



Global Equal Pay Desktop Reference

Equal Pay Reporting Laws Around the World



MARCH 2026

Dear Clients and Friends,

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

This desk reference gives an overview of important equal pay 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 reach out to the authors of this publication or the Seyfarth attorney with whom you work.

Global Equal Pay 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 currently have reporting requirements.*

Country	Current Pay Reporting Law	Country	Current Pay Reporting Law
Argentina	No	Lithuania	Yes
Australia	Yes	Luxembourg	Yes
Austria	Yes	Malaysia	No
Bangladesh	No	Malta	No
Belgium	Yes	Mexico	No
Brazil	Yes	Netherlands	No
Bulgaria	No	New Zealand	No
Canada, British Columbia	Yes	Norway	Yes
Canada, Ontario	Yes	Peru	No
Canada, Quebec	Yes	Philippines	No
Chile	Yes**	Poland	No
China	No	Portugal	Yes
Colombia	No***	Republic of Korea	No
Croatia	No	Romania	No
Cyprus	No	Russia	No
Czech Republic	No	Saudi Arabia	No
Denmark	Yes	Singapore	No
Ecuador	Yes	Slovakia	No
Egypt	No	Slovenia	No
Estonia	No	South Africa	Yes
Finland	Yes	Spain	Yes
France	Yes	Sweden	Yes
Germany	Yes	Switzerland	Yes
Greece	No	Taiwan	No
Hong Kong	No	Thailand	No
Hungary	No	Turkey	No
India	No	United Arab Emirates	No
Indonesia	No	United Kingdom	Yes
Ireland	Yes	US, California	Yes
Israel	Yes	US, Illinois	Yes
Italy	Yes	US, Massachusetts	Yes
Japan	Yes	US, New York, New York City	Yes
Kazakhstan	No	Vietnam	No
Latvia	No		

*Reporting obligations for the EU Member States listed above may evolve during the year 2026 as national legislatures complete the transposition of the EU Pay Transparency Directive, with the deadline set for June 7, 2026. While many countries are working toward this deadline, others anticipate the transposition to occur by the end of 2026 or the beginning of 2027.

**Only for publicly traded companies and other entities that issue securities or bonds and are required to be registered with the Chilean Financial Markets Commission.

***Although there are no reporting obligations/requirements, companies have a legal obligation to ensure equal pay and remuneration between men and women, which requires maintaining detailed records by gender, position, and compensation. Colombian Ministry of Labor is actively conducting audits to verify compliance with this obligation.

Global Equal Pay Reporting Requirements by Month

January	February	March
South Africa: January 15.	US - Massachusetts: Annually, on or before February 1. France: Annually, before March 1.	Portugal: March 16 to April 15.
April	May	June
Australia: April 1 to May 31. Italy: Every two years by April 30. UK: By April 4.	US - California: Annually, on or before the 2nd Wednesday in May. Israel: Annually, by June 1.	None
July	August	September
None	None	None
October	November	December
None	Canada - British Columbia: Annually, by November 1. Ecuador: By November. Ireland	Denmark

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 28. The government will finalize the 2026 report by March 16, and it will be available on the Emprega Brasil website. Employers must publish the report, along with any explanatory notes, by March 31. Companies in the State of Minas Gerais may opt not to publish their reports due to a court-issued interim injunction.

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.

Chile: At least 15 days before the company's annual general shareholders' meeting.

Ecuador: Annually. Information regarding all actions taken to reach payment equality must be filed with the Ministry of Labor in January each year.

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.

Ireland: For the year 2026, the snapshot date is currently set for June, with filing required to take place five months of that date. However, this is subject to change.

Italy: Biannual report required for companies with more than 50 employees in Italy, including companies whose registered offices are located outside of Italy but have offices, branches, or business units within the Italian territory. In 2022, the government introduced the possibility for companies to obtain a certification for gender equality.

Japan: Within approximately three months after ending fiscal year. Companies with fiscal year in March—April are obliged to publish their results for the periods April 2025—March 2026 by the end of June 2026.

