



A BDO Legal guide to

EU Pay Transparency

Country Implementation Update

March 2026





#Transparency

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EU PAY TRANSPARENCY DIRECTIVE OVERVIEW

Shared objectives, different national pathways.

The EU Pay Transparency Directive introduces new requirements designed to strengthen gender pay equity and improve pay transparency across Europe. **By 7 June 2026, all EU Member States must transpose the Directive into their national legislation.**

Although the Directive establishes common objectives and minimum standards, **each country is taking its own approach to implementation**, with different timelines, processes and national adaptations. Understanding both the EU framework and national variations will be essential for effective preparation.

This guide summarises the Directive's key requirements, **Member State implementation status**, and the **key points** employers should keep in mind in a rapidly evolving regulatory environment.



For multinational HR teams, the challenge lies in **creating consistent pay practices** while adapting to **country-specific rules** and reporting requirements.

WHAT DOES THE DIRECTIVE REQUIRE?

Key obligations to promote pay equity and transparency.



TRANSPARENCY OF PAY POLICY

Employers must share initial pay or salary ranges for job roles upfront and cannot ask candidates about their current or previous pay. This aims to promote fairer hiring practices by ensuring that pay is determined based on objective, gender-neutral criteria.



INFORMATION RIGHTS / OBLIGATIONS

Employees have the right to request information about their own pay and the average pay for comparable roles, broken down by gender. Employers must respond within an appropriate timeframe but in any event within two months of the request.



GENDER PAY GAP REPORTING

Employers above the relevant size thresholds must report their gender pay gap on a regular basis, covering differences in both salary and complementary or variable components. This reporting helps organisations monitor pay disparities and identify areas that may require attention.



JOINT PAY ASSESSMENTS

If a gender pay gap of 5% or more is identified and cannot be objectively justified, employers must work with employee representatives to carry out a joint pay assessment. This assessment reviews the underlying causes of the pay gap and outlines measures to address it.

DIRECTIVE MILESTONES

The road to EU compliance.

**7 JUNE
2026**

Deadline for EU Member States to transpose the directive into national law. From this date, employers will need to:

- Stop asking candidates about their current or previous salary.
- Share initial pay or salary ranges for job roles with candidates.
- Provide information on pay levels for comparable roles upon request.

**6 JUNE
2023**

The EU Pay Transparency Directive officially came into effect.

**7 JUNE
2027**

Gender pay gap reporting obligations start for:

- Companies with **250 or more employees** – annual reporting.
- Companies with **150–249 employees** – reporting every three years.

