

# Nordic HR Webinar



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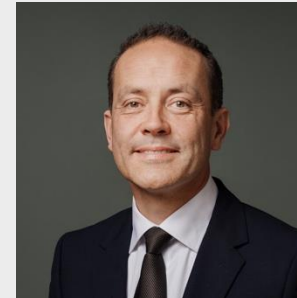
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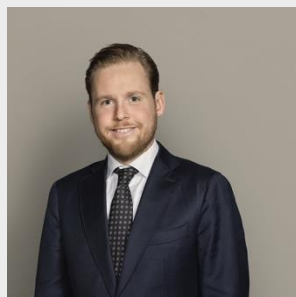
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# Webinar Programme (CET)

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<b>09:00 – 09:05</b>	Welcome and Introduction
<b>09:05 – 10:00</b>	Update on the implementation of the Pay Transparency Directive <ul style="list-style-type: none"><li>• Introduction and how to approach the changes</li><li>• Implementation status in the Nordics</li></ul>
<b>10:00 – 10:10</b>	Break
<b>10:10 – 11:10</b>	Latest updates on legislative developments and other hot HR legal topics in the Nordics
<b>11:10 – 11:25</b>	Q&A
<b>11:25 – 11:30</b>	Closing words

# Update on the implementation of the Pay Transparency Directive

*Introduction and how to  
approach the changes*

## The current status of the Pay Transparency Directive in Denmark

- The Danish government published draft legislation on 26 February 2026, transposing the requirements of the Directive, and proposing a comprehensive reform of the existing Danish Equal Pay Act.
- Consultation on the bill is currently underway and was expected to finish on 27 March 2026. However, the process has not yet been formally concluded due to the intervening general election in Denmark, which temporarily suspended the legislative timetable.
- The bill is scheduled to take effect on 1 January 2027, with pay reporting obligations starting from September 2028.
- However, all of these dates are subject to change.

## How to handle this?

- Any way to avoid this transparency?
- Is it just a burden?
- Seeing the positive side and harvesting benefits
- If you got it, flaunt it!
- Preparing and aligning in the management
- Inventing the talk and walking the talk
- Involving the employees as a group
- Communicating in general
- Communicating with individual employees
  - Who needs an increase
  - Who will face a decrease
  - Who will not look into any increases for a while
  - Who may face an increase if they change something

**(No strictly legal advice in this)**



ACCURA

**Are there any ways to avoid all this?**

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**Is it just a burden?**

## Seeing the positive – harvest benefits

- We can reduce legal risks (related to unequal pay)
- We can reduce discontent (also the silent one)
- We can ensure more adequate pay – neither paying too much or too little
- We can be more aware of the thing we wish to pay for – the things creating value
- We can map and create a valuable overview
- We can discuss with our employees on a more enlightened basis
- We can use fairness and transparency as a retaining tool
- We can attract and retain the right people
- We can maybe dismiss those where the expectations do not match what we would offer
- We can offer middle management a lot of guidance

## If you got it – flaunt it!

- If you cannot avoid it – embrace it
- Take ownership
- Present it as a benefit to the business and the employees
- Once you feel you have things under control – speak about it and write about it
- Make it "a thing"
- Mention it when advertising and when interviewing
- Mention it in annual reviews (salary and/or performance reviews)
- Mention it in company reportings to the market
- Use it for guiding middle management

## Preparing and aligning in the management

- Everyone must know your system and approach
- Everyone must be "sworn in"
- A uniform and consistent administration must be supported – and demanded
- Do not expect everyone to just be in sync – speak and discuss
- Obtain understanding and commitment

## Inventing the talk and walking the talk

- What is decisive for our pay (tenure, training, responsibility, flexibility, etc.)?
- How do we measure/evaluate?
- How do we adjust/update measuring points?
- Can we also include the unexpected?
- How do we ensure consistency?
- And how do we follow up?
- How do we handle complaints or discontent?

