical that Poland continue to take actions to provide a positive environment for and more legislation supporting LGBTQ+ rights. This will ensure its continued growth as a leading economy in the Central European region, and provide greater prosperity to all citizens.

Dominic Arnall

Foreword from Google

At Google, we believe in the power of data to drive informed decision-making and foster positive change.

That's why we are proud to support this important research from Open For Business, which explores the relationship between LGBTQ+ inclusion and economic growth in Poland.

This report reveals a powerful correlation: countries with greater LGBTQ+ inclusion experience stronger economies and increased innovation. As Poland's economy stands poised for significant expansion, fostering an inclusive environment where everyone feels valued and respected can unlock the nation's full potential.

The research within these pages provides compelling evidence that LGBTQ+ inclusion is not just a social good, but an economic imperative. Embracing diversity and fostering a sense of belonging for LGBTQ+ individuals can lead to greater productivity and business success, contributing to a more prosperous society for all. We encourage you to delve into this report and discover how inclusion can drive economic growth in Poland.

Joanna Obstój

Engineering Director, Google Poland
Executive Sponsor of Pride@ Google Poland



“LGBTQ+ inclusion is not just a social good, but an economic imperative”

Executive Summary

Open, inclusive, and diverse societies are better for business and better for economic growth. This report makes the economic and business case for greater LGBTQ+ inclusion in Poland, and updates data and information from Open for Business' 2021 report, *The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe*, which included Poland.

The 2023 parliamentary elections that voted out the Law and Justice party and voted in a new progressive coalition have had a major impact on LGBTQ+ inclusion in Poland and the overall environment in the country. While Poland still lags behind its fellow European Union countries on key human rights for LGBTQ+ people, its so-called "LGBT-Free Zones" have nearly disappeared, the steady stream of government-sanctioned homophobic propaganda is gone, and new and planned legislation have started to bring Poland's situation for LGBTQ+ people closer to its European neighbors.

Economically, despite the challenges of the pandemic, the invasion of Ukraine, and the absorption of over one million refugees from that country, the outlook is strong for Poland. A number of challenges face the country, however, Poland's path to becoming a more open and welcoming society can likely positively influence such challenges. These include reducing state-owned-enterprises (SOE), becoming more innovative, transitioning its reliance on fossil fuel energy to a green economy, and developing its ESG market.

Poland has an opportunity to become a more competitive player in Europe and reduce its 30% productivity gap with the European Union average through greater innovation and by attracting more investment. Despite increased public and private spending on research and development, it lags behind most of its European neighbors on innovation assessments.

While fewer Poles express the desire to leave the country and Poland benefits from reverse migration from the United Kingdom and Ireland, it is still losing highly skilled workers, mostly to more open societies.

While Poland has turned a corner on LGBTQ+ rights, it still has a long way to go before full rights are realized and its economy will fully benefit from that change. Open for Business now estimates that diminished public health outcomes in the LGBTQ+ community and workplace exclusion of LGBTQ+ people cost Poland up to PLN 20.4 billion (USD 3.4 billion) per year. This is an estimated increase of up to 53% over the past five years.

Key Report Findings

Economically successful countries have better records on LGBTQ+ rights

Analyses demonstrate correlations between LGBTQ+ rights and:

- › World Economic Forum Global Competitive Index
- › Per Capita Gross Domestic Product (GDP)
- › Global Innovation Index (GII) from the World Intellectual Property Organization (WIPO)

Newly developed Granger causality testing from 2011–2019 demonstrates that not only are LGBTQ+ rights and these metrics correlated, but they also show that improvements in LGBTQ+ rights precede – and predict – these key economic indicators.

Poland is regaining its competitiveness compared to its Visegrad Four neighbors

The country's reliance on fossil fuel energy and productivity gap need to be overcome to be fully competitive.

Bias and discrimination towards the LGBTQ+ community are costing the country up to PLN 20.4 billion (USD 3.4 billion) per year

LGBTQ+ bias and discrimination have significant impacts on workplace participation and LGBTQ+ community health outcomes, especially depression.

LGBTQ+ friendly companies outperform their rivals

Data from Open for Business' global research and analysis of companies on the Warsaw Stock Exchange demonstrate a diversity dividend. A focus on inclusivity at companies leads to better employee morale, performance, and ultimately to business success.



1 The Current Situation for LGBTQ+ People in Poland

Since Open for Business published its 2021 report, *The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe: Hungary, Poland, Romania, and Ukraine*,¹ the situation for LGBTQ+ people in Poland has improved mostly due to the agenda and activities of the new liberal government coalition that was elected in October 2023.

However, the country still ranks the lowest among European Union (EU) countries on ILGA-Europe's Rainbow Map,² and the environment for LGBTQ+ people is challenging, particularly for those living outside of major cities.

Politics and Legislation

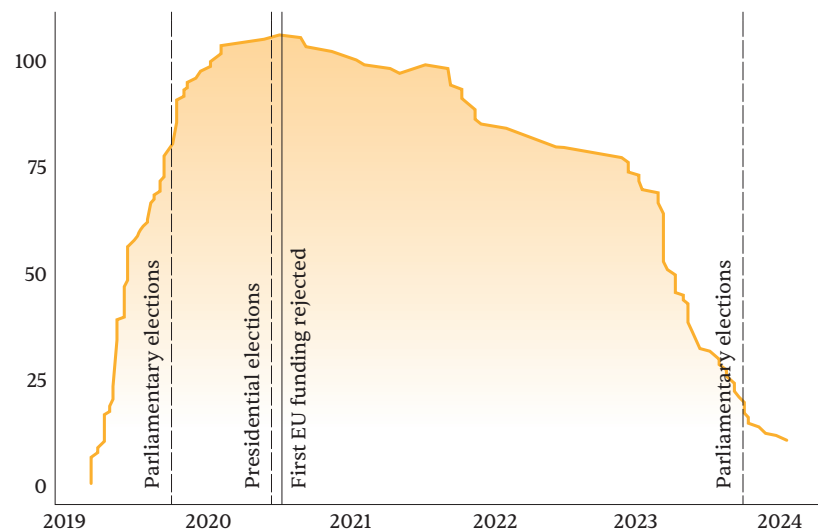
On the 15th of October 2023, a fundamental change took place in Poland - overnight, the government changed from conservative to liberal. The significance of the 2023 parliamentary elections has been compared to the first democratically-held elections in Poland in 1989, following the country's liberation from the Soviet Union. The pre-election campaign period was ugly and divisive as members of the former ruling Law and Justice party made many homophobic statements that were broadcast on public media as well as on leading private media platforms. Among other things, LGBTQ+ people were referred to as "a threat to civilisation", "a cultural invasion," and as "deviants."³ The National Broadcasting Council - a Polish state body whose mandate is to uphold freedom of speech, the right to information, and the public interest in broadcasting - ignored requests to punish those responsible for the public expression of such hateful content.

One of the key legislative changes that has happened since the elections and with the ongoing support of the Polish Commissioner for Human Rights as well as pressure from the EU, has been the removal of virtually all "LGBT-Free Zones," a movement of municipalities and regions of Poland started in 2019 that declared themselves unwelcoming of LGBTQ+ rights. The "LGBT-Free Zones" became a stain on Poland's human rights record in Europe and globally. They prompted administrators of the EEA and Norway Grants to cut funding to these regions and the EU to prohibit funds to be spent by any municipality that is non-compliant with EU anti-discrimination laws. At their peak, these zones incorporated one third of Poland's cities and regions, 67 of these zones still existed in 2023, and only five remain now."⁴



Poland's political changes in Fall 2023 were a reason to celebrate at Warsaw Pride 2024, but the country still has a long way to go for full LGBTQ+ equality

The growth and decline of “LGBT Free Zones” across Poland, 2019-2024. Source: European Journal of Politics and Gender 2024 ⁵



On October 18, 2024, almost a year to the day after the change of government in Poland, a draft bill introducing registered civil partnerships was published in the Polish Parliament, which would provide legal partnership rights for the first time to same-sex couples.⁶ The bill, prepared under the supervision of Minister of Equality Katarzyna Kotula of the New Left, has been sent for public and inter-ministerial consultations.

The initiative would lead to changes in over 230 existing laws, including some dating back as far as 100 years. First and foremost, it stipulates that a registered civil partnership will allow access to health care, social security, inheritance, and residency rights for foreign partners. Bowing to conservative pressure, the bill would not include adoption rights. This legal activity comes at a time when half of all Poles want a law regulating unions of same-sex couples to be introduced, according to a survey by Ipsos, commissioned by OKO.press and TOK FM in February 2024, which is down from a high-level mark of 58% supporting such unions in 2022.⁷

In November 2024, legislative drafts adding sexual orientation, gender, age, and disability to Poland’s hate crime laws were approved by the Tusk government. This means that anti-LGBTQ+ hate speech or incitement to hate can be punishable under the law.⁸

Other legislative changes that have happened or are planned include:

- ▶ The National Prosecutor’s Office softened its stance on the transcription of foreign same-sex marriage certificates, making it easier to legalize such unions in Poland.⁹
- ▶ In January 2023, the European Court of Justice ruled that the prohibition of discrimination on the basis of sexual orientation also applies to the self-employed.¹⁰

This signals that while the struggle for full rights for LGBTQ+ people is still ongoing, real changes are emerging that bring Poland closer to European Union human rights standards.

Impact on the LGBTQ+ Community

The political change in Poland came at a time when a new sense of empowerment has been growing within the Polish LGBTQ+ community. According to ILGA-Europe, in 2023 nearly 40 equality marches were organized, including a number in smaller towns, demonstrating the increasing visibility and social acceptance of LGBTQ+ people.¹¹ In schools, especially in cities such as Poznań, Warsaw and Kraków, the Rainbow Friday¹² initiative has gained popularity, offering workshops and educational materials to support LGBTQ+ youth.

Yet at the same time, data from the 2021 report “The Social Situation of LGTB+ People in Poland,” published by the Campaign Against Homophobia,¹³ highlights the continued difficulties of living in a society that struggles with inclusion. Key issues highlighted in the report include:

- › Violence – both physical and psychological. For many LGBTQ+ people, the experience of violence has affected their daily well-being and mental health. According to the report, 59% of respondents experienced verbal violence. 53% of respondents reported being a victim of a hate crime due to their sexual orientation or gender identity between January 2019 and the end of 2020. Those who experienced such incidents were more likely to report symptoms of depression. As a result, many LGBTQ+ people avoided fully expressing their identity for fear of unpleasant reactions from those around them.
- › Loneliness – the report also indicated a clear sense of loneliness among the LGBTQ+ community. Nearly 70% of

respondents felt isolation, which is often due to a lack of acceptance in the immediate environment – family, friends or work. Younger people from smaller towns are particularly vulnerable to feelings of exclusion, which can affect their well-being and self-esteem.

- › Mental health – a high percentage of people in the LGBTQ+ community, especially transgender people, struggled with depression, which is closely linked to the discrimination experienced and the negative social climate.
- › Emigration – as many as 12% of LGBTQ+ people surveyed planned to leave Poland, and more than a third cited discrimination as the main reason for this decision. For many, emigration has become a way to find a more welcoming and open environment.

The situation for trans people in Poland, as in many other countries, continues to be difficult. Currently,

in order to change one’s gender identity on official Polish documents, trans people must sue their parents. This is seen as a painful and often humiliating experience for many.¹⁴

Data collected by the European Union’s Fundamental Rights Agency (FRA) in 2023 in Poland and across the continent also noted a number of issues facing LGBTQ+ people.¹⁵

- › 72% avoid often or always holding hands with their same-sex partner in Poland. For the EU-27 it is 53%.
- › 24% felt discriminated against at work or looking for work in the year before the survey in Poland. For the EU-27 it is 19%.
- › 4% in Poland believe their national government effectively combats prejudice and intolerance against LGTB+ people. For the EU-27 it is 26%.

Reported acts of violence have also continued. During an equality march in Olsztyn, a participant was shot with an air gun.¹⁶

“Years of work in difficult times have not been wasted and today we see its tangible effects. The mainstream media talk about marriage equality as a goal and civil partnerships as a necessary minimum. Rainbow families are visible in the mainstream, and our victory in Strasbourg imposed on Poland the obligation to legally protect LGTB+ people and their families. This is a key moment for making a stand, which is why we are constantly gathering lawyers, our community and allies to write, call and visit the offices of policy-makers. This is consistent, arduous work that cannot be interrupted, because without it we will lose the chance for good law and be left with little to nothing. Support from business is very much needed now.

The voice of business has a huge influence on politicians. Not only because the economic argument is sometimes more effective than the judgments of the Court of Human Rights. It is also about making it clear: equal treatment is not a luxury, but a legal and civilizational standard. Civil society organizations have been saying this for years, followed by a growing support from the media and legal experts. It is time for business to join these voices.”

Hubert Sobiecki,
Member of the Board at Stowarzyszenie Miłość Nie Wyklucza



2 The Economic Opportunity for Poland

Since Open for Business published its Central and Eastern European report in spring 2021, Poland's economy has recovered, despite difficult global, macroeconomic conditions, including overall slower growth in Europe and the Russian war against Ukraine.

Current Forecast

According to the Polish Economic Institute (PEI) - Poland's economic growth is expected to steadily accelerate.¹⁷ After growing by just 0.2% in 2023, Polish GDP is expected to grow 2.6% by the end of 2024, and by 3.9% in 2025.¹⁸ PEI predicts household consumption will be the main driver of this growth in 2024, while investments will play a larger role in 2025.

The International Monetary Fund's short-term outlook is also positive due to the ongoing cyclical rebound in consumption and investment, as well as increased absorption of EU funds.¹⁹ The IMF expects that by 2029, economic growth will slow to just under three percent due to declining EU-funded investment and an aging population.

The impact of the influx of EU funding on investment and productivity is projected to be higher than previously expected, with higher-than-expected migration (mostly from Ukraine, the most absorbed by any EU Country) boosting the labor pool and potential foreign investment inflows resulting from geopolitical fragmentation.

