



EU-Entgelttransparenzrichtlinie: Umsetzung in der Bosch-Group

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Robert Bosch GmbH

Project to implement EU Pay Transparency Directive

Handelsblatt

Gehalt

Warum rechnen viele Unternehmen mit einer Verhandlungswelle?

Aus dem Handelsblatt-Archiv: Der Countdown zur Umsetzung der EU-Vorgabe läuft. Ab Juni 2026 wird die Vergütungstransparenzpflicht. Doch viele Unternehmen sind noch nicht darauf vorbereitet.

ZEITUNG MEHR F.A.Z. **Frankfurter Allgemeine Zeitung**

Claudia Obmann
09.02.2026 - 11:45

manager magazin

Equal Pay

Dieser EU-Beschluss könnte vielen Beschäftigten bald ein höheres Gehalt bescheren

Arbeitgeber müssen künftig von sich aus über Gehälter informieren, sonst drohen hohe Sanktionen. Der Brüsseler Vorstoß könnte das Thema Gehaltsgleichheit in Deutschland revolutionieren – die wichtigsten Fragen und Antworten.

Von **Florian Gontek**
27.04.2023, 18:56 Uhr

BILD Politik

Gehaltsverhandlungen sollen im neuen Jahr einfacher werden. Doch die Arbeitgeber wehren sich

Die EU will, dass Unternehmen Bewerber über mögliche Gehälter informieren. Das Ziel: die gleiche Bezahlung von Frauen und Männern. Doch die Arbeitgeber wollen das Projekt auf den letzten Metern stoppen. Worum es ihnen geht.

Von **Andreas Niesmann**
30.12.2025, 17:12 Uhr

Wer verdient denn hier wie viel?

Von **Victoria Robertz** 19.08.2025, 09:36 Lesezeit: 6 Min.



Die EU will mehr Transparenz bei den Gehältern – in knapp einem Jahr müssen die Unternehmen liefern. Viele unterschätzen noch, was dadurch auf sie zukommt.

WirtschaftsWoche **ICD**

GESETZ FÜR ENTGELTTRANSPARENZ

„Die Neuerungen können zu bürokratischem Aufwand mit Eskalationspotenzial führen“

Die Bundesregierung muss die von der EU geforderte Entgelttransparenz schleunigst in ein Gesetz gießen. Ein Arbeitsrechtler erklärt, ob die Vorschläge Unternehmen Planungssicherheit liefern und was diese unbedingt angehen müssen.

Jannik Deters
28.12.2025 - 14:59 Uhr

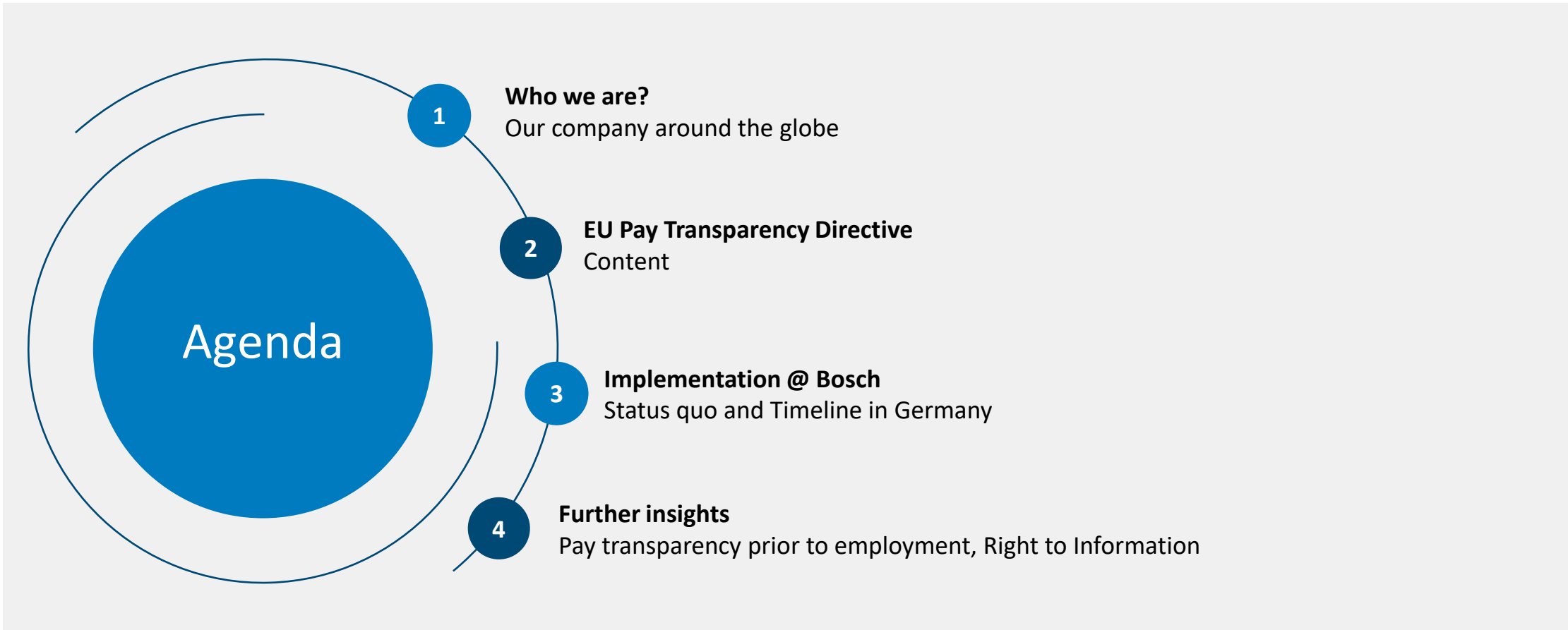
BILD STARTSEITE NEWS POLITIK REGIO UNTERHALTUNG KAUFBERATER SPORT FUSSBALL RATGEBER GESUNDHEIT SEX & LIEBE AUTO SPIELE

