

Employer information obligations: key changes from 5 October 2026

Royal Decree 1659/1998 transposed into Spanish law Council Directive 91/533/EEC of 14 October 1991 on an employer's obligation to inform employees of the conditions applicable to the employment contract or relationship. **Royal Decree 723/2026 of 9 September ("RD")**, published in the Spanish Official State Gazette ("BOE") on 15 September 2026, partially transposes Directive (EU) 2019/1152 on transparent and predictable working conditions in the European Union and introduces significant changes. The RD repeals and replaces Royal Decree 1659/1998 in its entirety. The RD **enters into force** twenty days after its publication in the BOE – that is, on **5 October 2026**.

1. SCOPE OF APPLICATION

As a general rule, the RD applies to all employers and employees within the scope of article 1 of the Workers' Statute (*Estatuto de los Trabajadores*). It also applies to **special employment relationships** (*relaciones laborales especiales*), subject to the provisions of their specific regulations, and to public employees, subject to the modifications contained in the applicable legislation.

However, the general information obligations in Chapter II of the RD (articles 3 to 7) apply only to **employment relationships with a duration exceeding four weeks**.

2. EXPANDED INFORMATION REQUIREMENTS

The RD **significantly expands the range of information** that employers must provide to employees compared with the previous regime.

- **Fixed-term employment:** It is no longer sufficient to state the expected duration of the employment relationship. The employer must identify the legal grounds for the fixed-term engagement, the specific circumstances justifying it and their connection to the expected duration, and the nature of the work to be performed.
- **Place of work:** Where an employee works remotely, the employer must specify the workplace to which the employee is **assigned** and, where applicable, the circumstances in which the employee may freely choose their place of work.
- **Job category or professional group:** The **employer** must briefly describe the role in terms that enable the employee to identify the nature and content of the work with sufficient precision.

- **Remuneration:** It is no longer sufficient to state the total base salary and supplementary pay components together with their payment frequency. Each supplement must be set out separately. The employer must also **specify** the method of payment, the calculation method for variable pay components and the criteria for their accrual.
- **Working time:** The information requirements are significantly expanded. The employer must specify the duration and **distribution** of working hours on a daily, weekly and annual basis, identifying any night work or shift work; the circumstances and procedures applicable to changes in working hours and shift patterns; any overtime agreements and the applicable remuneration; and the procedure for setting the holiday period. Where working hours are irregularly distributed, the employer must also specify the system for determining the schedule, the minimum notice periods before assignments commence or are cancelled and, in the case of permanent-discontinuous contracts (*contratos fijos-discontinuos*), the expected periods of activity and inactivity.
- **Termination:** In addition to notice periods, the employer must communicate the formal requirements of the termination procedure that, where applicable, both the employer and the employee must observe. Where it is not possible to specify the length of the notice periods at the time the information is provided, the method for determining them must be stated.
- For certain matters — salary and supplements, the distribution of working hours, circumstances giving rise to changes in **working hours**, overtime agreements, the holiday period, the probationary period, the right to training, the termination procedure and the social security system – the required information may **be provided by reference to the applicable legislation, regulations or collective agreements**, provided that the reference is sufficiently precise to enable the relevant provisions to be clearly identified.

The RD also increases the level of detail required in relation to the **applicable collective bargaining agreement**. The employer must state the agreement's registration code, the date of its publication in the relevant official gazette, its period of validity and, where applicable, its ultra-activity status (*ultraactividad* – i.e. whether the agreement continues to apply beyond its expiry date until a replacement is negotiated).

3. ADDITIONAL INFORMATION REQUIREMENTS

- **Probationary period:** Where a probationary period is agreed, the employer must state its duration and the obligations of each party in relation to the trial activities to be undertaken.
- The employer must also inform the employee of any **right to training that the employer provides**.
- **Temporary agency workers:** The employer must identify the user undertaking (*empresa usuaria*) and the grounds justifying each assignment.
- **Algorithmic and automated decision-making:** **Where algorithmic or automated decision-making systems** are used to take or inform decisions affecting working conditions – such as the duration and distribution of working hours, the assignment of tasks, the setting of pay, career progression, the

place of work or the termination of the contract – the employer must disclose the guidelines, criteria and operating rules of those systems.

