

CRITICAL COMPARISON OF THE TRANSPOSITION OF SANCTIONING MEASURES IN THE DIRECTIVE (EU) 2019/1937 INTO THE NATIONAL LAW OF IRELAND, BELGIUM AND THE NETHERLANDS

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ABSTRACT

This chapter analyses the transposition of Article 23 of the EU Whistleblower Directive into the national legislation of Ireland, Belgium and the Netherlands. Article 23 requires Member States to establish effective, proportionate and dissuasive penalties for obstructing reporting, retaliating against whistleblowers, initiating vexatious proceedings and breaching whistleblower confidentiality.

The analysis reveals significant differences between the three countries in terms of both the nature and severity of penalties. Despite the Directive not mandating sanctions for failing to set up internal reporting channels, all three countries have incorporated such penalties into their laws. The authority to impose penalties varies between courts, administrative bodies and regulatory agencies.

The chapter raises concerns about the effectiveness, proportionality and dissuasive impact of the sanctions, especially as whistleblowers often bear the burden of initiating legal action. The existing legislative differences could pose

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compliance challenges for cross-border companies and may lead to forum shopping. Further harmonisation at the EU level, such as through a regulation, may be necessary in the future.

Legal sanctions should be proportionate and fair, but current measures in countries like Belgium, the Netherlands and Ireland leave considerable room for judicial discretion, which may reduce their effectiveness. Whistleblowers facing retaliation may struggle to take legal action due to the power imbalance between them and their employer, despite the presence of legal sanctions. It seems that other supporting measures, such as collective enforcement, mediation and promoting a positive speak-up and integrity culture in organisations, are necessary to complement legal sanctions to safeguard whistleblowers from harm.

Keywords: Transpositions; sanctions; whistleblowing; EU Whistleblower Protection Directive; comparison national legislation

The 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 (henceforth called the Directive) recognises the importance to offer effective protection against whistleblower reprisals.

The Directive imposes obligations on all EU member states to better protect people who report on breaches of Union law. All Member States are obliged to transpose the Directive into their national legislation. Enforcement is an important aspect of compliance with legislation.

With regard to enforcement, the Directive contains an article on sanctions, Article 23, which states that Member States must take proportionate, effective and dissuasive measures to counter and punish infringements. The Directive specifies the infringements for which these measures should be taken but does not say what measures they should be or how they can be imposed. It is up to the Member States to implement this.

This chapter compares Irish, Belgian and Dutch legislation¹ to identify whether and how they have transposed the sanctioning of breaches under the Directive. It examines how the national legislations in these three countries differ from each other and what questions this raises. Furthermore, the chapter discusses how the sanctions can be imposed in the three Member States, insofar as this has already been determined. Finally, a number of critical questions and comments are addressed, along with the challenges this entails on a legal and practical level.

SANCTIONS IN THE EU DIRECTIVE

Recital 102 of the Directive States That

Criminal, civil or administrative penalties are necessary to ensure the effectiveness of the rules on whistleblower protection. Penalties against those who take retaliatory or other adverse actions against reporting persons can discourage

further such actions. Penalties against persons who report or publicly disclose information on breaches that is demonstrated to be knowingly false are also necessary to deter further malicious reporting and preserve the credibility of the system. The proportionality of such penalties should ensure that they do not have a dissuasive effect on potential whistleblowers.

This is further specified in Article 23 of the Directive.

- (1) Member States shall provide for effective, proportionate and dissuasive penalties applicable to natural or legal persons that:
 - a. hinder or attempt to hinder reporting;
 - b. retaliate against persons referred to in Article 4;
 - c. bring vexatious proceedings against persons referred to in Article 4;
 - d. breach the duty of maintaining the confidentiality of the identity of reporting persons, as referred to in Article 16.
- (2) Member States shall provide for effective, proportionate and dissuasive penalties applicable in respect of reporting persons where it is established that they knowingly reported or publicly disclosed false information. Member States shall also provide for measures for compensating damage resulting from such reporting or public disclosures in accordance with national law.

It is remarkable that although Article 8 of the Directive obliges all legal entities in the public sector and all legal entities in the private sector with 50 or more workers to establish channels and procedures for internal reporting, Article 23 does not oblige Member States to ensure penalties can be imposed on entities that do not comply with this obligation.

As the national laws of Ireland, Belgium and the Netherlands do have the possibility to impose sanctions on entities that fail to establish and maintain such internal reporting channels, I have included it as a point of comparison.

COMPARISON OF SANCTIONS IN IRISH, BELGIAN AND DUTCH LAW

In [Table 1](#), I compare the transposition of the article on the imposition of sanctions, as stated in Article 23 of the Directive, in the Irish, Belgian and Dutch laws. As Belgium is a federated state, the Directive has been transposed into federal and regional law. To be able to compare the laws on the same level, the table below contains the Belgian transposition on the federal level for the public and private sectors.

First, the table indicates whether the different aspects as listed in Article 23 have been transposed into the respective national laws by means of a check mark (✓). If there is only a partial transposition, it is indicated with a plus-minus symbol (+/-). Secondly, the table includes a summary of the possible sanctions for a breach of the different aspects. Finally, I consider what this comparison teaches us and what important differences we notice.

Table 1. Comparison of the Transposition of Sanctioning Measures in the Directive (EU) 2019/1937 Into the National Law of Ireland, Belgium and The Netherlands.

Sanctions Listed in Article 23 of EU Directive	Transposition in Irish Law	Transposition in Belgian Federal Law: Public Sector ^a	Transposition in Belgian Law: Private Sector	Transposition in Dutch Law
(a) Hinder or attempt to hinder reporting; (App. 1)	✓ (Apps. 2–3) Sanctions: a. on summary conviction: • class A fine • or imprisonment for maximum 12 months, • or both OR b. on conviction on indictment: • a fine of maximum €250,000 or imprisonment for maximum two years • or both.	✓ (Apps. 13–14) Sanctions: • prison sentence of six months to three years • a fine of €600 to €6,000 • or both	✓ (Apps. 15–16) Sanctions: • prison sentence of six months to three years • a fine of €600 to €6,000 • or both	+/- (App. 31) Sanctions for wrongful act for which the court may impose conditional fines. ²
(b) Retaliate against persons referred to in article 4; (App. 1)	✓ (Apps. 3–4) Sanctions: a. on summary conviction: • class A fine • or imprisonment for maximum 12 months, • or both OR b. on conviction on indictment: • a fine of maximum €250,000 or imprisonment for maximum 2 years • or both.	✓ (Apps. 17–18) Sanctions: • prison sentence of six months to three years • a fine of €600 to 6,000 • or both	✓ (App. 19) Sanctions: • prison sentence of six months to three years • a fine of €600 to 6,000 • or both	+/- (App. 32) Sanctions: The investigation division of the Dutch Whistle-blowers authority shall have the power to impose administrative (conditional) fines, the details of which will be laid down in Secondary legislation. ³

(c) Bring vexatious proceedings against persons referred to in article 4; (App. 1)

✓

(Apps. 3, 5)

Sanctions:

- a. on summary conviction:
 - class A fine
 - or imprisonment for maximum 12 months,
 - or both
 OR
- b. on conviction on indictment:
 - a fine of maximum €250,000 or imprisonment for maximum two years
 - or both.