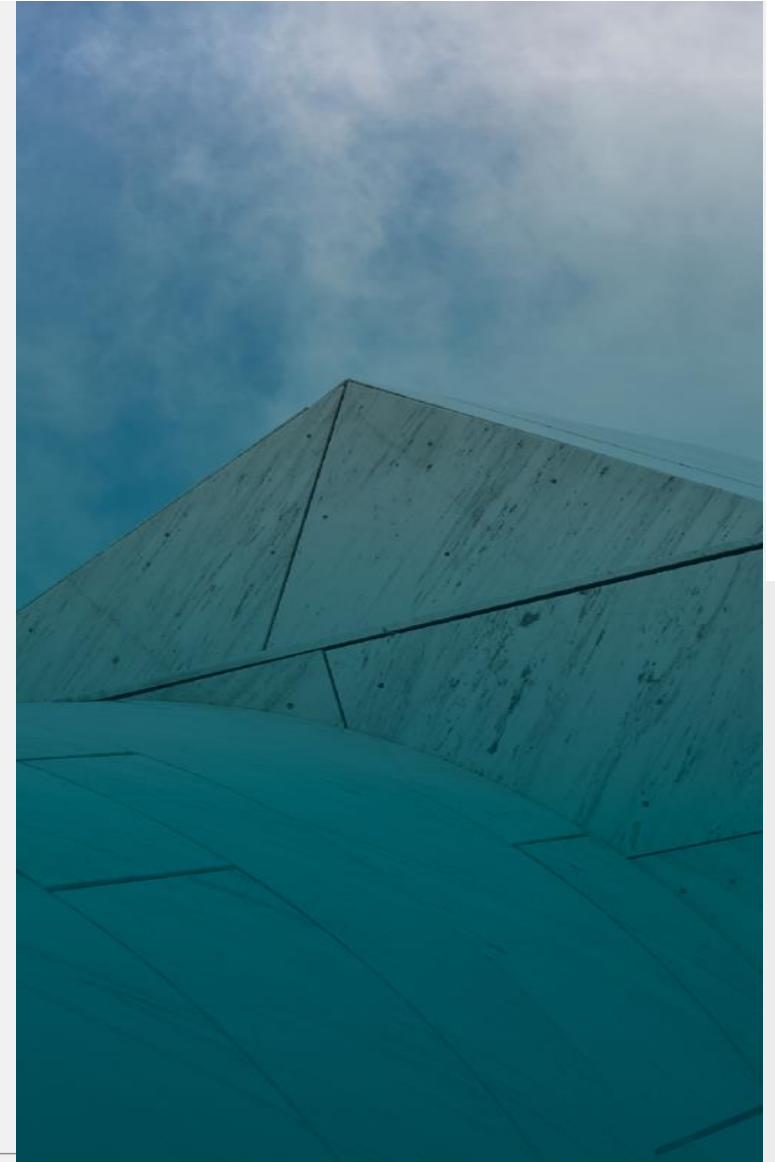


## Involving the employees as a group

- Check if there are any legal obligations (CBA, Joint Cooperation Committee etc.)
- Consider to involve even without an obligation
- Prepare Q and A's
- Possibly receiving input/questions from the employees before implementation
- Consider possible consequences for individual contracts (for instance contracts with automatic increases which may be a problem going forward, especially if the starting point is wrong)
- Getting middle management on board

## Communicating in general

- Informing of process on a general level
- Informing of purpose and aim
- Informing of possible implications
- Highlighting values and benefits
- No hiding possible downsides
- Training middle management to be spokes persons



## Communicating with individual employees

- "What is in it for me?"
- Possible individual benefits or downsides
- "If I am increased now, have I been paid too little in the past?"
- Motivating those who will no longer be paid "too much"
- Explaining the various decisive factors going forward
- "Why am I paid below average"?
- "Why am I only paid the average when I shine so bright"?
- Help employees plan to better meet the relevant factors

# Update on the implementation of the Pay Transparency Directive

## *Status in the Nordics*

# Implementation status of the Pay Transparency Directive

	Denmark	Finland	Sweden	Norway
<b>Draft legislation implementing the directive (yes/no)</b>	<ul style="list-style-type: none"><li>• Yes. 26 February 2026.</li></ul>			
<b>Expected time of implementation</b>	<ul style="list-style-type: none"><li>• 1 January 2027.</li></ul>			
<b>Other comments and observations</b>	<ul style="list-style-type: none"><li>• Many employers will not be ready.</li></ul>			

