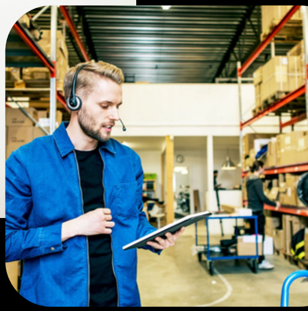
GUIDELINES ON WAGE TRANSPARENCY FOR AGENCY EMPLOYERS



In June 2026, the EU Pay Transparency Directive become part of Dutch law. The aim is to close the gender pay gap through greater transparency and stricter enforcement. Agencies will also face new obligations - not only in respect of their own staff, but also in respect of temporary agency workers.

1. Pay structures

The hirer must have a system in place for job evaluation and classification based on objective, gender-neutral criteria. This also applies to roles filled by temporary agency workers.

2. Transparency obligations

Job applications: Both the temporary work agency (and) the hiring company are subject to mandatory transparency requirements regarding salary (or salary ranges), gender-neutral job advertisements, and a prohibition on asking candidates about their previous salary.

Employment: Upon request from a temporary worker, the hiring company must, within two months, provide information on pay differences between men and women performing the same or equivalent work. The hiring company must also make available the criteria used to determine pay, pay levels, and pay progression.

3. Reporting obligations

The hirer must report on the pay gap, including temporary agency workers. The first report must be submitted between June 2028 and July 2031 (depending on the size of the organisation) and must be submitted annually (for organisations with 250 or more employees) or every three years (for organisations with fewer than 250 employees). If the pay gap exceeds 5 per cent, action must be taken.

4. Exchange of information between the hirer and the lender

The hirer must provide the agency with information on pay structures, pay comparisons and criteria for pay, pay levels and pay trends. Conversely, the agency must provide information on the temporary worker's remuneration to enable the hirer to fulfil its reporting obligations.

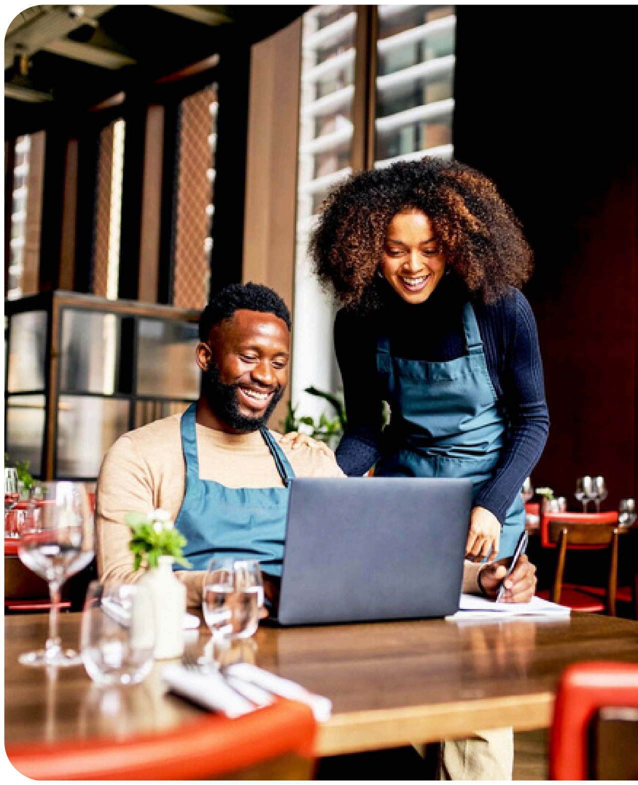
5. Risks for hirers

Although the precise details will depend on how the legislation is implemented in the Netherlands, the following challenges arise for hirers:

- **Reversal of the burden of proof**: A hirer must be able to demonstrate that regulations concerning equal pay and pay transparency have not been breached.
- **Claims and compensation:** Employees (including agency workers) may claim full compensation, based on the highest benchmark rate.
- **Sanctions and fines:** Effective, proportionate and meaningful penalties, including fines.

Take action now: Action points for hirers

Map out the pay structure
Carry out a review of the pay structures for both your own staff and roles filled by agency workers. Establish objective, gender-neutral criteria for job evaluation and classification.



Analyse the pay gap
Investigate whether there is a pay gap of 5 per cent or more between male and female employees (including agency workers) in comparable roles. Take immediate action if necessary.

Prepare the report
Establish processes for measuring and reporting on the pay gap. Bear in mind that agency workers are included in the hirer's report. The first report may be required as early as June 2028.

Adapt the recruitment process
Ensure job adverts are gender-neutral, provide transparency on salary (ranges) and stop asking applicants about their salary history.

Ensure robust internal processes
Ensure that employees (including agency staff) can, upon request, obtain information on pay differences and remuneration criteria within two months. Set up an internal process for this purpose.

Do you have any questions?

Please get in touch with your contact person at Adecco or call us on: 0418 784 000.