

# New Year, New Requirements

Changes in State Pay Reporting and Transparency in 2026

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January 21, 2026

# Our Presenters



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# DCI: Data Driven – Client Focused

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## Our Mission

Advancing non-discrimination and fairness in the workplace by implementing merit-based and skill-focused employment practices.

## Our Vision

We believe every person deserves equal opportunity and fair treatment in the workplace and beyond.

# How DCI Can Help



## Compliance

- VEVRAA and Section 503 AAPs
- Mandatory job listings
- State affirmative action and non-discrimination
- EEO-1 and VETS-4212 reports
- DOL compliance review support
- State pay reporting
- Pay transparency
- Proactive guidance on regulatory change



## Selection and Assessment

- Job analysis
- Selection procedure development and validation
- Expert evaluation/bias audit of HR systems, including artificial intelligence



## Workforce Analytics

- DEI risk mitigation
- EEO disparity analyses
- Damage calculations
- Non-discrimination in employment plans
- Reduction-in-force analyses
- Barrier analyses



## Pay Equity and Compensation

- Pay equity studies
- EU Pay Transparency
- Pay compression studies
- Wage gap studies
- Job architecture development
- Market benchmarking
- Pay band creation
- Executive compensation reviews
- Bonus program reviews



## Litigation Support

- Consulting expert in applied research in class action litigation
- Testifying expert in case strategy, expert reports, & sworn testimony
- Expert reviews of AI-based hiring procedures

# Webinar Format

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- Participant phone lines are **muted**
- **Submit questions** by sending an email to [questions@dciconsult.com](mailto:questions@dciconsult.com)
- If you have any **technical difficulties during the call**, please email [questions@dciconsult.com](mailto:questions@dciconsult.com)

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Due to the rapidly changing nature of government regulations, DCI cannot guarantee that these materials will remain up-to-date.

# Agenda

**01**

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**Overview of Pay Transparency**

**03**

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**State Pay Transparency  
Landscape**

**05**

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**Practical Takeaways**

**02**

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**Federal Pay Transparency  
Protections**

**04**

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**New State Pay Reporting  
Changes**

# Types of Pay Transparency and Fairness Measures

## Open Pay Discussions

- Some laws ensure employees and applicants can discuss their pay freely without fear of retaliation from employers.

## Salary History Bans

- Employers may be prohibited from asking what a candidate previously earned, with the goal of keeping pay discussions on the current role vs past pay.

## Pay Range Disclosure

- Certain regulations require employers to disclose a reasonable pay range in job postings or before salary negotiations begin.

## Paystub Transparency

- Employers may be required to specify rates, types of pay, and accruals on employee paychecks for clarity.



# Federal Protections

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# Federal Protections

## *Sections 7 & 8(a)(1) of the National Labor Relations Act*

- **Section 7:** Private-sector employees have the right to engage in "concerted activities for the purpose of collective bargaining or other mutual aid or protection..."
- **Section 8(a)(1):** Employers may not "interfere with, restrain, or coerce employees in the exercise of the rights guaranteed in Section 7" of the Act.
- National Labor Relations Board has interpreted "concerted activities" to include discussion of wages, salaries, bonuses and benefits
  - Protects discussion of pay to address fairness or inequality



