

Employment Law Briefing: Special Edition

Ministry of Labor Circular on Pay Transparency

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In our Briefing of 10 July 2026, we discussed Law 5316/2026 (the **Law**), transposing Directive (EU) 2023/970 into Greek law. The Directive's purpose is to eliminate the gender pay gap, create transparent conditions for pay determination and progression, strengthen enforcement mechanisms, and ensure access to effective remedies and restoration for affected workers.

On 7 October 2026, the Ministry of Labor and Social Security issued Circular No. 26923 (the **Circular**) which brings the Law's pay transparency, equal pay and enforcement provisions into force on 1 November 2026.

This Briefing summarizes the key clarifications the Circular provides for private sector employers.

A. Scope and Remuneration

Employees covered: The term 'employee' includes part-time, fixed-term and temporary agency workers. The pay structure, information, reporting, joint pay assessment and data protection provisions¹ apply only to dependent employment. Works contracts, independent services and paid mandate relationships are not taken into account. Pre-employment transparency (Article 41) applies

¹ Articles 37 and 56A–56D of the Labor Code.

to candidates for dependent employment.

Remuneration: This includes basic salary, allowances, supplementary or variable pay (e.g. bonus, overtime), voluntary benefits, travel allowances and employer contributions to occupational pension schemes, and is measured on gross earnings during the reference period. Occupational pensions paid to former employees and termination indemnities are excluded from gender pay gap reporting.

B. Right to Information During Employment

Content and format: Information under Article 56A must be:

1. itemized by component (i.e. basic salary, fixed benefits, variable pay);
2. based on fixed pay at the time of the request; and
3. expressed as gross annual and gross hourly pay.

Variable pay: For variable pay:

1. figures should reflect actual data from a recent prior period, not projections; and
2. a rolling 12-month period is a reasonable, but not mandatory, option and must be applied consistently to the gender-based averages.

Scope and limits: In addition:

1. only active employees count for category averages;
2. replies are due within two months; and
3. repeated requests which have already been satisfied, or requests concerning non-comparable categories, may be treated as abusive.

C. Gender Pay Gap Reporting

Timing: 1 November 2026 is the date of entry into force and not a filing deadline. The first deadline remains 7 June 2027 for employers with more than 150 employees and the first reference period is 1 November – 31 December 2026.

Headcount: The average of the previous calendar year includes leavers, part-time and temporary workers, as well as employees on maternity, parental, long-term sick or other lawful leave.

Groups: A 'single source' depends on actual control over pay policy (e.g. centrally set pay scales, job evaluations, bonus criteria). A common brand or HR coordination is not enough. Centralized group reporting tools do not change the obligated employer, and each legal entity files its own report.

Temporary agency work: The user undertaking must report agency workers assigned to it and the agency reports them for non-assignment periods, avoiding double or non-counting.

Cross-border work: Posted employees remain with the original employer and a Greek-based employer must apply the Law also to employees working abroad.

D. Pay Structures and Recruitment

Pay structures: From 1 November 2026, all employers, regardless of size, must have and apply written, gender-neutral pay structures that:

1. include a review procedure; and
2. are updated whenever classifications or pay components change.

Use of existing frameworks: Provided Greek requirements are met:

1. employers bound by a collective agreement may use its classifications and pay scales;
2. multinationals may use global policies applied in Greece; and
3. following a transfer of undertaking, the transferee must integrate transferred staff into its pay structures.

Smaller employers and recruitment. In addition:

1. employers with fewer than 50 employees are exempt only from disclosing pay progression criteria;
2. job advertisements and titles must be gender-neutral; and
3. pay information may be given to candidates orally or in writing, including in job postings, within a reasonable time before the interview or before contract signing.

E. Data Protection

Where disclosure of average pay could reveal an identifiable employee's pay, the right to information is not abolished. Access is restricted to workers' representatives, the Labor Inspectorate or the Ombudsman and assessed case by case (no fixed group-size threshold).

F. Enforcement

Limitation: Under the new limitation rule:

1. an employee is rebuttably presumed to know of a violation upon receiving pay information under Article 56A or upon termination of employment; and
2. the rule applies only to claims arising after 1 November 2026.

Labor Inspectorate disputes: In Labor Inspectorate pay discrimination disputes:

1. failure to provide requested information equals lack of justification; and
2. employers applying a collective agreement with gender-neutral pay criteria benefit from a presumption of no unjustified pay discrimination.

G. Guidance Tools

The Circular refers to the FAIR PAY gender pay gap calculator and the EIGE gender-neutral job evaluation toolkit (both optional) and annexes an indicative model pay structure that employers may adapt.

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