✓

(Apps. 20–21)

Sanctions:

- prison sentence of six months to three years
- a fine of €600 to €6,000
- or both

✓

(App. 22)

Sanctions:

- prison sentence of six months to three years
- a fine of €600 to €6,000
- or both

✓

(App. 31)

Sanctions for wrongful act for which the court may impose conditional fines.⁴

(d) Breach the duty of maintaining the confidentiality of the identity of reporting persons, as referred to in article 16. (App. 1)

✓

(Apps. 6–7)

Sanctions:

- a. on summary conviction:
 - a class A fine
 - or imprisonment for maximum 12 months
 - or both
 OR
- b. on conviction on indictment:
 - a Fine of maximum €75,000
 - or imprisonment for maximum two years
 - or both.

✓

(Apps. 23–24)

Sanctions:

- prison sentence of six months to three years
- a Fine of €600 to €6,000
- or both

✓

(App. 25)

Sanctions:

- prison sentence of six months to three years
- a Fine of €600 to €6,000
- or both

✓

(App. 33)

Sanctions:

- prison sentence of maximum one year
- or a fine of the fourth category (with a maximum of € 22,500).⁵

Table 1. (Continued)

Sanctions Listed in Article 23 of EU Directive	Transposition in Irish Law	Transposition in Belgian Federal Law: Public Sector ^a	Transposition in Belgian Law: Private Sector	Transposition in Dutch Law
<p>Not included in article 23 of the EU Directive: Failing to establish, maintain and operate internal reporting channels and procedures</p>	<p>(Apps. 3, 8, 12)</p> <p>Sanctions:</p> <p>a. on summary conviction:</p> <ul style="list-style-type: none"> • class A fine • or imprisonment for maximum 12 months, • or both <p>OR</p> <p>b. on conviction on indictment:</p> <ul style="list-style-type: none"> • a Fine of maximum €250,000 or imprisonment for maximum two years • Or both. • Summary proceedings may be brought and prosecuted by the workplace relations commission. 	<p>Not included</p>	<p>(App. 26)</p> <p>Sanctions: In accordance with Art. Article 101(5) of the social penal code a level 4 penalty consisting either of</p> <ul style="list-style-type: none"> • a prison sentence of six months to three years • And a criminal fine of €600 to €6,000 • Or of one of those penalties alone • Or an administrative fine of €300 to €3,000. 	<p>(App. 34)</p> <p>Sanctions: The investigation division of the Dutch Whistle-blowers authority shall have the power to impose administrative (conditional) fines, the details of which will be laid down in Secondary legislation.⁶</p>
<p>Member states shall provide for effective, proportionate and dissuasive penalties applicable to natural or legal persons (App. 1)</p>	<p>✓</p> <p>(Apps. 11–12)</p> <p>Both the body corporate and individuals working on behalf of the body corporate with their consent or connivance of or to be attributable to any neglect are liable on their part.</p>	<p>✓</p> <p>(App. 27)</p> <ul style="list-style-type: none"> • A disciplinary measure may be imposed on the statutory staff member of a federal public authority • With a prison sentence of six months to three years and with a fine of €600 to €6,000 or with one of those 	<p>✓</p> <p>(App. 26)</p> <p>A level 4 sanction shall be imposed on:</p> <p>1° The employer, his appointee or his agent, who has committed a violation of Chapter 3 of the aforementioned law;</p>	<p>✓</p> <p>(App. 35)</p> <p>Member states shall provide for effective, proportionate and dissuasive penalties applicable to natural or legal persons.</p>

		penalties alone is punished the federal government agency, the members of its staff, as well as any natural or legal person.	2° The employer, his appointee or his agent, the competent authority or the federal coordinator who has infringed article 22 of the of the aforementioned law. A level 4 sanction consists of:	
(App. 10)	✓	✓	✓	✓
2. Knowingly report or publicly disclose false information and provide for compensation for damage resulting from such reporting or public disclosures	(Apps. 9–10) Sanctions:	(Apps. 28–29) Sanctions:	(App. 30) Sanctions:	(App. 36) Sanctions:
	a. on summary conviction: <ul style="list-style-type: none"> • a class A fine • or imprisonment maximum 12 months, • or both OR	a. on summary conviction: <ul style="list-style-type: none"> • a prison sentence from eight days to a maximum of one year • or a fine of €26 to a maximum of €1,000 • or a combination of both. 	a. on summary conviction: <ul style="list-style-type: none"> • a prison sentence of six months to three years • a criminal fine of €600 to €6,000 • or both • or an administrative fine of €300 to €3,000 	a. on summary conviction: <ul style="list-style-type: none"> • a prison sentence of maximum two years OR • a fine of the fourth category (with a maximum of €22,500)⁷
	b. on conviction on indictment <ul style="list-style-type: none"> • a Fine of maximum €100,000 • or imprisonment for maximum two years • or both. 			

a. Under the Act of 5 March 1952 concerning additional tenths on criminal fines (Belgian Official Gazette, 3 April 1952), criminal fines must be increased by a certain number of additional tenths. In accordance with Article 59 of the Programme Act of 25 December 2016 (Belgian Official Gazette, 29 December 2016), for offences committed after 1st of February 2026, this involves an increase of ninety additional tenths, which means applying a multiplier of 10.

The comparison of whether and how Ireland, Belgium and the Netherlands have transposed Article 23 of the Directive shows a number of striking differences. I will briefly look into the main differences per section.

Hinder or Attempt to Hinder Reporting

All three countries have transposed this aspect into national law. Whereas Ireland and Belgium have included it in their Whistleblower Protection Acts, the Netherlands has not. The Dutch law makes use of the possibility to hold the employer liable for a wrongful act for which a conditional fine can be imposed.

The penalties vary greatly for hindering or attempting to hinder reporting between countries. In Ireland, it can be punished on summary conviction with a class A fine, amounting up to €5,000 and imprisonment up to 12 months or both. In case of an indictment conviction the fine can amount up to €250,000 and imprisonment up to two years or both.