**7 JUNE
2031**

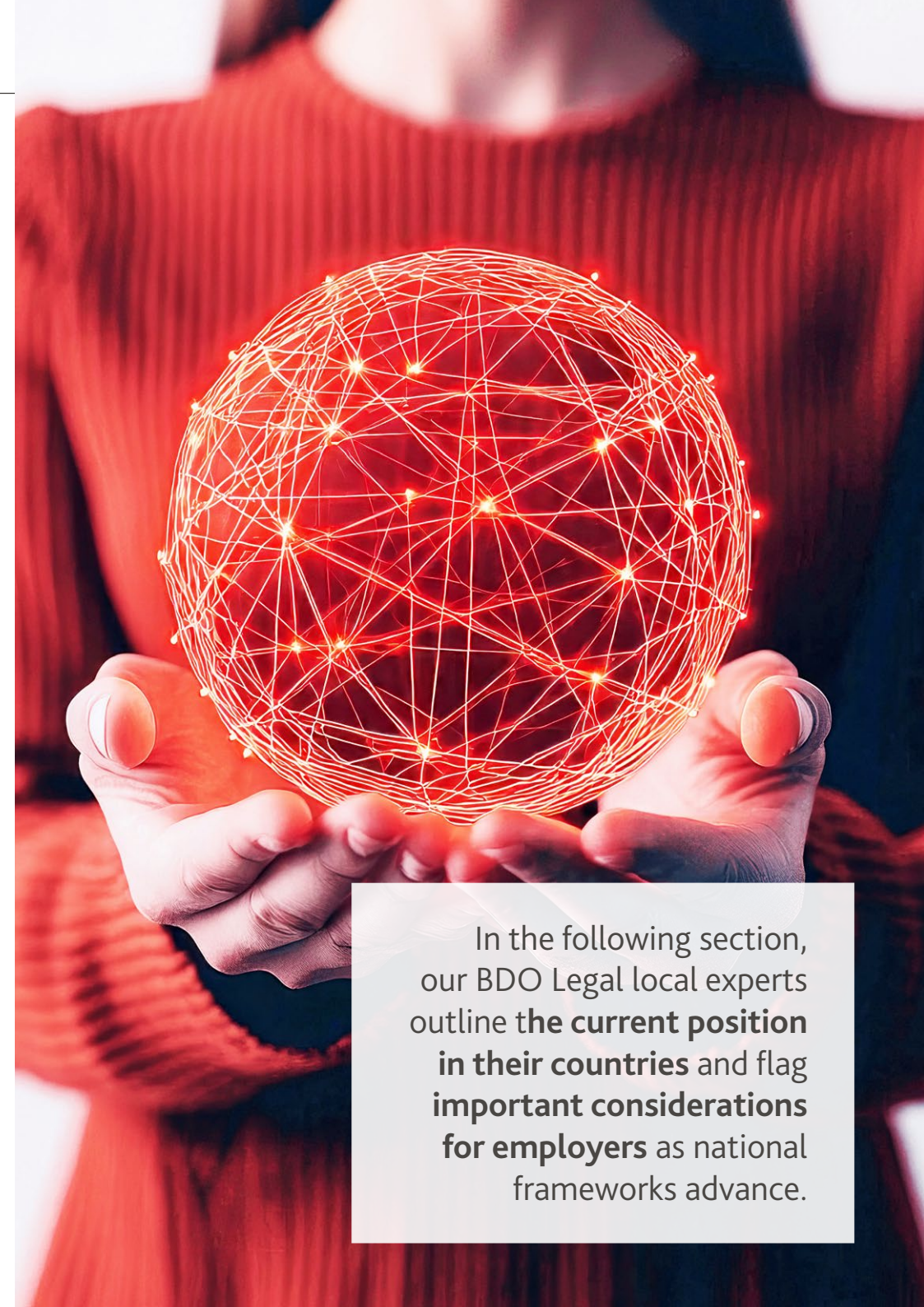
Gender pay gap reporting obligations begin for companies with 100–149 employees – reporting every three years.

OUR GLOBAL PERSPECTIVE

Connecting local insights across Europe.

As BDO Legal teams across Europe track how EU Member States shape their national approaches to the Pay Transparency Directive, **several emerging themes are becoming clear:**

- 1. Different starting points.** While some countries are building on mature pay-equity frameworks, others are encountering these requirements for the first time, resulting in varying levels of readiness for both governments and employers.
- 2. Integration is complex.** In countries with established national systems, aligning EU-level indicators and methods with existing rules and procedures presents a range of practical challenges.
- 3. Evolving national approaches.** Timelines, disclosure expectations and data requirements are taking distinct forms across countries as drafts and proposals continue to develop.
- 4. Proactivity will be important.** With several Member States yet to publish full draft laws ahead of the 7 June 2026 deadline, employers may have a limited window to prepare once national frameworks are finalised.



