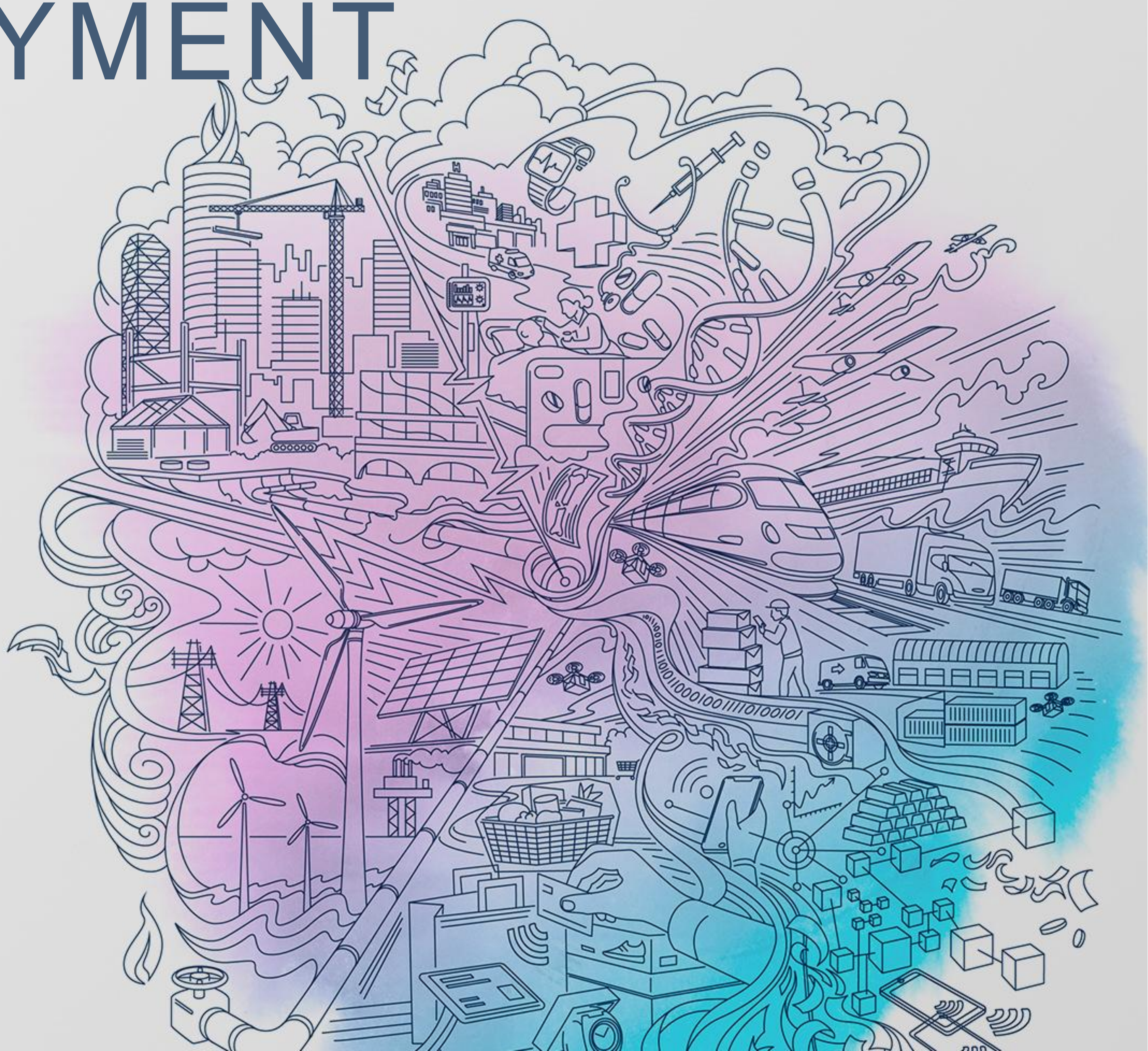
EU EMPLOYMENT HORIZON SCANNER

For Ireland, France, Germany, Spain, Poland and The Netherlands

September 2026



ADDLESHAW GODDARD

FUTURE KEY LEGISLATION DEVELOPMENTS IN IRELAND, FRANCE, GERMANY, SPAIN AND POLAND

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
Ireland	**Employment (Contractual Retirement Ages) Act 2025**	**Contractual Retirement Ages** The Employment (Contractual Retirement Ages) Act, 2025 (the Act) came into effect on 29 June 2026. A revised version of the Code of Practice on Longer Working (Code of Practice) has also now been published and is also effective as of 29 June 2026 (see: - https://www.irishstatutebook.ie/eli/2026/si/246/made/en/pdf) The Act provides that if there is a mandatory retirement age in a contract of employment (which is less than the State pensionable age) an employee can notify their employers within a particular time period if they do not agree to retire at the contractual mandatory age. Under the Act the employee can also request to continue to work until the age at which he/she is eligible to receive the State Pension (currently 66 years of age). Such requests must be made at least three months before the contractual retirement age but not earlier than one year and should set out the legal basis for the notification not to retire on the contractual retirement age. The employer is required to respond to the request within one month and provide reasons for any refusal. The revised Code of Practice provides guidance to employers and employees on best practice in relation to employee engagement in the run up to retirement. Section 4 of the revised Code of Practice provides specific guidance on the Act. Where the employer accepts the request to remain in employment until the State pension age a side letter or contract variation letter should be sent to the employee setting out in writing the new retirement age. The Code of Practice also advises employers to amend their policies to refer to the Act and provide training to HR and managers on the new Act and its implications for employees who wish to work longer.	Signed into law 16 December 2025and effective as of 29 June 2026.

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Ireland	**EU Pay Transparency Directive and gender pay gap reporting**	**EU Pay Transparency Directive and gender pay gap reporting** Ireland did not transpose the EU Pay Transparency Directive into law by the implementation deadline of 7 June 2026. The Department of Children, Disability and Equality confirmed that that work is continuing to develop the necessary legislation to transpose the Directive and implementation will happen on "a phased basis". The Department has confirmed that employers will not be penalised for non-compliance in the absence of any legislation. A dedicated Irish employer gender-neutral job evaluation toolkit based on the European Commission's toolkit is being drafted by the Department. Once the legislation and guidance are published, it is expected that workshops will be set up to assist employers in understanding the toolkit and their new obligations under the Directive particularly in relation to job evaluation. Gender Pay Gap Reporting Employers should be reminded that parts of the Directive have already been implemented through the Gender Pay Gap Information Act, 2021 (2021 Act) which introduced gender pay gap reporting on a phased basis and now applies to all organisations that employ over 50 employees. This means that employers of 50 or more employees were required to pick a 'snapshot' date in June 2026 and report on this date by November 2026. The Minister recently confirmed that it is intended that employers will be expected to upload their gender pay gap data from the 'snapshot' date in June 2026 to a centralised portal (subject to an amendment to the 2021 Act being introduced). Currently, reports can be uploaded to the portal on a voluntary basis through: https://www.genderpaygapireland.gov.ie/ The Summer Legislative Programme 2026 included the drafting of the Heads of Bill for the Gender Pay Gap Information (Amendment) Bill which is intended to facilitate mandatory reporting via this central portal. This legislation is intended to clarify the legislative basis for employers to report using the portal.	EU Pay Transparency Directive: implementation on a phased basis. Gender pay gap reporting: Snapshot date in June 2026 to be reported on and published in November 2026.