In Belgium, the sanction consists of six months to three years imprisonment or a fine of €600 to €6,000 or both. In the Netherlands, no amounts are mentioned, as it will be the judge, when this breach is brought before the court, who will determine the amount of the conditional fine. In this sense, the Dutch law offers no legal certainty for this infringement.

Retaliation Against Persons Referred to in Article 4 of the Directive

This aspect has been transposed in the three member states. In Ireland and Belgium, the same penalties apply as for hindering or attempting to hinder reporting. At face value, it may seem a bit illogical that sanctions for retaliation are put on a par with sanctions for hindering or attempting to hinder reporting, but obviously the court has a wide range of penalties it can impose in both countries, according to the severity of the infringement.

In the Netherlands the Dutch Whistleblowers Authority has been granted an administrative sanctioning power for a number of infringements, including retaliation. The further details relating to the administrative sanctioning power will be laid down in a law, which is still to be discussed and adopted.

Bring Vexatious Proceedings Against Persons Referred to in Article 4 of the Directive

Also, this aspect has been transposed by the three countries. Ireland and Belgium have the same range of penalties for this aspect as for hindering/attempting to hinder and retaliation. The Netherlands makes use of the penalties for unlawful acts, the same as for hindering or attempting to hinder reporting persons.

That the same penalties are applicable as for retaliation seems logical, as bringing vexatious proceedings against reporting persons and others as referred to in Article 4 can be considered as a form of retaliation.

Breach the Duty of Maintaining the Confidentiality of the Identity of Reporting Persons as Referred to in Article 16 of the Directive

The three countries have all transposed this aspect into national law. In Ireland, the summary conviction is the same as for the previous infringements, viz., a class A fine (up to €5,000) and imprisonment up to 12 months, or both. But the penalties for conviction on indictment are different: a fine of up to €75,000 or a prison sentence of up to two years, or both.

Whereas the penalties in Belgium are the same as for previous infringements: six months to three years imprisonment or a fine of €600 to €6,000 or both. The Netherlands has penalties that can amount to one year imprisonment or a fine of category 4 (up to a maximum of € 22,500).

Failing to Establish, Maintain and Operate Internal Reporting Channels and Procedures

Even though Article 23 of the Directive does not list the obligation for member states to provide penalties for entities that do not comply with having internal reporting channels and procedures, Ireland, Belgium and the Netherlands have included it in their laws. In Belgium, it is only included in the law for the private sector, not for the public sector. It raises the question of whether this was an oversight or whether the legislator takes it for granted that entities in the public sector will comply with it, as they have an exemplary role. Or do they rely on the fact that both legal and natural persons can be held liable, as shall be discussed in the next section?

The penalties for the private sector in Belgium are the same as for the infringements above. In Ireland, the penalties are the same as for the first three infringements.

In the Netherlands, the Dutch Whistleblowers Authority is granted administrative sanctioning powers for failing to (correctly) establish a reporting channel and/or informing workers about this procedure, in case of retaliation, and when entities do not act upon the recommendations in the investigation reports of the Dutch Whistleblowers Authority. In all these cases, the Dutch Whistleblowers Authority will have the possibility to impose a (conditional) administrative fine.

Member States Shall Provide for Effective, Proportionate and Dissuasive Penalties Applicable to Natural or Legal Persons

The Irish, Belgian and Dutch laws all included that both legal and natural persons can be held liable, but the way of transposing this requirement is different. The Dutch law mirrors the wording of the Directive without any further specification. As we can infer from the sanctions foreseen for the different aspects of the breaches mentioned in Article 23 of the Directive, Dutch law can impose sanctions on individuals and legal entities.

In Ireland, not only legal entities can be held accountable, but there is also personal liability for anyone working for an organisation for an offence

committed or where a matter can be attributed to any neglect on their part towards a discloser.

In Belgium in the public sector the employer, his appointee or his agent, the competent authority or the federal coordinator can be held liable. In the public sector the federal government agency, the members of its staff, as well as any natural or legal person are punishable. In addition statutory staff of the federal government can be punished with a disciplinary measure.

Knowingly Report or Publicly Disclose False Information and Provide for Compensation for Damage Resulting From Such Reporting or Public Disclosures

All three countries have transposed this aspect, but there are again rather big differences between the possible sanctions. Ireland has the most severe penalties out of the three countries on summary conviction, ranging from a class A fine or imprisonment of maximum 12 months, or both, to a fine of maximum €100,000 or imprisonment for a maximum of two years, or both. In Belgium and the Netherlands, this infringement is punished on the basis of slander in the penal code. In the Netherlands, this is punishable with a prison sentence of maximum two years or a fine of a maximum of €22,500. In Belgium, the sanctions for slander seem rather light in comparison, with prison sentences from eight days to a maximum of one year, or a fine of €26 to a maximum of €1,000 or a combination of both.

CRITICAL QUESTIONS AND CONCERNS ON A LEGAL AND PRACTICAL LEVEL

Looking at the differences in transposition of Article 23 of the Directive regarding sanctions into the national laws of Ireland, Belgium and the Netherlands, it raises some significant questions and concerns.

Big Differences in Transposition

The comparison between the three countries already shows many differences. These differences are likely to be even greater if the legislation of all EU Member States is compared. Given the large differences, it might be difficult for companies that are established in several Member States to comply. Also, employers that do not have their workers' best interest at heart might want to set up their entity in the law that has the least severe penalties (forum shopping).

It remains to be seen whether further harmonisation, for example by the adoption of a Regulation, will be necessary in the future.

Sanctioning the Lack of (Adequate) Internal Reporting Channels

The Directive does not explicitly oblige member states to ensure that entities that do not have a (proper) reporting channel are sanctioned. The countries that are compared in this chapter have included a sanction for this in their laws. It raises

the question though how it will be determined whether there was indeed an infringement and what criteria are used. Will it be up to competent authorities to determine infringements? Or is it up to the workers to report the lack or inadequacy of an internal reporting procedure to an authority or bring it to court?

In the Netherlands, the Dutch Whistleblowers Authority will have the administrative power to sanction organisations, the details of which are still to be determined by law. In Ireland, summary proceedings for this infringement may be brought and prosecuted by the Workplace Relations Commission (WRC).

Who Is Competent to Impose Sanctions?

Based on the legislation, it seems that the sanctions will usually be determined and imposed by the court. In some cases, other competent authorities such as the WRC (Ireland) or the Dutch Whistleblowers Authority (the Netherlands) could impose penalties. It is also not clear whether the fines will be imposed immediately or if conditional fines would be used. Because the legislation is still very recent and not yet applicable in the Netherlands, it is not completely known how this will be applied in practice.

