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Greece's Law on Pay Transparency

Implementing Directive (EU)
2023/970

July 2026



I. Introduction

On 6 July 2026, a law was published in the Government Gazette transposing Directive (EU) 2023/970 on pay transparency and strengthening the principle of equal pay between women and men for equal work or work of equal value.

The main objectives of the law are:

- the strengthening of the principle of equal pay between men and women,
- addressing wage discrimination through increased transparency,
- the establishment of effective control mechanisms and legal protection for employees.

II. Scope of Application

The new provisions apply to employers in both the public and private sectors and cover not only employees under contracts of dependent employment but also persons providing services under contracts for work, salary mandate agreements, or independent services. Certain obligations are also extended to the recruitment stage.

III. Definition of "Pay"

"Pay" means the ordinary basic or minimum wage or salary and any other consideration, whether in cash or in kind, which a worker receives, directly or indirectly (including complementary or variable components), from his or her employer in respect of his or her employment.

For the purposes of the Law, "pay level" means gross annual remuneration and the corresponding gross hourly remuneration.



IV. Equal Pay for Equal Work or Work of Equal Value

The comparison of pay is not limited to employees holding the same job title; rather, it is based on the overall remuneration package. Two different positions may be considered comparable when they require a similar level of:

- skills,
- responsibility,
- effort (physical and mental),
- working conditions.

Potentially, factors such as seniority, non-technical skills (soft skills), as well as any other relevant aspect of the specific activity may also be taken into account. However, additional benefits granted to an employee (e.g. remote work arrangements) or fundamental elements of the employment contract, such as the place of work (e.g. within a corporate group, employees being paid differently at the factory in Athens and at the factory in Thessaloniki), cannot be considered valid criteria for differentiating pay.

Consequently, employers will not be able to justify pay disparities solely on the basis of different job titles. They must instead objectively demonstrate that the value of the work differs if one of the four criteria above is met.

The law imposes on employers the obligation to maintain a clear and documented pay and pay progression system. Accordingly, employers must establish corresponding pay policies (referred to in the law as pay structures), which, on the basis of the above, define the components of remuneration for each category of employees and how they are determined. The relevant criteria must be:

- objective,
- transparent,
- gender-neutral.

This obligation covers both base salary and any additional benefits (bonuses, company car, vouchers, etc.).



Employers with fewer than 50 employees are exempt from the obligation to provide information regarding pay progression, but not from other transparency obligations. In enterprises with fewer than 250 employees, technical support and training will be provided to facilitate compliance with the obligations of the law. Relevant announcements by the Ministry of Labour will also follow, providing tools and methodologies for assessment and implementation of the above provisions.





V. Right to Information Prior to Hiring

Candidates have the right to know:

- the starting salary or the salary range of the position,
- the relevant collective agreements, if any, which provide for specially regulated remuneration.

This information must be published in job postings, advertisements on the company's website, or on job advertisement platforms (such as LinkedIn), and must always be made available to the candidate prior to the interview or, if no interview takes place, prior to the conclusion of the employment contract (e.g. via an informational email), so that the candidate is able to negotiate their salary. In any event, it is recommended that written evidence of such notification be retained. In cases where the candidate possesses exceptional skills and qualifications, a higher salary than the one stated in the job advertisement may be agreed during the interview or prior to the conclusion of the employment contract.

Employers:

- are not permitted to request the candidate's pay history (i.e. how their remuneration has developed since they first entered the labour market or how much they earn in their current or previous job), in order to prevent the perpetuation of inequalities, particularly affecting women;
- must use gender-neutral job advertisements and recruitment processes (i.e. avoiding language or presentation that targets a male or female candidate).

The obligation for pre-employment transparency applies to all companies, regardless of the number of employees they employ. A candidate may file a complaint with the Labour Inspectorate or file a lawsuit solely on the grounds that the recruitment was not conducted in a gender-neutral manner, and not for any other reason.



VI. Right of Employees to Information

Each employee, upon request, may obtain written information regarding:

- their individual pay level,
- the average pay levels, broken down by gender, for employees performing the same or work of equal value.