# Current Landscape of State Pay Transparency Requirements

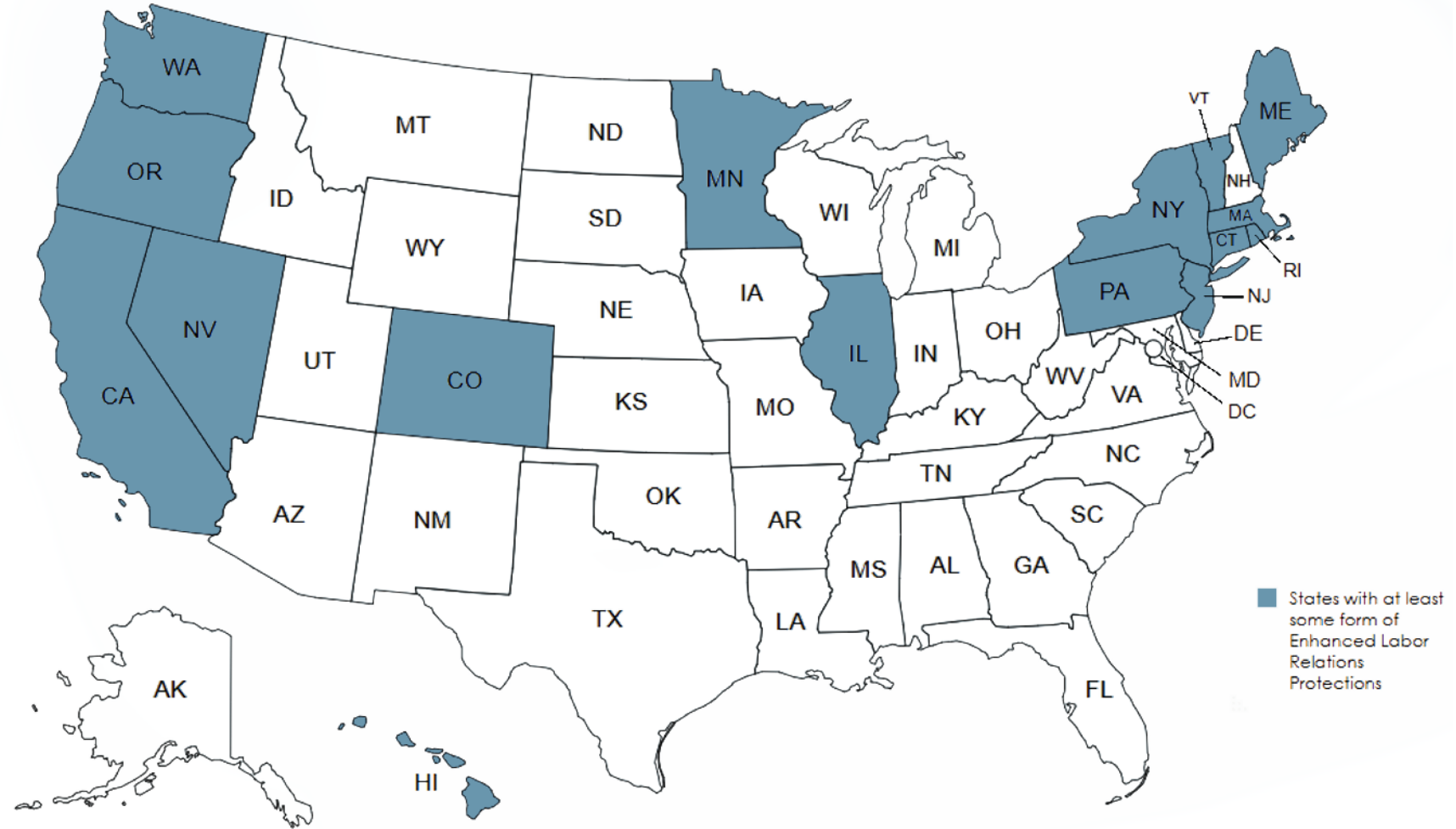
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*Current Requirements and Potential Upcoming Changes*

