TRANSPARENCY INTERNATIONAL
the global coalition against corruption

TRANSPARENCY INTERNATIONAL IRELAND

EU WHISTLEBLOWING MONITOR

WIN WHISTLEBLOWING INTERNATIONAL NETWORK

HOW EFFECTIVE IS WHISTLEBLOWER PROTECTION IN THE EU?

Trends, gaps and emerging practices across member states

Transparency International is a global movement with one vision: a world in which government, business, civil society and the daily lives of people are free of corruption. With more than 100 chapters worldwide and an international secretariat in Berlin, we are leading the fight against corruption to turn this vision into reality.

Author: Corina Rebegea and Marie Terracol

Contributors: Ida Nowers

Cover: Lightspring / Shutterstock.com

Every effort has been made to verify the accuracy of the information contained in this report. All information is correct up until Mars 2026. Nevertheless, Transparency International cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

ISBN: 978-3-96076-289-8

This publication was produced as part of the “SAFE4Whistleblowers” project, which is co-funded by the European Union. Views and opinions expressed are, however, those of the author(s) only and do not necessarily reflect those of the European Union or the European Education and Culture Executive Agency (EACEA). Neither the European Union nor the granting authority can be held responsible for them.

TABLE OF CONTENTS

TABLE OF CONTENTS **2**

GLOSSARY **4**

EXECUTIVE SUMMARY **5**

- Key Findings 5
- Key recommendations 6
- Methodology and scope 11

WHISTLEBLOWING AUTHORITIES **12**

- Institutional models for whistleblowing authorities 12
- Fragmentation and operational challenges 13
- Emerging practices and the role of civil society 14

REMEDIES AND FULL COMPENSATION **17**

- The make-whole principle in the EU Whistleblowing Directive 17
- National approaches to remedies and compensation 18
- Access to remedies in practice 18
- Quasi-judicial and administrative practice 19

REVERSAL OF THE BURDEN OF PROOF **22**

- A cornerstone of effective whistleblower protection 22
- Incomplete and incorrect transposition in national laws 22
- Divergent judicial interpretations across member states 23

PENALTIES FOR VIOLATIONS **25**

- Wide variation in penalties across the EU 25

INTERNAL WHISTLEBLOWING SYSTEMS **27**

- Establishment and functioning of internal reporting channels 27
- Enforcement of organisations' obligations 28

ADVICE AND SUPPORT **29**

- Independent advice 29
- Legal and financial support 30

DATA COLLECTION AND REPORTING **33**

- Monitoring implementation of the Directive 33
- Emerging practices and data gaps 34
- Gender and inclusion 35

CONCLUSIONS AND RECOMMENDATIONS **37**

- Recommendations 38

EXPERTS **42**

- National experts 42
- International experts 43

RESOURCES **44**

- Resources from Transparency International 44
- Other resources 44

GLOSSARY

Whistleblowing: communicating information on suspected wrongdoing (see below) to individuals or entities believed to be able to effect action.

Wrongdoing: an act or omission that is unlawful, abusive or can cause harm.

Whistleblower: any person reporting or disclosing information on suspected wrongdoing acquired in the context of their work-related activities, with the reasonable belief that the information reported was true at the time of reporting.

Internal report: a whistleblowing report made within a public or private organisation (that is, within the workplace).

External report: a whistleblowing report made to a competent authority.

Public disclosure: making information on wrongdoing available in the public domain, either by publishing it – for example, on online platforms or social media – or reporting it to stakeholders such as the media, elected officials, civil society organisations, trade unions or business/professional organisations.

Detrimental conduct or retaliation: any threatened, recommended or actual act or omission, direct or indirect, which causes or may cause harm, and is linked to or results from actual or suspected whistleblowing.

Person concerned: a natural or legal person referred to in a whistleblower's report or complaint as a person responsible for the suspected wrongdoing or detrimental conduct, or associated with that person.

Protected third parties: persons other than a whistleblower at risk of detrimental conduct linked with whistleblowing.

Facilitator: person providing confidential assistance to a reporting person in the reporting process in a work-related context.

Internal whistleblowing system: an organisation's whistleblowing-related policies, procedures, channels, processes, guidelines and tools.

External whistleblowing system: a competent authority's policies, procedures, channels, processes, guidelines, and tools to receive and handle external reports.

Competent authority: any national authority designated to receive and handle external whistleblowing.

Whistleblowing authority: any national authority with whistleblowing-related responsibilities. Their mandate can be wider than whistleblowing and there might be multiple whistleblowing authorities with varying functions responsibilities in a country. This includes, but is not limited to, competent authorities.

EXECUTIVE SUMMARY

Recognising the importance of whistleblowing for the enforcement of EU law and the protection of the public interest, the European Union adopted Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (the Whistleblower Protection Directive) in 2019. The Directive establishes minimum standards for the protection of reporting persons – or "whistleblowers" – across the EU. member states were required to transpose these standards into national law by 17 December 2021.

Key Findings

Transposition of the EU Whistleblowing Directive was slow, uneven and often late across the EU. Several member states, including Poland and Estonia, adopted legislation years after the deadline. At the same time, a number of countries have already begun revising their national frameworks following initial transposition (Bulgaria, Greece, Ireland, Latvia and Romania) while others are considering reforms (Belgium, Slovakia, the Netherlands). The European Commission's feedback influenced some of these developments. In several cases, amendments have been driven by feedback from the Commission or linked to conditionality under EU Recovery and Resilience funding.

While some progress is visible through emerging case law and evolving practice, comprehensive legislative reviews remain limited. Overall, the report finds that shortcomings in whistleblower protection stem primarily from incomplete or incorrect transposition, combined with weak implementation and enforcement in practice.

These challenges can be grouped into four main areas:

TRANSPOSITION SHORTCOMINGS

Significant legal gaps persist across member states. In many cases, **remedies and compensation** for retaliation are limited, difficult to access or slow, with few examples of effective reinstatement.

Similarly, the **reversal of the burden of proof**, which is a cornerstone of the Directive, is often weakened in practice. Procedural hurdles or restrictive interpretations frequently prevent the burden from effectively shifting to the employer, reducing its protective impact.

PRACTICAL ENFORCEMENT & INSTITUTIONAL CHALLENGES

Implementation is frequently undermined by fragmented and under-resourced **authorities**, many of which lack sufficient powers to prevent retaliation or impose sanctions.

Penalties vary widely across member states and are often too low or rarely applied, which limits their deterrent effect.

In addition, the **low number of formally recognised whistleblowing reports** suggests broader systemic issues, including limited awareness, restricted access to advice and narrow interpretations of legal provisions.

ADVICE AND SUPPORT

Access to independent advice and support remains insufficient. Few national frameworks provide comprehensive support, such as legal aid or psychological assistance, and resource constraints further limit availability.

In practice, **civil society organisations (CSOs)** often fill these gaps. However, their role is rarely recognised formally, adequately protected or sustainably funded within national systems.

DATA, TRANSPARENCY AND INCLUSIVITY

Whistleblower protection frameworks suffer from a lack of systematic data collection and transparency, particularly regarding case outcomes and enforcement.

At the same time, inclusive approaches are largely absent. No member state systematically collects or

analyses gender-disaggregated or other demographic data. This makes it difficult to identify structural barriers or ensure that protections operate equitably across groups.

Key recommendations

TO THE EUROPEAN COMMISSION

- **Ensure consistent implementation** through clear guidance (guidelines, FAQs, toolkits) and strengthened monitoring.
- **Use infringement procedures where necessary** to address incorrect or incomplete transposition.
- **Clarify key provisions** on remedies (full compensation), burden of proof (no link to reporting), penalties and access to confidential advice.
- **Strengthen transparency and oversight** by publishing annual data, promoting granular and gender-disaggregated data, and integrating whistleblowing into the Rule of Law Cycle.
- **Support implementation** by adequately resourcing the Commission's services responsible for monitoring the Directive's implementation and funding civil society organisations that assist whistleblowers.

TO MEMBER STATES

- **Align national laws with the Directive** by ensuring:
    - full reversal of the burden of proof
    - effective remedies, including annulment of retaliation and full compensation
    - effective penalties covering all violations
    - **Strengthen enforcement and authorities** by ensuring clear mandates, independence, resources, training and coordination.
    - **Ensure effective reporting systems** with accessible channels, proper follow-up and sanctions for non-compliance.
- **Guarantee advice and support** through independent confidential advice, accessible legal aid and broader support, including via civil society.
- **Recognise and support civil society actors** by providing adequate protection and funding for their services.
- **Improve data, transparency and inclusiveness** by collecting and publishing comprehensive gender-disaggregated data on the implementation and enforcement of whistleblower protection laws.

INTRODUCTION

Whistleblowing plays a vital role in exposing corruption, misconduct and other abuses that undermine democratic institutions, economic stability and the rule of law. Across Europe and globally, some of the most significant cases of fraud, misuse of public funds, human rights violations, and harm to the environment and public health have come to light because individuals chose to speak up.[1] In doing so, whistleblowers act as a critical safeguard of the public interest, often where formal oversight mechanisms have failed or proven insufficient. Their disclosures not only help detect and stop wrongdoing, but also contribute to improving transparency, accountability and institutional integrity.

Yet the decision to report wrongdoing is rarely straightforward. Individuals who come forward frequently do so in environments characterised by strong power asymmetries, limited institutional trust and significant personal risk. Whistleblowers may face dismissal, demotion, legal action, reputational damage or social exclusion. In some cases, they are subjected to sustained harassment or threats to their personal safety. The risks are not hypothetical – they are well documented and continue to shape how potential whistleblowers assess whether it is safe or worthwhile to report. As a result, many instances of wrongdoing remain unreported, allowing harmful practices to persist.[2]

These challenges are further shaped by social and structural inequalities. Women, in particular, may encounter distinct barriers to reporting. Gendered workplace dynamics, unequal access to senior positions and decision-making power, and heightened exposure to retaliation or reputational harm can all influence the willingness and ability to speak up. Women are also disproportionately represented in sectors such as healthcare, education and social services, where certain forms of misconduct, including harassment, abuse or exploitation, may be especially sensitive and underreported. In such contexts, stigma, fear of not being believed or concerns about professional consequences can further discourage reporting. Economic insecurity and caregiving responsibilities may also limit the capacity to take risks associated with whistleblowing.[3]

Whistleblower protection laws are intended to address these challenges by correcting the imbalance between individuals and the organisations or institutions they expose. By establishing clear rights, procedures and safeguards, such laws aim to reduce the risks associated with reporting and to create an environment in which individuals feel able to come forward. However, the existence of legislation alone does not guarantee effective protection. The design, accessibility and implementation of these frameworks – and the extent to which they are trusted – are equally critical. Without effective enforcement, accessible reporting channels and timely protection against retaliation, legal safeguards may remain largely symbolic.

Effective whistleblower protection therefore requires more than formal compliance. It depends on independent, adequately resourced authorities capable of receiving and handling reports, enforcing protections and ensuring accountability. It also relies on a functioning judicial system that interprets and applies the law in line with its purpose, and on civil society organisations, trade unions and other actors that can support whistleblowers and monitor implementation. Continuous evaluation and adaptation are essential to ensure that protection mechanisms respond to real-world challenges and do not inadvertently exclude certain groups, including women.

---

[1] See, for example, Transparency International (23 June 2023). Whistleblower stories: 12 inspiring individuals who safeguarded the public interest by exposing corruption. Available at: www.transparency.org/en/blog/whistleblower-stories-individuals-safeguarded-public-interest-exposing-misconduct

[2] See, for example, Transparency International Ireland, Speak up report 2025. Available at: https://transparency.ie/resources/whistleblowing#Reports

[3] Taymi Milán Paradela and Marie Terracol (2025). The integration of gender and intersectionality in whistleblowing environments (Berlin: Transparency International). Available at: https://knowledgehub.transparencycdn.org/kproducts/Gender-and-whistleblowing-environments.pdf

Despite growing recognition of the importance of whistleblower protection, the legal and institutional landscape remains fragmented at the global level. International standards exist, such as the United Nations Convention against Corruption (UNCAC) and its Resolution 10/8 on the Protection of Reporting Persons, which calls on States Parties to protect those who report wrongdoing. Yet implementation continues to lag behind these commitments. Many governments identify reluctance to report as a central obstacle, underscoring that formal commitments have not yet been translated into practical, trusted mechanisms for disclosure.[4]

This gap is further compounded by significant variation in the legal architecture across countries and persistent difficulties in operationalising existing laws, from designing procedures that function in practice to ensuring that reporting systems are accessible and gender-responsive.[5] In contexts where trust in public institutions is low, potential whistleblowers may doubt that their reports will be handled impartially, confidentially or lead to meaningful action. This lack of confidence can significantly reduce the use and overall effectiveness of reporting systems, even where legal protections formally exist.

Beyond the presence or absence of legislation, effectiveness varies considerably in practice. Although more than 60 countries (including all EU countries) now have some form of whistleblower law on the books, comparative analyses show that many frameworks provide limited practical protection.[6] Weak enforcement, low utilisation of the law for disputes, scarce publicly available case data and low success rates for whistleblowers remain common challenges. In several jurisdictions, individuals who do obtain relief receive only modest compensation, which raises questions about whether existing protections meaningfully deter retaliation or incentivise disclosure.[7] These patterns are not confined to any single region, and similar trends can also be observed in the European Union.