Crasht dieser EU-Plan unsere Tarifverträge?



Arbeitswissenschaftliches Forum 2026

EU Pay Transparency Directive, 21. April 2026





BOSCH

Who we are

BOSCH | Who we are

Our business sectors



Mobility



Industrial Technology



Consumer Goods



Energy and Building Technology

BOSCH | Who we are

Our company in figures

In 2024



90.3

billion euros
sales revenue



3.1

billion euros EBIT
from operations



417 900

Bosch associates
worldwide at year-end
(approx.)



490

subsidiaries and regional
companies (approx.) in more
than 60 countries

BOSCH | Who we are

Our company around the globe

In 2024



Europe



49%
share of sales



44.5bn
sales revenue



246,100
associates (approx.)



Asia Pacific*



31%
share of sales



28.0bn
sales revenue



118,800
associates (approx.)



Americas



20%
share of sales



17.8bn
sales revenue



53,000
associates (approx.)

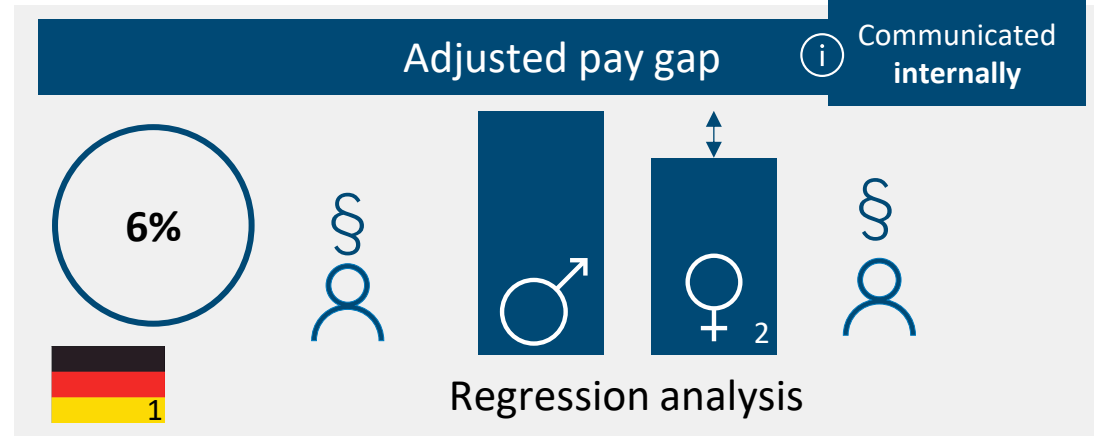
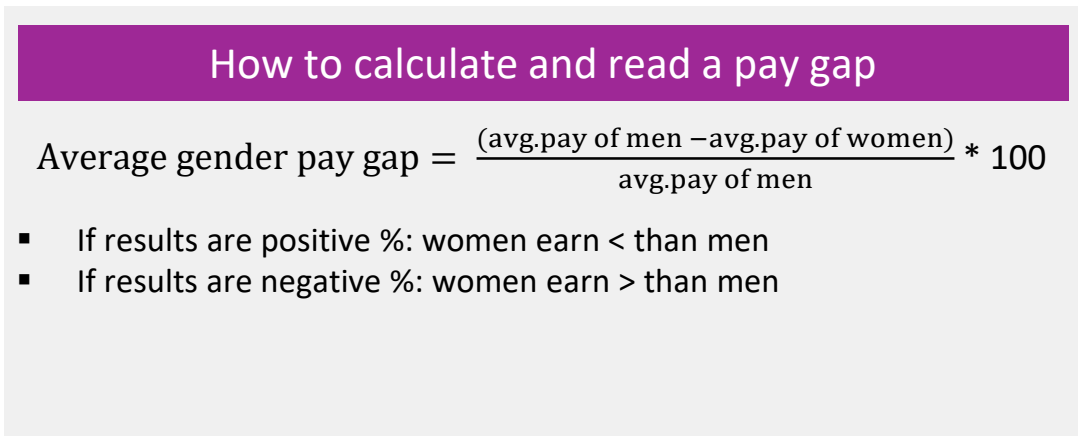
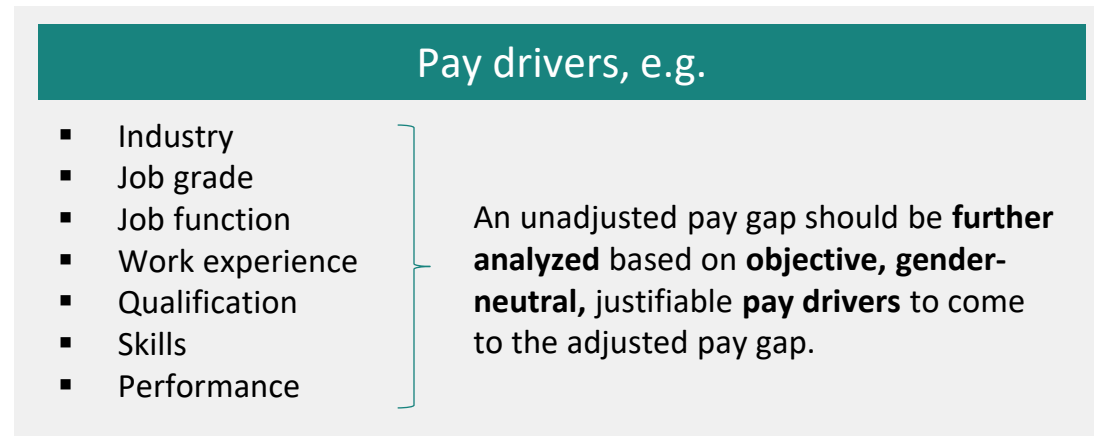
