COMPARATIVE ANALYSIS

WeMoral 2026 Report on Whistleblower Directive Transposition Across the EU

How 27 member states transposed Directive 2019/1937

WeMoral

Contents

Key findings

Directive 2019/1937 promised whistleblowers one standard of protection across the European Union. Twenty-seven national transpositions later, that standard exists only in outline. A worker who reports the same wrongdoing in Madrid, Tallinn and Budapest is protected by three materially different laws, and in one of them has no civil remedy at all.

This report compares all 27 transpositions across 33 dimensions of scope, process, protection and enforcement.

2 of 27

member states transposed on time. Denmark and Sweden, both on 17 December 2021. Nobody was early.

1,013 days

Poland's delay, the longest in the EU. The average member state was more than a year late.

1,000,000 EUR

Spain's maximum fine for a non-compliant entity. Six member states set none at all.

19 of 27

member states created no criminal offence around whistleblowing. Eight threaten prison.

2 states

give a reporter who is dismissed no civil remedy whatsoever. Estonia and the Netherlands.

3 of 27

member states force companies to accept anonymous reports. Three others bar or exclude them.

12 states

have no compliance supervisor at all, so nobody checks whether internal channels exist.

8 instruments

Belgium needed eight separate laws, decrees and orders to transpose one directive.

Four things are uniform across all 27 member states. Retaliation is prohibited everywhere, and protection reaches beyond employees to facilitators and connected persons. Every state offers at least one external reporting route and one public-disclosure route. No state conditions protection on the report turning out to be true, only on what the reporter reasonably believed when making it. Almost every other design choice diverges, and the 33 columns that follow record where.

Introduction

The directive in brief

Directive (EU) 2019/1937 obliges organisations with 50 or more workers, and public bodies, to run an internal reporting channel; to acknowledge a report within seven days and give feedback within three months; to keep the reporter's identity confidential; and to prohibit retaliation, with the burden of proof reversed onto the employer. It also guarantees a route to an external authority and, in defined circumstances, to the public. Member states had until 17 December 2021 to transpose it, with a phase-in to 17 December 2023 for private companies of 50 to 249 workers.

The directive sets a minimum. States may protect more, cover more subject areas and punish more severely, but they may not protect less. Most of the variation this report measures sits in the headroom above that minimum.

Methodology and sources

Everything here is derived from the national statutes themselves, not from summaries or secondary commentary. The reading and comparison were done by WeMoral, the whistleblowing software company publishing this report. Every instrument used is listed at the end of the report, with its official title and a link to the official text.

Three conventions shaped the dataset. Where a national rule simply matches the directive, we recorded the directive's own rule rather than the phrase used in the national text. A statute that says nothing on a point is recorded as not addressing it, which is a finding in itself and not the same as a prohibition. Transpositions that amended an older whistleblower act are dated from the amendment's entry into force, not from the older act.

Two structural notes apply when reading the country tables. Belgium transposed through eight separate texts: federal instruments for the private and public sectors, plus Flemish, Walloon and Brussels instruments and two administrative orders. Where Belgian practice diverges internally, the tables say so rather than picking one instrument to stand for the country. Croatia's figures reflect its November 2025 amendment, which redenominated fines into euro and raised the entity ceiling roughly fifteenfold.

The law is stated as at July 2026. Sanctions expressed in Czech koruna, Bulgarian lev and Romanian leu are converted at fixed reference rates and rounded; the national-currency amount is the binding one.

> **This report is not legal advice**
> Where the tables flag a national rule as an open question, that is an invitation to legal review, not a finding that a member state has breached the directive. Only the Commission and the Court of Justice can make that determination. Anyone relying on these comparisons for a compliance decision should confirm the current national position with qualified local counsel.

Section 1 - Scope, who must comply

When the laws arrived, and how late

The directive gave member states until 17 December 2021. Two made it: Denmark and Sweden, both in force on the deadline day itself. Nobody was early. The remaining 25 followed over almost three years, and the European Commission opened infringement proceedings against most of them along the way. Poland closed the list on 25 September 2024, one thousand and thirteen days late.

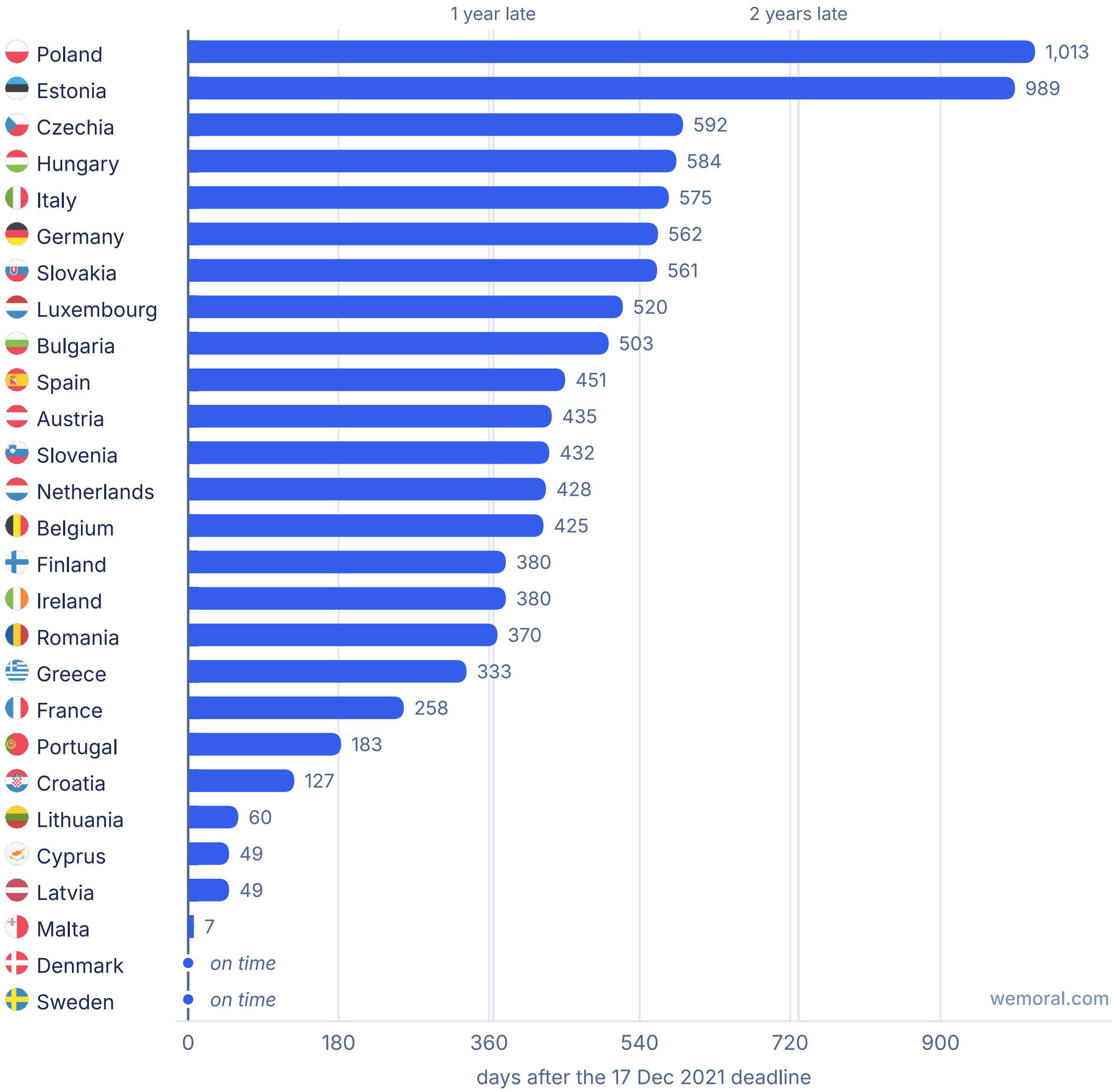

Chart 1. Days between the directive's 17 December 2021 deadline and the entry into force of each national transposition. Belgium is plotted on its private-sector law of 15 February 2023; its eight instruments span 1 September 2022 to 18 January 2024. Source: national statutes, WeMoral analysis, July 2026.

Open questions for legal review

Six member states transposed by amending an act that predates the directive (France, Ireland, Lithuania, Malta, the Netherlands, Slovakia). Where the older act's structures survived, some directive concepts arrived only partially. Chapter sections flag each case where the fit is in doubt.

Private-sector thresholds and any-size sectors

Fifty workers is the number almost everybody kept. Twenty-six of the 27 transpositions build the private-sector duty on the directive's 50-worker trigger, and the single exception is Lithuania, whose Law states no headcount threshold at all: the size trigger sits in Government secondary legislation rather than in the statute a compliance officer would read first. Around that shared number, however, the counting rules diverge enough to change which companies fall in scope. Czechia and Sweden fix the headcount to a single annual date, 1 January and the start of the calendar year respectively. Poland counts twice a year, on 1 January and 1 July, and applies full-time equivalents to employees only. Belgium takes the average at 1 January using the method borrowed from its social elections. France requires 50 to be reached at the close of two consecutive financial years, so a company that crosses the line for one year alone stays outside. Luxembourg requires the number to hold over 12 consecutive months. Greece is stricter in the other direction: the headcount is measured simultaneously, trainees are excluded, and once triggered the duty persists for two years. Germany and the Netherlands both rely on a soft "as a rule" formula, and the Dutch act never says whether that means heads or full-time equivalents. Twelve states set out no counting rule whatsoever, leaving the arithmetic to practice.

The bigger divergence is below the threshold. The directive lets member states extend the internal-channel duty to smaller employers in listed sectors, and almost every state took the option. Financial services and anti-money-laundering entities are the near-universal addition, joined by transport, environment, aviation, shipping and crowdfunding depending on the country. Italy goes furthest by pulling in every organisation that has adopted a 231/2001 compliance model, regardless of size. Spain reaches political parties, trade unions and foundations that receive public funds. Slovenia sets a hard 10-worker threshold for healthcare, water, sewerage, waste and remediation services. Malta captures voluntary organisations raising more than 500,000 EUR a year. Portugal extends the duty to the Portuguese branches of foreign entities, which catches any group operating into the country without a local subsidiary.

Two states declined the option entirely. Luxembourg and Sweden name no any-size sector at all, so a small employer in those countries falls outside the internal-channel duty unless a separate sectoral law says otherwise. At the other end, Denmark and Malta both allow the duty to be pushed below 50 workers after a risk assessment, so scope in those two countries can shift with a regulator's decision. Czechia does the reverse and carves anti-money-laundering obliged persons out of its general rule, sending them to their own regime.

Country	Private-sector trigger the directive's rule is 50 workers	Covered at any size	How the headcount is counted
Austria	50 workers	Financial and listed sectors	Prior-year average if fluctuating
Belgium	50 workers	Finance	Average at 1 January
Bulgaria	50 workers	Financial and listed sectors	Not addressed
Croatia	50 workers	Financial and listed sectors	Not addressed
Cyprus	50 workers	Listed-sector entities	Not addressed
Czechia	**50 workers, money-laundering entities carved out**	Finance and transport	At 1 January
Denmark	**50 workers, extendable lower**	By ministerial risk assessment	Not addressed
Estonia	50 workers	Financial supervision subjects	Not addressed
Finland	50 workers	Pension institutions	Regular employment headcount
France	50 workers	Financial and listed sectors	Two consecutive financial years
Germany	50 workers	Nine finance categories	Headcount as a rule
Greece	50 workers	Finance, transport, environment	Simultaneous, trainees excluded
Hungary	50 workers	Money laundering, aviation, shipping	By employment type
Ireland	50 workers	Listed sectors and public bodies	Left to regulations
Italy	**50 workers, plus all 231 model adopters**	Listed sectors, model adopters	Average subordinate workers
Latvia	50 workers	Finance, money laundering	Plain headcount
Lithuania	**No threshold in the Law**	Not addressed	Not addressed
Luxembourg	**50 workers, lower under special laws**	**None**	Over 12 consecutive months
Malta	**50 workers, extendable lower**	Voluntary bodies above 500,000 EUR	Not addressed
Netherlands	50 workers	Listed sectors	Headcount as a rule, basis unstated
Poland	50 workers	Not addressed	At 1 January and 1 July
Portugal	50 workers	Listed sectors, local branches	Not addressed
Romania	50 workers	Listed-sector entities	Not addressed
Slovakia	50 workers	Finance, transport, environment	Not addressed
Slovenia	**50 workers, 10 in named services**	Health, water, waste, remediation	Not addressed
Spain	50 workers	Listed sectors, funded parties and unions	Not addressed
Sweden	50 workers	**None**	At the start of the calendar year

Open questions for legal review

Lithuania places the size trigger for the internal channel outside the Law itself. Whether a duty defined only in Government secondary legislation meets the directive's requirement that obliged entities be identifiable from the transposing measure is worth confirming. Separately, the twelve states that state no counting rule leave open how a group with fluctuating or seasonal staffing establishes whether it has crossed 50 workers, and whether agency and posted workers count.

The public sector and the small-municipality exemption

The 50-worker logic holds up least well in the public sector. The directive allows public entities to be treated on the same threshold, but a majority of member states dropped the threshold for the state. Belgium, Estonia, Italy, Latvia, Romania and Spain oblige public bodies whatever their size. Slovakia goes furthest and sets the trigger at five employees for every public authority, while naming the chief internal auditor as the responsible officer by law. Slovenia requires a channel in every municipality regardless of size, though only municipalities at 50 or more must appoint their own confidant. Austria is the outlier in the other direction: its federal act binds federal bodies but leaves the Länder and the municipalities outside its scope entirely, so the duty of a small Austrian town depends on regional law. Germany does the same thing more narrowly, leaving municipalities to Land legislation.