Taken together, these trends point to a broader global picture: significant progress has been made in establishing norms and legal frameworks, but implementation remains uneven and often shallow. This underscores the ongoing need for a stronger, more coherent and more trusted framework for those who come forward. The EU is well positioned to lead the way by promoting a consistent and robust approach to whistleblower protection, grounded in legal standards and practical effectiveness.

Protecting whistleblowers in the European Union

Within Europe, important steps have been taken to establish common standards for whistleblower protection. The principles set by the Council of Europe through Recommendation CM/Rec (2014) and the jurisprudence of the European Court of Human Rights (particularly under Article 10 of the European Convention on Human Rights on the right to freedom of expression) over the past two decades have sought to create common standards for the protection of whistleblowers. However, the adoption and implementation of these standards across the continent have been slow and unequal.

The adoption of the EU Whistleblowing Directive (Directive [EU] 2019/1937) is an important step towards harmonising minimum standards across EU member states and ensuring more consistent protection. The Directive establishes a strong foundation for whistleblower protection.

[4] United Nations Office on Drugs and Crime. Whistle-blower protection. Available at: www.unodc.org/corruption/en/learn/thematic-areas/whistle-blower-protection.html

[5] United Nations Office on Drugs and Crime (2025). International study on best practices and challenges in the protection of reporting persons. Available at: https://track.unodc.org/uploads/documents/UNCAC/WorkingGroups/workinggroup4/2025-June-17-20/CRP.1/CAC-COSP-WG.4-2025-CRP.1_E.pdf

[6] Samantha Feinstein, Tom Devine (2021). Are whistleblowing laws working? A global study of whistleblower protection litigation. (London: International Bar Association and Government Accountability Project). Available at: www.ibanet.org/MediaHandler?id=49c9b08d-4328-4797-a2f7-1e0a71d0da55

[7] Feinstein and Devine (2021)

KEY STRENGTHS OF THE EU WHISTLEBLOWER DIRECTIVE

- The Directive covers both the public and private sectors.
- It covers a wide range of potential whistleblowers, including individuals outside the traditional employee–employer relationship who are still at risk of retaliation, such as consultants, contractors, volunteers, board members, former workers and job applicants (Article 4).
- It protects those who assist whistleblowers, as well as individuals and legal entities connected with whistleblowers (Article 4.4).
- Breaches are defined broadly as acts or omissions that are either unlawful or that defeat the object or the purpose of the rules (Article 5.1).
- In granting protection, the Directive does not in any way take into account the whistleblowers' motive for reporting.
- It protects the identity of whistleblowers in most circumstances, with clear and limited exceptions to confidentiality, and requires advance notice to the whistleblower when their identity needs to be disclosed (Article 16).
- It grants protection to whistleblowers who have reported or disclosed information anonymously and have subsequently been identified (Article 6.3).
- It places an obligation on a wide range of public and private entities to establish internal whistleblowing systems (Article 8).
- It establishes an obligation for public and private entities and competent authorities to follow up on reports received and to keep the whistleblower informed within a reasonable timeframe (Articles 9 and 11.2).
- It allows whistleblowers to report breaches of law internally or directly externally to the competent authorities (Article 10).
- It protects public disclosures in certain circumstances (Article 15).
- It prohibits "any form of retaliation", including threats of retaliation and attempts at retaliation, and provides a long, diverse and non-exhaustive list of examples (Article 19).
- It requires EU member states to ensure that easily accessible and free, comprehensive and independent advice is provided to the public (Article 20.1(a)).
- It foresees legal and financial assistance to whistleblowers, which are essential elements of effective whistleblower protection (Article 20.2).
- It creates a presumption of retaliation when a whistleblower suffers detriment (Article 21.5).
- It provides for interim relief, which enables a whistleblower to maintain professional and financial status until legal proceedings end (Article 21.6).
- It provides for penalties to be applied to persons who hinder or attempt to hinder reporting, retaliate against whistleblowers (including by bringing vexatious proceedings) or breach the duty of maintaining confidentiality over the whistleblowers' identity (Article 23).
- It provides that whistleblowers cannot be held liable for breaching restrictions on the acquisition or disclosure of information, including for breaches of trade or other secrets (Article 21(2)(3)(7)). It also excludes the possibility of contracting out of the right to blow the whistle – for example, through loyalty clauses or confidentiality or non-disclosure agreements (Article 24).

While all member states have now adopted laws to transpose this Directive, the overall picture reflects many challenges. Only four member states (Denmark, Lithuania, Portugal and Sweden) met the original 17 December 2021 deadline.[8] Furthermore, the European Commission's 2024 assessment noted that substantial gaps remain in how national laws reflect the Directive's core requirements.[9]

[8] Marie Terracol, Ida Nowers (17 December 2021). Are EU countries failing to protect whistleblowers? Available at: www.transparency.org/en/blog/eu-countries-failing-protect-whistleblowers

[9] European Commission (2024). Report from the Commission to the European Parliament and the Council on the implementation and application of Directive (EU) 2019/1937 of the European

The Commission's findings echo a 2023 review by Transparency International, which painted a similarly troubling picture. Of the 20 countries[10] reviewed, 19 failed to meet minimum standards in at least one critical area of whistleblower protection, such as the ability to report directly to competent authorities, access to full compensation, availability of free and accessible advice, or the establishment of effective penalties for non-compliance.[11] None met best practice in all five additional core areas of whistleblower protection, including the material scope of national legislation, the obligation to receive and follow up on anonymous reports, and the provision of legal or financial support.

As a result, national protection frameworks across the EU continue to expose whistleblowers to avoidable risks and create uncertainty that can deter reporting,[12] revealing an ongoing need for stronger, more coherent and fully aligned transposition across the Union.

Ineffective application of whistleblower protections can have broader implications for people's trust in institutions and in their ability to make their voices heard when they witness corruption. The 2025 Eurobarometer on corruption underscores both the value of whistleblowing and the persistent barriers to reporting. EU-wide, five per cent of respondents report having witnessed or experienced corruption in the previous year – yet only one in five chose to report it. Even more striking, over half of Europeans say they would not know where to report corruption, with women and young people disproportionately represented among those lacking awareness. The most common reasons for not reporting are lack of confidence in the evidence available, belief that reporting will not lead to action and fear of retaliation.[13] These findings highlight the need not only for stronger legal frameworks, but also for reporting systems that are accessible, trusted and responsive to different groups.

This report takes stock of the implementation of the Directive six years after its entry into force, examining the national legal frameworks and protection mechanisms established across member states.

TRACKING IMPLEMENTATION: THE EU WHISTLEBLOWING MONITOR

Civil society across the EU is working to fill the information gap and provide the latest data on developments in each country. The EU Whistleblowing Monitor, established by the Whistleblowing International Network (WIN), provides a unique and regularly updated repository of information on the transposition of the Directive across all 27 member states.

With support from the European Commission, under the Strengthening and Fostering Enabling Environment (SAFE) for Whistleblowers project, the Monitor has evolved into a comprehensive tool tracking legal reforms, institutional development and practical implementation (including cases) and it provides comparative analysis. It also offers enhanced country pages that contain accessible, in-depth analysis of national laws and reporting systems, and guidance for potential whistleblowers looking to report wrongdoing.

EU WHISTLEBLOWING MONITOR

Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Available at: https://commission.europa.eu/document/download/7cc63350-88c9-4c0b-a46e-04fc11e673e7_en?filename=COM_2024_269_1_EN_ACT_part1_v6.pdf

[10] Austria, Belgium, Bulgaria, Czech Republic, Denmark, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, The Netherlands, Portugal, Romania, Slovakia, Slovenia, Spain and Sweden

[11] Marie Terracol (2023). How well do EU countries protect whistleblowers? Assessing the transposition of the EU Whistleblower Protection Directive (Berlin: Transparency International). Available at: https://files.transparencycdn.org/images/2023_How-well-do-EU-countries-protect-whistleblowers_EN.pdf

[12] Committee on Legal Affairs and Human Rights (2024). Ensuring better protection of whistleblowers across Council of Europe member states (Strasbourg: Parliamentary Assembly of the Council of Europe). Available at: https://rm.coe.int/committee-on-legal-affairs-and-human-rights-ensuring-better-protection/1680b4b696

[13] European Commission (2024). Special Eurobarometer 536: Citizens' attitudes towards corruption (Luxembourg: Publications Office of the European Union). Available at: https://europa.eu/eurobarometer/surveys/detail/3361

Methodology and scope

The report is grounded primarily in extensive desk-based research supplemented by in-depth country-level analysis. Contributions from 19 national experts, including Transparency International chapters, country editors for the EU Whistleblowing Monitor and members of the Whistleblowing International Network (WIN)[14] have informed the analysis.

The report does not seek to provide a fully comprehensive assessment of all aspects of whistleblower protection frameworks. Instead, it focuses on a selection of key areas that illustrate broader trends, recurring challenges and emerging good practices across countries. This targeted approach reflects both the need to examine how legal provisions function in practice and the findings of a previous comparative analysis in 2023, which identified specific areas where national legal frameworks remain inadequate.[15]

The analysis focuses on areas that have proven challenging in design and implementation, including remedies, sanctions, internal reporting systems, and access to advice and assistance. It also examines several cross-cutting issues that received more limited attention in previous research but are critical to the effectiveness of protection in practice: the reversal of the burden of proof, the role and capacity of competent authorities, and systems for data collection and legislative review. Together, these areas provide insight into how whistleblower protection operates beyond formal legal provisions, and where gaps persist in practice.

This focus should not be interpreted as diminishing the importance of other core components of whistleblower protection. Elements such as the material and personal scope of the law, the conditions for granting protection, access to multiple reporting channels (internal, external and public disclosure), safeguards for confidentiality and anonymity, clear and comprehensive definitions of retaliation, and protections against liability for reporting or disclosing information are all essential to an effective framework. The effectiveness of any framework ultimately depends on the coherence and interaction of all these elements.

As most countries have now had at least two years of experience in applying their whistleblower legislation, emphasis is placed on early implementation and lessons learned. The analysis draws on available data and reports from national authorities, survey findings and practical insights from cases handled by Advocacy and Legal Advice Centres (ALACs), as well as relevant court decisions where available. These sources provide an initial picture of how legal frameworks are being applied in practice, including emerging challenges and patterns.

However, the relatively short period since the entry into force of national legislation means that enforcement practice remains limited and continues to evolve. Data is often scarce, incomplete or not systematically collected. This constrains comparative analysis and the ability to draw firm conclusions about long-term effectiveness.

Despite ongoing efforts by civil society and other stakeholders to gather and analyse relevant information, the availability and accessibility of official data across member states remains a significant challenge. This not only affects research efforts, including this report, but also limits the ability of authorities to assess how whistleblowing frameworks function in practice, measure their impact and identify areas for improvement.

[14] https://whistleblowingnetwork.org/Home

[15] Terracol (2023)

WHISTLEBLOWING AUTHORITIES

Institutional models for whistleblowing authorities

Ensuring an effective institutional framework for whistleblowing is a central component of the overall whistleblower protection ecosystem. While individuals stand on the front lines of defending ethics and the public interest, the real battleground for effective whistleblowing lies in the relationship between organisations and the regulatory or oversight bodies tasked with holding them accountable. This reality makes the role of independent whistleblowing authorities[16] – including competent authorities that receive and handle external reports – not just important, but also indispensable.[17]

BEST PRACTICE: NATIONAL WHISTLEBLOWING AUTHORITIES

One or more national independent authorities should be responsible for the oversight and enforcement of whistleblowing legislation, including:

- providing advice and support to reporting persons
- receiving and investigating complaints about retaliation
- receiving and investigating complaints about improper investigations of external reports by competent authorities
- providing guidance and advice to employers and competent authorities on how to set up effective whistleblowing mechanisms
- monitoring and reviewing the functioning of whistleblower protection laws and frameworks, including via the collection and publication of data
- raising public awareness to encourage the use of whistleblower protection provisions and to enhance cultural acceptance of whistleblowing

Such authorities must be independent and have sufficient power and resources to operate effectively.

Across the EU and internationally, the capacity and coherence of whistleblowing authorities remains a critical implementation challenge. Globally, the United Nations Office on Drugs and Crime (UNODC) identified low awareness and weak coordination among the multiple bodies responsible for receiving reports and protecting whistleblowers as key systemic weaknesses. UNODC further underlined the need for comprehensive

[16] For this report, whistleblowing authorities are any national authority with whistleblowing-related responsibilities. They include, but are not limited to, competent authorities that receive and handle external reports.

[17] AJ Brown (2024). Whistleblowing, in Elgar Encyclopedia of Corruption and Society, Luis de Sousa and Susana Coroado (eds) pp. 347-351

training of all relevant authorities, including judicial actors, and for independent oversight mechanisms.[18]

These deficiencies were also consistently highlighted by contributors to this report regarding EU countries.

The Directive does not require the designation of a single authority to oversee implementation or enforce whistleblowing laws. It requires member states to designate competent authorities to receive and handle external whistleblowing reports and encourages that support measures be provided through an information centre or a single independent administrative authority.