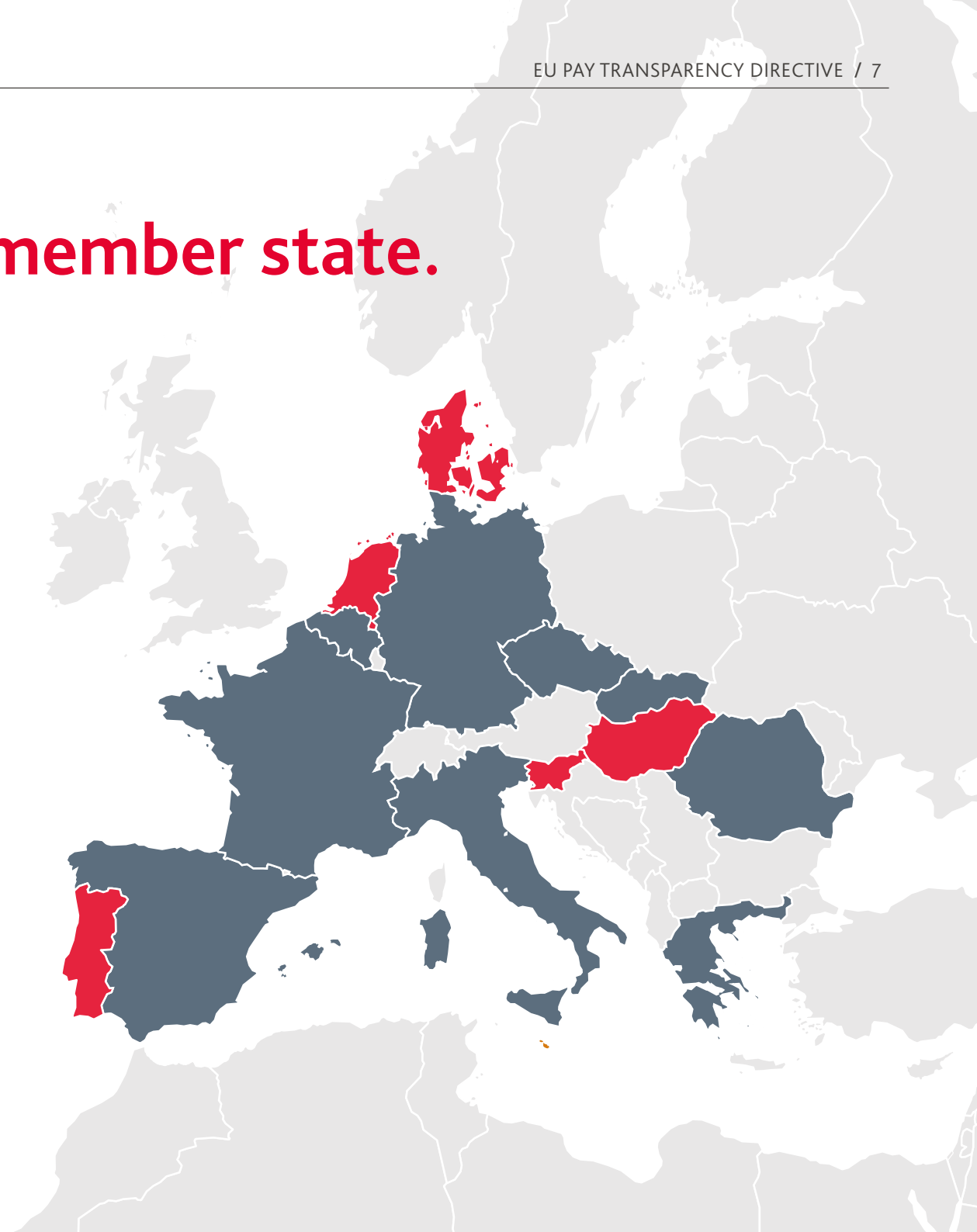
In the following section, our BDO Legal local experts outline **the current position in their countries** and flag **important considerations for employers** as national frameworks advance.

IMPLEMENTATION READINESS ACROSS EUROPE

Tracking progress by member state.