Are the Sanctions Effective and Dissuasive?

If competent authorities do not sanction infringements or bring them to court, it will, in practice, mean that the reporting person will have to go to court to request sanctions and seek compensation for any harm or damage. This puts a lot of pressure on the reporting person, especially if there will not be any accompanying measures. Without legal, financial and psychological support, the threshold may be too high for reporting persons to go to court. The question is whether the sanctions foreseen, especially given the lack of supportive measures, are effective and dissuasive enough to meet the requirements set by the Directive.

Are the Sanctions Proportionate?

In the laws of Ireland, Belgium and the Netherlands, it is stated that both legal and natural persons can be held liable and punishable by law. The penalties can be heavy for an individual, but for certain organisations, such as multinationals, certain fines might not be very deterrent.

Personal liability is meant to be dissuasive for the committing of breaches, specifically aimed at persons deliberately breaching someone's identity seeking retribution. But in certain cases, it might be counterproductive to the whistleblowing investigative process, as there are dangers and penalties for the persons who are investigating matters on behalf of the discloser, which slows investigations down.

In Ireland, the maximum fine for knowingly reporting false information is €100,000, whereas the maximum fine for not maintaining the confidentiality of the identity of reporting persons is €75,000. Where both breaches can be very damaging for a legal entity and for a reporting person, the maximum fine for the

person who intentionally reports false information is greater than for the legal or natural person who discloses the identity of the reporting person without their consent. For this reason, these sanctions do not seem proportionate.

In the national laws that I have compared, certain infringements are sanctioned based on previously existing legislation. For instance for knowingly reporting false information or depicting a person in a bad light, the penal code on defamation and slander is applicable in Belgium and the Netherlands. To stop slander or seek compensation for damages resulting from slander, both legal entities and individuals must bring the matter to court. But legal entities usually have more resources to go to court than individual reporting persons, so this does not seem like a proportionate measure.

The Importance of Legal Sanctions in a Work Relations Context

In the workplace, where there are inherent power imbalances between employers and employees, sanctions play a crucial role in safeguarding rights and deterring misconduct. They provide a structured means of enforcing legal standards, ensuring that violations are met with tangible consequences.

Sanctions are the ultimate measure for employers who fail to meet their legal obligations. They form part of a broader supervision and enforcement strategy, within which the competent authority also has other means of intervention to encourage employers to comply with the regulations. The ability of a supervisory or enforcement body to impose sanctions makes compliance with these obligations more enforceable.

For employees, the existence of enforceable sanctions fosters a sense of security and trust. Knowing that the law provides a mechanism to address unjust treatment encourages individuals to speak up against wrongdoing, without fear of unchecked retaliation. In this way, sanctions complement whistleblower protections and help promote a transparent and accountable workplace culture.

From the employer's perspective, sanctions incentivise compliance with labour laws and whistleblower protection laws. They act as a risk management tool, deterring negligent or intentional breaches that could result in financial, reputational or legal damage. Consistent and proportionate application of sanctions can help build a culture of integrity and reinforce organisational values.

Importantly, the value of sanctions lies not just in their punitive function but also in their capacity to restore justice and promote behaviour change. When proportionate and fairly applied, sanctions can support conflict resolution, uphold the rule of law and ultimately contribute to a more respectful and equitable working environment.

However, for sanctions to be truly effective in the workplace, they must be accessible, enforceable and accompanied by adequate support mechanisms – such as legal aid, mediation, internal reporting systems and awareness-raising about the obligations. Without these, even the most well-designed sanctions risk becoming symbolic rather than impactful. For this reason, supervisory and enforcement authorities play a crucial role – particularly when they also focus on

advice, awareness and preventive support. Enforcement powers cannot be viewed in isolation from supervisory powers if they are to have a truly (pre-ventive) effect.

Sanctions that are anchored in the law may provide more legal certainty for parties involved. However, in the current sanctioning measures in Belgium, the Netherlands and Ireland, there are wide ranges of possible penalties which leaves a lot of room for judicial discretion. As stated above, these legal sanctions may not always be the most effective, dissuasive and proportionate measures.

If an employee is disadvantaged by their employer as a result of making a report, taking legal action requires considerable effort and resilience from the whistleblower. Not all employees are capable of doing so. Even with legal sanctions in place this does not always change the imbalance of power between employee and employer.

In the Netherlands, when the decision was made to extend the mandate of the Dutch Whistleblowers Authority to include supervisory and enforcement powers, it was taken into account that compensation or damages awarded by a court to a disadvantaged whistleblower is not the same as imposing a sanction for violating the law (in this case, the Dutch Whistleblowers Protection Act, Wbk).

In an individual case, for example, a disadvantaged employee may receive financial compensation, which must be paid by the employer. This addresses the individual's interests, but it does not yet enforce the public interest underlying the Whistleblowers Protection Act. The public interest lies in ensuring that employees are able to report breaches of Union law and socially significant wrongdoing in a simple and accessible manner, thereby protecting society from (potential or further) misconduct with societal impact.

Imposing sanctions for non-compliance with obligations under the Whistleblowers Protection Act (Wbk) is currently not yet possible. The Dutch Whistleblowers Authority should be able to enforce compliance with legal obligations through the use of sanctions. In this way, a societal response is created, along with a preventive social effect, when an employer fails to meet the obligations set out in the Wbk.

If, for example, an employer fails to comply with the Wbk by neglecting to establish an internal reporting procedure within their organisation, the employer must also be held accountable for this, and statutory sanctions are necessary.

Such sanctions do not automatically arise from the Wbk. Moreover, in each individual case, it must be carefully assessed whether administrative measures are appropriate. Therefore, it is important that, in the Netherlands, for example, the legislator has granted the Dutch Whistleblowers Authority supervisory and enforcement powers, which are currently being prepared.

At present, it is up to the individual whistleblower to take the initiative to bring a case before the civil court in order to enforce their legal protection in relation to their employer (i.e. to seek compensation for damages suffered). This places a significant burden on the individual's capacity to act. Furthermore, the civil court does not respond on behalf of society towards the employer; for this reason, the Dutch Whistleblowers Authority must fulfil that role.

Because certain sanctions – such as a small fine – tend to have less impact on larger organisations than on smaller ones, it may be worthwhile to tailor the sanctions to the specific circumstances of the parties involved. In doing so, sanctions can be designed to have a primarily preventive effect, as the (pressure of) sanctions can help enforce compliance.

