

EQUAL PAY FOR MEN AND WOMEN

ACT NO. 76/2026 – EMPLOYER
OBLIGATIONS OVERVIEW



Act No. 76/2026 on equal pay for men and women for equal work or work of equal value and on Amendments to Certain Acts (hereinafter referred to as the “Equal Pay Act”) (transposing EU Directive 2023/970) enters into force on 7 June 2026. It introduces obligations for employers depending on their number of employees. The overview below sets out exactly what you need to do and when.

1. ALL EMPLOYERS (REGARDLESS OF HEADCOUNT)

Applies to every employer — whether you have 1 or 1,000 employees.

A) REMUNERATION STRUCTURE (§ 3)

- **WHAT:** Establish a transparent remuneration system based on objective job-evaluation criteria (complexity, responsibility, effort, working conditions, social and communication skills). Criteria must be agreed with employee representatives if they exist in your organisation.
- **WHEN:** Existing employers — by 31 July 2026, at the latest. New employers, i.e. employers established after June 6, 2026, are required to have a compensation structure in place from the date of their establishment or from the date they become employers.

B) RECRUITMENT AND JOB POSTINGS (§ 4)

- **WHAT:** Disclose the starting salary or salary range directly in the job posting, or provide it to the candidate before the interview. Job postings and job titles must not be discriminatory on grounds of sex.
- **WHEN:** For every recruitment round starting on June 7, 2026.
- **PROHIBITED:** You may not ask candidates about their current or previous salary.

C) EMPLOYEE RIGHT TO PAY INFORMATION (§ 6)

- **WHAT:** Upon written request, provide the employee within 2 months with written information on (i) their own pay level and (ii) the average pay levels by sex for comparable roles — without enabling identification of any individual employee.
- **WHEN:** Employers are required to provide information about an employee’s own compensation as early as June 7, 2026, and must do so within two months of receiving the employee’s request. Information on the average level of pay by gender for comparable positions must be provided by the employer upon the employee’s request within the same timeframe, but for the first time in 2027. From practical standpoint, therefore it will be possible to provide this information no earlier than after the end of 2027.
- **ANNUAL OBLIGATION:** Inform all employees once a year of this right and how to exercise it.
- **IMPORTANT:** Confidentiality clauses regarding an employee’s own compensation are invalid under the law, however, an employer may require an employee to maintain confidentiality regarding the average level of compensation at the employer’s company.

2. EMPLOYERS WITH 50 OR MORE EMPLOYEES

A) TRANSPARENT PAY CRITERIA (§ 5)

- **WHAT:** Make the pay criteria accessible to all employees (e.g. on the intranet or another readily available location): the criteria used to determine pay levels and pay increases. Criteria must be based on job requirements, not on personal characteristics.
- **WHEN:** On an ongoing basis — current criteria must always be accessible.

3. EMPLOYERS WITH 100 TO 249 EMPLOYEES

A) PAY REPORTING (§ 8)

- **WHAT:** Prepare and submit a pay report to the Ministry of Labour covering: the gender pay gap, the median pay gap, supplementary pay components, the proportion of men and women in each pay quartile band, and other indicators required by § 8(1). The report must be discussed with employee representatives if they exist in your organisation.
- **WHEN:** Every 3 years — by 15 April of the relevant year covering the previous calendar year.
- **ADDITIONALLY:** Share the pay-gap information broken down by employee category with your employees and their representatives; also available to the Labour Inspectorate upon request.
- **FIRST REPORT:**
 - An employer with 100 to 149 employees is required to submit the first report by June 7, 2031, for the year 2030; the next report must be submitted by April 15, 2034, for the year 2033, and thereafter every three years,
 - An employer with 150 to 249 employees is required to submit the first report by June 7, 2027, covering the period from August 1, 2026 to December 31, 2026; The next report must then be submitted by April 15, 2030, for the year 2029, and every three years thereafter.

B) JOINT PAY ASSESSMENT (§ 9)

- **TRIGGER:** If the report shows an average pay gap of at least 5 % in any employee category, AND this gap cannot be justified by objective, non-discriminatory criteria, AND it has not been eliminated within 6 months of submitting the report to the Ministry.
- **WHAT:** Carry out a joint pay assessment together with employee representatives (root-cause analysis and remediation action plan).

4. EMPLOYERS WITH 250 OR MORE EMPLOYEES

A) PAY REPORTING (§ 8)

- **WHAT:** Same content requirements as for the 100–249 employee category.
- **WHEN:** Every year — by 15 April covering the previous calendar year.
- **FIRST REPORT:** By June 7, 2027, for the period from August 1, 2026, to December 31, 2026. Thereafter, the report must be submitted annually by April 15 for the preceding calendar year.

B) JOINT PAY ASSESSMENT (§ 9)

- **CONDITIONS AND CONTENT:** Same as for the 100–249 category.

5. EMPLOYERS WITH FEWER THAN 100 EMPLOYEES

- **PAY REPORT:** Not mandatory. You may voluntarily submit a report to the Ministry of Labour.
- **OTHER OBLIGATIONS:** All obligations applicable to all employers still apply: remuneration system, non-discriminatory recruitment, and employees’ right to pay information.

Summary Table of Obligations

OBLIGATION	< 50	50–99	100–249	250 +
Remuneration structure (§ 3)	✓	✓	✓	✓

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Recruitment: salary in posting (§ 4)	✓	✓	✓	✓
Pay info on request (§ 6)	✓	✓	✓	✓
Pay criteria accessible (§ 5)	—	✓	✓	✓
Pay report – every 3 years (§ 8)	—	—	✓	—
Pay report – every year (§ 8)	—	—	—	✓
Joint pay assessment (§ 9)	—	—	CONDITIONAL	CONDITIONAL
Voluntary pay report (§ 8)	VOLUNTARY	—	—	—

Penalties for Non-Compliance

- **Pay reporting (§ 8):** If the employer fails to submit the report even after the Ministry issues a notice (with a minimum deadline of 15 days), the Ministry may impose a fine of EUR 4,000 to EUR 8,000.
- **Breach of equal pay rights:** An employee may claim compensation within 3 years (unpaid pay, lost opportunities, non-pecuniary damages). The burden of proof lies with the employer.
- **Other violations of the Equal Pay Act:** Under the Act No. 125/2006 Coll. On Labor Inspection, the Labor Inspectorate may impose a fine of up to EUR 100,000 on an employer.

Act No. 76/2026 enters into force on 7 June 2026. Employers in existence before that date must establish a remuneration system (§ 3) by 31 July 2026. This document is for information purposes only and does not constitute legal advice.



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