Article 8(9) of the directive lets a member state exempt municipalities with fewer than 10,000 residents. Six took that option in plain terms: Czechia, France, Hungary, Luxembourg, Poland and Portugal. Portugal's version is the widest in practice, because a municipality below 10,000 residents is exempt even where it employs more than 50 people. France softens its exemption with a fallback, routing small communes to the departmental centre de gestion. Hungary makes the duty merely optional for small municipalities and for public bodies under 50 staff, which is an exemption in all but name. Eleven states declined the option outright, among them Ireland, Italy, Spain, Sweden, Finland and Latvia, so that every municipality is caught however small.

Two more countries look like they took a wider exemption and did not. Bulgaria's act exempts municipalities under 10,000 residents or under 50 workers, and Cyprus exempts local authorities under 5,000 inhabitants or 25 employees, which is narrower than the directive would have allowed. Greece and Estonia substituted delegation for exemption: Greek municipalities below 10,000 are not excused but are served by an officer at the second tier of local government, and Estonian local bodies are caught at 50 servants or 10,000 inhabitants, whichever comes first. Denmark, Lithuania and Malta say nothing about small municipalities at all. Danish municipalities can pool a channel under the local-government rules, which leaves small councils with a duty they discharge jointly.

Country	Public bodies covered the directive's rule is the same 50-worker trigger	Small municipalities the directive allows exempting those under 10,000 residents
Austria	**Federal bodies only, regions and towns outside the act**	Every municipality
Belgium	**All public bodies, no headcount**	**Varies, Flanders covers every commune, Wallonia exempts under 10,000**
Bulgaria	All public bodies	**Exempt under 10,000 residents or 50 workers**
Croatia	Public employers on the same rule	Every municipality, sharing allowed
Cyprus	All public legal persons	**Exempt under 5,000 residents or 25 employees**
Czechia	Public contracting authorities	**Exempt under 10,000 residents**
Denmark	Public employers on the same rule	**Not addressed, pooling offered instead**
Estonia	**State agencies at any size**	**Duty at 50 servants or 10,000 residents**
Finland	Courts, Parliament, parishes, wellbeing counties	Every municipality
France	**50 agents, State administration at any size**	**Exempt under 10,000 residents**
Germany	Public employers on the same rule	**Left to regional law**
Greece	General government	**Served by a second-tier officer**
Hungary	State organs and budgetary bodies	**Optional only**
Ireland	**All public bodies, no threshold**	Every local authority
Italy	**All public bodies, any size**	Every municipality, sharing allowed
Latvia	**All public institutions, any size**	Every municipality, sharing allowed
Lithuania	**Every public and private entity alike**	**Not addressed**
Luxembourg	**Public bodies under 50 exempt**	**Exempt under 10,000 residents**
Malta	Ministries and public administration	**Not addressed**
Netherlands	Public employers on the same rule	Every municipality
Poland	Open Data Act entities	**Exempt under 10,000 residents**
Portugal	Public-law persons, plus ten named State bodies	**Exempt under 10,000 residents even above 50 staff**
Romania	**All public bodies, any size**	Every municipality, pooling allowed
Slovakia	**Five employees, every public authority**	Every municipality
Slovenia	**Fourteen named bodies at any size**	**Every municipality, own officer only above 50**
Spain	**Entire public sector, no threshold**	Every municipality
Sweden	**State authorities, courts, every municipality**	Every municipality

Open questions for legal review

Austria's federal act excludes the Länder and the municipalities, and Germany leaves municipalities to Land law. Whether every region has since legislated, and whether the resulting patchwork covers all local public employers, is a question that cannot be answered from the federal statutes alone. Hungary's optional wording for small municipalities and sub-50 public bodies also merits review against the directive's mandatory framing.

Phase-in for mid-sized companies

The directive gave private entities with 50 to 249 workers until 17 December 2023 before their internal-channel duty bit. Most member states copied that date without comment. The variation sits with the states that removed the grace period, shifted it, or never wrote it down.

Four countries gave mid-sized companies no phase-in at all. Croatia applied its two-month and three-month handling deadlines at every size from the start. France set a single commencement date. Poland brought the whole act into force on 25 September 2024, by which point the directive's own deadline had long passed. Slovakia is a special case because its base act predates the directive: the 50-worker duty has been running there since 1 March 2019. Two states went early rather than late, Czechia by two days on 15 December 2023 and Spain by two weeks on 1 December 2023, both of which are conforming since the directive sets a backstop rather than a start date. Estonia went the other way and deferred to 1 January 2025, applying the delay to legal persons only.

Four more states do not address the phase-in at all. Latvia, Lithuania, Malta and Portugal each brought their acts into force as a single block, so a company with 60 workers in Lisbon had the same start date as one with 6,000. Several countries narrowed the derogation instead of removing it. Denmark and Luxembourg confine the phase-in to the private sector, so their public bodies were caught immediately. Ireland excludes public bodies and listed-sector entities from the grace period. Hungary excludes employers in the any-size sectors. Finland extends it to the private side while preserving pre-existing voluntary sub-50 channels. Slovenia split the difference by giving private entities up to 249 workers the standard deadline and everyone else 90 days from entry into force. Greece kept the deadline and added an obligation to notify the Labour Inspectorate within two months.

Sharing a channel is the relief valve that goes with the phase-in, and here the picture is looser than the directive's text suggests. Article 8(6) allows entities of 50 to 249 workers to share the receipt and investigation of reports. Austria, Belgium, Czechia and Ireland all widened the sharing option in one form or another, Austria and Belgium with no size ceiling at all, Czechia for municipalities, and Ireland by permitting sharing below 250 with no lower limit so that even sub-50 entities under a ministerial order may pool. Latvia extends the option to small municipalities provided the channels stay separate, and Cyprus lets sub-50 listed-sector entities share as long as the shared channel is distinguishable from the external one. Sweden is the strictest, allowing receipt and investigation to be shared but forbidding the sharing of contact with the reporter. Finland is stricter still in substance: it treats the arrangement as resource-sharing rather than a shared channel, so each entity keeps its own feedback and confidentiality duties. Slovakia and Lithuania say nothing about pooling at all, and in Slovakia outsourcing is the only relief available.

Country	Start of the 50 to 249 duty the directive's date is 17 December 2023	Shared channels the directive allows sharing between 50 and 249
Austria	17 December 2023	**Allowed at any size**
Belgium	17 December 2023	**Allowed at any size**
Croatia	**No phase-in**	50 to 249, plus public trading companies
Cyprus	17 December 2023	**Also sub-50 listed-sector entities**
Czechia	**15 December 2023**	**No cap for municipalities**
Denmark	**Private sector only**	50 to 249, plus municipal pooling
Estonia	**1 January 2025**	**Also state and local bodies**
Finland	**Private sector only**	**Resources only, duties stay separate**
France	**No phase-in**	Under 250 workers
Greece	**Plus a two-month notification**	50 to 249, shared public body
Hungary	**Not for any-size sectors**	**Also with local government bodies**
Ireland	**Not for public or listed-sector bodies**	**Under 250, no lower limit**
Latvia	**Not addressed**	**Also small municipalities, kept separate**
Lithuania	**Not addressed**	**Not addressed**
Luxembourg	**Private sector only**	50 to 249, own duties stay
Malta	**Not addressed**	50 to 249
Poland	**No phase-in**	50 to 249, by contract
Portugal	**Not addressed**	**No size band for local authorities**
Slovakia	**No phase-in, duty since 2019**	**Not addressed, outsourcing only**
Slovenia	**90 days for non-private entities**	**Also municipalities, courts, schools**
Spain	**1 December 2023**	50 to 249
Sweden	17 December 2023	**Reporter contact cannot be shared**

Bulgaria, Germany, Italy, the Netherlands and Romania follow the directive's date and its 50 to 249 sharing band without national variation and are omitted from this table.

> **Open questions for legal review**
> Estonia's 1 January 2025 start for mid-sized private entities falls more than a year after the directive's date. Whether the four states that never legislated a phase-in at all (Latvia, Lithuania, Malta, Portugal) intended the duty to bind from their commencement date is worth checking against national guidance before advising a mid-sized employer on its exposure for the 2022 to 2023 period.

Group-wide channels

Directive 2019/1937 says nothing about running one reporting channel for a whole corporate group. That silence has been read two ways, and for a multinational the answer decides how many channels it has to run.

Eight member states resolved it expressly in favour of the group. Bulgaria permits a group channel but only between private obliged entities. Denmark allows koncernfælles arrangements in which one group company runs the unit for the others. Estonia and Finland both permit group undertakings to share without any size limit, Finland extending the same treatment to deposit-bank amalgamations and financial conglomerates. France authorises a group-wide procedure outright. Poland permits it with no size limit.

Spain frames it as a group policy served by a single Whistleblower Officer. Ireland takes a different route to a similar place, framing the arrangement as an access duty covering the workers of the entity, its subsidiaries and its affiliates rather than as a permission to centralise.

The other nineteen say nothing. Austria, Belgium, Croatia, Cyprus, Czechia, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Portugal, Romania, Slovakia, Slovenia and Sweden all leave the group question unanswered, and in each of them the only express relief is the 50 to 249 sharing rule, outsourcing to a third party, or both. That is a poor substitute. A parent with a 900-worker subsidiary cannot use a band that stops at 249, and outsourcing moves the channel to a provider rather than to the group. Slovenia narrows the space further by requiring the confidant to be the entity's own employee, which makes a genuinely centralised group function hard to construct. Slovakia permits it for the public side only, allowing a public body to run one channel for the small entities it founded, while leaving private groups unaddressed. Austria and Germany both have a general joint-unit provision that a group may in practice rely on, but neither statute names the group case.

The practical consequence is that a group operating in, say, twelve member states cannot assume one channel satisfies twelve laws. Seven countries will accept it, one accepts it as an access arrangement, and the rest neither bless nor forbid it. Most group compliance functions therefore run a central platform while naming a local recipient in each country, an arrangement whistleblowing software is generally built to support.

Country	Group-wide channel the directive does not address groups	Limits on the permission
Bulgaria	**Expressly permitted**	Private obliged entities only
Denmark	**Expressly permitted**	A group company may run the unit
Estonia	**Expressly permitted**	No size limit
Finland	**Expressly permitted**	Also bank amalgamations and conglomerates
France	**Expressly permitted**	Group-wide procedure
Ireland	**Framed as an access duty**	Entity, subsidiaries and affiliates
Poland	**Expressly permitted**	No size limit
Spain	**Expressly permitted**	Group policy, one single officer

The remaining nineteen member states do not address group-wide channels. In those countries the only express arrangements are sharing between entities of 50 to 249 workers and outsourcing to a third party.

Open questions for legal review

In the nineteen states that do not address the point, whether a subsidiary above 249 workers may discharge its own internal-channel duty through a parent-run channel is unresolved on the face of the statutes. National supervisory guidance, where a supervisor exists, is the first place to look. Slovenia's requirement that the confidant be an own employee, and the various national rules on who may receive reports, should be checked before a centralised group model is rolled out country by country.

Section 2 - Reporting channels and process

Who may use the internal channel

The directive sets a floor and leaves the ceiling open. An entity must let its own workers use the internal channel; everything wider is a national choice. Eleven member states took the wider option and wrote it into the statute. Italy, Spain, Slovenia, Slovakia, Romania and Hungary all open intake to suppliers, freelancers, volunteers, interns and, in several cases, job applicants and former staff. Croatia goes wider still, admitting everyone in the work environment, and Malta names eight categories reaching contractors, former staff and candidates. France names five categories including shareholders, board members and co-contractors. Poland's list is expressly open-ended. Ireland goes furthest in a different direction, extending access to the workers of subsidiaries and affiliates, and to group agents and suppliers so far as possible.

At the other end sit the states that kept the floor and said so plainly. Denmark limits intake to arbejdstagere, Luxembourg to its own travailleurs with the other categories merely optional, the Netherlands to own staff, Germany and Austria to own staff plus agency workers. Each of those positions conforms; it is the directive's own rule left unextended. The practical consequence for a multinational is that the same supplier can report through the Italian entity's channel and be turned away by the Dutch one.

Four member states leave the question unanswered altogether. Estonia sets no intake scope. Greece regulates who is protected but never who may file. Bulgaria has no separate intake provision, working instead from its general list of protected persons, and Lithuania has no intake list at all, routing members of the public straight to the competent authority. A separate group protects a category without admitting it to the channel: Cyprus and Sweden both protect job applicants while placing them outside the intake duty, and Austria protects a wider circle than it admits.

Country	Who may use the internal channel the directive requires own workers only
Austria	Own staff and agency workers
Croatia	**Everyone in the work environment, including former staff and recruits**
Denmark	Own employees only
Estonia	**Not addressed**
France	**Five categories including shareholders, board and co-contractors**
Greece	**Not addressed**
Hungary	**Trainees, volunteers, contractors' staff and applicants**
Ireland	**Own workers plus subsidiaries, affiliates, group agents and suppliers**
Italy	**Suppliers, freelancers, volunteers and shareholders**
Lithuania	**No intake list; the public reports to the authority**
Luxembourg	Own workers only, wider intake optional
Malta	**Eight categories including contractors, former staff and candidates**
Netherlands	Own staff only, wider intake optional
Poland	**Open list of work-related persons**
Spain	**Suppliers, interns and candidates included**
Sweden	Seven named categories active with the operator

Muted grey marks the position most member states share; bold marks a national deviation.

Anonymous reporting

Anonymity is the most fragmented dimension in the comparison. The directive deliberately left it to national law, and the result is eight incompatible positions. Only three make anonymous intake compulsory: Spain and Portugal in both the internal and external channel, and Belgium in the private sector above 250 workers, where entities below that headcount are exempt. Portugal goes further than any other state by making a failure to guarantee the channel a serious administrative offence.