While Poland has benefitted from the influx of Ukrainian refugees, it is expected that demographic changes taking place in Poland will lead to a

significant decline in the working-age population. By 2030, the number of people aged 20-64 in Poland will fall by 1.1 million (4.9%). By 2040 and 2050, the decline is expected to be 2.2 million (9.7%) and 4.6 million (20%), respectively.²⁰

Turning Challenges into Key Opportunities

A review of Poland's planned budget for 2025, as well as the EBRD's Country Diagnostic for Poland suggest that some of Poland's economic challenges can become opportunities for growth. Many of these opportunities, as Open for Business has also witnessed in other economies, are strongly correlated to or influenced by greater LGBTQ+ inclusion. These include:

- › Reliance on State Owned Enterprises - Having the European Union's largest percentage (62.3%) of State Owned Enterprises (SOE - wholly or majority owned by the state) and the world's largest percentage of Businesses of State (BOS - government ownership of 10% or more) makes Foreign Direct Investment (FDI) more challenging as "Businesses of the state often enjoy preferential treatment, from privileged access to resources such as land, to market protection and subsidised finance. This creates

Some of Poland's economic challenges can become opportunities for growth.



Moving away from fossil fuels will support innovation, better air quality, and is associated with greater LGBTQ+ inclusion.

uneven competition and implicit entry barriers for private firms, making investment less attractive.”²¹

Open for Business analyses have shown that more open societies gain more from FDI than those that have more repressive legislation for LGBTQ+ people.

- › Innovation – Poland ranks among the lowest of the EU countries on innovation, and lower than Hungary or the Czech Republic among Visegrad Four economies.²²

New Open for Business data analysis not only shows that innovation and LGBTQ+ rights in a country are strongly related, but that countries tend to become more tolerant first on LGBTQ+ issues and grow more innovative following that.

- › Green Economy Transition – As fossil fuels still account for over 86% of Poland’s total energy supply, and coal represents 42%, the EBRD notes that Poland needs to transition to clean energy solutions in order to improve its energy security and reduce its air pollution.²³

Open for Business has found that countries that rely on extractive industries for a large part of their economy tend to be outliers among the majority that have seen economic success from having more open and inclusive laws and policies for LGBTQ+ people.

- › Developing the ESG market – The EBRD also notes that “Poland still distinctly lags behind most EU Member States in terms of ESG bond issuance. The ESG Strategy, adopted by the Warsaw Stock Exchange (WSE) in December 2021, sets out the ambition and objectives in the area of sustainable development for 2022-2025.”²⁴

Open for Business’ 2021 Central and Eastern European report compared the external promotion of LGBTQ+ inclusive policies of 10 top companies on the WIG-ESG Index, 60 of the largest and most-liquid securities trading on the with the policies of 10 top companies on the generic WIG-20 Index, which is not ranked by any social indicators. The analysis found that when companies challenge themselves to higher levels of social standards, they automatically create a more inviting and inclusive environment for LGBTQ+ employees, which all companies can replicate.

The Costs of LGBTQ+ Discrimination in Poland

Open for Business estimates that Poland is losing up to PLN 20.4 billion or USD 3.4 billion annually due to discrimination against its LGBTQ+ population.

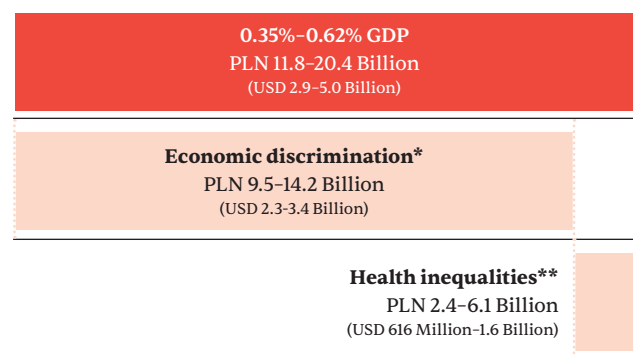
The details of these estimations are further explained in the forthcoming section on Public Health (p.29), and a full methodology is in the Appendix on p.50.

Since Open for Business' initial report in 2021, our estimation of the total cost is up 53% greater overall, based on new evidence regarding the size of Poland's LGBTQ+ population and the extent of health issues like depression within the LGBTQ+ community. These significant costs to Poland could be reduced through the development of more open and welcoming policies and legislation.

53%

increase in the cost of LGBTQ+ discrimination to Poland since 2021

Every year, LGBTQ+ discrimination costs Poland



*Economic discrimination

LGBTQ+ exclusion in the workforce leads to an economic loss that includes lower wages and higher unemployment, as well as reduced participation in the labor market. It also leads to a fiscal loss, including higher government expenditures.

**Health inequalities

LGBTQ+ discrimination leads to unequal health outcomes that reduce productivity. For example, LGBTQ+ depression and higher prevalence rates of HIV and AIDS.



The Global Case for LGBTQ+ Inclusion: 27 Propositions

Open for Business has conducted extensive global research and analysis to understand the links between LGBTQ+ inclusion and performance – which are described in the 27 propositions outlined on page 21. LGBTQ+ inclusion goes hand-in-hand with increased economic performance, business performance and individual performance.

A. Economic Performance

The evidence shows that open, inclusive and diverse societies are better for economic growth, and that discrimination on the basis of sexual orientation or gender identity can damage long-term economic prospects.

1 Competitiveness

LGBTQ+ inclusive economies are more competitive.

2 Entrepreneurship

LGBTQ+ inclusion results in higher levels of entrepreneurship, creativity and innovation.

3 Corruption

LGBTQ+ discrimination often goes hand-in-hand with corrupt practices and a lack of openness.

4 Direct Investment

LGBTQ+ inclusion is associated with higher levels of direct investment.

5 Global Markets

LGBTQ+ discrimination may inhibit local companies from connecting to global markets.

6 Brain Drain

LGBTQ+ discrimination results in a "brain drain" - the emigration of talented and skilled individuals.

7 Public Health

LGBTQ+ discrimination leads to negative economic consequences as a result of poor health outcomes.

8 National Reputation

LGBTQ+ discrimination impacts perceptions on a world stage, which drive tourism, talent attraction and export markets for consumer goods.

9 Workforce Participation

LGBTQ+ discrimination leads to lower levels of workforce participation.

10 Urban Economic Development

LGBTQ+ inclusion signals a diverse and creative environment, which creates the right conditions for urban economic growth.

11 National Economic Development

LGBTQ+ inclusive economies have higher levels of growth in Gross Domestic Product.

B. Business Performance

Stronger financial performance flows from the increased ability of LGBTQ+ inclusive companies to attract and retain talent, to innovate, and to build customer loyalty and brand strength.

12 Attracting Talent

Companies that are more diverse and inclusive are better able to compete for talented employees.

13 Retaining Talent

Companies that are more diverse and inclusive have higher rates of retention of talented employees.

14 Innovation

Companies that are more diverse and inclusive have higher levels of innovation and creativity.

15 Collaboration

Companies that are more diverse and inclusive create an atmosphere of trust and communication, which is essential for effective teamwork.

16 Customer Orientation

Companies that are more diverse and inclusive are better able to anticipate the needs of all customers, and to access a broader client base.

17 LGBTQ+ Consumers

Companies that are LGBTQ+ inclusive are better placed to benefit from the large, growing, global spending power of LGBTQ+ consumers.

18 Brand Strength

Companies that are more diverse and inclusive have greater brand appeal and loyalty with consumers who want socially responsible brands.

19 Financial Performance

Companies that are LGBTQ+ inclusive have better share price performance, higher return on equity, higher market valuations and stronger cash flows.

C. Individual Performance

Individuals working in open, diverse and inclusive environments tend to perform better. A culture of inclusion and diversity can boost individual performance - for everyone, not just LGBTQ+ individuals.

20 Authenticity

Individuals working in open, diverse, inclusive environments are able to be themselves, instead of concealing important aspects of themselves.

21 Motivation

Individuals working in open, diverse, inclusive environments have higher levels of motivation.

22 Affinity

Individuals working in open, diverse, inclusive environments have greater affinity with the values and culture of the workplace.

23 Satisfaction

Individuals working in open, diverse, inclusive environments have higher levels of job satisfaction.

24 Health

Individuals working in open, diverse, inclusive environments are free from discrimination - a cause of poor mental health and physical violence.

25 Speaking Up

Individuals working in open, diverse, inclusive environments are more likely to speak up with suggestions to improve performance.

26 The Extra Mile

Individuals working in open, diverse, inclusive environments are more likely to go beyond their duties and make a contribution to the life and culture of the company.

27 Individual Productivity

Individuals working in open, diverse, inclusive environments have greater productivity - more efficient work with higher quality outputs.

The Evidence Base for LGBTQ+ Inclusion in Poland

The propositions selected for analysis in this report represent a subset of those presented in our 2021 Central and Eastern European report that are still considered most critical for Poland. As research shows that LGBTQ+ inclusion in a country is closely related to its economic

success, the evidence provided in this report highlights where Poland has an opportunity to become more economically successful through greater openness and inclusion.

Economic Performance

Competitiveness

Improving LGBTQ+ rights is associated with improved competitiveness (see p. 24).

Corruption

Poland's slipping on corruption indices can be reversed with greater LGBTQ+ inclusion (see p. 26).

Brain Drain

While migration has declined, highly-skilled Polish workers continue to leave for more open societies (see p. 28).

Public Health

Costs to treat health issues in the LGBTQ+ community have grown, reflecting the negative environment created by the outgoing government (see p. 29).

National Reputation

Poland's record on LGBTQ+ rights is slowly changing, but its negative reputation in this area will take time to change (see p. 30).

National Economic Growth

Polish GDP growth continues to be surpassed by more open and inclusive economies (see p. 31).

Business Performance

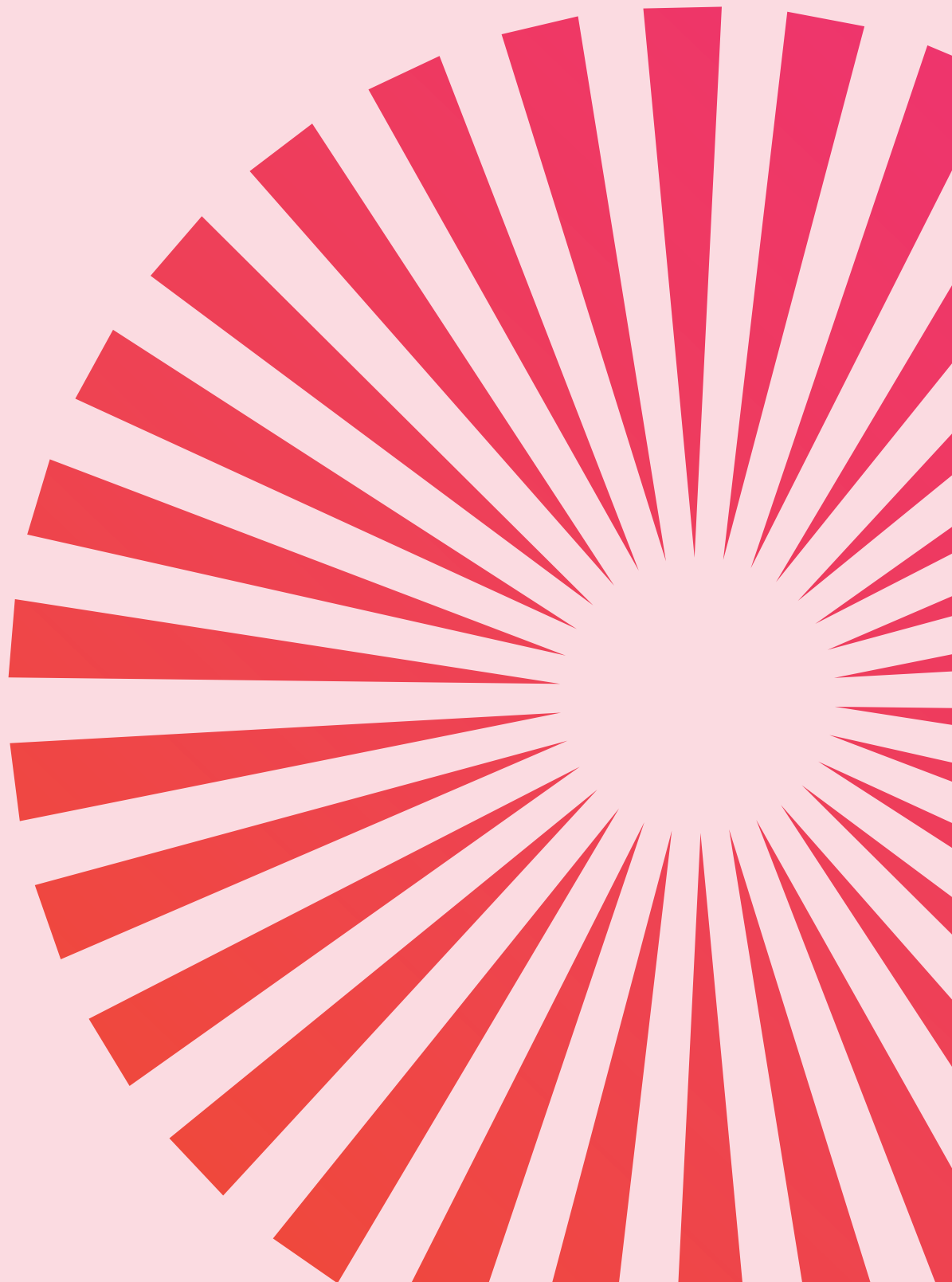
Innovation

Poland is not seen as innovative at the regional and international level. Improved innovation is associated with improved LGBTQ+ inclusion (see p. 34).