COUNTRY	IMPLEMENTATION STATUS
BELGIUM	On-Track
CZECH REPUBLIC	On-Track
DENMARK	Delayed
FRANCE	On-Track
GERMANY	On-Track
GREECE	On-Track
HUNGARY	Delayed
ITALY	On-Track
MALTA	Leader
NETHERLANDS	Delayed
PORTUGAL	Delayed
ROMANIA	On-Track
SLOVAKIA	On-Track
SLOVENIA	Delayed
SPAIN	On-Track

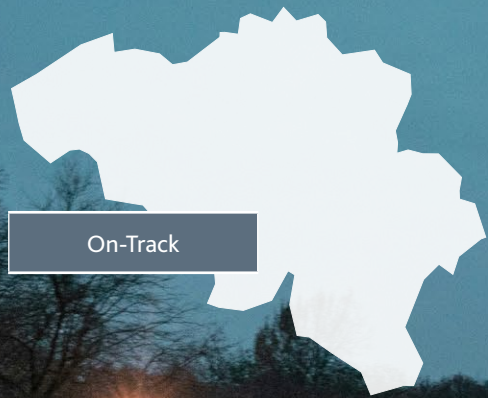
Select a country to view its update



COUNTRY-BY-COUNTRY UPDATE

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Belgium



On-Track



CURRENT IMPLEMENTATION STATUS

Belgium has partially implemented the Directive through legislation in the Federation Wallonie Bruxelles, which has applied since January 2025 and is limited to that jurisdiction. This partial framework does not yet meet all of the Directive's requirements.



NEXT STEPS

Belgium still needs to finalise a national approach, and no wider implementation timeline has been published.



WHAT THIS MEANS FOR EMPLOYERS

Employers may experience phased adjustments and should stay alert to developments as Belgium moves toward full transposition. Belgium's partial implementation includes accessibility requirements for presenting pay information that go beyond the Directive, signalling a possibility of stricter national rules.



NATALIE BASTIAENS
BDO Legal | Belgium

natalie.bastiaens@bdo.be

COUNTRY-BY-COUNTRY UPDATE

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Czech Republic

On-Track



CURRENT IMPLEMENTATION STATUS

Czech authorities are preparing draft legislation to transpose the Directive, and officials have confirmed that drafting work is underway. A ban on pay secrecy clauses has already taken effect under an amendment to the Labour Code as of 1 June 2025.



NEXT STEPS

A full draft transposition bill is expected over the course of 2026, which will outline the remaining measures to be implemented.



WHAT THIS MEANS FOR EMPLOYERS

Early measures such as restrictions on pay secrecy and salary-history questions indicate clear alignment with key elements of the Directive, even before full legislation is published. Preparing internal pay structures and documentation now will make the transition smoother when the full set of obligations enters into force.



FILIP LUKAČOVIČ

BDO Legal | Czech Republic

filip.lukacovic@bdolegal.cz

COUNTRY-BY-COUNTRY UPDATE

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Denmark

Delayed



CURRENT IMPLEMENTATION STATUS

Denmark has now presented a draft bill to implement the EU Pay Transparency Directive. The proposal reflects a minimum transposition, meaning that only employers with 100 employees or more will be required to prepare a gender pay gap report. The draft bill proposes an entry-into-force date of 1 January 2027, which means that Denmark will not meet the EU's June 2026 deadline. The government states that the postponement is intended to give employers sufficient time to adjust to the new framework.



NEXT STEPS

The consultation period runs until 27 March 2026. However, as a general election has now been called, there is significant uncertainty regarding both the timing and the final form of the legislation. The legislative timeline may therefore shift depending on the political process and the priorities of the incoming government.



WHAT THIS MEANS FOR EMPLOYERS

With a minimum implementation model proposed, only organisations with 100+ employees will be subject to the reporting obligation. Smaller employers will mainly be affected by the transparency rules linked to recruitment and employee information rights. Although the implementation date is postponed to 2027, employers should not assume a long preparation period. Once a new government is formed, the legislative process may progress quickly, and early internal pay data mapping and governance review is still advisable.



JEANETT PILMARK
BDO Legal | Denmark

jepil@bdo.dk

COUNTRY-BY-COUNTRY UPDATE

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France

On-Track



CURRENT IMPLEMENTATION STATUS

France began formal consultations with trade unions and employer organisations in May 2025 as part of its preparations to transpose the Directive. At the same time, France already operates one of the strongest gender pay reporting systems in Europe, requiring all companies with at least 50 employees to publish an annual Gender Equality Index.



