

Gender pay equality - New features of Legislative Decree no. 96 of 7.5.2026

1 PREMISE

Legislative Decree No. 96 of 7.5.2026 implemented EU Directive No. 970 of 10.5.2023, aimed at strengthening the application of the principle of equal pay between men and women for equal work or work of equal value through pay transparency and related enforcement mechanisms (Article 1 of Legislative Decree 96/2026).

Legislative Decree no. 96 of 7.5.2026, published in the *Official Gazette* no. 1.6.2026 no. 125 and in force since 7.6.2026 (art. 17), imposes a series of obligations and prohibitions on employers to ensure pay transparency both in the pre-employment phase and during the employment relationship.

The scope of application of Legislative Decree 96/2026 and the main obligations for employers are summarized below.

2 SCOPE OF APPLICATION

Legislative Decree 96/2026 applies (art. 2):

- to public and private employers for aspects not regulated by national law, in compliance with European Union legislation;
- to subordinate employment contracts, fixed-term and open-ended, even if part-time, including managerial positions;
- to candidates for employment for the purposes of pay transparency before hiring (art. 5 of Legislative Decree 96/2026).

Exclusions

Legislative Decree 96/2026 does not apply to domestic work contracts and intermittent work contracts.

3 NOTIONS OF "SAME WORK" AND "WORK OF EQUAL VALUE"

According to the provisions of art. 4 of Legislative Decree 96/2026, "same work" means the work performed in the exercise of tasks identical to or attributable to the same exemplary qualification within the same salary level and legal category of classification. "Salary level" means the gross annual salary (RAL) and the corresponding gross hourly wage, to be understood as the totality of continuous and fixed salary elements, with the exclusion of individual non-structural economic treatments.

On the other hand, "work of equal value" means the different work performance carried out in the exercise of comparable tasks, provided for by the classification levels. The evaluation of "work of equal value" is carried out on the basis of common, objective and gender-neutral criteria, which take into account additional elements, such as:

- skills;
- responsibilities;
- working conditions;
- any other factors relevant to the specific job or position.

3.1 COMPARISON

For the purposes of comparing the same work or work of equal value, the reference is to the classification and classification systems envisaged:

- by the CCNL;
- from decentralized bargaining;

- supplementary bargaining, where permitted;
- or by law.

Such systems must comply with objective and gender-neutral criteria.

Professional classification and evaluation systems decided by the employer to determine salaries are permitted, in addition to the provisions of the CCNL, if they are characterized by objective and gender-neutral criteria.

3.2 DIFFERENT EMPLOYERS

The comparison of the same work or work of equal value is also allowed with reference to workers who are employed by different employers, if the remuneration conditions derive from the same provision of law or the CCNL or from company contracts or regulations established for several organizations or companies belonging to a corporate group.

4 PAY TRANSPARENCY BEFORE HIRING

Public and private employers, regardless of company size (art. 5 of Legislative Decree 96/2026):

- in the notices and notices with which job opportunities are made known, they must indicate the initial salary or the salary range to be attributed to the job position, on the basis of objective and gender-neutral criteria, as well as the provisions of the collective agreement applied in relation to the position to be filled;
- they may not ask candidates for information on the salaries received in current or previous employment relationships, nor may they acquire such information in any other way;
- they must conduct selection and recruitment procedures in a non-discriminatory manner;
- they must draw up notices and notices according to gender-neutral criteria, also in relation to the professional qualifications required.

5 SALARY TRANSPARENCY DURING THE RELATIONSHIP ON REMUNERATION AND ECONOMIC PROGRESSION

Employers must make it easily accessible (art. 6 of Legislative Decree 96/2026):

- the criteria used to determine the remuneration and salary levels developed on the basis of art. 4 of Legislative Decree 96/2026; "remuneration" means the basic wage or salary and all sums and values paid by the employer, directly or indirectly, including in kind, to the employee in connection with the employment relationship, including complementary or variable components;
- the criteria established for the economic progression of workers.

Such data can be made accessible through the information provided to the employee at the time of the establishment of the employment relationship pursuant to art. 1 of Legislative Decree 26.5.97 n. 152.