Financial Performance

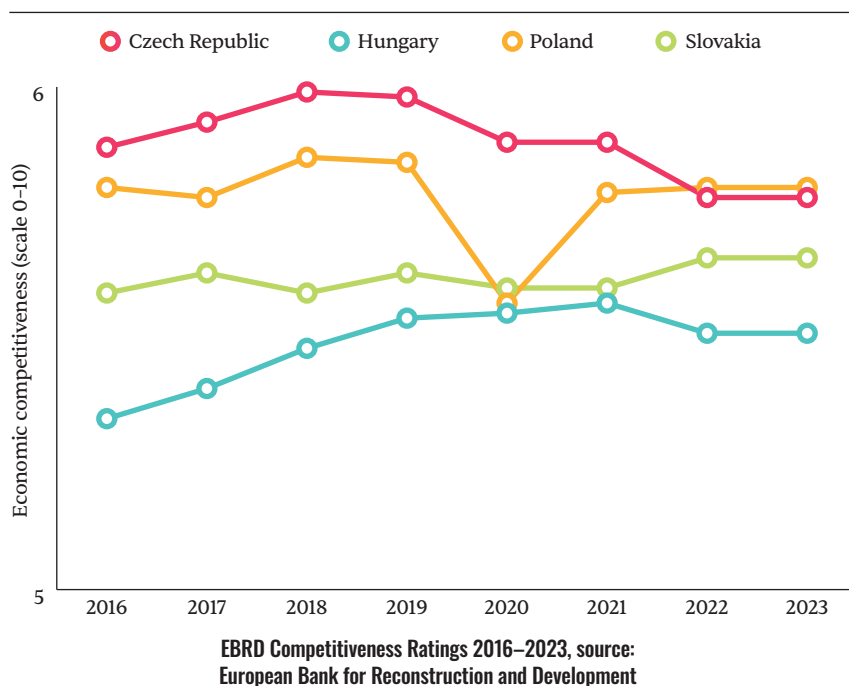
Companies which have LGBTQ+ inclusive policies and programs do better financially (see p. 36).

Economic Performance



Competitiveness

A greater focus on inclusion can help Poland compete better regionally and globally.

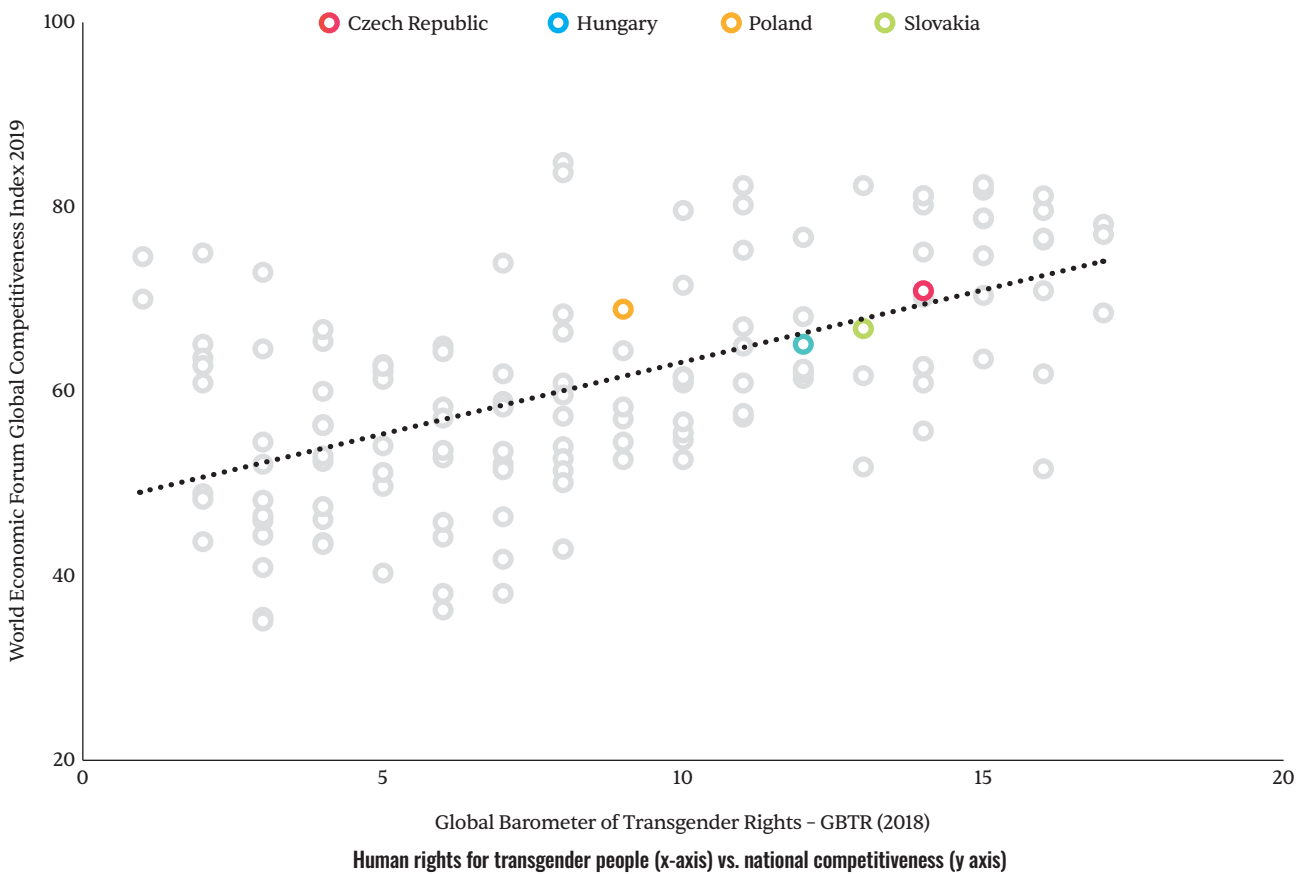
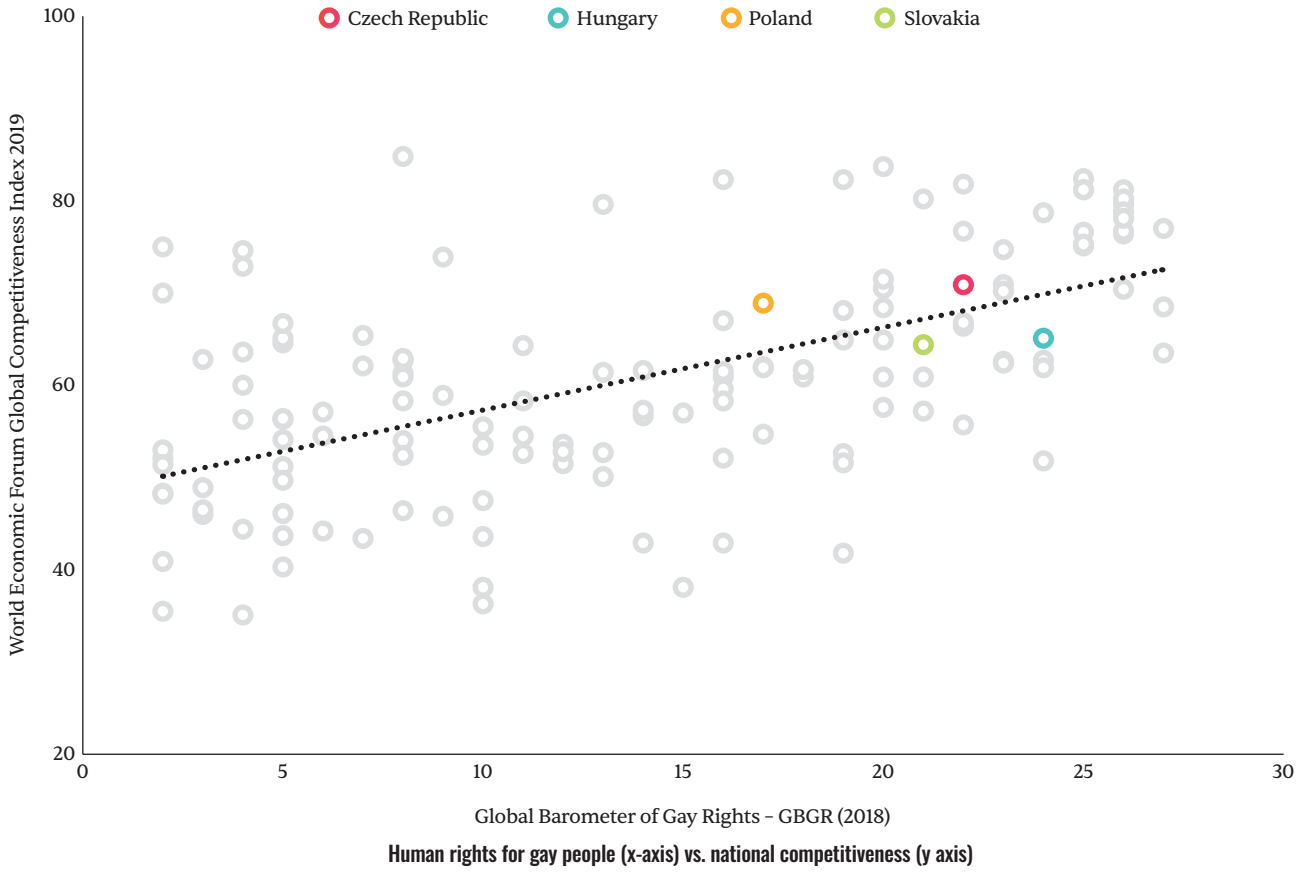


Per the EBRD competitiveness ranking data highlighted in the below graph, Poland has been making slow improvements in competitiveness following a dip in 2020. However, the European Commission's latest report on the economic, social, employment, structural and budgetary policies of Poland, notes that the country still faces some challenges to competitiveness in its aforementioned reliance on fossil fuels, the administrative burden it places on businesses, and greater need

for innovation.²⁵ Similarly, the EBRD's country diagnostic finds that as foreign investment is low, productivity improvements in the manufacturing sector have been negligible. Poland also faces a 30 percent productivity gap with the EU average. The report also notes that greater innovation will enable domestic enterprises to increase productivity, produce more advanced products and services, and move higher in regional and global supply chains, thus increasing value added and incomes.²⁶

At a global level, The WEF Global Competitiveness Index ranks 141 countries on a variety of indicators that provide insights into these countries' economic prospects. The charts below show the high correlation between the F&M Global Barometer of Gay Rights (GBGR[®]) at +0.56 and Global Barometer of Transgender Rights (GBTR[™]) at +0.55 and the World Economic Forum's Global Competitiveness Index (GCI). More about the F&M Global Barometers is in the Appendix on page 51.

This is the first of a few analyses in this report that demonstrate the direct relationship between a country's record on LGBTQ+ rights and economic and other indicators, and how creating a more open and inclusive environment for LGBTQ+ people can help Poland achieve its economic goals.



Corruption

Higher levels of corruption are associated with greater levels of discrimination against LGBTQ+ people.

Per the graph below, Poland has been slipping over the last ten years regarding its ranking on the Transparency International Corruption Perception Index, and is no longer the least corrupt among its Visegrad Four peers. The previous PiS government was involved in judicial appointments that were noted to have eroded the rule of law, and only made some changes based on European Court of Justice fines and restricted access to EU recovery funds.²⁷ In 2024, it was also discovered that the former government was involved in a cash for visas program that allowed thousands access to the country, including many from Russia, following its invasion of Ukraine.²⁸

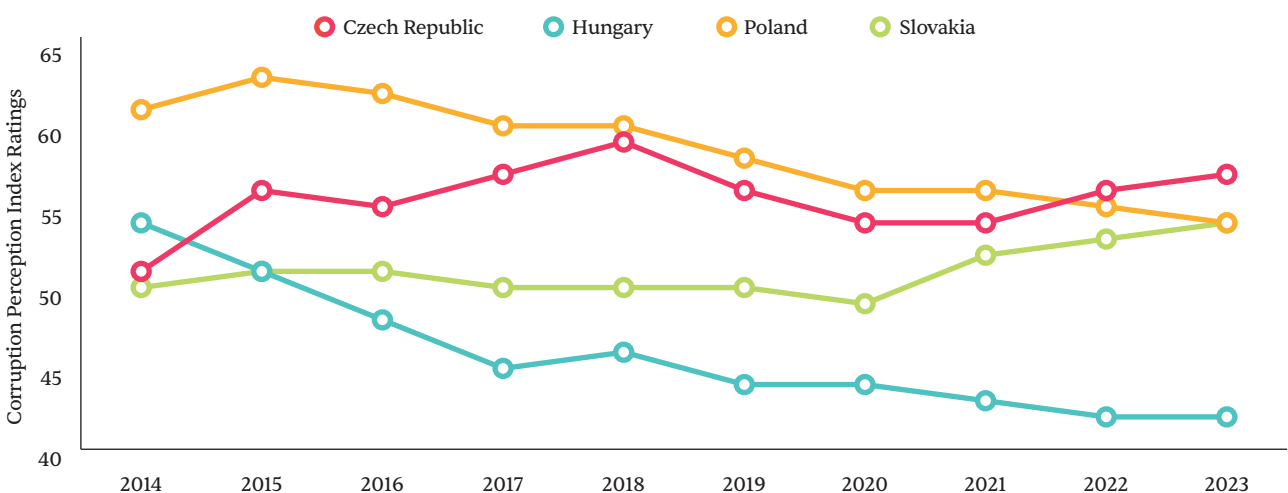
While the new Civic Platform government has developed some legislation to address alleged corruption in the National Centre for Research and Development (NCBiR), a government-owned agency tasked with “implementation of the state’s scientific and innovation policy,”²⁹ it has not yet put an anti-corruption strategy in place, according to the OECD, despite fighting corruption being a key campaign pledge of the new government.³⁰

Open for Business correlation analysis and time-series Granger causality testing looking at LGBTQ+ rights and Transparency International’s Corruption Perception Index (CPI)

