



Whistleblower  
Empowerment  
& Support Initiative



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# Needs Analysis

Assessing the Challenges in Whistleblower Protection

Project co-funded by the European Union through the European Commission - Citizens, Equality, Rights and Values Programme (CERV)





Grant Agreement number:	101213588
Project acronym:	VoiceGuard
Project title:	VoiceGuard: Whistleblower Empowerment & Support Initiative
Call:	CERV-2024-CHAR-LITI
Duration:	24 months
Start date:	01/06/2025

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## 1. Executive summary

Across the European Union, there is a significant gap between the promise of whistleblower protection and the real experiences of those who report wrongdoing. Our research reveals a narrative that goes beyond individual bureaucratic failures. It highlights a pattern of deep institutional betrayal that often leads to professional ruin and serious psychological harm. Existing legal frameworks frequently offer only a compliance theater, which proves ineffective in practice and fails to stop irreversible harm before it occurs.

Our evidence, collected across six EU Member States, reveals three key themes of systemic failure. First, internal reporting channels often act as a facade, creating a false sense of compliance where reports disappear into a „black hole“ of institutional silence. This procedural hostility is not just passive neglect; it is the first step in a complex strategy of retaliation. Second, retaliation is rarely just a simple act of dismissal; it is a calculated strategy aimed at professional and psychological destruction. As subject matter experts noted, an organization's first impulse is often not to investigate the report but to discredit the person, deploying tactics that are specifically adapted to the profile of the whistleblower to maximize their vulnerability. Third, the entire protection system is weakened by a major structural flaw: it depends on after-the-fact solutions. Legal professionals highlight a serious temporal mismatch between the rapid pace of retaliation and the slow process of justice. This delay means that any subsequent legal victories are largely symbolic, arriving long after the damage is done.

This systemic failure carries a heavy human toll. The personal impact on whistleblowers is made clear through tactics like social isolation, mobbing, and professional blacklisting that ruin careers. The psychological damage is severe and often requires psychiatric care. Research cited by experts shows that the mental abuse from workplace bullying leads to decreased cognitive ability, and that a significant percentage of adult suicides are linked to workplace terror. This stress is weaponized as a manipulative tool, creating a harmful cycle where victims become unemployable. This suffering is magnified by the unique trauma of betrayal, where the very system designed to protect becomes a primary agent of harm, shattering the individual's fundamental trust in justice.

Current evidence underscores the urgent need for a fundamental shift in both the conception and implementation of whistleblower protection. Although best practices and policy recommendations will be addressed in subsequent research as part of the VoiceGuard project, it is evident that the prevailing model, which relies primarily on ex-post remedies, has proven ineffective. This model must be replaced by a framework that emphasizes proactive, ex-ante preventive measures. There is significant advocacy for the introduction of effective preliminary injunctions to prevent retaliatory actions. Furthermore, an effective system must be supported by two additional pillars: addressing the inequality of arms by providing state-backed financial assistance, and ensuring integrated specialized psychosocial support to provide care before, during, and after reporting. Ultimately, data from high-performing outlier jurisdiction (Luxembourg) demonstrates that effective protection is achievable. The current widespread failure is a result of local cultural resistance, not an unfixable flaw in the mandate to protect whistleblowers.



## 2. Introduction

Individuals who report wrongdoing play a crucial role in exposing corruption and other forms of misconduct that threaten public welfare. Whistleblowers have contributed to safeguarding lives and conserving public resources through their disclosures. However, those who disclose such information often face significant personal risks, including loss of employment, workplace harassment, exclusion from future opportunities, and, in extreme cases, physical harm.

Protecting whistleblowers from unjust consequences, including retaliation, discrimination, or other adverse actions, encourages greater reporting of misconduct. Such protection increases the likelihood that wrongdoing will be prevented, detected, and sanctioned. Therefore, safeguarding individuals who report wrongdoing is essential for enhancing legal compliance.

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 (hereinafter “Directive”), became effective on December 16, 2019, with a transposition deadline of December 17, 2021. Although many Member States did not meet this deadline, implementation accelerated in 2022 and 2023 following infringement proceedings by the European Commission. By the end of 2023, all EU Member States had enacted national legislation to implement the Directive, although the speed and quality of transposition varied significantly. Under the principle of direct effect, public sector entities have been subject to the Directive’s obligations since December 17, 2021, while private sector obligations commenced upon national implementation in each Member State.

The VoiceGuard project, funded by the Citizens, Equality, Rights and Values Programme (CERV), seeks to enhance the implementation and effectiveness of whistleblower protection throughout the European Union. Work Package 2 constitutes the analytical core of the project and includes a Needs Analysis, a Skills Assessment, a Best Practice Analysis, and a Policy Recommendations Report. Collectively, these components establish a comprehensive evidence base to identify gaps, build capacity, and develop practical tools for improving whistleblower protection systems.

