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By PwC Deutschland | 26 November 2021

Whistleblower Directive - transposition into German law

On 16 December 2019, the EU Directive (2019/1937) on the protection of persons who report breaches of Union law (“the whistleblower directive”) came into force.

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*The aim of the directive is to better protect whistleblowers across the EU. EU member states have until **17 December 2021** to transpose the requirements into national law.*

In Germany, a draft bill was introduced prior to the end of the last legislative period. The process was, however, interrupted through the general election. In the recently issued Coalition Agreement, the SPD, Greens and FDP have stated their intention transposing the directive into German law in a practical manner.

It currently appears that the German legislation will be somewhat broader than the directive itself. According to the Coalition Agreement under the new German law, whistleblowers should not only be protected from legal disadvantages when reporting violations of EU law, but also when reporting significant breaches of regulations or other significant misconduct, where disclosure would be in the public interest.

Whistleblower Directive

EU rules guarantee whistleblowers uniform standards of protection throughout the EU. In particular the directive requires:

- public and private organizations as well as public authorities to **set up secure whistleblowing channels** so that whistleblowers can report violations as safely as possible; and
- companies with more than **50 employees** and municipalities with more than 10,000 inhabitants to establish **reliably functioning reporting channels.**

The directive provides protection from reprisal to a wide range of people who can obtain information about violations in a professional context, e.g. employees and officials at the national or local level, volunteers and interns, non-executive members or associates and applies to a wide range of areas, inter alia, public procurement, financial services, prevention of money laundering, protection of the environment, healthcare, product and transport safety, nuclear safety, and consumer and data protection. (The Annex to the directive provides a list of all EU legal instruments covered. The Coalition Agreement indicates a willingness of the new coalition to cast the net wider).

What's next?

According to the Directive, the legislation should be introduced into German law by **17 December 2021**. This means that **organisations with 250 employees** or more may be obliged to set up a **reliably functioning reporting channel** for its employees at very short notice. (Note: **transitional arrangements** should be available to organizations with **between 50 and 249 employees**.)

PwC Germany offers clients the **establishment and operation of an internal reporting channel as a managed service.** For more details go the **PwC Store**

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