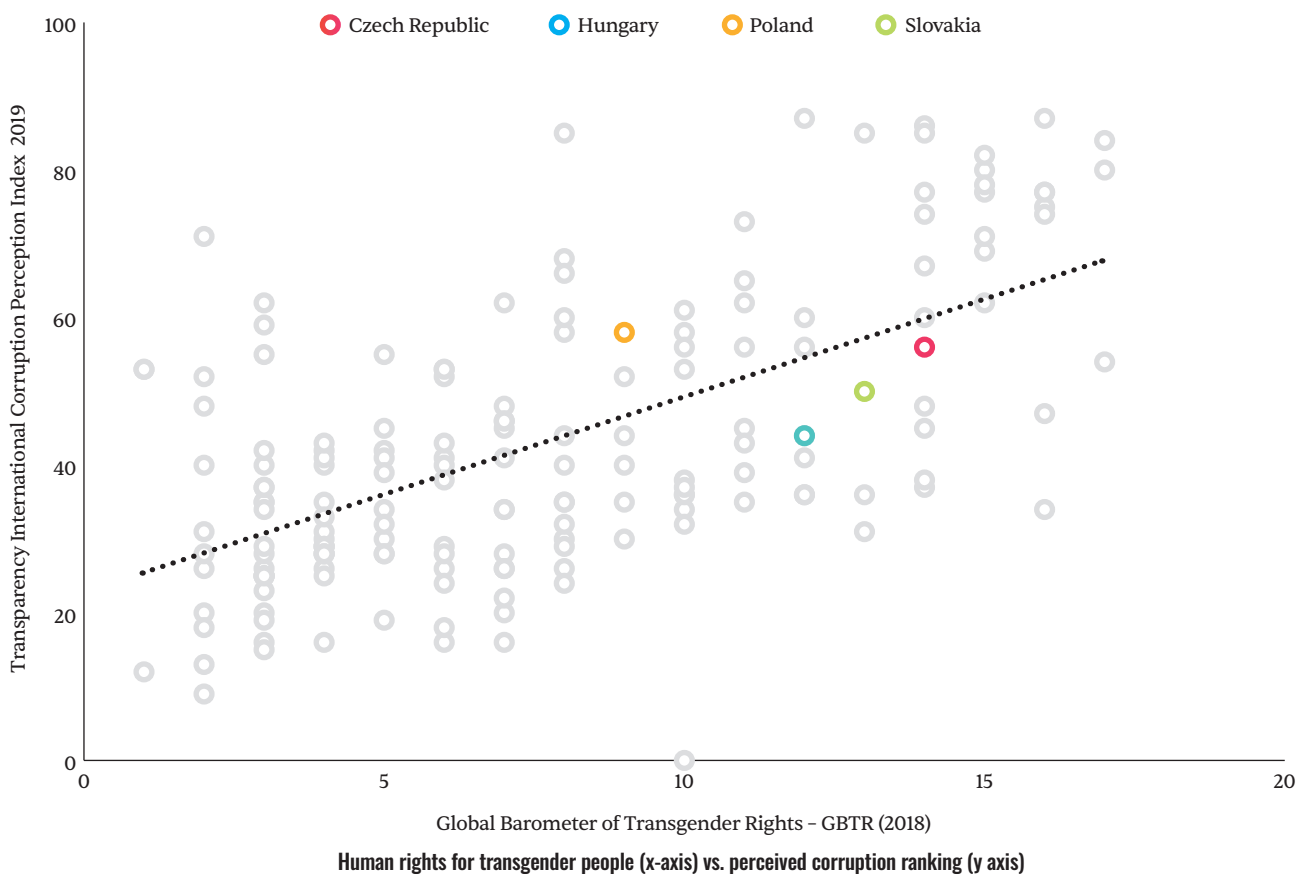
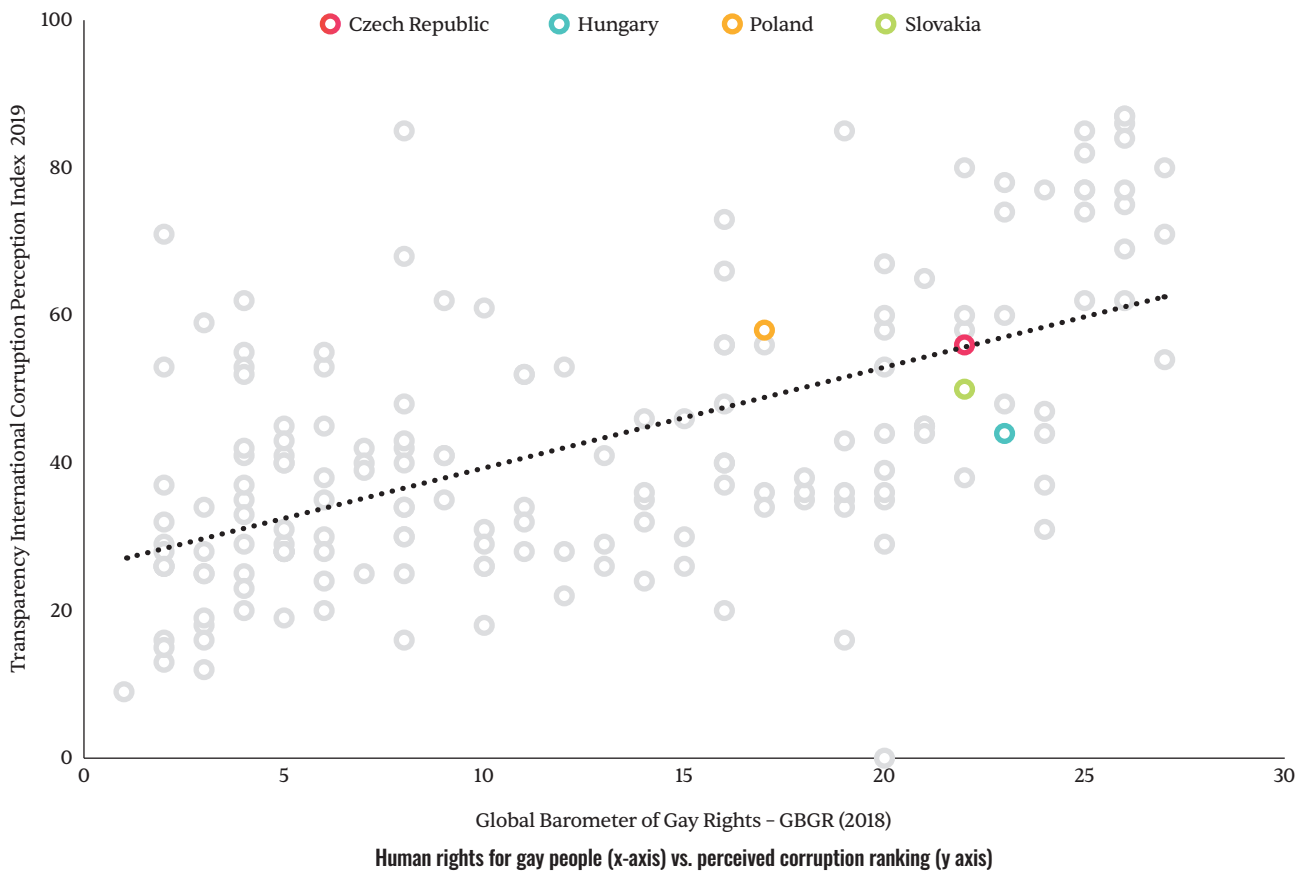
data from 2011-2019 demonstrate that not only are LGBTQ+ rights and a country’s level of corruption highly correlated, but they also show that improvements in LGBTQ+ rights precede - and predict - improvements in perceptions of corruption.

For the Granger causality test, the null hypotheses of no relationship between lagged GBGR scores and level of corruption were rejected at conservative statistical significance levels, suggesting that a strong link exists across time, and that countries tend to become more tolerant first and grow less corrupt later, not the other way around - a strong message for greater policies and legislation to support LGBTQ+ inclusion.

The charts below show the high correlations between the GBGR (+0.58) and GBTR (+0.62). LGBTQ+ rights data and the Transparency International Corruption Perception Index (CPI).



Poland's ranking on corruption has been declining over the last ten years, source: Transparency International



Brain Drain

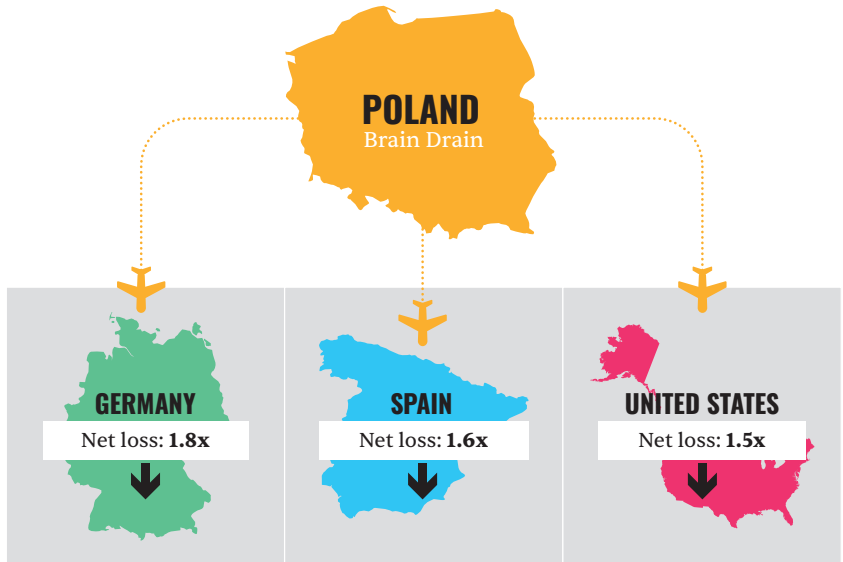
More open and tolerant countries are attracting highly-skilled workers.

Poland's growing economy has been slowing down previously high levels of interest in migration among the population at the same time that the country has absorbed over a million Ukrainian refugees into the workforce. According to the GI Group's report, Labor Migration of Poles, 2024 saw the lowest number of Poles wanting to leave the country.³¹ Poland has also seen an increase in

reverse migration from countries like the United Kingdom and Ireland, which previously took many skilled workers from the country.³²

However, as presented in our original 2021 report the country is still losing highly-skilled workers to more open and welcoming societies for LGBTQ+ people. In fact, 2022 data from the World Bank and LinkedIn, utilizing

aggregated global data from LinkedIn users, shows that more open and tolerant societies are better able to attract highly-skilled talent. Per the below illustration, Poland is losing more workers to these countries than gaining equally skilled workers from these countries that have greater LGBTQ+ rights and protections.



Poland continues to lose highly-skilled workers to more open countries, source: World Bank-LinkedIn Data Partnership

Public Health

Poor health outcomes due to LGBTQ+ discrimination cost Poland up to PLN 6.1 billion per annum.

Previous Open for Business regional reports in the Caribbean, Central and Eastern Europe, East Africa, and Southeast Asia have shown that LGBTQ+ discrimination leads to poor health outcomes and negative economic consequences, and we see a similar situation continuing in Poland.

HIV

While HIV rates in Poland are generally low, 83.5% of newly diagnosed cases in 2020 were among men who have sex with men.³³ A 2022 paper about HIV transmission and infection among Polish university students found knowledge was lacking despite wide accessibility of reliable, accurate information.³⁴ Data from UNAIDS demonstrates that “knowledge of HIV status among gay men and other men who have sex with men who are living with HIV was three times higher in countries with the least repressive LGBTI laws than in countries with the most repressive LGBTI laws.” By providing more legal rights to LGBTQ+ people, Poland can help lower these costs to society.

High estimate	Low estimate
PLN 5.1 Billion (USD 1.4 Billion)	PLN 1.7 Billion (USD 457 Million)

Source: EMIS 2017, ECDC

Depression

Years of anti-LGBTQ+ rhetoric from the PiS government have created a challenging situation for the LGBTQ+ community³⁵ and it is no surprise that depression rates are much higher among the community than among the general population. LGBTQ+ civil society organization Campaign Against Homophobia’s (KPH) 2020 study of the LGBTQ+ population found that a startling 43% of LGBTQ+ people reported severe symptoms of depression in their 2019-2020 study, up from 28% in their 2015-2016 study. The data is highest among trans people, where it represents over 60% of the population. This study also found a marked increase in the percent of LGB people who had suicidal thoughts – over 55% in 2020 versus 45% in 2017.³⁶ The effects of this situation also has a significant impact on the health costs to society.

High estimate	Low estimate
PLN 1.1 Billion (USD 253 Million)	PLN 668 Million (USD 159 Million)

Source: Institute For Health Metrics and Evaluation 2021, Open for Business estimations

National Reputation

Poland's reputation on LGBTQ+ rights has improved with the new government, but needs to pick up its pace to be seen as a fully inclusive society.

Since the election of the new government in 2023 and the speedy dissolution of "LGBT Free Zones," Poland has seen more positive international reporting regarding the situation for its LGBTQ+ citizens, including the pending legislation on same-sex civil partnerships.

However, at the same time, its position at the bottom of ILGA-Europe's Rainbow³⁷ Index and low ranking in Europe on the F&M Global Barometers³⁸ suggests that more work to support LGBTQ+ rights and public attitudes is needed before the country is seen as fully open for business.

The November 2024 fact-finding visit of the United Nations' independent expert on protection against violence and discrimination based on sexual orientation and gender identity came with a warning that LGBTQ+ people lack adequate protections, and pushed for speedier action by the government.³⁹



40



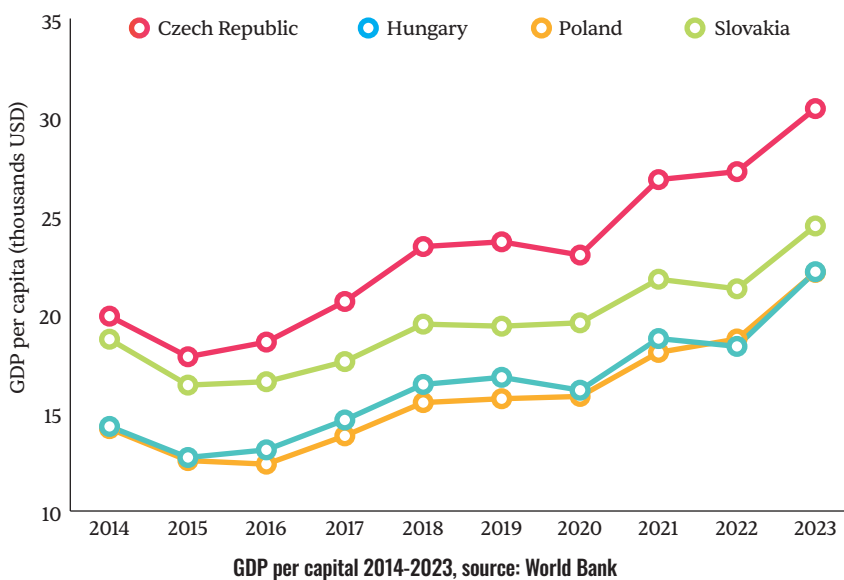
41



42

National Economic Growth

Equal rights for LGBTQ+ people are associated with a better standard of living for all citizens.



Per the chart above, Poland's GDP per capita has consistently lagged its Visegrad Four neighbors, and is notably about 30% below that of the Czech Republic.