To encourage employers to comply with the applicable legislation protecting whistleblowers, it may be useful to apply sanctions in a strategic and graduated manner. For example, in the case of an initial but not overly serious breach of the law, the employer could be given a period of time to remedy the situation and bring their practices into compliance. If this does not occur, administrative fines or penalty payments could follow.

The imposition of such measures can be carried out by supervisory and enforcement authorities, as is currently being developed in the Netherlands. In the absence of such an authority, the employee, a group of employees or another interested party would have to take the matter to court.

Alternatives for Legal Measures to Impose Sanctions

In order for the statutory sanctions to take effect, a court decision is sometimes required. As previously mentioned, the employee is frequently in a weaker position than the employer, and there is no certainty in advance about the outcome of legal proceedings. Moreover, taking such steps demands a significant degree of agency and perseverance from the whistleblower.

By going to court, the employer and employee's relationship will be strained and possibly damaged beyond repair. Even if the court would rule that the employer has to re-employ the employee, if the employer dismissed or suspended the employee, the question remains whether this would be a safe and positive work environment for the employee to return to.

Mediation or other forms of ADR (Alternative Dispute Resolution) seem to offer better possibilities for employers and employees to stay on speaking terms and leave the possibility to continue to work together in the future. According to [Lancksweerd and Verbraeken \(2023\)](#):

often, a purely legal approach does not lead to a sustainable solution, as the underlying issues (e.g. communication breakdowns) remain unaddressed and tend to resurface as conflicts over time. Many forms of ADR (Alternative Dispute Resolution), such as mediation, are specifically designed to address the conflict in its entirety. [...] There are many different ADR methods. [...] These often share the following characteristics: the parties participate voluntarily and mutually agree on a specific form of ADR; they retain control over the final outcome; they strive to preserve their relationship as much as possible; the approach prioritises flexibility and tailor-made solutions (e.g. a combination of methods); disputes are addressed constructively; the focus is on the future rather than dwelling on the past; confidentiality is maintained; and there is an emphasis on cooperation. (pp. 13–14)

Competent bodies in the Netherlands, Belgium and Ireland make use of tailor-made mediation or non-judicial approaches to find solutions that are acceptable for both employer and employee. The Dutch Whistleblowers

Authority has had the ability to refer whistleblowers to the Legal Aid Board/Council for free legal advice and mediation since February 2024.

In February 2024, a long-held aspiration was realised: free legal assistance and mediation for individuals who have been disadvantaged, transferred or dismissed by their employer after making a whistleblowing report. There is no means or income test; what matters is that individuals have spoken out in good faith and in the public interest ([Dutch Whistleblowers Authority, 2024](#), p. 3).

In addition, the Dutch Whistleblowers Authority will try to de-escalate conflicts between employees and employers or help to resolve the wrongdoing if it is assessed that an intervention of the authority could be helpful. In consultation with the employee/whistleblower, the authority will initiate an intervention by engaging in dialogue with the employer. According to the Dutch Whistleblowers Authority (2024, p. 20, *own translation*), this ‘involves more than simply requesting information. We refer to this as ‘tailored intervention’ or ‘customised support’. This approach has, among other things, led to employers taking the report seriously and/or resolving the issue, implementing improvements within the organisation, or reaching a mutually satisfactory settlement agreement. In 2024, eight tailored intervention cases were handled, of which five were concluded’.

The Belgian federal Ombudsman also offers mediation in the form of an extrajudicial protection procedure but regrets that employers in the private sector seem to choose the judicial procedure rather than giving mediation a fair chance:

If a report has negative consequences for whistleblowers, the Federal Ombudsman can mediate between the employer and the whistleblower through an extrajudicial protection procedure. This allows a conflict to be resolved mutually without the need for court proceedings. In practice, cooperation with the organisations involved in these extrajudicial protection procedures is often quite difficult. This is particularly true in the private sector, where there is a tendency to quickly shift to legal proceedings without giving the extrajudicial process a fair chance. Yet this procedure could offer significant added value precisely because of its conciliatory approach. In the short term, and without additional costs, a conflict over potential retaliation can be resolved and the employment relationship may even be continued. For this reason, the Federal Ombudsman will place extra emphasis in 2025 on raising awareness and promoting the extrajudicial protection procedure. ([Belgian Federal Ombudsman, 2024](#), p. 67, *own translation*)

In Ireland the Workplace Relations Commission (WRC) also provides mediation services to help relevant parties reach a mutually acceptable agreement or outcome in a dispute or claim. This often allows for the avoidance of participation in a formal adjudication or other third-party process. The WRC website explains that.

The mediation service affords employees appropriate access to its mediation service in circumstances where assistance is sought in respect of claims of infringements to employment rights; it also provides access to the public in respect of claims involving unequal treatment and discrimination claims in the civil and public service. This form of mediation seeks to arrive at a solution through an agreement between the parties, rather than

through an investigation or hearing or formal decision where a formal complaint has been lodged with the WRC for Adjudication. [Workplace Relations Commission, n.d.](#)

In addition, the WRC also offers conciliation assistance to help resolve industrial relations disputes. Conciliation is a voluntary process in which the parties to a dispute agree to avail of a neutral and impartial third party to assist them in resolving their industrial relations differences. The WRC provides a conciliation service by making available Industrial Relations Officers of the Commission to chair 'conciliation conferences'. These officers are sometimes referred to as 'IROs' or as 'Conciliation Officers'. Conciliation conferences are essentially an extension of the process of direct negotiations, with an independent chairperson present to steer the discussions and explore possible avenues of settlement in a non-prejudicial fashion. Participation in the conciliation process is voluntary, and so are the outcomes. Solutions are reached only by consensus, either through negotiation and agreements facilitated between the parties themselves or by the parties agreeing to settlement terms proposed by the Conciliation Officer.

The Role of Collective Enforcement

The weaker power position of an employee in relation to their employer can be somewhat strengthened when employees join forces. For example, they may take collective legal action or join a trade union that defends the interests of its members.

When multiple reports are made about the same issue, the urgency for employers to investigate and address the situation will increase.

Trade unions can be vital actors in the collective enforcement of whistleblower protections. Their involvement strengthens individual resilience, enhances organisational accountability and contributes to the development of a culture of integrity. However, to fully realise this potential, unions themselves must be equipped with the legal authority, institutional capacity and organisational will to actively engage in whistleblower protection efforts. Although trade unions can exert sector-wide pressure on employers, this pressure remains limited in the absence of legal sanctions that employers risk if they fail to comply with whistleblower protection legislation.