## Pay Transparency

*States with Extended Labor Relations Protections for Private Employers*

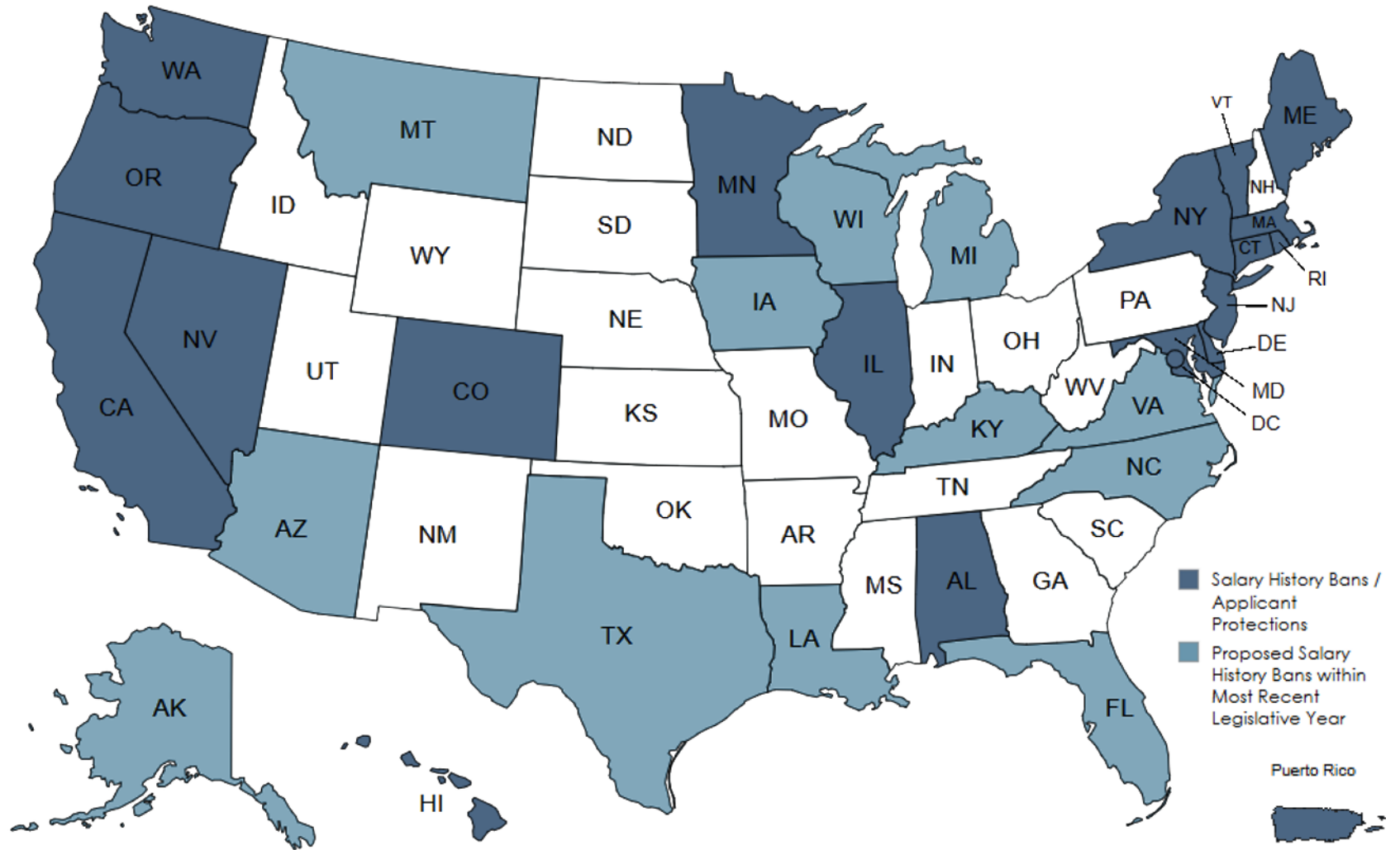
\* These enhancements may include protections for additional groups of employees; coverage of small and/or intrastate employers



## Pay Transparency

*States with Salary  
History Bans*

\*Alabama bans hiring decisions based on an applicant's refusal to provide prior salary history (but doesn't necessarily ban the inquiry itself)

