



# Global Pay Equity Desktop Reference

Pay Equity Reporting Laws Around the World



March 2024



Dear Clients and Friends,

There is a global call for greater transparency around employee pay. For multinational organizations, tracking the ever-changing global pay equity reporting obligations can pose daunting challenges. To simplify the process, we are pleased to provide you with our fourth annual *Global Pay Equity Desktop Reference: Pay Equity Reporting Laws Around the World*.

This desk reference gives an overview of important pay equity reporting dates and deadlines in more than 60 countries around the world that often serve as key employment hubs.

The information contained in the booklet is purposely condensed and simplified; while it provides a convenient point of reference, always consult with your attorney before making any decisions as the law is constantly changing. This booklet does not constitute legal advice or create an attorney-client relationship. For additional information, please email [\*\*payequity@seyfarth.com\*\*](mailto:payequity@seyfarth.com).

# Global Pay Equity Reporting Requirements

We reviewed the reporting rules for more than 60 countries, focusing on those that often serve as key employment hubs. Below is a list of those countries we reviewed, and whether they have reporting requirements.

Country	Current Pay Reporting Law
Argentina	No
Australia	Yes
Austria	Yes
Bangladesh	No
Belgium	Yes
Brazil	Yes
Bulgaria	No
Canada, British Columbia	Yes
Canada, Ontario	Yes
Canada, Quebec	Yes
Chile	No
China	No
Colombia	No
Croatia	No
Cyprus	No
Czech Republic	No
Denmark	Yes
Ecuador	Yes
Egypt	No
Estonia	No
Finland	Yes
France	Yes
Germany	Yes
Greece	No
Hong Kong	No
Hungary	No
India	No
Indonesia	No
Ireland	Yes
Israel	Yes
Italy	Yes
Japan	Yes

Country	Current Pay Reporting Law
Kazakhstan	No
Latvia	No
Lithuania	Yes
Luxembourg	Yes
Malaysia	No
Malta	No
Mexico	No
Netherlands	No
New Zealand	No
Norway	Yes
Peru	No
Philippines	No
Poland	No
Portugal	Yes
Republic of Korea	No
Romania	No
Russia	No
Saudi Arabia	No
Singapore	No
Slovakia	No
Slovenia	No
South Africa	Yes
Spain	Yes
Sweden	Yes
Switzerland	Yes
Taiwan	No
Thailand	No
Turkey	No
United Arab Emirates	No
United Kingdom	Yes
US, California and Illinois	Yes
Vietnam	No

# Global Pay Equity Reporting Requirements by Month

JANUARY	FEBRUARY	MARCH	APRIL
<b>South Africa:</b> January 15.	<b>France:</b> Annually before March 1.	<b>Portugal:</b> March 16 to April 15.	<b>Australia:</b> April 1 to May 31. <b>Italy:</b> Every two years by April 30. <b>UK</b>
MAY	JUNE	JULY	AUGUST
<b>US - California:</b> On or before the 2nd Wednesday in May. <b>Israel:</b> Annually, by June 1.	None	None	None
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
None	None	<b>Canada - British Columbia:</b> Annually, by November 1.	<b>Denmark</b> <b>Ireland</b>

## Other Notable Global Reporting Requirements

**Austria:** First quarter, every two years.

**Belgium:** Every two years.

**Brazil:** Biannual report required for companies with 100 or more employees. The report will be elaborated with the data companies have been providing to eSocial (payroll system) and the information companies must provide by February 29. First report will be issued using this information by the Labor Ministry in March, 2024. There are no dates established for the second report yet.

**Canada - British Columbia:** Provincially regulated employers above certain threshold are required to complete pay transparency reports by November 1 of each year. There is no filing obligation, but employers must publish or make available the report to any member of the public.

**Canada - Quebec:** Varies for each company, depending on things such as size and other prior filings.

**Ecuador:** Annually, with no specific date yet.

**Finland:** Every two years.

**Germany:** Every five years for employers bound by CBA, every three years for all other employers (subject to employee threshold requirements). Filed within three months of the end of the business year. More developments expected with respect to enforcement of women's rights to information about pay of male colleagues.

**Ireland:** In December, 6 months after the snapshot date chosen by employers in June.

**Italy:** Biannual report required for companies with more than 50 employees. In March 2022, the government introduced the possibility for companies to obtain a certification for gender equality.

**Japan:** Within an approximate of three months after ending the fiscal year. Companies with fiscal year in March - April are required to publish their results for the period April 2023 - March 2024 by the end of June 2024.

**Lithuania:** Every four years - by April 23 - for certain earnings and labor cost statistics. Quarterly - until the 18th day after the expiration of the reporting quarter - for certain payment statistics.

**Luxembourg:** Every two years, with no specific date, but required to provide the staff delegation with these statistics twice a year.

**Norway:** Within six months after the end of the financial year, and employers must review "pay conditions by reference to gender" every two years.

**South Africa:** January 15, subject to employee threshold and related to pay in previous year's annual reporting period, for employers qualifying as "designated employers".

**Spain:** There is no specific annual deadline or date upon which companies have to file the Equality Plan. It depends on when the company becomes obliged to prepare it.

**Sweden:** Annually, starting from when the company first began the reporting.

**Switzerland:** Repeated every four years following first filing, which was due latest June 30, 2021.

**United States - Illinois:** On date assigned by the Illinois DOL and every two years thereafter. First Certificate to be obtained by March 23, 2024.

# About the Practice

We combine legal expertise with industry-leading statistical capabilities to provide global pay equity solutions that assess and mitigate risk.

Pay equity is at the forefront of legal issues facing employers today. New equal pay, transparency, and reporting laws within the United States and across the globe present new risks and opportunities for employers.

Seyfarth's dedicated Pay Equity Group offers a strategic and data-centered approach to pay equity compliance. Our attorneys, in-house labor economists and data

analysts make complex statistical analyses simple to understand. Seyfarth's deep knowledge of the pay laws and commitment to innovation gives us the tools to help you operationalize pay equity programs and minimize the risk of litigation. If disputes cannot be avoided, Seyfarth leads in managing complex bet-the-company pay equity claims and single-plaintiff litigation.

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## MEET THE GLOBAL TEAM

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# About Seyfarth

With more than 900 lawyers across 18 offices, Seyfarth Shaw LLP provides advisory, litigation, and transactional legal services to clients worldwide.

Our unique combination of high-caliber legal representation and advanced service delivery allows us to take on our clients' unique challenges and opportunities—no matter the scale or complexity. Whether navigating complex litigation, negotiating transformational deals, or advising on cross-border projects, our attorneys achieve exceptional legal outcomes. Our drive for excellence leads us to seek out better ways to work with our clients and each other.

We have been first-to-market on many legal service delivery innovations—and we continue to break new ground with our clients every day. This long history of excellence and innovation has created a culture with a sense of purpose and belonging for all. In turn, our culture drives our commitment to the growth of our clients, the diversity of our people, and the resilience of our workforce.

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