Business Disability Inclusion in Europe

DATA & INSIGHTS

- Introduction to the European Accessibility Act
- Updates about the Omnibus Package for Sustainability Reporting
- Guide to Disability Data Collection in the EU

Contact
Global@DisabilityIN.org
for additional questions.

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Part I: Introduction to the European Accessibility Act

A Resourced Guide to the European Accessibility Act

What is the European Accessibility Act?

The European Accessibility Act is a 2019 European Union directive that goes into effect June 2025 to "improve the functioning of the internal market for accessible products and services by removing barriers" created by a patchwork of European accessibility laws[1]. The directive impacts businesses around the world by creating common rules for accessibility that impact[2]:

- Computers and operating systems
- ATMs, ticketing, and check-in machines
- Smartphones
- Television and digital streaming services and equipment
- Telephony services and equipment
- Ticketing, check-in, and other services related to air, bus, rail, and waterborne passenger transport
- Banking services
- E-books and e-commerce

What prompted the regional directive?

The European Union is home to over 80 million people with disabilities who live, work, and purchase across 27 member states that have different accessibility requirements. The directive aims to improve the accessibility of products and services for people with disabilities in the EU. The EAA was also prompted by the need to standardize accessibility requirements for business.

Consider PwC's Legal Germany Client Alert:

"In a situation where the coverage and granularity levels of accessibility requirements apply unevenly across the Single Market, a business might not be faced with any riles as such in its home Member State but may be confronted with detailed and technical rules in other Member States in which it offers or intends to offer its good and services. The patchwork of different regimes constitutes a barrier to the smooth and proper functioning of the internal market.[3]"

1 https://ec.europa.eu/social/BlobServlet?docId=14869&langId=en#:~:text=The%20European%20Accessibility%20Act%20(EAA,with%20Disabilities%20(UN%20CRPD).

2 https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/disability/union-equality-strategy-rights-persons-disabilities-2021-2030/european-accessibility-act_en.

3 https://legal.pwc.de/en/news/articles/the-european-accessibility-act-an-overview-what-s-changing-and-for-whom#:~:text=The%20deadline%20for%20EU%20Member,applicable%20by%2028%20June%202025.

What is the purpose?

To improve the accessibility of products and services for persons with disabilities in the EU market while streamlining product and service requirements to improve the functioning of the single internal market by enacting regional accessibility standards.

Who is responsible?

Companies (manufacturers, distributors, importers, and service providers) operating in the EU market must ensure that their products and services meet specific accessibility requirements, making them usable by people with disabilities. Companies must conduct conformity assessments and obtain the CE marking to demonstrate compliance with accessibility standards, whilst maintaining and monitoring technical documentation about compliance.[4]

Who is affected?

Manufacturers, importers, service providers, and distributors must ensure that their products comply with the accessibility act.

> **"Companies are obliged to design and manufacture products and services in such a way that they can be used to the maximum by people with disabilities, for example by making them available to be used with more than one sensory organ or providing them with assistive technologies for barrier-free communication.[5]"**

New products released by companies with more than 10 employees or over €2 million in annual turnover must comply in June 2025.

What is meant by the term "accessibility"?

Accessibly refers to the design qualities of a product or space; accessible products and spaces are designed to be used to the maximum by people with disabilities[6] to allow for equal participation with the product or in the environment. Here are some examples in context:

- an accessible report is designed to be read aloud by a text-to-speech screen reader in addition to written words on the page
- an accessible mobile app works with voice control in addition to touch screen
- an accessible building or dwelling features elevators, ramps, and automated entry in addition to stairs and manual doors

4 https://disabilityin.org/what-we-do/research-policy/disability-inclusion-eu-legal-analysis/

5 Ibid.

6 Ibid.

What are the European Standards for Accessibility (EN 301 549)?

The European standard for accessibility in information and communication technology that shapes how digital products are designed, developed, and procured across the EU.[7] The EN 301 549 adopted the W3X's Web Content Accessibility Guidelines (WCAG) 2.1 AA standards as a baseline for compliance. Disability:IN partners Level Access, Deque, and TPGI have all prepared position papers on understanding EN 301 459.

Who oversees compliance and enforcement?

Each individual member state must implement means to ensure compliance, surveillance, and accountability. Member states also have the authority to set specific penalties for violations. State-level accountability is backed by EAA-established measures to restrict market and issue fines that are "effective, proportionate, and dissuasive.[8]" Financial penalties range from €100,000 to €1,000,000. Non-financial penalties include market restrictions and imprisonment.

What are the EAA implications for sustainability reporting?