This Needs Analysis investigates the experiences of whistleblowers and the professionals who support them during the period from the Directive’s direct effect (December 17, 2021) through October 2025. Data collection occurred in six EU Member States: the Czech Republic, Spain, Bulgaria, Romania, Greece, and Luxembourg. The analysis aims to reveal the practical challenges faced by individuals reporting wrongdoing, including difficulties with reporting channels, the sufficiency of protective measures, the accessibility of support services, and the effectiveness of the legal framework in practice.

This analysis draws on in-depth interviews with whistleblowers and focus group discussions with support professionals, including lawyers, public servants, psychologists, civil society representatives, and judges. By prioritizing the perspectives of those directly affected, the assessment identifies key gaps between legal provisions and their practical implementation. The findings aim to inform evidence-based recommendations for policy enhancement, best practice mapping, capacity building, and the creation of practical tools to better support whistleblowers across the European Union.



## 3. Overview of National Frameworks

### 3.1. Czech Republic

The Czech Republic adopted its Whistleblower Protection Act on 21 April 2023, and the law entered into force on 1 August 2023. The Czech Republic significantly exceeded the EU transposition deadline of 17 December 2021, completing the process almost 18 months late.

Employers with 50 or more employees are required to establish internal whistleblowing systems. Organisations with 250 or more employees had to comply from 1 August 2023, while those with 50-249 employees were granted until 15 December 2023. The material scope of the Czech Whistleblower Protection Act also extends to misdemeanours punishable by a fine with an upper limit of at least 100,000 CZK. Czech law does not protect anonymous reporting, as reports must include identifying information such as name, surname, and date of birth. Anonymous whistleblower is protected from retaliation only after their identity is revealed. Sanctions may reach up to CZK 1 million, and person responsible for receiving and handling reports may be fined up to CZK 100,000.

The Czech Republic faces significant cultural challenges in whistleblower protection. Public awareness and trust remain low, and scepticism toward whistleblowing mechanisms is widespread. These perceptions undermine the effectiveness of whistleblowers, highlighting the need for ongoing awareness and cultural change.<sup>1</sup>

### 3.2. Bulgaria

Bulgaria transposed the Directive through the Protection of Persons Reporting or Publicly Disclosing information on Breaches Act adopted in February 2023. Employers with 250 or more employees were required to comply with the new regulations starting 4 May 2023, while organizations with 50-249 employees had until 17 December 2023 to establish internal reporting channels. Bulgaria adopted a broader approach by extending the material scope beyond EU law to include breaches of Bulgarian legislation, criminal offenses of a general nature, and labor law violations. While authorities and employers are not legally obligated to investigate anonymous reports, any whistleblower whose identity is later revealed remains entitled to full legal protection against retaliation. The law introduces a system of sanctions with administrative fines for both legal entities and natural persons and the administrative control and overall oversight of the whistleblower protection legislation is the responsibility of the Personal Data Protection Commission which is also the national external reporting channel.

### 3.3. Romania

Romania transposed Directive via Law No. 361/2022 on the protection of whistleblowers in the public interest, which entered into force on 22 December 2022. The law mandates that all public

<sup>1</sup> Oživení, 'O existenci zákona o ochraně oznamovatelů ví málokdo' (Press Release, January 2024); see also Behavio, Full Research Report, available at <https://oziveni.cz/2024/01/o-existenci-zakona-o-ochrane-oznamovatelu-vi-malokdo/>



legal entities and private companies with 50 or more employees establish internal reporting channels. While large entities were required to comply immediately, a transition period was granted to medium-sized organizations (50-249 employees) until 1 January 2024.

Whistleblowers may utilize internal or external channels, with the National Integrity Agency (ANI) serving as the primary competent authority for external reports and compliance oversight. ANI is further tasked with reporting annual statistical data to the European Commission. The national law defines “breaches” as acts or omissions that are unlawful or that defeat the object or purpose of the law. Regarding what breaches fall under the scope of protection, we note that the legal text refers to all the areas mentioned in the Directive. However, the drafting is unfortunately not entirely clear. The provision states that breaches are, i.a., “acts or omissions that infringe legal provisions, that refer to fields such as (...) enshrined in Annex 2 (...)”. This wording does not make it entirely clear whether only infringements of the legal provisions expressly listed in Annex 2 are covered, or whether other legal provisions may also fall within the scope. In our view, the use of the phrase “such as” indicates that the areas referred to in the provision are not exhaustively listed. However, this interpretation is not clear enough and legal practice shows differences of opinions between professionals in the public administration and the judiciary. While the law prioritizes identified reports, anonymous disclosures must still be processed if they provide sufficient evidence of a violation, and such whistleblowers remain eligible for protection against retaliation if their identity is subsequently revealed.