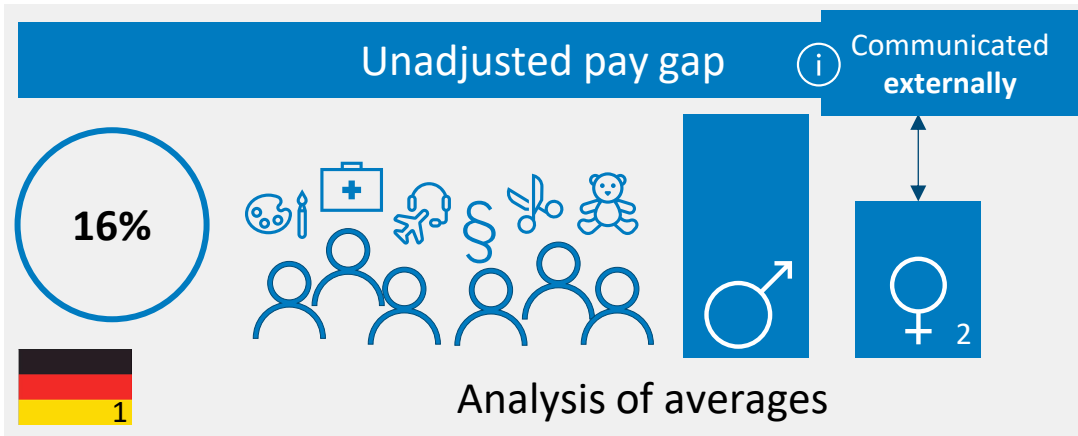
* including other regions



EU Pay Transparency Directive Implementation @Bosch

Project to implement EU Pay Transparency Directive

Calculating and interpreting pay gaps



Project to implement EU Pay Transparency Directive

Are we allowed to pay associates of the same job grade differently?



Yes!

The EU Pay Transparency Directive states that associates who perform equal work or work of equal value **may be remunerated differently based on objective, gender-neutral criteria.**



Appropriate criteria, e.g.:



Relevant work experience



Location



Job family



Skills



Seniority / tenure



Individual performance

} Only if demonstrably different remuneration exists on the market



In cases of unequal pay, it is always important to consider **how the objective justification could be proven in court proceedings, e.g.:**

- Is there a performance evaluation system in place?
- How is skills development assessed transparently?
- How can the market value of positions be proven?