The EAA has direct implications for companies in scope under the Corporate Sustainability Reporting Directive (CSRD). While the EAA introduced a common set of accessibility standards for business, the CSRD introduced a new set of sustainability reporting standards for companies operating in the EU. The CSRD also introduced the concept of double materiality for sustainability reporting and led to the creation of a new reporting standard, European Sustainability Reporting Standards (ESRS). Double materiality requires companies to account for how their operations impact people and the planet and for how people and the planet impact the company's financial performance. Companies operating in the EU now have to ask themselves if their operations generate risk that impacts people with disabilities (impact materiality) and whether people with disabilities impact the company's financial performance (financial materiality).

Consider any product or service provider operating in the EU at scale. If that company's products and services are inaccessible, this triggers both dimensions of materiality because the company may have an adverse impact on people with disabilities (impact materiality) and accrue financial penalties across markets for non-compliance (financial materiality). If the company complies with the EAA and has adopted accessibility as an operating principle, then disability becomes material to impact and bottom line. In both scenarios, the company in a position to report on disability under the ESRS, which requires qualitative and quantitative disclosures about disability in one's own operations. In other words, the EAA makes disability a material consideration for companies operating in the EU.

7 https://www.youtube.com/watch?v=MQUVi9EHwGA

8 https://disabilityin.org/what-we-do/research-policy/disability-inclusion-eu-legal-analysis/

Table 1. EAA and CSRD

Item	European Accessibility Act	Corporate Sustainability Reporting Directive
Acronym	EAA	CSRD
Effective Date	June 2025	FY 2026[9]
Directive Sets New Business Standards For	Accessibility requirements	Sustainability reporting
Regional Standard	EN 301 549	European Sustainability Reporting Standards
Applies To	All companies operating in the EU with over 10 employees or €2m in turnover	All in-scope companies operating in the EU
Two-Way Impact	**EAA Impact on CSRD** • EAA compels companies to ensure that their products and services are accessible to people with disabilities • Risk created by non-compliance – both financial penalties and market restrictions – makes disability a material topic for sustainability reporting	**CSRD Impact on EAA** • Companies reporting on disability as a sustainability topic must consider accessibility in their own workforce[10] • Companies reporting on disability as a sustainability topic must quantify disability representation in their own workforce

9 See European Commission Press Corner for up to date reporting deadlines, https://ec.europa.eu/commission/presscorner/detail/en/qanda_25_615

Table 2. EAA Resources for Businesses

Overview

European Accessibility Act Factsheet
By: European Commission

Official European commission fact sheet about the EAA

European Accessibility Act Key Steps for Compliance
By: Level Access

Overview of scope with detailed list of products and services covered by the EAA, including B2B services and FAQ about the EAA

Accessibility Standards

EN 301 549 Compliance
By: Level Access

Overview of EN 301 549, comparison to WCAG, and conformance requirements

Understanding EN 301 549: The European Standard for Digital Accessibility
By: TPGi

Overview of EN 301 549, comparison to WCAG, U.S. Section 508, and the EAA

EN 301 549: European Standard for Digital Accessibility
By: Deque

Overview with action steps and digital product resources

What does European Accessibility Standard EN 301 549 Mean for US Organizations?
By: Deque

Overview for U.S. based companies that operate in the European Union

What is EN 301 549?
By: ETSI

Overview of accessibility requirements and applicability for ICT from the European Telecommunication Standard Institute

A Legal Analysis to Guide Corporate Responsibilities Under New EU Disability Inclusive Legislation
By: White & Case, Disability:IN, Trustlaw

Legal analysis to guide implementation of CSRD, CSDDD, and EAA.

Part II: Update on the Omnibus Package for CSRD and CSDDD Sustainability Reporting Requirements

Omnibus Proposals: Key Updates on Sustainability Legislation

On February 26, 2025, the European Commission published the Omnibus package, consisting of proposed changes to the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD).

On April 14, 2025, the European Parliament voted to “stop the clock” on CSRD implementation. Countries now have until December 2025 to transpose the delay into national law. However, large public-interest entities with over 500 employees, such as banks, insurance companies, and companies with securities listed on EU markets, are still obliged to report under CSRD in 2025. For large companies and their parent enterprises, reporting begins in 2028. Listed SMEs now begin reporting in 2029.

The proposed changes will need to go through the approval of the European Parliament and Council before being enacted into law.

Revised Corporate Sustainability Reporting Directive (CSRD) Criteria

- Under the Omnibus Proposal, the employee threshold has been increased; companies must now have at least 1,000 employees and meet either the turnover (€50M+ in turnover) or total assets (€25m+ in total assets) requirement to be subject to CSRD. This adjustment significantly reduces the number of mid-sized businesses required to comply.