# Implementation status of the Pay Transparency Directive

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<b>Expected time of implementation</b>	<ul style="list-style-type: none"> <li>• 1 January 2027.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Late 2026 or early 2027.</b></li> </ul>		
<b>Other comments and observations</b>	<ul style="list-style-type: none"> <li>• Many employers will not be ready.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Existing gender pay gap reporting narrower than PTD requirements.</b></li> <li>• <b>Approach to CBA-based salaries?</b></li> <li>• <b>Payroll data partly from the Incomes Register.</b></li> </ul>		

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<b>Other comments and observations</b>	<ul style="list-style-type: none"> <li>• Many employers will not be ready.</li> </ul>	<ul style="list-style-type: none"> <li>• Existing gender pay gap reporting narrower than PTD requirements.</li> <li>• Approach to CBA-based salaries?</li> <li>• Payroll data partly from the Incomes Register.</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Sweden already has longstanding legislation on annual pay surveys to discover, remedy and prevent unfair gender differences in pay.</b></li> </ul>	

# Implementation status of the Pay Transparency Directive

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<b>Expected time of implementation</b>	<ul style="list-style-type: none"> <li>1 January 2027.</li> </ul>	<ul style="list-style-type: none"> <li>Late 2026 or early 2027.</li> </ul>	<ul style="list-style-type: none"> <li>?</li> </ul>	<ul style="list-style-type: none"> <li><b>Uncertain.</b></li> </ul>
<b>Other comments and observations</b>	<ul style="list-style-type: none"> <li>Many employers will not be ready.</li> </ul>	<ul style="list-style-type: none"> <li>Existing gender pay gap reporting narrower than PTD requirements.</li> <li>Approach to CBA-based salaries?</li> <li>Payroll data partly from the Incomes Register.</li> </ul>	<ul style="list-style-type: none"> <li>Sweden already has longstanding legislation on annual pay surveys to discover, remedy and prevent unfair gender differences in pay.</li> </ul>	<ul style="list-style-type: none"> <li><b>Current legislation – Gender pay gap reporting according to the Equality and Anti-Discrimination Act.</b></li> </ul>