NEXT STEPS

A draft transposition law has not yet been issued. The government intends to update the Index to align with the Directive's indicators and to automate several pay gap measures by leveraging data reported through France's Déclaration Sociale Nominative (DSN), the national reporting system used to transmit payroll and employment events to social security bodies, and to integrate these feeds into the portal for Index submissions. This approach is designed to prefill indicators and standardise calculations in line with the Directive's methodology, thereby reducing manual data handling for employers.



WHAT THIS MEANS FOR EMPLOYERS

France's plan to modernise the Index, including new indicators and DSN-based automation, will likely streamline compliance for many employers. Most organisations will build on existing processes rather than design new ones, but should be ready to refine data collection and reporting once the draft law sets out the final approach.



EMILIE DUCORPS-PROUVOST

BDO Legal | France

emilie.ducorpsprouvost@avocats-bdo.fr

COUNTRY-BY-COUNTRY UPDATE

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Germany

On-Track



CURRENT IMPLEMENTATION STATUS

At the time of writing, Germany has not yet released draft legislation to transpose the Directive. An expert commission submitted proposals in October 2025 to guide the development of the national framework.



NEXT STEPS

A draft transposition law is expected in early 2026, although it has not yet been published. Initial indications suggest Germany may implement the Directive with certain practical simplifications, but the final approach will only become clear once the draft law is made available.



WHAT THIS MEANS FOR EMPLOYERS

The implementation of the Directive is expected to have a significant impact on wage structures and may create a substantial administrative burden. To avoid compliance risks and strengthen their position as employers, companies may wish to begin reviewing their remuneration structures now and aligning them with the Directive's requirements.



FRANZISKA HÜGEL-SPOHNHEIMER
BDO Legal | Germany

franziska.huegel-spohnheimer@bdolegal.de

COUNTRY-BY-COUNTRY UPDATE

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Greece

On-Track



CURRENT IMPLEMENTATION STATUS

Greece has not yet transposed the EU Pay Transparency Directive (Directive 2023/970) into national law. While equal pay principles are established in the Constitution, Law 3488/2006, and the Labour Code, enforcement remains limited. The Directive will introduce more concrete mechanisms, such as access to anonymised pay data and targeted burden-of-proof shifts in pay discrimination cases. The main challenge for Greece lies not in recognizing rights, but in reinforcing the tools and procedures needed for effective enforcement.



NEXT STEPS

Preparatory work is underway at the Ministry of Labour but no draft transposition bill has been released. Legislative consultation with social partners and employer organisations is expected before any formal proposal is issued. Further clarity is anticipated in the coming months, particularly regarding reporting thresholds, enforcement and integration with existing anti-discrimination law.



WHAT THIS MEANS FOR EMPLOYERS

Employers will need to adapt their HR, recruitment, and payroll systems to meet upcoming pay transparency requirements, including salary range disclosures and gender pay gap reporting. Key challenges will include documenting objective pay criteria and preparing for joint pay assessments where unexplained gender gaps arise. While large employers will be affected first, smaller companies may face phased or reduced obligations. Early internal audits and policy adjustments are recommended to ensure timely compliance by 2026.



CHRISTINA KALOGEROPOULOU

BDO Legal | Greece

ch.kalogeropoulou@bdo.gr

COUNTRY-BY-COUNTRY UPDATE

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Hungary

Delayed



CURRENT IMPLEMENTATION STATUS

Hungary remains in the early stages of transposition, as no draft law has been introduced and current work is focused on professional consultations. Pay transparency regulation does not appear in any official legislative roadmap, and no draft has been released for public consultation. With parliamentary elections scheduled for 12 April 2026, it is expected that transposition will not be addressed by the current Parliament and will instead be taken up by the newly elected Parliament.



NEXT STEPS

A draft bill is still awaited, and legislative action will be required to align national rules with the Directive once introduced. Given the electoral timetable, preparation and adoption of implementing legislation are expected to take place after the new Parliament is formed, likely involving amendments to the Labour Code and related legislation.



