EU PAY TRANSPARENCY DIRECTIVE TRACKER

September 2026

	Current status of transposition (deadline was 7 June 2026)	Aspects of the Directive already covered by existing law				Are employers taking steps to comply, or what steps should they be taking?
		Job descriptions	**Job evaluation schemes**	**Info to employees / new recruits**	**Gender pay gap reporting**	
BELGIUM	**Belgium missed the 7 June 2026 transposition deadline.** No Belgian implementing legislation has been enacted at the federal level, and no formal draft bill has been published to date. Shortly before the 7 June 2026 deadline, Belgium requested a six month extension from the European Commission and submitted a list of around 30 questions seeking clarification on various aspects of the Directive. It is expected that the EU Directive will have an impact on a number of pay transparency related obligations under current Belgian law. Among the provisions that require adaptation are, in particular: Collective Labour Agreement n°25 concerning equal pay between male and female workers, Collective Labour Agreement n° 38 regarding the recruitment and selection of workers, the Act of 22 April 2012 aimed at combating the wage gap, as well as the Act of 10 May 2007 aimed at combating discrimination between women and men. *(Continued on next page).*	• At present, no legal obligation to have job descriptions / function classifications at company level. • Function classifications do exist at industry level to determine the applicable minimum salaries. • •Function classifications differ across industries and tend to be relatively broad. As such, they are often not suitable for use as categories for directly comparable jobs or work of equal value. Nevertheless, they may serve as a useful basis for the introduction of gender-neutral job classification systems. Job descriptions are commonly in place at larger, multinational companies.	• At present, no legal obligation to have job evaluation schemes. • Job evaluation schemes are commonly in place at larger, multinational companies. **Note:** Job evaluation schemes must already comply with the general principles of equality and non-discrimination among employees, including between men and women. The Federal Ministry of Employment is developing an online platform (Project BE-MAGIC) that will provide tools and analytical methods, enabling employers to easily implement and use gender-neutral job evaluation and classification systems.	Currently, no pay transparency obligation to provide information to applicants, new recruits and current staff. The only obligation is to inform employees in writing on the salary and benefits on the first day of employment but there is no obligation on providing comparative information, salary scales, or anything similar. Impact of the EU Directive will be significant in this regard.	There already exists a two-year pay reporting duty which applies to companies with at least 50 employees. The data to be reported includes: • gender-segregated mean basic pay and allowances per employee category, • job level, • job evaluation class (if applied), • seniority and education level. The information that is currently to be provided is mainly focused on quantitative data and not on qualitative, comparable data for work of equal value. Moreover, companies who do not have a job classification system in place, can limit the reporting to 3, very broad categories (i.e. executive staff, management staff and other employees). These 3 broad categories do not allow to make an assessment on equal work or work of equal value. This information is reported to the works council or the union delegation. However, the information is kept confidential so that handing of reports to individual employees by employees' representatives is barred because of confidentiality. This will be different upon the implementation of the EU Directive. *(Continued on next page).*	**Advice:** As the implementation of the pay transparency obligations will be time intensive and several provisions of the Directive are already sufficiently clear and detailed to provide useful guidance on the level of transparency and equal pay safeguards, employers should start preparing today with measures similar to the other European jurisdictions below. In any event, we advise companies to set up a multidisciplinary project team – involving not only HR but also, for example, the Finance (given the potential financial impact of compliance), to manage the analysis and implementation of the Directive's requirements in a coordinated way. **Note:** Access to justice - Belgian law already provides a number of possibilities for discrimination victims (including a shift of the burden of proof if there is a preliminary indication of discrimination) so the impact of the EU Directive may be more limited in this regard.

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BELGIUM (cont.)	**Note:** At a regional level, the Directive has already been transposed (at least partially -), for example, by the Fédération Wallonie-Bruxelles (French Community) through the Decree of 14 October 2021. Both the Flemish and Walloon Regions have approved draft decrees. The resulting rules apply solely to public employers under the authority of these regional entities.				Based on the pay reporting information, the works council / union delegation can decide to implement an action plan (although rather uncommon). There is no criteria / threshold that apply to make an action plan mandatory, which will again be different upon the implementation of the EU Directive.	**Note:** Access to justice - Belgian law already provides a number of possibilities for discrimination victims (including a shift of the burden of proof if there is a preliminary indication of discrimination) so the impact of the EU Directive may be more limited in this regard.