- **Equality and non-discrimination:** The employer must provide information on the applicable equality plan; the company's work-life balance policy, where it goes beyond the statutory minimum; the protocol on sexual harassment and gender-based harassment; and, where the company has adopted one, its LGBTI equality action plan.
- **Social security:** The employer must provide information on the social security management arrangements applicable to the employment relationship, including: the managing or collaborating body (*mutua colaboradora*) selected for the coverage of occupational contingencies and benefits; any direct management of benefits by the company itself; voluntary enhancements to the statutory social security scheme (*mejoras voluntarias*); and any occupational pension plans or funds established for employees, together with the contributions made.

Finally, the employer must **provide advance information about the circumstances in which any essential element of the employment contract could be modified** — including the nature of the work, the job category, remuneration and working time — and the procedures that must be followed to carry out such modifications.

4. WORK ABROAD AND SEAFARERS

The RD also expands the information that must be provided where an employee is to **work outside Spanish territory**. The employer must provide information on the country or countries in which the work is to be performed; the expected duration of the work abroad; the currency in which salary will be paid; remuneration in cash or in kind; any expense allowances, travel costs and per diem payments; any other benefits linked to working abroad; and, where applicable, the repatriation arrangements and their conditions. This obligation does not apply where each period of work abroad does not exceed four consecutive weeks.

Where an **employee is posted to an EU Member State or a state party to the EEA Agreement** in the context of a transnational provision of services, the employer must also provide information on: the remuneration to which the employee is entitled under the legislation of the host state; any entitlement to be reimbursed for travel, accommodation and subsistence expenses; any specific posting allowance; and the link to the official national posting website maintained by the host state.

Chapter IV of the RD sets out specific provisions applicable to **seafarers**, reflecting the requirements of Regulation 2.1 and Standard A2.1 of the Maritime Labour Convention (MLC, 2006). This provides greater clarity regarding the applicable regulations for such contracts and facilitates the preparation of the standard template for seafarer employment agreements.

5. TIMING AND METHOD OF DISCLOSURE

The employer must provide the general information **before the employment relationship begins**. This is a significant change from the previous regime, under which the information could be provided after the employee had started work.

Where an employee is to work **abroad**, the additional information relating to the overseas assignment must also be provided **before departure**.

The information must be provided in **one or more written documents** containing all the required information. These may be delivered: (i) in **hard copy**; or (ii) in **electronic format**, provided that the document is accessible to the employee, can be stored and printed, and the employer retains proof of transmission or receipt.

If any element or condition covered by the information obligations is subsequently changed, the employer must notify the employee **as soon as possible and no later than the day on which the change takes effect**.

In the case of **employees with disabilities or borderline intellectual functioning**, the employer must ensure that all information provided under the RD is accessible and comprehensible.

The Ministry of Labour and Social Economy, through the Spanish Public Employment Service (SEPE), is to make available a **standard information template** containing the required general information and, where applicable, information relating to work performed abroad and the place of work. Whether or not the template has been published does not affect the enforceability of the information obligations. Until it is published, employers must provide the information by any appropriate means that ensures it is recorded and accessible to the employee.

The RD applies to employment relationships already in **existence** at the date of its entry into force. In such cases, on request by the employee, the employer must provide the following within thirty business days (provided the information is not already in the employee's possession): the general information; the information relating to work abroad, where the employee had already departed before the date of entry into force; and details of any changes to that information that occurred before that date. By contrast, any changes occurring after entry into force must be notified in accordance with the general regime – that is, as soon as possible and no later than the day on which the change takes effect – without the employee needing to make a request.

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