### 3.4. Spain

Spain transposed Directive through Law 2/2023 of 20 February, which entered into force on 13 March 2023. The law mandates that all public sector entities and private companies with 50 or more employees establish an Internal Information System (IIS). While large entities (250+ employees) were required to comply by 13 June 2023, medium-sized organizations (50-249 employees) were granted until 1 December 2023. Notably, Spanish law explicitly requires these systems to accept anonymous reports.

The law introduces a rigorous sanctioning regime, with administrative fines reaching up to €1,000,000 for legal entities and €300,000 for individuals in the most serious cases (such as retaliation or breaching confidentiality). The Autoridad Independiente de Protección del Informante (AIPI) serves as the main national authority for external reporting and oversight. Following its official activation on 1 September 2025, all obliged entities were required to register their designated Internal Information System Managers with the AIPI by 1 November 2025.

### 3.5. Greece

Greece transposed Directive through Law 4990/2022, which came into effect on 11 November 2022. The law requires all public sector entities and private companies with 50 or more employees to appoint a Reporting Receiving and Monitoring Officer. Large companies (250+ employees) were mandated to comply by 11 May 2023, while medium-sized entities (50-249 employees) had a deadline of 17 December 2023. Regardless of headcount, entities in high-risk sectors—such as financial services, transport, and the environment—must also establish these channels.

The Greek framework allows for anonymous reporting, though organizations are only obligated to investigate such reports if they contain sufficient evidence. Crucially, if an anonymous whistleblower is later identified, they are granted full legal protection against retaliation, which is strictly prohibited and punishable by administrative fines of up to €500,000 and potential criminal sanctions. The National Transparency Authority (NTA) serves as the official external reporting channel.

### 3.6. Luxembourg

Luxembourg transposed Directive through the Law of 16 May 2023, which entered into force on 21 May 2023. The legislation significantly expands the material scope to cover violations of all national laws, not just EU-specific breaches. Private entities with 50 or more employees and all public sector bodies are required to establish secure internal reporting channels. While large organizations (250+ employees) were required to comply by May 2023, medium-sized entities (50-249 employees) were granted until 17 December 2023.

The law established the Whistleblowing Office (Office des signalements) to oversee compliance and provide guidance. While anonymous reporting is not mandatory for employers to facilitate, any anonymous whistleblower who is later identified receives protection against retaliation. Organizations failing to establish channels or those retaliating against whistleblowers face fines between €1,500 and €250,000 (doubled for repeat offenses), while individuals can be fined up to €25,000.





## 4. Methodology

### 4.1. Research Design and Data Collection Framework

The Needs Analysis employed a mixed qualitative methodology, integrating semi-structured interviews with whistleblowers and focus group discussions with supporting professionals. This dual-layered approach aimed to provide a comprehensive understanding of the whistleblowing ecosystem by combining the firsthand experiences of individuals who reported wrongdoing with the systemic perspectives of experts involved in protection frameworks. To ensure methodological rigor, pilot testing was conducted in September 2025 through a focus group in Romania and a whistleblower interview in Spain. The pilots identified only minor issues, and after minor protocol adjustments, the primary data collection phase was conducted between October and November 2025.

### 4.2. Whistleblower Interview Component and Eligibility

The interview component focused on individuals who had made protected disclosures under the Directive or relevant national implementing legislation. Eligibility was determined by the timing of the disclosure: public sector whistleblowers must have reported on or after December 17, 2021, in line with the Directive's direct effect, while private sector whistleblowers must have reported after the respective national implementing laws took effect. Additionally, participants needed to be employed or residing in an EU Member State at the time of their disclosure.

Recruitment employed purposive and snowball sampling, with project partners identifying participants through professional networks, civil society organizations, and legal clinics. The semi-structured interview guide was organized into five thematic areas: the whistleblower's background and motivation; the reporting channels used (internal, external, or public); the response of the organization and the immediate environment; the tangible consequences of the disclosure; and the individual's subsequent needs and recommendations. Interviews were conducted primarily in person or via encrypted video calls, with a small number completed in writing at the respondent's request. All sessions were conducted in the participant's native language by fluent staff members from VoiceGuard partner organizations.