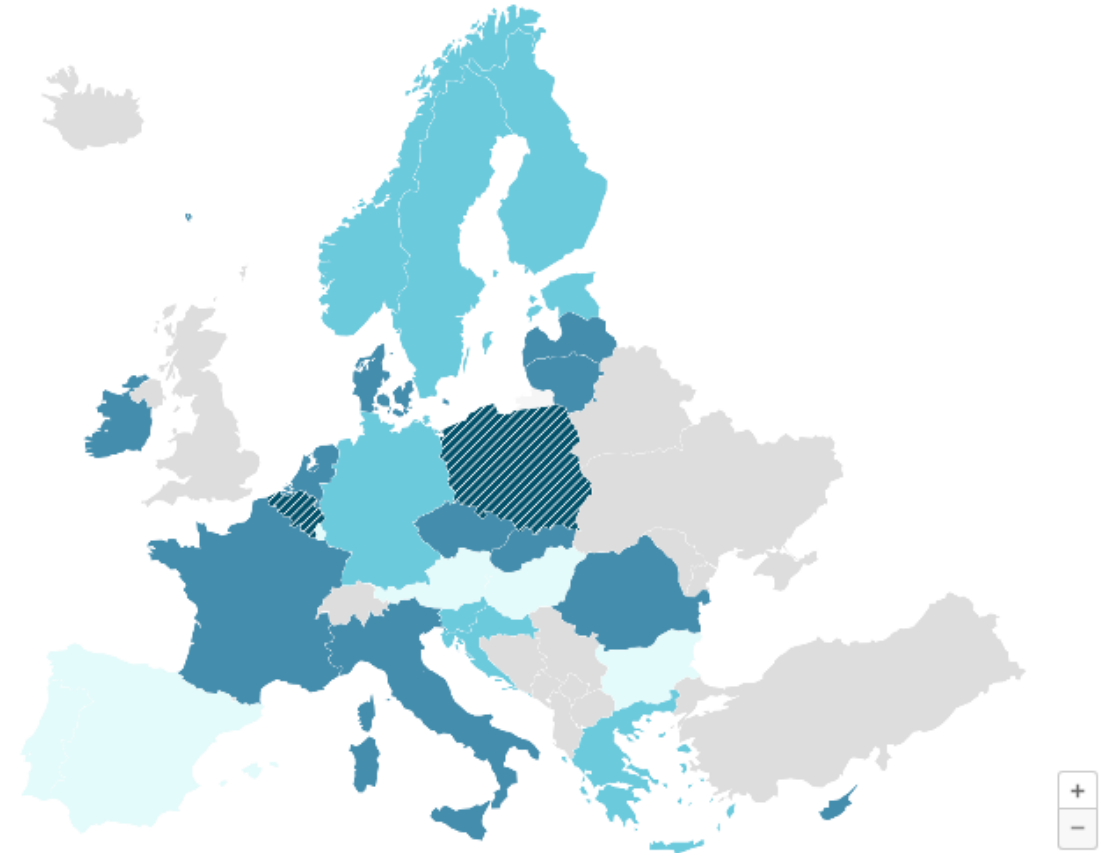
# Implementation Status in the EU

- Ius Laboris' updated overview (April 2026)
- Available at: <https://iuslaboris.com/insights/eu-pay-transparency-directive-which-countries-have-implemented/>

## EU Pay Transparency Directive (2023/970) - Last Updated April 2026

Find out which countries have implemented the Pay Transparency Directive for equal pay

■ Implemented    ▨ Partially Implemented  
■ Draft law  
■ Initial steps  
■ No activity



The information provided is of a general nature and does not constitute legal advice.

[Get the data](#) • Created with [Datawrapper](#)

# Break

Webinar continues 10:10

# Latest updates on legislative developments and other hot HR legal topics

*Finland*

# Hot HR legal topics in Finland

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- **Lowered individual dismissal threshold effective 1 January 2026**
  - Individual dismissal (employee-related grounds) **vs.** collective dismissal (operational/employer-related grounds).
  - Amended rules apply to poor performance, misconduct and similar; **not** to changes in the employee's ability to work such as health-related reasons.
  - Prior written warning still required in most cases, providing the employee with an opportunity to remedy conduct before dismissal.
    - **Note:** Weight of a well-drafted prior written warning has increased.
  - (Short-term) ambiguity expected regarding minimum dismissal criteria.
  - **Note:** CBAs may still include employee-protective provisions deviating from the new rules.
  - *Has the amended legislation changed the 'market practice'?*

# Hot HR legal topics in Finland

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- **Proposed changes in the pipeline (amongst others)**
  - **Possibility to conclude fixed-term contracts without a justified reason**
    - Currently, a fixed-term contract cannot be concluded on the employer's initiative without a justified reason.
    - It is proposed that concluding fixed-term contracts would be allowed, **without** a justified reason, for a maximum period of one year.
      - It should be the parties' first employment relationship within the preceding five years.
      - Such fixed-term contract cannot be renewed or extended.
      - Obviously, concluding the fixed-term contract should not be based on discriminative grounds.
      - Employer's obligations upon termination:
        - Inform the employee of the possibility of continuing the employment before the fixed term expires.
        - If a similar role becomes vacant after expiry, such work must be offered to the employee for a period equal to one third of the expired contract's duration.
    - Either party may terminate the fixed-term contract after it has been in force for at least six months.

# Hot HR legal topics in Finland

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- **Proposed changes in the pipeline (continued)**
  - **Obligation to re-employ to apply to employers *with at least 50 employees*.**
    - The re-employment obligation refers to a situation where an employer needs employees for the same or similar tasks for which the employer has made an employee redundant four months earlier for financial or production-related reasons.
    - Where the employment relationship has lasted at least 12 years, the re-employment obligation period is six months.
    - If the former employee is a jobseeker, the employer is required to offer the employee the vacant position in question.

# Hot HR legal topics in Finland

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- **Proposed changes in the pipeline (continued)**
  - **Enhanced pregnancy and family leave discrimination protection**
    - Employers are obliged to automatically provide a written explanation before the end of a fixed-term contract where the employer is aware of a pregnancy, childbirth, or family care responsibility, covering why the employment is not continued and how the role will be covered going forward.
    - Agency workers may claim compensation for discrimination directly from the client company, in addition to the staffing agency.
- *The legislative proceedings have been delayed. When are these changes expected to enter into force....?*