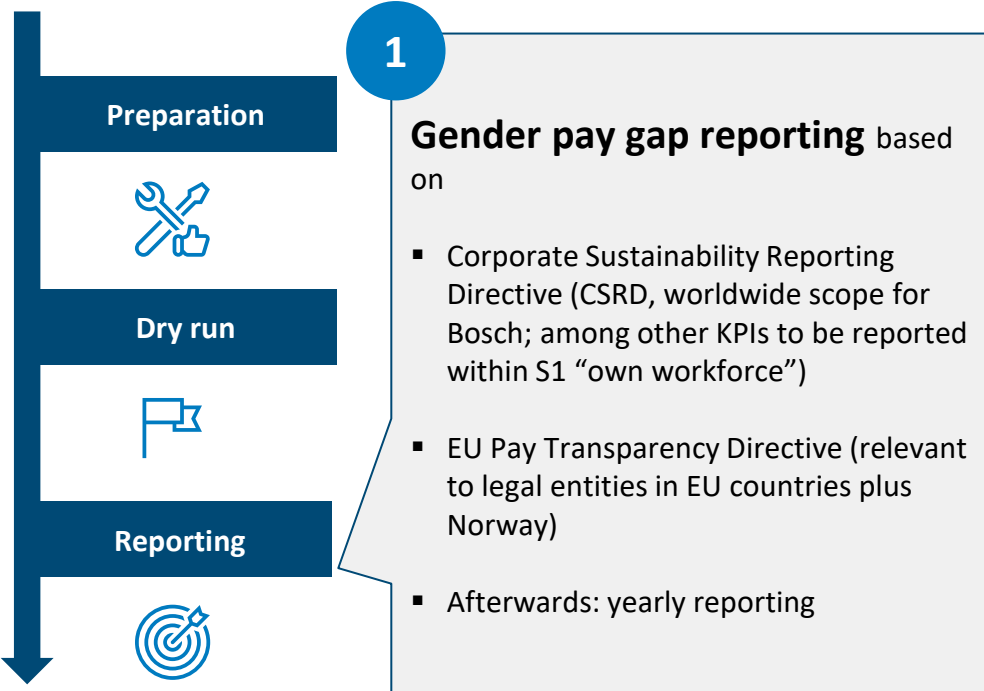
The criteria should be part of the **company's compensation philosophy** or **collective agreements.**
For performance evaluation a clear **documentation** and an objective **process** is required.

Briefing on Equal Pay, Pay Equity and Pay Transparency

Working on equal pay and transparency – reasons to get started now

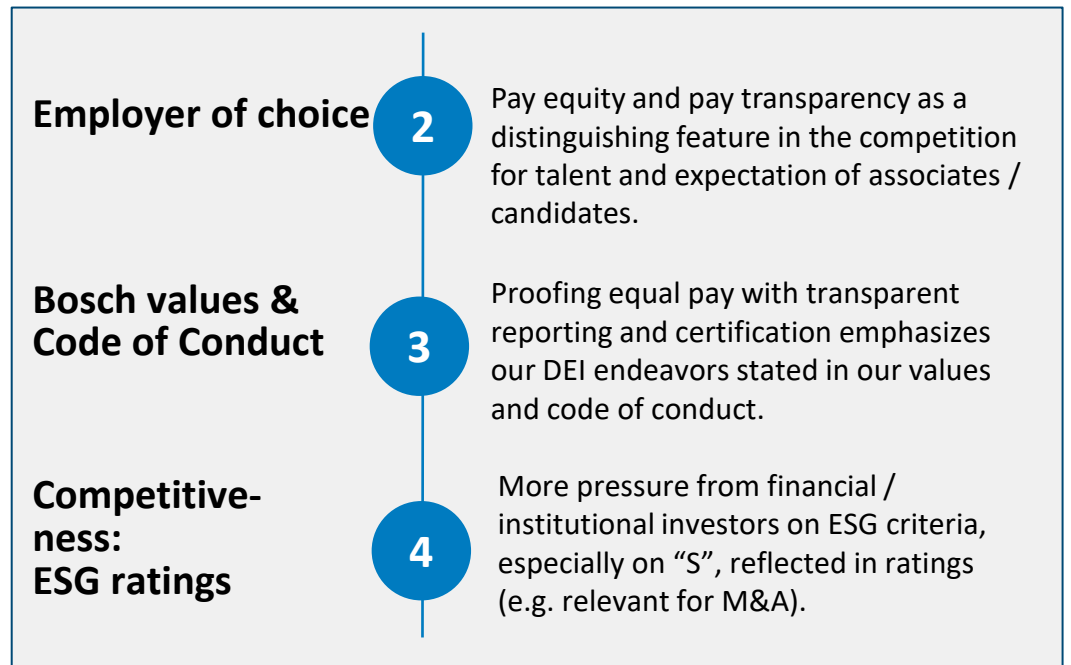
Must-do: Legal compliance as of 2026

Doing the things right



Should-do: Value oriented corporate governance

Doing the right things



EU Pay Transparency Directive translated: From 2026 in EU countries Bosch must...