Twelve member states permit anonymous reports without obliging anyone to accept them, which is the directive's own posture written down. Austria, Croatia, Czechia, Germany, Hungary, Ireland, Lithuania, Luxembourg, Poland, Romania, Slovakia and Slovenia all sit here, though with different textures. Germany says an entity "should" process anonymous reports but owes no duty to enable them. Ireland requires an entity that does accept them to publish the conditions and run the full procedure. Czechia formally permits them while its statutory template asks for a name and date of birth. Slovenia lets the zaupnik decline the report outright, and Hungary allows the investigation to be omitted where the reporter cannot be identified.

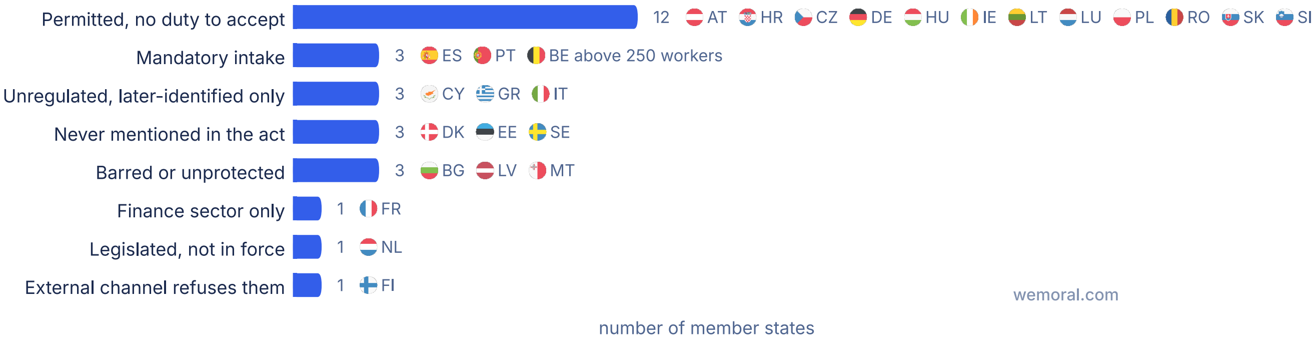

Chart 3. Where each member state stands on anonymous reports, by number of states. Source: national statutes, WeMoral analysis, July 2026.

The remaining twelve states are harder to group. France permits anonymity generally but makes it mandatory only in the financial sector. The Netherlands legislated for anonymous reporting and never brought the provision into force. Cyprus, Greece and Italy leave anonymity entirely unregulated, addressing only the case of a reporter later identified. Denmark, Estonia and Sweden never use the word at all. Finland permits anonymous reports internally while its external authority refuses them outright, so a Finnish reporter who wants to stay anonymous cannot escalate. Three states close the door: Bulgaria bars proceedings on anonymous reports and demands a name and signature on the form, Latvia has no anonymous route at all and substitutes mandatory pseudonymisation, and Malta excludes anonymous reporters from protection while allowing the reporting officer or the external Unit to act on the report if they choose.

> **Open questions for legal review**
> The directive protects a reporter who filed anonymously and is identified afterwards. Bulgaria and Latvia both preserve that protection despite closing the anonymous route. Malta's rescue for the later-identified reporter is narrower, and reviewers should test whether it reaches every case the directive covers. A related question runs the other way for Finland, where an internally anonymous reporter meets an external authority that will not receive the report.

Written, oral, in person

The directive's form floor is three-part: an internal channel that takes written or oral reports, an external channel that takes both, and a physical meeting on request. Sixteen member states made written and oral intake mandatory internally as well: Belgium, Bulgaria, Croatia, Cyprus, Czechia, Greece, Hungary, Italy, Latvia, Luxembourg, Malta, the Netherlands, Portugal, Romania, Spain and Sweden. Sweden is the strictest of them, adding a mandatory physical meeting to the written and oral duty. Portugal enforces its rule with a penalty, treating a refusal to accept an oral report, or a recording made without consent, as a serious offence.

Seven member states read the directive's "written or oral" as a genuine alternative, which makes a written-only internal channel lawful. Austria, Denmark, Germany, Estonia, Finland, Ireland and Poland fall into this group; Poland's statute says the report may be made "orally or in writing" rather than requiring both. Four more sit in their own categories. Slovakia requires a meeting only where the report may be made orally in the first place, and restricts call recording to public authorities. France makes oral intake optional internally and mandatory only externally, leaving the entity's own procedure to decide. Lithuania delegates the oral procedure to government secondary legislation. Slovenia makes oral reporting statutory and recorded, offers a telephone number as an alternative rather than a requirement, and says nothing about meeting anyone in person.

Where a meeting right does exist, the clock varies. Spain gives seven days, Austria, Czechia and Poland fourteen, France twenty working days. Several states regulate what happens in the room with more care than they regulate getting into it: Latvia runs three separate recording regimes with a check, correct and sign step, Luxembourg and Malta use the same verification pattern, and Croatia, Finland, Sweden and Lithuania all condition recording on the reporter's consent. Romania handles the consent problem by routing a report back to writing where the reporter refuses to be recorded.

Country	Internal channel form floor the directive allows written or oral	Physical meeting on request
Austria	Written or oral	Within 14 days
Czechia	**Written and oral, both mandatory**	Within 14 days of request
Estonia	Written or oral	**Not addressed internally**
France	**Written, oral at the entity's choice**	Within 20 working days
Italy	**Written and oral, both mandatory**	On request
Lithuania	**Set by government regulation**	**Not addressed**
Poland	Written or oral	Within 14 days
Portugal	**Written and oral, refusal an offence**	On request
Slovakia	**Oral only where orally permitted**	Where oral reporting is available
Slovenia	**Written and oral, recorded**	**Not addressed**
Spain	**Written and oral, both mandatory**	Within 7 days
Sweden	**Written and oral, both mandatory**	**Mandatory**

Open questions for legal review

Estonia, Slovenia and Lithuania record no duty to hold a physical meeting with a reporter who asks for one. Estonia provides for a meeting on the external route, Slovenia treats oral reporting as a recorded statutory form without addressing an in-person meeting, and Lithuania leaves the whole oral procedure to secondary legislation. Reviewers should confirm whether a meeting right exists elsewhere in each national system, and how an entity operating in all three states should set its internal procedure in the meantime.

Acknowledgement and feedback deadlines

Acknowledgement is the one part of the process where the EU came close to genuine uniformity. Twenty-six member states acknowledge an internal report within seven days. Lithuania is faster at two working days. Greece counts in working days rather than calendar days, as does France, which turns seven days into something closer to nine or ten in practice. That is the whole spread.

Feedback deadlines diverge much more. The three-month standard holds in most states, but six departed from it in different directions. Croatia sets thirty days as the rule with a maximum of ninety. Czechia also starts at thirty days but allows two extensions to a ninety-day ceiling. Hungary sets thirty days and forbids anything beyond three months. Slovakia keeps ninety days but counts them from acknowledgement rather than receipt, which buys the entity another week. Latvia counts two months from a formal recognition decision, itself due three days after acknowledgement. Lithuania is the outlier at ten working days, with no extension mechanism and no outer limit at all.

Chart 4. Days an entity has to give the reporter feedback on an internal report, per member state, with extension ceilings where the statute allows one. Source: national statutes, WeMoral analysis, July 2026.

The clock start changes the real deadline as much as the number of days does. Bulgaria, Denmark, Finland, Luxembourg, Romania and Sweden run the three months from acknowledgement, or from the expiry of the seven-day acknowledgement window where none was sent. Estonia, Portugal and Slovenia run it from receipt, which is the shorter reading. Spain is alone in granting a straightforward internal extension of a further three months. Most states grant none at all internally, reserving extensions for the external route, where six months is the common ceiling. Ireland adds a duty most states omit, requiring further feedback every three months on the reporter's request.

Country	Acknowledgement the directive requires 7 days	Internal feedback the directive requires 3 months
Austria	7 days	3 months
Belgium	7 days	**3 months, up to 9 in the federal public sector**
Bulgaria	7 days	3 months, no extension
Croatia	7 days	**30 days, up to 90**
Cyprus	7 days	3 months
Czechia	7 days	**30 days, twice extendable to 90**
Denmark	7 days	3 months, no extension
Estonia	7 days	3 months from receipt
Finland	7 days	3 months, no extension
France	**7 working days**	3 months, no extension
Germany	7 days	3 months
Greece	**7 working days**	3 months
Hungary	7 days	**30 days, never beyond 3 months**
Ireland	7 days	3 months, then on request
Italy	7 days	3 months
Latvia	7 days, decision in 3	**2 months from recognition**
Lithuania	**2 working days**	**10 working days, no outer limit**
Luxembourg	7 days	3 months
Malta	7 days	3 months, no extension
Netherlands	7 days	3 months, no extension
Poland	7 days	3 months
Portugal	7 days	3 months from receipt
Romania	7 days	3 months
Slovakia	7 days	**90 days from acknowledgement**
Slovenia	7 days	3 months from receipt
Spain	7 days	**3 months, plus 3 further months**
Sweden	7 days	3 months, no extension

Muted grey marks the position most member states share; bold marks a national deviation.

Open questions for legal review

Latvia counts two months from a formal recognition decision rather than from receipt, so the total elapsed time before a reporter hears anything can exceed three months from the day the report arrived. Slovakia counts ninety days from acknowledgement and, once a case is referred onward, states no feedback deadline at all beyond a "reasonable period". Reviewers should assess whether either construction keeps the reporter inside the three-month guarantee, and whether Lithuania's ten working days with no outer limit and no extension is workable for complex cases.

Who runs the channel

The directive asks for an impartial person or department and sets no qualification test. Six member states decided that was not enough. Czechia requires a named natural person who passes a good-standing test and produces a criminal-record extract. Germany requires demonstrable professional competence. Slovakia requires odborné predpoklady and allows instruction only by the statutory body. Greece created the Y.P.P.A. role with a minimum one-year term, a reporting line to the top of the organisation and a long disqualification list. Croatia requires a povjerljiva osoba and a deputy appointed on the workers' proposal with the appointee's written consent. Slovenia requires the zaupnik to be an employee of the entity, which rules out an external appointee for the substantive work. Against that, Estonia, Latvia, Lithuania, Luxembourg, Malta and Romania impose no internal qualification or independence test at all, and Lithuania names only the head of the entity.

Outsourcing splits the map, with direct commercial consequences. The directive permits a designated third party to run the internal channel. Roughly half the member states adopt that in full, several with conditions: Denmark also allows a group-affiliated employer to run the channel, Hungary allows a dedicated bejelentővédelmi ügyvéd or an external organisation, Sweden lets the provider document and retain material, and Ireland applies its full procedural code to the authorised third party. Five states cut the scope down to intake. France, Poland, Portugal and Slovenia allow a provider to receive reports but keep follow-up inside the organisation, and Bulgaria narrows it further to intake and registration, for private entities only. Public-sector restrictions are sharper still: Greece bars outsourcing in the public sector outright, Italy bars it for public bodies that have an anti-corruption officer, Hungary bars it for state organs and local governments, Latvia permits it only to private-law legal persons, and Spain restricts it in the public sector. Slovakia allows a contracted provider to receive and acknowledge always, but to investigate only for non-public employers under 250 workers. Malta, Lithuania and the Netherlands say nothing, so the question stays open in those three.

On worker representatives the directive defers entirely to national law, so a "no duty" answer is a finding rather than a gap. Nineteen member states impose no duty. The Netherlands is the strongest outlier in the other direction, requiring works council consent before an internal procedure can be adopted. Croatia gives the works council, a union commissioner or twenty per cent of the workforce a right to propose the confidential person and to force a dismissal from the role. Belgium, Italy, France, Poland and Spain require consultation, with Poland the only state to put a clock on it at five to ten days plus a further seven-day vacatio. Cyprus makes consultation conditional on other national law. Sweden is unique in allowing a central-union collective agreement to derogate from the internal-channel chapter as a whole.

> **Open questions for legal review**
> The directive contemplates a third party operating the internal channel, not merely receiving reports for it. France, Poland, Portugal, Slovenia and Bulgaria confine the outsourced role to intake, and Bulgaria adds a private-sector-only limit. Reviewers should consider whether an intake-only rule is a permitted narrowing of the option or a restriction on it, and how a group running one shared provider across several member states should structure the follow-up split.

How long reports are kept

The directive fixes no retention period. It asks only that personal data be kept no longer than necessary and proportionate, and eleven member states left it exactly there. Bulgaria, Croatia, Denmark, France, Greece, Hungary, Ireland, Luxembourg, Latvia, Malta and the Netherlands state no period. That is conforming, but it transfers the entire decision to the entity, and in Bulgaria the number is delegated to a data-protection authority ordinance still to be read alongside each entity's own internal act.

Sixteen member states did fix a number, and the numbers are far apart. Spain sets a ten-year ceiling, and pairs it with a three-month deletion rule where no investigation follows. Eight states settled on five years: Austria, Czechia, Finland, Italy, Lithuania, Portugal, Romania and Slovenia. Four chose three years:

Germany, Estonia, Poland and Slovakia. Sweden is the shortest fixed period at two years from closure. Cyprus is shorter again and in a category of its own, ordering deletion three months after closure, extended to one year after any proceedings end. Belgium refuses to give a single answer at all, with the private-sector law tying retention to the duration of the working relationship, the federal public sector and Brussels setting ten years, Wallonia five years or ten with proceedings, and Flanders applying archival selection rules with no fixed term.