WHAT THIS MEANS FOR EMPLOYERS

Hungary currently lacks a structured transparency framework, meaning employers will need to prepare for significant changes once the Directive is adopted, including salary range disclosure, gender pay gap reporting and strengthened information rights. At the same time, it's important to keep in mind that the Hungarian Labour Code already contains the principle of equal pay for work of equal value, specifying that, in assessing the value of work, particular regard must be had to the nature, quality and quantity of the work performed, working conditions, required qualifications, physical or intellectual effort, experience, responsibility and labour market conditions.



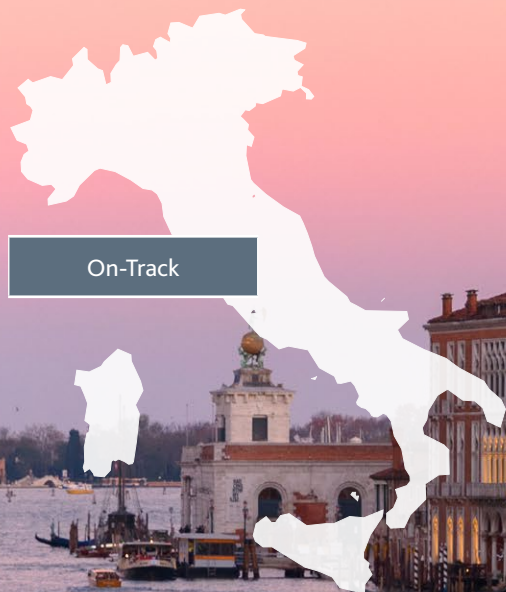
ATTILA MÁRIÁS
BDO Legal | Hungary

attila.marias@bdolegal.hu

COUNTRY-BY-COUNTRY UPDATE

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Italy



On-Track



CURRENT IMPLEMENTATION STATUS

A draft legislative decree to transpose the Directive was recently published in February 2026. Among its main points, the draft identifies National Collective Bargaining Agreements (NCBAs) as the primary reference for assessing the value of positions. Employer-defined classification systems are also permitted, provided they are based on the same principles of objectivity and neutrality. Since NCBAs are deemed to ensure objective and neutral pay systems, applying a NCBA creates a presumption of compliance with pay equity and transparency principles.



NEXT STEPS

It will be necessary to wait for the final version of the legislative decree to verify whether the implementation will be aligned with the requirements set out in the Directive, particularly with respect to the definition of pay levels. While the Directive defines pay as "gross annual remuneration and corresponding gross hourly remuneration" without exclusions, the draft decree narrows this to gross annual and hourly remuneration excluding non-structural, individual economic treatments (i.e., discretionary, temporary, non-generalised components based on individual objective criteria). At this stage, it remains unclear which components of remuneration should be taken into account in order to provide employees with an overview of average pay levels.



WHAT THIS MEANS FOR EMPLOYERS

Given the anticipated changes and the possibility of a compressed timeline, organisations may wish to consider how their existing processes align with the Directive's requirements so they can adapt efficiently once national legislation is issued.



ALESSIO BUONAIUTO
BDO Legal | Italy

alessio.buonaiuto@bdo.it

COUNTRY-BY-COUNTRY UPDATE

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Malta

Leader



CURRENT IMPLEMENTATION STATUS

Key transparency and information-rights provisions entered into force on 27 August 2025, making Malta one of the earliest Member States to introduce binding measures aligned with the Directive.



NEXT STEPS

Further legislative steps are expected to complete full alignment with the Directive, though no additional timelines have been announced.



WHAT THIS MEANS FOR EMPLOYERS

Employers should ensure that current practices meet Malta's existing transparency requirements and prepare to integrate additional reporting obligations as the national framework develops.