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FRANCE	The French government is preparing to transpose EU Directive on pay transparency through a draft law. Among the key measures being considered: • Including a salary range in job offers; • Prohibiting questions to candidates about their current remuneration; • Including applicable collective bargaining agreement provisions in job offers; • Providing employees with annual written information about their right to request details on pay levels within the company (with a two-month response deadline); • Administrative sanctions for non-compliance with these obligations. A new draft law to transpose Directive (EU) 2023/970 on pay transparency was sent to the social partners on 5 June 2026. At this stage, the draft law is likely to evolve after the opinion of the Council of State and during parliamentary debates. The Minister of Labour nevertheless confirmed the government's wish to see the bill adopted by the end of the year, for a progressive entry into force between late 2026 and 1 January 2028. *(Continued on next page).*	French law mostly provides for prohibitions (prohibition to include a maximum age, prohibition to draft the ad in a foreign language, prohibition to include discriminatory criteria including in relation to gender, etc.).	Sector-wide collective bargaining agreements already contain some sort of classification of jobs (based on education, nature of tasks performed, management responsibilities, etc.) but without a high level of detail/granularity. In terms of how to evaluate jobs, although French law does not directly refer to work of "same value" (in France we say "equal work, equal pay"), the criteria used to assess a specific situation in case of unfair treatment claim are close to European criteria. The rule is that employees who are in an identical or similar situation should be treated the same and that differences in treatment may be justified, based on certain criteria such as qualification or competence level, status, professional experience, career path, technical skills required for the job.	There is nothing under current French law or even under collective bargaining agreements about transparency on remuneration to existing employees. Although the directive from 2019 on transparent working conditions has slightly improved the information provided to new hires, employers are quite free when it comes to remuneration and do not have to be transparent. The Works Council, in companies with 50+ employees, has access to some information but very limited.	There is already such an obligation to report in France, for all companies with 50+ employees. This will serve as a good basis for the new obligation of communication as provided by the EU Directive but the classification methodology will have to be amended to become more refined as current legislation does not provide for an obligation to compare based on "value".	The delay in transposing the directive, along with the numerous references in the preliminary draft law to subsequent decrees, creates areas of uncertainty. In the absence of transposition by June 7, 2026, certain clear, precise, and unconditional obligations of the directive should be considered directly applicable, although no list of these provisions has been established by either the government or legal scholars. Some employers are beginning to prepare for these obligations by attempting to understand which requirements will apply to them and the deadlines to which they will be subject. However, it is important to emphasise the need to implement a strategy within companies, as well as to set up a dedicated working group in order to carry out a structured assessment of all roles, verify job classifications, and even conduct testing phases. Without adequate preparation, HR teams risk not being sufficiently trained, leading to potential sanctions and litigation. At the very least, a lack of preparation will result in an excessive workload when the more demanding obligations come into force.

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FRANCE (cont.)	The draft law of 5 June takes up the general logic of the previous, but refines several key mechanisms and modifies certain practical balances. The main developments to be noted are as follows: • Indicators set by decrees. The bill no longer sets the 7 indicators and now refers to the decree which will determine the nature of the indicators as well as the elements of remuneration used to calculate them. The law would retain only one central marker: the indicator relating to the pay gap between women and men by category of employees performing equal work or work of equal value. • A more targeted obligation to negotiate in companies with 50 to 99 employees. The text would no longer only target measures to reduce the gaps observed, but also the gaps that are not justified by objective criteria and not based on sex, with the aim of remedying them. • A new right of refusal by the employer for abusive requests for information. The employer would not be required to respond to requests for clarification or justification on the pay gap indicator when they are abusive, in particular because of their number or their repetition. • The employer's right to refuse an individual request for information. The refusal to disclose could no longer be based solely on the small number of employees in the category concerned: the disclosure would also have to be likely to reveal, directly or indirectly, the remuneration of an identifiable employee. • A broadening of the notion of "work of equal value" and a relaxation of the construction of categories. The draft reformulates the definition around a comparable set of objective and gender-neutral criteria, including professional knowledge, experience, soft skills, responsibilities, working conditions and physical or nervous load. At the same time, it would offer more latitude to the employer to establish the categorisation of employees, including, in certain cases, by unilateral decision. • A more gradual entry into force. A staggered timetable for reporting the indicator by category, with separate deadlines depending on the number of employees, is planned, which would lengthen the time for compliance for the smallest structures. On 25 August 2026, the French Labour Minister announced that the bill will be presented to the Council of Ministers on 9 September, which means the next step after this presentation will be the bill's formal deposit with Parliament for debate.					