Lithuania: Starting in 2026, employers must meet external reporting requirements for earnings, gender pay gap, and labor costs at specified intervals, with deadlines ranging from 13 to 18 months after the reference periods. Labor cost index data is collected quarterly and annually, starting in 2027, with deadlines between 45 and 155 days. Internally, employers must provide annual updates on average salaries by job classification group and gender upon request by the work council or trade union.

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.

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. If the number of employees falls below the threshold of 100, then repeating the analysis is only required if the threshold is again met.

United States - Illinois: On date assigned by the Illinois DOL and every two years thereafter.

United States - New York, New York City: Annually. First due date still to be determined.

About the Practice

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

Equal pay 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 Equal Pay Group offers a strategic and data-centered approach to equal pay 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 equal pay programs and minimize the risk of litigation. If disputes cannot be avoided, Seyfarth leads in managing complex bet-the-company equal pay claims and single-plaintiff litigation.

MEET THE GLOBAL TEAM



David Baffa
Chicago
+1 (312) 460-5928
dbaffa@seyfarth.com



Sofia Bargellini
London
+39 02 8973 6162
sbargellini@seyfarth.com



Ana Cid
New York and London
+1 (212) 218-5286
acid@seyfarth.com



Marjorie Culver
New York
+1 (212) 218-5546
mculver@seyfarth.com



William Hampshire
London
+44 20 7763 2538
whampshire@seyfarth.com



Laurence Harvey Wood
London
+44 20 7763 2536
lharveywood@seyfarth.com



Erin Hawthorne
Melbourne
+61 3 9631 0718
ehawthorne@seyfarth.com



Kristie Iacopetta
New York
+1 (212) 218-3386
kiacopetta@seyfarth.com



Caitlin Lane
New York
+1 (212) 218-5528
clane@seyfarth.com



Maria Papasevastos
New York
+1 (212) 218-5576
mpapasevastos@seyfarth.com



Annette Tyman
Chicago
+1 (312) 460-5943
atyman@seyfarth.com



Daniel Waldman
New York and San Francisco
+1 (212) 218-3353
dwaldman@seyfarth.com



Wan Li
Shanghai and Hong Kong
+86 21 2221 0688
wli@seyfarth.com



Kathryn Weaver
Hong Kong
+852 3956 0616
kweaver@seyfarth.com



Paul Whinder
London
+44 20 7763 2518
pwhinder@seyfarth.com

About Seyfarth

With approximately 1,000 lawyers across 17 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.

SEYFARTH IS:

<p>BOLD</p> <p>We are strong in the face of uncertainty, leading our clients through a rapidly changing landscape.</p>	<p>INVESTED</p> <p>We are committed to partnership for the benefit of our clients, our people, and our community.</p>
<p>INVENTIVE</p> <p>Our work makes a big impact through skill, creativity, and collaboration.</p>	<p>CONFIDENT</p> <p>We are excellent at what we do, delivering exceptional results with purpose and determination.</p>

Our innovation, culture, and legal work have been recognized by top-tier organizations around the world:

- Association for Corporate Counsel
- Best Law Firms®
- BTI Consulting Client Service A-Team
- Chambers and Partners
- Doyle's Guide
- Financial Times Innovative Lawyers
- Human Rights Campaign Corporate Equality Index
- International Employment Lawyer Global Elite
- The Legal 500
- Working Mother



“Seyfarth” and “Seyfarth Shaw” refer to Seyfarth Shaw LLP, an Illinois limited liability partnership. Our London office operates as Seyfarth Shaw (UK) LLP, an affiliate of Seyfarth Shaw LLP. Seyfarth Shaw (UK) LLP is a limited liability partnership established under the laws of the State of Delaware, USA, and is authorized and regulated by the Solicitors Regulation Authority with registered number 556927. Legal services provided by our Australian practice are provided by the Australian legal practitioner partners and employees of Seyfarth Shaw Australia, an Australian partnership. Seyfarth Shaw (賽法思律師事務所) is a separate partnership operating from Hong Kong as a firm of solicitors.