

PAY TRANSPARENCY

Act No. 76/2026 Coll. on equal pay for men and women
for equal work or work of equal value

On 7 June 2026, Act No. 76/2026 Coll. on equal pay for men and women for equal work or work of equal value entered into effect, by which the Slovak Republic transposed Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms.

The new legislation applies to all employers regardless of the number of employees, and a number of the obligations it introduces already apply.

Pay structure

One of the fundamental obligations of every employer is to have in place a pay structure based on objective, gender-neutral criteria, in particular the complexity of the work, the level of responsibility, the effort required and the working conditions. **Its purpose is to make it possible to compare the value of individual jobs and to assess whether any differences in pay are objectively justified.**

In practice, this means having clearly defined pay rules recorded in writing, together with job categories and the criteria by which their value and the corresponding pay are determined. Employers already in existence before 7 June 2026 were required to comply with this obligation **by 31 July 2026**. As that deadline has now passed, we recommend reviewing whether your existing pay system complies with the new legislation.

Further employer obligations

The new rules also have a significant impact on recruitment. Employers are required to **provide applicants with information on the starting pay or its range in good time to allow for an informed and transparent negotiation on pay. In practice, we therefore recommend providing this information no later than before the first job interview; where no interview takes place, before the employment contract is concluded. The obligation is deemed to have been met if the information on the starting pay or its range is already stated in the published job advertisement.**

Job advertisements and job titles must be gender-neutral and **employers may not ask applicants about their pay history.**

Employees must also be given access to the criteria used to determine pay, pay levels and pay progression. Employers with fewer than 50 employees are not required to make available the criteria used for pay progression.

Every employee has the right to request written information on their own pay and on the average pay, broken down by sex, in the relevant category of employees performing the same work or work of equal value. The employer must provide this information within two months and must inform employees once a year of their right to request such data and of the procedure for exercising that right.

The new legislation also affects pay confidentiality. Contractual provisions prohibiting employees from disclosing information about their own pay are invalid. Employers should therefore review the relevant

provisions of their employment contracts, internal policies and the templates they use. Confidentiality may, however, still be required from employees in relation to information on average pay levels provided to them by the employer, except where that information is used to enforce the right to equal pay.

Obligations by number of employees

Employers with 150+ employees must submit their first pay report to the Ministry of Labour, Social Affairs and Family of the Slovak Republic **by 7 June 2027**, covering the period from 1 August to 31 December 2026.

Employers with 100 to 149 employees will submit their first report **by 7 June 2031 for the year 2030**.

Subsequent reports will be submitted by 15 April, annually (employers with at least 250 employees) or once every three years (employers with 100 to 249 employees).

If a report reveals a gender pay gap of at least 5% in any category of employees and that gap cannot be objectively justified or eliminated within six months of the report being submitted, the employer may become obliged to carry out a joint pay assessment together with employee representatives.

Risks of non-compliance

Compliance with the Act is supervised by the labour inspectorate. Failure to submit a pay report is subject to a fine of **EUR 4,000 to EUR 8,000**, imposed by the Ministry of Labour, Social Affairs and Family of the Slovak Republic.

For employers, however, the risk of employment litigation is equally significant. A breach of pay transparency obligations may lead to a reversal of the burden of proof, as a result of which the employer will have to demonstrate that no pay discrimination occurred.

Employees may claim compensation for the harm suffered, including back pay, compensation for lost opportunities, non-pecuniary damage and default interest. These claims are subject to a three-year limitation period, which begins to run on the date on which the employee became aware, or could have become aware, of the breach.

What we recommend reviewing

- whether your company has a properly established and **documented pay structure**;
- whether jobs are classified and evaluated according to **objective and gender-neutral criteria**;
- whether recruitment processes and job advertisements meet the new requirements, including the **prohibition on asking applicants about their pay history**;
- whether employment contracts and internal policies are free of provisions that conflict with the new legislation, in particular **pay confidentiality clauses**;
- whether an internal procedure is in place for handling **employee requests for pay information**.

We would be glad to assist you with preparing or revising an internal pay policy and job catalogue, adapting your standard employment documentation, as well as with reviewing existing pay differences and putting the necessary internal processes in place.

Should you have any questions, please do not hesitate to contact us at: office@hkv.sk

HKV Team.