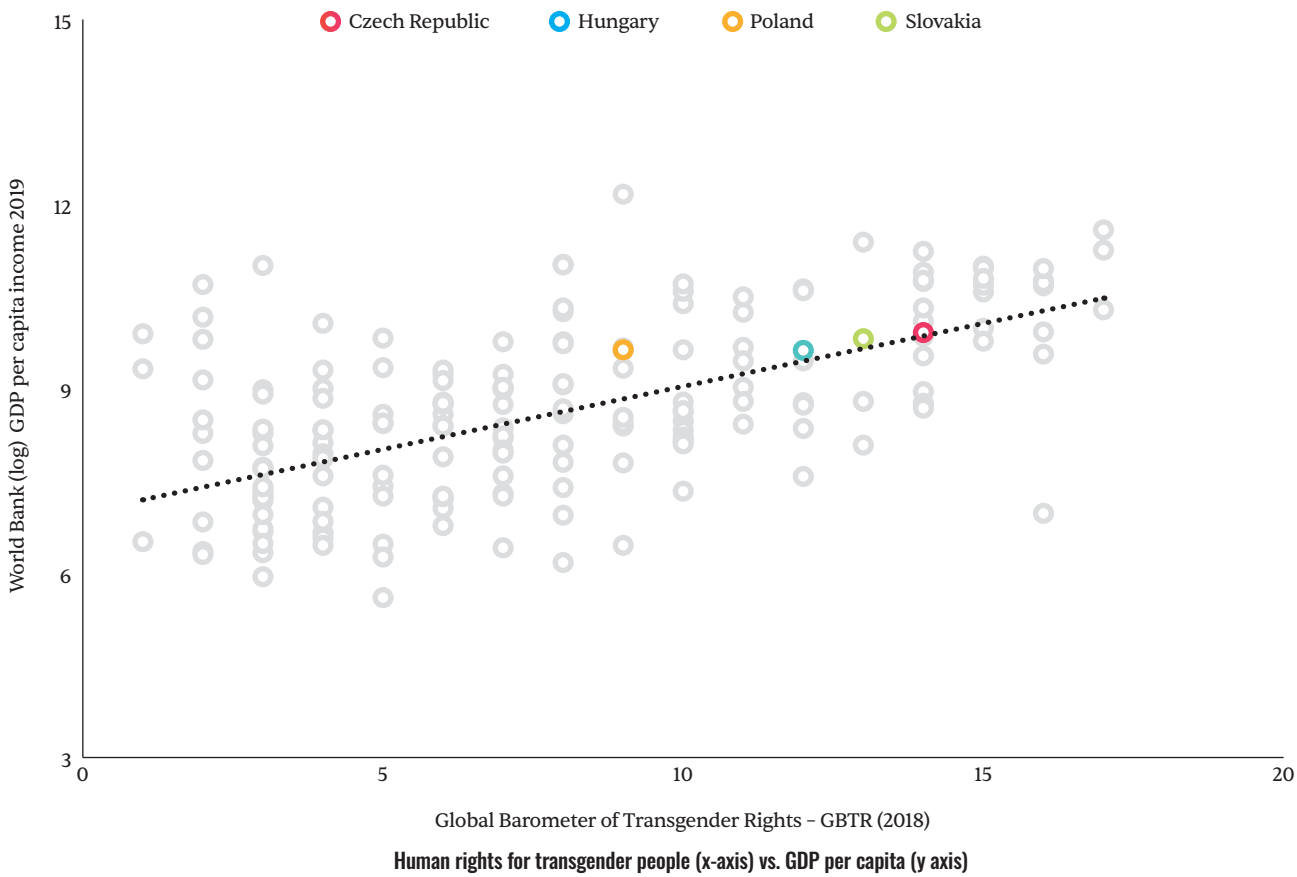
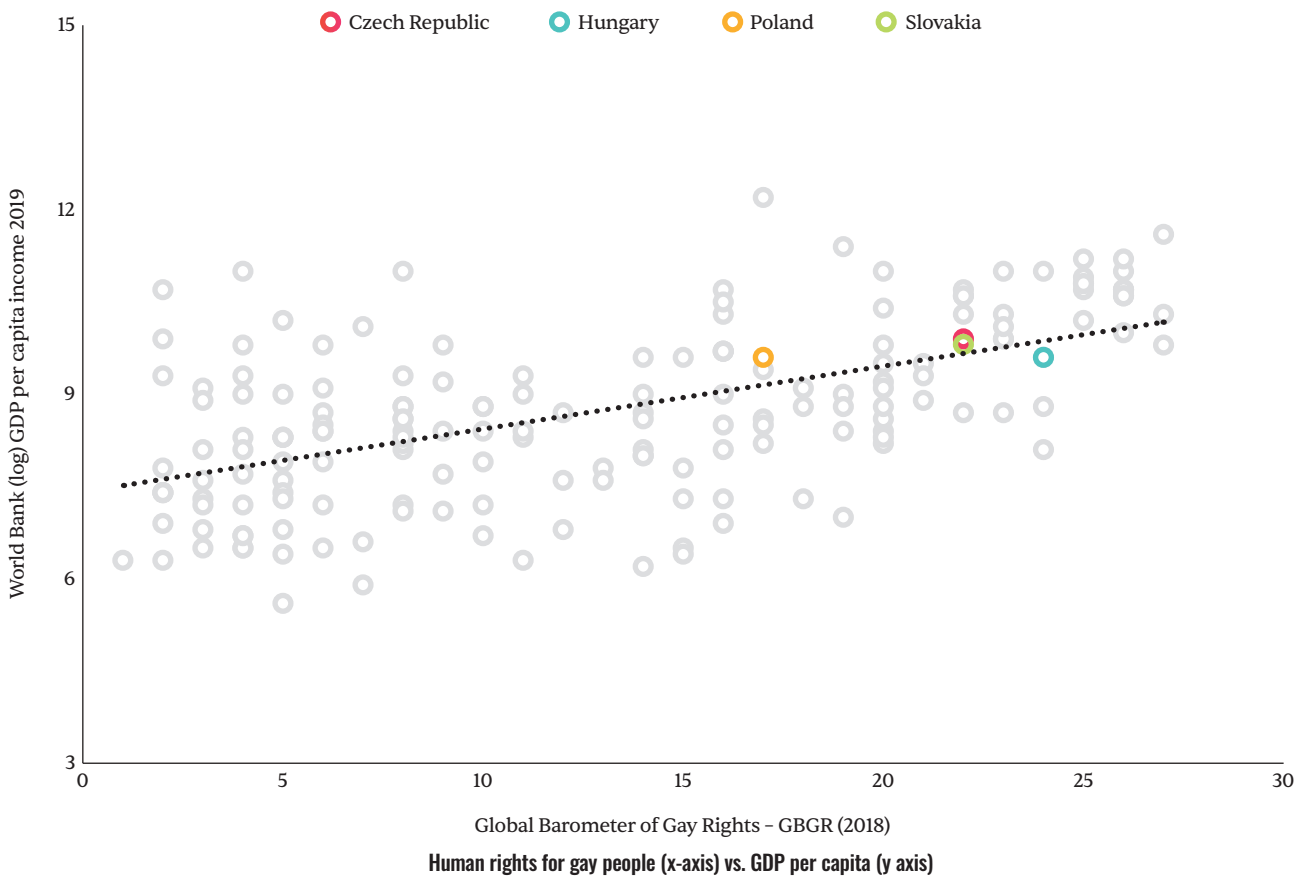
We have continued to see a relationship between LGBTQ+ rights and per capita GDP. Open for Business correlation analysis and time-series Granger causality testing demonstrate that not only are LGBTQ+ rights and a country's per capita GDP highly correlated, but they

also show that improvements in LGBTQ+ rights precede - and predict - improvements in GDP growth. This suggests that individuals tend to grow more prosperous once their countries have first become more tolerant on LGBTQ+ rights.

For the Granger causality test, the null hypotheses of no relationship between lagged GBGR scores and GDP growth were rejected at conservative statistical significance levels, suggesting that a strong link exists across time, and that countries tend to become more tolerant first and its citizens grow more prosperous later, not the other way around - a strong message for greater policies and legislation to support LGBTQ+ inclusion.

The charts on p.32 show the high correlations between the GBGR (+0.59) and GBTR (+0.62) LGBTQ+ rights data and the World Bank GDP data for all countries.

Ultimately, this means that people living in countries that support LGBTQ+ inclusion generally have a higher standard of living. In fact, a 2021 Open for Business regression analysis of GDP data demonstrates that a 10% gain in GBGR scores correlates with a USD 3,693 gain in GDP per capita.



Business Performance



Innovation

Poland is not rated as an innovator among its peers, but can improve through greater diversity and openness.

Innovation drives business success. Despite increasing R&D expenditures from both the government and the private sector, compared to other similar economies, Poland does not fare well in the annual European Innovation Ranking, published by the European Commission.⁴³ The 2023 results ranked Poland fifth from the bottom. Similarly, per the below chart, Poland's rating in the Global Innovation Index (GII) is also weak in Europe and versus its Visegrad Four peers.⁴⁴

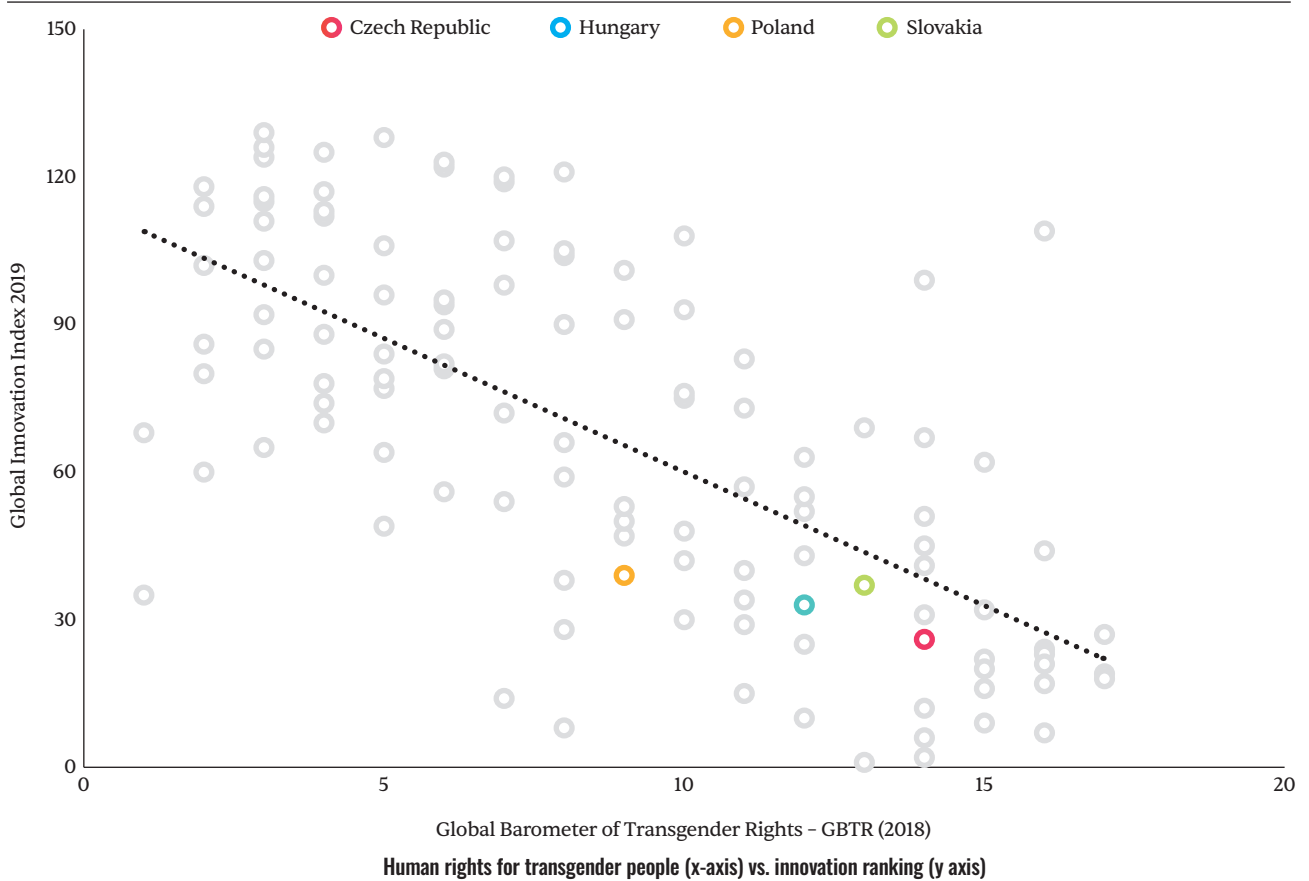
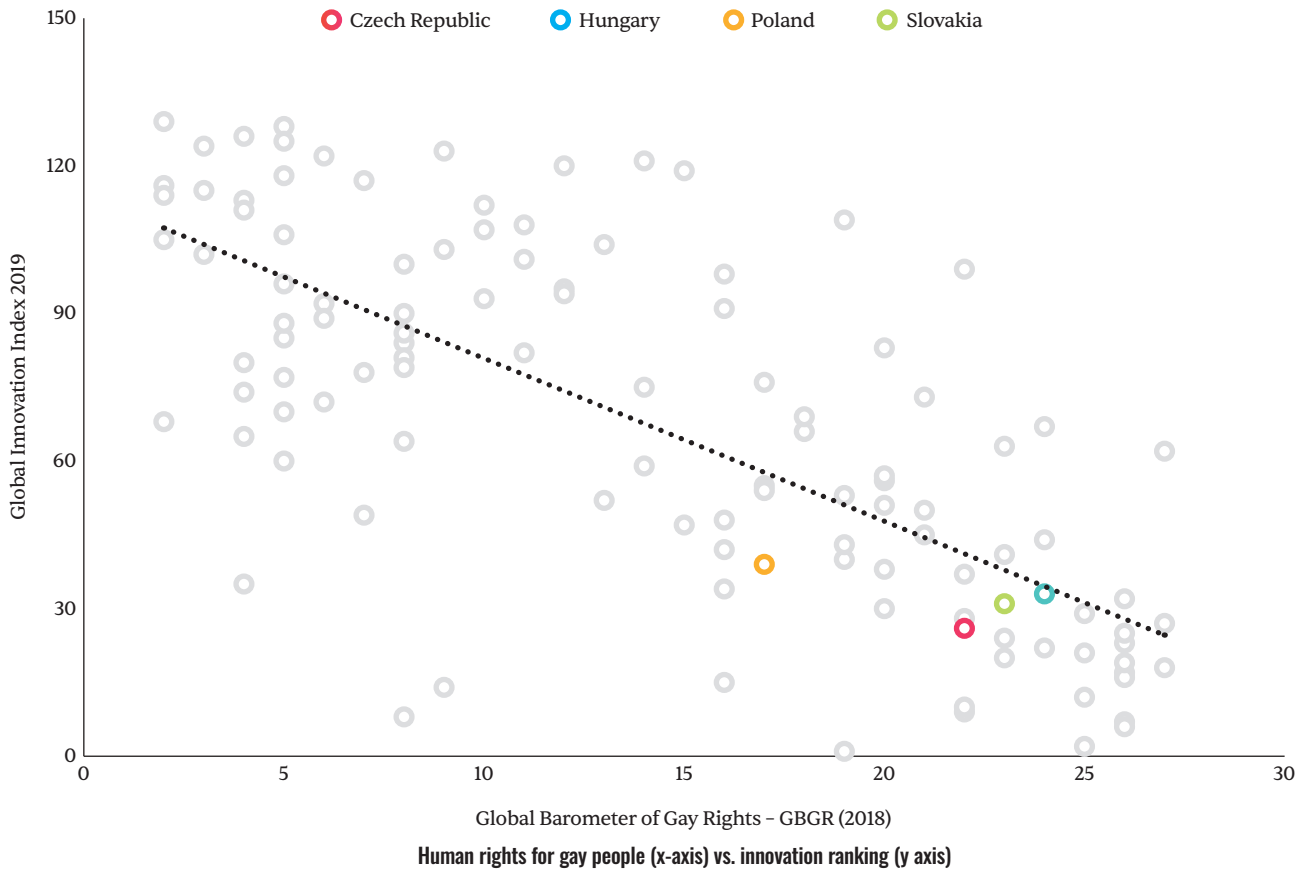
As we have seen in other economic areas, there is also a relationship between a country's openness on LGBTQ+ issues and its ability to innovate. Open for Business correlation analysis and time-series Granger causality testing demonstrate that not only are LGBTQ+ rights and a country's level of innovation highly correlated, but they also show that improvements in LGBTQ+ rights precede - and predict - improvements in innovation rankings. This suggests that innovation flourishes once countries have first become more tolerant on LGBTQ+ rights.

