RÖDL

International Employment Law & HR Insights

July 2026 | Pay Transparency

Country	Current state of implementation / expected implementation date	For EU countries: local specificities in the implementation of the EU-Directive Pay Transparency? For non-EU countries: do similar obligations exist?
Belarus	N/A (Belarus is not an EU Member State)	No similar obligations are currently implemented in Belarusian legal system.
Brazil	N/A (non-EU country)	Yes. The Brazilian Salary Equality Law ensures equal pay for equal work, regardless of gender, based on the same job function and comparable criteria such as seniority and tenure.
Bulgaria	A draft bill has been published for public consultation. The draft provides for entry into force on 7 June 2026. The reporting and joint pay assessment obligations are subject to phased implementation: from 7 June 2027 for employers with 150+ employees and from 7 June 2031 for employers with 100 - 149 employees.	According to the draft, the main Bulgarian specificities are: • The main implementation instrument is the Bulgarian Protection Against Discrimination Act, with supplementary amendments to the Labour Code. • The approach is expressly framed as anti-discrimination law rather than purely employment law. • The Commission for Protection Against Discrimination is designated as the central monitoring/equality body. • The draft relies on the existing anti-discrimination enforcement framework rather than introducing a standalone procedural regime. • All employers are subject to individual pay transparency obligations, including the obligation to provide information upon employee request. • Employers with at least 100 employees are subject to formal periodic reporting obligations towards the Commission for Protection Against Discrimination and to the mandatory joint pay assessment mechanism. • The draft introduces a right to information on average pay levels broken down by sex. • The draft expressly prohibits salary history inquiries addressed to the employee and pay confidentiality clauses. • The draft introduces a 5% threshold for a mandatory joint pay assessment where the pay gap is unjustified and not remedied within six months.
China	N/A (China is not a EU Member State)	The Chinese Labor Law sets out the principle of equal pay for equal work. But currently, no salary transparency related publication or information obligations exist for employers in China.

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Czech Republic	A draft bill transposing the EU Pay Transparency Directive has been prepared (amendment to the Labor Code and related legislation). The law is expected to enter into force on 1 January 2027 (with some obligations deferred to 2028 and beyond). Czech Republic is, therefore, not expected to meet the transposition deadline.	The Czech draft largely follows the structure of the Directive, introducing in particular: • An obligation to inform job applicants about the starting salary range before the employment contract is concluded, • A requirement for employers to implement a structured remuneration system based on job value criteria, • Extensive information rights for employees regarding their own pay and average pay levels broken down by gender, • Pay reporting obligations based on employer size (with annual or 3-year cycle reporting starting effectively from 2028), • Mandatory pay assessments where unjustified gender pay gaps of at least 5% persist (in line with the directive), • Strengthened enforcement mechanisms, including a shift of the burden of proof in discrimination cases and expanded compensation rights. The Czech model centralizes part of the reporting process: key gender pay gap reports are primarily generated by the Ministry of Labor and Social Affairs based on employer data submissions, rather than solely by employers themselves. Another specific aspect lies in the complex role of ombudsman, especially in regard to information about the average pay of other employees.
Denmark	A draft bill was published on February 26, 2026. No final implementation date has been confirmed yet; Denmark is not expected to meet the June 7, 2026 transposition deadline, and implementation is currently expected by 1 January 2027.	The Danish draft bill extends the following obligations beyond the scope of the Directive: • **Article 6 of the Directive:** Not only employers with more than 50 employees, but all employers must disclose the objective criteria used to determine pay and pay trends. • **Article 9 of the Directive:** All employers must report salary data to either Statistics Denmark (Danmarks Statistik) or an employers' organization. Based on this data, salary reports are prepared for companies with at least 100 employees. However, the employer remains responsible for ensuring that the data and employee categorization are accurate. This goes beyond the wording of the directive, which places the responsibility for preparing the pay report solely with the employer and employee representatives. The Danish bill also extends the salary reporting requirement to include companies with between 50 and 99 employees if there are at least 8 employees of each gender in the same employee category. Whereas the directive only requires pay reporting for companies with at least 100 employees. • **Article 29 of the Directive:** A new monitoring body is being established to monitor, analyze, and publish pay reports. The reports must be published no later than 1 month after receipt of the final pay report.

