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From transposition to implementation: Pay transparency in Slovakia

Rastislav Solej, Ivan Láska, Ivana Iskerka

TREXIMA Bratislava

Abstract

Slovakia transposed Directive (EU) 2023/970 on time through Act No. 76/2026 Coll., which entered into force on 7 June 2026. The Act gives workers stronger information and enforcement rights, introduces gender-neutral job evaluation and differentiated reporting duties, and requires all employers to establish objective remuneration structures. This is a significant advance in a country where the unadjusted gender pay gap was 15.7% in 2024, above the EU average. The central challenge is now implementation: the short transition period, the construction of credible categories of work of equal value, data quality, small group confidentiality and limited capacity among smaller employers. Slovakia has already published a national methodology and analytical tool, while specialised solutions such as IQualPay provide additional organisational support. Slovenia's PAY DAY model is highly relevant for Slovakia, particularly its integrated digital tool, privacy-by-design processing, graduated job evaluation models, piloting and parallel training of employers and worker representatives.

1. Introduction

Slovakia entered the implementation period with a persistent pay inequality. Eurostat's unadjusted gender pay gap was 15.7% in 2024, compared with 11.1% in the EU-27 (Eurostat, 2026). The indicator is not a direct measure of discrimination and is not interchangeable with adjusted estimates. Research using Slovak earnings microdata nevertheless confirms a persistent gap: Harman (2023) estimates an unadjusted gap of around 15% and finds women aged 40-49 most disadvantaged, while Gašpercová and Tóth (2025) estimate a 16.8% gap and an 18.3% difference between mothers and the rest of the workforce. The results reflect occupational and sectoral segregation, unequal returns to characteristics, career interruptions and unpaid care as well as potential unobserved factors. The national equality strategy for 2021-2027 therefore places economic independence and labour-market equality among its continuing priorities (MPSVR SR, 2021).

Before 2026, the legal basis was dispersed across the Constitution, the Labour Code and the Anti-discrimination Act. Section 119a of the Labour Code already required equal remuneration for equal work or work of equal value, while the Anti-discrimination Act supplied the general enforcement framework. In practice, an employee normally had limited access to comparative pay information and therefore faced difficulty

identifying and proving a violation (Križan, 2025). Act No. 76/2026 Coll. changes this procedural position. It transposed Directive (EU) 2023/970 through a dedicated act, adopted on 15 April 2026 and effective from 7 June 2026 (National Council of the Slovak Republic, 2026).

The Act requires every employer to establish a remuneration structure capable of identifying equal work and work of equal value. Assessment criteria must be objective, non-discriminatory and include complexity, responsibility, effort and working conditions, together with other job-relevant factors and soft skills such as social and communication skills. Where worker representatives operate, the criteria are to be agreed with them. Existing employers had to establish these structures by 31 July 2026. Slovakia has also extended the equal-pay principle to employees of the same sex through the amended Labour Code, going beyond a narrow gender comparator model.

Transparency begins before employment. Vacancy titles and selection procedures must be gender neutral, applicants must receive the starting remuneration or range before interview or before the contract is concluded, and employers may not ask about pay history. During employment, the criteria used to determine, set and increase remuneration must be accessible. On request, a worker is entitled to written information on their own annual and corresponding hourly remuneration and, subject to confidentiality safeguards, average remuneration by sex within their employee category. Employers must answer within two months and inform workers annually about this right; the category-average information is first provided for 2027. Contractual pay-secrecy clauses preventing disclosure of one's own remuneration are void.

Reporting is graduated by employer size. Employers with at least 250 employees report annually; those with 100-249 employees report every three years; employers below 100 may report voluntarily. The report covers mean and median gaps, supplementary components, access to those components, pay quartiles and category-level gaps in basic and supplementary remuneration. After the transitional round, reports are normally due by 15 April for the preceding year. Employers with at least 150 employees submit their first report by 7 June 2027 for 1 August-31 December 2026, while the 100-149 group first reports by 7 June 2031 for 2030. Where a category shows at least a 5% average gap that is neither objectively justified nor corrected within six months, a joint remuneration assessment with worker representatives is mandatory.

