

Wolf Theiss

EQUAL PAY REALITY



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Katarína Matulníková is the Managing Partner of the Bratislava office and the main contact of the local Employment team. With over two decades of experience in the field of employment and labor law, she regularly advises large multinational and national companies in a wide variety of industry sectors on the full range of employment law issues. Prior to joining Wolf Theiss,

Katarína worked at a renowned international law firm in Bratislava. Katarína also serves as the Chair of the Employment and Social Affairs Committee of the American Chamber of Commerce in Slovakia and is also a member of the European Employment Lawyers Association.

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How is Slovakia currently progressing in transposing the EU Pay Transparency Directive into national legislation?

Slovakia is no longer in a preparatory phase; it is now in the legislative finalization stage. As of mid-January 2026, a comprehensive draft act transposing the EU Pay Transparency Directive has been prepared, commented on, consolidated, and submitted to the Slovak Parliament. Slovakia has opted for a standalone pay-transparency statute - commonly referred to as the law on equal pay for men and women for equal work or work of equal value - supplemented by amendments to the Labor Code, the Labor Inspection Act, the Employment Services Act, and related legislation.

The intended effective date is 7 June 2026, aligned with the EU Pay Transparency Directive's transposition deadline. From a compliance perspective, employers should already treat the draft as a near-final framework and begin implementation work, particularly in pay data, job evaluation, and internal transparency processes.

What are the most critical aspects of the proposed Slovak legislation that employers and HR professionals should prepare for?

The new law applies to all employers and significantly strengthens existing equal-pay and anti-discrimination rules. The most notable changes relate to expanded information rights for employees, structured

reporting obligations, and reinforced procedural rights in equal-pay disputes.

A new periodic gender pay-gap reporting obligation is introduced, linked to employer headcount. From a labor-law compliance standpoint, the draft mirrors the EU Pay Transparency Directive's "toolkit" and will require employers to redesign core HR processes. Employers will need to establish gender-neutral job evaluation and classification systems, ensure that pay structures, pay-progression criteria, and variable-pay schemes are documented, and objectively justify differences. In recruitment, the law mandates disclosure of pay or pay ranges in job advertisements or before interviews and prohibits asking candidates about their pay history.

Employees gain an enforceable right to request information about their individual pay level and the average pay levels, broken down by sex, for employees performing the same work or work of equal value. Contractual pay-secrecy clauses will be significantly limited. Importantly, the definition of "pay" is broad, requiring far more granular pay data than many employers currently maintain.

Another key change is how "equal work" and "work of equal value" are assessed. Comparisons are no longer limited to employees working for the same employer at the same time. They may also extend to different employers where remuneration conditions are regulated by a single

Pay transparency has become one of the defining topics within AmCham Slovakia's People Pillar, reshaping how employers approach remuneration, fairness, and trust. To unpack what the EU Pay Transparency Directive means in practice, we spoke with a true expert: Katarína Matulníková, Managing Partner at Wolf Theiss and Chair of AmCham's Employment and Social Affairs Committee.

source, or to different time periods.

What are the specific reporting obligations employers should be aware of?

The Slovak draft follows the Directive's headcount thresholds and timelines for reporting to the Ministry of Labour: Employers with 250 or more employees must report annually, no later than 15 April of the following year. Employers with 100-249 employees must report every three years, also by 15 April of the following year. Employers with 99 or fewer employees are subject to voluntary reporting.

Specific deadlines are set for meeting the first reporting obligation. Reports must include the full set of indicators prescribed by the EU Pay Transparency Directive, including overall gender pay gaps, median and mean gaps, and gaps by category of workers. Where employee representatives operate, reports must be consulted with them.

Non-compliance with reporting or transparency obligations may result in administrative fines of up to EUR 4,000. If a report reveals an unexplained gender pay gap exceeding 5% in any category and the employer fails to remedy it within six months, a joint pay assessment with employee representatives becomes mandatory, together with corrective measures. Given the short lead-time before June 2026 and the fact that core obligations are already clear, prudent employers should proceed with full-scale implementation plan-

ning while monitoring final adjustments in Parliament.

What concrete steps should employers be taking now?

Employers should already be mapping employees into gender-neutral job families and evaluation frameworks to substantiate "work of equal value." Trial gender pay-gap calculations and data-quality stress tests are recommended. In parallel, employers should review recruitment templates, employment contracts, and internal policies to remove pay-secrecy clauses, reflect new information rights, and define internal procedures and timelines for handling requests.

What mechanisms will be key to ensuring that "equal pay for equal work" becomes a reality in Slovakia?

Real progress will depend on a combination of transparency obligations, administrative enforcement, and effective individual remedies, not on declaratory rights alone. The forthcoming legislation imposes concrete duties to introduce gender-neutral pay structures and to disclose gender pay gaps by employee category, making disparities visible to employees, social partners, and supervisory authorities.

Where unexplained pay gaps above roughly 5% persist, employers will be required to carry out a joint pay assessment together with employee representatives and to adopt corrective measures, so that transparency triggers concrete remediation rather than mere disclosure.