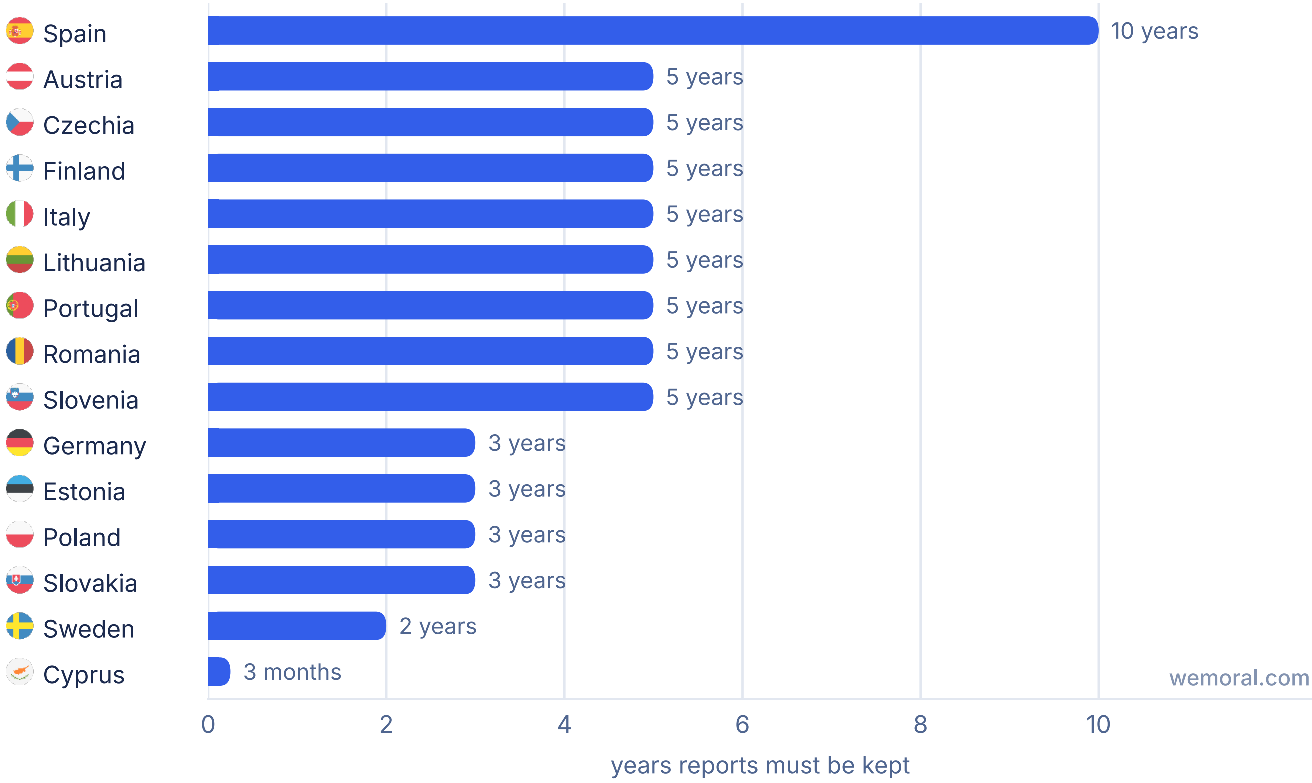

Chart 5. Retention period each member state requires for reports and related personal data, in years. Source: national statutes, WeMoral analysis, July 2026.

Two states with the same five-year period can require materially different storage depending on what starts the clock. Czechia, Finland and Slovakia run from receipt or delivery, so the period begins before anyone has investigated anything. Estonia runs from feedback. Italy, Sweden and Slovenia run from closure or the final outcome. Austria runs from the last processing operation, which can restart the clock. Lithuania runs five years from the last decision and lets the authority extend it. Poland runs three years from the end of the calendar year in which follow-up concluded. Portugal and Lithuania set their periods as minima rather than ceilings, so an entity choosing a single global retention rule must satisfy the longest floor and the shortest ceiling at once. Spain's ten years is a ceiling and Cyprus's three months is close to a deletion order, so an organisation operating in both needs two separate retention policies for the same category of record.

Country	Retention period the directive sets no fixed period	Clock starts
Austria	**5 years**	Last processing operation
Belgium	**Varies by instrument**	Relationship, closure or archival rules
Cyprus	**3 months**	Closure, 1 year after proceedings
Czechia	**5 years**	Receipt
Denmark	Not addressed	Not addressed
Estonia	**3 years**	Feedback
Finland	**5 years**	Arrival
Germany	**3 years**	Case closure, extendable
Italy	**5 years**	Final outcome
Latvia	Not addressed	Not addressed
Lithuania	**5 years minimum**	Last decision
Poland	**3 years**	Year-end after follow-up
Portugal	**5 years minimum**	Undefined, plus pending proceedings
Romania	**5 years**	Registration for authorities
Slovakia	**3 years**	Delivery
Slovenia	**5 years**	End of the procedure
Spain	**10 years, a ceiling**	Not stated, 3 months if no investigation
Sweden	**2 years**	Closure

Muted grey marks the position most member states share; bold marks a national deviation. Eleven member states state no period at all. Full statutory citations in the References, p. 42.

Section 3 - Protection and remedies

What can be reported

The directive protects reports about breaches of EU law in a closed list of policy fields. Almost nobody transposed that list and stopped there. Only Estonia and Greece kept the directive's material scope untouched, and Estonia has since added EU restrictive measures. Everywhere else the reportable subject matter was widened, sometimes modestly and sometimes to the point where the EU-law link disappears altogether.

The widest limbs are national inventions. Slovenia protects a report about a breach of any regulation in force in the country. The Netherlands protects a report about any "maatschappelijke misstand", a societal wrongdoing, with no EU-law connection required at all. France covers any crime, offence or harm to the general interest. Luxembourg reaches any act that is unlawful or that defeats the purpose of national or EU law. Malta's eighteen-limb definition of an "improper practice" opens with a breach of any legal obligation, so the enumeration is decorative. Latvia adds breaches of ethical and professional norms, and Lithuania does the same for gross breaches of professional ethics. Slovakia's trigger reaches any conduct "negative for society".

A second group extended the list by category rather than by open limb. Czechia covers any criminal offence plus administrative offences fined at 100,000 CZK or more, plus fourteen fields including corporate tax. Germany covers all criminal offences plus twenty fields plus the Digital Markets Act. Bulgaria adds any prosecutable offence, labour law, civil service law and public receivables. Croatia's 2025 amendment added four Criminal Code heads covering the economy, official duty, embezzlement and bribery of representatives. Portugal added violent and highly organised crime, Finland added competition, corporate taxation, State aid and EU financial management, and Spain added any serious or very serious administrative infringement.

Country	What a protected report may be about the directive covers breaches of EU law in listed fields	Limit on the widening
Estonia	The EU-law fields only, 13 of them	EU restrictive measures added in 2025
Greece	The EU-law fields only	No national extension
Poland	**17 areas, closed list**	Labour law excluded
Netherlands	**Any societal wrongdoing**	No EU-law link needed
Slovenia	**Breach of any regulation in force**	Two years from the end of the breach
France	**Crime, offence or harm to the general interest**	None stated
Luxembourg	**Any act unlawful or defeating the law's purpose**	Notaries and huissiers carved out
Malta	**Any breach of a legal obligation**	De minimis proviso
Czechia	**Any criminal offence plus 14 fields**	Administrative offences from 100,000 CZK
Cyprus	**Any criminal offence or legal obligation**	The wider regime protects a narrower group
Bulgaria	**Any prosecutable offence, plus labour law**	Two-year bar running from the breach
Hungary	**Any unlawful act may be reported**	Protection limited to the EU-law list

Two states split the question in a way that catches employers out. Hungary lets anyone report any unlawful act, but grants protection only where the report falls inside the directive's own list plus EU restrictive measures, so the reporting duty and the protection duty do not have the same perimeter.

Cyprus runs two regimes side by side, the directive's in Part II and a much wider domestic one in Part III, where the subject matter is any criminal offence, legal obligation, safety, health or environmental matter but the protected class shrinks to employees and the self-employed. Bulgaria and Slovenia both attach a two-year long-stop measured from the breach itself, which is a limit no other member state imposes on what may be reported.

Who is protected

On personal scope the transpositions converge more than anywhere else in this report. All twenty-seven protect reporters beyond the payroll and extend protection to facilitators and to persons and entities connected to the reporter. The directive's work-context formula survived largely intact, and the national variations are mostly additions.

The additions vary a good deal. Denmark names eight categories including volunteers and job candidates, Poland thirteen, Sweden nine, Ireland ten. Estonia protects recipients of athlete grants and expressly protects the operator of the reporting channel, while excluding prisoners. Greece names homeworkers and non-executive directors. Slovenia covers student workers, tenderers, office holders and suppliers' staff. Romania and Slovakia both reach volunteers, interns, applicants and former staff. Belgium's federal public-sector law adds investigation collaborators and their counsel.

Several states settled a question the directive left open, whether a legal person can be a facilitator or a connected entity. Czechia protects legal persons and trust funds, Hungary protects the reporter's own legal entities, Poland, the Netherlands and Sweden all allow the facilitator or third party to be a legal person, Latvia allows the related person to be legal, and France allows it but only for non-profits. Bulgaria's facilitator limb speaks of "persons" without confining them to natural ones. Italy and Spain protect connected entities expressly.

Six narrowings stand out against that consensus. Belgium's Walloon local-authority decree drops contractors, suppliers, shareholders and job applicants from the protected list that its federal counterpart carries, so a Belgian reporter's protection depends on which of the country's eight instruments applies. Finland's list of six positions has no heading for contractors' staff. Latvia does not name former employees at all, and Sweden protects assistants only where they work at the reporting person's own organisation. Malta suspends the entire act for the disciplined forces, and Cyprus caps its wider Part III regime at employees and the self-employed while extending it to relatives to the fourth degree.

Motive, good faith and rewards

The directive's rule is that the reporter needs a reasonable belief at the time of reporting, and that motive is irrelevant. Italy says so expressly, and most states follow the standard without comment. Greece defines the belief objectively, by what a comparable person in the same position would have known. Slovenia goes out of its way to say the test is reasonable belief and specifically not good faith. Slovakia presumes good faith until it is disproved, and defines it objectively. Malta's protection survives both an honest mistake and an imperfect procedure.

Four states set a higher bar. France requires good faith and adds an express condition that the reporter received no direct financial reward. Portugal requires good faith and serious grounds, a double condition, and treats reporting false information as a very serious offence. Belgium's Walloon local-authority decree requires good faith and makes a bad-faith report inadmissible outright, unlike the Belgian federal laws which apply reasonable belief. Lithuania requires reasonable belief plus a public-interest purpose, and allows the reporter's status to be revoked for intentional falsity. Latvia asks for subjective belief supported by reasonable suspicion and attaches two disqualifiers.

Then there is money, where the divergence is sharpest and runs in both directions. Ireland cuts a reporter's compensation by up to 25 per cent where the motive was mixed. Slovakia runs a state reward of up to fifty times the minimum wage. Lithuania goes furthest of all with a statutory right to remuneration and an uncapped bounty for valuable information, but bars the retaliation remedy entirely where a reward has been paid. Cyprus halves sentences for corruption offenders who cooperate. Most of the remaining states, including Spain, Germany, Italy, the Netherlands, Poland, Latvia, Luxembourg, Malta and Sweden, say nothing about reward at all.

Country	Standard the reporter must meet reasonable belief, motive irrelevant	Reward
Italy	Reasonable belief, motive expressly irrelevant	None
Greece	Reasonable belief, objectively measured	None
Slovenia	Reasonable belief, expressly not good faith	None
France	Good faith	Barred, no direct financial reward
Portugal	Good faith and serious grounds	None
Slovakia	Good faith, presumed until disproved	State reward up to 50x the minimum wage
Lithuania	Reasonable belief and a public-interest purpose	Statutory right to remuneration, uncapped
Ireland	Motive not a condition	Compensation cut up to 25% on mixed motive
Latvia	Belief plus reasonable suspicion, 2 disqualifiers	None

An employer running one channel across several member states cannot apply a single admissibility test to what arrives in it. One report in identical terms is inadmissible in Wallonia if brought in bad faith, protected in Slovenia whatever the motive, and in Slovakia worth up to fifty times the minimum wage. In Ireland a mixed motive takes 25 per cent off whatever the reporter later recovers.

Going outside, direct external reporting and public disclosure

The directive gives the reporter a free choice between the internal and the external channel. Twenty-one member states transposed that choice cleanly. Bulgaria expresses an internal-first "priority" that stops short of being a condition and leaves the choice of channel free, and Romania spells the free choice out expressly while listing considerations as guidance only. Croatia's 2025 amendment goes further and puts the police and the state attorney on the same footing as the designated external authority. Czechia allows a report to any other competent authority, and Cyprus discontinues any pending internal procedure once the reporter goes outside.

Six member states made the external route conditional. That has consequences beyond procedure, because article 6(1)(b) ties protection itself to a lawful external report. Finland makes internal primacy a condition of protection with four exceptions, though reports to EU bodies remain unconditional. Italy lists four grounds, Slovenia three, and Lithuania seven, cut across by a separate mandatory duty to report externally where the facts show features of a criminal act. Portugal sets five gateways, one of which is quantified at an offence fined above 50,000 EUR, though protection survives a non-culpable breach of the order of precedence. Malta requires an internal report to have been made or attempted unless one of five grounds applies, subject to a reasonableness test. Ireland is unconditional to a prescribed person or the Protected Disclosures Commissioner but conditional on the Ministerial route.

Public disclosure diverges further. Most states run the directive's two routes, a failed escalation or an imminent danger. Denmark, Austria, Estonia, Latvia, Spain, Sweden and Italy attach three or four conditions. Latvia requires among other things that no progress notice has arrived within two months, and Estonia's first route needs only the external channel with no waiting period at all. Lithuania is the narrowest in the EU: public disclosure is protected only for urgent danger to life, health or the environment, and the reporter who takes that route loses the confidentiality and secrecy shelter that the statute otherwise provides. Portugal is blunter still, placing the media outside the protected routes so that going to a journalist strips protection.

