Workx Advocaten

THE PAY TRANSPARENCY DIRECTIVE **IMPLEMENTATION ACT**

The Netherlands is lagging behind, but employers must take action now

The EU Pay Transparency Directive requires employers to be more transparent about pay, in order to reduce pay differences between men and women.

01. THE LEGISLATIVE PROCESS

2026 · 2027 · 2028

19 January 2026
Amended version of the implementation bill submitted to the Council of State

1 April 2026
The Council of State publishes its advisory opinion

7 June 2026
Implementation deadline; the Netherlands does not meet it

1 January 2027
Implementation expected
→ see update

2028
Submit the first pay report (on calendar year 2027); exact date not yet known

The bill still has to pass the House of Representatives and the Senate.

UPDATE SEPTEMBER 2026

The bill was submitted to the House of Representatives on 21 May 2026. The plenary debate is scheduled for 7 December 2026 and 11 January 2027; the Senate follows after that. Entry into force on 1 January 2027 therefore does not seem feasible. (source: Salaris Vanmorgen, 21 September 2026)

AFTER THE **MISSED DEADLINE**

- Between 7 June 2026 and the date the government is aiming for, employees **cannot invoke the directive directly**.
- Courts may, however, take it into account when interpreting existing Dutch law (interpretation in conformity with the directive).
- An enforceable reporting obligation only arises after implementation.

ADVICE OF THE **COUNCIL OF STATE**

Endorses the importance of equal pay, but makes critical comments. Notable: the criticism of the **member state option**.

The directive gives member states the option of having pay reports (partly) drawn up by a government body, which would ease the burden on employers. The Dutch government does not make use of this, without sufficient justification: **a missed opportunity** according to the Council of State.

02. **CORE OBLIGATIONS FOR EMPLOYERS** · THE CORE REMAINS UNCHANGED

Information obligation in recruitment

Inform candidates of the starting salary or salary range (not required in the vacancy text itself).

Information obligation during employment

On request, employees receive insight within two months into their individual pay level and the average pay levels, broken down by gender, for equal work or work of equal value.

Reporting obligation on the pay gap — POSTPONED

The first report covers calendar year 2027, to be submitted in 2028 (exact date not yet known), instead of the originally intended year 2026. With temporary agency workers: two parts, one on own employees and one on temporary agency workers.

Role of the works council

The works council is consulted on the accuracy of the pay report, but does not have to confirm it.

TAKE ACTION **NOW**

1. Map your pay structure now.
2. Determine whether there is a pay gap of 5% or more.
3. Do not wait until the law is final: the obligations are coming.

The Netherlands is lagging behind, but the direction is clear. Whether the legislature adopts the Council of State's advice, in particular on the member state option, will determine the final burden on employers.

Content of the directive itself: see our previously published one-pager (in Dutch), www.workxadvocaten.nl/en/artikel.html?a=richtlijn-loontransparantie

Based on our article 'Pay Transparency Directive Implementation Act: the Netherlands is lagging behind, but employers must take action now', 13 May 2026 — workxadvocaten.nl (in Dutch)
www.workxadvocaten.nl/en/artikel.html?a=implementatiewet-richtlijn-loontransparantie

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