For the Granger causality test, the null hypotheses of no relationship between lagged GBGR scores and level of innovation were rejected at conservative statistical significance levels, suggesting that a strong link exists across time, and that countries tend to become more tolerant first and grow more innovative later, not the other way around - a strong message for greater policies and legislation to support LGBTQ+ inclusion.

The charts below show the high correlations between the GBGR (-0.71) and GBTR (-0.76) LGBTQ+ rights data and the World Intellectual Property Organization's Global Innovation, with Poland and its Visegrad Four neighbors highlighted.



The seven GII pillar scores for Poland – Poland is lagging as an innovator in Europe, and is behind Hungary and Czech Republic among Visegrad Four countries. Source: World Intellectual Property Organization



Note: As a lower GII ranking demonstrates higher levels of innovation, the data are presented as a negative correlation.

Financial Performance

LGBTQ+ inclusive companies outperform their rivals in Poland and globally.

Launched at the World Economic Forum's Davos conference in January 2024, Open for Business' report, *Investor Guide to LGBTQ+ Inclusion: Enhancing business performance through LGBTQ+ Inclusive ESG Strategies*,⁴⁵ demonstrates through an analysis of 290 companies that **companies that are transparent on LGBTQ+ inclusion have superior financial performance, improved brand reputation, and enhanced talent attraction.**

LGBTQ+ inclusive companies have stronger financial performance

The report analysis includes an LGBTQ+ transparency score, based on 15 data points relating to corporate LGBTQ+ inclusion policies. Our analysis found that the 25 companies with the highest LGBTQ+ transparency scores have an average Profit as a Percentage of Revenue more than double that of the 25 companies with the lowest scores.

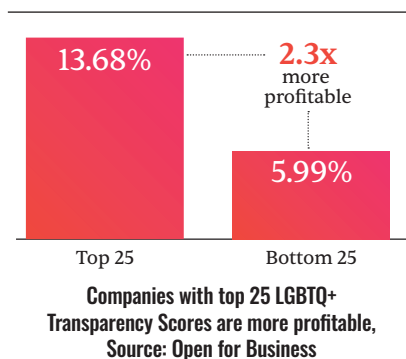
In Poland, companies with more open policies perform better

On a more regional level, Open for Business' 2021 report conducted a preliminary investigation of existing indices of companies listed on the Warsaw Stock Exchange.⁴⁶ Most of these are not multinational companies nor do they have a strong history of commitment to LGBTQ+ inclusion.

We compared the external promotion of LGBTQ+ inclusive policies of 10 top companies on the WIG-ESG Index, 60 of the largest and most-liquid securities trading on the stock exchange with the policies of 10 top companies on the generic WIG-20 Index, which is not ranked by any social indicators. Not surprisingly, those companies on the WIG-ESG Index had a much more welcoming stance towards LGBTQ+ workers than those on the WIG-20 Index.

All of the WIG-ESG companies had at least a publicly available general statement about non-discrimination. Three had non-discrimination statements regarding sexual orientation, four had equal-opportunity statements regarding sexual orientation and one went beyond that to offer an internal diversity team with a focus on LGBTQ+ issues. Those on the WIG-20 were overall less welcoming towards LGBTQ+ workers at least based on their publicly available statements.

The analysis found that when companies challenge themselves to higher levels of social standards, they automatically create a more inviting and inclusive environment for LGBTQ+ employees, which all companies can replicate.



Business Action

Polish companies are taking action to support the LGBTQ+ community internally and externally.

Supporting LGBTQ+ employees is no longer limited to creating internal policies. In recent years, Polish companies have actively engaged in public discussion on LGBTQ+ inclusion. Conferences such as those organized by Open for Business and ABSL, the LGBTQ+ Diamonds⁴⁷ Forum have become established platforms for the latest exchanges of ideas. Other recent public-facing corporate initiatives include:

- › **“Safe Havens: Why Talk about LGBTQ+ People”⁴⁸** – This report is a collaboration between the Love Does Not Exclude association and Place of Pride, the LGBTQ+ employee network of office developer Skanska operating in the CEE region. The publication provides companies with examples of good practice and identifies areas that need improvement. It also highlights the benefits of implementing anti-discrimination policies and provides case studies of LGBTQ+ employee networks operating in multinational corporations, such as GLOBE at Deloitte, Pride @ Accenture and 3M Pride.
- › **Open Letter Signed by 30 Polish Business Leaders** – This is a letter of support for greater LGBTQ+ inclusion signed by 30 representatives of private business in Poland.⁴⁹ Signatories of the open letter pledged to take tangible actions to support their LGBTQ+ employees. These include creating employee support networks, updating company policies that promote the equality and protection of the rights of all employees, and building a work culture based on openness and education. In addition, the companies committed to work with NGOs to jointly create solutions to improve the situation for LGBTQ+ employees. The initiative was led by the LGBTQ+ Network of Networks, which brings together representatives of companies in the financial, technology and construction industries, among others.



Safe Havens: Why Talk about LGBTQ+ People?



Open Letter Signed by 30 Polish Business Leaders

Same-sex couples in Poland face economic discrimination, especially in the areas of taxes and family rights due to numerous legal and economic barriers, as well as issues relating to inheritance tax and personal income tax.

› **Open Letter from Lawyers and Economists Calling for Marriage Equality:** More than 40 leading Polish experts in law and economics, representing a variety of academic and professional backgrounds, appealed in a 2022 open letter⁵⁰ for the introduction of same-sex marriages in Poland, stressing the benefits of marriage for both individuals and the economy as a whole. They pointed to the economic discrimination that same-sex couples face, especially in the areas of taxes and family rights due to numerous legal and economic barriers, including issues of inheritance tax and personal income tax.

The appeal also noted that lack of legal ability to establish a community of property further complicates running a joint household for same-sex couples. For example, currently, when LGBTQ+ partners raise a child in Poland, only one has formal rights regarding custody of the child. In addition, the lack of regulation of same-sex marriages means that in the event of the death of one partner, burial decisions may fall to the extended family, ignoring the long-standing relationship between the partners. The signatories of the letter stressed that their appeal is not based on ideological premises, but on concern for economic justice.

“Much has changed since the last report was published. The topic of LGBTQ+ visibility in companies gained importance within organizations but companies are also more openly addressing it externally – by speaking out, showing the value of inclusion and taking action. This is possible thanks to the involvement of many actors: LGBTQ+ employees active in these companies, NGOs and business leaders.

A few cross-company initiatives are particularly worth noting. These include the publication of “Safe Havens” by Love Does Not Exclude in cooperation with a number of companies, presenting the activities of their LGBTQ+ employee networks. Another is a letter of support for LGBTQ+ people, prepared by Open for Business, the Campaign Against Homophobia and the LGBT Network of Networks (currently Queer+ Collab). It was signed by 30 business leaders, declaring specific, measurable actions.

At the turn of 2024 and 2025, over 30 companies signed a letter supporting the introduction of civil partnerships and other legal solutions supporting LGBTQ+ people as part of a joint campaign by OFB, Love Does Not Exclude and Campaign Against Homophobia. Never before have companies spoken so loudly in Poland – this is another step towards changing the legal status quo. We are waiting for the introduction of specific solutions. It’s time.”

Agnieszka Kulikowska

Senior Partner at Page Executive & Co-Chain at Campaign Against Homophobia







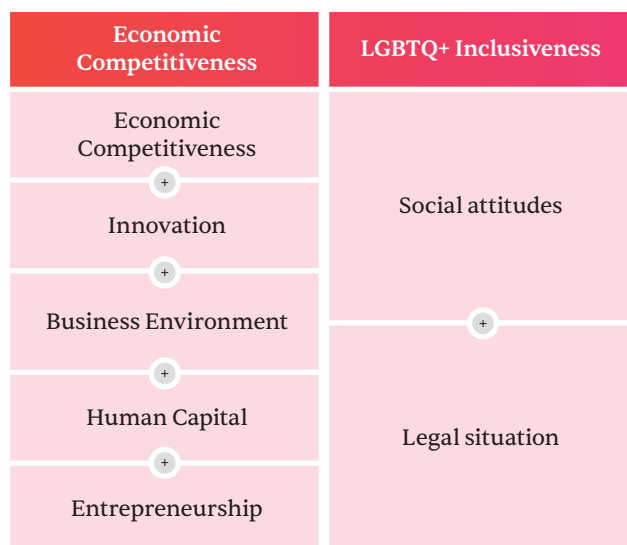
3 A Comparison of Warsaw to Visegrad Four Capital Cities

Capital cities are the drivers of business and Warsaw’s performance vis-à-vis its neighboring Visegrad Four capital cities points a path towards opportunity.

Since 2018, Open for Business has published the City Ratings Report analyzing the latest data on 145 global cities every two years. The report looks at seven categories and 27 related indicators that reflect a city’s competitive economic strength as well as its level of inclusiveness of LGBTQ+ people.

The Open for Business City Ratings are determined by a combination of 27 metrics from a number of well-respected sources. Each city receives a final score, which corresponds to a rating (AAA through E). In this report, we only include a city’s rating rather than its score in an effort to focus on which cities are broadly doing well and which have room for improvement.

The final score comprises two categories: Economic Competitiveness and LGBTQ+ Inclusiveness. Both categories comprise a variety of sub-categories, which are in turn comprised of individual data points, listed here.



Open for Business City Ratings, Economic Competitiveness, LGBTQ+ Inclusiveness

Warsaw’s performance vis-à-vis its neighboring Visegrad Four capital cities points a path towards opportunity.

Warsaw is not standing out from its Visegrad Four Neighbor Capitals

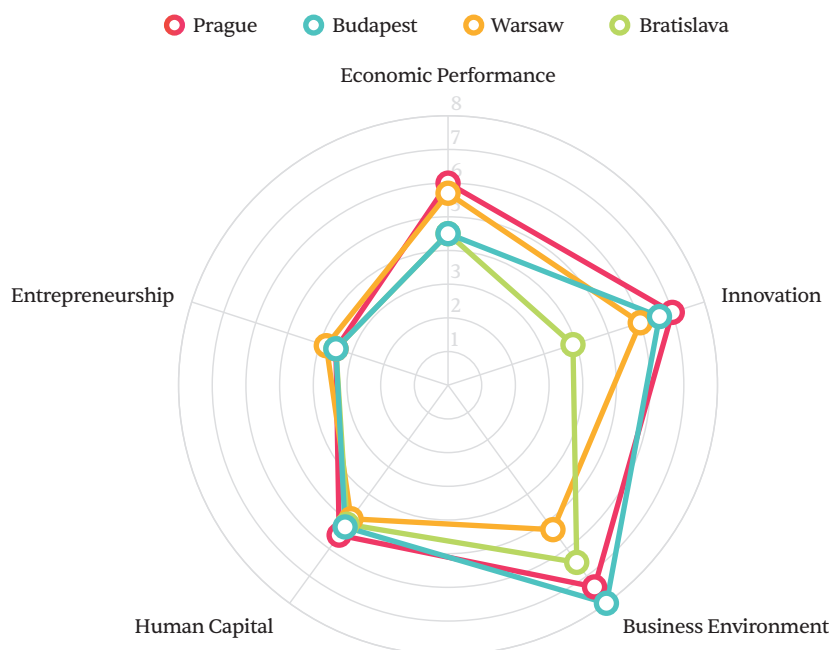
The chart below shows where Warsaw stands in regard to other Central and Eastern European Cities in the 2022 City Ratings Report. While Warsaw's rating is in the middle of its Visegrad Four peers (B), it should be noted that all of the cities rated higher than Warsaw in the region, are from countries with better records than Poland on LGBTQ+ rights. Note that Wroclaw, the other Polish city included in the report, ranks even lower than Warsaw (CC). Preliminary data from Open for Business' 2024 City Ratings Report show that Warsaw has not changed in its rating, while Wroclaw has increased one level.