LARA BORG BUJEJA
BDO Legal | Malta

lara.borgbugeja@bdo.com.mt

COUNTRY-BY-COUNTRY UPDATE

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Netherlands

Delayed



CURRENT IMPLEMENTATION STATUS

The Netherlands has issued a draft transposition proposal, but implementation has been deferred to 1 January 2027, after the Directive's June 2026 deadline, due to concerns about the administrative burden for employers. However, the European Commission has not allowed the Netherlands (or any other Member State) to postpone the implementation of the Directive and expects all Member States to transpose the directive by the deadline of 7 June 2026.



NEXT STEPS

The Netherlands has not yet announced any further steps following the above status, and no revised legislative timeline has been communicated. This means that the next phase of the process remains dependent on future government updates. At the time of writing, the draft transposition proposal has been submitted to the Council of State for its advisory opinion, after which the proposal can be forwarded to the Dutch Parliament.



WHAT THIS MEANS FOR EMPLOYERS

Should it prove necessary to adhere to the original 7 June 2026 deadline developments may progress more quickly. Employers may wish to build flexibility into their internal planning to accommodate updates once they are released. The Netherlands may still attempt to implement the Directive by the official deadline of 7 June 2026. If this were to happen, employers with 150 employees or more would likely be required to report in 2027 on the reporting year 2026 (rather than one year later). At this stage, however, it remains highly uncertain whether the Netherlands will be able to meet the official deadline.



CORINA ROKS
BDO Legal | Netherlands

corina.roks@bdo.nl

COUNTRY-BY-COUNTRY UPDATE

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Portugal

Delayed



CURRENT IMPLEMENTATION STATUS

Portugal has not yet published draft legislation to transpose the Directive into national law, although it already operates a national pay equity framework under Law 60/2018 of 21 August. This framework includes measures to promote equality between women and men for equal work or work of equal value, prohibits pay discrimination based on gender and requires companies to maintain transparent pay policies through objective criteria. It also requires employers to report individual pay data in the Annual Single Report, broken down by job, qualification, and gender.



NEXT STEPS

The Commission for Equality in Labour and Employment is currently consulting with social partners to review the existing framework and support the Government in preparing the national approach for transposition. No parliamentary debate has begun, and no publication date has been set for the draft bill. National rules will also need to integrate the Directive's transparency measures with existing requirements.



WHAT THIS MEANS FOR EMPLOYERS

Companies operating under Portugal's mandatory transparent pay policy rules may need to update those policies to incorporate the Directive's stricter criteria once it is transposed into national law, including objective job evaluation and disclosure requirements.



JOANA BEIRÃO
BDO Legal | Portugal

joana.beirao@bdo.pt

COUNTRY-BY-COUNTRY UPDATE

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Romania

On-Track



CURRENT IMPLEMENTATION STATUS

As of January 2026, Romania has not yet published a draft law to transpose the Directive. Although a draft is expected before the June 2026 deadline, the timeframe will remain extremely tight, and employers may have as little as 4-6 weeks to achieve compliance before 7 June.



NEXT STEPS

A draft law has not yet been published, and no timeline has been announced for its release. When issued, it is expected to clarify national standards for assessing work of equal value and introduce structured reporting and information-rights obligations for companies with 100 or more employees.



WHAT THIS MEANS FOR EMPLOYERS

Companies should anticipate clearer guidance on pay-evaluation criteria and prepare for structured disclosure processes as Romania develops a more formal transparency framework. Until national guidance is issued, employers must rely directly on the Directive to understand their obligations. It is advisable to begin preparing now based on the Directive's minimum requirements, while keeping in mind that additional obligations may be introduced once Romania publishes its national legislation.



CATALINA DAMASCHIN
BDO Legal | Romania

catalina.damaschin@tudor-andrei.ro

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Slovakia

On-Track



CURRENT IMPLEMENTATION STATUS

Slovakia published a draft Pay Transparency Law in September 2025 to fully transpose the Directive, alongside amendments to the Labour Code. After public and governmental consultations, the draft was submitted to Parliament on 7 January 2026, where it will undergo the full legislative process and may still be amended.