... tell all candidates the **starting salary / range** for the job during recruitment.

... tell any associate who asks the **average total pay** of those in the same category of work as them and explain differences.

... tell every associate annually the **gender pay gaps** for every category of worker in their employing entity, e.g. from executive to entry level.

...and more



Project to implement EU Pay Transparency Directive

EU Pay Transparency Directive (2023)

DIRECTIVE (EU) 2023/970 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 10 May 2023 to strengthen the application of the principle of **equal pay for equal work or work of equal value** between **men and women** through **pay transparency and enforcement mechanisms**

- 17/05/2023: Final act published in Official Journal
- 07/06/2026: Deadline for Member States to transpose Directive into national law



Gender-neutral job evaluation

ensuring equal pay for equal work or work of equal value



Pay transparency prior to employment

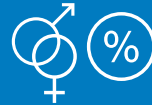


Transparency of pay setting and pay progression policy



Right to information

on average pay levels, broken down by sex



Reporting on pay gap



Joint pay assessment with workers representatives if gender pay gap >5%



Right to compensation for damage



Shift of burden of proof to employer



Penalties

Definition of terms

Basic terms around Pay Equity explained

Grey box = implementation at Bosch

Pay Policy: Clear communication of pay structures, policies and practices

CD Rewards and additional manuals, e.g. ASR guidebook

3-P-Principle integrated in CD Rewards since 2014. Governance and steering along this principle. Revision in 2024.

Position

Person

Performance

Gender Pay Gap (unadjusted)

Measures difference between average pay of men and women working in the same company irrespective of roles

Gender Pay Gap calculation for M-Group based on ASR finished; no ww data for A-Group available

Equal Work

Objective and consistent evaluation of work

Grading:

- A-Group e.g. with Banding System@Bosch
- M-Group (e.g. IPE)

Equal Pay

Assess if associates working in comparable roles (work of equal value) receive the same pay (partially adjusted pay gap)

Equal Pay Dashboard M-Group (HR Analytics store, Go Live 06.24)