Member states operate highly diverse institutional models. Countries have opted either for a single external reporting channel or have designated several competent authorities, depending on the nature of the breach being reported. Some have established new dedicated whistleblowing authorities (Greece, Ireland, Luxembourg, Slovakia and Spain), while others have assigned responsibilities to existing bodies such as human rights institutions (Belgium, Croatia and France), data protection authorities (Bulgaria and Denmark), anti-corruption agencies (Austria, Greece, Italy, Romania and Slovenia) or oversight bodies (Sweden). In some countries (France, Italy, Lithuania, Romania, Slovakia, Slovenia, Spain and Sweden), an authority may also have oversight and enforcement responsibilities and powers, such as ensuring that public and private entities correctly implement the legal requirements, providing advice to whistleblowers and collecting data. These institutional arrangements also vary significantly in terms of staffing, budgets, mandates and expertise.

Fragmentation and operational challenges

In many countries, responsibilities for handling and following up on reports are dispersed across several authorities (Austria, Belgium, Cyprus, Denmark, Estonia, France, Germany, Hungary, Ireland, Latvia, Malta, the Netherlands, Poland, Portugal, Slovenia, Spain and Sweden). This has the advantage of directing reports to the authority that already has the power to address the wrongdoing. However, it may also risk fragmentation of the institutional framework, resulting in overlapping or unclear mandates and uneven operational capacity.

Common challenges identified across member states include inadequate human and financial resources, insufficient coordination between authorities, unclear or poorly communicated procedures for the reporting persons, and limited powers to provide protection or impose sanctions for retaliation and other breaches of whistleblower legislation.[19]

A recurring challenge is the limited capacity of authorities to prevent, remedy or sanction retaliation. Case law across several member states demonstrates that access to protection often depends on whether a competent authority formally qualifies a report as a whistleblowing report. In some countries (Bulgaria, France and Slovakia), this certification may confer additional rights or protections, particularly in subsequent judicial proceedings.

In Slovakia, for example, the authority can temporarily suspend retaliatory measures or require the organisation to obtain specific permission before taking any action against a certified whistleblower. According to official statistics, in 2024, ten requests were filed by employers seeking consent for actions against protected whistleblowers. The Whistleblower Protection Office (WPO) granted only two of these requests, acting as a strong gatekeeper against potential reprisals.[20] This shows promise in structuring a protection mechanism with a stronger focus on preventing retaliation and shifting the burden on the employer even before the retaliatory act happens.

On the other hand, as national statistics from a number of countries show (including Belgium, Bulgaria, Czech Republic, Denmark, Finland, Italy, Lithuania, the Netherlands, Poland, Slovakia and Sweden), only a small proportion of external reports are formally recognised as whistleblowing cases. This potentially prevents many reporting persons from benefiting from legal protections.[21] The discrepancies may be attributed to a lack of public awareness about what constitutes whistleblowing. However, this determination depends not only on the legal framework, but also on the training, independence and

[18] UNODC (2025)

[19] Susanna Ferro and Giorgio Fraschini (2026). Whistleblowing authorities in Europe: roles, challenges and lessons learned (Transparency International, upcoming).

[20] www.oznamovatelia.sk/wp-content/uploads/2025/09/factsheet-UOO-2024_ENG.pdf

[21] See Whistleblowing Monitor country entries. Available at: https://whistleblowingmonitor.eu/

capacity of the authority involved, which in some instances may lead to a limited interpretation of the scope of the legislation.

Only a minority of competent authorities are empowered to take direct protective action or impose sanctions (for example, Bulgaria, Czech Republic, Italy, Romania, Slovakia and Slovenia). Even where such powers exist, they are rarely exercised. In Italy, for example, whistleblowers may appeal to the National Anti-Corruption Authority (ANAC) in cases of retaliation. However, proceedings are slow and highly formalised, with significant delays arising from quasi-criminal procedural requirements and the suspension of administrative proceedings while judicial cases are pending. ANAC can only apply penalties for retaliation, it cannot offer protection or compensation directly to whistleblowers. This undermines the timely and preventive function of whistleblower protection.

Institutional fragmentation further contributes to legal uncertainty and weak protection. In several member states, including France and Sweden, some areas covered by the material scope of whistleblower legislation do not clearly correspond to competent authorities or are not effectively assigned to them.

Deficiencies in follow-up and support significantly affect the credibility of external reporting channels. In France, evidence collected by the Defender of Rights (Défenseur des Droits, ombuds) and the House for Whistleblowers (Maison des Lanceurs d'Alerte [MLA]) shows that whistleblowers frequently experience excessive delays, limited or vague feedback, and weak enforcement of protective measures.[22] Authorities acknowledge capacity constraints and difficulties in transferring cases between institutions. Even where whistleblower status is formally recognised, practical protection – including financial, legal and psychological support – often remains unavailable. In the Netherlands, certain authorities have publicly stated that limited financial resources restrict them to handling only the most serious cases.[23] In Malta, the Office of the Ombuds raised concerns about structural impediments to its effectively performing the role as an external authority as early as efforts to transpose the Directive started in the country. However, these concerns have not been addressed.[24]

Overall, the evidence points to a consistent policy gap across member states. While whistleblower protection frameworks exist in law, their effectiveness is constrained by fragmented institutional arrangements, insufficient resources, weak enforcement powers and inadequate operational practices. Addressing these shortcomings requires coordinated institutional design, adequate resourcing and clear accountability for the delivery of protection in practice.

Emerging practices and the role of civil society

Despite these challenges, a number of promising practices are emerging across jurisdictions. For instance, where a single authority operates as a clear national hub, whistleblowing systems tend to be more coherent, accessible and better equipped to address structural challenges (Italy, Latvia and Slovakia).

In countries with multiple authorities, central whistleblowing bodies can play a crucial coordinating role. Acting as an intermediary, they function as a transmission mechanism between reporting persons and the relevant authorities, helping to navigate complex institutional landscapes. This approach can significantly reduce confusion and mitigate the risks of fragmentation that are inherent in multi-authority systems.

Ireland provides a notable example, with over 100 competent authorities. The Office of the Protected Disclosures Commissioner is recognised for its ability to support whistleblowers in navigating the complex reporting framework. It does so by channelling reports to the appropriate authority or person. In cases where no competent recipient can be identified, the office follows up on the reports itself. The Belgian ombuds performs a similar role in analysing and processing reports from the private sector.

[22] The Defender of Rights (2024). Biennial report - Whistleblower protection in France 2022–2023. Available at: www.defenseurdesdroits.fr/la-protection-des-lanceurs-dalerte-en-france-rapport-bisannuel-2022-2023-697

[23] www.autoriteitpersoonsgegevens.nl/contact/als-klokkenluider-een-misstand-op-uw-werk-melden-bij-de-ap

[24] https://whistleblowingmonitor.eu/ombuds-report-highlights-need-for-stakeholder-consultation-on-whistleblowing-law-reform/

The presence of administrative sanctioning powers, even where limited, can further strengthen the institutional framework by deterring retaliation and reducing reliance on lengthy and complex judicial proceedings.

Just a few years after the entry into force of the new whistleblower legislation, authorities in many countries are starting to emphasise increasing public awareness and provide training for personnel responsible for managing reporting channels (Croatia, Ireland and Slovakia). This is an encouraging trend. The developments highlight the importance of political will and adequate resourcing in building a whistleblowing framework that can move beyond formal compliance and become more accessible, credible and protective.

Structured cooperation with civil society organisations also plays a critical role in enhancing the credibility and effectiveness of whistleblowing frameworks. In several countries – including Estonia, France, Ireland, Latvia and Lithuania – such cooperation has become an integral component of the broader framework.

Civil society contributions include:

- providing advice, legal assistance and other support services to whistleblowers, such as financial and psychological support (for example Transparency International's ALACs across Europe and the Maison des Lanceurs d'Alerte in France)
- building the capacity of key stakeholders, including public and private organisations, through the provision of tools, guidance and training (for example through Transparency International's national Business Integrity Forums, Transparency International Ireland's Integrity at Work,[25] Transparency International Italy's and Whistleblowing Solutions' Whistleblowing IT[26])
- providing expertise in judicial proceedings related to whistleblowing
- conducting research, surveys and data analysis
- participating in policy discussions and efforts to improve whistleblower frameworks

THE WHISTLEBLOWER PROTECTION OFFICE IN SLOVAKIA (WPO)

Slovakia established a dedicated **Whistleblower Protection Office (WPO)** under Act No. 54/2019, creating one of the EU's most comprehensive institutional models for whistleblower protection.

The office is an independent body of state administration with national competence and serves as the central authority for whistleblower protection. It has a broad statutory mandate, including:

receiving and handling external whistleblowing reports

decision-making on employment actions against protected whistleblowers

supervision and inspection of compliance by public and private entities

sanctioning retaliation and non-compliance

awareness-raising to promote a culture of reporting

The law embeds transparency and accountability through obligations to publish guidance and to submit annual activity reports to the Slovak Parliament and the European Commission.[27]

The WPO received 180 submissions in 2024, and has demonstrated enforcement capacity, including sanctioning senior officials for retaliatory actions against protected whistleblowers.

However, the institution also illustrates the **political vulnerability of whistleblower protection mechanisms**. In late 2025, the WPO became the focal point of a significant political and legal dispute. The Slovak government fast-tracked legislation to abolish the office and substantially weaken whistleblower protections. This prompted domestic protests, strong civil society mobilisation and scrutiny from European institutions.

The proposed amendments were widely understood as being politically motivated, seeking to curtail the independence and enforcement

[25] https://integrityatwork.ie/

[26] www.whistleblowing.it/en/

[27] www.oznamovatelia.sk/en/o-nas/

capacity of the WPO following its sanctioning of senior government officials, and to reassert political control over whistleblower protection mechanisms, with significant implications for oversight, accountability and the detection of wrongdoing, including misuse of EU funds.[28]

Although the law was adopted despite a presidential veto, the Slovak Constitutional Court provisionally suspended its entry into force in December 2025. The government agreed to repeal the law before the Court made a final ruling.[29] In addition, the EU Commission has started infringement proceedings against Slovakia for breaching EU rules on the protection of whistleblowers.[30]

This case illustrates the potential of a well-mandated, independent whistleblower authority and its vulnerability to political interference. It underscores the need for strong constitutional, institutional and EU-level safeguards to ensure the durability of whistleblower protection frameworks.

[28] Whistleblowing International Network (2024). Government abolishes Whistleblower Protection Office, alarming EU and civil society. Available at: https://whistleblowingmonitor.eu/government-abolishes-whistleblower-protection-office-alarming-eu-and-civil-society/

[29] Whistleblowing International Network (17 December 2025). Constitutional Court suspends law abolishing Whistleblower Protection Office. Available at: https://whistleblowingmonitor.eu/constitutional-court-suspends-law-abolishing-whistleblower-protection-office/ and Whistleblowing International Network (6 March 2026). Government retreat marks important victory for whistleblower protections in Slovakia. Available at: https://whistleblowingnetwork.org/News-Events/News/News-Archive/Government-Retreat-Marks-Important-Victory-for-Whi

[30] https://whistleblowingmonitor.eu/eu-takes-action-on-slovakias-whistleblowing-crackdown/

REMEDIES AND FULL COMPENSATION

The make-whole principle in the EU Whistleblowing Directive

The EU Whistleblowing Directive recognises that retaliation exposes whistleblowers to significant financial, professional and emotional harm and therefore requires member states to provide effective remedial measures. Whistleblowers and those connected to them must have access to full, "make-whole" compensation and appropriate remedies, including interim relief, tailored to the type of retaliation and the damage suffered.[31]

Central to this approach is the principle of restoring the whistleblower, wherever possible, to the status quo ante – the position they would have been in had the retaliation not occurred. This ensures that protection is not merely symbolic but delivers real and practical redress.

A non-limiting definition of retaliation is important for establishing appropriate remedies. This is particularly relevant for women and other vulnerable workers, such as ethnically and racially minoritised persons, LGBTQ+ individuals and migrants, who tend to experience more than others indirect and more subtle forms of retaliation (including intimidation, ostracism, discrimination, damage to reputation, withholding career advancement and inappropriate medical referrals).

WHAT "FULL COMPENSATION" SHOULD MEAN IN PRACTICE

Key elements of effective remedies under the EU Whistleblowing Directive

To ensure whistleblower protection is effective, remedies should aim to fully restore the whistleblower to the position they would have been in had retaliation not occurred. In practice, this may include:

- reinstatement in the same or an equivalent position following dismissal or demotion
- annulment of retaliatory measures, including dismissal, demotion, transfer and cancellation of contracts, permits or licences
- full financial compensation covering direct, indirect and future financial losses (such as lost salary, career opportunities or pension rights)
- compensation for non-financial harm, including reputational damage, emotional distress or psychological harm
- coverage of legal and expert costs incurred in retaliation proceedings[32]

[31] Articles 21 (6) and 21 (8) of the Directive.

[32] Articles 21 (8) and recital 94 of the Directive.

- interim relief measures to prevent further harm while legal proceedings are ongoing[33]

Without such comprehensive remedies, whistleblower protection risks remaining largely symbolic.