5.1 CCNL OR COMPANY AGREEMENTS ENTERED INTO BY COMPARATIVELY MORE REPRESENTATIVE TRADE UNIONS AT NATIONAL LEVEL

The application of a CCNL stipulated by trade unions that are comparatively more representative at national level constitutes a presumption of compliance with the principles of equal pay and transparency. The demonstration of the existence of discriminatory individual remuneration remains unchanged (Article 4, paragraph 1 of Legislative Decree 96/2026).

Employers who apply this CCNL or equivalent CCNL may comply with the obligation to make accessible the criteria used to determine remuneration and salary levels and those established for

the economic progression of workers by referring to the criteria, classification levels and remuneration provided for:

- by this CCNL;
- as well as any company agreements entered into by trade unions that are comparatively more representative at national level and by company collective agreements entered into by their company trade union representatives (RSA) or by the unitary trade union representation (RSU).

5.2 EXCLUSIONS

Employers with fewer than 50 employees are not required to make the criteria for economic progression available. The exclusion does not affect the criteria used to determine pay and pay levels. Article 6, paragraph 3 of Legislative Decree 96/2026 refers for the criteria for calculating employees to Article 18, paragraphs 8 and 9 of Law No. 300 of 20.5.70 and to Articles 9, 18, 27 and 47 of Legislative Decree No. 81 of 15.6.2015.

Part-time workers

Part-time workers are calculated in proportion to the hours worked, in relation to full-time (Article 9 of Legislative Decree 81/2015).

Intermittent workers

The intermittent worker is counted in the company's workforce in proportion to the hours actually worked during each semester (Article 18 of Legislative Decree 81/2015).

Fixed-term workers

The average monthly number of fixed-term workers, including managers, employed in the last two years is taken into account, based on the actual duration of their employment relationships (Article 27 of Legislative Decree 81/2015).

Workers excluded from the calculation

The following are not taken into account:

- the spouse and relatives of the employer within the second degree in the direct line and in the collateral line (art. 18 par. 9 of Law 300/70);
- workers hired with an apprenticeship contract (art. 47 par. 3 of Legislative Decree 81/2015).

6 THE WORKER'S RIGHT TO INFORMATION ON AVERAGE WAGE LEVELS

Pursuant to art. 7 of Legislative Decree 96/2026, each worker has the right to request and receive in writing information on the average wage levels, broken down by gender, of the categories of workers performing the same work or work of equal value.

This right may not be exercised more than once a year.

6.1 FULFILMENT

The employer:

- must provide written feedback within 2 months of the request;
- may fulfil the obligation by publishing such information on its *intranet* or in the reserved area of the company website;
- may extrapolate this information from the relevant data submitted, even on a voluntary basis, and collected pursuant to art. 9 of Legislative Decree 96/2026.

Employers employing up to 49 employees may provide this information in the manner established by a ministerial decree to be issued pursuant to art. 9 co. 4 of Legislative Decree 96/2026.

Employers must also:

- inform all workers annually of their right to receive such information, specifying the procedures for exercising the right;
- provide clarifications, if requested by the worker, in the event that the information provided is inaccurate or incomplete, justifying the answer.

6.2 ELIMINATION OF WAGE SECRECY

Employers cannot prevent workers from disclosing their pay. Contractual clauses that limit the ability of workers to disclose information on their remuneration are prohibited (Article 7, paragraph 6 of Legislative Decree 96/2026).

7 ACCESSIBILITY OF INFORMATION

The information to be shared with workers or job applicants pursuant to art. 5, 6 and 7 must be provided in a manner accessible to people with disabilities and that take into account the particular needs arising from the specific type of disability (art. 8 of Legislative Decree 96/2026).

8 REPORTING REQUIREMENTS

Art. 9 of Legislative Decree 96/2026 imposes on employers with at least 100 employees an obligation to report on the gender pay gap between male and female workers, i.e. on the difference between the average pay levels paid by an employer to female and male workers, expressed as a percentage of the average wage level of male workers.

The obligation to monitor and submit regular reports on the gender pay gap is diversified according to the employment dimension.

For employers who employ:

- at least 250 employees, the data shall be collected by 7.6.2027 and every year thereafter;
- between 150 and 249 employees, data are collected by 7.6.2027 and every 3 years thereafter;
- between 100 and 149 employees, data are collected by 7.6.2031 and every 3 years thereafter.