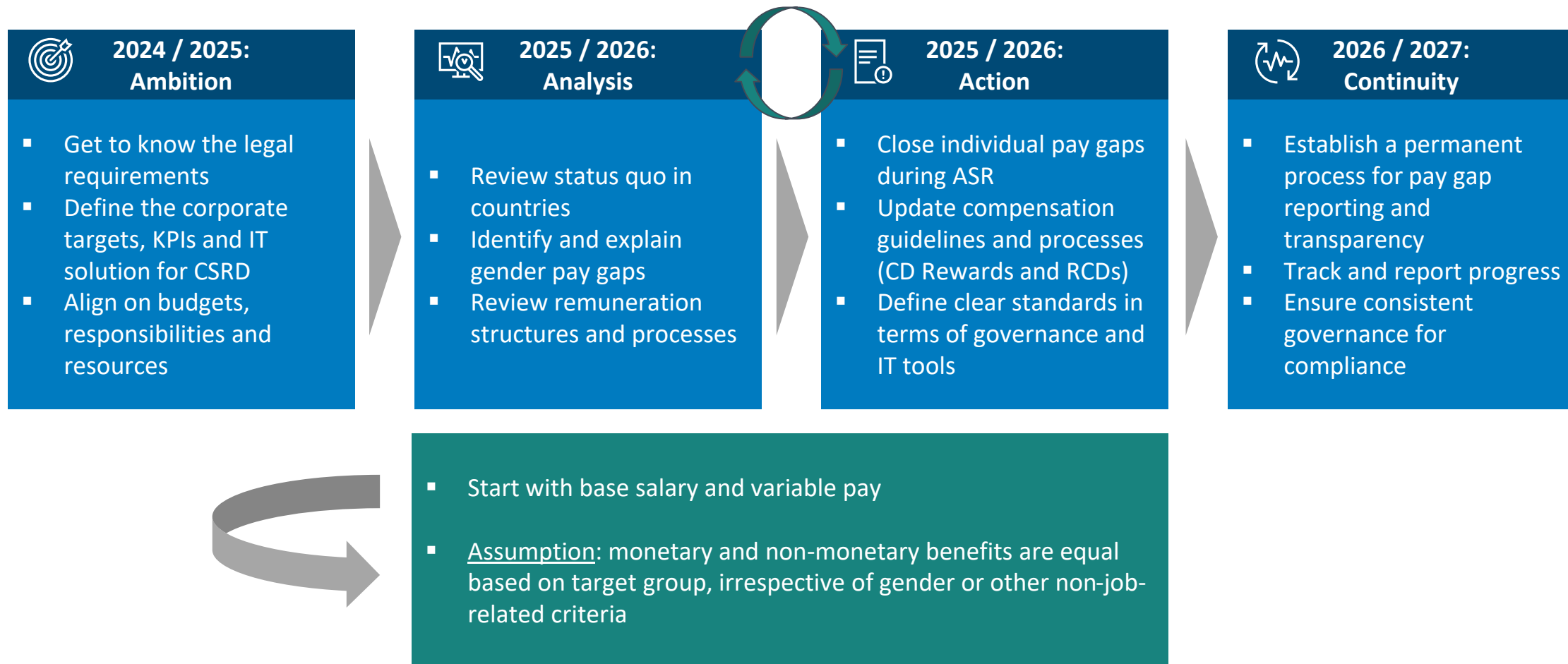
Pay Equity

Measurement of adjusted pay gap (eliminating objective pay drivers) and remediation of pay gaps

Tool for statistical analysis tbd

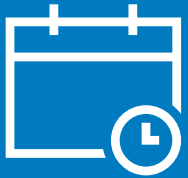
Information to RB European Committee

Corporate roadmap on Pay Equity: High-level procedure



Project to implement EU Pay Transparency Directive (EU PTD)

Three months left until Directive is effective: Increased steering needed



Only 3 months left until EU PTD is effective

- Pay transparency prior to employment
- Transparency on pay
- Employee requests (right to information)



Guidance by Corporate GPO team

- Five preparatory workstreams¹ with work packages defined
- Regional implementation



Strategic alignment (10/25)

- Project plan presented to Corporate HR-EMEA (10/25)
- Hand-over of project plan, work packages (10/25)
- Evaluation of current status (readiness survey) until 31/10/25
- Start of pay equity analytics tool vendor selection



Progress reporting HR-Corporate

- Results of readiness survey
- Status report by HR-EMEA on work packages (January, March, May 2026)
- Status tool purchasing

Project to implement EU Pay Transparency Directive

What are my tasks and role as HR?

Get to know the new EU standards on pay transparency

Attend info sessions (or delegate it to one multiplier per HR)

Check accessibility / comprehensibility of pay information for associates (remuneration system, pay criteria)

Unequal pay and potential lawsuits: adherence to process standards and documentation of decisions will be key

Act according to new pay transparency before employment standard (as of June) – information will follow

Support your managers to adhere to Bosch's **fair pay** principles based on **grading** and consistent **performance differentiation**