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Ireland	**Collective Bargaining**	**Action Plan – Collective Bargaining** In November 2025 the Department of Enterprise, Tourism and Employment launched Ireland's Action Plan to Promote Collective Bargaining 2026–2030 (Plan), which is intended to fulfil Ireland's obligations under Article 4 of the EU Adequate Minimum Wages Directive 2022/2041. Under the Directive any Member State with a collective bargaining rate below 80% must establish a framework of enabling conditions for collective bargaining. The plan commits to a new public awareness campaign and the introduction of a Code of Practice. It is expected that the new Code of Practice on Collective Bargaining will be introduced in 2026.	2026-2030
Ireland	**EU Platform Work Directive**	**Platform Workers** Directive (EU) 2024/2831 of the European Parliament and of the Council of 23 October 2024 on Improving Working Conditions in Platform Work (the "Directive") is due to be transposed in Ireland by 2 December 2026. The Directive introduces a rebuttable presumption of employment where indicators of control or direction are present. This means that if control is exercised over platform workers in relation to how, when, or where work is performed, the default assumption will be that the worker is an employee, not an independent contractor and it will be up to the employer to prove otherwise. This presumption will not replace Ireland's existing legal framework for determining whether a worker is an employee or self-employed rather it reinforces the current position in Ireland. The Government has not yet published draft legislation however a public consultation is underway for views on the Directive.	2 December 2026
Ireland	**Remote Working**	**Remote Working Review** A statutory review was recently carried out in relation to the Work Life Balance and Miscellaneous Provisions Act 2023. One outcome of this review is that the Workplace Relations Commission will be asked to revise and strengthen the relevant Code of Practice on the Right to Request Flexible and Remote Working to provide clearer templates and	2026

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		guidance, support employers in giving comprehensive and transparent reasons for decisions, support a structured consultation between employers and employees including the promotion of the Workplace Relations Commission Mediation Service as well as clarifying timelines set out in legislation. However, no legislative changes are proposed.	
Ireland	**Protection of Employees (Employers' Insolvency) (Amendment) Act 2026**	**Employers' Insolvency** The Protection of Employees (Employers' Insolvency) (Amendment) Act 2026 came into force recently. It introduces a new mechanism which will allow employees to have an employer deemed insolvent in circumstances where no formal insolvency process exists. The 'Deemed Insolvent Process' launched on 8 June 2026 and is a new process under the Insolvency Payments Scheme. It is designed to support employees who are owed money by their former employer, where the employer ceased trading without formally entering liquidation, receivership or bankruptcy, and the debts fell due on or after 8 December 2024. The purpose is solely to allow employees to access a payment from the Social Insurance Fund which can be ordered by the Minister for Enterprise, Tourism and Employment. Employers will be served with a notice under this new mechanism and will have 8 weeks to make the payment. If employers do not pay, the Minister can then notify the employer, and the employer will have 4 weeks to respond. It does not give rise to an insolvency for any other legal purpose. Employers must be conscious of all relevant deadlines in respect of notifications in this process. Importantly, this mechanism also has a retrospective effect if an employer has ceased trading and an employee applies within 2 years.	Signed into law on 30 March 2026 and part commenced on 5 May 2026 and 8 June 2026
Ireland	**Equality (Miscellaneous Provisions) Bill**	**Equality** The Equality (Miscellaneous Provisions) Bill will amend the Employment Equality and Equal Status Acts arising from a review of this legislation.	TBC

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		This is currently in preparation but it is intended that this Bill will provide for Surrogacy Leave and leave for pregnancy loss.	
Ireland	**AI**	**AI** The European Commission published guidelines in May 2026 in respect of the Artificial Intelligence Act which came into force on 1 August 2024 detailing the use of AI systems. This may be particularly relevant for HR professionals using AI software systems such as in recruitment, promotion or termination decisions or in respect of employees' behaviour which may be classed as "high risk" requiring human oversight. However, there are exemptions and a full review of all such systems should be carried out. Separately, the Workplace Relations Commission has recently published guidance on the use of AI in submissions and any other material presented to the Workplace Relations Commission. This guidance includes considering a disclosure for the use of AI although this disclosure is optional. It also details the consequences of misusing AI which could be that it weakens the argument, causes delay or wastes time, requires correction or withdrawal of authorities or claims and in serious cases can affect how credible or reliable evidence is. The Labour Court has also published similar guidance although has not provided the same specific details on the consequences of misuse, only that it may negatively impact a case. In addition, the High Court has issued Practice Direction HC142 effective from 1 September 2026 on responsible use of generative artificial intelligence in court documents. This Practice Direction sets out the risks associated with GenAI tools, responsibilities, expectations and professional obligations such as oversight and verification. It also includes an averment or declaration that must be included in any witness statements or Affidavits declaring that artificial intelligence has not been used and that the statement or Affidavit reflects the witness's or deponent's own knowledge and evidence. This is also the case for expert reports. There are consequences to non-compliance such as adverse costs orders, orders disregarding or rejecting court documents partly or wholly, or striking out the claim or defence. This Practice Direction also extends to litigants in person.	2026

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Ireland	**Immigration**	**Key Irish Immigration Changes Coming for 2026** • Full implementation of stricter family reunification policy: eligibility, financial, and accommodation requirements. • Further increases to Minimum Annual Remuneration ("MAR") thresholds for employment permits as set out in the table below:	2026

Permit Type	**Existing MAR**	**New MAR from 1 March 2026**
Critical Skills Employment Permit (with relevant degree)	€38,000	€40,904
Critical Skills Employment Permit (without a relevant degree but with experience)	€64,000	€68,911
General Employment Permit	€34,000	€36,605
General Employment Permit (lower paid sectors – meat processors, horticultural operatives, healthcare assistants, home carers and care workers)	€30,000	€32,691
Intra Company Transfer Employment Permit (key personnel or senior management)	€46,000	€49,523
Intra Company Transfer Employment Permit (trainees)	€34,000	€36,605

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Contract for Service Employment Permits	€46,000	€49,523

- Lower MAR thresholds for recent non-EEA graduates from third level institutions in Ireland who have graduated within the previous 12 months will also be introduced. From 1 March 2026 the starting minimum annual remuneration thresholds for recent graduates will be:

Permit Type	New MAR from 1 March 2026 for recent graduates
General employment permit	€34,009
Critical Skills Employment Permit	€36,848

- Continued development and refinement of the EPO portal and digital immigration processes.
- Legislative changes to support new international protection and family reunification rules, including revocation powers and self-sufficiency requirements for citizenship.
- Ongoing alignment of employment permit policy with labour market needs and cost-of-living.

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France	**Social Fraud**	**Social Fraud** The law on combating social and tax fraud ("*Loi de lutte contre les fraudes sociales et fiscales*") entered into force on 27 June 2026. It significantly expands anti-fraud enforcement tools available to the administration and social security bodies. Key employment-related measures include:	27 June 2026

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		• **Administrative fine for failure to prepare the DUERP** Employers failing to prepare the mandatory workplace risk assessment document (*DUERP*) may face an administrative fine of up to EUR 4,000 per affected employee, or a warning, in addition to the existing criminal framework. Criminal and administrative sanctions cannot be combined. • **New "social flagrancy" mechanism targeting undeclared work** Authorities will be able to order precautionary seizure of assets where illegal work (*travail dissimulé*) is suspected. • **Enhanced obligations for digital platforms and VTC operators** Digital platforms in the VTC sector will be required to verify that operators do not engage in undeclared work or employ workers without valid work authorisation. • **Broader investigation and data-sharing powers** Social security and administrative bodies will gain wider access to tax, banking and digital connection data to strengthen fraud detection and enforcement. • **Restrictions on telemedicine sick leave renewals** Sick leave certificates of less than three days issued via teleconsultation may only be renewed once, except in limited cases (including prescriptions issued by the employee's treating physician). • **Suspension of unemployment benefits in suspected fraud cases** *France Travail* may temporarily suspend unemployment benefits where there are serious indications of fraud, for a maximum period of three months, subject to minimum safeguards for claimants. Overall, the law reflects a clear policy shift towards stronger administrative enforcement, increased data-driven controls and expanded sanctioning powers in relation to social security compliance, undeclared work and employment-related fraud. Employers should expect intensified inspections and stricter compliance expectations once the legislation enters into force.	