Extended CSRD Reporting Deadlines

Recognizing the complexity of implementation, the Omnibus Proposals introduce a phased-in approach that extends compliance deadlines:

- **Public-Interest Entities (PIESs) with 500+ employees:** Already in the process of reporting on FY 2024 data. The Omnibus proposal does not propose a change that obligation.
- **Non-PIEs with 1,000+ employees:** Reporting period pushed back from FY 2025 to FY 2027, submitting their sustainability statements in 2028.
- **Listed SMEs:** Originally set to report in 2027 (for FY 2026), they now have until 2029, with an opt-out available for two years.
- **Non-EU Companies (Third-Country Subsidiaries):** The threshold for reporting has been raised from €150M to €450M in EU-generated turnover. This group is due to report in 2029 on data from FY 2028.

Corporate Sustainability Due Diligence Directive (CSDDD) Changes

The Omnibus Proposals also modify the Corporate Sustainability Due Diligence Directive (CSDDD) timeline. Member States were initially required to transpose CSDDD into national law by 2026, but the deadline has been extended to July 26, 2027.

Moreover, the first wave of implementation, originally set for the largest companies (5,000+ employees and €1.5B in net turnover), has been extended by one year, until July 26, 2028.

This proposal advances the deadline for the Commission to publish CSDDD guidelines to July 26, 2006. Giving companies in the first wave two years to familiarize and implement best practices before falling under scope of CSDDD.

There are no proposals to amend the turnover and employee thresholds under CSDDD.

Simplified Reporting Standards

These legislative proposals meet the Commission's goal of substantially reducing the number of European Sustainability Reporting Standards (ESRS) data points.

Despite these proposed changes, companies are still required to apply the principle of double materiality. Enabling companies to thoroughly report on both internal risks and opportunities and well as the external impact of their operations on the environment and society.

What's Next?

The Omnibus Proposals will now move to the European Parliament and Council. The EU Council has established a new committee that has been appointed to amend CSRD and CSDDD according to the latest proposals.

Considerations for Self Identification of Disability Status

Current Activity: Disability Data Collection in the EU

- EU member states have robust anti-discrimination laws that protect persons with disabilities and their privacy in the workplace
- 20 out of 27 EU member states have numerical government mandate for disability employment that requires some form of employee disability data collection required for government reporting
- 26 out of 27 EU member states oblige employers to provide reasonable accommodations or adjustments for employees with disabilities which requires some form of formal disability disclosure

Legal Considerations Related to Disability Data Collection in EU Member States

Disability is considered a "special category" of personal data in the EU under the General Data Projection Regulation (GDPR)[10]. As such, collecting disability data requires particular care and a specific warrant. Data cannot be collected without **explicit informed, free, and specific consent of the individual** to collect their disability status with an explanation of **why the data is being collected** and **how it will be used**[11].

GDPR carries rigorous thresholds for data storage, encryption, access, and retention with implications for cross-border data collection. GDPR also requires a specific legal basis for collecting personal data[12], including "reasons of **substantial public interest on the basis of Union or Member State law**, which shall be proportionate to the aim pursued, respect the essence of the right to data protection and provide for suitable and specific measures to **safeguard the fundamental rights and the interests of the data subject**"[13].

10 https://commission.europa.eu/system/files/2022-02/guidance_note_on_the_collection_and_use_of_equality_data_based_on_racial_or_ethnic_origin_final.pdf
11 https://medium.com/sarah-cordivano/how-to-run-an-inclusion-and-identity-diversity-survey-in-europe-ad284556678d
12 https://www.peoplemanagement.co.uk/article/1751686/legalities-collecting-workers-diversity-data
13 https://gdpr-info.eu/art-9-gdpr/

However, specific **national laws regarding data privacy** will impact data collection. While there is no common definition of disability among member states, some national definitions emphasize the medical condition, some emphasize social barriers, and others combine the medical and social dimensions together[14].

Europe's **Corporate Sustainability Reporting Directive** recognizes the United Nations definition of disability and requires companies to consider whether disability is material to its own operations, valuation, supply chain, consumers, clients, and end users.

Companies that deem disability a material topic are required to disclose workforce representation among people with disabilities using self-identified disability data[15].