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GERMANY	**No draft legislation as of August 2026.** Germany missed the 7 June 2026 transposition deadline. No German implementing legislation has been enacted, and no formal draft bill has been published to date. In July 2026, the relevant German federal ministry announced that it was still internally coordinating implementation details. It is expected that the ministry will present a draft bill in the second half of 2026. Subsequently, the German implementing act is currently expected to enter into force in early 2027, with the first reporting obligations and individual information rights currently expected to become due in June 2028. It has been reported that the German Government has been lobbying at EU level to seek a relaxation of certain obligations.	German law does not generally require employers to maintain formalised job descriptions or job profiles at company level. In practice, however, job descriptions are commonly used, particularly in larger organisations, and play an important role in structuring roles and responsibilities. In addition, collective agreements frequently contain job classifications or pay groups which provide a general framework for categorising roles. While these existing instruments can serve as a starting point for assessing comparable roles, they are often relatively broad and not specifically designed to assess "work of equal value" in a detailed and systematic manner.	German law does not contain a general obligation to implement formal job evaluation schemes. However, employers are already required under general equality and anti-discrimination principles (in particular under the General Equal Treatment Act and the Pay Transparency Act) to ensure that pay differences are based on objective, non-discriminatory criteria. In practice, many employers use internal job evaluation or classification systems, often complemented by collectively agreed pay structures. These existing systems are frequently based on broader or summary classification approaches and are not always designed to assess the relative value of different roles in a structured and transparent way. They may therefore require further refinement in light of the more detailed requirements of the Directive.	Currently, German law does not contain a general obligation to proactively disclose remuneration criteria to employees or applicants. However, under the Pay Transparency Act, employees in companies with more than 200 employees have a right to request information on their individual pay and the median pay of a comparator group of employees of the opposite gender performing the same or equivalent work. In addition, employees must be informed about the main contractual terms, including remuneration, at the beginning of the employment relationship. These existing information rights are comparatively limited in scope, as they are subject to company size thresholds and are based on median values rather than broader transparency obligations. They nevertheless provide a starting point for the more extensive transparency framework introduced by the Directive.	German law already provides for certain reporting and review mechanisms in relation to equal pay, although these are limited in scope and applicability. In particular, employers with generally more than 500 employees are required to carry out pay audits on a voluntary basis, and certain larger employers are subject to reporting obligations under the Act on the Equal Participation of Women and Men in Leadership Positions. In addition, the Pay Transparency Act encourages employers to review their pay structures, although this is not mandatory. Compared to the Directive, these obligations are significantly more limited, as they do not provide for comprehensive and mandatory gender pay gap reporting across a broader range of employers. Existing mechanisms may therefore serve as a preliminary framework, but will need to be expanded to meet the Directive's requirements.	Although the German implementation law has not yet been adopted, the key requirements of the Directive and the recommendations of the expert commission already provide a clear indication of the future framework. In addition, recent case law has increased the practical relevance of pay transparency and equal pay obligations. Employers should therefore not wait for the formal implementation, but begin to review their current practices and take preparatory steps to ensure compliance with the upcoming requirements. In particular, employers should: • review and, where necessary, adapt their recruitment processes, including job advertisements and application procedures, in light of upcoming transparency requirements, • carry out a structured review of remuneration systems to assess whether they are based on objective, gender-neutral criteria and make adjustments where necessary, • review existing job classification and evaluation frameworks to ensure that roles can be compared on a consistent and transparent basis, • where co-determination rights apply, initiate discussions with employee representatives at an early stage, • establish and document internal processes for potential pay gap analyses and (where required) joint pay assessments, including through policies and/or works agreements, • prepare for future reporting obligations, including by ensuring that relevant data can be collected and processed and • review and, where necessary, adapt confidentiality provisions in employment contracts and policies.