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France	**Additional Birth Leave**	**Additional Birth Leave** The French Social Security Financing Act for 2026 (*LFSS 2026*) introduced a new additional birth leave aimed at improving work-life balance and promoting greater equality between parents following the arrival of a child. The scheme is applicable since 1 July 2026. The new leave entitlement applies to parents of children born or adopted from 1 January 2026 onwards, including certain premature births. It be available to employees, self-employed workers, public-sector employees and individuals covered by special social security schemes. Key features of the new regime include: • **Additional paid leave for each parent** Each parent is entitled to one or two additional months of paid leave, in addition to existing maternity, paternity and adoption leave rights. The leave may be taken simultaneously or alternately by both parents and may be split into two one-month periods. • **Reduced but compensated remuneration** Compensation paid by the social security system will amount to: ○ 70% of the employee's previous net salary for the first month; and ○ 60% for the second month, subject to the social security ceiling. • **Conditions for taking the leave** The leave may only be taken after the employee has exhausted maternity, paternity or adoption leave entitlements. In principle, employees must notify their employer at least one month before the start of the leave. • **Time limit for use** The leave must generally be taken within nine months following the birth or arrival of the child in the household.	1 July 2026

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		• **Early return to work** The draft decree also provides for an early return mechanism in cases such as the death of the child or a significant reduction in household income, subject to at least eight days' notice to the employer.	
France	**Statutory caps on sick leave duration**	**Statutory caps on sick leave duration** The French Social Security Financing Act for 2026 introduces a new framework limiting the duration of sick leave (*arrêts maladie*). The measure applies since 1 September 2026. It applies to initial sick leave certificates and any subsequent extensions issued by physicians, midwives and dentists. The reform aims to strengthen medical monitoring of long-term absences and reduce abusive or excessive use of sick leave, while maintaining the possibility of medical discretion. Key elements of the new regime include: • **Statutory caps on sick leave duration** Decree provides for: ○ a maximum of **31 days for the initial sick leave certificate**; and ○ a maximum of **62 days for each renewal period**. • **Strict but possible medical derogations** Health professionals may exceed these limits where medically justified, provided the reasons are explicitly stated on the certificate and consistent with Haute Autorité de santé guidelines where applicable. • **Reinforced control of prolonged absences** For renewals exceeding three months, physicians may be required to seek prior advice from the social security medical control service, in order to ensure continued justification of absence. • **Conditions for continuation of social security benefits**	1 September 2026

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		Continued entitlement to daily allowances may, in principle, depend on renewals being issued by the initial prescriber, unless a justified exception applies. • **Broader policy framework** The reform also aims to improve monitoring of sick leave prescriptions, strengthen medical justification requirements, and address pressure on physicians in the context of repeated renewals.	
France	**Maternity protection** **Cour de cassation (French Supreme Court), 3 June 2026 (No. 24-22.719)**	**Late disclosure of pregnancy: dismissal may be void even where health and safety risks are involved** Under French law, a job applicant or employee is not required to disclose her pregnancy, unless she wishes to benefit from the statutory protections applicable to pregnant employees. A pregnant employee may only be dismissed in limited circumstances, including for gross misconduct unrelated to her pregnancy. In a decision dated 3 June 2026, the French Supreme Court held that an employee's late disclosure of her pregnancy cannot constitute gross misconduct, even where the employee may have exposed herself to health risks. The case concerned an R&D employee working in the chemicals sector. She was dismissed for gross misconduct after her employer notably criticised her for having continued to handle hazardous chemical products without disclosing her pregnancy. The employer argued that the late disclosure had prevented it from taking the measures necessary to protect her health and safety. The French Supreme Court rejected this reasoning: • **Pregnancy disclosure remains optional** The employee remained free not to disclose her pregnancy, including where she worked in a high-risk role and disclosure would have enabled the employer to implement specific protective measures. The employer's health and safety obligations did not create a duty for the employee to disclose her pregnancy. • **Late disclosure cannot constitute gross misconduct** An employee cannot be dismissed for gross misconduct on the basis	June 2026 onwards

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		that she failed to disclose, or delayed disclosing, her pregnancy, even where she may have exposed herself to health risks. • **A pregnancy-related ground may invalidate the entire dismissal** A dismissal based, even partly, on the employee's pregnancy is void. Therefore, where late disclosure of pregnancy is relied upon as a ground for dismissal, the entire dismissal may be void, even if the dismissal letter also contains other grounds. Employers should therefore not treat an employee's failure or delay in disclosing her pregnancy as a disciplinary matter, including where health and safety risks are involved. Particular care should be taken when drafting dismissal grounds, as reliance on a pregnancy-related ground may invalidate the dismissal as a whole.	
France	**Occupational diseases / Employer liability** **French Supreme Court, 25 June 2026 (No. 23-22.278)**	**Inexcusable fault and occupational diseases: new burden of proof in multiple-employer cases** Under French law, an employer may be held liable for an "inexcusable fault" (*faute inexcusable*) where it knew or should have known of a workplace risk and failed to take the necessary measures to protect the employee. Where such fault is established in connection with an occupational disease, the employee may be entitled to additional compensation. In a decision dated 25 June 2026, the French Supreme Court reversed its previous case law regarding the burden of proof where an employee has worked for several successive employers. The case concerned an employee who had worked for several companies and developed an occupational disease following chronic exposure to asbestos. His heirs sought to establish the inexcusable fault of one of his former employers. • **The employee must prove exposure with the employer concerned** An employee seeking to establish an employer's inexcusable fault must now prove that they were exposed to the risk giving rise to the occupational disease while working for that specific employer. • **Recognition of an occupational disease does not establish exposure with a particular employer**	June 2026 onwards

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
		A decision by the French social security authorities to recognise a disease as occupational does not create a presumption that the employee was exposed to the relevant risk while working for the employer whose liability is sought. • **Reversal of previous case law** The French Supreme Court expressly reversed its 2017 position, under which the employer was required to prove that the employee had not been exposed to the relevant risk within its business. For employers facing occupational disease claims involving employees who have worked for several companies, the decision significantly changes the evidential framework. Claimants must now establish exposure to the relevant risk with the specific employer against which the inexcusable fault claim is brought.	
France	**Illegal work / Subcontracting** **Law No. 2026-534 of 25 June 2026**	**New due diligence obligations for project owners in subcontracting chains** The Law of 25 June 2026 (effective since 27 June) on social and tax fraud strengthens the framework for preventing illegal work in subcontracting arrangements. Until now, the statutory due diligence obligation primarily applied to a contracting party in respect of its direct subcontractor. The new law extends due diligence requirements to project owners ("*maîtres d'ouvrage*") in respect of certain indirect subcontractors. In practice, project owners must periodically verify, until completion of the relevant subcontract, that declared subcontractors which they have formally accepted comply with key requirements aimed at preventing undeclared work, including business registration and employment and social security reporting obligations. • the obligation applies to accepted subcontractors known to the project owner and does not extend automatically to the entire subcontracting chain; • compliance checks must be carried out periodically throughout the performance of the subcontract; • project owners will be expected to obtain prescribed supporting documents and verify their authenticity, with further details to be set	