# Hot HR legal topics in Finland

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- **Also remember the significant amendments to the Co-operation Act, effective 1 July 2025, including:**
  - Raised threshold: Consultation obligation applies to employers with at least 50 employees in Finland (previously 20), with limited exceptions and unless otherwise regulated under the applicable CBA.
  - Shorter consultation periods: Reduced to 5 days + 1 week / 3 weeks for redundancies, lay-offs and equivalent material changes (previously 5 days + 14 days / 6 weeks).
  - New 30-day rule: Where consultations concern at least 10 redundancies, employment contracts cannot be terminated until 30 days have elapsed from delivering the negotiation proposal to the unemployment authority.
  - Co-operation Act not applicable: Only an individual discussion with the affected employee(s) on the redundancy grounds is required.

# Latest updates on legislative developments and other hot HR legal topics

*Sweden*

# Hot HR legal topics in Sweden

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## Background checks

- Hot topic for many employers
- After two Supreme Court cases; shift in how employers conduct background checks
- Back to “old school” checks
- Government inquiry on the need and conditions for background checks in order to provide employers with appropriate tools before and during employment balancing legitimate needs with personal integrity

## New rules for work permits as from 1 June 2026

- Increased salary requirement; from 80 to 90 % of median salary in Sweden (33 390 SEK/€ 3 085 per month)
- Exemptions for certain categories of employees but a list of such categories is still not published

## More restructuring initiatives by employers due to AI-implementations

# Latest updates on legislative developments and other hot HR legal topics

*Norway*

# Hot HR legal topics in Norway

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## The “Wolt case”: classification of contractor vs. employee

- Classification of Wolt’s bicycle couriers as employees or independent contractors under the Norwegian Working Environment Act section 1-8.
- The Court of Appeal held, by a 4–1 majority, that the couriers were independent contractors, not employees. The judgment reversed the District Court’s finding of employee status and related monetary awards; the case has been appealed to the Supreme Court.
- The majority gave decisive weight to the couriers’ genuine autonomy, including control over availability, freedom to decline assignments, and ability to work for competing platforms.
- Algorithmic assignment of work was recognised as a form of management and control, but was insufficient to establish employment where the couriers retained real freedom over when and whether to work.
- Lack of bargaining power, personal work performance and protective considerations were relevant but not determinative; the dissent considered algorithmic control, economic dependence and Wolt’s core business sufficient for employee status.

# Hot HR legal topics in Norway

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## Recent case law: Part-time employees may be entitled to overtime pay for additional work

### “Case one”:

- The District Court held that the fixed part-time employee had a valid overtime claim for work exceeding his agreed contractual hours. The judgment departs from established Norwegian practice and is appealed.
- The employee had no overtime claim for the period as an on-call substitute, as each assignment was treated as a separate temporary engagement with no continuing work obligation.
- The majority found that a common overtime threshold for full-time and part-time employees constituted less favourable treatment. The reasoning was based on the EU Part-Time Work Directive and recent CJEU case law in *Lufthansa* and *Dialyse*.
- The majority rejected any distinction between voluntary and employer-imposed additional work, while the dissent considered local legislation to require overtime only after ordinary working-time limits are exceeded. The split judgment leaves employers facing uncertainty over additional work, back-pay exposure, and potential state liability.

# Hot HR legal topics in Norway

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## Recent case law: Part-time employees may be entitled to overtime pay for additional work

### “Case two”:

- The District Court held that an 80% part-time healthcare worker (hospital) had a valid overtime claim for additional work performed beyond her contractual hours. The judgment follows case one and likewise departs from established Norwegian practice.
- The hospital's "Norwegian full-time culture" defence was acknowledged as a legitimate social-policy aim, but a common overtime threshold was held to be neither suitable nor necessary, since other measures, dedicated staffing units and long-shift rotations, had already raised the share of full-time employees at the hospital.
- The majority again found that a common overtime threshold for full-time and part-time employees constituted less favourable treatment. The reasoning relied on the EU Part-Time Work Directive and the same CJEU case law (Lufthansa, Dialyse), supporting an EEA-conform reading of Section 10-6 of the Working Environment Act that displaces earlier preparatory works, precedent, and practice.
- The court split as in case one. The judgment confirms the same back-pay exposure for additional work, while not giving the employee non-material damages on the basis of the employer's good-faith reliance on the prevailing understanding of the law. This decision has also been appealed.

