

JAPAN EXPANDS GENDER PAY DATA REPORTING RULES: WHAT EMPLOYERS NEED TO KNOW FOR 2026

Insights
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Japan Expands Gender Pay Data Reporting Rules: What Employers Need to Know for 2026

If you have operations in Japan with more than 100 employees, your disclosure obligations are changing this spring. While Japan has required larger employers to publicly report gender pay data since 2022, the framework will be expanding to cover more companies, as well as an additional data point (the ratio of women in management). Depending on your headcount in Japan, this could bring new reporting obligations that you'll need to put together soon. Here's what you need to know about the law, what changed, and the steps you should consider taking ahead of April 1.

Quick Background

Japan's Act on Promotion of Women's Participation and Career Advancement in the Workplace has been on the books since 2016, but its reporting requirements for businesses with at least 101 employees have grown over time.

Companies with more than 300 employees have been required since 2022 to publicly report their gender pay gap between male and female employees each year. The data collected includes base wages, bonuses, and allowances for the overall workforce, as well as a separate analysis for certain employee groups, like full-time employees and part-

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time or fixed-term employees. Publicly traded companies have also had to include this data in their annual securities filings since January 2023.

Notably, companies with more than 100 employees in Japan have been required to create a general employer action plan to share with the public and to file with the government for review, including information on the measures taken to improve workplace gender equality. They also need to disclose certain information about workplace opportunities and work-life balance, and the required disclosure items vary based on employer size.

What's Changing?

This year, the reporting requirements will be expanded in two ways, effective April 1:

- **Companies with more than 300 employees** must now disclose the ratio of women in management in addition to their prior reporting obligations.
- **Companies with 101 to 300 employees** must begin disclosing both the ratio of female managers and their gender pay gap data for the first time.

These disclosure requirements supplement existing disclosure obligations effective April 1, 2026. As in prior years, data should be reported within three months of the fiscal year-end.

Why is it Important?

The goal of this law is to promote participation and advancement of women in the workforce. Guiding principles focus on:

- providing opportunities to hire and promote women;
- creating an environment where women and men can balance work and family life; and
- respecting women's choices on balance between work and family life.

Japan has expanded the law gradually, with the latest changes impacting more employers and requiring additional reporting. Since these disclosures need to be published on your company website or a government portal, job seekers,

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investors, clients, and competitors can view them. So, in addition to being a best practice, closing the gender pay gap will impact how people perceive your organization.

Your 7-Step Compliance Plan

1. Determine if reporting requirements apply. If you have more than 300 employees in Japan and you're already reporting on gender pay gaps, you'll need to add the new management ratio requirement. If your headcount is in the 101 to 300 range, note that existing obligations still apply, but you should now review the expanded requirements and develop a system to gather and report this information annually. If your employee population is near the 100-employee threshold, you may want to consult an attorney to determine when the obligations are triggered.

2. Develop your general action plan. All employers with more than 100 employees are required to maintain and disclose an action plan with defined goals, measures, and an analysis of challenges facing female employees.

3. Audit your pay data and HR systems. Ahead of your reporting window, it's a good idea to run a preliminary analysis of your gender pay data. Make sure your HR systems properly capture this information for your overall workforce, and that it can be sorted based on full-time, part-time, or fixed-term employment. You'll also need to ensure your payroll system captures base wages, bonuses, and allowances, as needed for the reporting requirements.

4. Properly designate managers. Be sure your records indicate whether an employee is considered a manager under the law, so the share of women in manager-level roles can be measured against your total management population.

5. Communicate your improvement plan effectively. In addition to disclosing gender pay gap data, you'll need to report certain information on the measures you've taken to improve gender equity in your workplace. Your legal, HR, and communications teams should work together to create an honest, constructive, and compliant report.

6. Confirm your disclosure channels. Disclosures should appear on your company website or a designated government platform, such as the Ministry of Health, Labor and Welfare of Japan's Database on Promotion of Women's Participation and Advancement in the Workplace. In addition

to being made available to the general public, action plans must also be submitted to employment authorities for review.

7. Work with legal counsel. Reach out to your FP attorney to help you navigate new workplace laws and create a compliance plan.

Conclusion

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