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		by decree; and • failure to comply may expose the project owner to joint financial liability for certain amounts owed in connection with the subcontractor's undeclared work. Practical impact: Companies operating in France through multi-tier subcontracting arrangements should review their subcontractor onboarding and ongoing compliance processes, identify accepted indirect subcontractors and ensure that documentary checks can be performed and evidenced throughout the contractual relationship.	
France	**Employee monitoring** **CNIL practical guidance ("*Contrôle de l'activité des personnes employées*"), 9 July 2026**	**CNIL restates the rules and sets out a method for lawful monitoring of employees** On 9 July 2026, the French data protection authority (CNIL) published new practical guidance on monitoring employee activity. It does not create new rules but consolidates existing requirements and offers employers a method to verify that a monitoring system (e.g. video surveillance, geolocation, monitoring of IT tools) is lawful. While an employer may monitor employees and their use of work equipment under its management powers, the CNIL recalls that any device must satisfy three cumulative conditions: • Justified and proportionate: The system must be proportionate to the objective pursued and not excessively infringe employees' rights, in particular privacy. The CNIL invites employers to reason case by case: define the objective and scope clearly (a tool must not pursue a hidden purpose), identify the risks to employees' rights, and confirm the device is necessary — checking that no less intrusive means exists and that only strictly necessary data is collected (RGPD data-minimisation principle). Permanent surveillance is generally considered excessive, save in exceptional cases. • Consultation of the works council (CSE): In companies with at least 50 employees, the employer must consult the CSE before implementing a monitoring device (including, according to the	Existing legal framework; no new legislation

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		CNIL, before installing a badge-access or video surveillance system). • Prior information of employees: The device must be brought to employees' attention before it is put in place, in accordance with both the Labour Code and the RGPD. Practical impact: The CNIL encourages employers to document their compliance, in particular the necessity and proportionality analysis, so as to be able to demonstrate, if challenged, that the monitoring is lawful. An unlawful device exposes the employer to a CNIL sanction. Groups deploying group-wide monitoring tools should check alignment with these French-specific requirements, notably CSE consultation and prior employee information.	
France	**Prevention of sexual and sexist violence at work** **Draft bill *("Proposition de loi")* No. 3106, filed 11 August 2026 (revised after *Conseil d'État* opinion of 16 July 2026)**	**Prevention of sexual and sexist violence at work: A Draft bill would impose a mandatory internal investigation duty on employers** A bill combating sexual and sexist violence, now before a special committee of the National Assembly, would create new employer obligations regarding sexual assault, sexual harassment and sexist conduct at work. As an early-stage parliamentary initiative, its content and timetable remain uncertain. Key measures would include: • Mandatory internal investigation: On an employee's report, the employer would have to inform them of their rights and, with their agreement, open a framed internal investigation (interim measures, ordered hearings, written report shared with both parties, protection against retaliation). • Financial penalty of up to 1% of payroll for breach of these obligations, with details set by decree. • Lower referent threshold: The obligation to appoint a referent would be extended from companies with 250 employees to those with 50, and the referent's remit would cover sexual	Under parliamentary discussion: not yet adopted.

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		assault. The referent would be entitled to employer-funded training. • Prevention and information: Prevention measures would have to be included in the workplace risk assessment document (DUERP), and worker information would be reinforced, with dedicated training for managers in companies with 250+ employees. • Victim protection and dedicated leave: Victims and witnesses would be protected against discriminatory measures, and employees who consider themselves victims would be entitled to at least 10 days' leave without loss of pay, on presentation of supporting documents.	
France	**Anxiety damage - limitation period** **Cour de cassation, Mixed Chamber (French Supreme Court), 29 May 2026, No. 24-17384**	**A likely shift towards a 10-year limitation period for anxiety-damage claims** Employees exposed at work to asbestos or other toxic substances may claim compensation for "*anxiety damage*" (“*préjudice d'anxiété*”), to which the Labour Division currently applies a 2-year limitation period. On 29 May 2026, the Mixed Chamber of the Cour de cassation held in a civil case that anxiety damage results from bodily injury, which carries a 10-year period. In future anxiety-damage cases, the Labour Division is likely to be asked to reconsider its position, which could extend the window for such claims.	May 2026: Civil ruling only (no change yet in employment law)
France	**Pay Transparency Directive (Directive 2023/970 of 10 May 2023)**	**Transposition of the Pay Transparency Directive (Directive 2023/970 of 10 May 2023)** On 5 June 2026, the French Ministry of Labour shared with the social partners a revised version of the draft bill transposing the EU Pay	Expected entry into force: January 2028, according to the government's current indicative timetable.

Transparency Directive. The new draft introduces several adjustments to the initial version circulated on 6 March 2026.

The government once again revised its indicative timetable for the legislative process. The draft bill, initially expected to be presented to the Council of Ministers in July 2026, was ultimately not presented before the summer recess. It is now scheduled for presentation on 10 September 2026, with parliamentary discussions expected to begin towards the end of the year.

According to the Minister of Labour, the effective entry into force of the transposition law is expected on 1 January 2028. The Minister has, however, further pushed back the transposition timetable, with the bill now expected to be adopted by Parliament before the presidential election in May 2027, rather than by the end of 2026 as previously anticipated.

This revised timetable creates uncertainty as to whether the transposition process will be finalised before the 2027 presidential election and as to the effective entry into force of the new framework. With no parliamentary examination date yet scheduled and Parliament suspending its work in early 2027 for the presidential campaign, the Minister of Labour has acknowledged that a vote before the election cannot be guaranteed.

Key provisions of the upcoming reforms:

1. A key measure is the replacement of the current Gender Equality Index with a new pay transparency reporting mechanism for companies with at least 50 employees. Employers would be required to declare seven remuneration indicators, to be defined by decree.

   One indicator would measure the gender pay gap between women and men performing the same work or work of equal value. The reporting frequency for this indicator would vary by company size:

   - Every year for companies with 250 employees or more

   - Every three years for companies with 50 to 249 employees

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		In companies with 50 to 99 employees, employers may be exempt from reporting this indicator if a collective agreement provides for it. The revised draft bill also introduces a phased implementation schedule for the calculation of the gender pay gap indicator: - Companies with 100 to 149 employees would be required to calculate the indicator no later than three years after the promulgation of the law; - Companies with 50 to 99 employees would be required to calculate the indicator no later than six years after promulgation of the law. In addition, for companies with at least 100 employees, employers would not be required to respond to abusive requests for information relating to the gender pay gap indicator, notably where such requests are systematic or repetitive. 2 Mandatory Pay Transparency at every stage of the relationship: Pay transparency requirements would apply at every stage of the employment relationship, including both recruitment and employment. For companies with at least 50 employees, disclosure of objective remuneration criteria would be mandatory. 3 Equal Pay for Work of Equal Value: employers would have to apply objective and gender-neutral classification criteria (skills, effort, responsibility). 4 Sanctions: Failure to comply with the reporting obligation would result in a financial penalty of up to 1% of the company's payroll.	

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Germany	**Employment law reform / dismissal protection / fixed-term contracts / sickness absence**	**Germany announces broad employment-law reform package aimed at greater flexibility** On 2 July 2026, Germany's governing coalition has adopted a reform programme aimed at promoting growth, employment and labour-market flexibility. From an employer perspective, the most notable proposal is a new termination mechanism for high earners, modelled on the existing "risk taker" rules in the financial sector. From 1 January 2027, employees with annual earnings above 1.75 times the contribution assessment ceiling for statutory pension insurance would be subject to a new rule allowing termination of the employment relationship with a severance option. Based on the 2026 pension contribution ceiling, this would correspond to approximately EUR 177,450 per year, although the actual threshold will depend on the applicable 2027 social-security figures. The package also includes significant changes to fixed-term employment. For employees hired by 31 December 2030, fixed-term contracts without objective reason would be permitted for up to 48 months, with up to six extensions. The coalition also plans to allow a renewed "first-time" employment with the same employer and to abolish the statutory written-form requirement for fixed-term contracts from 1 January 2027. In restructuring situations, severance payments are to receive preferential tax treatment where the employee quickly takes up new employment, with the tax advantage increasing the faster the move into a new job occurs. Sickness absence management is another prominent part of the package. The coalition plans to abolish telephone sick notes and introduce a mandatory requirement to provide a certificate of incapacity for work from the first day of sickness absence. It also intends to increase criminal sanctions for the incorrect issuing of such certificates under section 278 of the German Criminal Code. For employers, this would mark a notable tightening of the rules around short-term sickness absence and medical evidence. Other employer-relevant elements include higher tax limits for Sunday and public-holiday work supplements, broader social-security exemptions for collectively agreed supplements, strengthened job-to-job transition tools via the Federal Employment Agency and transfer companies, and a social-partner dialogue on areas where collective bargaining parties may	Several measures planned for 1 January 2027.