City is partially open for business					
BBB	Tallinn				
BB	Ljubljana	Prague	Vilnius		
B	Athens	Budapest	Riga	Warsaw	
CCC	Bratislava				
CC	Belgrade	Bucharest	Sofia	Wroclaw	Zagreb
City is not open for business					
DDD	Kiev	Skopje	Tbilisi	Tirana	
DD	Moscow	Sarajevo	St Petersburg		
E	Baku				

Open for Business Central and Eastern Europe City Ratings 2022, source: Open for Business

Cities

Taking a closer look at Warsaw versus its Visegrad Four neighbor capital cities in the graph to the right, we see that the only economic competitiveness sub-category where Warsaw leads its neighbor is in entrepreneurship. This is not a surprise, as the city is home to over 3,000 start-ups, 300 co-working spaces, and 130 venture capital firms.⁵¹ However, it is lagging behind its neighbors on both the dimensions of business environment and innovation. As noted earlier in this report, the strong relationship between innovation and LGBTQ+ rights suggest that more openness will lead to a more innovative environment for Warsaw and all Polish cities.



While leading its neighboring capitals in entrepreneurship, Warsaw lags behind them in innovation and business environment.

Polish cities continue to be beacons for inclusion

Despite the previous national government's stance on and propaganda towards the LGBTQ+ community, Polish cities have stood firm in their welcome of the LGBTQ+ community. Starting with Open For Business' 2022 Forum, city leaders from across the country have recognized that diversity is good for the economic health of their communities.

“Fortunately, we are all different, which is the strength of any community. Different experiences, competences, and perspectives are essential for us to thrive as an urban self-governing community. This does not mean that diversity is not a challenge. However, we should seek the best possible solutions for managing diversity and must not ignore or discriminate against individuals or groups because of their diversity in any aspect, be it gender, age, background or sexual orientation.”

Karolina Zdrodowska

Head Coordinator for Entrepreneurship and Social Dialogue
City of Warsaw



“Protection against discrimination is the responsibility of the state and its bodies. However, listening to the needs of the population, we decided to take action for equality and diversity. Gdańsk has pursued these actions to support public sentiment given the reluctance of the central government. In 2023, Gdańsk won the gold award of the ‘European Capitals of Inclusion and Diversity’ competition in a special category, ‘for equality measures for LGBTQ+ people.’ Gdańsk strives to implement a policy of diversity and inclusion within all parts of its operations: from prevention and education to intervention and mainstreaming equality in the day-to-day activities of civil servants. NGOs are an important partner in our work: we encourage them to build broad anti-discrimination coalitions, thus building a secure system that responds quickly to the needs of excluded people.”

Monika Chabior

Deputy Mayor of Gdańsk for social development and equal treatment



4 Legal Summary Fact Sheet

Same-sex intimacy

Legal: Same sex-intimacy was decriminalized in Poland in 1932 with the introduction of changes to the Penal Code.

Marriage equality

Not recognized: Same-sex marriage is not recognized in Poland. The constitution of Poland describes marriage as “a union of a man and a woman”, which has led to heated public debates on whether or not it is a definitive ban on same-sex marriage.

Legal partnership

Not recognized: There have been many attempts to introduce legal partnerships of same-sex couples in Poland. Bills were submitted to the Polish Parliament in 2003, 2011, 2012, 2018 and 2020, each proposing a different set of rights and level of recognition. In October 2024, a governmental draft act was published proposing introduction of a new institution of registered partnership into the Polish legal system.

LGBTQ+ hate crimes law

In development: Crimes directed against individuals because of their sexual orientation or gender identity are not explicitly included or recognized in hate crime legislation or as an aggravating factor. The Polish Penal Code (1997) does not prohibit incitement to hatred based on sexual orientation. The current Article 256 specifically protects against hatred based on national, ethnic, racial, religious or non-religious differences. In November 2024, the Council of Ministers adopted a draft amendment to the Penal Code that tightens liability for crimes motivated by prejudice based on age, disability, gender and sexual orientation.

Transgender legal recognition

Legal: Transgender people are allowed to change their legal gender in Poland. Administrative gender correction and change of one’s name and surname, while possible, are complicated. Currently, transgender people need to sue their parents in order to receive legal recognition.

LGBTQ+ adoption

Illegal: Same-sex couples have no legal tools to adopt children in Poland. Lesbian couples also do not have access to IVF. In 2020 the President of Poland proposed an amendment to the Constitution, which would result in a ban on adoption by a person in a same-sex relationship. In 2021, the Polish government announced a proposition of a new law that would ban the adoption of children by same-sex couples.

LGBTQ+ workplace anti-discrimination

Legal: There is a ban on discrimination on the basis of sexual orientation in the context of employment based on the Labor Code. It protects equal treatment of employees free from discrimination (also on the basis of sexual orientation) in the scope of establishing and terminating employment, employment conditions, promotion and access to training in order to improve professional qualifications. Employers are legally obliged to post new jobs that do not discriminate against any groups or people, including on the basis of sexual orientation.

Conversion Therapy

Not banned: There is no ban on conversion therapy in Poland. In 2020, the Commissioner for Human Rights asked Prime Minister Mateusz Morawiecki to take legislative action to ban such therapies. In July 2024, MP Monika Rosa announced that she is working on legal solutions that would prohibit conversion practices, based on a project submitted by Nowoczesna MPs in the previous term of the Parliament.

The F&M 2022 Global Barometer of Gay Rights® score

C - 63%

The F&M 2022 Global Barometer of Transgender Rights™ score

D - 59%

Open for Business in Poland

Open for Business started its Polish Local Influencer Program in 2021, following the launch of our report, *The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe: Hungary, Poland, Romania, and Ukraine*.

The report launch and the media attention surrounding it brought the economic case to the national, regional, and international dialogue on LGBTQ+ rights in Poland. Political leaders, ambassadors and European Union officials have become outspoken advocates of our key economic and business propositions.

We quickly engaged with the leading business conferences and events in Poland and have made the topic part of the larger discussions on diversity, equity and inclusion in the workplace and beyond. Our 2022 Warsaw conference and conferences

“Tackling discrimination against LGBTIQ people is not only important in the pursuit of equality and fairness, but it will also give companies that embrace it a competitive edge in attracting and retaining talent.”

Helena Dalli, Former European Commissioner for Equality, speaking at the 2021 report launch



in partnership with the LGBT+ Diamonds Awards in 2023 and 2024 have brought this dialogue to wider and more influential audiences.

Open for Business will continue to work with the Polish business

community, LGBTQ+ civil society organizations, and government officials to advocate for the same rights afforded to most LGBTQ+ people in Europe and in other progressive democracies.



International and regional pick-up of the CEE report launch was extensive



Open for Business Interim Executive Director George Perlov with colleagues from IBM, EBRD, Monterail (PL) and We Are Open (HU) at Poland's Economic Forum in Karpacz, the first ever panel on LGBTQ+ issues at the conference

“The past year brought major political shifts in the country and raised much hope across the Polish LGBTQ+ community. Indeed, establishing the office of Minister for Equality, engagement of government representatives in a conversation with civil society organizations and visible changes in the approach to LGBTQ+ people in the national media are signs of societal progress. While the social climate appears to be moving in a promising direction, the situation of Polish LGBTQ+ communities remains far from satisfactory and requires much work. Time will tell if promises of public officials will be backed by regulatory action and improvement in the quality of life of LGBTQ+ people in Poland. We are here to make sure it happens with the help of the business community, who has proven its engagement and earned the position of true leaders of change in Poland.”



Lukasz Antkiewicz, Open for Business Program Lead, Poland



The team and presenters at the 2022 Open for Business Warsaw Summit

“Work done by Open for Business gave us the very first credible and useful data and arguments for the economic case. I have been using the Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe report as a door opener and a way to start the discussion on LGBTQ+ inclusion in the workplace on a regular basis. Having this argument in our toolbox allows us to speak up about the general situation of LGBTQ+ people in Poland and D&I as a wider topic as well.”



Rafal Dembe, Director of Strategy and Business Support, Santander Bank Polska



UK Ambassador to Poland Anne Clunes, CMG, OBE, hosted a business leader roundtable discussion in October 2022

Our work in Poland was covered extensively in national media in the build up to the 2023 elections



30 Polish multinationals and SMEs signed onto our letter developed in partnership with Forbes Poland, The Polish LGBTQ+ Network of Networks, and Campaign Against Homophobia (KPH), committing themselves to greater LGBTQ+ inclusion in the workplace



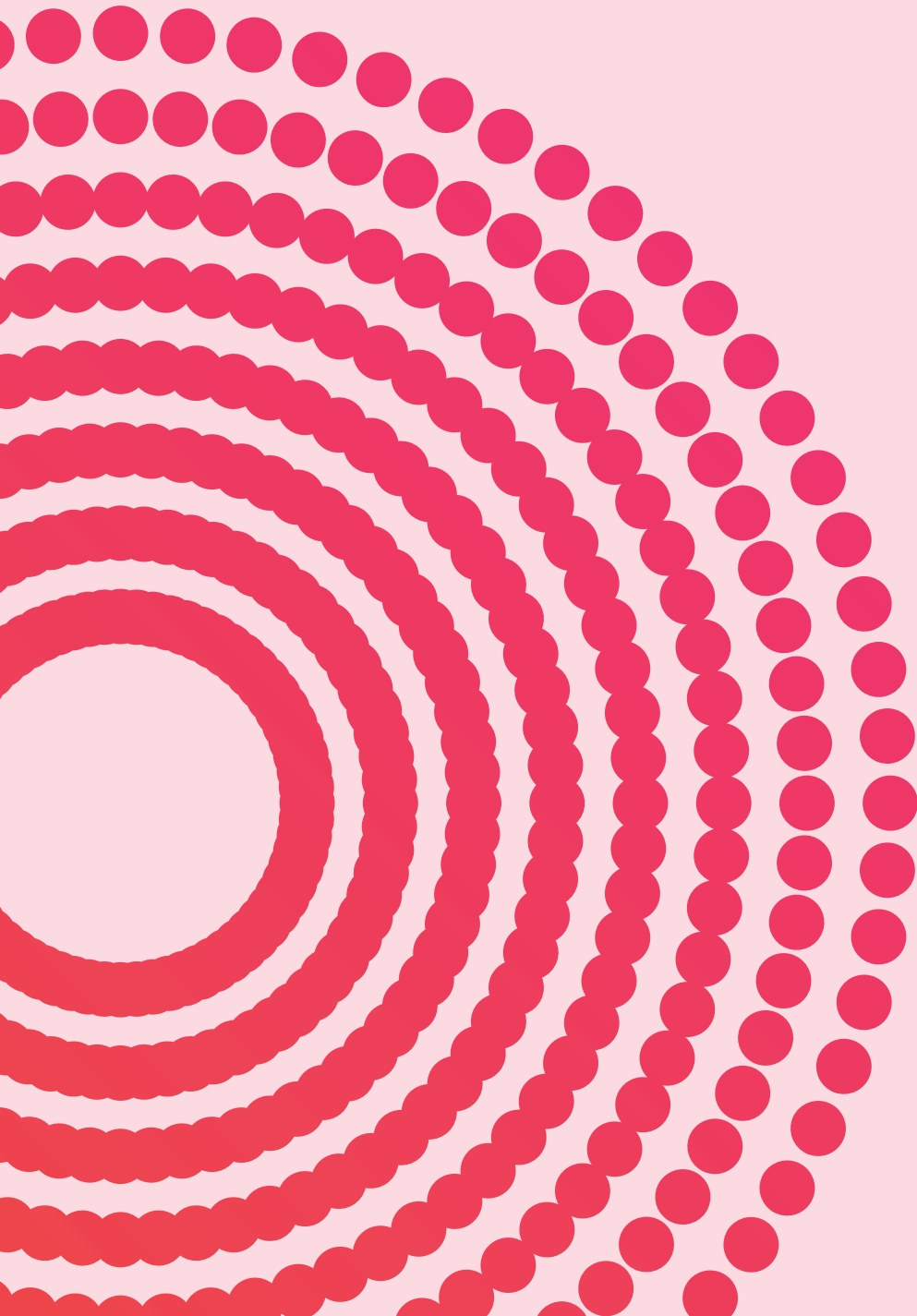
Our 2023 LGBTQ+ Inclusion Business Primer – Poland

Liz Jacobs, Global Programmes Director with Polish Local Influencer Program Lead, Lukasz Antkiewicz and Program Manager, Maciej Korus at the 2024 LGBTQ+ Diamonds Forum





Appendices



Methodology

I. F&M Global Barometers

Open for Business utilizes the F&M Global Barometers as its exclusive data source for LGBTQ+ rights worldwide. A detailed methodology paper on the F&M Global Barometers is available here: <https://www.fandmglobalbarometers.org/wp-content/uploads/2023/07/FMGB-Methodology-Background-Note-06-26-23-1.pdf>

II. Methodology for Calculating Health Costs Due to LGBTQ+ Discrimination

The methodology for estimating the cost to the Polish economy due to HIV and depression in the LGBTQ+ community is based on the World Bank analysis of India, which is itself based on global best practices for determining economic impacts of disease.

The health impact measure used to determine the total cost is the disability-adjusted life years (DALYs) for the health condition. This is recommended by the World Health Organization's Commission on Macroeconomics and Health. It reflects the total of years of life lived with a disability and years of life lost due to the health condition.

DALYs reflect the cumulative years of lost economic output. We used a "high" and "low" scenario for each calculation to reflect different estimations of the size of the LGBTQ+ population and the prevalence rate of the health issues. This creates a conservative range for the economic cost to ensure we do not overestimate these costs.

The steps of the calculation are below:

Calculate the excess prevalence of the health condition for LGBTQ+ people. This assumes that LGBTQ+ people would see similar levels of disease as the general population in the absence of LGBTQ+ discrimination.

1. Use that rate multiplied by the estimated population of LGBTQ+ people to identify the number of LGBTQ+ people with the health condition due to LGBTQ+ discrimination.
2. Determine what proportion of the total population has the health condition due to LGBTQ+ discrimination.
3. Use that proportion multiplied by the total number of DALYs for the health condition to determine the number of DALYs attributed to LGBTQ+ discrimination.
4. Multiply the number of DALYs by one to three times per capita income to calculate lost economic output, as recommended by the World Health Organization.