### 4.3. Focus Group Component

To triangulate the individual testimonies, five focus groups were conducted across the Czech Republic, Spain, Bulgaria, Romania, and Greece. These sessions, which lasted approximately two to three hours, comprised between six and eight participants representing a multidisciplinary range of professions, including lawyers specializing in whistleblower cases, anti-corruption NGOs, psychologists, person responsible for receiving and handling reports, compliance officers, and judges. The discussion protocol followed six core analytical pillars: professional experience and typical case typologies; whistleblower needs across the reporting lifecycle; systemic and psychological barriers to reporting; the consequences of notification and the functionality of institutional systems; trends and legislative progress; and a concluding section for general observations and emerging issues. Facilitated by partner organization staff in local languages, these sessions were subsequently transcribed and translated into English for comprehensive cross-country analysis.



## 4.4. Data Protection

Given the vulnerability of whistleblowers, participant safety and anonymity were the primary ethical and legal priorities. Each participant received an Informed Consent Form detailing the research objectives, data processing, and the right to withdraw at any time. Audio recording was strictly voluntary to minimize risk. When participants expressed security concerns, researchers used manual note-taking instead.

All transcripts were systematically de-identified during data processing to eliminate any personally identifying information. The study was conducted in accordance with the EU General Data Protection Regulation (GDPR) and relevant national data protection frameworks, thereby maintaining respondent safety as a central concern throughout the research process.

## 4.5. Characteristics of the Participant Sample

The final whistleblower sample included 16 individuals (N=16) from Luxembourg (n=5), the Czech Republic (n=4), Bulgaria (n=2), Greece (n=2), Spain (n=2), and Romania (n=1). This group reflects a diverse range of organizational contexts, with a clear prevalence of public sector disclosures. In these states, reports often concerned mismanagement of public funds, state assets, or EU subsidies. Private-sector respondents and the NGO sector were mainly based in Romania, Greece, and Luxembourg. The reported offenses ranged from financial fraud and corruption to workplace safety, labour rights violations, competition law, and cybersecurity breaches.

The data shows a clear divergence in reporting strategies. Respondents from Bulgaria (n=2), Spain (n=2), and most from Czechia (n=3) relied on external or public disclosure because they did not trust internal whistleblowing systems. All respondents from Luxembourg (n=5) and Greece (n=2) used internal channels, though one Greek respondent did so informally since no formal reporting structure was available. At the time of the research, many cases remained unresolved or in litigation. Some successes were reported in Luxembourg, but respondents in other countries often faced severe retaliation.

To complement these narratives, the expert sample (n=32) provided a multidisciplinary perspective on the support landscape, drawing on the specialized insights of lawyers, psychologists, judges, civil society representatives, state officials, and compliance professionals—all of whom possess direct, practical experience in whistleblower protection. While focus groups were successful in most member states, efforts to convene a focus group in Luxembourg were unsuccessful despite extensive outreach.

## 4.6. Data Analysis Approach

The qualitative data were analysed using a structured, framework-based thematic analysis, reflecting the project's predefined methodological design and the applied nature of the Needs Analysis. The approach combined deductive structuring with inductive thematic synthesis and was applied consistently across six thematic areas corresponding to the whistleblower journey: (A) Motivation and preparation, (B) Reporting process, (C) System and Environmental Response, (D) Consequences and Impact, (E) Needs and Recommendations, and (F) Questionnaire.



For each thematic area, the analysis followed a three-step analytical procedure.

First, the primary whistleblower data were analysed using dedicated Excel sheets corresponding to each thematic area. Responses were synthesised by identifying dominant narratives and recurring patterns across respondents, with attention to cross-country similarities and differences. Where applicable, responses were examined in relation to predefined hypotheses linked to the given thematic area, as specified in the project's hypothesis matrix. Based on the empirical evidence contained in the relevant rows, each hypothesis was assessed as confirmed, refuted, or mixed.

Second, findings from whistleblower interviews were cross-referenced with expert focus group data. Expert transcripts were reviewed across the full dataset to identify insights relevant to the themes raised by whistleblowers in each area. This step served to contextualise individual experiences, provide systemic explanations for observed barriers, and assess whether reported issues reflected broader structural patterns rather than isolated cases.

Finally, the findings were corroborated through analysis of a structured questionnaire designed to validate the qualitative insights from the interviews. This step integrated quantitative data to identify statistical trends across participating countries, mapping participants' perceptions of trust, procedural fairness, and personal safety.

All analytical work was conducted in Excel, using structured tables linking respondents, thematic areas, hypotheses, expert insights, and illustrative quotations. This approach supported transparency of the analytical process and enabled systematic cross-case and cross-country comparison.

#### 4.7. Data Quality and Limitations

The credibility of the analysis was supported through systematic cross-case comparison, the use of a consistent analytical framework across all thematic areas, and triangulation between whistleblower and expert data.

Several limitations must be acknowledged. The qualitative sample is not statistically representative and is subject to self-selection bias, as participation was more likely among individuals with unresolved or negative experiences. The findings may also be affected by recall bias, as respondents often reflected on events that occurred in the past. Where possible, respondent statements were triangulated with available documentation and situated within the context of the legislation in force at the time of the report and expert knowledge.