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Ireland	**No draft legislation as of August 2026.** The publication of the Pay Transparency Bill is awaited and becoming increasingly urgent. The Directive was required to be implemented into Irish law by 7 June 2026. As Ireland has missed the transposition deadline, phased implementation is ultimately expected. For employers with 150 workers or more it is advisable to work on the basis that the first reports (including 2026 pay data) will be due by 7 June 2027. The Irish Government previously published the General Scheme of the Equality (Miscellaneous Provisions) Bill 2024 on 15 January 2025 which was its first step towards implementation of the Directive and contains two relevant measures: 1. transparency in relation to salary ranges in job advertising, and 2. a prohibition on enquiries in relation to pay history. Based on the relevant governmental department's statements to date, it appears that the above pre-employment pay transparency obligations may be prioritised for early transposition.	No existing legal obligation to have job descriptions though such job descriptions are commonly in place at larger multi-national companies.	In March 2026, the European Commission, in consultation with the European Institute for Gender Equality (EIGE) published a toolkit updating EU-wide guidelines on gender-neutral job evaluation and classification. As we understand it, the Irish Department of Children, Disability and Equality will now use this as the framework for national guidelines/a toolkit to assist employers, but nothing has been published as yet. Workshops are also expected to support employers to carry out their job evaluation exercises but nothing further is known at this time.	There are existing obligations to provide employees with a written statement to include details of pay and hours of work but no obligation to provide comparative information, salary scales, or anything similar. Employees will have a new right to receive information on average pay levels, broken down by gender for categories of workers performing the same work as them or work of equal value.	Already exists in Ireland for employers with more than 50 employees. Data to include difference in the mean and median hourly pay of fulltime, part-time and temporary contracted male and female employees as well as reasons for the Gender Pay Gap and measures to reduce it. The new Directive goes further than existing gender pay gap legislation in Ireland by requiring employers to report on the gender pay gap between "categories of workers" that do equal work or work of equal value by reference to basic and variable pay. Joint Pay Assessments will be another new concept in Ireland and will be required where a 5% or more pay gap is identified.	Suggested steps include: • review recruitment processes to comply with the requirement to avoid requesting salary history and to provide applicants with pay range information; • carry out job analysis to determine which jobs are of equal value; • review the current remuneration structure and develop clear frameworks that explain how pay is determined across roles; and • prepare for information requests: employers should ensure they are prepared for requests on pay transparency in the workplace and can respond in a timely manner.