The enforcement architecture combines the Ministry of Labour, the labour inspectorate and the Slovak National Centre for Human Rights. Workers may obtain full compensation, including unpaid remuneration, lost opportunities and non-pecuniary damage. Breaches of transparency obligations can reverse the burden of proof. Failure to submit a report after an additional deadline attracts a ministry fine of EUR 4,000-8,000, while the labour inspectorate can impose penalties of up to EUR 100,000 for breaches within its competence. The Ministry is also responsible for publishing aggregated comparative information, developing tools and methodologies,

and providing technical assistance and training to employers below 250 employees and their worker representatives.

2. Policy debate

The transposition achieved unusually broad formal consensus. The draft was approved by the tripartite Economic and Social Council without outstanding objections and the final Act passed with a constitutional majority. Yet consensus on the objective did not remove implementation questions. The interdepartmental consultation generated 385 comments, including 147 fundamental comments. Employer organisations raised administrative burden, response deadlines, the treatment of confidential information and the practical mechanics of cooperation with worker representatives (Government Office of the Slovak Republic, 2025).

Comparative causal evidence explains why implementation design matters. Denmark's reporting reform reduced the gender pay gap by 2 percentage points, or 13% relative to its pre-reform level, primarily through slower male wage growth (Bennedsen et al., 2022). Public reporting in the United Kingdom reduced the gap by 19%, again through slower male pay growth, with stronger effects among employers exposed to public scrutiny (Blundell et al., 2025). By contrast, Austria's internal reporting model produced no discernible wage or pay-gap effect (Gulyas et al., 2023). These findings do not predict the Slovak outcome, but they indicate that disclosure must be coupled with visibility, follow-up and credible institutional pressure.

The dominant current debate is therefore less about whether pay transparency is desirable and more about what constitutes defensible compliance. The interval between publication of the Act, its entry into force and the 31 July deadline was extremely short. The official methodology was published by 30 June, leaving many employers approximately one month to review job descriptions, select and weight criteria, consult representatives, evaluate positions, create categories and connect those categories to payroll data. This affects all employers, not only those subject to statutory reporting. Smaller organisations often lack dedicated compensation specialists, formal job architecture or sufficiently structured data.

A second issue is the meaning of 'work of equal value'. A category cannot be created merely by combining employees until a statistically convenient group is obtained; it must follow a documented, gender-neutral comparison of job demands. Conversely, categories that are too narrow often contain only one sex or very few employees, limiting both calculation and disclosure. The 5% threshold is a trigger for explanation and possible joint assessment, not proof of discrimination. Employers need the analytical capacity to distinguish legitimate factors – for example relevant experience, performance or working conditions – from criteria that reproduce historical undervaluation.

Future policy development will be shaped by the first 2027 reports, inspections and requests for information. Priorities include a stable electronic reporting specification, consistent treatment of pay components and working time, confidentiality rules for

small cells, and quality assurance for job evaluation models. The risk is that organisations focus on producing a formal score rather than reviewing pay-setting processes. Effective enforcement should therefore test the quality of criteria, documentation and corrective action, not only whether a report was filed.

3. Practical examples

3.1 Official national implementation support

The Ministry of Labour launched a central Fair Remuneration information area and published a 106-page Methodology of job evaluation and classification systems, together with an analytical spreadsheet tool. The methodology uses an analytical point-factor approach and provides guidance on the legal framework, remuneration components, recruitment transparency, the construction of job descriptions, evaluation factors and subfactors, scoring, classification and public-sector specificities (MPSVR SR, 2026a). It also explicitly addresses the risk that traditional evaluation models overvalue physical effort while under-recognising mental, emotional and psychosocial demands common in female-dominated work. The methodology is non-binding, preserving employer flexibility, but this also places responsibility for validity and documentation on each organisation.

3.2 Employer-level analytical support

Private and expert-led initiatives can complement, but do not replace, the state infrastructure. TREXIMA Bratislava's IQualPay combines two functions: gender-neutral job evaluation and analysis of basic and supplementary remuneration. Its model assigns a 1-1,000 profile or 'job DNA' across complexity, responsibility, effort, working conditions and skills, with the aim of verifying or creating categories of work of equal value. It then calculates the seven statutory reporting indicators, including mean and median gaps, quartiles and category-level differences, and supports interpretation and corrective planning (TREXIMA Bratislava, 2026). As the author is affiliated with TREXIMA, this proprietary example is presented descriptively; it is not a Ministry-approved compliance route, an independent evaluation or a substitute for employer responsibility and legal assessment.