To ensure the comparability of findings across the diverse legal and cultural contexts of the six participating countries, a standardized data collection protocol was developed in English. Partner organizations translated these instruments into their local languages and conducted the interviews to maximize respondent comfort and data accuracy. Transcripts (or detailed summaries) were subsequently translated into English for the central thematic analysis. This decentralized translation process may have resulted in partial loss of semantic nuance. However, data collection was led by local experts familiar with the national context.

#### 4.8. Note on Anonymization of Public Version

To ensure the highest standards of qualitative research ethics and data privacy, this public ver-



sion of the Needs Analysis Report has undergone an anonymization process. The objective of this anonymization is to safeguard the identities, professional standing, and personal well-being of the whistleblowers who courageously shared their deeply sensitive and often high-risk experiences. Furthermore, this protective framework has been extended to all the participating experts, honoring specific and explicit requests for confidentiality from several professionals within the focus groups.

In practice, this means that most specific geographical markers, precise national jurisdictions, institutional affiliations, highly specific timelines, and uniquely identifiable personal details have been redacted or generalized. The resulting text allows the public and policymakers to engage with the critical systemic failures identified in the research without compromising the safety of the individuals who brought these issues to light. For these same protective reasons, the Technical Attachment to Needs Analysis Report remains non-public.



## 5. Findings and Analysis

This chapter presents a consolidated analysis of the experiences of 16 whistleblowers and 32 supporting professionals across six EU Member States after the Directive's implementation. Drawing on in-depth interviews and expert focus groups, the chapter traces the whistleblower's journey chronologically, from initial motivation to report through long-term consequences and unmet needs. By integrating qualitative testimony and quantitative data from a questionnaire, this analysis identifies systemic gaps between the Directive's legislative intent and practical reality, revealing that formal protections often fail to provide real safety for those who speak up in the public interest.

### 5.1. The Decision to Report: Motivation and Preparation

The motivation and preparation phase is the crucial first gate in the whistleblowing process. This stage determines whether a potential disclosure will be made. This section analyzes the internal and external factors that compel someone to consider reporting wrongdoing, evaluating the moral, psychological, and informational barriers they face before making a formal disclosure. Understanding these preconditions is essential for designing systems that encourage, not deter, the reporting of misconduct.

#### Drivers of Disclosure

The decision to report wrongdoing was rarely a calculated choice made in a safe environment. For most respondents, it was a forced reaction to an unavoidable moral or legal conflict. The main motivations came from a sense of integrity, a refusal to participate in illegal activities, or a decision to avoid complicity in systemic fraud. Whistleblowers described situations where silence was untenable.

*„It was a necessity because the manager had a very strong position. (...) I was afraid that if I didn't do what he wanted, he would take revenge on me.“*

This sense of being cornered was echoed by a respondent who felt compelled to act after witnessing persistent inaction from authorities they repeatedly notified before making a public disclosure. This created a perception of institutional complicity and a lack of trustworthiness:

*„I did not feel safe within the internal reporting channel of the [state institution], nor did I trust that the people or processes in place would support me. One of the main reasons for this lack of confidence was the clear absence of action... Their inaction created the impression that even higher-level institutions were unwilling to intervene.“*

#### Primary Barriers to Reporting

The two main obstacles identified in the preparation phase were a profound information vacuum and a toxic organizational environment. Respondents consistently reported a lack of accessible, understandable information about their rights and correct reporting procedures. Many had to rely

on internet searches or contact NGOs because internal guidelines were non-existent, unclear, or seen as traps.<sup>1</sup>

A pervasive lack of trust in persons responsible for receiving and handling reports was also a critical barrier. Whistleblowers often feared these individuals were aligned with the management structures responsible for the wrongdoing, making internal channels unusable. This cultural hostility acted as a powerful deterrent:

*„No, I did not feel safe at all. Even before I spoke up, I had the feeling that if I raised these issues, the organization would see me more as a problem than as someone helping... The culture was more about protecting the organization than protecting the person who reports.“*

## Hypothesis Analysis: Preconditions for Reporting

The hypothesis that a trustworthy, discreet, and independent environment is a key precondition for reporting is strongly confirmed, primarily through the documented consequences of its absence. Data across multiple jurisdictions show that the lack of such an environment served as a severe psychological barrier and deterrent. In the limited cases where respondents felt safe, this security was consistently linked to functional anonymous reporting mechanisms and internal systems that structurally separated oversight from direct management influence. These findings largely refute the existence of a genuine „speak-up“ culture in most of the organizations from which whistleblowers came, as respondents more frequently described a culture of silence or environments in which reporting was stigmatized. This lack of a supportive culture directly correlated with individual insecurity and a tendency to bypass internal channels in favor of external or public disclosure.