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ITALY	The transposing law (Legislative Decree No. 96/2026, the "Law") has been published in the Official Journal ("Gazzetta Ufficiale") on 1 June 2026. The relevant provisions entered into force on 7 June 2026. Employers have been expected to comply with the new regime since day one, although the pay gap reporting obligations for employers with at least 100 employees will be phased in depending on headcount (see right). In several areas, the decree relies on existing Italian legislation for enforcement and remedies and further implementing guidance is expected from the competent authorities by 31 December 2026	Job descriptions and titles are typically provided by Italian National Collective Bargaining Agreements (NCBAs). The Law provides for the following definition: • "Same work" means work involving same tasks and duties falling within the same NCBA pay level and legal classification category. • "Work of equal value" means different work involving comparable tasks to be assessed by reference to NCBA classification levels and objective, gender-neutral criteria (including skills/competences, responsibilities, working conditions and any other relevant factors). As a consequence, the application of an NCBA entered into by the most comparative representative trade unions gives rise to a presumption of compliance with the equal pay principle, without prejudice to claims of individual discriminatory treatment. *(Continued on next page).*	The Law confirms that NCBA classification and pay systems are the primary reference tool for job evaluation and pay comparison. Employers may also adopt supplementary internal classification systems, provided these are based on objective, gender-neutral criteria. Regarding the pay systems, the definition of "pay level" ("livello retributivo") under the Law excludes non-structural, individual, discretionary or temporary pay components where these are not generalised within the relevant category of employees and are based on objective individual criteria. This is a narrower approach than the Directive's all-encompassing definition of "pay", and commentators have noted the risk that precisely those components which most contribute to gender pay gaps may fall outside the aggregate comparison, although they remain relevant in individual discrimination cases. Further clarifications are expected on this point in the next months.	Informing new recruits about pay is a significant development in the Italian labour market. This is changing onboarding practices and require more transparency in job advertising. Below the main obligations under the Law. **Pre-hiring transparency:** Employers must provide in job postings, or in any event before salary negotiations take place, information on the initial remuneration offered or the relevant pay range for the position, based on objective, gender-neutral criteria, together with the relevant provisions of the applicable NCBA. Employers, including third-party are prohibited from requiring, directly or indirectly, information on candidates' current or past remuneration. Job postings must be drafted in gender-neutral terms, including reference to job titles. *(Continued on next page).*	Gender pay gap reporting obligations are already enforced in Italy, as stipulated by the Equal Opportunity Code. Employers with more than 50 employees must submit a biennial report detailing the employment situation among male and female employees, including remuneration information. Under the Law, employers with ≥100 employees must report the following data to a monitoring body ("*Organismo di monitoraggio*") established at the Ministry of Labour: a) overall gender pay gap; b) gender pay gap in complementary/variable components; c) median gender pay gap; d) median gender pay gap in complementary/variable components; e) percentage of female and male workers receiving variable components; f) percentage of female and male workers in each pay quartile; g) gender pay gap by category of workers, broken down by base salary and variable components. *(Continued on next page).*	Given the complexity of the Italian framework (law, NCBA, and potential internal company classification system) and existing obligations (Equal Opportunity Code), it is essential to perform a mapping process regarding job descriptions, employees' classification and the remuneration/pay practices currently in place. This will help objectively classify employees and their job, avoid discrepancies between the current classification system/job descriptions and the applied NCBA provisions, and identify and address potential issues thereby reducing the risk of employee claims under the Law. Companies should begin to take action promptly if their gender pay gap exceeds 5%. For employers with a UK/US HQ, it is possible to start from a global job evaluation scheme, brought however into the Italian market and having regard to the sector in which the employer operates and the provisions of the applicable NCBA. *(Continued on next page).*

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ITALY (cont.)		Employers may also adopt supplementary internal classification systems, provided these remain aligned with the applicable NCBA framework and are based on objective, gender-neutral criteria.		**Pay criteria transparency:** Employers must make accessible to employees the objective, gender-neutral criteria used to determine pay and pay levels, and (for employers with ≥50 employees) pay-progression criteria. For employers applying a representative NCBA, the obligation is fulfilled by reference to the NCBA classification, pay levels and any applicable company-level agreements. **Right to information:** Employees have the right to request and receive in writing, within two months, information on average pay levels by gender for categories of workers performing the same work or work of equal value. This right can only be exercised once per year. It can also be fulfilled by publishing the information on the company intranet or a reserved area of the company website. Employers must inform all employees annually of this right and how to exercise it.	Reporting timelines: • 250+ employees: first by 7 June 2027, then annually. • 150–249: first report by 7 June 2027, then every 3 years. • 100–149: first by 7 June 2031, then every 3 years. Employers that adopt a unitary group pay policy may aggregate data at national level where this provides a more reliable statistical representation.	**Note:** Burden of proof - as you may know, the EU Directive establishes a simplified process where the employer is required to prove in court that the alleged violation did not occur, provided the employee presents factual elements that suggest potential discriminatory conduct. Such a simplified process already exists in Italy under the Code of Equal Opportunities. It is important to note that this does not constitute a reversal of the burden of proof. The transposing Law does not specifically address this aspect.