# Hot HR legal topics

*Denmark*

# Hot HR legal topics in Denmark

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## Handicap by Association

- What is “Handicap by Association”?
  - The concept of handicap by association covers situations where a person is subjected to adverse treatment not because of their own disability, but because of their association with a person who has a disability.
- Danish Board of Equal Treatment (KEN no. 10015 of 29 August 2025).
  - The employee cared for a son diagnosed with infantile autism and ADHD, had informed the employer, and was therefore protected against discrimination by association.
  - The employer demonstrated that the dismissal was objectively justified by legitimate operational considerations.
  - The employee was unable to perform essential duties, with significant uncertainty regarding if and when a return to work would be possible.

# Hot HR legal topics in Denmark

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## Handicap by Association

- School refusal can significantly impact parents' ability to work, creating operational challenges and uncertainty for the employer in planning and allocating tasks.
- Under Danish law, employers must implement reasonable accommodation measures unless this constitutes a disproportionate burden; failing to do so may entitle the employee to financial compensation in the event of an unjustified termination.
- Conclusion: In school refusal cases, the employers should consider “handicap by association” and the obligation to implement reasonable accommodations measures to mitigate legal exposure in the event of termination of the employment.

# Hot HR legal topics in Denmark

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## Employer of Record

- Formal employer vs. “client” employer
- Is an EoR covered by the Danish Agency Worker Act?
- Possibility of a tripartite employment relationship?
- Termination: The EoR must formally terminate the employee but rely on the “client” employer’s documentation to observe the requirements regarding fair process.
  - Consideration of redeployment within the EoR may be relevant.

# Hot HR legal topics in Denmark

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## Employer of Record

- IP Rights and Confidentiality
  - Protection must be created contractually by agreement between the EoR and the employee
  - In some cases: between the client and the employee
- Restrictive Covenants: Very difficult to use non-compete or non-solicitation clauses to protect the client company
- Permanent Establishment risks are not solved by using an EoR
- Conclusion: an EoR arrangement should be treated as a legal and strategic decision – not merely an HR or payroll solution as it comes with significant limitations.

# EORs in the Nordics

	Denmark	Finland	Sweden	Norway
<b>Are EORs legally permitted?</b>	<ul style="list-style-type: none"> <li>• Yes.</li> <li>• No EoR-specific legislation.</li> <li>• General employment law applies.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes.</li> <li>• No EOR-specific legislation.</li> <li>• Workforce leasing legislation applies.</li> </ul>	<ul style="list-style-type: none"> <li>• Yes.</li> <li>• No EOR-specific legislation.</li> <li>• General employment law applies.</li> </ul>	<ul style="list-style-type: none"> <li>• No EOR-specific legislation.</li> <li>• Workforce hiring and classification legislation applies.</li> </ul>
<b>Legal limitations regarding the use of EOR workforce</b>	<ul style="list-style-type: none"> <li>• Restrictive covenants are very difficult to use.</li> <li>• IP-protection needs separate contractual framework.</li> </ul>	<ul style="list-style-type: none"> <li>• Non-competes difficult to use as the legislation protects the legal employer (EOR service provider).</li> <li>• Other restrictive covenants?</li> <li>• IP-protection needs separate contractual framework.</li> </ul>	<ul style="list-style-type: none"> <li>• Restrictive covenants are very difficult to use.</li> <li>• IP-protection needs separate contractual framework.</li> </ul>	<ul style="list-style-type: none"> <li>• Not allowed if the EOR is considered to be a temporary work agency.</li> <li>• Statutory obligation for work agencies to be approved and listed with the Norwegian Labour Inspection Authority.</li> <li>• Tax and reporting obligations (classification).</li> </ul>
<b>Other comments</b>	<ul style="list-style-type: none"> <li>• Risk of PE is still present.</li> <li>• Still registration and working environment obligations.</li> </ul>	<ul style="list-style-type: none"> <li>• Risk of PE is still present.</li> <li>• Certain challenges in the interpretation of employment legislation, which does not address EOR-setup.</li> </ul>	<ul style="list-style-type: none"> <li>• Risk of PE is still present.</li> <li>• Unclear if a EoR may be considered as temporary agency.</li> </ul>	<ul style="list-style-type: none"> <li>• Conducting a legal assessment is recommended to ascertain the extent to which the EOR business is compliant with the legal framework in Norway.</li> </ul>