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Estonia	Transposition only partially. No other requirements from the Pay Transparency Directive pending in the proceedings. Estonian government has requested a two-year post-ponement from the European Commission and pushed back against the heavy reporting burdens.	No local specificities. End of June 2026, the Estonian parliament adopted amendments to Employment Contracts Act by which the Pay Transparency Directive is partially transposed, but the amendments have not yet taken effect. Amendments transposed: • An employer may not ask a job applicant about their previous or current salary. • The employer shall not prevent an employee from disclosing the amount of their pay. • The employer shall provide the job applicant with information re-garding the salary or salary range for the position being offered in a form that can be reproduced in writing – in particular, in the job advertisement or by other means – prior to the job interview. • If additional terms regarding pay are set forth in a collective bargaining agreement, the employer shall also provide the job applicant with information regarding those terms. • The employer must ensure equal pay for women and men for the same or equivalent work.
Finland	A draft bill was published on January 23, 2026. No final implementation date has been confirmed yet; Finland is not expected to meet the June 7, 2026 transposition deadline, and implementation is not expected before late 2026 at the earliest.	Finland's implementation draft is relatively minimalist. It does not go materially beyond the Directive but rather adapts it to Finnish institutional features: The Equality Act framework, the collective bargaining agreement-based wage-setting system, the Incomes Register and Statistics Finland for reporting, and the Non-Discrim-ination and Equality architecture with the Equality Ombudsman as the monitoring body.
France	A draft bill was published on March 19, 2026. No final implementation date has been confirmed yet; France is not expected to meet the June 7, 2026 transposition deadline, and implementation is currently not expected before early 2027.	The French draft bill extends certain obligations beyond the scope of the Directive, notably by applying the new reporting framework to companies with at least 50 employees (whereas the Directive applies reporting obligations only from 100 employees). Besides, the draft bill would limit employees' right to request pay information to companies with at least 10 employees.
Germany	The implementation of the EU Pay Transparency Directive 2023/970 in Germany has been delayed. The European imple-mentation deadline expired on June 7, 2026; as things stand, the federal government does not plan to implement the direc-tive nationally until early 2027.	In Germany, the current legal framework is the so called "Entgelt-transparenzgesetz", which has been in force since 6 July 2017. It already provides for an individual right to information, voluntary or requested company review procedures for pay structures, and reporting obligations on equality and equal pay for certain employ-ers. The EU Pay Transparency Directive will build on this existing framework and is expected to lead to a broader and more binding set of rules once it is transposed into German law.

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Hungary	The Ministry for National Economy has prepared the draft implementing legislation; however, no final law has yet been adopted or promulgated. The detailed rules remain unclear. It is now certain that Hungary will not meet the 7 June 2026 transposition deadline, primarily due to the electoral cycle, the transitional period, and changes in government structure. A delay of a few months is expected, with implementation likely pushed to late 2026 or early 2027.	The Hungarian legislation is not expected to materially diverge from the Directive. At the same time, its transposition is likely to have implications across several closely related regulatory areas: • **Labour Code:** Expected changes may include mandatory disclosure of salary ranges in job advertisements, a ban on asking candidates about their previous remuneration, and the introduction of objective criteria for determining pay and career progression. Employees' rights to access information on pay are also likely to be broadened. • **Equal treatment rules:** A more detailed definition of "work of equal value" is anticipated, alongside a strengthening of the reversed burden of proof and wider scope for collective enforcement of claims. • **GDPR and data protection:** Handling salary, performance and career-related data will remain a sensitive issue. Further guidance is expected from the Hungarian National Authority for Data Protection and Freedom of Information (NAIH) on appropriate legal bases, anonymisation standards and data retention practices, particularly in the context of gender-based pay reporting and analytical assessments.
India	N/A (India is not a EU Member State)	India regulates equal remuneration through an anti-discrimination framework that prohibits gender-based pay discrimination for the same work or work of a similar nature, but imposes no statutory obligation of mandatory gender pay gap reporting, nor any requirement to disclose pay ranges in job advertisements or to job applicants pre-offer.
Indonesia	N/A	Yes, Indonesia's wage regulation upholds the principle of equal treatment in pay, prohibiting discrimination based on gender, race, religion, or political views. It also explicitly recognises equal pay for work of equal value, which is typically assessed based on objective factors such as an employee's competence, level of responsibility, and job-related risks within the company.