Trade unions can support whistleblowers in the following domains:

Representation and advocacy: trade unions can represent whistleblowers in internal and external procedures, including disciplinary hearings, administrative complaints and legal proceedings. This representation helps to balance power dynamics between individual workers and employers and ensures whistleblowers are not left to navigate complex processes alone. Moreover, unions can advocate for the whistleblower's interests within the workplace, pressing for appropriate remedial action, policy changes or protections against retaliation.

Support and protection: whistleblowers often face isolation, fear of reprisal and emotional distress. Unions provide an essential source of moral and organisational support. This includes helping members understand their rights, offering guidance on how to report wrongdoing and ensuring that employers

follow due process when handling whistleblowing disclosures. Trade unions may also help ensure that reports are made through appropriate channels to qualify for legal protection under whistleblower laws.

Collective monitoring and pressure for compliance: unions can monitor employers' compliance with whistleblower protection laws, internal procedures and broader ethical standards. Through collective bargaining, they can push for the inclusion of stronger whistleblower safeguards in collective agreements, such as clear reporting procedures, anti-retaliation clauses and training for both employees and management. Furthermore, unions are well-placed to identify patterns of retaliation or systemic failures in handling disclosures, allowing for a more structural response than what an individual whistleblower might achieve alone.

Policy development and legal reform: at a broader level, trade unions play an important role in shaping national and EU-level whistleblower policies. They often participate in consultations, advocate for stronger protections in legislation and press for the proper transposition and implementation of directives such as the EU Whistleblower Protection Directive (Directive (EU) 2019/1937). Unions can also raise awareness of deficiencies in current laws, for instance, where protections are too narrow or where enforcement mechanisms are weak.

Enhancing legitimacy and credibility of whistleblowing: when supported by a trade union, whistleblowing is more likely to be perceived as a legitimate act in defence of public interest rather than a disruptive or disloyal gesture. Union involvement can thus help to destigmatise whistleblowing and normalise it as a form of responsible employee conduct.

While employees who are not union members may also benefit from agreements negotiated by trade unions, in individual cases, unions will generally only act on behalf of their members. However, the purpose of whistleblower protection legislation is to provide enhanced protection for all employees who report breaches of union law or (suspected) wrongdoing in the public interest. The law also aims to better shield society from misconduct with societal impact, and it does so by offering (potential) whistleblowers stronger safeguards against retaliation – and by requiring employers to establish internal reporting procedures. In many countries NGOs take up many of the roles described above and also play an important role in the protection of whistleblowers.

Order of Re-Employment as a Possible Sanction in Case of Unfair Dismissal

Under Dutch labour law, in cases of summary dismissal where the employee holds a permanent contract, the subdistrict court must approve the termination of the contract. Even if such approval is granted, the decision can be reversed if the employee objects and appeals, and the appellate court then rules differently.

An employee with a permanent contract may initiate legal proceedings to be reinstated or to opt for compensation if returning to the same employer is not possible or desirable.

If the employee has a fixed-term contract and the employer chooses not to renew it as a form of retaliation for a report made by the employee, the employee

will again need to take legal action to challenge this in court. Importantly, the EU Directive provides for a reversal of the burden of proof: it is then up to the employer to demonstrate that the termination had nothing to do with the employee's report.

When the employer has already proceeded with dismissal, tensions are typically high and trust may have been broken. In such a situation, it is questionable whether it is desirable for the employee to return. This will depend on the employee's wishes but also on the concrete circumstances within the organisation. Sometimes, conditions at the employer may have changed to such an extent that reinstatement in a suitable role is no longer feasible. Legal proceedings can take a long time, during which the employee may already have been out of work for an extended period. If the employee reported (suspected) wrongdoing on principle, there may no longer be a moral or ethical alignment between the employee and employer. To assess such situations appropriately, the court must have a clear understanding of the positions of both parties before ordering reinstatement.

[Van Eijbergen and Siebers \(2020\)](#) describe in their study the importance of a swift conclusion, re-integration and acknowledgement of the whistleblowing process:

Furthermore, a reintegration process to support the whistleblower's proper return to their role, a swift resolution of the case, and recognition of their actions are all important elements that contribute to an effective whistleblowing process. Whistleblowing cases often take years to resolve. Therefore, clear communication to keep the whistleblower informed of developments, thorough documentation, and support from colleagues, friends, and partners are crucial in bringing the process to a successful conclusion. It is also important to understand where the people with whom the whistleblower discusses the wrongdoing stand – particularly how they relate to the report and whether they support the whistleblower. This plays a key role in building trust and ensuring that the report is properly followed up and handled appropriately. [Van Eijbergen & Siebers, 2020](#), p. 20, *own translation*

For this reason, it seems advisable to avoid dismissal whenever possible and for both parties to remain in dialogue, seeking a joint, out-of-court resolution.

In Ireland if an employee suffers penalisation as a result of making a protected disclosure, the employee can apply to the Circuit Court for interim relief within 21 days immediately following the date of the last act of penalisation by the employer.

According to the Protected Disclosures (Amendment) Act 2022, Chapter 5, S21, inserts Section 12(7A) 'An employee who claims to have suffered penalisation wholly or mainly for having made a protected disclosure may apply to the Circuit Court for interim relief within 21 days immediately following the date of the last instance of penalisation or such longer period as the Court may allow.' ([Irish Statute Book, 2022](#)).

With this interim relief order, the court prevents the dismissal of the whistleblower pending a claim for unfair dismissal for having made a protected disclosure.

If the Court finds that there are 'substantial grounds for contending that the dismissal results wholly or mainly' from the making of a protected disclosure the

Court can order the reinstatement or reengagement of the worker with full salary. An employee can be awarded up to five years' salary if they are successful in a WRC claim for unfair dismissal by virtue of a protected disclosure.

Belgian labour law provides various protections against unfair dismissal, with the aim of safeguarding employees from arbitrary or unjust termination of their employment contracts.

Unlawful dismissal refers to the termination of an employment contract that does not comply with legal requirements or the terms of the employment agreement. In Belgium, there are strict rules and procedures that employers must follow when dismissing an employee. Unlawful terminations may occur, for example, when an employee is dismissed without a valid reason, without following the required procedures, or in cases of discrimination or arbitrariness.

Unlawful dismissal can occur for several reasons, which include the following:

- **Lack of valid reason:** Employers may only dismiss an employee for a justified reason. This could include underperformance, a workplace conflict or economic necessity.
- **Discrimination:** Dismissal on the grounds of gender, age, race, sexual orientation or other personal characteristics is in breach of anti-discrimination laws in Belgium.
- **Breach of the employment contract:** If the employer fails to comply with the contract or does not follow the correct procedures, this can result in an unlawful dismissal.