National approaches to remedies and compensation

Transposition into national legislation is lagging. As the European Commission found in its 2024 report, in many member states, interim relief is not provided, compensation is limited to monetary damages and/or remedial measures are not available to all persons that should be entitled to them. Member states' application of the principles in the Directive vary significantly in the scope and amount of remedies provided and whether they are financial or non-financial (such as reinstatement).

LEGAL REMEDIES FOR WHISTLEBLOWERS IN EU MEMBER STATES

National frameworks can be broadly categorised as follows.

Full compensation and reinstatement
Austria, Cyprus, Denmark, France, Greece, Italy, Latvia, Lithuania, Malta, Romania, Spain and Slovenia: these jurisdictions provide the most comprehensive level of protection. Whistleblowers are entitled to full compensation for material and non-material damages and may also be reinstated to their position in cases of dismissal or other forms of retaliation.

Full compensation without reinstatement
Bulgaria, Czechia, Germany, Latvia, Portugal and Sweden: in these countries, whistleblowers may obtain full financial compensation, but there is no guaranteed right to reinstatement. This limits the restorative dimension of protection.

Limited redress
Belgium, Croatia, Germany, Ireland, Luxembourg, the Netherlands, Poland and Slovakia: remedies in these jurisdictions are restricted or fragmented, often relying on general labour law provisions. Compensation may be capped or limited to certain types of damages, and reinstatement is either unavailable or uncertain.

Unclear or undeveloped remedies
Estonia, Finland and Hungary: in these jurisdictions, the scope of available remedies remains unclear or insufficiently specified, raising concerns about compliance with EU minimum standards.

In some countries, remedies are not included in the national whistleblower legislation. Instead, other legal provisions are invoked (Estonia and the Netherlands).[34]

Access to remedies in practice

Even in countries where remedies are included in the legislation, publicly reported cases rarely show whistleblowers regaining their position or receiving adequate compensation for the harm they have suffered. This limited record reflects, in part, the small number of cases that reach formal adjudication.

In some countries, such as Estonia and Poland (due to late adoption of the law) or Malta, no cases of reinstatement and compensation to whistleblowers have been reported so far. One potential explanation for the low number of cases in which whistleblowers receive compensation may be tied to the fact that whistleblowers may be deterred from pursuing legal remedies when legal aid or financial assistance is absent or limited.

Generally, to benefit from compensation measures, whistleblowers must first go through lengthy and complex court proceedings.

A 2025 case in France, in which a whistleblower against the company Veolia suffered retaliation, illustrates this challenge. After reporting environmental and safety breaches, the individual faced retaliation and dismissal, and had to engage in a prolonged legal process under conditions of financial and evidentiary disadvantage.

[33] Article 21(6) and Recital 96 of the Directive.

[34] Terracol (2023)

Although the court ultimately recognised his whistleblower status, annulled the dismissal and awarded legal costs, this outcome was reached only after a prolonged process during which the whistleblower had lost his income and faced significant uncertainty.[35] The case highlights the potential of judicial remedies and their limitations. It shows that effective protection often depends on the whistleblower's ability to endure lengthy proceedings before obtaining redress.

WHEN DOES WHISTLEBLOWER PROTECTION BEGIN?

In a recent retaliation case in the **Czech Republic**, the Municipal Court in Prague originally took a broad view of whistleblower protection. It said that protection should apply not only after someone has formally reported wrongdoing, but also when an employer retaliates because they believe an employee is about to report: "It is possible to imagine a situation where a person superior to the whistleblower obtains information that he is about to file a report and acts repressively towards him; it could be considered that this was a retaliatory measure if a connection with this intention were proven. The law therefore also protects persons who are just preparing to make a report."[36]

However, the Supreme Administrative Court later overturned this interpretation. Taking a more restrictive approach, it ruled that, under the current wording of the Whistleblower Protection Act, legal protection starts only once a report has been made through one of the official reporting channels.

In the specific case, the employee's contract was terminated before she submitted her report to the Ministry of Justice. Even though she filed the report the very next day, the Supreme Administrative Court held that actions taken before a report exists cannot legally be treated as retaliation. Because of this timing, the dismissal could not be considered a retaliatory measure under the law.[37]

Quasi-judicial and administrative practice

In several member states, whistleblowing authorities or administrative bodies can take action to address retaliation. While such mechanisms may offer faster and less formal avenues for redress, their outcomes do not always result in effective remedies for whistleblowers.

Lithuania

In Lithuania, for example, whistleblowers may apply to the Prosecutor General's Office for compensation. However, in practice, access remains limited. In 2023, none of the three applicants received compensation, and similarly no compensation was awarded in 2022. Only two payments were made in 2021, both for relatively modest amounts (€1,800 and €1,900), which highlights the restrictive nature of the system.[38]

Ireland

In Ireland, the number of retaliation complaints (reported in surveys) and legal claims is increasing, yet success rates remain low. According to TI Ireland, only around 10 per cent of cases were won by whistleblowers in 2024.

[35] Maison des Lanceurs d'Alerte (2025). Victoire: la justice annule le licenciement d'un lanceur d'alerte à Veolia lié à ses signalements pour risques environnementaux. Available at: https://mlalerte.org/victoire-la-justice-annule-le-licenciement-dun-lanceur-dalerte-a-veolia-lie-a-ses-signalements-pour-risques-environnementaux/

[36] Judgment of the Municipal Court in Prague (č. j. 8 Ad 14/2024-54), see Whistleblowing Center (16 April, 2025). Termination of service of the director of the State Institute for Drug Control. Available at: www.whistleblowingcenter.cz/knihovna/zruseni-sluzebniho-pomeru-reditelky-statniho

[37] Supreme Administrative Court (8 Ads 100/2025-81), see Whistleblowing Center (22 October 2025). Termination of the service relationship of the director of the State Institute for Drug Control - decision of the Supreme Administrative Court. Available at: www.whistleblowingcenter.cz/knihovna/zruseni-sluzebniho-pomeru-reditelky-statniho-ustavu-pro-kontrolu-leciv---rozhodnuti-nejvyssiho-spravniho-soudu

[38] Prosecutor General's Office (2023). Report on whistleblower protection in Lithuania. Available at: https://prokuraturos.lt/data/public/uploads/2024/03/2023-m.-vts-veiklos-ataskaita.pdf

Notably, while whistleblower retaliation claims to the Workplace Relations Commission are subject to compensation caps, some adjudicators have provided more expansive interpretations by considering not only financial loss, but also other types of impact on an individual who made a protected disclosure. They may draw on other EU law principles to increase awards.[39] This is an encouraging interpretation of the protection framework.[40] Whistleblowers – or indeed any person – may also claim for uncapped compensation for any loss associated with whistleblowing through a broad, dedicated civil action. However, the cost and complexity of proceedings may deter them from following this course of action.

Belgium

In Belgium, competent authorities may act as mediators in retaliation cases. In the private and federal public sectors, the Federal Ombuds can review complaints and require organisations to demonstrate that adverse measures are unrelated to whistleblowing. If this is not proven, the ombuds may recommend rescinding the measure or providing compensation within a relatively short time frame. While this procedure is significantly faster than court proceedings, its non-binding nature and reliance on the parties' good faith limit its practical effectiveness, and only a small number of cases are resolved through this mechanism each year.[41]

CASE STUDY – CALCULATING WHISTLEBLOWER COMPENSATION IN THE NETHERLANDS

Amsterdam District Court ruling (2025)[42]

In a landmark judgment, the Amsterdam District Court awarded significant compensation to two whistleblowers who were dismissed after reporting wrongdoing. Retaliation was initially established by the Investigation Department of the Whistleblower Authority, which found that the employer had mishandled their whistleblowing report and then declared the two employees redundant, proceeding with their dismissal.[43]

The court awarded compensation based on the difference between the whistleblowers' actual situation after retaliation and the situation they would likely have been in had the retaliation not occurred.

Based on expert calculation, awards included:

- €303,762.61 gross in outstanding performance bonuses (2016 through 2023) and the actual training costs incurred, up to a maximum of €57,000 for the first whistleblower
- the difference between the salary for the years 2017 through 2024 and the salary that the whistleblower would have received had they not suffered retaliation, as determined by the court expert (plus mandatory interest from the due date)[44] and €37,900 in training costs for the second whistleblower
- €118,601.18 (including VAT) in legal fees for both whistleblowers, plus additional legal

[39] Transparency International Ireland (2025). SPEAK UP Report 2025 (Dublin: Transparency International Ireland). Available at: https://transparency.ie/content/speak-report-2025-0

[40] In Ireland, whistleblowers – or indeed any person – may claim for uncapped compensation for any loss associated with a whistleblowing report through a broad, dedicated civil action under tort law. However, the cost and complexity of proceedings may deter them from following this course of action.

[41] In 2024, the Federal Ombuds received 30 complaints of retaliation, of which only five were deemed admissible. See Le Médiateur Fédéral (2025). Rapport annuel 2024: faire simple. Available at: www.federaalombudsman.be/fr/rapport-annuel-2024-faire-simple

[42] https://uitspraken.rechtspraak.nl/details?id=ECLI:NL:RBAMS:2025:1538

[43] https://uitspraken.rechtspraak.nl/details?id=ECLI:NL:RBAMS:2023:3969

[44] The subdistrict court judge's question to the expert was: "What job and salary growth would employees have been expected to experience, taking into account a normal expected career and the specific circumstances of the case, from November 2015 to the present if employees had continued to perform their duties (without being declared redundant and having a request for dismissal)?"

costs and expert fees to be paid by the employer

The case illustrates how courts can operationalise the Directive's **status quo ante principle** by calculating the full financial impact of retaliation.

Greater transparency and more systematic data are needed on cases where whistleblowers obtain remedies and compensation, and those in which claims are rejected or unsuccessful. The current lack of detailed and comparable information on case outcomes significantly limits the ability to assess how effectively whistleblower protection rules are enforced in practice. This data gap also hinders meaningful evaluation of whether legal frameworks are delivering tangible redress for retaliation.

REVERSAL OF THE BURDEN OF PROOF

A cornerstone of effective whistleblower protection

Reversal of the burden of proof is a cornerstone of effective whistleblower protection. Comparative experience from other jurisdictions indicates that it significantly increases whistleblowers' chances of succeeding on the merits. It is therefore essential to ensuring that the protection provided by the Directive is effective in practice.[45]

As a general rule, the burden of proof in judicial or administrative proceedings lies with the person bringing the claim. However, retaliation against whistleblowers is frequently subtle or disguised. Furthermore, given the structural power imbalance between the whistleblower and the organisation concerned, retaliation is often difficult to prove.[46]

For this reason, in line with best practice, the Directive provides for reversal of the burden of proof. Once a reporting person demonstrates that they made a report or public disclosure and subsequently suffered a detriment, retaliation is presumed. It then falls to the person or entity that imposed the detrimental measure to prove that the action was based on duly justified grounds, that is, it was in no way linked to the report or public disclosure.[47]

Incomplete and incorrect transposition in national laws

Although all member states have formally introduced a reversal of the burden of proof, many have not transposed the Directive correctly in this respect.[48]

In at least eight member states, national whistleblowing laws have simply reproduced the wording that the measure must be "based on duly justified grounds", without clarifying that this requires the respondent to establish that the measure was entirely unrelated to the reporting. This clarification is essential. Without it, the provision risks being misinterpreted to mean merely that the measure complied with other areas of legislation or formal procedures.

Such an interpretation would contradict the very purpose of reversal of the burden of proof. It may allow employers to rely on formal compliance or to initiate retrospective investigations to construct a justification for measures that are, in reality, retaliatory. This creates a serious risk of abuse and defeats the presumption established by the Directive.

At least seven member states have incorrectly transposed the Directive either by not clearly specifying how the employer must demonstrate that a measure was not retaliatory or by imposing additional evidentiary burdens on reporting persons. In some jurisdictions, whistleblowers must first prove that they qualify for protection under the law or establish a prima facie case that the measure was retaliatory. In certain cases, they must do both. As a result, whistleblowers continue to bear a considerable evidentiary burden, contrary to the logic of a fully reversed burden of proof.

[45] Feinstein and Devine (2024)

[46] Whistleblowing International Network (2024). Burden of proof must be fully reversed. Available at: https://whistleblowingnetwork.org/WIN/media/pdfs/3-Burden-of-proof-must-be-fully-reversed-FINAL_1.pdf

[47] Article 21(5) and Recital 93 of the Directive

[48] European Commission (2024)

For example, in Austria and Bulgaria, reporting persons must demonstrate that their report falls within the material scope of the law and provide prima facie evidence linking the detriment to the report. In the Czech Republic and Slovakia, whistleblowers must obtain certification of their protected status.

STATUTORY APPROACHES TO THE BURDEN OF PROOF IN EU MEMBER STATES[49]

- **Strict "no link" requirement**
  Belgium, Denmark, Germany, Greece, Italy, Latvia, Romania, Slovakia, Slovenia and Spain require the respondent to demonstrate that the contested measure is **in no way connected** to the report (for example, there is no causal link or objectively justified and unrelated reasons).
- **"Duly justified grounds" standard (no explicit link requirement)**
  Croatia, Cyprus, Estonia, France, Ireland, Luxembourg, Malta and Romania rely on general formulations requiring the measure to be justified, without explicitly requiring proof that it is unrelated to the report. This leaves scope for interpretation.
- **No clearly defined rebuttal standard**
  The Netherlands and Poland do not specify how the respondent must demonstrate that a measure was not retaliatory, creating potential legal uncertainty.
- **Conditional reversal of the burden of proof**
  Austria, Bulgaria, Czech Republic, Hungary and Sweden require additional conditions (for example prima facie evidence or indications of retaliation) before the burden shifts to the respondent.