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Italy	On 1 June 2026 the Legislative Decree implementing the Directive (Legislative Decree No. 96 of 7 May 2026) was published in the Official Gazette. The Legislative Decree is applicable starting from 7 June 2026.	The most important specificities/differences: • Limitation of the right to information of the employees to 1 time per year; • Non-involvement of workers' representatives in defining criteria for assessing value of work; • Different definition of the pay level (excluding non-structural individual economic treatments, such as pay components granted on a personal, discretionary, or temporary basis, not applied generally within the same category of employees and based on individual objective criteria) • Provision that the classification and grading systems set out in national collective labour agreements (NCBA) constitute the reference framework for the purposes of assessing work of same or equal value (in our opinion not sufficient; it is necessary to implement in addition an internal job grading system).
Kazakhstan	N/A Kazakhstan is not an EU Member State and is not required to implement EU Directive 2023/970. No implementation of an equivalent pay transparency regime is currently expected.	Kazakhstan does not have a standalone pay transparency regime comparable to EU Directive 2023/970. In particular, Kazakhstan law does not generally require employers to disclose salary ranges in job advertisements, provide employees with gender-disaggregated average pay information, publish gender pay gap reports, or conduct mandatory pay assessments. However, the Labour Code of Kazakhstan contains general anti-discrimination and equal pay principles. Article 6 prohibits discrimination in the field of labour, including on the basis of sex. Article 22 grants employees the right to equal pay for equal work without discrimination, while Article 23 imposes a corresponding obligation on employers to ensure equal pay for equal work and equal working conditions without discrimination. In addition, Article 103 links remuneration to objective employment-related factors, such as qualification, complexity, quantity, quality and working conditions, and Article 107 requires the remuneration system to be determined in employment agreements, collective agreements and/or internal employer acts. Therefore, Kazakhstan has equal pay and anti-discrimination obligations, but not EU-style pay transparency obligations.

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Kenya	N/A Kenya is not an EU Member State and is not required to implement EU Directive 2023/970.	Kenyan Law does not currently impose mandatory pay transparency, pay-gap reporting or pay-related disclosure obligations on employers. However, the Kenyan Legal framework embodies the underlying principles of equal treatment and equal remuneration through constitutional and statutory protections. The Constitution of Kenya, 2010 guarantees equality and freedom from discrimination. In particular, Article 27 prohibits discrimination and guarantees equal protection and equal benefit of the law, while Article 41 secures every worker's right to fair labor practices and fair remuneration. Similarly, Section 5 of the Employment Act, 2007, Cap 226 Laws of Kenya prohibits discrimination in employment and requires employers to promote equality of opportunity and equal pay principles. Employers are prohibited from discriminating, directly or indirectly, on grounds including gender, race, color, sex, language, religion, political or other opinion, nationality, ethnic or social origin, disability, pregnancy, marital status or HIV status. In the public sector, the principles of equality and non-discrimination are further reinforced through statutory measures aimed at promoting gender inclusivity. Notably, section 36(3) of the Public Service Commission Act, CAP 185 provides that appointments in the public service should be made in a manner that ensures no more than two-thirds of positions are held by persons of the same gender. Accordingly, Kenya's legal framework is primarily aimed at preventing discrimination and promoting equality in the workplace. These rights are regularly upheld and enforced in the Kenyan courts.
Lithuania	A draft bill transposing the EU Pay Transparency Directive has been prepared implementing it into the Labor Code. The respective amendments enter into force on 7th June 2026 (with some obligations deferred to 1st January 2027). Lithuania will therefore implement the Directive in the transposition deadline.	The draft largely follows the structure of the Directive, introducing in particular: • An obligation to inform job applicants about the starting salary range before the employment contract is concluded, • A requirement for employers to implement a structured remuneration system based on job value criteria and non-discriminatory principles, • Extensive information rights for employees, regarding their own pay and average pay levels broken down by gender, • Monthly pay reporting obligations based on employer size • Additional rights for work councils and trade unions • Mandatory pay assessments where unjustified gender pay gaps of at least 5% persist (in line with the directive), • The wage of an employee cannot be treated as confidential, if the employee uses this information in order to implement equal pay rights, • Strengthened enforcement mechanisms, including a shift of the burden of proof in discrimination cases and expanded compensation rights for employees.