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NETHER LANDS	**Legislative proposal in parallel with the EU Directive.** On 21 May 2026, a (slightly) amended legislative proposal for implementation of the Pay Transparency Directive was presented to the House of Representatives. The proposal remains mostly a 'clean' implementation (i.e., not imposing any further obligations on employers than those that are absolutely necessary on the basis of the directive). The implementation of the EU Pay Transparency Directive into Dutch legislation has been postponed to 1 January 2027, instead of the original deadline of 7 June 2026. Although further delay is becoming a realistic possibility, it is not in any way assured. For this reason, it remains crucial for employers to continue their preparations for the currently scheduled date of 1 January 2027.	Not necessarily included in our current legislation, but do note it will become more and more important to be able to explain why certain employees are rewarded differently than others who perform the same work or work with equal value. In that light, job descriptions and job evaluation schemes will most likely also be playing a role when assessing equal pay going forward.	Not necessarily included in our current legislation, but do note it will become more and more important to be able to explain why certain employees are rewarded differently than others who perform the same work or work with equal value. In that light, job descriptions and job evaluation schemes will most likely also be playing a role when assessing equal pay going forward. A key change under the forthcoming legislation aimed at enhancing pay transparency and addressing pay inequality in the workplace will include: • the right of employees to request information on individual and average pay levels by gender and for equivalent work, and • pay structures that are based on objective criteria.	Key changes under the forthcoming legislation aimed at enhancing pay transparency and addressing pay inequality in the workplace will include: • The obligation to inform a job applicant about the role's salary or, in any event, about the salary ranges before the start of salary negotiations. • A prohibition on asking candidates about their salary history during the recruitment process. It is currently however common practice in the Netherlands to provide new recruits with general remuneration information or to refer to a 'competitive salary' during the recruitment process (not necessarily with regard to equal pay for men and women).	Gender pay gap reporting is not obligated under current legislation (only for certain regulated entities). Subsequent to the delay in the implementation of the Directive, employers with 150 or more employees will be required to report for the first time over the calendar year for 2027, rather than 2026. For employer with 100-149 employees, the first reporting deadline remains in 2031. This Summer, the Dutch government submitted a draft governmental decree and a draft regulation for consultation. The aim of these drafts is to further clarify the reporting obligation. While drafts can always change, these documents nevertheless provide a good indication of the overall direction the Dutch government intends to take. This is particularly interesting because, at certain points, the government appears to adopt a more lenient approach to implementation than one might expect on the basis of the Pay Transparency Directive itself. This is especially evident in relation to the definition of pay for both the reporting and the information obligation.	Employers should be: • Reviewing their current remuneration structure and consider pay scales / structure (e.g. bonus entitlements, performance management, promotions, other employment conditions) and assessing whether this structure ensures equal pay for equal work or work of equal value. • Confirming whether a reporting obligation will apply and from when. • Defining categories of workers and assigning workers to the appropriate categories. • Auditing existing practices including job descriptions and recruitment. • Considering pre-emptive review of pay gaps / look for high risk cases and possibly proactively seek advice. • Anticipating the upcoming legislation and acknowledge the possible reputational damage and the risk of employee claims in case of non-compliance. • Organising their data sources (i.e., ensuring that all relevant data for employees, as well as temporary agency workers, is accurate, complete and easily accessible, check their HR software, assign responsibilities for data extraction and compiling the gender pay gap reports).

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 SPAIN	Spain has released a second draft proposal for the implementation of the EU Pay Transparency Directive. The proposal would introduce significant new transparency obligations for Spanish employers in line with the Directive, including an individual right for employees to request pay information, enhanced requirements regarding pay-setting criteria and pay progression, mandatory gender pay gap reporting for employers with 50 or more employees, and strengthened pay audit obligations. The draft also contemplates mandatory corrective measures where unjustified pay differences are identified and would prohibit contractual clauses restricting employees from disclosing salary information. *(Continued on next page).*	Similarly to France, Collective Sectoral Agreements have traditionally included job descriptions based in education, nature of tasks, management responsibility etc. These job descriptions can be used as a general starting point, but in many cases are not enough as they do not accurately identify roles of the same value.	It should be noted that in Spain since March, 2022 it is mandatory for all companies employing 50 employees or more to undertake a gender pay audit. The first mandatory step in order to do the Gender Pay Audit is to produce a job evaluation via an analytical system (i. e. a system that assigns a score or numerical value to the factors that concur in a job). This is necessary in order to identify different roles with the same value and to proceed with an accurate diagnosis of the situation of the company. As this job evaluation is a complex task, most companies either externalise this obligation with consultancy firms or use the tool created by the Spanish authorities for this purpose. As the Spanish mandatory job evaluation system is quite comprehensive and in line with Directive, so we don't expect major changes in this regard.	Where we do expect changes resulting from the transposition of the Directive is in relation to remuneration transparency, specifically in relation to new recruits entitlements, By way of example: • the obligation to make public in advance, a job's salary conditions, or the prohibition of asking the candidate about their remuneration history, and • the general obligation to sharing the policies on remuneration progression or the prohibition of preventing staff from sharing their salary information.	On top of the gender salary audit mentioned left, Spanish regulations already stipulate that all companies (regardless of their size) must carry out remuneration records/registries that must include the arithmetic mean and the median of the salaries and the complements of the staff broken down by gender and by professional group. However this registry is not public, and employees just have access to certain data. More relevant is that Spanish current regulations only require to justify gender gap when it is higher than 25%. Thus the Directive will expand these obligations by moving the gap from 25% to 5% and will also increase the information obligations to employees (e.g. the Directive foresees the possibility of the pay gap being made public on the company's web page).	Spain is ahead of many EU countries with local laws in place in force since April 2021 which addresses the principle of pay transparency and obligation of equal pay for work of equal value introducing specific measure to enforce this, albeit this Directive does include novelties and will therefore have an impact, it will probably be lower in Spain than in most of the rest of EU countries. In recent years, Spain has enacted a series of regulations related to equality and pay equality, with notable emphasis to Royal Decrees 901/2020 and 902/2020. The latter, in line with European strategy, is based on two principles: equal pay for equal work and pay transparency. Companies employing 50 or more employees should already have in place a gender salary audit and a gender equality plan (and if not should put one in place ASAP as there are labour inspection campaigns on this topic). If they are less than 50 they should be complying with the salary gender registry. *(Continued on next page).*