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		be allowed to deviate from statutory rules, for example in relation to fixed-term employment or occupational health and safety. The coalition also wants to simplify and speed up the introduction of software, updates and technical systems, including AI tools, while preserving works council co-determination rights. Finally, the package signals changes to corporate co-determination, including ending the use of so-called "shelf SEs" to avoid German board-level employee participation.	
Germany	**AI in HR – EU AI Act timetable changed shortly before August deadline**	**EU postpones key high-risk AI obligations relevant to HR, while other AI transparency rules take effect** A significant last-minute change to the EU AI Act was adopted in July 2026. Under the Digital Omnibus Regulation on AI, application of the principal obligations for high-risk AI systems listed in Annex III has been postponed until 2 December 2027. Annex III includes certain AI systems used in employment, worker management and access to self-employment, such as systems used for recruitment, candidate selection or decisions materially affecting employment relationships. This postponement is important for HR functions that had been preparing for the original 2 August 2026 deadline. It does not, however, amount to a general suspension of the AI Act. Other provisions continue to apply, and separate transparency obligations for certain AI systems took effect on 2 August 2026. Employers should therefore distinguish between AI tools whose high-risk compliance regime has been deferred and AI functionality already subject to applicable transparency or other requirements. For international employers, the practical priority is to maintain an inventory of AI used across the employee lifecycle – in particular, recruiting, assessment, performance management and workforce decision-making – and to classify each use case rather than assuming that all HR-AI obligations have been postponed.	27 July / 2 August 2026

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Germany	**Equal pay and pay transparency**	**Equal pay: landmark "pair comparison" case ends with substantial award based on male median pay** The closely watched German equal-pay litigation concerning a female manager has now reached a further, and potentially final, stage. Following the Federal Labour Court's (Bundesarbeitsgericht – BAG) judgment of 23 October 2025 (8 AZR 300/24), the Baden-Württemberg Higher Labour Court (Landesarbeitsgericht – LAG) reconsidered the case and issued its new judgment on 18 August 2026 (2 Sa 14/24). The BAG had established an important principle: where a female employee performing the same or equivalent work is paid less than a single male comparator, this is sufficient to trigger the presumption of sex-based pay discrimination. The employee does not need to demonstrate a broader statistical disadvantage affecting women as a group, and the presumption does not require a finding that discrimination is more likely than not. The burden then shifts to the employer to establish objective, gender-neutral reasons for the difference. On remittal, however, the LAG demonstrated that this presumption can be rebutted in an individual case. The claimant had sought the remuneration of a specifically identified male colleague whose pay was significantly above the median for male employees at the same hierarchy level. Taking into account the overall pay distribution within the male comparison group and the comparator's substantially longer experience at that level, the Court held that the employer had rebutted the presumption that the entire difference to this particular high earner was sex-related. Importantly, this did not dispose of the equal-pay claim. The Court held that the employer had not rebutted the presumption of sex discrimination in relation to the median remuneration of the male comparison group. The claimant was therefore awarded the difference between her remuneration and that male median for a number of pay elements. For certain virtual-share benefits, she was additionally successful under the general employment-law principle of equal treatment. The judgment	18 August 2026

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		resulted in substantial back-pay and benefit adjustments. The LAG did not allow a further appeal to the BAG. The decision is highly relevant for employers. A single comparator remains sufficient to shift the evidential burden, but employers may still defend individual pay differences if they can demonstrate specific and objectively documented reasons. At the same time, the outcome shows the litigation risk created by opaque or poorly documented remuneration systems: even where an employer can explain why one exceptionally highly paid employee earns more, it may still be unable to justify a female employee's position below the male median. Robust, gender-neutral remuneration criteria, documented decisions on individual pay progression and reliable pay data are therefore increasingly important.	
Germany	**Minimum Wage, Temporary Agency sector**	**Increase of Statutory Minimum Wage (Mindestlohn)** As of 1 January 2026, Germany's statutory national minimum wage has been increased to €13.90 gross per hour, up from €12.82 in 2025. This change applies nationwide across all sectors and employment relationships covered by the Minimum Wage Act (Mindestlohngesetz) and reflects a decision by the Minimum Wage Commission and subsequent regulatory approval. In addition, a further increase to €14.60 per hour is planned for 1 January 2027 under the same statutory review process. Alongside the hourly wage adjustment, related thresholds such as the minijob earnings limit have also been adjusted upward. A new statutory wage floor for temporary agency workers entered into force on 1 July 2026. The minimum hourly remuneration is EUR 14.96 until 28 August 2026, increases to EUR 15.33 from 1 September 2026 and to EUR 15.87 from 1 April 2027. The wage floor applies to temporary agency workers employed in Germany and also covers workers posted to Germany by temporary-work agencies established abroad. The change is therefore relevant not only to German staffing businesses but also to multinational employers using contingent labour or cross-border temporary staffing arrangements. Employers should check agency pricing, contractual cost assumptions and compliance by staffing suppliers.	1 January 2026 and 1 July 2026

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Germany	**Social security ceilings and compulsory health insurance thresholds**	**Social security ceilings and compulsory health-insurance thresholds: payroll costs have moved again in 2026** As of 1 January 2026, the main German social-security calculation values increased again. The statutory health insurance contribution ceiling is now EUR 5,812.50 per month / EUR 69,750 per year, the compulsory insurance threshold (Jahresarbeitsentgeltgrenze) is EUR 6,450 per month / EUR 77,400 per year, and the general pension insurance ceiling is EUR 8,450 per month / EUR 101,400 per year. These annual adjustments are easy to overlook from headquarters, but they affect payroll budgeting, assignment cost estimates, gross-up calculations and the classification of employees in or out of statutory health insurance. For employers with expatriates or cross-border management populations, these numbers can have a direct impact on package design and employer cost.	1 January 2026
Germany	**Mass redundancies / collective dismissal procedure**	**Mass redundancies in Germany: Federal Labour Court clarifies when notification errors invalidate dismissals** The Federal Labour Court (Bundesarbeitsgericht – BAG) has issued a series of important decisions clarifying the consequences of errors in Germany's highly formalised mass-dismissal procedure. In two judgments of 1 April 2026 (6 AZR 157/22 and 6 AZR 152/22), the BAG confirmed that compliance with the statutory notification procedure remains a condition for dismissals to take effect. Where an employer fails altogether to submit a required mass-dismissal notification to the local Employment Agency before issuing the dismissals, the dismissals are ineffective. The same applies where the notification is submitted too early: the consultation procedure with the works council or other competent employee representative body must first be completed before the notification can validly be filed. A notification submitted before completion of that consultation cannot subsequently be cured for dismissals already issued. However, in a further judgment of 25 June 2026 (6 AZR 7/26), the BAG made clear that not every inaccuracy in the notification has this consequence. In that case, the employer had slightly overstated the	1 April 2026 and 25 June 2026