These divergences point to uneven levels of protection across member states and may affect the effectiveness and consistency of whistleblower protection in practice.

Divergent judicial interpretations across member states

In cases where national laws do not fully reverse the burden of proof as prescribed by the Directive, the role of the courts becomes crucial. Judicial practice across the EU shows significant variation in the interpretation of the reversed burden of proof.

Expansive interpretations strengthening protection

In **France**, although the statutory text refers only to measures being based on "duly justified grounds", the Cour de cassation (the highest court) clarified that the employer must demonstrate that the measure was justified by objective elements unrelated to the report.[50] Similarly, in **the Netherlands**, the legislation does not expressly specify how the employer must prove that a measure was not retaliatory. However, the Supreme Court has ruled that the employer must establish the absence of any causal link between the detrimental measure and the report.[51]

Restrictive interpretations weakening protection

Judicial practice has not always strengthened protection. In several member states, courts have adopted restrictive interpretations of national provisions that were already only partially aligned with the Directive. In **Sweden**, in addition to the statutory prima facie requirement, a court required the whistleblower to prove that the report fell within the scope of the law. In **Luxembourg**, a decision of May 2025 simply failed to apply the reversal of the burden of proof provided for under national legislation.[52]

Inconsistent interpretation creating legal uncertainty

In many member states, judicial interpretation remains inconsistent and has not yet crystallised, which creates legal uncertainty. This is the case in **Romania**, where different courts of appeal adopted varying interpretations. One court raised the evidentiary threshold required to establish a causal link between a report and a subsequent disciplinary sanction. In **Italy**,

[49] This classification reflects the statutory provisions in national whistleblowing laws and does not take into account court interpretation in case law.

[50] Cour de cassation, decision of 2 July 2025, Pourvoi n° 24-12.178

[51] https://deeplink.rechtspraak.nl/uitspraak?id=ECLI:NL:HR:2025:190

[52] Répertoire no. 1731 /25 L-TRAV-75/25, Ordonnance of 22 May 2025

a June 2025 decision of the Milan Court was reportedly the first to correctly interpret the burden of proof provisions, following a series of earlier decisions that had not achieved this. Prior to the ruling, employees were required to prove in court the causal link between the report and the retaliatory measure suffered, without the benefit of the statutory presumption that retaliation came because of a protected report. This resulted in a heavier evidentiary burden on the whistleblower and, in many cases, only formal protection, insufficient to guarantee effective safeguarding of the rights at stake.

These divergences illustrate the importance of judicial interpretation in determining whether whistleblower protection functions effectively in practice. They underline the importance of awareness-raising and specialised training for judges and other legal professionals on the EU whistleblower protection framework and its national transposition.

PENALTIES FOR VIOLATIONS

The EU Whistleblowing Directive requires national legislation to establish an effective system of penalties to uphold the integrity of the whistleblower protection framework. It mandates sanctions for hindering reporting, retaliating against reporting persons or other protected parties – including initiating vexatious legal proceedings – and breaching the confidentiality of a reporting person's identity.[53]

National legislation varies considerably when it comes to sanctions, as does enforcement, which is still very limited.

The European Commission 2024 report noted that penalties are generally too low to be considered effectively dissuasive, and do not adequately cover retaliation against persons associated with whistleblowers.

In addition, as the 2023 Transparency International assessment found, eight countries' laws had not established penalties for all four types of violations of whistleblower protection, as required by the Directive (Denmark, Hungary, Latvia, Lithuania, the Netherlands, Romania, Slovenia and Sweden). Conversely, nearly all countries impose sanctions for whistleblowers who knowingly report false information, sometimes with penalties significantly higher than those for retaliation. This creates a detrimental chilling effect.[54]

With only a few cases spread across the EU where penalties have been imposed (for example France, Italy and Slovakia), it is hard to evaluate whether enforcement is likely to dissuade retaliation and other practices meant to deter whistleblowers.

Wide variation in penalties across the EU

There is high variability in the severity of penalties for violations of the law across the 27 EU member states. These range from rather symbolic fines of between €15 and €8,000 (Bulgaria, Croatia, Lavia, Romania and Slovakia) to very significant ones. In Latvia, fines for retaliating against a whistleblower range from €30 to €200 for natural persons, €30 to €200 for officials and €70 to €14,000 for legal persons. Spain leads with fines of up to €1,000,000 for organisations, followed by Belgium with fines of up to €576,000, Greece with up to €500,000 and Estonia at up to €100,000. This wide disparity raises questions about whether penalties are sufficiently dissuasive across all member states, as required by the Directive.

Some countries also establish criminal offences – capable of leading to prison sentences – for violations of whistleblower protection (such as in Belgium, Cyprus, France, Ireland, Latvia, Luxembourg or Poland).[55] In practice, these criminal law provisions are rarely utilised. In France, for instance, since the introduction of the 2022 criminalisation of retaliation against whistleblowers, there has been no court case resulting in such penalties. In Ireland, whilst criminal complaints to the police have been reported in the press, it is not clear whether any of these have or will proceed to prosecution.

Hungary and Sweden have not established penalties in their whistleblower protection laws, yet sanctions may be provided for under different legislation. Meanwhile, the Netherlands is in the process of preparing new legislation to address this gap.

Where countries establish penalties for legal and natural persons, some observers have raised the question of the effectiveness of such fines when it comes to public sector institutions. Little is known about whether combined fines for institutions and persons responsible for retaliation are being utilised and whether they are effective.

Notably, many countries provide for very wide ranges between the minimum and maximum amounts, such as Greece (€10,000 to €500,000), Portugal (€10,000 to

[53] Article 23 of the Directive

[54] Terracol (2023)

[55] Morrison & Foerster LLP (n.d.). Whistleblower Q&A: Key considerations under European Law. Available at: www.mofo.com\\gdpr-european-privacy\\whistleblowing\\whistleblower-qa

€250,000) or Luxembourg (€1,500 to €250,000). Without established practice or clear guidelines distinguishing between different levels of severity, this may leave considerable discretion to authorities or courts when they determine sanctions.

Civil society observers note that penalties are rarely applied. When they are used, they tend to fall at the lower end of the available range. For example in Italy, in 2024, the National Anti-Corruption Authority (ANAC) imposed fines on employers for retaliation amounting to €5,000 in two cases (the minimum fine under the previous legislation) and €10,000 in another case (the minimum fine under the current legislation), despite the legal framework allowing for fines of up to €50,000.[56]

Despite the overall limited enforcement record across the EU, a small number of cases demonstrate the potential role of penalties in reinforcing whistleblower protection, when maximum or near-maximum fines have been imposed.

NOTABLE CASES OF PENALTIES FOR RETALIATION

The following cases provide examples where authorities have imposed maximum or near-maximum fines for retaliation against whistleblowers.

Slovakia – fine imposed by the whistleblowing authority

In a case involving a group of police investigators, known as the Čurillovci, the investigators were granted protected status by a prosecutor. However, they were later suspended from service without the Ministry of the Interior seeking the legally required prior consent from the Whistleblower Protection Office. The office found the ministry in breach of the law and imposed a €90,000 fine, followed by an additional €18,000 fine in a related matter.[57] The fine of €90,000 is close to the maximum permissible amount of €100,000 provided by the law.

However, the case raises questions about whether financial penalties imposed on public institutions have the intended deterrent effect or simply constitute financial transfers between state institutions.

France – fine imposed by a court

In a 2025 case, the Paris Court sentenced a Swiss bank to pay a €75,000 fine – the statutory maximum – for the psychological harassment of two employees from the bank's French subsidiary who had made protected reports.[58]

[56] Transparency International Italia (2024). Report Whistleblowing 2024 (Rome: Transparency International Italia). Available at: https://www.transparency.it/images/pdf_pubblicazioni/2024_Report_Whistleblowing.pdf

[57] Decision of the Whistleblower Protection Office of 24 June 2024 Ref. No. UOO-164/2024, Ref. No. 3293/2024. Available at: www.oznamovatelia.sk/wp-content/uploads/2024/10/Rozhodnutie_164_2024.pdf; EU Whistleblowing Monitor (25 October 2024). Whistleblower Protection Office issues landmark fine, amid rising cases. Available at: https://whistleblowingmonitor.eu/whistleblower-protection-office-issues-landmark-fine-amid-rising-cases/

INTERNAL WHISTLEBLOWING SYSTEMS

Establishment and functioning of internal reporting channels

The EU Whistleblowing Directive places obligations on countries to mandate the establishment of internal reporting channels across private and public organisations, while also allowing exceptions for smaller entities with less than 50 employees and municipalities with less than 10,000 inhabitants.

In general, data about the functioning and effectiveness of internal reporting systems for private and public entities is rather limited. A 2024 study analysing 1.86 million reports from 3,784 companies worldwide found an increase in reporting in the previous year, particularly in the European Union. The study attributes the increase to the implementation of the Directive and corresponding national legislation.[59] However, the number of reported retaliation cases also increased.[60]

IMPROVED INTERNAL WHISTLEBLOWING SYSTEMS IN THE DUTCH PRIVATE SECTOR

- **Significant progress following legal reform:** Transparency International Netherlands' 2024 *Whistleblowing Frameworks*[61] report found a marked improvement in whistleblower protection among major Dutch companies, with average scores increasing by 36 per cent compared to 2019. This was largely attributed to the 2023 Whistleblower Protection Act.
- **Impact of the EU Directive:** the new legislation, adopted to transpose the Whistleblowing Directive, has strengthened the position of employees by closing previous legal gaps and contributing to more robust corporate internal whistleblowing systems, particularly in companies with 250+ employees.
- **Persistent gaps in implementation and culture:** despite progress, only 20 out of 70 companies score 75 per cent or higher overall, and performance on corporate culture remains weak (49 per cent), which indicates limited trust and openness in practice.
- **Wide disparities between companies:** significant variation persists, with leading companies (such as KPN, Eneco and Philips) scoring close to 90 per cent, while others (for example Google, HEMA and CSC/Intertrust) score extremely low, pointing to uneven implementation.
- **Beyond compliance: emerging good practices:** many companies go beyond legal requirements. A total of 90 per cent allow anonymous reporting, which reflects growing alignment with international best practices.

There is no global or regional assessment of internal channels in the public sector, although evidence about how these systems work in practice and whether they

[59] The report found that organisations based in Europe saw median reports per 100 employees increase from 0.53 to 0.63 comparing 2022 and 2023. In the UK, these values decreased from 0.53 to 0.43.

[60] Europe saw an increase in frequency of retaliation reports of around two-tenths of a percentage point. Navex (2024). Regional whistleblowing & incident management benchmark report. Available at: www.asisonline.org/security-management-magazine/latest-news/today-in-security/2024/june/navex-2024-whistleblower-report/

[61] Transparency International Netherland (2024). Whistleblowing frameworks – assessing companies in trade, industry, finance and energy in the Netherlands. Available at: www.transparency.nl/nieuws/2024/12/onderzoek-verbetering-positie-klokkenluiders-nederlands-bedrijfsleven/

are trusted by potential whistleblowers is gradually increasing.

Across member states, a clear trend emerges in which internal whistleblowing systems formally exist but often function weakly in practice, particularly at local level and in smaller public bodies. Country examples illustrate recurring patterns of formalistic compliance, limited independence and capacity constraints that undermine trust and effectiveness. In smaller organisations, this is also complicated by concerns regarding proper confidentiality safeguards.

In Slovakia, the high fragmentation of local government creates a risk of "paper-only" internal reporting systems, especially in small municipalities. However, this risk is partly mitigated by active oversight from the Whistleblower Protection Office, which conducts inspections, imposes sanctions for non-compliance and provides targeted training to municipal auditors responsible for internal channels. This illustrates how enforcement and capacity-building can counter formalistic implementation.

By contrast, in Romania, CSO monitoring shows that internal channels in many public entities exist largely for compliance purposes. Procedures are not designed to build trust, responsible persons lack independence, confidentiality safeguards are weak and channels are poorly communicated to staff. These shortcomings are reinforced by systemic barriers, including hierarchical dependencies, political appointments and small administrative structures that make genuine independence of designated persons difficult to achieve.[62]

Sometimes, disparities between the requirements for public and private organisations can leave certain whistleblowers with diminished protection. In Italy, for example, the scope of what can be reported in the private sector and the public sector differs. While the scope for the public sector is quite comprehensive, the scope for the private sector is narrower. The scope of internal whistleblowing systems mirrors this difference. In addition, while Italian public sector entities have had whistleblowing systems in place since 2017, the private sector has only had to implement whistleblowing systems since 2023, when the law transposing the Directive was adopted. This has created a learning curve for the competent authority as it assumes responsibility for overseeing compliance in the private sector.

Enforcement of organisations' obligations

The Directive imposes several obligations on public and private organisations, including the duty to establish internal reporting channels and procedures that meet specific requirements. They must follow up on reports, provide feedback to whistleblowers and ensure that information about reporting procedures is available and easily accessible.

