Disability Inclusion in the EU: A Legal Analysis to Guide Corporate Responsibilities FAQs

What is the purpose of this report?

This report provides a high-level overview of three European Union directives as they relate to disability inclusion in business: the European Accessibility Act (EAA), the Corporate Sustainability Reporting Directive (CSRD), and the Corporate Sustainability Due Diligence Directive (CSDDD). It is intended to help multinational corporations understand the evolving requirements and prepare for implementation. The report is informational only and is not legal advice or a compliance guide.

Who produced the report?

The report was developed by Disability:IN and the Thomson Reuters Foundation, with legal research and analysis contributed on a pro bono basis by White & Case LLP. The report was completed on July 15, 2024.

Who should read this report?

The report is intended for corporate teams responsible for:

- Legal, compliance, and enterprise risk
- Sustainability and corporate reporting
- Human resources, diversity, and workforce inclusion
- Product design, digital accessibility, and customer experience
- Procurement, supply chains, and market access in the European Union

The report, along with this document derived from it, is a general informational resource, not legal advice or a comprehensive compliance guide. Companies should work with their own legal counsel to assess their obligations based on their specific products, services, markets, and circumstances.

Which EU directives does the report cover?

The analysis focuses on three directives:

- **CSRD:** Establishes sustainability reporting requirements, including disability-related workforce, policy, and impact disclosures.
- **CSDDD:** Establishes human rights and environmental due diligence requirements across operations, supply chains, and business relationships.
- **EAA:** Establishes accessibility requirements for specified products and services offered in the EU market.

How does the CSRD address disability inclusion?

The CSRD and the European Sustainability Reporting Standards (ESRS) include disability in reporting on equal treatment, workforce inclusion, diversity policies, employee engagement, social protection, incidents of discrimination, and impacts on consumers and end-users.

These reporting requirements are subject to a double materiality threshold, meaning that each in-scope entity must report on impact materiality (covering information on an entity's impact on sustainability matters) and financial materiality (covering information about risks and opportunities for entities resulting from sustainability matters).

What disability-related information may companies need to report under the CSRD?

The report identifies topics that may include:

- The percentage of employees with disabilities, subject to legal restrictions on data collection
- Whether disability is covered in policies on discrimination, equal opportunity, diversity, and inclusion
- How the company engages workers who may be vulnerable to impacts or marginalized
- Social protection against loss of income following acquired disability
- Disability-related incidents or complaints, subject to privacy requirements
- Positive impacts for consumers and end-users, such as improved product or service accessibility
- Diversity within leadership and governance bodies

How does the CSDDD relate to disability inclusion?

The CSDDD does not establish detailed, disability-specific operational obligations. It requires in-scope companies to identify, prevent, mitigate, bring actual adverse impacts to an end, and remedy certain adverse human rights and environmental impacts. Disability may be implicated through rights concerning equal treatment in employment, fair wages, promotion opportunities, and non-discrimination.

Overall, the CSDDD seeks to promote responsible business conduct, protect the environment, and uphold human rights by addressing the shortcomings of current corporate practices and promoting more sustainable and ethical behavior.

What does CSDDD require companies to do?

Companies covered by the CSDDD will be required to identify, prevent, mitigate, and account for the actual and potential adverse impacts of their operations and business relationships on human rights, the environment, and good governance by thorough assessment.

This includes evaluating their supply chains for risks such as forced labor, child labor, environmental pollution, and corruption. Further, the CSDDD requires companies to be transparent about their due diligence processes and the measures taken to address identified risks. They must report publicly on their sustainability efforts, enabling stakeholders to assess their performance and hold them accountable for their social and environmental impacts.

What products and services are covered by the EAA?

The report describes the EAA as covering specified products and services, including:

- Computers and certain consumer hardware
- ATMs, ticketing machines, and other self-service terminals
- Telephone and electronic communications services
- Consumer banking services
- E-books and related software
- E-commerce services
- Certain services providing access to audiovisual media and transport information

When does the EAA apply?

The EAA entered into force in 2019, and its accessibility requirements apply from June 28, 2025, subject to the directive's scope, transitional provisions, and the national laws of individual EU Member States. Because the EAA is implemented through national law, enforcement details may differ by jurisdiction.

What does the EAA require companies to do?

The EAA and its national implementation laws do not create new compliance or governance landscape for companies. Rather, they introduce an additional set of requirements that services and products must meet.

Manufacturers must assess product conformity, prepare technical documentation, issue an EU declaration of conformity, affix the CE marking where applicable, and maintain compliance during production. Importers and distributors must verify required documentation and markings and must not place non-compliant products on the market. Service providers must make information about accessibility available in accessible written and oral formats and maintain procedures for ongoing conformity.

What happens if a product or service does not comply with the EAA?

Companies may need to take corrective action, notify competent authorities, cooperate with market surveillance bodies, and restrict or withdraw a non-compliant product where necessary. Penalties are established through national law and therefore vary among EU Member States. The report provides country examples but cautions that implementation and enforcement are jurisdiction-specific.

What practical steps should companies consider?

Based on the report, companies can consider the following preparation activities:

- Determine which entities, products, services, and business activities may fall within scope
- Assign ownership across legal, sustainability, human resources, accessibility, product, procurement, and supply-chain teams
- Review disability-related policies, workforce data practices, and stakeholder engagement processes
- Assess products and services against applicable accessibility requirements and document conformity
- Establish procedures for ongoing monitoring, complaints, corrective action, and regulatory cooperation
- Review disability-data collection practices for compliance with GDPR and national law

- Monitor national transposition, enforcement rules, and later legal developments

Where might additional guidance be needed?

The report is a high-level resource, not legal advice or an exhaustive compliance guide. EU directives are interpreted and applied through national laws, so requirements and enforcement may vary by Member State. The analysis was completed on July 15, 2024 and does not account for later developments. Companies should consult qualified legal counsel regarding their specific circumstances.