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		number of employees to be dismissed. The Court held that an error is harmless where it does not prevent the Employment Agency from performing the purpose of the notification procedure – in particular, preparing for the labour-market consequences of the contemplated redundancies. The dismissals therefore remained effective. For employers, the decisions introduce a more functional distinction between fundamental procedural failures and minor notification errors. The key sequencing requirements nevertheless remain strict: the employee-representation consultation must be completed first, a valid notification must then be filed with the Employment Agency, and only thereafter should the relevant dismissals be issued. In restructuring projects, careful process planning and documentation therefore remain essential.	
Germany	**Cross-border employment / choice of law**	**Federal Labour Court limits foreign choice-of-law clauses following an ineffective dismissal** On 30 July 2026, the Federal Labour Court issued an important judgment for cross-border employment relationships (2 AZR 91/24 and parallel cases). The case concerned a flight attendant based in Frankfurt whose employment contract provided for US law. The Court held that the German rule requiring an employer to continue paying remuneration where an employer dismissal is ineffective or only takes effect at a later date cannot be excluded in advance by choosing a foreign legal system. In this context, the relevant German provision is mandatory employee-protection law. A contractual structure that transferred the entire remuneration risk of an ineffective dismissal to the employee would effectively circumvent German dismissal protection. The judgment is particularly relevant for multinational employers using global employment agreements with foreign governing-law clauses. A choice of foreign law cannot necessarily displace mandatory German employment protections where Germany is the employee's objectively applicable employment jurisdiction. Termination exposure should therefore be assessed under German mandatory law even where the contract is governed by another country's law.	30 July 2026

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
Germany	**Public procurement / collective bargaining compliance**	**Federal public contracts: new collective bargaining compliance requirements** Germany has introduced a Federal Collective Bargaining Compliance Act (Bundestariftreuegesetz). The law requires companies performing certain federal public contracts to comply with applicable collectively agreed working conditions, including pay and other key employment terms. This reflects the strong role of collective bargaining in Germany, even outside traditional unionised environments. The rules are particularly relevant for companies in sectors such as outsourcing, logistics, facilities management and IT services that participate in public tenders.	1 May 2026
Germany	**Pay Transparency Act**	**Update of the Pay Transparency Act (Entgeltgleichheitsgesetz)** Germany is preparing to update its Pay Transparency Act in line with the EU Pay Transparency Directive, aiming to enhance salary transparency and address wage disparities. While the exact implementation date is pending, employers should proactively assess their remuneration systems to ensure alignment with forthcoming requirements.	Expected 2027
Germany	**Working Time flexibility and working time**	**Working time recording – still a state of uncertainty** German working-time law is currently in a transitional phase. Employers are already required to record employees' working time, following a 2022 Federal Labour Court ruling, but key practical questions remain unresolved — in particular how working time must be recorded, whether electronic systems will be mandatory, and how this obligation interacts with flexible or trust-based working-time models. In May 2026, the Federal Minister of Labour announced that a draft bill on working time is expected in June 2026 - but as of 30 June 2026, the draft bill has not yet been published. Based on the coalition plans, the reform may allow more flexibility by shifting the focus from a daily maximum working time to a weekly limit, while still respecting EU working-time requirements. At the same time, working-time recording is expected to be regulated more clearly, likely with electronic recording as the standard, although exemptions may apply.	Expected 2026

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
		The exact content, exemptions and implementation timeline are not yet confirmed. Employers should therefore monitor the legislative process closely and review whether their current time-recording systems and flexible working-time arrangements would be suitable under a future statutory framework.	
Spain	**Working Time**	**Working Time** On 6 May 2025, the Council of Ministers of Spain approved a draft bill to reduce the maximum working time of the employees to 37.5 hours per week instead of the current maximum of 40 hours per week. Although the draft bill was ultimately rejected by the Parliament, the debate on the 37.5 hour working week remains open and the Government has reiterated its intention to resume negotiations on this issue. Accordingly, at present, the statutory maximum working week remains 40 hours of effective work on average over the year, unless a shorter working time is established by the applicable CBA or employment contract.	Pending – Not defined
Spain	**Social Security and Pensions**	**Flexible retirement** The Council of Ministers approved Royal Decree 416/2026, of 27 May, which establishes a new legal framework for flexible retirement and regulates other aspects of the compatibility between a contributory retirement pension and employment. The Royal Decree entered into force three months after its publication. In addition, where part-time employment begins for the first time at least 6 months after retirement, the pension payable during flexible retirement may be increased by 15% or 25%, depending on the percentage of working time performed. The main changes include allowing pensioners to combine their retirement pension with part-time employment representing between 33% and 80% of the working time of a comparable full-time employee. The new rules also allow, for the first time, flexible retirement to be combined with self-employment, provided that the pensioner has not been registered as self-employed during the 3 years preceding retirement.	28 August 2026

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Spain	**Pay Transparency**	**EU Pay Transparency Directive** In the case of Spain, the Directive has not yet been transposed, although the legislative process is under way. The deadline for transposition expired on 7 June 2026, and the Spanish Government has already initiated work on a Royal Decree intended to implement Directive 2023/970. However, the Spanish legislator has already introduced obligations regarding pay transparency, such as the gender pay register for all companies and the gender pay audit for companies with 50 or more employees. That said, while Spain is ahead of the Directive in certain areas, the transposition of this Directive will require most organisations to review their pay models and define their remuneration policies in a much more precise manner	tba
Spain	**Work–life balance**	**Implementation of the Directive (EU) 2019/1158 on work–life balance** The main implication of the implementation of the Directive is the increased number of weeks parents are entitled to take for birth and childcare leave, adoption, foster care for adoption purposes, and other forms of child placement. As a consequence of this Directive, the Workers´ Statute has been modified and both biological and non-biological parents could currently suspend their employment contracts for 19 weeks. In the case of single-parent families, this period could be 32 weeks. The suspension of each parent's contract will be distributed as follows: • 6 continuous weeks immediately following birth are mandatory and must be taken on a full-time basis. • 11 weeks (or 22 weeks in the case of single-parent families) may be taken at the employee's discretion in weekly periods, either consecutively or non-consecutively, until the child reaches 12 months of age. • 2 weeks (or 4 weeks in the case of single-parent families) for childcare	From 1 January 2026

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		may be taken at the employee's discretion in weekly periods, consecutively or non-consecutively, until the child reaches 8 years of age. The 11-week and 2-week periods described above may be taken on a full-time or part-time basis, subject to agreement between the employer and the employee, and in accordance with further regulatory provisions. The provisions regarding the additional 2 weeks (or 4 weeks for single-parent families) of leave, which may be taken until the child reaches 8 years of age, will apply to qualifying events occurring from 2 August 2024. The enjoyment of these weeks of leave, as well as the associated financial benefits, can be requested from 1 January 2026 and will not require a new recognition of the right.	
Poland	**Pay Transparency: new draft Act implementing the Directive still in the initial stages of the legislative process**	**New draft Act implementing the Directive remains at an early stage of the legislative process** The new (second) draft act implementing Pay Transparency Directive (“**EUPTD”**) in Poland dated 29 April 2026 has been published. It has not been presented to the parliament for further legislative works. The draft addresses most of the comments and concerns raised during the public consultation process on the first draft bill implementing EUPTD, but at the same time it overcomplicates various procedures and contains imprecise and inconsistent wording, which may prove problematic in practice. Key significant amendments (in comparison to the first draft act) comprise of: • delay in the entry into force of the Act - the EUPTD implementing legislation will come in force 6 months after its announcement in the official Journal of Laws. • indication that the newly established Commission for Counteracting Discrimination, chaired by the Chief Labour Inspector, will act as the equality body under the EUPTD. The Government Plenipotentiary for Equal Treatment will serve as the monitoring body. • clarification how to calculate the employment level for threshold for gender pay reporting purposes (employers will calculate an employment level based on annual work units (AWU)). Employers (user-entities) using temporary (agency) workers will be obliged to	Early legislative stage; the EUPTD implementing act is scheduled to come in force 6 months after its announcement in the official Journal of Laws). Entry in force is expected at the beginning of 2027 at the earliest.

