



— DRAFT TRANSPOSITION BILL

Pay *transparency*

What changes for employers

Directive (EU) 2023/970: where the transposition into French law stands as at
14 September 2026

SEPTEMBER 2026

Read on →

Legislative timeline

10 May 2023	Adoption of the European directive (EU 2023/970)
6 March 2026	First version of the preliminary draft sent to the social partners
4 June 2026	Revised version sent to the social partners, then to the Conseil d'État
7 June 2026	Transposition deadline <u>missed</u>
10 Sept. 2026	Presented to the Council of Ministers, followed by debate in Parliament

§ The Minister of Labour aims for adoption before the end of 2026, with gradual entry into force from 1 January 2028. The provisions may change as the parliamentary debates progress.

Where does the gender pay gap stand?

Latest figures cited in support of the bill

3.6%

Private sector
2025, full-time equivalent

2.9%

State civil service
2024

4.2%

Local government civil service
2024

4.7%

Public hospital service
2024

These gaps, measured on a like-for-like workforce basis, are the stated rationale for the whole scheme: new indicators, a stronger right to information and mandatory corrective measures where a gap is unjustified.

Timeline and arrangements may change during the parliamentary debates and when the implementing decrees are adopted.

Work of *equal value*

The objective criteria for assessing work of equal value are now **laid down by law**.

01

Professional knowledge

02

Experience acquired

03

Non-technical skills

04

Responsibilities exercised

05

Working conditions

06

Physical or mental strain

The Gender Equality Index is changing

NEW MAIN INDICATOR (INDICATOR 7)

Gender pay gap within categories of workers performing work of equal value

SET BY DECREE

The number and nature of the indicators may change without new legislation.

PAY COMPONENTS

Now defined by decree, allowing greater flexibility to adapt.

At the *hiring* stage

Stronger obligations for **all employers**, whatever their headcount.

Pay range

The employer will have to disclose the initial pay range for the position, from the job advertisement onwards.

Collective agreement provisions

The provisions of the collective agreement that are relevant to setting pay.

Proactive disclosure

A proactive duty on the employer to inform, rather than a mere right of access for the candidate.

During *employment*

01 Pay level

Employees may request their own individual pay level.

02 Averages broken down by sex

Access to the average pay levels for their category, broken down by sex.

03 Mandatory annual notice

Each year, the employer informs employees that this right exists.

04 Possible refusal

Where the request could reveal the individual pay of another identifiable employee.

05 Freedom to disclose

Any clause prohibiting employees from disclosing their pay is deemed unwritten.

The role of the CSE

100 employees or more

INFORMATION AND CONSULTATION

The works council (CSE) is informed and consulted each year on the indicator's data, method and results. Its opinion is sent to the authorities; if none is given within the time limit, it is deemed unfavourable.

50 to 99 employees

INFORMATION ONLY

Annual information on data, method and results. No consultation: no opinion to send to the authorities.

Employees, the CSE and union representatives may request clarification; the employer may decline abusive requests (excessive number, repetitive or systematic nature). Categories of work of equal value may be set by collective agreement or, failing that, by unilateral decision (3 years max).

When the gap requires *negotiation*

1 The average gap exceeds a threshold set by decree (5%)

2 No objective, gender-neutral criterion justifies it



The employer must open negotiations on gender equality at work.

⚡ A stronger goal: to *remedy* the gap, not merely reduce it.

Private sector: timeline and reporting frequency

Headcount	First six Index indicators	New: Index indicator 7 (cannot be automated)
250 employees or more	Annual reporting from the scheme's entry into force (the first six indicators are automated, calculated from DSN payroll data).	Annual from entry into force
150 to 249 employees		Every 3 years, from entry into force
100 to 149 employees		Every 3 years, with a first report on a date set by decree, no later than 3 years after promulgation
50 to 99 employees		Every 3 years, with a first report on a date set by decree, no later than 6 years after promulgation

The current Index will be kept for the report filed in 2027.

The Government has announced the switch to the new indicators from 2028.

The three- and six-year deferrals apply only to the first report on the 7th indicator.

Civil service: gradual implementation

EMPLOYERS MANAGING 150 OR MORE PUBLIC OFFICIALS

From 2028

OTHER PUBLIC EMPLOYERS CONCERNED

From 1 June 2030

The Index currently applicable in the civil service remains in place during the transition period.

The 150 threshold is assessed by the number of public officials managed, not by employees.

Stronger remedies

Four levers to make the scheme effective

Reversal of the burden of proof

In a pay discrimination dispute, it is now for the employer to prove that there was no discrimination.

Formal notice from the authorities

The authorities may serve formal notice on the employer to open negotiations as soon as they find an unjustified gap, with no prior step required.

Public procurement

Exclusion from tender procedures for 1 year for companies penalised for breaching gender equality rules.

Criminal penalties

Up to 2 years' imprisonment and a €7,500 fine where several people are affected by the same employer.



WHAT TO PREPARE FOR NOW

- 01 Audit your pay practices before entry into force
- 02 Identify your categories of work of equal value, by agreement or unilateral decision
- 03 Prepare for the information duties at hiring and during employment
- 04 Follow how the text evolves through the parliamentary and regulatory process

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