

A stylized globe with a pink-to-blue gradient. A white outline of the European Union map is overlaid on the globe. The text is centered over the globe.

EU WHISTLEBLOWER DIRECTIVE JURISDICTIONAL OVERVIEW



TELFA
Trans-European
Law Firms Alliance

Your organisation might have to comply with multiple European whistleblower protection legal regimes which apply differently. These laws will protect individuals, such as your employees, who wish to speak out about unlawful or unethical practices witnessed within their organisation. Unless the individual's report is excessive, they will be protected and must not suffer any detriment as a result of their report.

In November 2019, the EU Whistleblower Directive (the “Directive”) came into force. The Directive required EU Member States to implement the whistleblower protection regime in national law by December 2021; a deadline missed by many member states.












Complexity is presented by pre-existing and often industry-specific whistleblower protection law and practice in some countries which will likely influence the Directive's local interpretation and application. **Compliance in one member state or the UK therefore does not necessarily result in compliance in all other member states as well.**

To help navigate at a high level the different approaches and traditions in the **16 listed member states** (see last page), **TELFA has prepared this jurisdictional overview**. Please get in touch if you are looking for a **global, pan-European or local advice** on whistleblower protection regimes.

May 2023

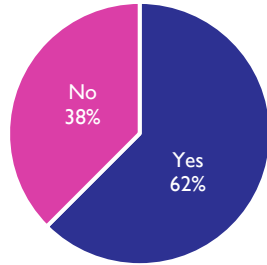


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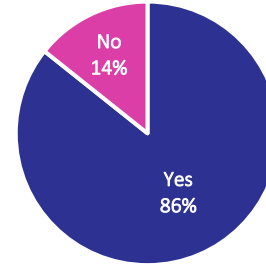
-  **Protection for each whistleblower** who had “reasonable grounds” to believe that there were grounds for a protected disclosure.
-  Protection is **not limited to employees** and extends to **facilitators**.
-  Breaches of sector-specific **EU law** are within scope of the Directive including financial services, environmental protection, consumer protection, product and transport safety, data protection and privacy, as well as competition law and corporate tax rules.
-  Organisations with over 50 employees must establish **internal reporting channels**.
-  Acknowledgement **within 7 days** and response within **no more than 3 months** is mandated.
-  **Public disclosures** are also protected.
-  The **identity** of the whistleblower must not be disclosed without explicit consent.
-  Any person “retaliating” must prove why the action detrimental to the whistleblower was **justified**.
-  Whistleblowers should have access to **comprehensive and independent advice**.
-  **Records** must be kept.
-  An **authority must be designated** to oversee the regime.

AT A GLANCE - SUMMARY OF KEY FINDINGS

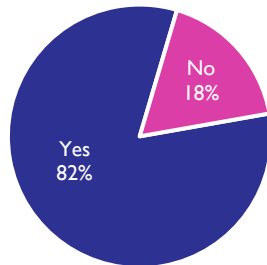
**Has the Whistleblower Directive
been implemented?**



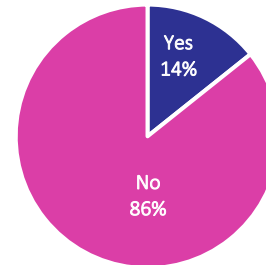
**Does the law protect somebody
making a public disclosure?**



**Is there a pre-existing whistleblower
protection law or practice?**



**Is a bounty programme
encouraged?**





Question	Response
Has the Whistleblower Directive been implemented?	No but the relevant bill (the Whistleblower Protection Act (the “WPA”)) is currently being debated in Parliament.
Which laws govern whistleblowing?	None.
Which sectors benefit from whistleblower protection or is there general protection?	It will be general protection.
Which organisations must comply?	Most public contracting entities, employers with at least 50 employees, and public entities in certain industries.
Does the law apply to foreign subsidiaries?	Yes, if they meet certain conditions.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Information obtained by the whistleblower in connection with work or a similar activity and which has the elements of a criminal offence or will violate the WPA or any other EU law or regulation.
Who is protected by the law?	Employees, self-employed persons, trainees, volunteers, business partners of employers a member of a body of a legal person, a partner of a legal person, related persons and others.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	No
What rights does a whistleblower have?	Right not to be subjected to any prohibited retaliation, and the right to adequate compensation.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	The storage period is 5 years.
Who can I contact for more information?	Magda Starková, Attorney, Law and patent offices Vyskočil Krošlák & partners, s.r.o. E: starkova@akvk.cz