Country	Right to report straight to the authority unconditional under the directive	Conditions
Finland	**Internal channel first**	4 exceptions, EU bodies unconditional
Italy	**Conditional**	4 listed grounds
Slovenia	**Conditional**	No channel, ineffective handling or retaliation risk
Portugal	**Conditional**	5 gateways, one at an offence fined over 50,000 EUR
Malta	**Internal first, made or attempted**	5 grounds plus a reasonableness test
Lithuania	**Conditional**	7 grounds, plus a duty to report suspected crime
Ireland	**Free to a prescribed person**	The Ministerial route is conditional
Belgium	**Free federally, restricted regionally**	Flemish decree internal first, Walloon 3 grounds
Bulgaria	Free choice of any channel	Internal channel stated as a priority, not a condition
Romania	Free choice, express	Listed considerations are guidance

Press carve-outs diverge as well, less visibly. Cyprus, Spain, Malta, Slovenia, Poland and Hungary each carve out the press, but they do not all carve out the same thing. Hungary's press law displaces the whistleblowing act entirely, Slovenia's carve-out yields where its own act is more favourable, and Cyprus leaves residual civil liability standing. Sweden runs the constitutional meddelarfrihet in parallel with the act, which gives a public-sector reporter a route the statute does not control. Italy preserves journalistic source secrecy, and Romania names the press, unions, NGOs and parliamentary committees among the channels open to a reporter.

> **Open questions for legal review**
> Article 10 of the directive gives the reporter a right to report externally without first reporting internally, and article 6(1)(b) makes protection follow a report made in accordance with article 10. Six member states condition that right or that protection on internal primacy or on listed grounds: Portugal, Italy, Slovenia, Lithuania, Finland and Malta. Reviewers should consider whether the national gateways can be read as procedural guidance compatible with article 10, or whether they operate as substantive preconditions to protection. Slovenia's two-year bar on external reports and Lithuania's mandatory external report on suspicion of a crime raise the same question from opposite directions.

Immunity for the reporter

The directive's immunity has two limbs. The reporter incurs no liability for the report itself, and no liability for obtaining or accessing the information unless obtaining it was a separate criminal offence. Most member states transposed both. Estonia, Croatia, Romania, Slovenia, Belgium's federal public-sector law and Czechia expressly make disclosure of trade secrets lawful, and Finland routes the same result through its Trade Secrets Act. Luxembourg lists five heads of protected disclosure including copyright and trade secrets.

Greece went furthest. Its act imposes no liability whatsoever, expressly including slanderous defamation and intellectual property claims, and suspends proceedings brought against the reporter. France immunises the taking of documents through the Criminal Code, the clearest answer any member state gives to whether a reporter may walk out with evidence. Malta disapplies contractual and oath-based restrictions and covers disciplinary liability as well. Lithuania waives administrative liability outright and makes criminal liability discretionary, but only for minor crimes, and bars the relief for recidivists and for organisers. Latvia's immunity is broad enough to cover non-disclosable information short of state secrets, and extends to the reporter's relatives.

At the other end, several states left the obtaining limb unanswered. Austria immunises a justified report but says nothing about obtaining. Latvia, Ireland and Lithuania are likewise silent on it. Denmark says nothing about trade secrets, and Sweden goes the other way and states expressly that its confidentiality immunity carries no right to hand over documents, with no trade-secret clause anywhere in the act. Slovakia grants something else entirely, confidentiality protection with nine carve-outs rather than immunity, and its act is silent on liability for the report, on obtaining and on documents alike.

Immunity is also where several states buy cooperation from people who took part in the wrongdoing. Cyprus halves sentences for corruption offenders who cooperate, Greece grants leniency for participants in corruption offences, Spain grants leniency for participants, and Malta cuts a perpetrator's sentence by one or two degrees and allows an Attorney General exemption. Ireland gives no civil action except in defamation, where qualified privilege applies instead, and provides a defence in prosecutions for the disclosure.

Remedies for retaliation

Every member state prohibits retaliation. What a retaliated-against reporter can actually recover is where the twenty-seven laws diverge most sharply. Cyprus and Italy sit at one end, declaring the retaliatory act void and ordering reinstatement on the reporter's request. Estonia and the Netherlands sit at the other, with no civil remedy at all. Estonia bans retaliation and fines it, but attaches no nullity, no reinstatement, no damages and no support measure of any kind, so the money flows to the state and none of it to the reporter. The Netherlands specifies no remedy and repealed the provision of its Civil Code that previously supplied one.

Between those poles sit four broad models. Nullity states treat the dismissal or demotion as never having happened: Cyprus, Italy, Greece, France, Romania, Slovakia and, for administrative acts only, Spain. Denmark sets the dismissal aside and restores the employment unless that would be manifestly unreasonable. Luxembourg is a partial case, voiding only nine of the fourteen listed retaliation types and giving the reporter fifteen days from notification to act. Compensation states award money and leave the retaliatory act standing, and they are the largest group. A third model bounds that money with a statutory floor or ceiling. Czechia and Hungary make up the fourth, granting declaratory or non-pecuniary relief only. Czechia offers adequate satisfaction for non-pecuniary harm and nothing else. Hungary establishes only that the measure was unlawful, even where it would otherwise have been lawful, and leaves the reporter to general employment remedies.

The caps deserve closer attention than they usually get. Ireland caps compensation at 260 weeks' pay, or 15,000 EUR where the reporter was unremunerated, and then allows a further cut of up to 25 per cent for mixed motive. Sweden caps post-employment loss at sixteen to thirty-two months' salary by length of service. Belgium fixes a band of eighteen to twenty-six weeks' salary. Lithuania caps compensation at fifty basic social benefits, about 3,700 EUR, which is the lowest ceiling in the EU and is forfeited entirely if a reward was paid. Poland runs the only meaningful floor, the average monthly salary. Croatia stands out on procedure rather than quantum, waiving fees, granting interim relief within eight days, ordering publication of the judgment in the media, and imposing court deadlines of fifteen days to answer, thirty days to a hearing, six months to first instance and thirty days on appeal. Slovenia pays no damages at all under its act but keeps the reporter on unemployment benefit until final judgment, repayable by the losing party, plus statutory psychological support.

Country	Is the retaliatory act void the directive requires remedies, not nullity	Reinstatement	Money full compensation for damage suffered
Austria	**Yes, 9 listed measures**	Restitution of the position	Damages including non-pecuniary
Belgium	Not stated outside the federal laws	**Reassignment right for 12 months**	**18 to 26 weeks' salary**
Bulgaria	None	None	Damages plus a binding stop order
Croatia	**Yes, the acts are void**	Injunction and declaration	Damages, no floor or cap
Cyprus	**Yes**	**Yes, on request**	Full loss, moral damages, interest
Czechia	None	None	**Non-pecuniary satisfaction only**
Denmark	**Dismissal set aside**	**Yes, unless manifestly unreasonable**	Compensation, no floor or cap
Estonia	None	None	None
Finland	None	None	**Compensation, damages only if intentional**
France	**Yes**	Not stated	Costs, subsistence, training account top-up
Germany	None	**No claim to a job or a promotion**	Damages, no floor or cap
Greece	**Yes, dismissal void in every case**	**Restoration where possible**	Full compensation, no floor or cap
Hungary	**No, only declared unlawful**	None	**General employment remedies only**
Ireland	None	Interim relief within 21 days	**Capped at 260 weeks' pay**
Italy	**Yes**	**Yes, plus interim measures**	Damages, no floor or cap
Latvia	None	None	**General law only, fees exempt**
Lithuania	Consequences eliminated	Not stated	**Capped at about 3,700 EUR**
Luxembourg	**Yes, 9 of 14 types, 15-day window**	Cessation order	Separate damages action, no cap
Malta	None	Indefinite injunction, interim relief	Damages including moral harm
Netherlands	None	None	None
Poland	None	None	**Floor of 1x the average monthly salary**
Portugal	None	None	Damages, sanctions within 2 years presumed abusive
Romania	**Yes, annulment**	**Restoration to the previous situation**	Damages plus cessation and interim relief
Slovakia	**Yes, acts without Office consent invalid**	**Administrative suspension of the act**	None
Slovenia	None	None	**No quantum, unemployment benefit until judgment**
Spain	**Administrative acts only**	Not stated	Damages
Sweden	None	None	**Capped at 16 to 32 months' salary**

Muted grey marks a position consistent with the directive's remedial standard; bold marks a national deviation; red marks a remedy the statute does not provide at all. Source: national statutes, WeMoral analysis, July 2026.

Read across the table and the same dismissal produces very different outcomes. A reporter dismissed in Nicosia or Milan keeps the job, while one dismissed in Tallinn or Amsterdam has a statute that forbade the dismissal and gives them nothing to sue on. Prague offers recovery for hurt feelings, Budapest a judicial finding that the measure was unlawful and nothing beyond it, and Vilnius a ceiling worth roughly one month of a good western European salary. Slovakia works differently again: no damages flow under the act, but no employer may take an employment measure against a protected reporter without the Office's prior consent, and a measure taken without it is simply invalid, with a thirty-day administrative suspension available on a fifteen-day request. That is prevention rather than compensation, and no other member state does it.

> **Open questions for legal review**
> Article 21(8) requires member states to ensure that reporters have access to remedial measures including compensation for damage suffered. Estonia provides no nullity, no reinstatement and no damages, only a fine payable to the state. Czechia provides adequate satisfaction for non-pecuniary harm and nothing more. Reviewers should consider whether general civil or employment law supplies what the transposing acts omit, and whether it is accessible in practice to a reporter. The Netherlands raises a distinct question under article 25(2), the non-regression clause, because the transposition repealed article 7:658c of the Civil Code without putting a remedy in its place. Separately, the compensation ceilings in Ireland, Lithuania, Sweden and Belgium invite review against the "full compensation" standard, with Lithuania's forfeiture of the remedy where a reward was paid a further point to test.

The burden of proof

Article 21(5) reverses the burden of proof. Once the reporter shows they made a report and suffered a detriment, the employer must prove the detriment rested on duly justified grounds. Most member states transposed the reversal, and several went beyond it. Croatia added a presumption of causation. Italy runs a double reversal that applies out of court as well as in it. Germany reverses on the reporter's mere assertion, France at a deliberately low threshold, Estonia on proof of the report alone, and Latvia with no threshold showing required of the reporter at all. Denmark, Luxembourg, Malta, Slovenia, Sweden, Poland, Romania and Lithuania all reverse on proof of the report plus the detriment.

Four states did not reverse, or did not reverse in a way that works everywhere. Czechia's act contains no reversal and no presumption anywhere. Bulgaria left article 21(5) untransposed and added an express lawful-ground defence, which points in the opposite direction. Austria requires a two-sided Glaubhaftmachung, a plausibility showing by both parties, which is not a reversal. Slovakia reverses before the administrative Office but is silent as to court proceedings, so the reporter's advantage evaporates on appeal to a judge.

Time limits complicate the picture further. Portugal reverses the burden only inside a fixed two-year window measured from the report, although the underlying prohibition on retaliation is not time-limited, and Spain's act presupposes the same two-year window. Finland's reversal does not apply in criminal proceedings, and its compensation claim must be brought within three years. Slovenia's two-year rule is a front-end bar on reporting rather than a protected window. Croatia has no protected period in the act at all, Malta imposes no limitation period whatever, and the Netherlands makes the protection open-ended, running during and after the work relationship. Latvia is the harshest on procedure: if the submission fails the statutory criteria, the reporter's rights are lost in full.

Country	Is the burden reversed the employer must prove the detriment was justified	What the reporter must show first
Czechia	None	Everything, ordinary civil rules apply
Bulgaria	None	Everything, plus an express lawful-ground defence
Austria	**No, both sides must show plausibility**	Plausibility of the retaliation
Slovakia	**Before the Office only, not in court**	The report
Finland	**Yes, but not in criminal proceedings**	Report and detriment, claim within 3 years
Portugal	**Yes, inside a 2-year window only**	Report and detriment within 2 years
Germany	**Yes, on mere assertion**	An assertion of retaliation
Latvia	**Yes, no threshold on the reporter**	Nothing, but a defective submission loses all rights
Italy	**Yes, in and out of court**	Report and detriment
Estonia	Yes	The report alone
Denmark	Yes	Report and detriment
Croatia	Yes, with a presumption of causation	Report and detriment

Every other protection depends on the reversal, since a reporter who cannot shift the burden will rarely prove motive. Generous remedies in the four non-reversing systems are therefore worth less than they look.

> **Open questions for legal review**
> Article 21(5) is unconditional in its terms. Bulgaria did not transpose it and added a lawful-ground defence; Czechia's act contains no reversal or presumption anywhere; Austria substituted a two-sided plausibility test; Slovakia confined the reversal to proceedings before its Office and left court proceedings unaddressed. Reviewers should consider whether general procedural law in each of those states delivers an equivalent effect. The narrower variants deserve the same treatment: Finland's exclusion of criminal proceedings, and the two-year windows in Portugal and Spain, both of which leave the retaliation ban itself unlimited in time while limiting the evidential rule that makes it enforceable.

Waiver clauses and NDAs

Article 24 requires member states to void any waiver of the rights and remedies the directive creates, including employment contract terms, confidentiality clauses and settlement agreements. Most transpositions carry a clause of that kind, and several were drafted to close specific loopholes. Cyprus, Romania, Greece and Lithuania all name pre-dispute arbitration expressly. Malta voids any term that excludes the act, bars proceedings under it, or merely discourages a disclosure, which is the widest formulation in the EU. Ireland voids an agreement so far as it bars disclosures, limits the act, or precludes proceedings under it or for breach of contract, with no exceptions. Portugal voids terms limiting reporting, follow-up or disclosure. Croatia adds that an employer's general acts reducing these rights are ineffective, and Czechia says a waiver is simply disregarded. Latvia allows no exception for NDAs, settlements or collective agreements. Belgium's two federal laws take the strongest doctrinal position of any transposition and make the protection one of public order.

