

New employment information requirements: practical guidance for businesses

On 15 September 2026, Royal Decree 723/2026, dated 9 September, was published in the Official State Gazette (BOE). This decree partially transposes Directive (EU) 2019/1152 and repeals Royal Decree 1659/1998, **significantly expanding the information obligations that companies must fulfil towards their employees upon commencement of the employment relationship.**

When does it come into force?

The regulation will enter into force 20 days after its publication in the BOE, that is, on **5 October 2026**.

To which companies and employees does it apply?

In general, it applies to all companies and employees covered by the Workers' Statute.

However, the new information obligations set out in Chapter II are only enforceable for employment relationships lasting longer than four weeks.

It will therefore affect virtually all standard employment contracts entered into by companies.

What new information obligations will companies have to fulfil, and what new rights to information will employees have?

Royal Decree 723/2026 significantly expands the information that companies must provide to their employees, introducing new obligations and increasing the level of detail required in certain areas.

Below, we summarise the main changes introduced by the regulation and their practical impact on companies:

Subject	Scope of the change	(*) Reference to Act / Collective Agreement
Place of work and location where services are provided	Identification of the place of attachment and, where applicable, of the various locations where services are provided (teleworking, multiple centres, mobile or itinerant centres, and the absence of a fixed place of work).	No
Content of the employment arrangement and fixed-term contracts	Description of the specific nature of the work. In the case of fixed-term contracts, identification of the grounds justifying the fixed-term nature, the specific circumstances justifying the fixed-term nature, and their link to the anticipated duration of the contract.	No
Job classification	A summary description of the post and the duties actually performed, with sufficient detail to identify the specific nature of the work	No
Remuneration	Itemised breakdown of salary supplements, identification of the method of payment and information on how variable remuneration is calculated and the criteria determining its payment.	Yes
Working hours	Information on the daily, weekly and annual distribution of working hours, including explicit details of night work or shift work arrangements, as well as the circumstances and procedures for modifying working hours and changing shifts	Yes
Overtime and holidays	Information on the arrangements relating to the working of and remuneration/ compensation for overtime, as well as the procedure for determining annual leave.	Yes
Irregular distribution of working hours and permanent-intermittent employees	System for the irregular distribution of working hours; reference days and hours; minimum notice and cancellation periods; and, in permanent-intermittent contracts, periods of activity and inactivity or their estimation.	No
Probationary period	Information on the specific duration, as well as on the skills, duties or assessments to be evaluated during the probationary period, and on the obligations of the employer and the employee throughout that period.	Yes
Training	Information on the right to training provided by the employer, where applicable, including any training to which the employee is entitled by virtue of the employment relationship.	Yes
Temporary employment agencies (ETT)	Identification of the user company and the reason for the supply contract.	No
Algorithms and artificial intelligence	Algorithms and artificial intelligence Information on the parameters, rules and instructions on which algorithmic or artificial intelligence systems are based that may influence working conditions, access to employment or job retention.	No
Equality Plan	Identification of the Equality Plan applicable within the company	No
Work-life balance	Information on the work-life balance measures applicable within the company, in particular those that improve upon or supplement the statutory or collective agreement provisions.	No
Harassment prevention protocol	Information on the existence of a protocol for the prevention of and response to sexual harassment and harassment on the grounds of sex	No

LGBTI measures	Information on the measures and resources available to ensure real and effective equality for LGBTI people.	No
Termination of the contract	Information on the procedure, formal requirements and notice periods applicable to the termination of the employment relationship.	Yes
Collective agreement	publication, period of validity, where applicable, its continued applicability following expiry.	No
Social Security and supplementary social security	Identification of the mutual insurance society or collaborating organisation, collaborative arrangements in the administration of social security, voluntary contributions, and company-sponsored pension schemes or funds.	Yes
Changes to working conditions	Information on the circumstances and procedures applicable to changes to the terms and conditions of employment set out in the information provided to the employee, in particular regarding duties, job classification, salary, working hours or other essential conditions.	No

(*) Provided that the reference is explicit, precise and identifiable)

In addition, Royal Decree 723/2026 introduces new specific information requirements for employees providing services abroad, particularly in connection with postings to Member States of the European Union or the European Economic Area, thereby enhancing transparency regarding the remuneration and working conditions applicable during the posting.

Subject	Scope of the change	(*) Reference to Act / Collective Agreement
Country or countries of destination	Identification of the country or countries in which the services will be provided where the posting is of a temporary nature.	No
Duration of work abroad	Information on the expected duration of the provision of services outside Spain	No
Cash or in-kind benefits linked to the posting	Information on allowances, supplements, bonuses or financial benefits linked to the posting.	No
Repatriation	Conditions applicable to the employee's return once the posting has ended, where there is a right to repatriation.	No
Remuneration applicable in the host country (EU/EEA)	Information on the remuneration conditions applicable in accordance with the regulations of the host country.	Yes
Travel, accommodation and subsistence expenses (EU/EEA)	Arrangements for compensation or reimbursement of expenses arising from travel.	No
Official website of the host country	Provision of a link to the official national website of the host country containing information on the working conditions applicable to posted employees.	No

(*) Provided that the reference is explicit, precise and identifiable)

Any changes to the conditions communicated must be notified to the employee in good time, except where the change arises directly from statutory or contractual provisions to which the employer has already validly referred.

What happens to contracts signed on or after 5 October 2026?

Companies must provide all the information required by the regulation before the start of the provision of services. This obligation may be fulfilled:

- through the employment contract itself, if it contains all the required information; or
- by means of supplementary documents provided to the employee.

In practice, many companies will need to update their standard contract templates and prepare specific information annexes.

Key deadlines:

- **New contracts (from 5 October 2026):** The information must be provided before the start of the service provision, either through the contract itself or through supplementary documents.
- **Existing contracts:** These are not automatically brought into compliance. If the employee requests it, the company must provide the information within 30 working days of the request, unless the information has already been provided to the employee.
- **Subsequent amendments:** these must be communicated in writing before, or at the latest on, the day the change takes effect. The information may be provided in digital format provided it is accessible, can be saved or printed, and there is a record of its delivery.

The changes introduced by Royal Decree 723/2026 require companies to review their employment contracts and internal staff management procedures. Proper adaptation is key to ensuring compliance with the new transparency obligations and avoiding the risk of non-compliance.

If you wish to analyse the impact of this regulation on your organisation or review the adequacy of your employment documentation, the Employment team at RSM Spain will be delighted to assist you. Please contact us with any enquiries.



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