The necessity of legal knowledge and clear procedures is also strongly supported by the data, with approximately half of the respondents expressing a critical need for clearer information on their rights and the reporting process. This knowledge gap often forced individuals to delay reporting or seek external legal counsel, whereas environments with clear, predictable frameworks allowed reporting to become a manageable procedural duty rather than a perilous moral leap. However, evidence regarding anonymity as a necessary condition remains nuanced and context-dependent. While some respondents viewed anonymity as a crucial shield against retaliation, others noted that their specialized roles or the specific nature of the information made identification inevitable. In certain instances, respondents intentionally identified themselves to enhance the credibility of their reports, suggesting that while anonymity is valued, it is not a universal prerequisite.

Experts across the surveyed states further explained the systemic drivers of the fear and distrust reported by whistleblowers, noting that potential reporters often conduct a cost-benefit analysis and conclude that the personal and professional risks outweigh the likelihood of institutional change. These experts confirm that even where legal frameworks exist, their implementation is

<sup>1</sup> Similarly, Transparency International identifies uncertainty about how, where and to whom to report and the fear of consequences as the primary reasons individuals remain silent. Transparency International. (2018). *A best practice guide for whistleblowing legislation*. <https://www.transparency.org/en/publications/best-practice-guide-for-whistleblowing-legislation>



often superficial and fails to provide genuine security. A recurring structural flaw was highlighted where management personnel are directly appointed to handle reports, creating an inherent conflict of interest that undermines the channel's independence. Ultimately, a critical gap exists between the legislative intent for a safe, structured reporting process and the reality of toxic organizational cultures. Internal reporting channels, intended as a first line of defense, are often bypassed due to this lack of independence and a pervasive fear of reprisal, leading to a reporting journey marked by conflict rather than resolution.

## 5.2. The Reality of the Reporting Process

This section moves from the decision to report to the act itself, examining the dissonance between the orderly pathways envisioned by legislation and the chaotic reality many whistleblowers experience. The analysis focuses on how procedural failures, communication breakdowns, and institutional hostility turn the reporting process into the first stage of retaliation. The reporting paths taken by the 16 whistleblowers were diverse and rarely linear. Half of participants engaged in multi-channel reporting, a strategy born of necessity. This fragmented journey arose from failed initial reports, forcing individuals to search for an authority willing to act. Their actions reflect a search for resolution and self-protection in a system that appears unresponsive or broken.

A pervasive obstacle across the dataset is the “black hole” phenomenon, a systemic failure in communication where reports are submitted into a void of institutional silence. Most respondents described either a lack of acknowledgment of receipt or a lack of active follow-up communication from the internal and external whistleblowing channels they reported to. This institutional silence is common and fosters psychological strain.<sup>2</sup> This experience is captured by one of the respondents:

*„What struck me was the complete absence of structure - you report something serious and then everything disappears into a black box... From my perspective, it was silence.“*

In some cases, this passive obstruction escalated into active interference. Another respondent reported that their access to the organization's information systems, including email, was blocked to prevent them from documenting and reporting the wrongdoing further.

### Hypothesis Analysis: The Reporting Experience

The hypothesis that consistent feedback supports and sustains whistleblower trust is validated in mature institutions. The correlation is most evident in cases where respondents who were kept informed also started with high trust in their organization. The data also shows a pattern of eroding trust among participants who initially had high trust but later experienced a lack of updates. This led to a sense of betrayal when the organization failed to provide the expected transparency. Active feedback is necessary for maintaining trust in healthy systems.

<sup>2</sup> While the Directive mandates feedback, the practical execution is complicated by differing national models (e.g., investigating vs. receiving authorities), creating structural vulnerabilities for identity disclosure and information flow. Kovanič, M. (2025, February). *Following-up on whistleblowing reports: A comparative analysis of models adopted by selected European countries.* [https://www.oznamovatelia.sk/wp-content/uploads/2025/03/Following-up\\_on\\_whistleblowing\\_reports.pdf](https://www.oznamovatelia.sk/wp-content/uploads/2025/03/Following-up_on_whistleblowing_reports.pdf)

Experts across various jurisdictions agreed that whistleblower protection frameworks often function as compliance theater: systems that exist on paper but are made inoperative in practice. This creates procedural hostility, making reporting the first stage of retaliation. This culture of compliance was described by experts in stark terms. Regarding the efficacy of internal reporting channels, one expert noted: „[They] don't function at all.“ Another expert emphasized that the functionality of current whistleblower protection mechanisms is minimal, given the lack of clarity in the legislation in force. This was identified not merely as a regional issue, but a broader systemic failure. Other experts corroborated this disconnect between theoretical frameworks and actual execution: „Protection mechanisms exist, they do not always function effectively in practice... implementation often falls short.“ This widespread inoperability shows that procedural hostility is a direct result of systems designed or neglected by design.