Enable local managers to foster informed discussions around pay with associates

Be aware of potential inquiries of your works council

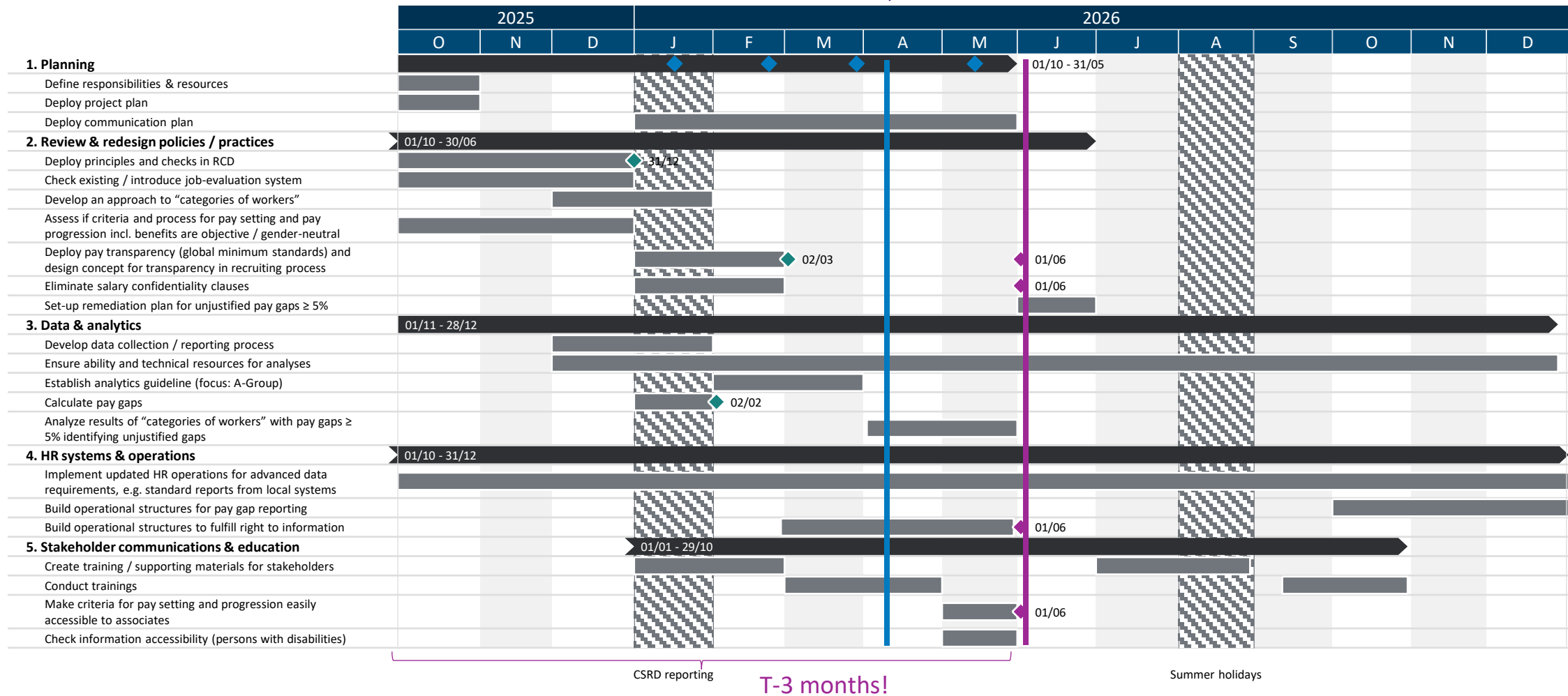
Project to implement EU Pay Transparency Directive

Project plan

today

Pay transparency requirements effective 01/06/2026

Green milestone: Task requires submission to C/HRB
 Blue milestone: Status report within CHRM (15.01.; 23.02.; 31.03.; 13.05.)



CSRD reporting

T-3 months!

Summer holidays



Further insights

Project to implement EU Pay Transparency Directive

Definition of “categories of workers” is needed for 3 areas of EU PTD

“Categories of workers”

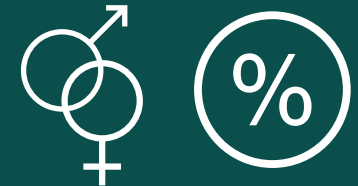
= associates who should be paid equally based on the value of work performed



Article 5
Pay Transparency before
Employment



Article 7
Right to information



Article 9
Reporting on gender pay gap

Pay Transparency prior to Employment

Worldwide standards apply for salary information in job ads

Manual “Requirements when publishing salary information in job ads” is published in “MyHR”
(= binding instruction as part of CD Rewards)

Overarching
minimum standards



Defined responsibilities
(RASIC chart)

General definitions about
salary information
published:

- Gross annual salary vs. salary range
- Pay components included

Implementation in
TalentHub

Pay Transparency prior to Employment

Overarching minimum standards need to be followed



Thorough analysis on legal requirements, market practices (competitors and expectations of candidates) and internal maturity evaluation before deciding to publish salary information in job ads, weighing up pros and cons



Adherence to RASIC chart when designing and implementing the country concept



Choosing one of the 2 salary formats (gross annual salary vs. range) and specifying it to regional needs



One concept per country, deviations of locations only with approval by CPE and documented reasoning (incl. type and format of salary information used)



Usage of “TalentHub”: Salary information stated in the title plus additional explanatory text

Project to implement EU Pay Transparency Directive



A consistent pay transparency before employment approach based on pilot experience will be rolled out for DE

Actions completed

- Pilot with PAC: Published salary information in external job ads as “First Mover” in 2023
- Limited rollout as lab with PAC in Stuttgart Area / BaWü since 2024



Learnings

- Overall positive resonance in pilot (more clicks, more applications)
- Survey among applicants confirmed improved candidate experience



Current Status

- Established CD Rewards (2025) with global binding instructions when publishing salary information in job ads
- Alignment between GPO / CPE DE Recruiting and Rewarding: **Pay transparency approach of lab to be rolled out consistently in DE as of 06/2026** (as of Directive due date)



Next steps

- Refine salary information in job ads concept after German draft law is published
- Prepare salary tables
- Create training materials for HRL, recruiting organization¹
- Conduct training for HRL / recruiters (see timetable)



Project to implement EU Pay Transparency Directive

Definition of “categories of workers” is needed for 3 areas of EU PTD

“Categories of workers”

= associates who should be paid equally based on the value of work performed



Article 5
**Pay Transparency before
Employment**



Article 7
Right to information



Article 9
Reporting on gender pay gap

Project to implement EU Pay Transparency Directive

Associates may ask for pay information broken down by gender



Right to information (RTI)

on average pay levels, broken down by sex

Unclear based on EU Directive:

- No limit on how often employees may request information
- Any restrictions based on GDPR (e.g. minimum number of associates in category of workers)
- Practical details such as change of job grade during the year etc.