Four member states leave a gap. Luxembourg has no anti-waiver clause anywhere in its statute: it voids no NDA, no settlement and no contract term. Slovenia is silent, with no waiver, NDA or settlement provision in the act at all. Spain has no express voiding clause and instead treats a contractual restriction on reporting as a very serious infringement, punishable but not necessarily unenforceable. Sweden voids waivers but carves out one exception, a central collective agreement, which may derogate from the whole internal-channel chapter, though pre-dispute arbitration remains unenforceable.

A handful of states added their own exceptions. Austria voids a waiver unless the report falls outside the act's scope provisions. Italy voids waivers except for conciliation under article 2113(4) of the Civil Code. Poland allows the reporter to assume liability for a knowingly false report. The Netherlands allows two partial exceptions. Slovakia's rule holds for retaliation protection generally, and only the formal protected status may be surrendered, in writing. Belgium is again split: the federal laws are public order, the Walloon and Flemish instruments provide nullity alone, the Walloon administrative decree carries a full clause reaching arbitration, and three of the eight Belgian instruments have no waiver clause at all.

Country	Are waiver and NDA clauses void void with no exception	Scope of the clause
Luxembourg	None	No anti-waiver provision anywhere in the act
Slovenia	None	The act does not mention waivers, NDAs or settlements
Spain	**Not void, but sanctioned**	Limiting reporting by contract is a very serious infringement
Sweden	**Void, one exception**	A central collective agreement may derogate
Italy	**Void, one exception**	Civil Code conciliation is carved out
Austria	**Void, scope exception**	Not where the report falls outside the act
Netherlands	**Void, two exceptions**	Partial protection only
Belgium	**Varies by instrument**	Public order federally, no clause in three instruments
Malta	Void	Includes any term that discourages a disclosure
Ireland	Void	Covers breach-of-contract proceedings, no exceptions
Cyprus	Void	Includes pre-dispute arbitration
Latvia	Void	No exception for NDAs, settlements or collective agreements

The drafting consequence for an employer is immediate. A settlement agreement or exit NDA that would be struck down in Dublin, Nicosia, Riga or Valletta may well hold in Luxembourg and in Slovenia, and in Sweden a central collective agreement can lawfully displace the internal-channel obligations altogether. A group that drafts its settlement templates to the strictest of these standards can use them across the EU; one that drafts to whatever the local law happens to permit will have to redraft at every border.

> **Open questions for legal review**
> Article 24 requires member states to ensure that waivers of the rights and remedies it provides for have no effect, whatever the form of the agreement. Luxembourg's act contains no anti-waiver clause of any kind, and Slovenia's is silent on the point, so in both cases the answer would have to come from general contract law. Spain sanctions a contractual restriction as a very serious infringement but does not state that the clause is void, which leaves open whether an offending clause remains enforceable between the parties while the employer is fined for it. Sweden's collective-agreement exception raises a separate question, since article 24 admits no derogation by agreement. Reviewers should also test whether Italy's conciliation carve-out and the Netherlands' two partial exceptions sit inside the article's terms.

Section 4 - Enforcement and sanctions

Who enforces the rules

The directive told member states to designate authorities to receive external reports. It said almost nothing about who should police the internal-channel duties themselves, and the result is that a compliance officer cannot assume there is a regulator to answer to. Five member states built a dedicated supervisor for the job: Italy gave ANAC exclusive competence, Spain created an Independent Authority alongside regional bodies, Slovakia established the Úrad na ochranu oznamovateľov with a president elected by parliament, Portugal assigned the Mecanismo Nacional Anticorrupção, and Luxembourg set up the Office des signalements. Ten more handed the role to a standing regulator, from Bulgaria's data protection commission to Greece's Labour Inspectorate and Hungary's employment supervision authority. The remaining twelve have no administrative supervisor at all. Six of those leave it to the courts, including France, Ireland, Malta, Denmark, Cyprus and Poland, and six name nobody whatsoever, among them Austria, Croatia, Estonia, Finland, Lithuania and the Netherlands.

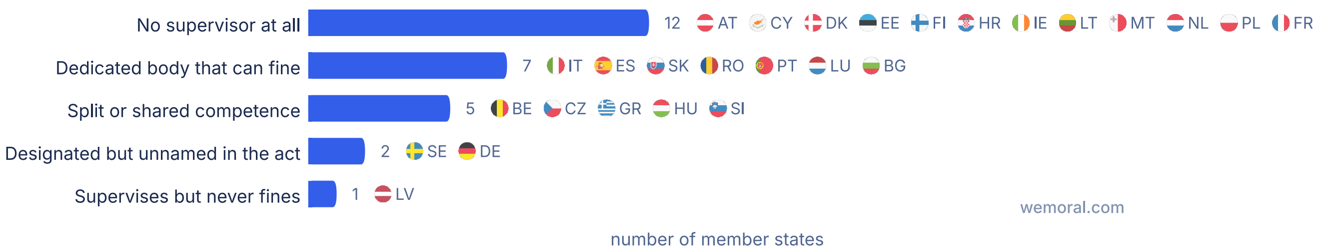

Chart 6. What kind of authority supervises compliance with the internal-channel duties, by number of member states. Source: national statutes, WeMoral analysis, July 2026.

The external reporting map is just as uneven. France lists 42 competent authorities across 23 subject fields, and Ireland runs 82 prescribed persons plus a residual Protected Disclosures Commissioner. At the opposite pole, Croatia routes everything through the Ombudsman, Italy through ANAC and Lithuania through the Prosecutor's Office, which receives reports, recognises the reporter, investigates, protects and publishes the statistics. Bulgaria sits in between with a hub model: the CPDP takes everything in and forwards it to one of fourteen bodies within seven days. Sweden is the outlier of the set, because its act names no authority at all and leaves the designation to government ordinance.

Supervision does not carry the power to fine with it. Latvia's KNAB supervises the regime but never imposes a penalty, leaving proceedings to the labour inspectorate or the police. Luxembourg splits the function down the middle, with eleven of its twenty-two authorities fining directly and eleven referring the file to the Office. Germany names no supervisor in the act at all, deferring to the competent supreme Land authority under general administrative-offence law, which each Land then fixes by decree. Belgium runs both models at once: the private-sector law points to social criminal law, the FSMA and the labour tribunal, while the federal public, Flemish, Walloon and Brussels instruments have no supervisor and their ombudsmen can only make recommendations.

Country	External reporting route where a reporter goes outside the company	Who supervises the channel duties the directive requires no supervisor
Austria	Anti-corruption bureau plus 8 sectoral bodies	Nobody
Belgium	Federal ombudsmen, regional mediators	**Split, none in 4 of 8 instruments**
Bulgaria	Data protection commission, routes to 14 bodies	Standing regulator
Croatia	**Ombudsman alone**	Nobody
Cyprus	**No single authority**	Courts only
Czechia	Ministry of Justice	Standing regulator, split
Denmark	Data protection authority	Courts only
Estonia	**No single authority**	Nobody
Finland	**Chancellor of Justice, centralised**	Nobody
France	**42 authorities across 23 fields**	Courts only
Germany	Federal Office of Justice, Land offices	**Standing regulator, unnamed**
Greece	Transparency Authority	Standing regulator, split
Hungary	Ten designated bodies	Standing regulator
Ireland	**82 prescribed persons**	Courts only
Italy	**Anti-corruption authority alone**	**Dedicated body, exclusive**
Latvia	Any competent institution, anti-corruption hub	**Supervises but never fines**
Lithuania	**Prosecutor's Office alone**	Nobody
Luxembourg	22 competent authorities	**Dedicated body, 11 fine directly**
Malta	Sectoral list, Ombudsman as catch-all	Courts only
Netherlands	8 authorities	Nobody, article dormant
Poland	Ombudsman plus competent authority	Courts and prosecutors
Portugal	**No single authority**	**Dedicated body**
Romania	Sector authorities, integrity agency	Standing regulator
Slovakia	Reporter protection office, prosecutors	**Dedicated body**
Slovenia	**24 designated authorities**	Anti-corruption commission, shared
Spain	Independent authority, regional bodies	**Dedicated body**
Sweden	**None named in the act**	**Standing regulator, unnamed**

Muted grey marks the position most member states share; bold marks a national deviation; red marks an absent supervisory function. Full statutory citations in the References, p. 42.

Open questions for legal review

Four member states attach no sanction of any kind to a failure to establish an internal channel: Austria, Cyprus, Latvia and Malta. The closed list of penalty targets in the directive does not obviously reach that failure, so whether an anchor exists elsewhere in each national system is a question worth putting to counsel. A related question arises where an act designates a supervisor but names no one, as in Germany and Sweden, and where the supervisor is barred from imposing a penalty, as with Latvia's anti-corruption bureau.

What non-compliance costs

What a company risks by ignoring its channel duties depends almost entirely on which member state it sits in. Spain tops the scale at 1,000,000 EUR for a very serious infringement. At the other end, six member states attach no fine to entities at all, and Hungary's act expressly bars one. Four more set no quantified entity fine, leaving exposure to court-set criminal fines, to liability of the responsible individual, or to an injunction.

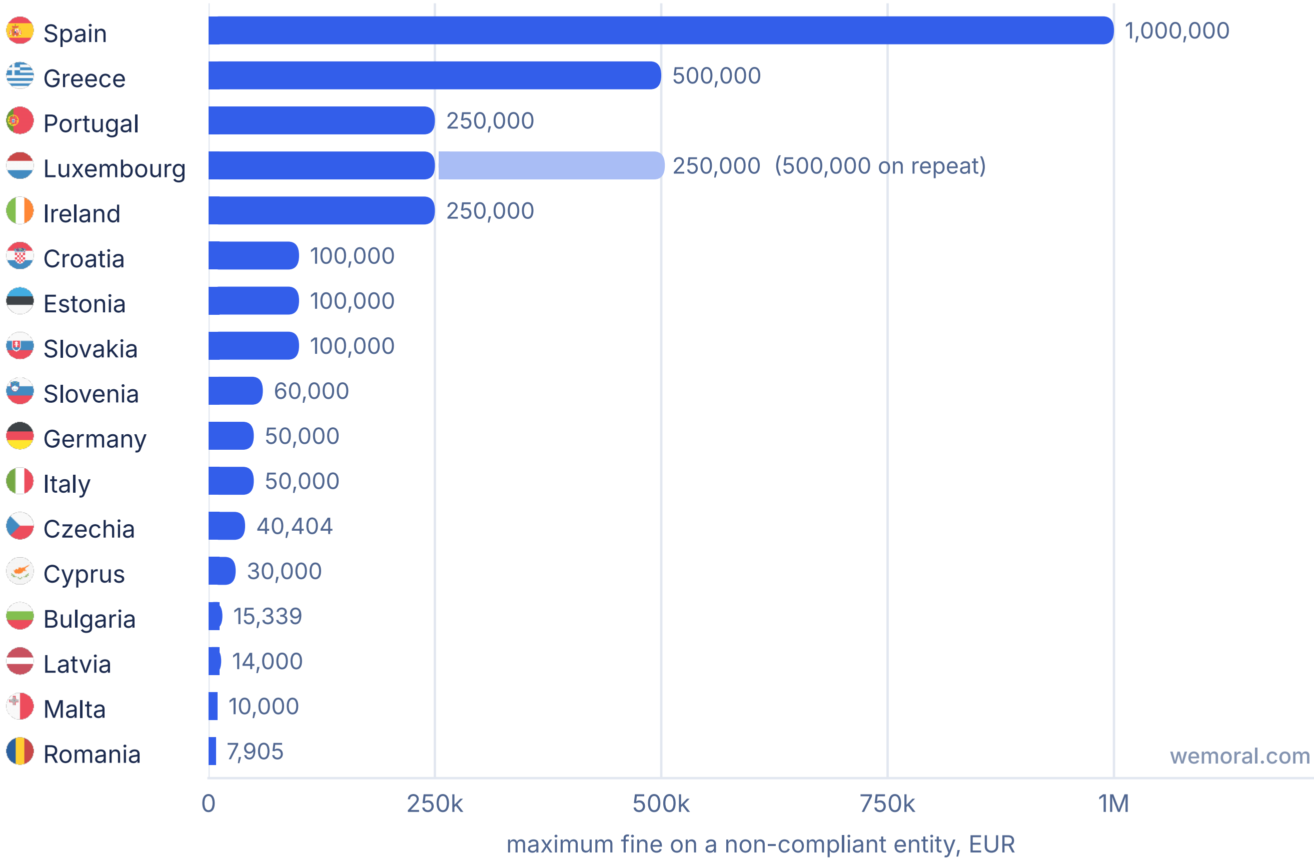

Chart 2. Highest fine a legal person can face under each transposition, in EUR. Lighter segment: Luxembourg's ceiling doubles to 500,000 EUR on repeat within five years. Czech, Bulgarian and Romanian amounts converted at fixed reference rates (24.75 CZK, 1.95583 BGN, 5.06 RON per EUR). Source: national statutes, WeMoral analysis, July 2026.

No quantified entity fine in 10 member states

Austria fines natural persons only, up to 20,000 EUR. **Belgium** splits penalties across its eight instruments, with base amounts multiplied by decimes additionnels plus imprisonment. **Denmark** leaves the criminal fine entirely to the courts. **Finland** knows only court-set compensation. **France** has no administrative fine, only a 60,000 EUR civil fine for abusive suits against reporters. **Hungary** expressly bars any fine. **Lithuania** reaches natural persons only, up to 4,000 EUR. The **Netherlands** never brought its sanction article into force. **Poland** relies on criminal liability of responsible persons. **Sweden** has an uncapped injunction backed by vite instead.