NEXT STEPS

Parliamentary debate and adoption are anticipated in early 2026. The draft originally targeted an effective date of 1 June 2026, but this has since been postponed to 7 June 2026. Further implementing regulations are expected to clarify reporting formats, procedural requirements, and enforcement mechanisms.



WHAT THIS MEANS FOR EMPLOYERS

Slovakia's draft introduces distinctive elements such as a dual reporting model and annual employee information reminders, meaning companies will need to align pay structures and disclosures with Slovakia's strengthened transparency framework. To be able to do this, the companies will need to improve data collection as some employers may currently lack adequate internal data broken down by gender / role / seniority.



PAVOL TAMAŠI

BDO Legal | Slovakia

tamasi@bdoslovakia.com

COUNTRY-BY-COUNTRY UPDATE

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Slovenia

Delayed



CURRENT IMPLEMENTATION STATUS

Slovenia has not yet taken visible steps to transpose the Directive, and no draft legislation or preparatory materials have been published to date. However, under the PAY DAY project led by the Ministry of Labour, Family, Social Affairs and Equal Opportunities, awareness-raising activities and stakeholder trainings have been launched, together with official documentation supporting implementation of the EU Pay Transparency Directive, including a free online tool to help employers identify and analyse gender pay gaps.



NEXT STEPS

A draft bill is still awaited, and no publication date has been indicated. National rules will need to be developed to introduce pay-transparency obligations for private-sector employers, as Slovenia currently lacks a structured framework outside the public sector.



WHAT THIS MEANS FOR EMPLOYERS

Companies should anticipate the introduction of new transparency and reporting obligations, as Slovenia's future framework will need to build foundational rules for pay disclosures, information rights, and gender-gap reporting once transposition begins.



IRENA KAMENSCAK
BDO Legal | Slovenia

irena.kamenscak@bdo.si

COUNTRY-BY-COUNTRY UPDATE

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Spain

On-Track



CURRENT IMPLEMENTATION STATUS

Spain has not yet published a draft law to transpose the Directive, although existing national rules place it in a more mature position than many other Member States. Spain already applies several pay-equality measures, including the mandatory pay register and pay audits under Royal Decree 902/2020.



NEXT STEPS

Spain is expected to confirm its national approach once the draft bill is made available. No publication date has been set, and the national framework will need to be updated to meet the requirements of the Directive ahead of the June 2026 deadline.



WHAT THIS MEANS FOR EMPLOYERS

Once the State defines the national framework for transposition, employers will need to assess how the new obligations affect their existing equality plans and pay transparency systems, particularly in relation to the thresholds and mechanisms that will be used to assess gender pay gaps.



IULIANA DENDIU
BDO Legal | Spain

iuliana.dendiu@bdo.es

NEXT STEPS FOR EMPLOYERS

Preparing for change and shaping what comes next.

The EU Pay Transparency Directive is reshaping expectations around fairness, pay structures and employer accountability across Europe. Alongside **new compliance duties**, employers also have an opportunity to **strengthen internal practices** in lasting, meaningful ways.

Transparent and well-designed pay processes can **enhance reputation**, build trust and support **talent attraction and retention**.

Our BDO Legal teams partner with clients to **turn regulatory requirements into practical solutions** that strengthen fair pay practices and align with broader people strategies, while ensuring compliance with national rules.

Taking early action will help organisations **prepare for upcoming national requirements**, ensuring they have enough time to adjust before the rules take full effect.

STEPS EMPLOYERS CAN TAKE NOW TO PREPARE:



Review pay structures



Strengthen data foundations



Assess organisational readiness



Map roles using "work of equal value" criteria



Update recruitment process



Prepare for information requests



Identify data gaps early



Monitor Member State progress regularly

If you need support interpreting or applying pay transparency requirements, BDO Legal can help you navigate the next steps. Please do not hesitate to contact your nearest BDO Legal office to discuss your specific situation.

FOR MORE INFORMATION:



CAROLINE MACDONALD

Coordinator | Legal services
BDO global office

+34 686 339 922
caroline.macdonald@bdo.global

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