There is a gap between the Directive's promise of procedural safety and the reality of procedural hostility. Statutory obligations for secure channels, timely acknowledgments, and substantive feedback are often ignored. As a result, the reporting process, meant to be a safe harbor, often becomes the first stage of retaliation, leading to the direct organizational and social attacks described in the next section.

### 5.3. The Response: Retaliation and Isolation

This section analyzes the immediate reaction of the organization and the whistleblower's professional environment after a disclosure. The findings reveal a dominant narrative of “organ rejection”, where the institution and its members act to neutralize, discredit, or expel the individual who reported wrongdoing. This phase shows that formal legal prohibitions against retaliation are often not enough to protect against hostile social and professional tactics.

#### Management and Colleague Reactions

Management often reacted defensively and retaliated. Instead of a professional inquiry, reports were often seen as acts of betrayal. One respondent obtained audio recordings of superiors discussing a strategy to „crush“ them. Similarly, another respondent was labeled „too demanding and strict“ for simply following regulations, a clear example of reframing compliance as insubordination.

Colleagues often responded with social isolation, driven by a „fear of contagion“<sup>3</sup>. Peers who were once friendly began to ostracize the whistleblower to protect their own positions. As one respondent recalled:

„When they saw me, they ran away so as not to damage their position.“

This silence and distance from colleagues added to the professional pressure and personal pain. This dominant narrative of hostility was not universal. Some respondents described management

3 Transparency International Ireland confirms this trend quantitatively, noting that fear of isolation by colleagues remains a persistent barrier to reporting (cited by 14% of respondents). Transparency International Ireland. (2025, November 3). *Speak Up Report 2025*. <https://transparency.ie/content/speak-report-2025-0>



that supported transparency and saw reporting as part of a healthy compliance culture. This contrast shows that a hostile organizational response is not inevitable but depends on institutional maturity and a real commitment to ethical governance.

## Hypothesis Analysis: The Post-Reporting Environment

The hypothesis that whistleblowers require dedicated support in returning to the workplace and robust protection from isolation and bullying is validated by the consistent absence of such safeguards in testimonies from those who faced retaliation. This absence is evident in negative accounts: one respondent described being „completely cut off“ and seeing colleagues „run away“ to protect their own positions. Similarly, another participant reported being „completely isolated“ after reporting, and yet another described a „hellish“ environment where a colleague shunned them and a superior tried to „destroy“ their professional standing.

Experts confirmed that the „stigma of being a snitch“ leads to „career death“ and social exclusion, which existing laws cannot address. In expert discussions, „blacklisting“ and rejection from the team were identified as standard retaliation, with the noting that courts often do not award moral damages for this type of psychological harassment. Current systems fail to protect whistleblowers from severe isolation because legal frameworks are formalistic, focusing on overt acts like dismissal while ignoring „subtle“ forms of retaliation, such as exclusion from meetings, rumors, and mobbing. Experts note that without real-time preventive protection against isolation, the system „loses its meaning“ and the whistleblower is left to endure a „holy war“ of professional and mental attrition alone.

Expert analysis further shows that retaliation is a sophisticated strategy, first delegitimizing the messenger and then targeting their specific vulnerabilities. This response reveals the „absolute inequality of arms“ between the individual and the organization. Focus groups noted that organizations often focus on neutralizing the source rather than investigating the report’s substance. As one expert stated:

*„...the first reaction of the organisation is to see who it was...not to analyse the content...what they are trying to do is discredit the person...“*

This initial discrediting is often followed by calculated attacks. Experts noted that retaliatory tactics are often „adapted to the profile of the whistleblower,“ with different pressures applied based on gender, social status, and age to maximize vulnerability. Experts confirmed that discrediting is a primary weapon for isolation and some stated that retaliation is almost inevitable, often culminating in termination of employment. They described legal protections as an inadequate as they arrive only after the damage is done.

Organizations often weaponize the system against whistleblowers. Subtle social and psychological tactics like mobbing, gaslighting, and engineered isolation are common retaliation. These subtle methods make legal prohibitions against retaliation insufficient. This hostile environment leads to severe and lasting personal consequences for those who speak up.

## 5.4. Consequences and Impact of Whistleblowing

This section moves beyond the immediate organizational response to document the profound and often devastating long-term impact of whistleblowing on an individual's professional, psychological, and financial well-being. The analysis shows that reporting in the public interest often leads to private catastrophe, exposing a critical failure in the protective framework.