Calculation for the cost of HIV due to LGBTQ+ discrimination in Poland (high scenario):

1. Excess prevalence rate = prevalence in LGBTQ+ population minus prevalence in general population
 $0.0712 = 0.072 - 0.0008$
2. Excess number of LGBTQ+ people with HIV = excess prevalence rate * LGBTQ+ (15-64) population estimate
 $21,480 = 0.0712 \times 301,690$
3. Excess LGBTQ+ as proportion of total affected population = Excess number of LGBTQ+ people with HIV / total Poles with HIV
 $1.335 = 21,480 / 16,090$
4. Excess HIV DALYs due to LGBTQ+ discrimination = Excess LGBTQ+ as proportion of total affected population * DALYs due to HIV
 $29,450.34 = 1.335 \times 22,060$
5. Economic cost = Excess HIV DALYs due to LGBTQ+ discrimination * three times income per capita
 $\text{USD } 1,371,561,422 = 29,450.34 \times \text{USD } 46$

III. Technical Summary for the Granger Non-Causality Tests

To carry out the Granger non-causality tests, we merged the F&M GBGR data with: a) World Bank data on GDP per capita, b) the labor force participation rate (% of total population aged 15-64), c) the Global Innovation Index from the World Intellectual Property Organization, and d) the Corruption Perceptions Index from Transparency International. The period covered was 2011-2019, deliberately chosen to avoid any data irregularities arising from the pandemic and immediate post-pandemic years.

We then performed tests of the following null hypotheses, using a one-year lag of the GBGR score in each case:

- › The GBGR score does not predict GDP per capita (rejected with >99% confidence, p-value = 0.002)
- › The GBGR score does not predict the labor force participation rate (rejected with >95% confidence, p-value = 0.041)
- › The GBGR score does not predict the Global Innovation Index (GII) score (rejected with >99% confidence, p-value < 0.001)
- › The GBGR score does not predict the competitiveness score from the IMD World
- › Competitiveness Yearbook (WCY) (rejected with >99% confidence, p-value < 0.001)
- › The GBGR score does not predict the Corruption Perceptions Index (CPI) (rejected with >90% confidence, p-value = 0.055)

The null hypotheses of no relationship between lagged GBGR scores and economic outcomes were rejected at conservative statistical significance levels, suggesting that a strong link exists across time, and countries tend to become more tolerant first and grow wealthier later, not the other way around. The signs of the estimated coefficients on lagged GBGR score are all consistent with the hypothesis that greater tolerance is associated with improvements in all the economic outcomes we measured.

We used the Stata command `-xtgrangert-` which implements the Granger noncausality test of Juodis, Karavias, and Sarafidis (2021) by regressing each economic variable on its lagged values and a one-year lagged value of the GBGR score. This method works well under the circumstances that apply to our dataset: many countries, a relatively short time dimension, and high persistence.

IV. Methodology for Calculating Wage Gap or Lost Productivity due to LGBTQ+ Discrimination

Our wage gap calculations also follow a model used by the World Bank.

1. Calculate total income earned by all working people in the country.
2. Multiply that total by percentage of estimated LGBTQ+ population to calculate total potential LGBTQ+ community wages earned. We used 6% LGBTQ+ incidence rate as estimate.
3. Multiply total potential LGBTQ+ community wages earned by 15% for high-end estimate of lost productivity.

Calculation for lost productivity due to LGBTQ+ discrimination in Poland in USD (high scenario):

1. Total earned income = Working population * Average yearly income
USD 376,388,093,907 = 15,129,600 * USD 24,878
2. Total potential LGBTQ+ community wages earned = Total earned income * incidence LGBTQ+ workers
USD 22,583,285,634 = USD 376,388,093,907 * 0.06
3. Lost wages = Total potential LGBTQ+ community wages earned * 15%
USD 3,387,492,845 = USD 22,583,285,634 * 15%

Sources

- 1 Open for Business, "The Economic Case for LGBT+ Inclusion in Central and Eastern Europe: Hungary, Poland, Romania, and Ukraine," April 2021, available at <https://perma.cc/9PSH-R868>
- 2 ILGA-Europe, 2024 Rainbow Map, available at <https://perma.cc/HMF5-2CTA>
- 3 Wyborcza.pl, "Hejt na LGBT w prawniczych i rządowych mediach. Sprawą zajmie się Komisja Europejska", August 2023, available at: <https://perma.cc/5985-MEUV>
- 4 Atlas of Hate, available at <https://perma.cc/PB32-3SLC>
- 5 European Journal of Politics and Gender, "On the verge of progress? LGBTQ+ politics in Poland after the 2023 elections," Bogatyrev and Bogusz, 2024, available at <https://bristoluniversitypressdigital.com/view/journals/ejpg/aop/article-10.1332-25151088Y2024D000000024/article-10.1332-25151088Y2024D000000024.xml>
- 6 Reuters, "Poland publishes civil partnership bill in boost for LGBT couples," October 2024, available at <https://www.reuters.com/world/europe/poland-publishes-civil-partnership-bill-boost-lgbt-couples-2024-10-18/>
- 7 OKO press, "Drogi rządzie, wasi wyborcy chcą ustawy o związkach partnerskich [SONDAŻ]," March 2024, available at <https://perma.cc/PB32-3SLC>
- 8 Brussels Signal, "Polish Government approves criminalisation of anti-LGBT hate speech," December 2024, available at <https://perma.cc/T4CR-4K5F>
- 9 Gov.pl, "Stanowisko w sprawie transkrypcji zagranicznych aktów małżeństwa osób tej samej płci oraz aktów urodzenia dziecka, w których jako rodzice wpisane są osoby tej samej płci", June 2024, available at: <https://perma.cc/MJR5-XNWJ>
- 10 Rule of Law, "Landmark ruling of the CJEU in the case against public broadcaster TVP", January 2023, available at: <https://perma.cc/9T33-N4WK>
- 11 ILGA-Europe, "ANNUAL REVIEW OF THE HUMAN RIGHTS SITUATION OF LESBIAN, GAY, BISEXUAL, TRANS, AND INTERSEX PEOPLE," 2024, available at <https://perma.cc/Q5TM-PZPM>
- 12 TVN24, "Dziś Tęczowy Piątek w polskich szkołach. Jak przebiega w tym roku", available at: <https://perma.cc/QR36-KM2F>
- 13 Campaign Against Homophobia, "The Social Situation of LGBT+ People in Poland," 2021, available at "<https://kph.org.pl/wp-content/uploads/2021/12/raport-maly-2019-2020.pdf>
- 14 Notes from Poland, "To change your official gender in Poland you have to sue your parents, causing trauma for trans people," March 2023, available at <https://notesfrompoland.com/2023/03/31/to-change-your-official-gender-in-poland-you-have-to-sue-your-parents-causing-trauma-for-trans-people/>
- 15 Fundamental Rights Agency, "LGBTIQ at a crossroads: progress and challenges," May 2024, available at <https://fra.europa.eu/en/publication/2024/lgbtiq-crossroads-progress-and-challenges>
- 16 Gazeta Olsztyńska, Uczestniczka marszu równości w Olsztynie została postrzelona z wiatrówki w głowę. Sprawca może spędzić w więzieniu nawet 5 lat", available at: <https://perma.cc/UX3L-WXHU>
- 17 Polski Instytut Ekonomiczny, "Przegląd Gospodarczy PIE - wiosna 2024", April 2024, available at: <https://perma.cc/5SHX-TQWV>
- 18 Chancellery of the Prime Minister, "Responsible but Generous - 2025 Budget Adopted," August 2024, available at <https://perma.cc/5TAA-NNXP>
- 19 Gov.pl, "Międzynarodowy Fundusz Walutowy pozytywnie ocenia polską gospodarkę", October 2024, available at: <https://perma.cc/5H5P-3SMP>
- 20 Raport Polskiego Instytutu Ekonomicznego „Konsekwencje zmian demograficznych dla podaży pracy w Polsce” - <https://perma.cc/56XZ-NZQW>
- 21 FDI Intelligence, "Revealed: the economies with the most government influence," May 2024, available at <https://perma.cc/LZW9-SNKX>
- 22 European Commission, "European Innovation Scorecard," 2024, available at <https://perma.cc/52K9-6W2D>
- 23 EBRD, "Poland Country Strategy: 2024-2029," July 2024, available at <https://perma.cc/J86G-R65U>
- 24 IBID
- 25 European Commission, "2024 Country Report - Poland," June 2024, available at <https://perma.cc/N2U6-6V8K>
- 26 EBRD, "Poland Diagnostic 2023, available at <https://www.ebrd.com/publications/country-diagnostics/poland>
- 27 Transparency International, "CPI 2023 for Western Europe and EU: Rule of law and political integrity threats undermine action against corruption," 2023, available at <https://perma.cc/WHZ9-6UVG>
- 28 Euronews, "Poland tightens entry rules after cash-for-visas scandal involving PiS," October 2024, available at <https://perma.cc/CJT5-RSMQ>
- 29 University World News, "New government moves to end systemic corruption affecting HE," February 2024, available at <https://perma.cc/VPN2-8CDZ>
- 30 OECD, "Anti-Corruption and Integrity Outlook 2024 - Country Notes: Poland," March 2024, available at https://www.oecd.org/en/publications/anti-corruption-and-integrity-outlook-2024-country-notes_684a5510-en/poland_4c545924-en.html
- 31 GI Group, "Labor Migrations of Poles," 2024, available at <https://perma.cc/977F-RD78>
- 32 Euronews, "Poland's reverse brain drain: Meet the Poles returning home to work in its booming tech sector, March 2023, available at <https://perma.cc/B85C-KYSK>

- 33 Epidemiological Review, "HIV infections and AIDS in Poland in 2020," March 2022, available at <https://www.przegl Epidemiol.pzh.gov.pl/HIV-infections-and-AIDS-in-Poland-in-2020,181082,0,2.html> <https://perma.cc/KH7L-ZH75>
- 34 International Journal of HIV -Related Problems, "What do Polish students know about HIV infections after 35 years of the first confirmed case?," Bohdziewicz, et.al., April 2022, available at <https://perma.cc/HB4D-4QWA>
- 35 BBC, "Poland's LGBT community hopeful era of hate speech is over," November 2023, available at <https://perma.cc/HB4A-U6A2>
- 36 KPH, "The social situation of LGBT people in Poland, 2021," available at <https://perma.cc/UQ4D-TVY5>
- 37 ILGA-Europe, "Rainbow Europe Map and Index," 2023, available at <https://perma.cc/6595-ELTF>
- 38 F&M Global Barometers, "F&M Global Barometers," 2024, available at <https://perma.cc/W4G6-AFSM>
- 39 Notes from Poland, "UN expert calls on Poland to improve LGBT+ rights," December 2024, available at https://notesfrompoland.com/2024/12/03/un-expert-calls-on-poland-to-improve-lgbt-rights/?utm_source=substack&utm_medium=email
- 40 The Guardian, "'Nightmare is over': Polish election result brings relief for LGBTQ+ people," November 2023, available at <https://perma.cc/6EJG-VUD3>
- 41 Barron's, "UN Expert Urges Poland To Step Up LGBTQ Protection," November 2024, available at <https://www.barrons.com/news/un-expert-urges-poland-to-step-up-lgbtq-protection-2fa532e5>
- 42 DW, "ECJ rules against Polish workplace LGBTQ discrimination," December 2023, available at <https://www.dw.com/en/ecj-rules-against-polish-workplace-lgbtq-discrimination/a-64360606>
- 43 European Commission, "European Innovation Scoreboard 2024 Country Profile Poland," available at <https://perma.cc/44P2-C4VQ>
- 44 World Intellectual Property Organization, "Global Innovation Index 2022: Poland," available at <https://perma.cc/C92N-VTD5>
- 45 Open for Business, "Investor Guide to LGBTQ+ Inclusion: Enhancing business performance through LGBTQ+ Inclusive ESG Strategies," January 2024, available at <https://perma.cc/3GP7-974N>
- 46 Open for Business, "The Economic Case for LGBTQ+ Inclusion in Central and Eastern Europe, April 2021, available at <https://perma.cc/W9K6-6379>
- 47 ABSL, "LGBT+ Diamonds Forum," available at <https://absl.pl/workingtogether/lgbt-diamonds-forum/>
- 48 Love Does Not Exclude and Skanska, "Safe Havens: Why Talk about LGBTQ+ People" 2023, December 2023, available at: <https://perma.cc/7L95-2HYE>
- 49 Forbes, "We want to be part of an open society." 30 business representatives signed a letter of support for the LGBTQ+ community," June 2023, available at <https://perma.cc/MG9W-LM5U>
- 50 Onet, "Ekonomiści i prawnicy apelują: małżeństwa jednopłciowe pomogą polskiej gospodarce", July 2022, available at <https://perma.cc/KPB6-2GBB>
- 51 World First, "Poland's tech hubs that are driving business innovation and growth," 2024, available at <https://perma.cc/7QV2-3SHA>

Data partners

EBRD

F&M Global Barometers

GII

IMD

LinkedIn

RelX

The World Bank Group

Disclaimer

This report is prepared for information purposes only by Open for Business. While the report has been prepared based upon sources, information and systems believed to be reliable and accurate, they are provided on an “as-is” basis. The information contained in this report is intended as a guide only, and whilst believed to be correct at the date of publication, is not a substitute for appropriate legal or financial advice, detailed specific research or the exercise of professional judgment. Open for Business, its coalition partners, the contribution authors to this report, or the members of the Open for Business Research Advisory Board have not, and will not, verify the information in this report, and in no event will they be liable for any decision made or action taken in reliance of the results obtained through the use of, or the information or data contained in, this report. Neither the authors nor any contributors to this report make any representation, expressed or implied, or accept any responsibility, with respect to the accuracy or completeness of the information in this report. The opinions expressed in this report are those of the editorial team and do not represent an official position of Open for Business or any of the companies supporting the coalition.

Contact: info@open-for-business.org

Find out more: open-for-business.org

Follow us: Twitter ([@openforbusiness](https://twitter.com/openforbusiness)), Instagram ([@openforbusinessHQ](https://www.instagram.com/openforbusinessHQ)) and LinkedIn