Enforcement diverges as much as the amounts. The table below puts the three sanction dimensions side by side for all 27 member states.

Country	**Max fine on entities** for breaching channel or protection duties	**Prison for retaliation or obstruction** the directive requires no criminal offence	**Sanction on a false reporter** required by the directive, form free
Austria	**None, individuals only**	No	Up to 20,000 EUR
Belgium	**Varies by instrument**	**Yes, up to 3 years**	Criminal defamation regime
Bulgaria	About 15,300 EUR	No	About 1,500 to 3,600 EUR
Croatia	100,000 EUR	No	600 to 4,000 EUR
Cyprus	30,000 EUR, criminal	**Yes, up to 3 years**	Up to 30,000 EUR or 3 years
Czechia	About 40,400 EUR	No	Up to about 2,000 EUR
Denmark	**Court-set, no amount**	No, fine only	Fine, court-set
Estonia	100,000 EUR	No	Up to 2,400 EUR
Finland	**None**	No, fine only	Fine, court-set
France	**None**	**Yes, up to 2 years**	**None, loss of protection**
Germany	50,000 EUR	No	Up to 20,000 EUR
Greece	500,000 EUR	**Yes, prison**	**At least 2 years' prison**
Hungary	**Fines expressly barred**	No	**None**
Ireland	250,000 EUR, criminal	**Yes, up to 2 years**	Up to 100,000 EUR and 2 years
Italy	50,000 EUR	No	500 to 2,500 EUR
Latvia	14,000 EUR	No	30 to 700 EUR
Lithuania	**None, individuals only**	No	**None, loss of guarantees**
Luxembourg	250,000 EUR	**Yes, reporter only**	8 days to 3 months plus up to 50,000 EUR
Malta	10,000 EUR, criminal	**Yes, up to 1 year**	Criminal prosecution
Netherlands	**None in force**	No	**None**
Poland	**None, criminal route**	**Yes, up to 3 years**	Up to 2 years' prison
Portugal	250,000 EUR	No	1,000 to 25,000 EUR
Romania	About 7,900 EUR	No	About 500 to 5,900 EUR
Slovakia	100,000 EUR	No	**Loss of protected status**
Slovenia	60,000 EUR	No	400 to 1,200 EUR
Spain	1,000,000 EUR	No	30,001 to 300,000 EUR
Sweden	**None, injunction only**	No	**None**

Muted grey marks the position most member states share; bold marks a national deviation. Amounts in national currency converted at fixed reference rates. Full statutory citations in the References, p. 42.

Criminal penalties

The directive asks for penalties that are effective, proportionate and dissuasive. It does not ask for a criminal offence, and nineteen member states declined to create one. Austria, Bulgaria, Croatia, Czechia, Denmark, Estonia, Finland, Germany, Hungary, Italy, Latvia, Lithuania, the Netherlands, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden all run purely administrative regimes, whether framed as misdemeanours in Estonia and Slovenia, as contraventions in Romania, as administrative offences in

Czechia or as contraordenações in Portugal. Denmark and Finland sit slightly apart inside that group: both provide for a criminal fine, but neither act carries a prison term.

Eight member states did go criminal, which changes the commercial picture, because criminal exposure usually attaches to a named individual rather than to the balance sheet. Belgium punishes the core conduct with six months to three years plus a fine under its private-sector, federal public and Brussels instruments, while its Flemish and Walloon texts create no offence at all. Cyprus and Poland both reach three years, Ireland reaches two years on indictment across six heads including the failure to establish a channel, and France splits the conduct in two, with one year and 15,000 EUR for obstructing a report and two years and 30,000 EUR for a confidentiality breach. Greece provides for imprisonment without stating a maximum. Malta punishes coercion, violence, stalking, besetting and the deprivation of a worker's tools with up to a year.

Luxembourg is the case that inverts the pattern. Its criminal provision is aimed exclusively at the reporter, threatening eight days to three months in prison and 1,500 to 50,000 EUR for a knowingly false report, while the employer's exposure stays administrative. Greece, Poland and Ireland run criminal liability in both directions, against the retaliating employer and against the false reporter alike. That asymmetry, plus the fact that four of the eight criminal regimes are amendments to acts that predate the directive, means the presence of a prison term says less about a country's severity than it appears to.

Country	Who faces prison	Maximum prison term
Belgium	Employer side	**3 years, 4 of 8 instruments only**
Cyprus	Both sides	3 years
France	Employer side	2 years
Greece	Both sides	**No maximum stated**
Ireland	Both sides	2 years
Luxembourg	**Reporter only**	3 months
Malta	Employer side	1 year
Poland	Both sides	3 years

The other 19 member states create no criminal offence around whistleblowing; Denmark and Finland provide a criminal fine without a prison term. Full statutory citations in the References, p. 42.

Open questions for legal review

Read together with the entity fines, four national positions invite a conformity question against the directive's penalty article. Hungary bars both a fine and a prohibition on pursuing the activity, so no monetary sanction attaches to any entity. The Netherlands legislated a sanction article and never brought it into force. Austria reaches natural persons only, at 20,000 EUR rising to 40,000 on repeat. Finland provides no sanction for hindering a report. The article speaks of natural or legal persons, so an entity-level fine is not itself demanded, which sharpens rather than settles the question.

The reporter's own risk

The directive requires member states to penalise a knowingly false report, and leaves the form open. Twenty member states did so with money or with prison; seven did not sanction the reporter at all. Spain sets the heaviest monetary exposure in the EU at 30,001 to 300,000 EUR, an amount that would bankrupt most individual reporters and that sits an order of magnitude above the next tier. Ireland can impose up to 100,000 EUR and two years, and adds a statutory tort available to anyone damaged by the false report.

Luxembourg combines up to 50,000 EUR with a short prison term. Greece is harshest on the custodial side, requiring imprisonment of at least two years.

At the other end the figures become almost symbolic. Latvia's ceiling is 700 EUR, Slovenia's band runs from 400 to 1,200 EUR, and Italy's from 500 to 2,500 EUR, with mandatory disciplinary action alongside. Croatia sets 600 to 4,000 EUR unless the conduct is itself a crime. Austria and Germany both cap the exposure at 20,000 EUR plus damages. Czechia works out at roughly 2,000 EUR and Estonia at 2,400 EUR.

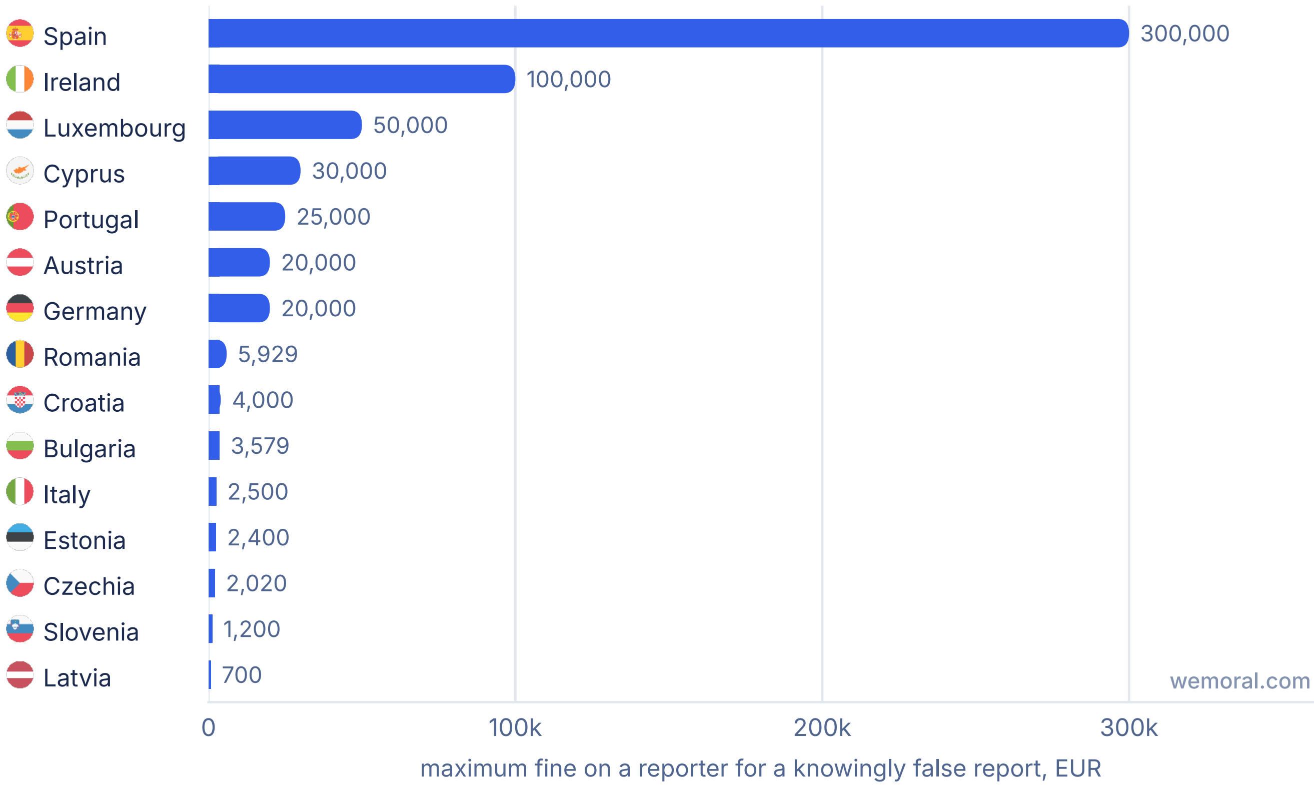

Chart 7. Maximum monetary sanction a reporter faces for a knowingly false report, in EUR. Source: national statutes, WeMoral analysis, July 2026.

Seven member states substitute something else for a penalty. France, Lithuania, Slovakia, Sweden and Malta impose no fine on the reporter, and treat the loss of protection as the consequence. Slovakia is the clearest example: protected status ends on a conviction for false accusation or perjury, or on proof of bad faith, and nothing more follows. Hungary and the Netherlands create no consequence at all. Malta goes further in the reporter's favour, treating a prosecution for calumnious accusation as itself a detrimental action against the reporter. For an employer weighing what to do about a suspect report, the leverage available depends entirely on which national law applies.

> **Open questions for legal review**
>
> Where a transposition attaches no consequence whatsoever to a knowingly false report, the fit with the directive's second penalty limb deserves testing. Hungary and the Netherlands create neither an offence nor a fine. France, Lithuania, Slovakia, Sweden and Malta rely on the withdrawal of protection alone, which may or may not qualify as a penalty. Whether loss of a status the reporter was never entitled to can be dissuasive in the intended sense remains unresolved.

Support for reporters

Support is the least specified obligation in the directive and the one most thinly transposed. The dataset records only the measures each act actually names, drawn from advice, legal aid, financial aid, psychological support and a certificate of protected status. On that reading, Spain and Slovenia are the only member states offering the full range. Spain names advice, legal aid, financial aid, psychological support and a certificate. Slovenia adds something no other state has, an unemployment benefit payable until final judgment and repayable by the losing party, on top of means-blind legal aid, psychological support through the public health network and an anti-corruption commission certificate.

Legal aid is the common denominator, present in eighteen member states, though the conditions vary sharply. Greece, Latvia, Lithuania, Poland and Slovenia make it means-blind, so a well-paid manager qualifies as readily as a junior clerk. Romania grants free bar representation twice, once for a disciplinary investigation within a year and once to challenge retaliation. Austria funds litigation through the chambers, and Slovakia's protection office may pay the advocate's costs directly. Psychological or emotional support is far rarer, named in only seven member states, and free of charge in Greece from a health ministry list. A certificate or letter confirming protected status exists in seven, and it does more work than it sounds like, because it is the document a reporter can put in front of a court or a future employer.

The lower end of the distribution is stark. Czechia, Finland, Germany, Ireland and Luxembourg offer advice and nothing else. Denmark, Estonia and Sweden name no support measure at all, and Estonia combines that silence with the absence of any civil remedy for retaliation, which leaves a reporter there formally protected and practically alone.

Country	Legal aid	Psychological support	Certificate of status
Austria	Yes, chamber funded	No	No
Belgium	Yes	**Yes, some instruments**	**Yes**
Bulgaria	Yes	No	**Yes, status letter**
Croatia	Yes	**Yes, emotional support**	No
Cyprus	Yes	No	No
Czechia	No, advice only	No	No
Denmark	No	No	No
Estonia	No	No	No
Finland	No, advice only	No	No
France	No	**Yes, plus financial aid**	No
Germany	No, advice only	No	No
Greece	**Yes, means blind**	**Yes, free of charge**	No
Hungary	Yes	No	No
Ireland	No, advice only	No	No
Italy	Yes, state scheme	No	No
Latvia	**Yes, means blind**	No	No
Lithuania	**Yes, means blind**	No	No
Luxembourg	No, advice only	No	No
Malta	Yes	No	**Yes**
Netherlands	Yes, subsidised	**Yes, by referral**	No
Poland	**Yes, means blind**	No	**Yes**
Portugal	Yes	No	**Yes, on request**
Romania	Yes, twice	No	No
Slovakia	Yes	No	No
Slovenia	**Yes, means blind**	**Yes, public network**	**Yes**
Spain	Yes	**Yes**	**Yes**
Sweden	No	No	No

Only measures the national act names are recorded; what is not named is treated as absent. Muted grey marks the common position, bold a national addition, red an absent measure. Full statutory citations in the References, p. 42.

> **Open questions for legal review**
>
> The directive's support article lists comprehensive and independent information and advice, effective assistance from competent authorities and legal aid in proceedings. Denmark, Estonia and Sweden name no support measure at all, and Czechia, Finland, Germany, Ireland and Luxembourg name advice and nothing further. Whether general national legal-aid schemes fill the gap in each of those systems, and whether they do so on terms a reporter can actually use, is the question a review should answer before treating the position as compliant.