# Q&A

**Save the date:**  
**Annual Nordic HR Seminar in Stockholm**  
**1 October 2026**

- Full-day live seminar covering most relevant HR and employment law developments across the Nordic region



# Thank you!

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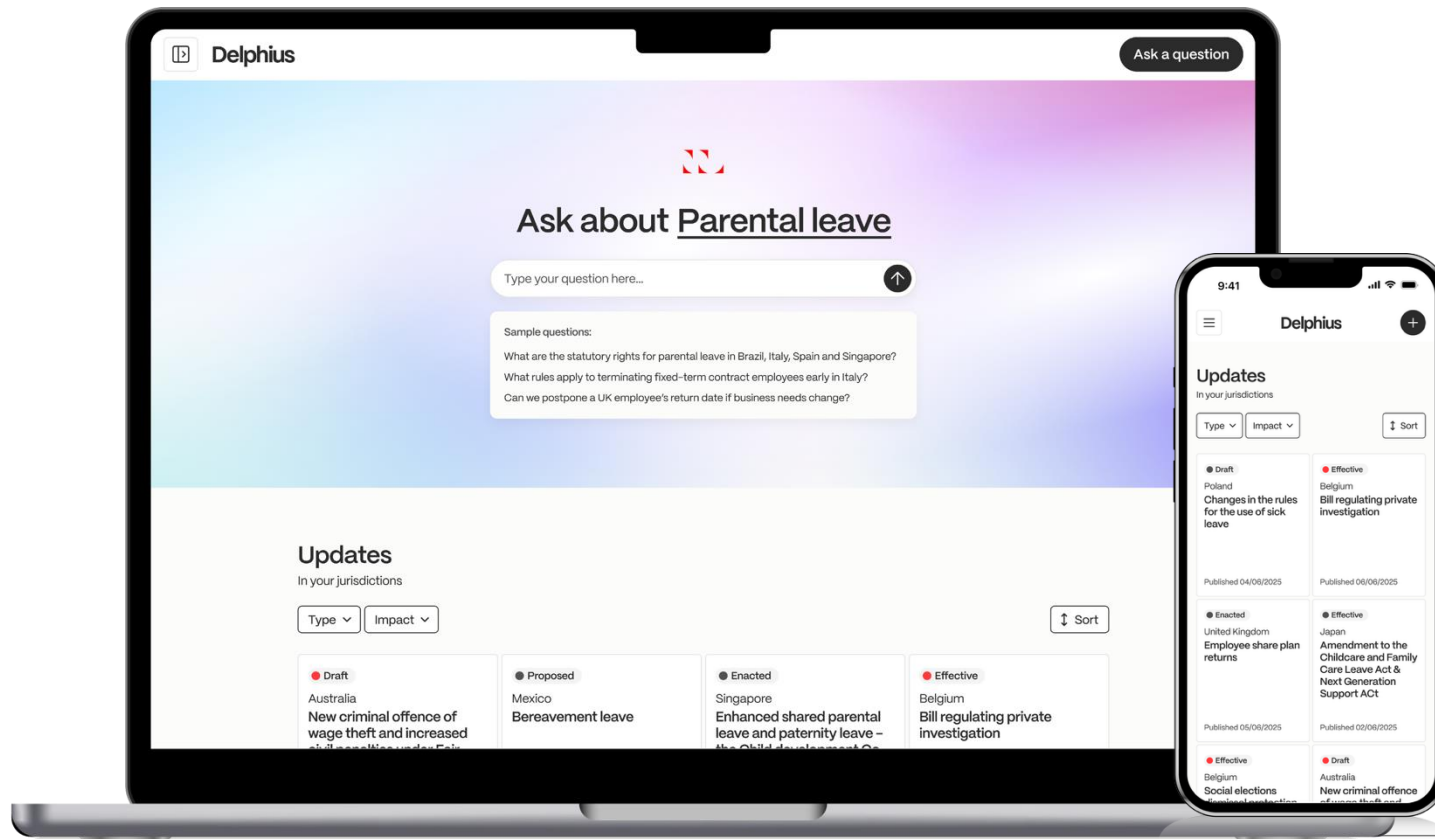
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