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SPAIN (cont.)	Thus, for the time being, there is draft text that serves as proposed wording. However, the final regulatory text to transpose Directive (EU) 2023/970 into the Spanish legal system has not yet been approved, nor is it known when it will be adopted, as it is still in the legislative procedure phase. The transposition of Directive 2023/970 will bring about new adjustments, expanding the scope of application, establishing disclosure and information obligations, reducing thresholds for justifying the gender pay gap, and modifying consequences for non-compliance and prescription periods.					Likewise, considering the gender gap will move from Spanish current 25% to 5%, and the foreseeable increase of claims/requests regarding this, we recommend companies: • audit existing pay practices to detect potential irregularities and identify the causes motivating them • proactively review of the current remuneration structure to identify gaps of more than 5%, and • consider start putting in place mechanisms to correct/reduce/prevent this to avoid future contingencies. **Note:** Consequences of non-compliance and statute of limitation - very relevant are the changes in relation to non-compliance. The Directive provides: • for the need to establish comprehensive and deterrent compensation when there are breaches • that compensations cannot be pre-fixed and that the statute of limitations cannot be less than three years (in Spain it is currently 1) • in terms of burden of proof, it establishes that if the obligations of pay transparency are not met, in case of a claim the burden of proof that there is no wage gender discrimination will be on the employer. We understand these topics will have a significant impact and could result in increasing the number of claims and litigation in this regard.

	Current status of transposition (deadline was 7 June 2026)	Aspects of the Directive already covered by existing law				Are employers taking steps to comply, or what steps should they be taking?
		Job descriptions	Job evaluation schemes	Info to employees / new recruits	Gender pay gap reporting	
UK	**N/A**	On 8 March 2022 the UK government announced plans to improve pay transparency in the job application process and launched a pilot scheme, where participating employers list salary details on job adverts and stop asking about salary history during recruitment. Participation was voluntary and there are no current plans for this to become a mandatory requirement. In May 2024, the previous UK government announced that it was "pausing" the pilot. Any further steps from the new government on this remain to be confirmed in detail.			Companies (including branches) with more than 250 UK employees are subject to gender pay gap reporting requirements.	Employers are subject to this requirement – no further information required at this time. In their policy paper, Next steps to Make Work Pay, also published on 10 October 2024, the government has committed to begin consulting on a draft Equality (Race and Disability) Bill that will (among other things) extend pay gap reporting to ethnicity and disability for employers with more than 250 staff and measures on equal pay. Some large employers are already voluntarily reporting these figures alongside their gender pay gap reports. As part of their promised reform of the pay discrimination framework, a consultation seeking views on how to address gaps and inconsistencies in equal pay currently affecting disabled people, those from ethnic minority groups, and outsourced workers was launched in August 2026. This will close on 27 October 2026.

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