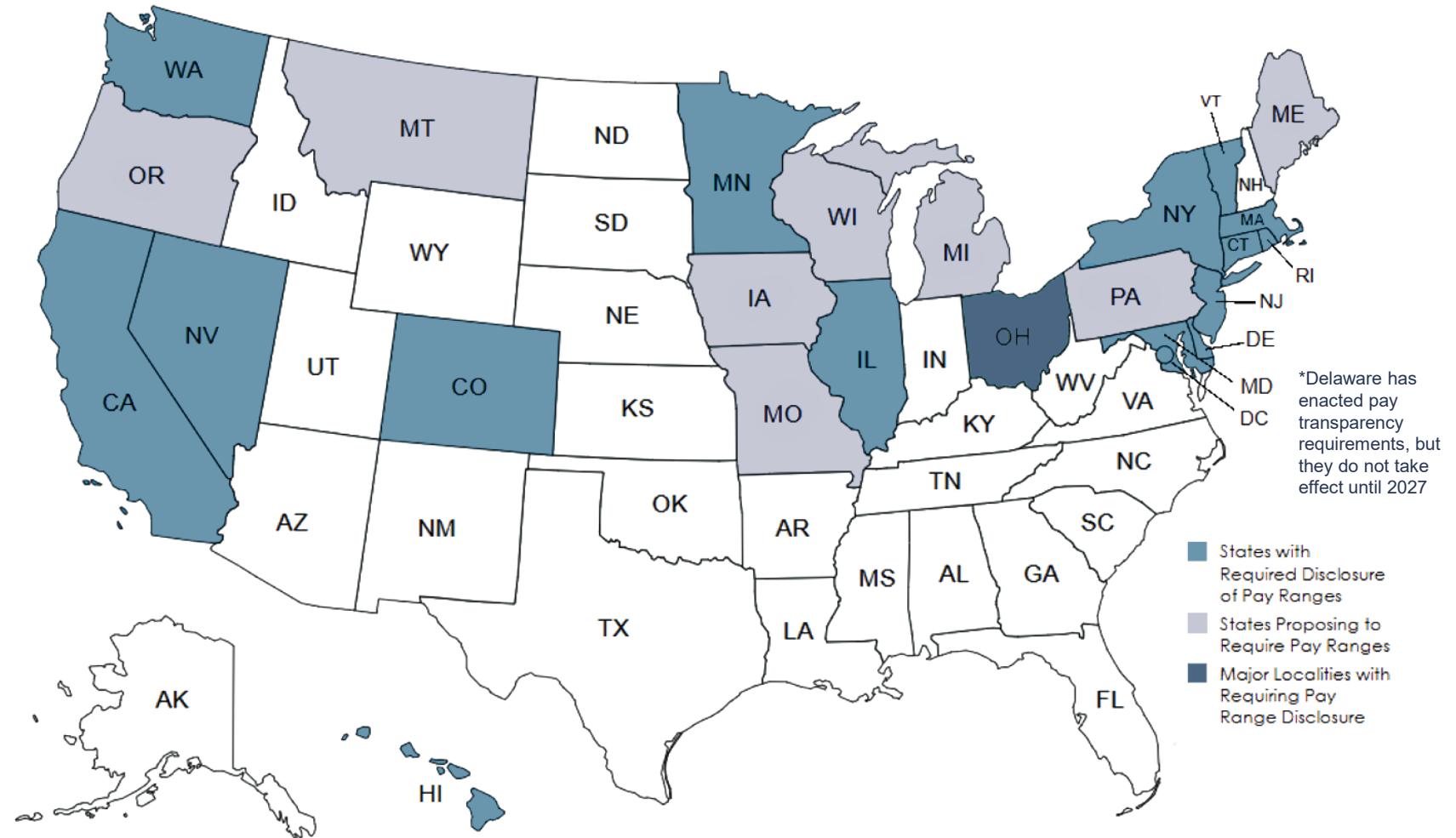




# Pay Transparency

## *Disclosure of Pay Ranges*

- Most states with pay transparency requirements require disclosure listing reasonable pay range for position in all job postings (internal and external)
- Some laws also require pay range information be disclosed upon request of the candidate
- Other laws require that the applicant be given pay range information before discussion of compensation occurs



# Pay Transparency

## *Looking at 2025 Trends To Predict 2026 and Beyond*

- 15 States + Washington, DC have pay transparency posting requirements on the books
- Remaining 35 States + Puerto Rico:
  - 8 States have active proposals in legislative process as of the last legislative year
  - Michigan and Wisconsin currently have **bans** on salary history bans
    - Proposals have occurred in each state's legislature to change this as of the last legislative year



# New State Pay Reporting Changes

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*Current Requirements and Upcoming Changes*

# California Pay Data Reporting

## *Upcoming Changes for 2025 and 2026 Reporting*

- 2025 Filing Changes (Anticipated Opening February 2026)
  - Recordkeeping Requirement
  - Mandatory Penalties
  - New Reporting Requirements:
    - Employee Type (Full-time, Part-Time, Intermittent)
    - Employee FLSA Status (Exempt, Non-Exempt)
    - Annual Weeks Worked (Includes all forms of paid time off)
- 2026 Filing Changes (Anticipated Opening February 2027)
  - 23 Major SOC Job Categories to Replace EEO-1 Categories

# New York City Pay Data Reporting

*Passed in December 2025*

Potential reporting in 2026, final reporting deadline in 2028

Private employers with 200 or more employees in NYC

Penalties for non-compliance

- Non-compliant employers will be publicly-available
- Monetary penalties



# Pay Data Reporting

## *Other States with Reporting Requirements*

Illinois

All employers with 100 or more employees in the State

Massachusetts

All employers with 100 or more employees in the Commonwealth

Minnesota

State contractors only

New Jersey

State contractors only



# Takeaways for Employers

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# Practical Takeaways

- 1 Ensure job postings meet all current pay transparency requirements — including required pay ranges, timing, and location-specific disclosures
- 2 Focus on “highest-common denominator” if operating in multiple jurisdictions
- 3 Routine compensation audits have an elevated importance in the context of public disclosure of pay information
- 4 Prepare and plan for external visibility and scrutiny

# Thank you for your attention!

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