Dismissing an employee because they made a report and were protected under the Act on Reporting Channels and Protection of Whistleblowers of Integrity Violations in Federal Public Authorities and the Integrated Police, or under the Act of 28 November 2022 concerning the protection of whistleblowers of breaches of Union or national law identified within a legal entity in the private sector, constitutes an unlawful dismissal without a valid reason.

In cases of unlawful dismissal, employees in Belgium are entitled to several protections and remedies, such as:

- **Reinstatement:** In certain cases, the employee may have the right to return to their job. Reinstatement can be requested if the dismissal occurred without a valid reason.
- **Compensation:** If reinstatement is not feasible, the employee may be entitled to financial compensation. The amount will vary depending on the type of dismissal, the length of employment and the circumstances surrounding the dismissal.
- **Notice compensation:** In many cases of unlawful dismissal, the employee is entitled to a notice indemnity. This is calculated based on their salary and the length of their employment contract.

Employers may defend the dismissal by stating it was due to a workplace conflict. If an employee reports a possible wrongdoing in the workplace, this often leads to work-related conflicts. However, the EU Directive protects whistleblowers from unfair dismissal as a result of whistleblowing by the reversal of the burden of proof.

Reinstatement of a dismissed employee is a possible ruling that a judge might impose on an employer if the dismissal was unlawful such as in the case of dismissal as a consequence of a report made by the employee. The employer may claim that the dismissal was due to a work conflict but the law obliges the employer to prove that the dismissal has no link to the report that was made.

A ruling in the Netherlands on the seventh of February 2025 by the Dutch Supreme Court shows that the reversal of the burden of proof is taken seriously by the court. In the ruling we find the following legal argument ([Hoge Raad der Nederlanden, 2025](#), *own translation*):

From several passages in the legislative history of Article 17eb of the Whistleblowers Protection Act (Wet bescherming klokkenluiders, Wbk), it is clear that the legislator intended that, in response to the statutory presumption that the detriment suffered was a consequence of the report or disclosure (hereinafter: 'report'), it is the employer who imposed the detrimental measure who must demonstrate that the detriment was not the result of the report (i.e. the absence of a causal link). Accordingly, it is for the employer to prove that the detrimental treatment occurred on grounds other than the report.

This intention aligns with Recital 93 and Article 21(5) of the Whistleblowing Directive and is consistent with the objective of both the Directive and the Wbk to strengthen the legal position of whistleblowers. The evidentiary rule set out in Article 17eb Wbk must therefore be interpreted to mean that the employer cannot rebut the statutory presumption merely by casting doubt on the existence of a causal link between the report and the measure, but must instead prove the contrary.

This is not altered by the fact that the legislative history of Article 17eb Wbk also uses the term 'diffuse' ('ontzenuwen') in this context. There can be no reasonable doubt as to this interpretation. It is therefore unnecessary to submit preliminary questions to the Court of Justice of the European Union on this matter.

Although reinstatement is a possible outcome if an employee has been unfairly dismissed as a result of reporting a (possible) wrongdoing, in practice, this does not always seem feasible or desired. Very often, a compensation will be awarded to the employee instead. Therefore, avoiding an unfair dismissal maybe more preferable. In Ireland, this can be achieved through interim relief until the court reaches a decision.

Reinstatement or compensation are restorative measures aimed at alleviating the harm suffered by the whistleblower and covering incurred costs. The question is whether these can truly be considered sanctions. A sanction is intended as a penalty for failing to comply with legal regulations.

Possibly the best protection for whistleblowers is preventing possible adverse treatment from happening. This means that employers should invest in setting up a well-functioning reporting procedure and supporting integrity and a positive speak-up culture in their organisations.

The Importance of Prevention

Next to legal sanctions that also have a preventative effect, the organisational culture and the way employers look at reports and reporting persons are crucial for the way whistleblower reports are handled and how the whistleblower is treated.

In the Netherlands laws are assessed after coming into force by a so-called implementation assessment ('invoeringstoets'). The implementation assessment is a concise examination of how new legislation functions in practice, with particular attention to its impact on the target group and its practical implementation. This assessment is carried out at the earliest possible stage at which meaningful observations can be made about the legislation's practical effects, and it differs from more extensive and in-depth legislative evaluations.

In 2024, a report was published on the implementation assessment of the Dutch Whistleblowers Protection Act (Wbk). In this report (SEO, 2024) the researchers underline the importance of organisational culture for the protection of whistleblowers. They note that reporting a suspected wrongdoing can be an extremely difficult process for the whistleblower. Whether this is the case largely depends on the attitude and organisational culture of the institution where the suspected wrongdoing has occurred. When the organisation turns against the report and the whistleblower, a challenging and burdensome process often follows. In such situations, making a report usually results in the breakdown of the employment relationship and can negatively affect the whistleblower's personal life.

This picture was confirmed on several occasions during the course of the implementation assessment (SEO, 2024). In practice, it is difficult for the legislator to provide effective protection for employees. One of the key conclusions of this assessment is therefore that the most important form of protection lies in the organisational culture itself. Although the law does not directly regulate this, the legal obligations that aim to ensure a careful and independent reporting process do contribute to fostering such a culture.

The report also indicates that the Wbk does help to protect whistleblowers but cannot avoid adverse treatment of whistleblowers by their employers: 'conversations with various stakeholders, including lawyers, confidential advisers, and whistleblowers, reveal that companies or public bodies that turn against the whistleblower often find ways to do so within the boundaries of the law. One common approach is to create or emphasise a disrupted working relationship, with the aim of initiating dismissal proceedings' (p. 31). However, more subtle forms of retaliation are also possible, including transferring an employee to a more monotonous or less meaningful role, a manager deliberately ignoring the employee, or commissioning an external report on the whistleblowing case that downplays the issue and portrays the whistleblower in a negative light. Hence, while the law offers support, in practice, it can remain difficult for legislators to fully safeguard employees from such treatment.

Based on interviews with confidential advisers, the researchers identify different elements that help to safeguard whistleblowers.