Employees may request this information through workers' representatives, namely the legal representatives of the employees within the relevant trade union organization or, alternatively, the most representative trade union organization, or through the Ombudsman (the Greek Ombudsman). In the case of temporary employment agencies (TEAs), the indirect employer is responsible for providing this information to the employee after first obtaining it from the TEA. Personal data protection cannot be used as a ground for refusing to provide information, and there is no numerical limit on the number of requests an employee may submit.

If the information is inaccurate, the employee may request additional clarifications individually or through workers' representatives. Employers are obliged to respond within a reasonable time and in any case within two months from the date of submission of the request. They are also required to inform employees annually about this right and the procedures for exercising it. This obligation applies regardless of the number of employees.

However, the employer may refuse to provide the requested information if the request is manifestly disproportionate or abusive, in which case the employee may appeal to the Greek Ombudsman.

Finally, it is prohibited to include any clause in an individual employment contract, collective agreement, or internal work regulation that prevents employees from discussing their remuneration with colleagues, in order to detect potential pay discrimination.

VII. Submission of Data on the Gender Pay Gap

Article 11 of the law introduces the obligation for periodic reporting on the "gender pay gap", as defined in the law, namely the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees.

In particular, employers employing at least 100 employees must provide the following data

- the overall gender pay gap. This excludes occupational pensions paid to former employees and compensation for termination of employment, while employer contributions relating to active employees are included when they form part of current remuneration.
- the gender pay gap in relation to complementary or variable components of pay (e.g. bonuses). Here, the total sum of variable supplementary elements is taken into account rather than each element separately.
- the median gender pay gap, meaning the difference between the median pay level of female employees and the median pay level of male employees within an employer, expressed as a percentage of the median pay level of male employees.

Example of the Median Gender Pay Gap





Therefore, the median gender pay gap is 10% ($2,000 - 1,800 / 2,000 \times 100 = 10\%$), i.e. a percentage higher than the 5% threshold provided for in the Directive. This shows whether the average typical male employee is paid more than the average typical female employee, and by how much.

- the median gender pay gap in supplementary or variable pay components,
- the proportion of female and male employees receiving supplementary or variable remuneration components,
- the proportion of female and male employees in quartile pay bands, i.e. four equal groups of employees divided according to their pay levels from lowest to highest,
- the gender pay gap by employee category, broken down into ordinary base salary and supplementary or variable components.

The submission of the above data for the previous calendar year of each company shall take place as follows:

- for companies with ≥ 250 employees: by 7 June 2027 and thereafter annually by the same date,
- for companies with 150–249 employees: by 7 June 2027 and thereafter every three years by the same date,
- for companies with 100–149 employees: by 7 June 2031 and thereafter every three years by the same date.

However, employers with fewer than 100 employees may provide the above information on a voluntary basis, in accordance with the deadline applicable to companies employing 100–149 employees.

The accuracy of the data must be confirmed by management following consultation with employee representatives, who are granted access to the company's calculation methodologies. This information is communicated to the Greek Ombudsman, and companies may also publish it on their websites or intranet. Companies required to publish a sustainability report (under Article 7 of Law 5164/2024) may include it in their management reports. In particular, regarding the gender pay gap by employee category, broken down into base



salary and supplementary or variable components, employers are obliged to provide it to all employees and their representatives. Upon request, this information shall also be provided to the Labour Inspectorate and the Greek Ombudsman within two months of the submission of the request.

Employees, representatives, the Labour Inspectorate, and the Greek Ombudsman have the right to request additional clarifications, which employers must provide within a reasonable time and in any case within two months of the request. Where gender pay differences are not justified by objective, gender-neutral criteria, employers must take corrective measures within six months, in cooperation with all the above.

For the purposes of the obligation under this Article, in the case of companies employing more than 250 workers and companies employing between 150 and 249 workers, the reference period for the submission of the above information shall be from the date of publication of this Law in the Government Gazette, namely 6 July 2026, until 31 December 2026.



VII. Joint Pay Assessment (Reporting)

When is it activated?