4. Transferability aspects

The Slovenian PAY DAY project is highly transferable at the level of architecture, although not as a ready-made technical product. Its strongest lesson for Slovakia is the integration of pay-gap calculation, gender-neutral job evaluation, implementation guidance and training in one support system. Slovakia already has a detailed methodology and spreadsheet tool, but a free, user-centred online application could lower the entry barrier, reduce version-control problems and guide users through a reproducible sequence of decisions. PAY DAY's local in-browser processing is particularly attractive because pay data are highly sensitive and small employee categories create re-identification risks (Kaše, 2026).

The three graduated job-evaluation models – basic, extended and custom – are also relevant. The Slovak Act applies the duty to establish a remuneration structure to all employers, while its official methodology is necessarily extensive. A simplified but legally validated route for micro and small employers could make compliance proportionate without weakening the four statutory factors. The decision wizard, checklists, paired comparisons, blind scoring and explicit review of female- and male-dominated jobs could be adapted directly to the Slovak methodology. Particular value lies in treating categories as the outcome of job evaluation, rather than as an arbitrary reporting input.

PAY DAY's capacity-building and governance model should also be transferred. Parallel training for employers and worker representatives gives both parties a shared analytical language for joint assessments. German evidence similarly finds that its transparency law reduced the raw gap only where works councils and collective agreements were present in medium-sized establishments (Vaccaro et al., 2025). A partnership combining the responsible ministry, a university, a technology provider and employer networks can connect legal interpretation, methodological quality, software development and access to pilot organisations. Slovakia would benefit from pilots in a fragmented private employer and in the regulated public sector, followed by published case studies showing not only calculations but also explanations and corrective measures.

Reusing administrative payroll or tax data is promising but requires national adaptation. Slovak employers and public authorities already hold extensive wage records, and Slovakia has a mature statistical infrastructure for labour-cost and earnings data. However, administrative files do not by themselves contain a defensible employer-specific mapping to categories of equal value, and definitions of pay components, working hours, identifiers and corrections must be aligned. A feasibility study should therefore precede any one-click import. Data minimisation, local processing and clear separation between company-level compliance and national statistics should be design requirements.

Transferability also works in the opposite direction. Slovenia can draw on Slovakia's timely adoption of a dedicated Act, clear allocation of responsibilities, graduated reporting timetable, explicit sanctions and publication of methodology before the first reporting round. The Slovak experience also warns against overly compressed implementation. Slovenia should secure a realistic interval between the final legal text and employer deadlines, publish stable technical specifications early, and guarantee post-project financing for the PAY DAY tool, helpdesk, methodological updates and training. The central constraint in both countries is not calculation alone but the institutional capacity to create, explain and maintain credible pay structures.

5. Conclusions and recommendations

Slovakia has moved from a largely declaratory equal-pay principle to a concrete transparency and enforcement regime. The main test is whether employers build gender-neutral job structures and use the new data to correct unjustified inequalities.

Success should not be measured only by the number of reports submitted, but by the quality of categories, explanations, social dialogue and corrective action.

At national level, implementation should be supported by the following measures:

- publish a stable reporting data dictionary, validation rules and worked examples well before the first 2027 deadline;
- develop a free integrated online tool with privacy-by-design processing and simplified pathways for smaller employers;
- provide joint training, regional technical assistance and a permanent helpdesk for employers and worker representatives;
- apply risk-based supervision to the substance of job evaluation and follow-up measures, and publish anonymised lessons from early cases; and
- evaluate the methodology after the first reporting cycle and update it through structured consultation with social partners and practitioners.

At European level, Member States would benefit from a common minimum data dictionary, EIGE validation cases for gender-neutral job evaluation, interoperable reporting specifications and a repository of tested national tools and curricula. EU funding should prioritise sustainable implementation support for SMEs and equality bodies, not only initial software development. Mutual learning should continue after transposition and compare enforcement capacity, corrective actions and outcomes. The combined Slovak and Slovenian experience points to the same conclusion: pay transparency becomes effective only when law, data, job evaluation, social dialogue and organisational capability are developed together.

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