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		include them in the above employment level calculations and generally comply with the EUPTD obligations towards their temporary workers. • explanation that adopted criteria for job valuation would need to be applied to all employees (all job categories) alike. • introduction of more detailed procedures and deadlines for cooperating with trade unions/employee representatives by complying with certain employer's duties, providing for solutions should the consultations / reaching an agreement with trade unions respectively within the statutory deadlines fail. • clarification that when an employee requests information on their individual pay level in comparison with average pay level in the same job category (split by gender), the data provided should refer to remuneration received within 12 months preceding the month when the request was made (and not previous calendar year). • extending the list of breaches (non-compliance) of the EUPTD employer's duties that will be penalised with the fine. Fines themselves will be higher (up to PLN 60,000 – approx. EUR 14,200). • introduction of an exclusion (refusal to participate in) from tenders under public procurement procedure or awarding a concession contract for construction works for public entities for organisations which have an objectively unsubstantiated pay gap exceeding 5%. The draft is currently at the consultation/opinion stage. Adoption of the draft by the Council of Ministers is currently envisaged for Q4 2026.	
Poland	**Entry into force of the Act reforming the State Labour Inspection**	**The Act reforming State Labour Inspection entered in force** From 8 July 2026, the State Labour Inspection (PIP) gained new powers. However, the Polish President has referred the new legislation to the Constitutional Tribunal for ex post constitutional review. As for now, the matter has not yet been determined and new provisions apply To recap, the amendment to the State Labour Inspection Act brought about, inter alia, the following changes: • a labour inspector is now entitled to issue an administrative decision confirming the existence of an employment relationship;	New regulations entered in force on 8 July 2026.

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		labour inspectors are now in power to reclassify civil-law contract (including B2B contracts) into an employment relationship (declare existence of an employment relationship), where an individual actually performs services in a way typical for an employee-employer relationship; • a decision, from the date of issuance, has consequences under the provisions of labour law, tax law, social security and health insurance law, and mandatory contributions to the funds referred to in separate regulations; • introduction of the possibility to submit a request to the Chief Labour Inspector for an individual interpretation regarding the application of labour law provisions to determine whether the legal relationship described in the request constitutes an employment relationship; • strengthening cooperation between State Labour Inspection (PIP), Social Security Office (ZUS) and National Revenue Administration (KAS) in identifying cases of bogus civil-law engagement; • doubling of sanctions for infringements of the employer's duties set out in the Labour Code. New provisions apply also to civil law contracts concluded before the date of entry into force of this reform and still in effect on that date. Employers were given 12 months following the reform entering to force to voluntarily convert bogus civil law contracts into employment relationships to avoid criminal fines under the Labour Code.	
Poland	**Platform Work Directive draft implementation bill**	**Draft Act implementing the Platform Work Directive has been published** On 6 August 2026, a draft of Act on work performed through digital labour platforms, which is to implement the EU Platform Work Directive 2024/2831, has been published. This draft Act constitutes the first regulation of platform work in Poland and is closely linked the new reclassification powers of the State Labour Inspectorate (PIP) which entered in force on 8 July 2026. The draft bill largely constitutes a word-for-word implementation of the	Early legislative stage

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
		Platform Work Directive, i.e., it reproduces many of the Directive's provisions without addressing practical and interpretative issues, which makes further legislative works necessary. Key features of the draft bill include: • introduction of rebuttable presumption of existence of employment relationship (employment status) of a person performing platform work. Person performing platform work will only need to demonstrate, on a prima facie basis, that the digital platform or intermediary exercises management, including control, over their work for the above presumption of employment to apply. The burden of a proof that no employment relationship exists will then shift to the platform or intermediary. The draft bill does not introduce any new criteria for determining employment status or genuine self-employment beyond the existing Labour Code framework. • the above rebuttable presumption of employment will apply in both administrative and court proceedings, including proceeding following audit of the State Labour Inspection (i.e., labour inspectors will have authority to determine employment status based on administrative decision, following application of this presumption), • reclassification decisions of labour inspectors based on the above presumption of employment will have effect for the future only and may be challenged before a labour court within 30 days; determination of employment status with retroactive effect may be made only by a court. • comprehensive framework for algorithmic management over persons performing platform work and transparency obligations. Digital platforms will be required to provide certain information on operation of automated monitoring and decision-making systems, ensure human oversight over automated decisions, carry out regular assessments of their impact on platform workers, and comply with new restrictions on processing of certain categories of personal data. Platform workers will also gain rights to receive explanations of, and request reviews of, decisions supported or taken by automated systems.	

JURISDICTION	ACT OR STATUTORY INSTRUMENT	SUMMARY AND IMPACTS	IMPACT DATE
		• introduction of joint and several liability of digital platforms and intermediaries for non-compliance with certain obligations listed by the draft act, mostly obligations relating to algorithmic management and personal data processing. • establishment of a new form of representation for persons performing platform work, operating alongside trade unions, with broad information and consultation rights, as well as protection comparable to that enjoyed by trade union leaders. The draft bill is on early legislative stage – it is subject to public consultations and it has not been approved by the Council of Ministers yet. The first draft bill faced strong push back from the nation-wide employers' organisations. The Act is intended to enter into force one month after its publication in Official Journal of Laws, although certain obligations imposed on digital platforms would become applicable only after a six-month adjustment period.	
Poland	**Implementation of the Woman on Boards Directive**	**Polish Act implementing Women on Boards Directive entered in force** New provisions, implementing the Directive (EU) 2022/2381 of the European Parliament and of the Council (Women on Boards Directive), entered into force on 18 August 2026. However, the Polish President has referred the new legislation to the Constitutional Tribunal for ex post constitutional review. As for now, the matter has not yet been determined and new provisions apply. The core premise of the Act is an obligation to maintain gender balance in the corporate bodies (management board and supervisory board) of Poland-headquartered companies which at least one share is admitted to trading on a regulated market in at least one Member State. This obligation will be considered complied with, if at least one third (33%) of all the positions on corporate bodies are held by the representatives of the under-represented gender and these representatives sit (hold at least one position) in both management board and supervisory board. New law provides for further obligations, including: • obligation to adopt gender balance policy (unless provisions on	New regulations entered into force on 18 August 2026.

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		gender balance are already incorporated in existing policies), • obligation to use neutral, non-discriminatory, clear and unambiguous selection criteria in recruitment to positions in corporate bodies, which must be determined before the start of the recruitment process, • where several candidates with equal qualifications apply for a given role, priority must be given to a candidate of under-represented gender, save for extraordinary cases where non-discriminatory diversity rules justify the selection of a candidate of the opposite gender, • obligation to report annually on the representatives of each gender in corporate bodies. Administrative fines of up to PLN 500,000 may be imposed for non-compliance with the above requirements in recruitment and reporting obligation. A candidate in respect of whom the above requirements are breached is entitled to claim compensation, in an amount not less than the statutory minimum wage, or damages (new laws provide no cap for compensation nor damages). It will be on the company to prove that the above requirements were not infringed (shift of burden of proof).	
Poland	**The end of unpaid internships: an update on the draft Act**	**New draft Act on internships** The new draft Act on Internships dated 21 April 2026 provides that, from 1 January 2027, as a rule, internships are to be carried out on the basis of an employment contract (except in the case of internships for minors), yet, selected provisions of the Labour Code will not to be applicable to the interns. The draft Act also introduces the principle that, if an internship is performed under conditions characteristic of employment, it shall be deemed an employment contract, regardless of the title of the agreement. A total ban on involvement of temporary work agencies in the organisation of internships is envisaged, with breaches subject to a fine ranging from PLN 3,000 to 30,000 (approx. EUR 705 to 7,060). A remuneration for an intern may not be lower than 65% of the national minimum wage, with proportional adjustment in the case of part-time internships. A maximum internship period of 6 months and restrictions on	Early legislative stage; the Act is scheduled to enter into force on 1 January 2027