Failure to comply with these obligations may effectively hinder reporting. In such cases, penalties for hindering whistleblowing should apply. Nevertheless, for reasons of clarity and legal certainty, specific sanctions should be provided for breaches of these obligations, thereby reinforcing their preventive and dissuasive effect.

A large majority of Members States have penalties in their whistleblowing legislation for persons who fail to implement internal whistleblowing systems in line with national legal requirements.[63] Unfortunately, in some cases, the fines for legal persons remain very low and may not provide meaningful incentive.

Moreover, the whistleblower protection laws in at least four countries (Austria, France, Hungary and Latvia) do not include such penalties.

Without strong oversight, sanctions and sustained capacity-building, internal whistleblowing systems, particularly in small or local public bodies, risk becoming symbolic rather than functional. This weakens whistleblower trust and limits the preventive value of internal whistleblowing systems.

62 Maria Yordanova, Martina Refi Homolak, Angelos Kaskanis, Simona Ernu and Andrei Macsuț (2025). Implementation of the transposed national laws aligned with the EU Whistleblowing Directive in Southeast European EU member states (Southeast Europe Coalition on Whistleblower Protection). Available at: https://publicatii.romaniacurata.ro/wp-content/uploads/2025/06/Report-Implementation-of-the-transposed-national-laws-aligned-with-the-EU-Whistleblowing-Directive-in-Southeast-European-EU-Member-States.pdf

63 In the Netherlands, the government is working on new revisions to empower the competent authority to impose administrative sanctions (including a fine) for failure to meet legal obligations regarding internal reporting systems, following an amendment adopted by Parliament.

ADVICE AND SUPPORT

The EU Whistleblowing Directive requires member states to facilitate whistleblowing by ensuring access to comprehensive, independent and free information and advice, as well as legal aid. It also encourages the provision of financial assistance and support measures, including psychological support.[64]

Whistleblowers, particularly those from underrepresented or vulnerable groups, often require tailored advice to understand how legal provisions apply in practice, identify reporting channels and secure protection from retaliation. Without clear, accessible advice and credible assurance of protection, individuals are less likely to report concerns, which undermines the effectiveness of whistleblower protection frameworks.

Women and other vulnerable workers often face greater barriers to reporting wrongdoing and are disproportionately affected by retaliation due to their more precarious socioeconomic positions. This underscores the importance of accessible, gender- and intersectionality-responsive advice and support mechanisms.

Independent advice

At least three EU member states (Denmark, Hungary and Ireland) do not foresee the provision of individual advice in their whistleblowing law. They only include an obligation to publish general information on an authority's website.[65]

Even where legal provisions exist, their practical implementation remains uneven. Responsible authorities often face resource constraints that limit their ability to provide meaningful advice and support.[66] Moreover, the absence in most countries of systematic data on requests for advice and the types of support provided makes it difficult to assess how these mechanisms function in practice.

A challenge that arises from the emerging practice is that many reports are not recognised as whistleblowing reports by authorities. As a result, reporting persons may need to prove in court that they meet the criteria for protection – often unsuccessfully. This points to the need for stronger advisory mechanisms to guide individuals before reporting, help them understand whether they meet the criteria for protection and reduce the risks of costly judicial proceedings.

In several countries (such as the Czech Republic, France, Germany, Ireland, Italy, Latvia, Lithuania and Malta), CSOs help fill institutional gaps by offering initial legal advice, guidance through the complex reporting process and support in cases of retaliation. However, across the EU, the limited number of CSOs that are active in this field[67] and work directly to support whistleblowers face significant resource constraints. Ultimately, this affects the level of support available to whistleblowers.

Some countries recognise the important role played by CSOs and provide public support mechanisms. In Ireland and Sweden, for example, this takes the form of government funding for such activities.

In Slovenia, internal reporting officers must inform whistleblowers about CSOs that offer support and competent authorities must publish such information on their websites. NGOs providing counselling, legal assistance, representation in retaliation proceedings or psychological support may obtain public-interest status in the area of integrity, but there is no dedicated public funding scheme.

Similarly, in Italy, competent authorities refer whistleblowers to designated CSOs, albeit without dedicated funding support.

[64] Article 20

[65] Terracol (2023)

[66] Ferro and Fraschini (2026)

[67] In countries like Latvia and Lithuania, there is only one CSO with expertise in whistleblower protection (in both cases, the local chapters of Transparency International).

In Latvia, the whistleblower protection law allows CSOs and trade unions to provide consultations to whistleblowers and to act on their behalf before authorities or courts. They may also serve as intermediaries between the whistleblower and the organisation or competent authorities to which the report is made.

ORGANISATIONAL SUPPORT AND REPRESENTATION OF WHISTLEBLOWERS IN LATVIA

Latvia provides a notable example of a legal framework that actively integrates CSOs into the system of whistleblower protection, thereby strengthening access to advice, support and representation.

Under national law, whistleblowing may be carried out through recognised intermediaries, including associations, foundations, trade unions and associations of trade unions. These organisations are granted specific rights and competences to support whistleblowers and safeguard their interests.

In particular, organisations are entitled to provide legal and practical assistance to individuals who have made, or intend to make, a whistleblowing report. This includes consultations, legal guidance and broader support aimed at facilitating lawful reporting and ensuring effective protection.

They may also support and represent their members, as well as other individuals whose interests they are mandated to defend under their statutes. Notably, organisations are empowered to initiate proceedings before competent authorities or courts on behalf of whistleblowers without requiring a separate power of attorney. This includes the ability to submit complaints and claims and to act in administrative or judicial proceedings.

This framework effectively grants organisations a form of statutory representative standing, reducing procedural barriers and enhancing access to justice for whistleblowers.

The Latvian model illustrates a more advanced approach to whistleblower support, where legally empowered organisations complement formal protection mechanisms by providing accessible, independent advice and facilitating enforcement of rights.

Unfortunately, these schemes are not accompanied by dedicated funding mechanisms to support these CSOs.

Lack of protection for CSOs

The EU Directive protects natural persons (individuals) acting as facilitators and those connected with the whistleblower. However, it does not extend equivalent protection to legal persons that provide assistance to whistleblowers, such as CSOs.

France and Latvia (since a recent amendment of its whistleblower protection law) are the only member states that went beyond the Directive's requirement, extending protection to both natural and legal persons. This allows CSOs that provide advice to whistleblowers to benefit from the same protection. In other member states, national whistleblowing laws either do not protect CSOs or remain ambiguous as to whether CSOs that assist whistleblowers would be considered facilitators or other protected associated persons by using broad formulations (for example, Estonia, Poland and Sweden).

This creates legal uncertainty for whistleblowers and support providers. While seeking confidential advice does not constitute public disclosure under the Directive, the lack of explicit safeguards raises questions about the applicability of confidentiality protections, anti-retaliation measures and procedural guarantees. This ambiguity may deter whistleblowers from seeking external advice and weaken the overall effectiveness of the framework.

Legal and financial support

While not mandatory, the Directive encourages member states to provide financial assistance to whistleblowers in the context of legal proceedings. Legal aid is only required in criminal and civil cross-border cases.

In practice, legal costs can be prohibitive for whistleblowers, whose incomes often depend on the organisation which is retaliating against them. While whistleblowers can sometimes recover these fees at the end of the case, they might not be able to cover the

costs upfront, especially if they are unemployed and blocklisted. If whistleblowers are not able to afford the costs to enforce their rights, the reality of these rights is brought into question.

Transparency International noted in 2023 that only seven of the 20 member states reviewed (Belgium, France, Greece, Latvia, Romania, the Netherlands and Slovenia) provide in their whistleblower protection laws for free legal assistance for whistleblowers or financial support to cover their legal costs, beyond standard legal aid systems for those eligible due to their financial situation.

In France, judges can order the other party to cover the whistleblower's legal costs in advance or definitively, and may also require the payment of living expenses if the whistleblower's financial situation has deteriorated due to whistleblowing. This is regardless of the outcome of the case. This could prove an effective measure to prevent organisations or individuals with greater legal and financial resources from disregarding whistleblower protection because they can afford to.

Legal aid is also not always clearly specified in the whistleblower protection legislation. This forces whistleblowers to rely on general legal aid provisions in several countries, where they exist (Croatia, Hungary, Italy, Luxembourg and Portugal). In Bulgaria, after the most recent changes to the law, whistleblowers can access general legal aid, but there is no dedicated support or reimbursement of legal costs for successful claimants. Assistance is restricted to court proceedings and excludes early administrative stages.[68]

EXAMPLE OF LEGAL SUPPORT BY CSOS: THE SPEAK UP HELPLINE IN IRELAND

Transparency International Ireland operates the Speak Up Helpline (www.speakup.ie), which provides free, independent information and advice to whistleblowers.

The associated Transparency Legal Advice Centre (TLAC), launched in 2016, offers access to free legal advice for whistleblowers referred through the helpline. It is the only independent law centre in Ireland that specialises in providing free legal advice on protected disclosures.

Key results include:

- 166 whistleblower cases handled by TLAC as of May 2025
- €2.4 million estimated market value of legal advice provided
- €7,875 average cost per client, significantly lower than private market rates (estimated at €11,550)
- €1.55 million in government funding since 2016
- estimated €1.5 return in services for every €1 invested

Moreover, based on UK Bar Council research, the free legal advice provided by TLAC has potentially saved the Irish Exchequer a further €1.5 million since 2016, through reduced litigation costs, higher employment rates and fewer welfare claims.[69]

The programme has expanded to include free psychological counselling services for whistleblowers and their family members.

Psychological support

Although encouraged under Article 20 of the Directive, psychological support remains underdeveloped across member states. Only a small number of countries (Belgium, Croatia, France, Greece, Slovenia and Spain) explicitly include such support in their legislation.

In practice, implementation is often limited. For example, in France, although the law allows competent authorities to provide psychological support, they lack the mandate or capacity to do so.

In addition, very few reports are recognised as whistleblowing reports. Thus, the number of people eligible for support, where it exists, is very limited.

In some countries, support is outsourced to external providers. Croatia has established specialised psychosocial assistance through the Rehabilitation

[68] Whistleblowing International Network (2025). Further amendments to Bulgaria's whistleblower protection framework. Available at: https://whistleblowingmonitor.eu/further-amendments-to-bulgarias-whistleblower-protection-framework/

[69] Transparency International Ireland (2025)

Centre for Stress and Trauma. The programme received funding from the Ministry of Justice for a three-year period, with an annual budget allocation totalling €60,000.[70] Services include emotional support via phone, video or in person.[71] Slovenia allows referral to public mental health services through the anti-corruption authority. However, in both cases, data on uptake and outcomes remains limited.

In the Netherlands, the Ministry of the Interior has established a scheme providing legal support (via the Legal Aid Council) and psychosocial support (via Victim Support Netherlands). This support is free of charge and not linked to the whistleblower's financial means. However, access is conditional: whistleblowers must be referred through the Whistleblower Authority, and support is only available once the report has been formally recognised as a whistleblowing report under the law.

Between September 2022 and September 2024, 22 individuals benefited from psychosocial support under this scheme. In addition, the Whistleblower Authority has launched pilot programmes focused on stress reduction and professional psychological support, with an evaluation of the overall scheme planned for 2026.

To conclude, despite the Directive's provisions, access to advice and support remains uneven across the EU. Weak institutional capacity, limited funding, gaps in legal protection for support providers and the absence of comprehensive data all constrain effectiveness.

Without robust advisory systems, financial support and accessible psychological assistance, whistleblowers may be unable or unwilling to come forward. This is particularly the case for vulnerable workers, and ultimately undermines the preventive and accountability objectives of whistleblower protection frameworks.

[70] Whistleblowing International Network (2025). New psychological support service for whistleblowers launched. Available at: https://whistleblowingmonitor.eu/new-psychological-support-service-for-whistleblowers-launched/

[71] https://rctzg.hr/pruzanje-emocionalne-podrske-prijaviteljima-nepravilnosti-u-rct-u/

DATA COLLECTION AND REPORTING

Systematic data collection and publication are essential for assessing how effectively whistleblower protection laws operate in practice. Reliable and comparable information on the functioning of internal whistleblowing systems (in public and private organisations), external whistleblowing systems (within competent authorities), and protection and support mechanisms provides a critical basis for evaluating implementation and impact.

Relevant data should cover:

- reporting activity, including the number of cases received, the outcomes of cases and remedies
- protection measures, including the number of retaliation complaints received, the outcomes of those complaints, the protection measures applied and the penalties imposed

In addition, broader indicators are necessary to assess performance comprehensively. These include:

- developments in case law
- levels of public awareness and trust in reporting and protection mechanisms
- the financial and human resources allocated to implementation and enforcement[72]

Taken together, these elements provide a more complete picture of whether the legal framework is functioning effectively in practice.

Regular collection and analysis of such data enable the identification of trends in types of wrongdoing reported, patterns of retaliation and changes in reporting behaviours. The publication of data – ideally on an annual basis and both at entity level and in aggregated national form – enhances transparency and accountability, supports policy reform, strengthens public scrutiny, and helps whistleblowers and organisations to assess the reliability and credibility of the framework.