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Malaysia	N/A (non-EU country)	Malaysia does not have an equivalent framework to EU Pay Transparency Directive. However, the Employment Act 1955 provides provisions on discrimination in employment. For expatriate hiring, employers generally must advertise vacancies on MYFutureJobs for at least 7 days and include salary details (basic salary and any allowances), subject to exemptions.
Mexico	N/A (Mexico is not a EU Member State)	Mexico does not have a comprehensive pay transparency regime comparable to the EU Directive. However, certain related obligations and practices exist in equal pay obligation, non-discrimination requirements, internal policies and compliance programs, and labor inspections. In summary, while Mexico recognizes the principle of equal pay, it does not impose the same level of transparency, reporting, or procedural obligations introduced by the EU Pay Transparency Directive.
Norway	The Directive has been assessed as EEA-relevant and is expected to be incorporated into the EEA Agreement, but as of 20 November 2025 it has not yet been included, meaning no implementation deadline currently applies to Norway and further steps between EFTA and the EU are required before incorporation.	

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Poland	Poland has partially implemented the EU Pay Transparency Directive, with the first phase – covering pay transparency in recruitment – in force since 24 December 2025. The first full implementation draft was published on 12 December 2025 and later revised, with an updated version issued on 29 April 2026. The draft is still in the legislative process and is intended to take effect six months after publication. As no final date has been set, Poland is unlikely to meet the 7 June 2026 deadline, and full implementation is not expected before early 2027.	The Polish draft introduces several local specificities. These include detailed national rules on job evaluation criteria, expanded obligations for employers to provide pay information to employees (including a requirement to respond within 30 days of receiving a request, and an obligation for employers with fewer than 50 employees to provide information on the factors influencing pay increases), as well as detailed procedural requirements such as consultation with employee representatives in the context of a joint pay assessment (in the case of a gender pay gap). The draft also clarifies the method for calculating the number of employees for determining the obligation to submit a gender pay gap report, introducing a new definition of annual work units. An employer who uses temporary agency workers must include those workers in the calculation. The draft further designates the competent bodies: the Equality Authority will be the Commission for Counteracting Discrimination in Employment, while the monitoring authority will be the Government Plenipotentiary for Equality. Violations of the provisions will be subject to, among other measures, fines ranging from PLN 2,000 to PLN 60,000. In addition, a draft legislation has been published specifying the detailed information on the indicators included in the gender pay gap report, as well as the method for calculating those indicators and the formula to be used. As the legislative process continues, additional Polish specific clarifications may still be introduced.
Romania	The transposition deadline of June 7 2026 has passed without a national transposition law entering into force. The Ministry of Labor published a draft law for public consultation in Spring 2026. The draft is currently in the legislative process.	Romania does not currently have a dedicated pay transparency act. The existing framework consists of the general principle of equal pay for equal work or work of equal value under the Labor Code and Law no. 202/2002 on equal opportunities between women and men. The draft law provides for a broad transposition, applicable to both the public and the private sector, covering transparency obligations in recruitment, employees' right to pay information and gender pay gap reporting obligations, and amends the Labor Code, Law no. 202/2002 and the anti-discrimination framework (GO no. 137/2000).
Serbia	N/A	Serbia has not implemented specific pay transparency legislation. Legal alignment will be driven by the EU accession process (as Serbia is not an EU Member State), specifically through future amendments to the national Labor Law required to harmonize with EU acquis under Chapter 19 (Social Policy and Employment).