It is activated when, in undertakings with at least 100 employees:

1. a gender pay gap is identified (i.e. a difference in pay between men and women that is not justified by objective or gender-neutral criteria) of at least 5%,
2. it concerns employees performing the same or work of equal value,
3. there is no objective justification for this difference, and
4. employers have not taken corrective measures within 6 months

In such cases, the undertaking is required to investigate the issue, cooperate with employees and their representatives, identify the causes, and implement corrective measures.

If there is no trade union organisation for the purposes of the joint pay assessment, employees are represented by an employee committee of the undertaking: (a) a three-member committee in undertakings employing up to 149 employees, and (b) a five-member committee in undertakings employing more than 150 employees.

The joint pay assessment may also be carried out in cooperation with the Labour Inspectorate upon request and is likewise communicated to the Greek Ombudsman.

Employers implement the measures arising from the joint assessment and take corrective action within one year.

According to the explanatory memorandum of the law, corrective measures for restoring equality include salary adjustments and retroactive payment of wages. Preparatory measures may also be taken, such as reviewing job descriptions where the issue occurred, reassessing bonus allocation criteria, etc.



IX. Personal Data

Where the disclosure of information under the above articles could directly or indirectly lead to the identification of an employee's remuneration, only employee representatives, the Labour Inspectorate, or the Greek Ombudsman shall have access to such information.

Employee representatives or the Greek Ombudsman advise employees on potential claims under this law without disclosing the actual pay levels of individual employees performing the same or work of equal value.

However, it is understood that in cases where a department has only three employees and one of them exercises the right to information, identification may be much easier or even unavoidable. Nevertheless, this does not constitute a reason to refuse the provision of the requested information to the employee.

X. Legal Protection of Employees | Compensation

Employees are entitled to bring legal action before the Courts if they believe their right to equal pay has been violated, even after the employment relationship has ended.

Trade union organisations having a legitimate legal interest, as well as the Greek Ombudsman, may, at their discretion and with the consent of the worker, bring proceedings before the courts in the event of a breach of the principle of equal pay.

Employees may claim full compensation (including both positive and consequential damages), with no predefined upper limit. This includes retroactive pay, bonuses, compensation for lost opportunities, moral damages, default interest, and damages arising from gender-based pay discrimination.

The five-year limitation period does not begin to run before the employee becomes aware of the violation or reasonably should have become aware of it.



Example: A male employee is paid less than a male colleague from 2022 and discovers this in 2028 when submitting an information request. The logic of the Directive is that the limitation period cannot be considered to have started in 2022 merely because the disparity arose then.

Employees may also file a complaint with the Labour Inspectorate, which will establish a special department for monitoring equal treatment and equal pay, which falls under the Directorate for the Planning and Coordination of Labour Relations Inspections of the General Directorate of Supervision and Inspections of the Labour Inspectorate under Article 26 of the law.

The employer is summoned within 15 days of the employee's request for a labour dispute hearing to provide information. The Labour Inspectorate issues a decision within 60 days of the hearing, following an opinion by the Greek Ombudsman, which is not binding (but must be reasoned if not followed).

If a violation is found, the Labour Inspectorate may issue an order to remedy the violation and to take compliance measures in accordance with Article 570A.

The employer must comply within 6 months. In case of non-compliance, a recurring financial penalty is imposed every three months of continued non-compliance.

XI. Burden of Proof

Where a worker establishes facts giving rise to a presumption of direct or indirect discrimination, the employer who has failed to comply with the pay transparency obligations, including, in particular, the provision of information prior to recruitment, workers' right to information, or the submission of information relating to the gender pay gap, shall bear the burden of proving that there has been no breach of the principle of equal pay.

Only where it is demonstrated that the infringement was manifestly unintentional and of a minor nature may the employer be exempted from this specific consequence.



XII. New Ground for Invalidity of Dismissal

The termination of the employment contract shall be invalid where it constitutes a reaction by the employer to a complaint made within the employer's organisation or to any administrative or judicial proceedings aimed at safeguarding any rights or obligations relating to equal pay.

XIII. Entry into Force

The date of publication of the Law in the Government Gazette, namely 6 July 2026. Articles 8 to 20 and Article 27 are excluded, the provisions of which shall enter into force as of 1 November 2026.



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