Monitoring implementation of the Directive

Member states are required to provide the European Commission with information on implementation of the Whistleblowing Directive and to submit annual, preferably aggregated, statistics on external whistleblower reports, including:

- the number of external reports received
- investigations and proceedings initiated and their outcomes
- where available, the financial damage identified and amounts recovered

Most EU countries have transposed these data collection requirements into national law. However, significant variations remain in terms of whether legislation provides details on what information needs to be collected and whether publication is mandated domestically.

Most EU countries require annual data collection. At least thirteen countries also explicitly require publication of these statistics (Belgium, Czech Republic, Denmark, Finland, Latvia, Lithuania, Luxembourg, Poland, Portugal, Romania, Slovakia, Slovenia and Spain).

Some countries publish such data despite the absence of a legal obligation (for example Italy and the Netherlands), while others do so at varying intervals

[72] See Ida Nowers and Marie Terracol (2025). Monitoring internal whistleblowing systems – a framework for collecting whistleblowing data and reporting on performance and impact (Transparency International and Transparency International Ireland). Available at: www.transparency.org/en/publications/monitoring-internal-whistleblowing-systems

(France). Bulgaria has recently amended its legislation to introduce a publication requirement.[73]

The general trend across the countries reviewed is that little emphasis is placed on monitoring beyond the Directive's minimum requirements.

Several member states have introduced periodic review clauses in their legislation (Austria, Estonia, Germany, Greece, Hungary, Romania and Sweden) although only a few have initiated such reviews to date (for example the Netherlands). These reviews generally focus on the effectiveness of reporting channels, and the functioning of protections and safeguards against retaliation.

Emerging practices and data gaps

Some national authorities have developed **more advanced reporting practices**. For example, the Czech competent authority publishes detailed annual statistics that go beyond Directive requirements, including:

- reporting channels used
- whether internal channels were also used
- whistleblower preferences regarding feedback
- types of wrongdoing reported
- whether the whistleblower is still employed by the organisation where the wrongdoing occurred
- instances of alleged retaliation[74]

Similarly, the Belgian Federal Ombuds Office publishes the number of reports broken down by competent authority, outcomes and identified good practices.

However, across most member states, data collection remains limited in scope. Important categories of information are often missing, including:

- types of misconduct reported
- measures taken in response and associated timelines
- detailed information on retaliation and remedies
- the use of alternative resolution mechanisms such as mediation or conciliation

The collection and publication of such data is essential not only for public authorities, but also for civil society and potential whistleblowers. It enables civil society organisations to identify legislative gaps or inconsistencies in enforcement and better contribute to policy debates. It can also help them improve the assistance they provide to whistleblowers and strengthen their public awareness initiatives.

For individuals, access to this information can help navigate what can sometimes be a complex process of reporting, assess the likely outcomes of reporting and decide whether to report in the first place. In addition, it is important to collect information about instances of mediation or conciliation procedures between the whistleblower and the relevant entity.

Publishing information on outcomes – such as financial recovery as a result of whistleblowing – can improve awareness of the value and impact of whistleblowing. For example, in Ireland, an annual report on the operation of whistleblowing legislation in 2023 highlighted the successful recovery of €3.7 million as the result of a single whistleblower report. This underscored the importance of whistleblowing as a tool to protect public funds.[75] To further enhance transparency and deterrence, authorities could develop searchable databases of cases and outcomes. Initial steps in this direction have been taken in Croatia and, to a more limited extent, in Bulgaria through the publication of case-related information in annual reports.[76] Such initiatives can support legal professionals, researchers and persons providing support to whistleblowers in better understanding trends and challenges.

[73] Further amendments to Bulgaria's whistleblower protection framework

[74] Ferro and Fraschini (2026)

[75] Department of Public Expenditure (2024). Protected Disclosures Act statistical data report 2023. Available at: https://assets.gov.ie/static/documents/protected-disclosures-annual-report.pdf

[76] Southeast Europe Coalition on Whistleblower Protection (2025). Implementation of the transposed national laws aligned with the EU Whistleblowing Directive in Southeast European EU member states. Available at: https://publicatii.romaniacurata.ro/wp-content/uploads/2025/06/Report-Implementation-of-the-transposed-national-laws-aligned-with-the-EU-Whistleblowing-Directive-in-Southeast-European-EU-Member-States.pdf#:~:text=Rehabilitation%20Center%20for%20Stress%20and,a%20rather%20short%20period%20of

Gender and inclusion

Whistleblowing does not occur in a vacuum. It is shaped by workplace hierarchies and broader societal power structures, including gender, race, class, age, disability and sexual orientation. These factors influence how individuals are perceived, the credibility attributed to their reports and the forms of retaliation they may face.

Individuals from marginalised groups often face additional barriers to reporting wrongdoing. If these dynamics are not considered, formally "neutral" legal frameworks may inadvertently reinforce existing inequalities.

Several factors may contribute to underreporting by women and other marginalised groups. These include discriminatory norms and practices, social expectations, job insecurity and caregiving responsibilities, which may heighten fears of retaliation. These dynamics directly affect the willingness to report wrongdoing and, consequently, the overall effectiveness of whistleblower protection frameworks.

At present, evidence remains limited and largely anecdotal. However, available research suggests that women and other marginalised groups may be less likely to report wrongdoing and more likely to experience retaliation. For example, surveys of employers, employees and clients of TI Ireland and TLAC services in Ireland indicate that male whistleblowers outnumber female whistleblowers, while being a woman appears to be a strong predictor of whether a reporting person will experience retaliation.[77] The EU Barometer on corruption shows that women are less likely to report corruption but also less confident that their reports will lead to meaningful action.

A key limitation is the lack of systematic, disaggregated data. To address this, data collection should include gender-disaggregated data and, where appropriate and in compliance with data protection standards, other demographic indicators such as age, ethnicity, job level and geographic location.

Such data enables the identification of structural barriers to reporting, unequal access to protection and patterns of retaliation affecting specific groups. It also helps reveal whether certain types of wrongdoing disproportionately affect particular groups, thereby supporting targeted and evidence-based policy responses.[78,79]

Despite its importance, none of the countries assessed in this report requires whistleblowing data to be disaggregated by gender. This represents a significant gap in understanding how it functions in practice.

Towards inclusive whistleblower protection frameworks

To ensure effectiveness and fairness, whistleblowing frameworks must integrate gender-sensitive and intersectional approaches into their design, implementation and enforcement.

This requires going beyond formal legal protections to address structural inequalities, power dynamics and social norms that influence reporting behaviour, the credibility of whistleblowers and exposure to retaliation.

KEY CONCEPTS FOR INCLUSIVE WHISTLEBLOWING

Building inclusive whistleblower protection frameworks requires policies that recognise structural inequalities and adapt accordingly.

Gender-sensitive approaches

Acknowledge differences in how individuals experience reporting and retaliation.

Gender-responsive approaches

Adapt policies and support mechanisms to address the specific needs of different groups.

Gender-transformative approaches

Address underlying structural barriers and power imbalances that discourage reporting or increase vulnerability to retaliation.

[77] Speak Up report (2025)

78 Nowers and Terracol (2025)

[79] Milán Paradela and Marie Terracol (2025)

Failure to incorporate these perspectives risks undermining both the effectiveness and legitimacy of whistleblower protection frameworks. By contrast, inclusive and data-informed approaches can strengthen trust, accessibility and overall framework performance.

CONCLUSIONS AND RECOMMENDATIONS

The EU Whistleblowing Directive marked a significant step forward in strengthening the protection of individuals who report wrongdoing in the public interest. By establishing common minimum standards for reporting channels and protection against retaliation, the Directive has created a stronger legal framework for whistleblower protection across the European Union.

However, the findings of this report indicate that the Directive's objectives are not yet fully realised in practice. While most member states have formally transposed the Directive into national law, shortcomings remain in the design, implementation and enforcement of the whistleblower protection legal framework at national level.

These shortcomings do not primarily stem from deficiencies in the Directive itself, but rather from the way in which it has been transposed and applied in practice across member states. In several areas, national legislation has reproduced the wording of the Directive without providing the necessary legal clarity to ensure effective protection. This is evident in the application of reversal of the burden of proof, where ambiguities in national laws have allowed courts or employers to place excessive evidentiary burdens on whistleblowers. In other cases, member states have introduced additional procedural requirements that risk undermining the Directive's objective of shielding reporting persons from retaliation.

The availability of effective remedies and full compensation also remain uneven across member states. Where remedies are limited, slow or difficult to access, whistleblowers may remain exposed to significant financial, professional and psychological harm, even when retaliation is recognised.

At the organisational level, internal reporting channels have now been widely established across public and private sectors. However, their functioning in practice often remains uneven. In many organisations – particularly smaller entities or local public bodies – internal reporting systems may lack independence, adequate resources or sufficient safeguards for confidentiality. In such contexts, reporting channels risk becoming formal compliance mechanisms rather than effective tools for detecting wrongdoing.

External reporting authorities therefore play a crucial complementary role. They provide a safe alternative for individuals who cannot or do not wish to report internally and contribute to the credibility of whistleblowing systems overall. Yet the institutional arrangements for these authorities vary significantly across member states. In some countries, specialised whistleblower authorities have been established with clear mandates and oversight functions, while in other countries responsibilities are dispersed across multiple sectoral regulators. Where mandates are unclear or resources limited, the ability of authorities to handle reports effectively and support whistleblowers may be constrained.

Another area of concern relates to the enforcement of whistleblower protection rules. National penalty regimes also vary widely. In many cases, sanctions for retaliation or other violations remain too low to be considered dissuasive, while enforcement is rare. At the same time, several countries impose severe penalties for knowingly reporting false information, which may create a chilling effect on legitimate reporting.

The availability of reliable data on the functioning of whistleblowing frameworks is also limited. Although most member states collect basic statistics, reporting practices remain inconsistent and often limited to the minimum indicators required by the Directive. The lack of comparable and detailed data makes it difficult to assess whether whistleblower protection systems operate effectively in practice.

In particular, the absence of gender-disaggregated and other demographic data prevents a better understanding of how different groups experience reporting and retaliation. Women and individuals from marginalised groups may face additional barriers to reporting wrongdoing or may be more exposed to certain forms of retaliation. Without more inclusive

data collection and analysis, these disparities risk remaining invisible.

Finally, the analysis highlights the importance of providing whistleblowers with access to independent advice and support. Reporting wrongdoing can expose individuals to significant legal, professional and personal risks. While the Directive recognises the importance of such support, access to specialised advice and assistance is still uneven across member states. Civil society organisations often play a crucial role in filling this gap, but their contribution is not always sufficiently recognised or supported.

Taken together, these findings suggest that the priority at this stage should not be the amendment of the Directive, but rather ensuring its correct and effective implementation. In cases where provisions have been misinterpreted or applied inconsistently, targeted interpretative guidance at EU level would be preferable to legislative revision. Such guidance could help clarify key concepts, promote consistent application across member states, and address practical challenges without reopening the legislative framework.

The next phase of implementation should therefore focus on strengthening enforcement and oversight, improving the quality of national transposition, enhancing the effectiveness of remedies and penalties, ensuring better data collection and transparency, and reinforcing access to advice and support for whistleblowers.

Effective whistleblower protection is essential not only for safeguarding individuals but also for detecting corruption, fraud and other wrongdoing that harms the public interest. Ensuring that individuals can safely report such misconduct remains a key element of democratic governance, the rule of law and institutional integrity across the European Union.

Recommendations

FOR THE EUROPEAN COMMISSION

The European Commission should take a proactive role in ensuring consistent and effective implementation of the Directive across member states.

In particular, the Commission should:

Ensure correct interpretation and transposition of the Directive

- Issue interpretative guidance (guidelines, communications, Staff Working Documents, FAQs, toolkits).
- Provide formal recommendations to member states where needed.
- Reconvene regularly the expert group on the Whistleblower Protection Directive or convene a network of authorities to facilitate peer learning and the exchange of good practices among member states.
- Strengthen monitoring of implementation and pursue infringement procedures where necessary.

Clarify key provisions of the Directive, in particular:

- **Remedies:** make clear that appropriate remedies must be determined according to the nature of the retaliation suffered and the extent of the damage caused, to ensure full relief and comprehensive compensation for all losses incurred by the whistleblower and connected third persons. Remedies should, wherever possible, restore the whistleblower and other protected persons to the position they would have been in had the retaliation not occurred. They should include:
    - declaring all retaliatory measures – including dismissal, demotion, transfer or similar actions – null and void, thereby enabling reinstatement within the organisation or the restoration of a cancelled permit, licence or contract, where applicable
    - providing full compensation for all losses and harm suffered, including direct, indirect and future losses, as well as financial and non-financial damage
- **Reversal of the burden of proof**: clarify that demonstrating that a measure was based on "duly justified grounds" requires the respondent to prove that the measure was entirely unrelated to the report or public disclosure.
- **Penalties**:
    - Clarify that failure to establish internal or external reporting channels in compliance with legal requirements may constitute a hindrance to reporting and therefore fall within the scope of penalties under Article 23.
    - Develop clear criteria for assessing whether national penalty regimes meet the

Directive's requirements of effectiveness, proportionality and dissuasiveness (for example, minimum levels or indicative benchmarks for financial penalties).