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		the number of interns within a company included in the latest version of the draft, remain in force. The Act is to replace the existing regulations on graduate placements.	
Poland	**Amendment to provisions on mobbing (workplace bullying) and discrimination entered in force**	**The amendment to the Labour Code and the Code of Civil Procedure concerning mobbing (workplace bullying) and discrimination in employment will enter in force** The amendment recasts the provisions concerning mobbing (workplace bullying) and discrimination. The amendment brought in a new definition of mobbing (workplace bullying), which is to mean conduct consisting of persistent (repetitive, recurring or continuous) harassment of an employee. Introduction of this new, simplified definition of mobbing is expected to result in the increased number of (successful) court claims. The provisions will set out which forms of conduct fall within the scope of this definition. In addition, the minimum level of compensation for an employee who has suffered mobbing (workplace bullying) will be raised to an amount not lower than six times the statutory minimum wage. The provisions on discrimination were also reshaped by introducing new concepts such as “discrimination by presumption” and “discrimination by association”, as well as by incorporating into the Labour Code the principle that an individual alleging a breach of the principle of equal treatment in employment is required only to render that breach plausible, whereas the employer will be obliged to demonstrate that no such breach has occurred. Employers will also face new obligations in the field of preventing mobbing (workplace bullying) and discrimination, in particular by imposing an obligation to introduce relevant provisions into the work regulations or by requiring employers who employ at least 10 employees to set out the rules, procedures and frequency of activities in the areas of preventing violations of the employee’s dignity and other personal rights, the principle of equal treatment in employment, discrimination and mobbing (workplace bullying) in the regulations, where such rules, procedures and frequency of activities are not laid down in a collective labour agreement or in work regulations.	New regulations will enter in force on 5 November 2026. The deadline for adapting the workplace regulations to the new requirements, or for issuing new regulations, will be six months from that day, so until May 2027.

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The Netherlands	**Dutch Act on the Admission for the Posting of Workers: Licensing of Temporary Work Agencies**	**Dutch Act on the Admission for the Posting of Workers** The Dutch Act on the Admission for the Posting of Workers (Wtta) is expected to enter into force on 1 January 2027. The legislation introduces a mandatory licensing regime for staffing agencies and other businesses that place workers with third parties, marking a significant shift from the current framework, which is primarily based on registration requirements and voluntary certification. Under the new regime, businesses will only be permitted to operate if they have obtained prior authorisation from the newly established Dutch Labour Supply Authority (NAU). To obtain and retain a licence, agencies must demonstrate compliance with applicable employment, tax and social security obligations, submit a declaration of good conduct and, in principle, provide a financial security deposit. Licensed agencies will be included in a public register. The Wtta aims to combat abuses in the labour supply market, particularly those affecting labour migrants, and to create a level playing field for compliant market participants. Enforcement by the Dutch Labour Inspectorate is expected to commence on 1 January 2028, after a transitional period allowing existing agencies to apply for authorisation. Businesses hiring agency workers will also be required to engage only with licensed providers.	The Wtta will enter into force on 1 January 2027. A transitional regime will apply during 2027, with staffing agencies able to apply for admission between 1 May and 30 June 2027. Enforcement by the Dutch Labour Inspectorate will commence on 1 January 2028.
The Netherlands	**Pay Transparency Directive**	**Pay Transparency Directive** The Dutch government is progressing with the implementation of the EU Pay Transparency Directive. A revised implementation bill was published on 19 January 2026 and is currently progressing through the legislative process. The government aims for the legislation to enter into force on 1 January 2027, although this means the Netherlands will miss the Directive's implementation deadline of 7 June 2026. The proposed legislation introduces a wide range of new obligations for employers, including greater pay transparency in recruitment and employment, employees' rights to request pay information, gender-	Expected 1 January 2027. Employers with more than 150 employees are expected to submit their first pay gap reports in 2028 covering the 2027 reporting year.

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		neutral job evaluation systems, and reporting obligations for employers with more than 100 employees. The bill also strengthens enforcement mechanisms and employee protections relating to equal pay. Employers are encouraged to start preparing now, particularly by assessing their job grading and remuneration structures and identifying any unexplained pay differences that may require remediation before the new rules take effect.	
The Netherlands	**Act on Greater Certainty for Flexible Workers** (*Wet meer zekerheid flexwerkers*)	**Act on Greater Certainty for Flexible Workers** The Act introduces significant changes to the rules governing flexible work arrangements, aimed at providing greater security for workers on flexible contracts. **Bandwidth contracts (*bandbreedtecontracten*)** Zero-hours and min/max contracts are largely abolished. Employers may instead use bandwidth contracts, under which the maximum agreed working hours may not exceed 130% of the minimum agreed hours (e.g. 20 to 26 hours per week). Calls above the agreed maximum may be refused by the employee. An exception applies for minors, pupils, students and employees who have reached the *AOW*-entitled age, provided they work no more than 16 hours per week on average and the pupil or student is enrolled at a recognised educational institution. **Stricter chain rule (*ketenregeling*).** The break period required before a new fixed-term contract can be offered without counting towards the chain is extended from 6 to 36 months. Pupils and students working no more than 16 hours per week on average remain subject to the existing 6-month break period. **Agency workers.** Phase A is reduced from 78 to 52 weeks. Phase B is shortened from 3 years to 2 years (more than 6 consecutive fixed-term agency contracts or a chain exceeding 24 months converts to an open-ended contract). The equal treatment principle is strengthened: agency workers are entitled to at least equivalent essential and other employment	Equal treatment provisions for agency workers: 31 December 2026. All other changes (bandwidth contracts, chain rule, agency worker protections): 1 January 2028.

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		conditions compared to employees in equivalent roles at the hirer. **Employer action points.** Employers, particularly those relying heavily on on-call workers, agency staff or consecutive fixed-term contracts, are advised to review their workforce and contract practices ahead of the implementation dates.	
The Netherlands	**Amendment Dutch remuneration rules in the Financial Supervision Act** (*Wet op het financieel toezicht, FSA*).	**Dutch Remuneration Rules** The Dutch Senate approved a bill that significantly amends the Dutch remuneration rules in the Financial Supervision Act Under the current rules, a strict limitation on variable remuneration (20%) applies to all people working under a financial undertaking's responsibility (Article 1:121 FSA). In practice, the wide scope this entails has led to difficulties in recruiting and retaining specialised staff, especially in IT and technology positions. The essence of the amendment is that the 20% bonus cap and various other remuneration rules will henceforth apply only to 'identified staff (IDS), i.e. people whose work fundamentally affects the financial undertaking's risk profile. Employees who do not qualify as IDS will no longer be subject to the statutory 20% bonus cap. **Determining IDS status.** Financial undertakings must determine for themselves which individuals qualify as IDS. The assessment must be consistent with the relevant sectoral framework and with the extent to which a position fundamentally affects the undertaking's risk profile: • For banks, the assessment should align with existing banking rules for IDS, including the criteria in the Capital Requirements Directive (*Directive 2013/36/EU*) (CRD) and the delegated legislation based thereon. • For other financial undertakings with their own sectoral definition, such as insurers and investment institutions, that sectoral	tba

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		definition retains precedence. • Financial undertakings for which the IDS concept is new, such as payment institutions, advisers, intermediaries and managing general agents, must determine for themselves who qualifies as IDS in a manner that appropriately reflects their risk profile. **Key changes** **Bonus cap limited to IDS.** The 20% bonus cap will only apply to IDS. Non-IDS employees in the Netherlands will no longer be subject to a bonus cap, although their variable remuneration must still comply with the sound remuneration policy. IDS working primarily elsewhere in the EU will be subject to a 100% cap and IDS working outside the EU to a 200% cap (subject to shareholder approval). Non-IDS outside the Netherlands will also not be subject to a bonus cap. **Other remuneration rules limited to IDS.** Several remuneration requirements will also be restricted to IDS, including the requirement that at least 50% of variable remuneration is based on non-financial criteria, the restrictions on retention bonuses exceeding 20%, the obligation to disclose total variable remuneration in the management report, and the five-year lock-up period for financial instruments awarded as fixed remuneration. **Change to CLA exception.** The CLA exception will only be assessed for non-CLA employees who qualify as IDS. As the average variable remuneration will be calculated based on a smaller IDS group, the scope for exceptions to the IDS bonus cap will become even more limited in practice.	

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