What is actually uniform

Across 33 dimensions and 27 member states, the list of rules that hold everywhere fits in a paragraph.

Every member state prohibits retaliation against a person who reports wrongdoing, and every one extends that protection past the employee who reports, to the facilitators who help them and to persons and entities connected with them. All 27 provide at least one route to an external authority and at least one route by which a reporter may go public and keep protection. None conditions protection on the report proving to be correct; the test everywhere is whether the reporter had reasonable grounds to believe the information was true when they reported it.

The common ground ends there. Several things widely assumed to be uniform are not. The 50-worker threshold is displaced in Slovakia, which reaches every public body with five employees, in Slovenia, which reaches named sectors at ten and every municipality at any size, and in Lithuania, whose law carries no headcount trigger at all. The seven-day acknowledgement is not universal: Lithuania allows two working days and Greece counts seven working days rather than calendar days. The three-month feedback deadline is displaced in five member states. Even the reversed burden of proof, the single mechanism that makes a retaliation claim winnable in practice, is absent in Bulgaria and Czechia and materially qualified in Austria, Slovakia, Finland, Portugal and Spain.

For an organisation operating in more than one member state, the practical consequence is that a single group-wide procedure written to the directive is not enough. It will be compliant in the states that transposed close to the text, and short of the law in the states that went further. The gap is widest in scope, in what must be accepted anonymously, and in how long records must be kept.

References

Titles are given as the official text carries them, with the date the transposition took effect and a link to the official source.

Primary transposing instruments

[1] **European Union.** Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law. In force 16 December 2019.
https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32019L1937

[2] **Austria.** HinweisgeberInnenschutzgesetz (HSchG). In force 25 February 2023.
https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20012184

[3] **Belgium.** Loi du 28 novembre 2022 sur la protection des personnes qui signalent des violations au droit de l'Union ou au droit national. In force 15 February 2023. Private-sector entities only; the seven further Belgian instruments are at [29] to [36].
https://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel

[4] **Bulgaria.** Закон за защита на лицата, подаващи сигнали или публично оповестяващи информация за нарушения. In force 4 May 2023.
https://dv.parliament.bg/DVWeb/showMaterialDV.jsp?idMat=185482

[5] **Croatia.** Zakon o zaštiti prijavitelja nepravilnosti (NN 46/2022). In force 23 April 2022, as amended by NN 136/2025, which redenominated the fines into euro and raised the entity ceiling.
https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html

[6] **Cyprus.** Ο περί της Προστασίας Προσώπων που Αναφέρουν Παραβάσεις του Ενωσιακού και Εθνικού Δικαίου Νόμος του 2022 (Ν. 6(Ι)/2022). In force 4 February 2022. Επίσημη Εφημερίδα, Παράρτημα Πρώτο, Μέρος Ι, Αρ. 4872, σ. 23-61.
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https://e-sbirka.gov.cz/sb/2023/171?zalozka=text

[8] **Denmark.** Lov om beskyttelse af whistleblowere (lov nr. 1436 af 29. juni 2021). In force 17 December 2021.
https://www.retsinformation.dk/eli/lta/2021/1436

[9] **Estonia.** Tööalasest Euroopa Liidu õiguse rikkumisest teavitaja kaitse seadus (TÕRTKS). In force 1 September 2024.
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https://www.finlex.fi/fi/laki/alkup/2022/20221171

[11] **France.** LOI n° 2022-401 visant à améliorer la protection des lanceurs d'alerte. Transposing amendment in force 1 September 2022; the operative regime is the consolidated Sapin II text at [38].
https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745

[12] **Germany.** Hinweisgeberschutzgesetz (HinSchG). In force 2 July 2023.
https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html

[13] **Greece.** Νόμος 4990/2022, Προστασία προσώπων που αναφέρουν παραβιάσεις ενωσιακού δικαίου, ενσωμάτωση της Οδηγίας (ΕΕ) 2019/1937. In force 15 November 2022. ΦΕΚ Α' 210/15-11-2022.
https://www.et.gr/api/DownloadFeksApi/?fek_pdf=20220100210

[14] **Hungary.** 2023. évi XXV. törvény a panaszokról, a közérdekű bejelentésekről, valamint a visszaélések bejelentésével összefüggő szabályokról. In force 24 July 2023.
https://njt.jog.gov.hu/jogszabaly/2023-25-00-00

[15] Ireland. Protected Disclosures (Amendment) Act 2022. Transposing amendment in force 1 January 2023; it amends the 2014 base act at [41], which carries much of the operative regime.
https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/pdf

[16] Italy. Decreto Legislativo 10 marzo 2023, n. 24. In force 15 July 2023. Gazzetta Ufficiale Serie Generale n. 63 del 15-03-2023.
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[17] Latvia. Trauksmes celšanas likums. In force 4 February 2022.
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[20] Malta. Protection of the Whistleblower (Amendment) Act, 2021, amending Cap. 527. Transposing amendment in force 24 December 2021.
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[22] Poland. Ustawa o ochronie sygnalistów. In force 25 September 2024.
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[23] Portugal. Lei n.º 93/2021, regime geral de proteção de denunciantes de infrações. In force 18 June 2022.
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[24] Romania. Legea nr. 361/2022 privind protecția avertizorilor în interes public. In force 22 December 2022.
https://legislatie.just.ro/Public/DetaliiDocument/262872

[25] Slovakia. Zákon č. 54/2019 Z. z. o ochrane oznamovateľov protispoločenskej činnosti. Transposing amendment in force 1 July 2023.
https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/

[26] Slovenia. Zakon o zaščiti prijaviteljev (ZZPri). In force 22 February 2023.
https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri

[27] Spain. Ley 2/2023 reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción. In force 13 March 2023.
https://www.boe.es/diario_boe/txt.php?id=BOE-A-2023-4513

[28] Sweden. Lag (2021:890) om skydd för personer som rapporterar om missförhållanden. In force 17 December 2021.
https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2021890-om-skydd-for-personer-som_sfs-2021-890

Supporting instruments

Not whistleblower laws in their own right. Each is listed because a figure or a finding in this report cannot be read from the main act alone: it carries the operational detail the main act delegates, supplies a definition or a monetary unit the main act cross-refers to, covers a part of the country the main act leaves out, or is the base text a transposing act only amends.

[29] Belgium. Loi du 8 décembre 2022, secteur public fédéral et police intégrée. Covers the public sector the main act omits.
https://www.ejustice.just.fgov.be/eli/loi/2022/12/08/2022034749/justel

[30] **Belgium.** Decreet van 18 november 2022, klokkenluiders. The Flemish transposition, made by amending three existing decrees.
https://www.ejustice.just.fgov.be/eli/decreet/2022/11/18/2022034304/justel

[31] **Belgium.** Bestuursdecreet van 7 december 2018, geconsolideerd. Where the Flemish substantive rules sit once the 2022 decreet is applied: art. III.60/1 to III.60/13.
https://codex.vlaanderen.be/PrintDocument.ashx?id=1030009&geannoteerd=false

[32] **Belgium.** Décret du 19 mai 2023, autorités locales. The Walloon transposition for local authorities.
https://www.ejustice.just.fgov.be/eli/decret/2023/05/19/2023045247/justel

[33] **Belgium.** Décret conjoint du 13 juillet 2023, médiateur commun. Covers the Communauté française and Région wallonne joint mediation service.
https://www.ejustice.just.fgov.be/eli/decret/2023/07/13/2023045374/justel

[34] **Belgium.** Décret et ordonnance conjoints du 27 avril 2023. The Brussels-Capital transposition; no standalone Brussels ordonnance exists.
https://www.ejustice.just.fgov.be/eli/decret/2023/04/27/2023042133/justel

[35] **Belgium.** Arrêté du Gouvernement wallon du 13 octobre 2022. The internal channel and protection regime for the Walloon Region's own services, cross-referred to by [33].
https://www.ejustice.just.fgov.be/eli/arrete/2022/10/13/2022034178/justel

[36] **Belgium.** Arrêté du Gouvernement de la Communauté française du 6 juillet 2022. The same, for the Communauté française's services.
https://www.ejustice.just.fgov.be/eli/arrete/2022/07/06/2022032767/justel

[37] **Estonia.** Karistusseadustik (KarS). § 47 defines the trahviühik the penalties are expressed in.
https://www.riigiteataja.ee/akt/KarS

[38] **France.** LOI n° 2016-1691 du 9 décembre 2016 (Sapin II), consolidated. The operative text: arts. 6 to 14-1 are the actual regime, including the art. 13 penalties.
https://www.legifrance.gouv.fr/loda/id/JORFTEXT000033558528/

[39] **France.** Décret n° 2022-1284 du 3 octobre 2022, consolidated. The procedural detail the loi delegates, plus the annexe listing the external reporting authorities.
https://www.legifrance.gouv.fr/loda/id/JORFTEXT000046357368/

[40] **Germany.** Gesetz über Ordnungswidrigkeiten (OWiG), consolidated. § 40 HinSchG designates no fining authority, so § 36 OWiG supplies the residual rule.
https://www.gesetze-im-internet.de/owig_1968/BJNR004810968.html

[41] **Ireland.** Protected Disclosures Act 2014, revised. The base act: the "public body" definition, ss. 14-15 and the s. 23 no-contracting-out rule live here.
https://revisedacts.lawreform.ie/eli/2014/act/14/revised/en/html

[42] **Ireland.** S.I. No. 510/2022, Commencement Order. Fixes when the 2022 Act's provisions came into operation.
https://www.irishstatutebook.ie/eli/2022/si/510/made/en/html

[43] **Ireland.** S.I. No. 367/2020, Prescribed Persons Order. The list of prescribed persons who may receive an external report under s. 7 of the 2014 Act.
https://www.irishstatutebook.ie/eli/2020/si/367/made/en/html

[44] **Ireland.** S.I. No. 524/2023, amending the Prescribed Persons Order.
https://www.irishstatutebook.ie/eli/2023/si/524/made/en/html

[45] **Ireland.** S.I. No. 233/2025, amending the Prescribed Persons Order.
https://www.irishstatutebook.ie/eli/2025/si/233/made/en/html

[46] **Ireland.** S.I. No. 269/2026, amending the Prescribed Persons Order. Brings the live list to 82 prescribed persons.
https://www.irishstatutebook.ie/eli/2026/si/269/made/en/html

[47] **Latvia.** Administratīvās atbildības likums, consolidated. 16. pants (2) sets the fine unit the whistleblower penalties are expressed in at 5 EUR.
https://likumi.lv/ta/id/303007

[48] **Lithuania.** Nutarimas Nr. 1206 dėl socialinės apsaugos išmokų atskaitos rodiklių. Sets the bazinė socialinė išmoka the reward and compensation figures are multiples of.
https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/d7242890667711e48710f0162bf7b9c5/asr

[49] **Lithuania.** Administracinių nusižengimų kodeksas (ANK), consolidated. Art. 555-1 carries the fines the Law defers to; art. 2 confines them to natural persons.
https://e-seimas.lrs.lt/rs/actualedition/b8d908c0215b11e58a4198cd62929b7a/YNUWnWOQJo/format/ISO_PDF/

[50] **Lithuania.** Baudžiamasis kodeksas (BK), consolidated. Checked for a retaliation offence; none exists.
https://e-seimas.lrs.lt/rs/actualedition/TAIS.111555/BNjOIHfITR/format/ISO_PDF/

[51] **Portugal.** Decreto-Lei n.º 433/82, regime geral das contraordenações, consolidated. The subsidiary regime art. 30.º of Lei 93/2021 routes to for ancillary sanctions.
https://diariodarepublica.pt/dr/legislacao-consolidada/decreto-lei/1982-34484875

[52] **Romania.** Constituția României. Legea 361/2022 has no general commencement article; art. 78 supplies the default.
https://www.ccr.ro/constitutia-romaniei/

[53] **Slovakia.** Zákon č. 583/2008 Z. z. o prevencii kriminality, consolidated. Supplies the protispoločenská činnosť catalogue that fixes the material scope of zákon 54/2019.
https://www.slov-lex.sk/ezbierky/pravne-predpisy/SK/ZZ/2008/583/

[54] **Slovakia.** Zákon SNR č. 372/1990 Zb. o priestupkoch, consolidated. § 5a ods. 2 confines priestupok liability to natural persons, so the § 18 fines cannot reach an entity.
https://www.slov-lex.sk/static/SK/ZZ/1990/372/20260901.html

[55] **Sweden.** Lag (1982:80) om anställningsskydd (LAS), consolidated. 39 § carries the damages cap that lag 2021:890 3 kap. 4 § cross-refers to.
https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-198280-om-anstallningsskydd_sfs-1982-80/

[56] **Sweden.** Förordning (2021:949) om skydd för personer som rapporterar om missförhållanden, consolidated. Supplies the authority designations lag 2021:890 leaves blank, including the behöriga myndigheter for external reports.
https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-2021949-om-skydd-for-personer-som_sfs-2021-949/

About this report

WeMoral is whistleblowing software for running internal reporting channels under Directive 2019/1937 and its national transpositions. We built this dataset because customers kept asking what their own national law requires beyond the directive, and no existing source answered that.

The comparison behind this report covers 27 member states across 33 dimensions, extracted from primary legislation and verified in a second pass.

Reuse and citation

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Disclaimer

This report is a comparative analysis of published legislation. It is not legal advice and does not create a professional relationship of any kind. National law changes, and several of the transpositions compared here have been amended at least once since they took effect. Where the report raises an open question about a national rule, it does so to identify a point that merits legal review, not to assert that any member state has failed to meet its obligations. Before acting on anything in this report, confirm the current position in the relevant member state with qualified local counsel.