- **Confidential advice to whistleblowers**: clarify that the provision of confidential advice to whistleblowers by civil society actors, such as CSOs, trade unions and professionals, is protected, in particular:
    - Clarify that seeking confidential advice outside the designated reporting channels – including from civil society organisations – does not constitute public disclosure and should not result in any loss or limitation of protection under the Directive, including confidentiality, protection against retaliation or access to remedies.

Improve data and monitoring

- Publish member state data collected under Article 27 of the Directive annually.
- Encourage member states to collect and publish more granular, centralised and gender-disaggregated data on the implementation and impact of national whistleblower protection laws.
- Include whistleblowing implementation tracking in the annual Rule of Law Cycle, with a dedicated section in the annual Rule of Law Report.[80] This would provide an annual diagnostic, facilitating peer learning between member state governments and enhancing civil society monitoring and advocacy.

Strengthen implementation support

- Ensure adequate resourcing for the Commission unit responsible for the Directive.
- Provide grants to civil society organisations that support implementation and assist whistleblowers across EU countries.
- Recommend the protection of natural and legal persons providing advice and support to whistleblowers, including outside the work-related context.

FOR MEMBER STATES

Strengthen national legal frameworks and enforcement

Member states should ensure that national legislation fully reflects both the letter and the purpose of the Directive, including, where necessary, via legislative reforms. In particular, member states should:

- Ensure full and **effective reversal of the burden of proof** in retaliation cases, eliminating ambiguities that allow restrictive interpretations.
- Guarantee **effective remedies** and full compensation for whistleblowers who suffer retaliation, including:
    - the annulment of all retaliatory measures
    - the provision of financial compensation for all losses and harm suffered, including direct, indirect and future losses, as well as both financial and non-financial damage
- Establish **penalties** covering all violations required by the Directive, including hindering reporting, retaliation against reporting persons or associated individuals, initiating vexatious legal proceedings and breaching the confidentiality of a whistleblower's identity.
- Ensure that **sanctions** are effective, proportionate and dissuasive by:
    - setting sufficiently high maximum fines
    - allowing penalties to be imposed on legal entities and natural persons responsible for retaliation or other violations where appropriate
    - introducing additional sanctions where necessary, such as exclusion from public procurement, withdrawal of licences or permits, and publication of sanctions
- Evaluate the implementation of mediation or conciliation procedures between the whistleblower and the relevant entity before the judicial authority or whistleblowing authority, to avoid lengthy proceedings that can lead to unfavourable and harmful outcomes for the whistleblower.
- Provide systematic training and resources to whistleblowing authorities and legal

[80] https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/upholding-rule-law/rule-law/annual-rule-law-cycle_en

professionals, such as judges, prosecutors and lawyers, to increase their knowledge about the national whistleblower protection legal framework, the Directive and international best practices.

Ensure effective internal and external whistleblowing systems

Member states should ensure that internal and external reporting systems operate effectively and are trusted by potential whistleblowers. To achieve this, they should:

- Establish clear minimum standards and practical guidance for the operation of internal whistleblowing systems in public and private organisations and of external whistleblowing systems in competent authorities.
- Ensure that organisations and authorities provide accessible reporting procedures, appropriate follow-up to reports and timely feedback to reporting persons.
- Introduce penalties for organisations and authorities that fail to establish or properly operate whistleblowing systems in accordance with legal requirements.
- Provide systematic training and resources to individuals responsible for managing internal and external reporting systems.

Strengthen whistleblowing authorities

Authorities with whistleblowing-related responsibilities are a key component of effective whistleblower protection systems. Member states should:

- Ensure that authorities have clear mandates, operational independence and sufficient financial and human resources.
- Enable authorities to provide a wider range of protective measures to whistleblowers and penalise retaliation.
- Establish coordination mechanisms between authorities where responsibilities are shared across multiple institutions, especially regarding information exchanges, investigations or conferring protection.
- Collect, analyse and publish comprehensive gender-disaggregated data on the implementation and enforcement of the whistleblower protection legal framework.

Strengthen advice and support for whistleblowers

Whistleblowers should have access to comprehensive support before, during and after reporting wrongdoing. Member states should:

- Ensure that whistleblowers have access to independent and confidential advice on reporting procedures and their rights under whistleblower protection laws.
- Guarantee access to legal aid without overly restrictive eligibility conditions.
- Provide additional support services where necessary, including legal, financial and psychological support.
- Recognise and support the role of civil society organisations in providing advice and assistance to whistleblowers, including by:
    - guaranteeing the protection of CSOs and other natural and legal persons that provide confidential advice and support to whistleblowers
    - clarifying that seeking confidential advice outside the designated reporting channels – including from civil society organisations – does not constitute public disclosure and should not result in any loss or limitation of protection under the Directive, including confidentiality, protection against retaliation or access to remedies
- Provide adequate and sustainable funding.
- Establish cooperation mechanisms.

Improve data collection, monitoring and transparency

Better data is essential for evaluating the effectiveness of whistleblower protection frameworks. Member states should:

- Ensure the collection, analysis and annual publication of comprehensive national data on the implementation and enforcement of whistleblower protection legal frameworks covering at least:[81]
    - data on reports of wrongdoing: number of reports received (including anonymous reports), channels used; number of reports falling outside the system's scope, with reasons; types of wrongdoing reported;

[81] Nowers and Terracol (2025)

categories of reporting persons; actions taken and outcomes, including follow-up measures, proceedings, sanctions, financial impact (for example damage identified, harm prevented, recoveries, compensation), and changes to policies or procedures

- data on protection against retaliation: number and types of retaliation complaints and outcomes, measures taken to address retaliation, including protection or corrective actions, and time to resolution
- developments in case law
- levels of public awareness and trust in reporting and protection mechanisms
- capacity and resources: human and financial resources allocated, including staffing, training, use of external expertise, significant changes in resource allocation and technological infrastructure

- Establish searchable databases of anonymised case summaries from courts and competent authorities.
- Require public and private organisations and authorities to submit to central authorities and publish annually comparable data on the functioning and outcomes of their whistleblowing systems (consider standardised templates and frameworks), with penalties for failure to comply.

Build inclusive and gender-responsive whistleblowing frameworks

Whistleblower protection frameworks should recognise structural barriers that may affect individuals' ability to report wrongdoing safely. Member states should:

- Establish inclusive data collection standards for whistleblowing systems, including gender-disaggregated data and, where appropriate and in compliance with data protection requirements, other demographic indicators such as age, ethnicity, disability, sexual orientation, job grade and geographic location.
- Analyse such data to identify disparities in reporting patterns, exposure to retaliation and access to protection across different groups.
- Use these insights to design policies and institutional practices that strengthen accessibility, fairness and trust in whistleblowing systems.

EXPERTS

The following national and international experts contributed input and feedback to this report.

National experts

Country	Experts Name, Position, and Organization
Belgium	**Gudrun Vande Walle**, Executive Director, Transparency International Belgium
Cyprus	**Mary Pyrgos**, President, FIMONOI Foundation
The Czech Republic	**Jan Dupák**, Chief Lawyer, Transparency International Czech Republic **Tereza Přibylová**, Lawyer, Transparency International Czech Republic
Estonia	**Sirle Poom**, Project Manager, Transparency International Estonia
Germany	**Louisa Schloussen**, Co-Head of Working Group Whistleblower Protection, Transparency International Germany. **Elena Grüning**, Volunteer Coordinator and Project Lead, Transparency International Germany
France	**Manon Yzermans**, Legal Counsel and Advocacy Officer, Maison des Lanceurs d'Alerte **Elodie Nace**, Executive Directive, Maison des Lanceurs d'Alerte
Hungary	**Miklos Ligeti**, Legal Director, Transparency International Hungary
Ireland	**Ida Nowers**, Knowledge and Policy Manager, Transparency International Ireland **John Devitt**, Executive Director, Transparency International Ireland
Italy	**Giorgio Fraschini**, Whistleblowing Expert, Transparency International Italy **Alessia Rizzo**, Whistleblowing Programme, Transparency International Italy
Latvia	**Valdis Tirzmalis**, Lawyer, Transparency International Latvia
Lithuania	**Ingrida Kalinauskienė**, CEO, Transparency International Lithuania **Emilija Blaškevičiūtė**, Project Assistant, Transparency International Lithuania
Luxembourg	**Dr Dimitrios Kafteranis**, Assistant Professor of Law, Coventry University, and Co-Founder and Director of Research, European Whistleblowing Institute
Malta	**Emanuel Delia**, Executive Officer, Repubblika **Michaela Pia Camilleri**, Lawyer, Researcher and Advocacy Officer, Daphne Caruana Galizia Foundation

Netherlands	**Lotte Rooijendijk**, Project Lead at Transparency International Nederland
Poland	**Anti-Corruption Academy Foundation**
Romania	**Irina Lonean**, Lead Researcher at Transparency International Romania **Patricia Berianu**, Researcher at Transparency International Romania **Ionuț Cofaru**, Researcher at Transparency International Romania
Slovakia	**Róbert Pakan**, Financial management and support, Transparency International Slovakia
Slovenia	**Peter Malensek**, Secretary General Transparency International Slovenia
Sweden	**Klara Edenmo Sandmark**, Coordinator, Transparency International Sweden

International experts

Anna Myers, Executive Director, Whistleblowing International Network

Ida Nowers, Knowledge and Policy Manager, Transparency International Ireland

Marie Terracol, Whistleblower Protection Lead, Transparency International

Samantha Feinstein, Staff Attorney and Director of International Program, Government Accountability Project

Tom Devine, Legal Director, Government Accountability Project

RESOURCES

Resources from Transparency International

Marie Terracol (2023). How well do EU countries protect whistleblowers? Assessing the transposition of the EU Whistleblower Protection Directive (Berlin: Transparency International). Available at: https://files.transparencycdn.org/images/2023_How-well-do-EU-countries-protect-whistleblowers_EN.pdf

Susanna Ferro and Giorgio Fraschini (2026). Whistleblowing authorities in Europe: roles, challenges and lessons learned (upcoming).

Ida Nowers and Marie Terracol (2025). Monitoring internal whistleblowing systems – a framework for collecting whistleblowing data and reporting on performance and impact (Transparency International and Transparency International Ireland). Available at: www.transparency.org/en/publications/monitoring-internal-whistleblowing-systems

Marie Terracol (2022). Internal whistleblowing systems: Best practice principles for private and public organisations (Transparency International). Available at: www.transparency.org/en/publications/internal-whistleblowing-systems

Taymi Milán Paradela and Marie Terracol (2025). The integration of gender and intersectionality in whistleblowing environments (Berlin: Transparency International). Available at: https://knowledgehub.transparencycdn.org/kproducts/Gender-and-whistleblowing-environments.pdf

Andy McDevitt and Marie Terracol (2020). Assessing whistleblowing legislation: Methodology and guidelines for assessment against the EU Directive and best practice (Transparency International). Available at: www.transparency.org/en/publications/assessing-whistleblowing-legislation

Other resources

European Parliament and Council of the European Union (2019). Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Available at: https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A3201

European Commission (2024). Report from the Commission to the European Parliament and the Council on the implementation and application of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Available at: https://commission.europa.eu/document/download/7cc63350-88c9-4c0b-a46e-04fc11e673e7_en?filename=COM_2024_269_1_EN_ACT_part1_v6.pdf

United Nations Office on Drugs and Crime (2025). International study on best practices and challenges in the protection of reporting persons. Available at: https://track.unodc.org/uploads/documents/UNCAC/WorkingGroups/workinggroup4/2025-June-17-20/CRP.1/CAC-COSP-WG.4-2025-CRP.1_E.pdf

Committee on Legal Affairs and Human Rights (2024). Ensuring better protection of whistleblowers across Council of Europe member states (Strasbourg: Parliamentary Assembly of the Council of Europe). Available at: https://rm.coe.int/committee-on-legal-affairs-and-human-rights-ensuring-better-protection/1680b4b696

Maria Yordanova, Martina Refi Homolak, Angelos Kaskanis, Simona Ernu and Andrei Macsuț (2025). Implementation of the transposed national laws aligned with the EU Whistleblowing Directive in Southeast European EU member states (Southeast Europe Coalition on Whistleblower Protection). Available at: https://publicatii.romaniacurata.ro/wp-content/uploads/2025/06/Report-Implementation-of-the-transposed-national-laws-aligned-with-the-EU-Whistleblowing-Directive-in-Southeast-European-EU-Member-States.pdf

ENGAGE

Follow us, share your views and discuss corruption with people from around the world on social media.

- @anticorruption.bsky.social
- /transparencyinternational
- @anticorruption
- @transparency-international
- @Transparency_International
- @transparency_international
- @TransparencyIntl

LEARN

Visit our website to learn more about our work in more than 100 countries and sign up for the latest news in the fight against corruption.

transparency.org

DONATE

Your donation will help us provide support to thousands of victims of corruption, develop new tools and research, and hold governments and businesses to their promises. We want to build a fairer, more just world. With your help, we can.

transparency.org/donate

Transparency International
International Secretariat
Alt-Moabit 96, 10559 Berlin, Germany

Phone: +49 30 34 38 200

ti@transparency.org
www.transparency.org


@anticorruption.bsky.social


/transparencyinternational


@anticorruption


@transparency-international


@Transparency_International


@transparency_international


@TransparencyIntl