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Singapore	N/A	Comparable obligations and recommendations in the Tripartite Guidelines on Fair Employment Practices (base pay on merit, skills, job requirements, without discrimination), the Fair Consideration Framework (disclose pay range in job postings when hiring foreigners), and the Employment Act (prohibits discrimination).
Slovakia	Final law promulgated on May 8, 2026, and effective since June 7, 2026	• Pursuant to Article 6(2) of the Directive, Slovakia has used the possibility to exempt employers with less then 50 employees from the obligation to make criteria available, based on which the employer increases salaries/wages • Fixed deadline for submitting remuneration reports under Article 9 of the Directive by April 15 of the following calendar year • Extra (local) deadline for assessing remuneration pursuant to Article 10 set at two months after the expiry of the deadline pursuant to Article 10(1)(c) of the Directive, i.e. after the employer has not corrected unjustified difference in the average level of remuneration within six months of the submission of the remuneration report pursuant to Article 9 of the Directive • Specifically set limitation period to three years for exercising the right to compensation pursuant to Article 16 of the Directive • No specific rules for public procurement under Article 24 of the Directive • To determine the pay structures, an agreement with employee representatives is required if there are any, i.e. their involvement through negotiation is not sufficient in this case
South Africa	The Fair Pay Bill closed for public comment on 29 May 2026, and is therefore still in draft. The expected implementation date will be determined after parliamentary deliberations.	The Fair Pay Bill introduces three landmark reforms to reshape hiring practices and workplace transparency, including: • Prohibition on pay history inquiries: Employers will be prohibited from asking about, or relying on, an applicant's past or current remuneration in recruitment and hiring decisions; • Mandatory salary disclosure: Employers will be required to disclose remuneration or remuneration ranges in job advertisements and on request by applicants or employees; and • Protection for pay discussions: Employees will be permitted to share and discuss remuneration information, limiting enforceability of pay secrecy practices.
Spain	Spain has not yet implemented the European Directive. In April 2026, the legislative process was initiated with a preliminary public consultation, but the draft bill has not yet been published.	Existing legislation in Spain already requires remuneration registers, pay audits and equality measures, but the implementation of the European Directive will introduce further obligations.
Sweden	N/A	Implementation has been postponed, and the legislative work has been put on hold.

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Thailand	N/A	Yes. Thailand's labour laws lay down similar principles requiring equal treatment of male and female employees, including: • Equal treatment in employment, unless the nature or conditions of the work do not permit such equal treatment. • Equal pay for work of equal nature, quality, quantity, or value. • Equal application of minimum wage rates without discrimination.
Turkey	N/A (non-EU country)	Turkish Constitution ensures equality before the law and Turkish Labor Code ensures equal pay for equal work. Although discrimination between the employees is strictly prohibited, the laws do not enforce pay transparency as regulated in the EU Directive.
Ukraine	N/A (non-EU country)	Ukrainian legislation guarantees women and men equal labor rights and equal pay for similar or equivalent work. Employers do not have the right to set different levels of wages based on the employee's gender. Article 24 of the Constitution of Ukraine stipulates that all citizens are equal before the law and cannot be subject to restrictions or privileges on the basis of gender. In addition, Article 2^1 of the Labor Code directly prohibits any discrimination in the labor sphere. And the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Women and Men" obliges employers to ensure equal pay for equal work or work of equal value. As an EU candidate country, Ukraine is progressively aligning its labor laws with European standards. As part of the implementation of the National Strategy to Close the Gender Pay Gap, the Ministry of Economy of Ukraine is gradually preparing the basis for the implementation of Directive 2023/970. It is expected that strict requirements (in particular, a ban on commercial secrecy regarding the level of base salaries within a company) will be included in the new Labor Code of Ukraine, which is being drafted in accordance with the requirements of the official screening of EU legislation.
United Kingdom		The United Kingdom is not subject to the EU Pay Transparency Directive and has not introduced an equivalent regime, but it operates a more limited framework based on existing equality and reporting laws. Employers with 250 or more employees must carry out annual gender pay gap reporting, while all employers are subject to equal pay obligations under the Equality Act 2010. However, unlike the EU Directive, there is no requirement to disclose salary ranges in job advertisements, no ban on salary history questions, and no general right for employees to request pay information. Future developments include a requirement for large employers to publish gender pay gap action plans from 2027 and possible expansion to ethnicity and disability pay reporting, but overall the UK regime remains less prescriptive than EU rules.

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Vietnam		Vietnam has no standalone law matching the EU Pay Transparency Directive 2023/970. However, Constitution, the Law on Gender Equality, the Labour Code and related regulations address: • Equal treatment and non discrimination in recruitment, employment, conditions, pay, promotion, and appointment; • Publication of wage scales/tables at workplaces; • Administrative sanctions for gender based discrimination. These regulations promote workplace equality and prohibit discrimination, but they do not impose the same detailed pay transparency obligations as the EU Directive.