Proposed Best Practice: Self-Identification Survey Characteristics

- **Voluntary:** employee participation is voluntary
- **Thoroughly explained:** purpose of the survey and destination of the data explained thoroughly in context of GDPR and CSRD
- **Anchored in a definition:** EU and CSRD tied to CRPD definition
- **Confidential, or better yet anonymous:**
  - **Anonymous** voluntary self-identification survey that cannot be linked to other personal characteristics, employee data, or accommodations
  - **Confidential** for employee data that can be linked to other personal characteristics (such as in the case of reasonable accommodations); must be kept confidential in human resources systems with limited personnel access
- **Reported in aggregate:** all results reported in the aggregate with optional breakdowns by gender and leadership status

14 https://www.europarl.europa.eu/RegData/etudes/IDAN/2017/603981/EPRS_IDA(2017)603981_EN.pdf
15 https://disabilityin.org/what-we-do/research-policy/disability-inclusion-eu-legal-analysis/

Model Self-Identification Survey Questions

The United Nations Convention on the Rights of Persons with Disabilities defines persons with disabilities to include those who have long-term physical, mental, intellectual, or sensory impairments, which, in interaction with various barriers, can hinder their participation in society on an equal basis with others.

Are you a person with a disability?

- Yes, I am a person with a disability
    - If yes, do you currently have an officially recognized/certified disability?
        - Yes, I currently have an officially recognized disability
        - No, I do not currently have an officially recognized disability
- No, I am not a person with a disability
- Prefer not to say

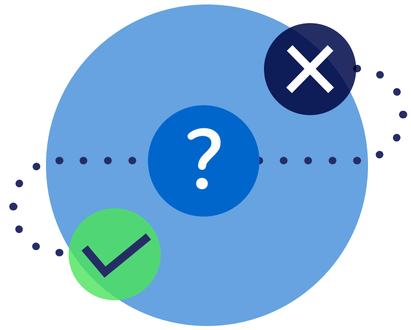

Table 3. Appendix of Additional Information about National Disability Regulations in Europe

Country (Link to Disability:IN Global Directory)	Informational Links on National Disability Protections and Regulations	Business Disability Employment Numerical Government Mandate	CSRD Transposition Status as of February 2025
Austria	[Source: Austria]	Yes (financial penalty)	Not Introduced
Belgium	[Source: Belgium]	No (government only)	Not Introduced
Bulgaria	[Source: Bulgaria]	Yes (financial penalty)	Approved
Croatia	[Source: Croatia]	Yes (financial penalty)	Approved
Cyprus	[Source: Cyprus]	No (government only)	Pending
Czech Republic	[Source: Czech Republic]	Yes	Pending
Denmark	[Source: Denmark]	No	Approved
Estonia	[Source: Estonia]	No	Pending
Finland	[Source: Finland]	No	Approved
France	[Source: France]	Yes (financial penalty)	Approved
Germany	[Source: Germany]	Yes (financial penalty)	Pending
Greece	[Source: Greece]	Yes	Not Introduced
Hungary	[Source: Hungary]	Yes	Approved
Ireland	[Source: Ireland]	No (government only)	Approved
Italy	[Source: Italy]	Yes	Approved
Latvia	[Source: Latvia]	No	Approved
Lithuania	[Source: Lithuania]	Yes	Approved
Luxembourg	[Source: Luxembourg]	Yes	Pending
Malta	[Source: Malta]	Yes	Not Introduced
Netherlands	[Source: Netherlands]	No (numerical mandate system pending, 2026)	Approved
Poland	[Source: Poland]	Yes	Pending
Portugal	[Source: Portugal]	Yes	Not Introduced
Romania	[Source: Romania]	Yes	Approved
Slovakia	[Source: Slovakia]	Yes	Pending
Slovenia	[Source: Slovenia]	Yes (financial penalty)	Pending
Spain	[Source: Spain]	Yes	Pending
Sweden	[Source: Sweden]	No (wage subsidies)	Approved
[United Kingdom]	[Source: United Kingdom]	No	N/A
[Norway]	[Source: Norway]	Yes	Approved
[Iceland]	[Source: Iceland]	No	Not Introduced
[Liechtenstein]	[Source: Liechtenstein]	No	Approved

Disability:IN Global Initiatives

Disability:IN is committed to globally advancing disability inclusion through the work of its Global Roundtable and three Regional Councils in APAC, EMEA & LATAM. The Roundtable and Regional Councils are interactive forums for business leaders to engage with peers across industries on disability inclusion policies, programs and trends in the US and around the world. Corporate representatives across the globe meet quarterly to guide Disability:IN's global strategy.

Contact Global@DisabilityIN.org for additional questions.

About Disability:IN

Your Business Partner for Disability Inclusion.

Disability:IN is the leading nonprofit resource for business disability inclusion worldwide. Together with the world's leading companies, Disability:IN drives progress through initiatives, tools, and expertise that deliver long-term business impact. **Are You IN?**

3000 Potomac Avenue
Alexandria, VA 22305
Info@DisabilityIN.org