WHAT

Right to information (upon request of associate):

- Individual gross annual pay and corresponding gross hourly pay
- Gross average annual pay and corresponding gross hourly pay per gender
- Of same category of workers (for same work / work of equal value)
- If the information received is inaccurate or incomplete: right to request additional and reasonable clarification.
- Associates must be annually informed of their right to information and how to exercise that right.
- Associates shall not be prevented from disclosing their pay (no contractual confidentiality clauses)

WHEN

Within 2 months from the date on which the request is made

HOW

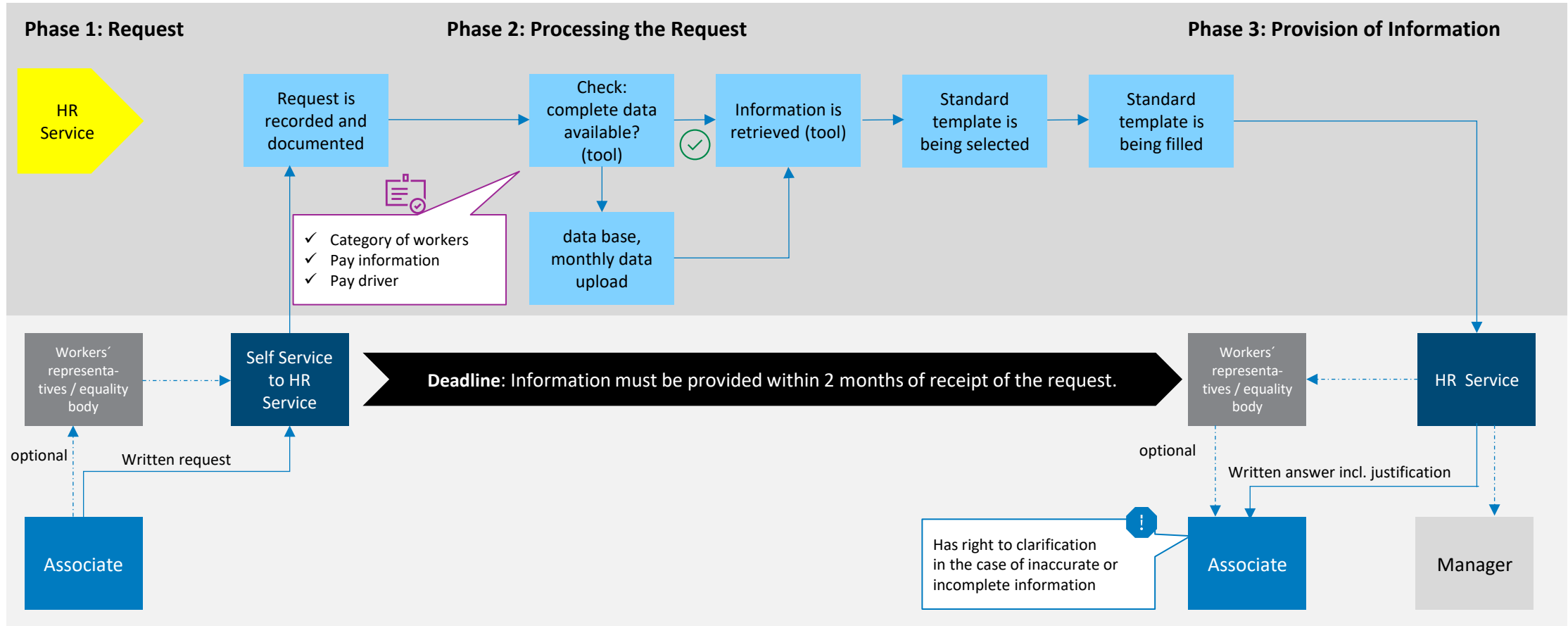
In written

RTI is independent of number of employees → no minimum number of employees!

Project to implement EU Pay Transparency Directive



Current practice in DE of the information process (similar RTI since 2017)



On the road to
pay transparency...

Thank you for your attention