- Handle reports, whistleblowers and follow-up processes with care – not just as a formality or box-ticking exercise.
- Foster a culture where people feel able to speak up and where constructive challenge is encouraged, based on the belief that it leads to better decision-making.
- Promote an open culture, role-modelling by leadership and psychological safety – where critical feedback is welcomed rather than punished.
- Ensure the availability of a code of conduct or integrity code, and actively continue to communicate it throughout the organisation.
- Encourage and demonstrate ethical behaviour at all levels of management and leadership. Implement strong preventive integrity policies and ensure people feel safe to speak up. Provide for (independent) investigations and ensure a clear investigation protocol is in place.
- Maintain a flat hierarchy, with open and accessible leadership at board, executive and management levels. Avoid a blame culture and instead focus on learning from mistakes together.
- We must move towards a culture in which organisations recognise whistleblowers as ‘heroes’ – individuals who dare to speak up and share something that could ultimately benefit the organisation.
- Create a safe culture with a strong emphasis on prevention and proactive advice to avoid unsafe working environments and integrity breaches. This should not be left solely to confidential advisers or legal departments – it is a shared responsibility across the entire organisation, where bystanders also feel empowered to report concerns. Clear communication and strong leadership by example are essential in this regard.
(SEO, 2024, p. 34)

The Dutch Whistleblowers Authority has a threefold task. Next to offering advice to (potential) reporting persons and conducting investigations into (possible) wrongdoings with societal impact and into adverse treatment of whistleblowers, it also offers support and practical advice to employers to set up a strong integrity management and a positive speak-up culture.

The Dutch Whistleblowers Authority collects, generates, publishes and disseminates knowledge and expertise in the field of integrity and breaches of integrity. In doing so, it aims to encourage governments, semi-public institutions and businesses to safeguard and promote integrity within their organisations. The Dutch Whistleblowers Authority plays a role in the prevention of wrongdoings with societal impact in the Netherlands.

CONCLUSION

Comparing the transposition of Article 23 of the Directive into the national laws of Ireland, Belgium and the Netherlands has been rather difficult for a number of reasons. First and foremost, the legal framework in the three countries is different.

In Ireland, the legislation is based on the Common Law system. Regarding penalties, a distinction is made between summary conviction and conviction on indictment, which is not present in Belgian or Dutch law. In Belgium, the Directive has been transposed into various federal and regional laws. At the federal level, there are two laws that apply: one for the public sector and one for the private sector. In the Netherlands, the Whistleblower Protection Act (Wbk) must be read together with other laws and documents such as the Parliamentary paper, the Civil Code and Penal Code to get a clearer overview of the penalties. In addition, the supervision and sanctioning powers of the Dutch Whistleblowers Authority are still to be laid down in law. Although the transpositions in the three compared countries are still quite recent, the following conclusions can be drawn from the analysis presented in this chapter.

The possible penalties for breaches of Article 23 of the Directive vary significantly in the laws of Ireland, Belgium and the Netherlands. Not only are there differences in the specific amounts of fines and lengths of prison sentences between the three countries but there is also a big difference between the minimum and maximum fines and prison sentences in all three countries. It will be up to the court to determine an appropriate penalty for the specific infringements and their severity. It will be interesting to see how judges will rule in future cases and how case law can provide guiding precedents and more legal certainty.

Across the transpositions of the three compared countries, we find that the reporting person will mostly have to bring his case to court himself. As this is often emotionally and financially difficult for workers, it raises the question of whether this will be an effective way to offer reporting persons real protection.

In Ireland a reporting person suffering from retaliation as a result of having made a protected disclosure can turn to the Courts or the WRC for interim relief. For example, if a judgement is awarded in favour of the discloser, it means that the reprisals may have to be stopped and undone for a limited time such as the dismissal of a worker involved in making a disclosure, until the employer has demonstrated that their actions are not linked to the protected disclosure or until the investigation into the wrongdoing has been concluded. If the reporting person also suffers from a criminal offence committed by the employer, for example disclosure of the reporting person's identity without his or her consent, the reporting person can report this to the relevant authorities and the persons responsible could be brought before the court. A court in Ireland can decide if it has jurisdiction to deal with a matter and a judge in the District Court can elevate a matter to the Circuit Court if necessary. As the legislation is very new, it still remains to be seen which cases will be ruled by the lower and higher courts and how this will occur.

In all three countries both natural and legal persons can be held liable. While certain penalties can be very severe for individuals, they may be less severe for (large) legal entities with significant resources that can afford good lawyers to defend their interests. If the impact on certain legal entities could be relatively small, whereas for individuals it can be significant, it could be argued that these measures are not always proportionate or dissuasive.

It remains to be seen if the European Commission will deem that the three countries have transposed the Directive correctly or if they need to make amendments. Especially, the Netherlands seems to be lacking in some aspects and still has to work out the supervision and sanctioning powers of the Dutch Whistleblowers Authority.

The current practice in the Netherlands, Belgium and Ireland seems to suggest that having legal sanctions is necessary but does not always offer protection to safeguard whistleblowers from harm. In addition to legal penalties, support and collective enforcement from competent bodies, trade unions and NGO's are vital. Recent studies and reports underline the importance of organisational culture and employers' attitudes towards whistleblowers. The prevention of wrongdoing and the proper handling of reports, as well as the correct treatment of reporting persons, are essential to protect whistleblowers.

Supporting employers in setting up a positive speak-up culture and investing in strong integrity management is very valuable to create safe working environments where employees feel confident to make reports.

NOTES

1. Legislation taken into consideration for this chapter includes:

Ireland: Protected Disclosures (Amendment) Act 2022. Irish Statute Book. Cf. <http://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/html>

Belgium:

- Wet betreffende de verhoging van opdecimes en de verzwaring van de geldboete voor inbreuk op het Sociaal Strafwetboek met een verzwarende factor (19 December 2025).
- Wet betreffende de meldingskanalen en de bescherming van de melders van integriteitsschendingen in de federale overheidsinstanties en bij de geïntegreerde politie. Belgisch Staatsblad (8 December 2022)
- Wet betreffende de bescherming van melders van inbreuken op het Unie-of nationale recht vastgesteld binnen een juridische entiteit in de private sector. Belgisch Staatsblad (8 November 2022).
- Strafwetboek. Belgisch Staatsblad (8 June 1867).

The Netherlands: Wet tot wijziging van de Wet Huis voor klokkenluiders en enige andere wetten ter implementatie van Richtlijn (EU) 2019/1937. Staatsblad van het Koninkrijk der Nederlanden (25 January 2022).

2. Parliamentary paper, 2020/21, 35,851, nr. 3, p. 43 (explanatory memorandum).

3. Sanctions in article 17i of the Dutch Whistleblowers Protection Act [not into effect yet].

4. Parliamentary paper, 2020/21, 35,851, nr. 3, p. 41 (explanatory memorandum).

5. Parliamentary paper, 2020/21, 35,851, nr. 3, p. 42 (explanatory memorandum).

6. Article 17i of the Dutch Whistleblowers Protection Act [not into effect yet].

7. Parliamentary paper, 2020/21, 35,851, nr. 3, p. 41 (explanatory memorandum).

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