Question	Response
Has the Whistleblower Directive been implemented?	Yes.
Which laws govern whistleblowing?	Law no. 1436 of 29 June 2021 on protection of whistleblowers, GDPR and employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	Reporting on breach of sectoral laws covered by the Directive or the Danish law with some exceptions.
Which organisations must comply?	Employers with 50 or more employees (from December 2023).
Does the law apply to foreign subsidiaries?	Yes, if the whistleblower has a work related relationship with the organisation as defined by law.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Reports of a breach of relevant laws but not opinions.
Who is protected by the law?	Employees (broadly defined in the law).
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes but the creation of anonymous reporting channels is not mandatory.
What rights does a whistleblower have?	Right not to be subjected to any detriment.
Are organisations obliged to have a whistleblower policy available to staff?	No.
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Charlotte Stoltenberg, Attorney-at-law / Chief Compliance Officer, Lund Elmer Sandager, E: cst@les.dk

Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	The Act on the Protection of Persons Reporting Infringements of European Union and National Law (“WPA”) and The Act on Preventing Money Laundering and Terrorist Financing, GDPR and employment law
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	Employers in Finland.
Does the law apply to foreign subsidiaries?	It applies to foreign organisations that establish a subsidiary in Finland.
Is establishing a reporting channel mandatory?	Yes, for entities with over 50 employees and all entities operating within the scope of the Anti-Money Laundering Act.
What disclosures are protected?	Disclosure of a violation of the laws covered by the WPA.
Who is protected by the law?	All employees, public servants, self-employed persons, shareholders, board or supervisory board members, volunteers, trainees, and persons who have acquired information on breaches during a recruitment process. Related persons.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes, but they cannot be made to the external centralised reporting channel.
What rights does a whistleblower have?	Protection against retaliation, freedom to report, anonymity and no liability.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No but maximum is 5 years, unless longer retention is necessary.
Who can I contact for more information?	Erika Leinonen, Counsel, Lexia Attorneys, E: erika.leinonen@lexia.fi

Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	Law of 21 March 2022, Law no. 2016-1691 known as the “Sapin II Law”, GDPR, employment and criminal law.
Which sectors benefit from whistleblower protection or is there general protection?	General protection, excluding reports concerning national security, medical, judicial and attorney-client secrecy.
Which organisations must comply?	Public and private entities.
Does the law apply to foreign subsidiaries?	Yes.
Is establishing a reporting channel mandatory?	Yes, for public entities with over 50 employees (excluding small municipalities), state administrations, and private companies with over 50 employees.
What disclosures are protected?	Information concerning a crime, an offence, a threat or harm to the general interest, a violation of an international commitment, law of the European Union, or of French law.
Who is protected by the law?	Whistleblowers, facilitators and other persons at risk of retaliation.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	No civil or criminal liability and protection against detriment.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	The competent authorities may grant temporary financial assistance to the whistleblower if they consider that the whistleblower's financial situation has seriously deteriorated as a result of the report.
Is there a minimum retention period of whistleblower reports prescribed by law?	As long as is strictly necessary and proportionate for dealing with the report, and ensuring whistleblower protection. There is no limit on anonymous reports.
Who can I contact for more information?	Jeanne Bossi Malafosse, Partner, Delsol Avocats, E: jbossimalafosse@delsolavocats.com



Question	Response
Has the Whistleblower Directive been implemented?	No
Which laws govern whistleblowing?	Whistleblower Protection Act (Hinweisgeberschutzgesetz) coming in 2023, Professional confidentiality rules, Trade Secrets Act, GDPR, employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	Legal entities with more than 50 employees, but some sectors must comply regardless of number of employees.
Does the law apply to foreign subsidiaries	Yes if the foreign subsidiary worker's employment relates to German operations.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Information about violations of EU law and national law if the offence is criminal or administrative in nature while endangering health or life. Not protected are classified information subject to professional secrecy.
Who is protected by the law?	Employees (including past and those in a pre-contractual stage), self-employed persons, partners, interns, volunteers and employees of suppliers.
Does the law protect somebody making a public disclosure?	Yes, but only if certain conditions are met. Disclosure of incorrect information is prohibited.
Are anonymous reports allowed?	Yes but the creation of anonymous reporting channels is not mandatory.
What rights does a whistleblower have?	Right not to be subjected to any detriment.
Are organisations obliged to have a whistleblower policy available to staff?	No
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	Documentation is to be deleted two years after the conclusion of a proceeding.
Who can I contact for more information?	Albrecht von Wilucki, Partner, BUSE, E: wilucki@buse.de



Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	Greek law nr. 4990/2022, GDPR, Greek law nr. 4624/2019, Greek law nr. 4795/2021 and other provisions for public administration and local government.
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	All entities with over 50 employees and public sector entities, local government organisations and certain private sector entities with less than 50 employees.
Does the law apply to foreign subsidiaries	Yes, if they operate in Greece.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Reports of breach of Union law, interests of the Union and infringements relating to the internal market.
Who is protected by the law?	Employees, workers, self-employed persons, shareholders, executive team, job applicants and related persons.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes, if certain conditions are met.
What rights does a whistleblower have?	Protection against retaliation, anonymity, no liability under civil, criminal or administrative law, right to compensation for retaliation reversal of the burden of proof in the whistleblower's favour, free legal advice and counselling.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Ioannis Arvanitis, Attorney at Law, Grafanaki & Associates Law Firm, E: ioannis.arvanitis@lawofmf.gr

Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	The Protected Disclosures Act 2014 and Protected Disclosures (Amendment) Act 2022.
Which sectors benefit from whistleblower protection or is there general protection?	Public, private and not for profit sector.
Which organisations must comply?	All public bodies and employers with 50 or more employees in Ireland (see further below).
Does the law apply to foreign subsidiaries	Yes to subsidiaries of companies. To the extent the employee is employed within the State by the “foreign subsidiary”, then the law applies to that “foreign subsidiary”.
Is establishing a reporting channel mandatory?	Yes, for certain employers.
What disclosures are protected?	Disclosure of relevant information by a worker in the reasonable belief that it shows one or more ‘relevant wrongdoings’ and came to attention of worker during course of employment.
Who is protected by the law?	Workers in the field of employment.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Protection from dismissal, penalisation and threats of the same, right of Tort action, immunity from civil liability, protection of whistle blower’s identity.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	They must be retained no longer than is necessary and proportionate to comply with the provisions of the Acts.
Who can I contact for more information?	Ciara Lennon, Solicitor, Kane Tuohy, E: clennon@kanetuohy.ie Dorothy Cleary, Senior Associate, Kane Tuohy, E: dcleary@kanetuohy.ie

Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	D.Lgs. n. 24/2023 effective on 15 July 2023. For private employers with less than 249 employees the obligation starts 17 December 2023, GDPR and employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	Reporting on breach of sectoral laws covered by the Directive.
Which organisations must comply?	Employers in Italy.
Does the law apply to foreign subsidiaries	No
Is establishing a reporting channel mandatory?	Yes, for all public and private entities with more than 50 employees.
What disclosures are protected?	Any fact (not opinion), disclosed in the reasonable belief that the disclosure is made in the public interest. The disclosure is not protected if made by anyone who has a duty of professional secrecy about information learned due to a professional consultancy relationship.
Who is protected by the law?	Private and Public employees.
Does the law protect somebody making a public disclosure?	Yes
Are anonymous reports allowed?	No
What rights does a whistleblower have?	Right not to be subjected to any detriment.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	Reports should be retained for not more than five years from the date of the communication of the final outcome of the reporting procedure and for less if the report has fulfilled its purposes.
Who can I contact for more information?	Alessandro Pappalardo, Partner, Legalitax, E: alessandro.pappalardo@legalitax.it



Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	Whistleblowing Law and Cabinet Regulation No. 96, GDPR, Employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	General protection.
Which organisations must comply?	Private and public sector organisations with over 50 employees or if they operate in certain sectors regardless of number of employees.
Does the law apply to foreign subsidiaries	Yes, if it operates in Latvia.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Any violation which harms the public interests, excluding falsehood, official secrets, infringement of personal interests, breach of attorney-client, medical or judicial secrecy, consultations with unions.
Who is protected by the law?	Worker and related person.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Anonymity, protection against retaliation, legal aid, no civil or administrative liability, right to compensation for losses or personal damage, and moral detriment.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law	No
Who can I contact for more information?	Juris Janums, Attorney-at-law, RER Lextal, E: janums@rer legal



Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	The Law on protection of whistleblowers No. XIII-804, the Resolution on the implementation of the Law on protection of whistleblowers No. 1133, Laws on legal protection of personal data and labour legislation, criminal procedure code.
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	All organisations and entities.
Does the law apply to foreign subsidiaries?	It applies to local subsidiaries of a foreign legal entity.
Is establishing a reporting channel mandatory?	Yes, for all public entities and for private entities with over 50 employees.
What disclosures are protected?	Reports to the competent authority.
Who is protected by the law?	Whistleblower and related persons.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	No
What rights does a whistleblower have?	Anonymity, protection against retaliation, right to remuneration for valuable information, right to compensation, legal aid, no liability.
Are organisations obliged to have a whistleblower policy available to staff?	Yes
Is a bounty programme encouraged?	There is an approved description of the procedure for remuneration of whistleblowers for valuable information.
Is there a minimum retention period of whistleblower reports prescribed by law?	Yes, the report shall be stored for at least five years from the last decision made examining the information provided.
Who can I contact for more information?	Milda Jogėlaitė, Senior Associate, ILAW LEXTAL, E: milda.jogelaite@ilaw.legal



Question	Response
Has the Whistleblower Directive been implemented?	No
Which laws govern whistleblowing?	Norwegian Working Environment Act. GDPR and the Constitution of the Kingdom of Norway/European Convention on Human Rights (The freedom of expression).
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	Employers in Norway.
Does the law apply to foreign subsidiaries?	No but it will apply to Norwegian subsidiaries of foreign undertakings.
Is establishing a reporting channel mandatory?	No
What disclosures are protected?	Censurable conditions such as conditions that are in contravention of legal rules, written ethical guidelines in the company or ethical norms in society.
Who is protected by the law?	Employees (including temporary contracted employees).
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Protection against retaliation.
Are organisations obliged to have a whistleblower policy available to staff?	Yes, for companies with at least five employees.
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Heidi Grette, Partner and Attorney-at-law, Berngaard, E: heidi@berngaard.no

Question	Response
Has the Whistleblower Directive been implemented?	No
Which laws govern whistleblowing?	In Polish law there is no legal concept of a whistleblower but there are regulations and sectoral arrangements related to ‘whistleblowing’ in certain sectors under GDPR, antitrust and consumer protection law.
Which sectors benefit from whistleblower protection or is there general protection?	Public and private sectors
Which organisations must comply?	Organisations within the banking and financial sector.
Does the law apply to foreign subsidiaries	No, but it may apply to foreign subsidiaries indirectly.
Is establishing a reporting channel mandatory?	Only for entities in some sectors.
What disclosures are protected?	Disclosure of breaches of certain provisions, indicated by sector regulations.
Who is protected by the law?	Generally notifying employees.
Does the law protect somebody making a public disclosure?	No
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	As there is no legal concept of a whistleblower, a whistleblower has mainly general rights, for example those applicable to employees under labour law.
Are organisations obliged to have a whistleblower policy available to staff?	Yes, but only entities in some sectors as indicated above.
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Jakub Obiegły, Partner, GWW Legal, E: Jakub.Obiegly@gww.pl Karolina Kolban, Associate, GWW Legal, E: Karolina.Kolban@gww.pl



Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	Law 2/2023 of February 20, 2023, on the protection of persons who report breaches of the law and on combating corruption.
Which sectors benefit from whistleblower protection or is there general protection?	General protection with some exceptions.
Which organisations must comply?	Individuals and legal entities in the private sector with more than 50 employees, but some sectors must comply regardless of number of employees. Public sector entities.
Does the law apply to foreign subsidiaries	Yes, if they carry out activities in Spain through branches or agents or by providing services without a permanent establishment.
Is establishing a reporting channel mandatory?	Yes
What disclosures are protected?	Information that may constitute infringements of the European Union law; information that may constitute serious or very serious criminal or administrative infractions in accordance with national regulations.
Who is protected by the law?	Employees, self-employed, shareholders, partners, members of the management body and related persons, anyone working for or under the supervision and direction of contractors, subcontractors and suppliers.
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Right not to be subjected to acts that constitute retaliation, including threats of retaliation and attempted retaliation, in accordance with the provisions of the Law.
Are organisations obliged to have a whistleblower policy available to staff?	Yes, clearly and easily accessible. In the case of having a webpage, the information must appear on the home page, in a separate and easily identifiable section.
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No. Maximum is 10 years.
Who can I contact for more information?	Belén Berlanga, Partner, Adarve Abogados, S.L.P., E: belen.berlanga@adarve.com



Question	Response
Has the Whistleblower Directive been implemented?	Yes
Which laws govern whistleblowing?	Law (2021:890) on the protection of persons who report about misconduct. GDPR, employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	Public and private sectors.
Which organisations must comply?	Employers in Sweden and all legal persons.
Does the law apply to foreign subsidiaries?	Foreign subsidiary workers could also be protected if the subsidiary has business operations in Sweden.
Is establishing a reporting channel mandatory?	Yes, for public entities with more than 49 employees and private employers with more than 249 employees.
What disclosures are protected?	Information about misconduct in a workplace when there is a general interest that the information is made public, or if the employer is breaching labour laws or legislation regarding an individual. Information about national security matters with some authorities is not included.
Who is protected by the law?	A natural person who received the information on misconduct in a work related context.
Does the law protect somebody making a public disclosure?	Yes
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Right not to be subjected to any detriment, no liability when whistleblowing in accordance with the law.
Are organisations obliged to have a whistleblower policy available to staff?	Employers are obliged to have internal reporting channels and procedures for reporting and for following up reports.
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No, reports should be kept for as long as is necessary but not for longer than two years after the investigation into the report has been concluded.
Who can I contact for more information?	Anna Asp, Associate, WSA Law, E: anna.asp@wsa.se



Question	Response
Has the Whistleblower Directive been implemented?	No
Which laws govern whistleblowing?	Employment laws and the Swiss Data Protection Act set some legal framework. In addition, government and cantonal offices have introduced some specific whistleblowing regulations.
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	All organisations registered in Switzerland.
Does the law apply to foreign subsidiaries	No
Is establishing a reporting channel mandatory?	No
What disclosures are protected?	No specific protections. However, personal rights and labour law might protect a whistleblower reporting serious cases of misconduct for which the organisation might be sanctioned.
Who is protected by the law?	N/A
Does the law protect somebody making a public disclosure?	No.
Are anonymous reports allowed?	Yes but it is not encouraged.
What rights does a whistleblower have?	No specific statutory rights for whistleblowers. However, the name of the whistleblower should be kept confidential (based on employer's duty of care).
Are organisations obliged to have a whistleblower policy available to staff?	No
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Michael Reinle, Partner, MLL Legal, E: michael.reinle@mll-legal.com



Question	Response
Has the Whistleblower Directive been implemented?	No
Which laws govern whistleblowing?	The Public Interest Disclosure Act 1998, UK GDPR, employment laws.
Which sectors benefit from whistleblower protection or is there general protection?	General protection
Which organisations must comply?	Employers in the UK
Does the law apply to foreign subsidiaries?	Foreign subsidiary workers could also be protected if their employment relates to UK operations.
Is establishing a reporting channel mandatory?	No
What disclosures are protected?	Any fact, not opinion, disclosed in the reasonable belief that the disclosure is made in the public interest. But not if making the disclosure constitutes a criminal offence or if made by a lawyer who provided legal advice on the same issue.
Who is protected by the law?	Workers in the field of employment
Does the law protect somebody making a public disclosure?	Yes, if certain conditions are met.
Are anonymous reports allowed?	Yes
What rights does a whistleblower have?	Right not to be subjected to any detriment.
Are organisations obliged to have a whistleblower policy available to staff?	No
Is a bounty programme encouraged?	No
Is there a minimum retention period of whistleblower reports prescribed by law?	No
Who can I contact for more information?	Alexander Dittel, Partner, Wedlake Bell, E: adittel@wedlakebell.com

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