8.1 DATA TO BE COMMUNICATED

Pursuant to paragraph 1 of art. 9 of Legislative Decree 96/2026, obliged employers must communicate the following data to the monitoring body provided for by art. 14 of Legislative Decree 96/2026:

- the gender pay gap (letter a);
- the gender pay gap in complementary or variable components (letter b);
- the median gender pay gap, i.e. the difference between the median pay level of female workers and the median pay level of male workers of an employer, expressed as a percentage of the median pay level of male workers (letter c);
- the median gender pay gap in complementary or variable components (letter d);
- the percentage of female and male workers receiving complementary or variable components (letter e);
- the percentage of female and male workers in each pay quartile, therefore in each of the 4 equal groups into which workers are divided according to their wage level, from lowest to highest (letter f).

Such data may also be made publicly available by the employer through its website.

Obligated employers must also report the gender pay gap between workers by categories of workers, broken down according to the salary or normal basic salary and complementary or variable components (Article 9, paragraph 1, letter g) of Legislative Decree 96/2026).

Information on this data:

- they are made accessible to workers and their representatives;
- they are transmitted, upon request, to the Labour Inspectorate and to the territorially competent equality bodies;
- If available and on request, information relating to the previous 4 years is provided.

Uniform group wage policy

An employer who adopts a unitary group wage policy can provide the information by aggregating the data at national level (Article 9, paragraph 3 of Legislative Decree 96/2026).

8.2 IMPLEMENTATION METHODS

Art. 9 paragraph 4 of Legislative Decree 96/2026 provides that one or more decrees of the Minister of Labour, to be adopted by 5.9.2026 (90 days from the date of entry into force of the legislative decree), define:

- the methods for the collection and processing of data by the Ministry of Labour;
- the identification of useful data and the related methods of acquisition;
- technical assistance activities and any training initiatives to support employers, in order to facilitate the fulfilment of the obligations provided for by Legislative Decree 96/2026;
- the methods of data collection and display for employers employing up to 49 employees.

8.3 CLARIFICATIONS AND FURTHER DETAILS ON THE DATA PROVIDED

Art. 9 paragraph 7 of Legislative Decree 96/2026 provides that workers, workers' representatives, the Labour Inspectorate and equality bodies have the right to request clarifications and further details from employers regarding the data communicated.

Employers must provide a reasoned response within 60 days of receipt of the request and remedy unjustified discrimination.

8.4 JOINT EVALUATION

The employer is obliged to initiate a joint salary assessment with the workers' representatives if (Article 10 of Legislative Decree 96/2026):

- the report shows an unjustified average pay gap of at least 5% between men and women in the same category;
- the employer has not justified this difference on the basis of objective and gender-neutral criteria, nor corrected such difference within 6 months from the date of the communication of the salary information.

The employer must:

- make the results of the joint assessment available to workers and their representatives;
- communicate the results of the joint assessment to the monitoring body as well as to the Labour Inspectorate and the territorially competent equality bodies, in case of request;
- adopt, within a reasonable time and in cooperation with the workers' representatives, the measures identified as necessary to remove the unjustified pay differences.

9 DATA PROTECTION

The information provided pursuant to Articles 7, 9 and 10 of Legislative Decree 96/2026 involving the processing of personal data is provided in accordance with the provisions of EU Regulation No. 679 of 27.4.2016 (Article 11 of Legislative Decree 96/2026).

10 LEGAL PROTECTION

In the event of violation of the rights deriving from Legislative Decree 96/2026, the procedure referred to in art. 36 et seq. of Legislative Decree 198/2006, the code of equal opportunities between men and women (art. 12 of Legislative Decree 96/2026) applies.

11 PENALTIES

Article 13 of Legislative Decree 96/2026 provides that in the event of ascertainment of discrimination carried out in violation of the same decree, Article 41 of Legislative Decree 198/2006 (Article 13 of Legislative Decree 96/2026) applies.

So measures such as:

- the revocation of financial or credit benefits enjoyed;
- in the most serious cases or in the event of recidivism, exclusion for a period of up to 2 years from any further granting of financial or credit facilities or from any contract;
- administrative fines from 5,000.00 to 10,000.00 euros.