



Global Pay Equity Desktop Reference

Pay Equity Reporting Laws Around the World





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 first *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 over 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	Country	Current Pay Reporting Law
Argentina	No	Latvia	No
Australia	Yes	Lithuania	Yes
Austria	Yes	Luxembourg	Yes
Bangladesh	No	Malaysia	No
Belgium	Yes	Malta	No
Brazil	No	Mexico	No
Bulgaria	No	Netherlands	No
Canada, British Columbia	No	New Zealand	No
Canada, Ontario	Yes	Norway	Yes
Canada, Quebec	Yes	Peru	No
Chile	No	Philippines	No
China	No	Poland	No
Colombia	No	Portugal	Yes
Croatia	No	Republic of Korea	No
Cyprus	No	Romania	No
Czech Republic	No	Russia	No
Denmark	Yes	Saudi Arabia	No
Ecuador	No	Singapore	No
Egypt	No	Slovakia	No
Estonia	No	Slovenia	No
Finland	Yes	South Africa	Yes
France	Yes	Spain	Yes
Germany	Yes	Sweden	Yes
Greece	No	Switzerland	Yes
Hong Kong	No	Taiwan	No
Hungary	No	Thailand	No
India	No	Trinidad and Tobago	No
Indonesia	No	Turkey	No
Ireland	Expected; not finalized yet	Ukraine	Yes
Israel	Yes	United Arab Emirates	No
Italy	Yes	United Kingdom	Yes
Japan	No	US, California and Illinois	Yes
Kazakhstan	No	Vietnam	No

Global Pay Equity Reporting Requirements by Month

JANUARY	FEBRUARY	MARCH	APRIL
<p>Austria</p> <p>South Africa</p> <p>Ukraine: Within one week after each quarter.</p>	<p>None</p>	<p>US: California</p> <p>France</p> <p>Portugal</p>	<p>Italy: Every two years.</p> <p>Australia</p> <p>UK: For 2021, extended due date to October.</p> <p>Ukraine</p>
MAY	JUNE	JULY	AUGUST
<p>None</p>	<p>Israel: First report no later than June 1, 2022.</p> <p>Switzerland: By June 30, 2021 and repeated every four years.</p>	<p>Ukraine: Within one week after each quarter.</p>	<p>None</p>
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
<p>None</p>	<p>Ukraine: Within one week after each quarter.</p>	<p>None</p>	<p>Denmark</p>

Other Notable Global Reporting Requirements

Belgium: Every two years.

Finland: Every two years, no specific date.

Germany: Every five years for employers bound by CBA, every three years for all other employers (subject to employee threshold requirements). Filed with the management report, which has to be filed with the annual accounts within the first three months of following business year.

Lithuania: Every four years for certain earnings and labor cost statistics. Quarterly 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.

Netherlands: Every three years.

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

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

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.

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.

MEET THE GLOBAL TEAM



Christine Hendrickson
Chicago
chendrickson@seyfarth.com
(312) 460-5836



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



Ana Cid
London
acid@seyfarth.com
+44 20 7763 2534



Jeremy Corapi
New York
jcorapi@seyfarth.com
(212) 218-5273



Tessa Cranfield
London
tcranfield@seyfarth.com
+44 20 7763 2517



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



Julia Gorham
Hong Kong
jgorham@seyfarth.com
+852 3956 0604



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



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



Wan Li
Shanghai
lwan@seyfarth.com
+86 21 2221 0688

About Seyfarth Shaw LLP

With more than 900 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. 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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We are strong in the face of uncertainty, leading our clients through a rapidly changing landscape.

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We are committed to partnership for the benefit of our clients, our people, and our community.

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Our work makes a big impact through skill, creativity, and collaboration.

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We are excellent at what we do, delivering exceptional results with purpose and determination.

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

- Association for Corporate Counsel
- Chambers Asia-Pacific
- Chambers USA
- Financial Times Innovative Lawyers
- Human Rights Campaign Corporate Equality Index
- The Legal 500
- The Legal 500 Asia-Pacific
- Working Mother



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