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EQUAL PAY IN SLOVAKIA

The law is in force and the ministry's methodology is out. The work that decides whether companies get this right happens elsewhere.

Slovakia is among the first EU member states to have transposed the pay transparency directive in full. Act No. 76/2026 Coll. on equal pay for men and women for the same work or work of equal value took effect on 7 June 2026, and on 30 June the Ministry of Labor, Social Affairs and Family published a 106-page methodology for evaluating and classifying jobs. Companies established before 7 June had until 31 July 2026 to put a transparent pay structure in place. The legal framework is complete. The practical work behind it, in most organizations, is not.

The numbers explain the urgency. According to Eurostat, the gender pay gap in Slovakia stands at 15.7 percent against an EU average of 11.1 percent. Decades of anti-discrimination rules have not closed it, largely because pay systems have been opaque enough that differences were hard to detect and harder to prove.

Slovak employers know it. In an indicative survey of 129 companies we carried out between January and April 2026, half of the respondents named the administrative burden of implementation as the main obstacle, and the same share pointed to the absence of clear methodological guidance. More than a quarter cited a shortage of HR or IT capacity, while one in five worried about employee reactions once pay differences became visible.

PAY IS BROADER THAN WAGE

The first practical surprise is the definition of pay itself, which is far wider than the concept of wage under the Labor Code. It covers basic pay plus every supplementary component an employee actually receives, in cash or in kind. Wage compensation, bonuses, profit shares, company-car use, housing allowances and reimbursed training costs all belong in the comparison. So do items the Labor Code does not treat as wage at all, such as travel allowances or income from shares. Non-monetary benefits must be assigned a monetary value using one method applied consistently. Most payroll systems do not record these components in a format that makes such a calculation possible, so data preparation, not legal interpretation, consumes the early months of most projects.

THE REAL DIFFICULTY: WORK OF EQUAL VALUE

The larger conceptual shift lies in the phrase work of equal value. Employers no longer compare identical roles only. They must compare jobs with different titles and different daily tasks, where the overall value to the organization is comparable. The comparison rests on four statutory factors: skill, effort, responsibility and working conditions, including soft skills.

Traditional job evaluation systems reward physical

effort and formal hierarchy while underweighting emotional and cognitive load, precisely where roles held mainly by women have been undervalued. A position is assessed on its requirements, not on the person who holds it, and not on the revenue it generates.



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A RECOMMENDED FRAMEWORK, NOT A BINDING ONE

The ministry's methodology is a recommendation, not a binding instrument, and the law prescribes no particular tool. Employers may keep their existing job-evaluation systems. What they cannot do is assume it is automatically sufficient. Where an alternative methodology is applied, the employer must demonstrate that it covers all four statutory factors, weights soft skills appropriately and evaluates positions rather than individuals. In practice that means mapping each

in-house criterion onto the statutory ones and documenting it.

The methodology is also explicit that running parallel systems within one organization, one scheme for administrative staff and another for production, is poor practice and a potential source of indirect discrimination. Organizations that have grown through acquisitions should look here first, since two unharmonized systems side by side are a common legacy.

TWO POINTS FOR THE BOARD

The burden of proof is reversed. In a dispute the employer must show that a pay difference rests on objective, non-discriminatory criteria, and the limitation period runs three years from the moment the employee learns of it. Documentation that felt excessive during implementation becomes the defense.

Length of service deserves a second look. Seniority alone is no longer enough. It holds only where longer experience demonstrably translates into deeper process knowledge, specific know-how or better handling of complex tasks.

Market conditions can justify differences, but only as an exception. The employer needs quantitative evidence rather than a general reference to regional conditions, the difference must be proportionate, and it should take the form of

a separated allowance, reviewed periodically and withdrawn once the reason ends.

WHAT REMAINS OPEN

Grey areas persist. The methodology concentrates on evaluating positions and says little about how the resulting indicators feed into the reports submitted to the ministry. Some decisions about what counts as a component of pay are left to the employer, raising questions about reporting consistency. Groups face a further complication where a parent company sets binding pay rules for subsidiaries, since employees of those entities may then be assessed jointly.

For employers with at least 150 employees, the first pay report is due by 7 June 2027 for the period from August to December 2026. That deadline arrives sooner than it appears, because the sequence is long: audit the data, define comparable categories, agree the criteria with employee representatives, document the reasoning, then communicate the result.

Communication is the step most often underestimated. Pay transparency is not merely a compliance exercise. It asks organizations to explain, in plain language, how pay is set and what an individual can do to progress. Companies able to answer that credibly will find the regulation works in their favor.