For many respondents, reporting marked the end of their current careers. Dismissal often followed a systematic campaign of harassment, including punitive sanctions, salary reductions, and slander. One respondent described facing multiple suspensions and terminations. Another whistleblower was dismissed through fabricated disciplinary sanctions. Beyond dismissal, blacklisting prevented reintegration into the workforce, as qualified individuals were repeatedly rejected from new positions.

The psychological toll was profound, manifesting as severe stress, anxiety, and in some cases, credible fear for physical safety. A respondent stated they required psychological treatment, sick leave, and had to take antidepressants for the first time due to the mental health toll of retaliation. This respondent also reported severe intimidation, including being covertly surveilled in public, being followed, and experiencing property damage. Another participant explained that the organization blamed the whistleblower for others losing their benefits, leading to death threats. A respondent noted that years of sustained stress were beginning to cause physical health problems. This distress was amplified by a sense of abandonment.

Expert analysis noted that neuroscience has proven psychological pain is just as hurtful and stressful as physical pain. They highlighted a societal double standard where physical violence against a colleague would result in immediate dismissal, yet severe mental abuse—such as verbal harassment leading to physiological stress responses—is often tolerated as a minor mistake. Citing public health research, an expert stated that a significant percentage of suicides in the adult population are attributable to workplace bullying. They emphasized that whistleblowers are frequently the targets of this behavior as a form of „subtle“ retaliation. Furthermore, long-term exposure to the stress of bullying leads to a significant reduction in cognitive functions, specifically affecting memory, thinking, and concentration. This creates a „vicious cycle“ where the victim begins to make more mistakes and perform poorly, which the employer then uses as a manipulative technique to discredit the employee as „lazy“ or „incompetent“. Other experts corroborated these findings, noting that victims of sustained bullying often require psychiatric care, face severe barriers to re-employment due to the severity of their trauma, and suffer from chronic conditions like insomnia.

The financial consequences of whistleblowing were also severe. Respondents highlighted the astronomical sums required for legal defense. A participant noted that even when a whistleblower wins in court, legal cost awards are often capped at standard rates that do not cover actual market prices, resulting in a net financial loss for the individual.

### Hypothesis Analysis: The Need for Protective Measures

The hypothesis that preliminary protective measures are a critical unmet need is confirmed.



Respondents noted that access to such measures, like an injunction to prevent dismissal during an investigation, would have „changed the outcome entirely“ by preventing immediate financial and professional devastation.

The hypothesis that whistleblowers need support in returning to the workplace is once again supported by the absence of such practices. Testimony shows that no functional reintegration system exists. Returning to work is often either impossible or, as described by a respondent who was physically isolated in substandard conditions and assigned menial tasks, becomes a new form of retaliation.

Experts say the long-term consequences for whistleblowers often amount to professional annihilation, enabled by a protection framework that fails to provide timely and effective remedies. Expert testimony identifies the core systemic failure as the framework’s reliance on after-the-fact remedies rather than preventive protection.

Focus group experts explained that retaliation happens quickly while justice moves slowly. They described a system with a „temporal mismatch“ where the immediacy of reprisal, compared to the delayed legal response, ensures those who retaliate have nothing to fear in the moment. This creates an „absolute inequality of arms“ where, as experts noted, the resulting professional exclusion can last for years, effectively destroying a person’s ability to rebuild their life.

This systemic root leads to severe, irreversible outcomes. Experts described the typical trajectory for a whistleblower bluntly: „Everything usually goes to hell.“ Legal professionals confirmed that ex-post legal protection is fundamentally inadequate; by the time a legal victory is achieved, often years later, the financial and psychological damage is already done, making the court’s ruling a pyrrhic victory.

These vulnerabilities are compounded by specific legal and procedural gaps. Experts highlighted a critical disparity in certain jurisdictions: private-sector employees can seek a preliminary injunction within a short statutory window under civil law, but civil servants in a public-law service relationship lack access to equivalent preventive redress. This procedural void leaves public officials uniquely vulnerable to retaliatory administrative actions that cannot be efficiently blocked before they take effect, ensuring the whistleblower’s professional life is dismantled long before the law can intervene.

The core systemic failure here is the framework’s reliance on after-the-fact remedies instead of preventative protection. The system demands that whistleblowers sacrifice their careers and well-being for the public interest while providing little effective mitigation of the damage. These severe consequences directly inform the specific needs and recommendations from whistleblowers and experts for building a system that truly protects.

## 5.5. Whistleblower Recommendations and Expert opinion

This section synthesizes the retrospective evaluations of whistleblowers and supporting experts. It moves beyond analyzing what went wrong to identify what is needed for a functional, genuinely protective system, translating lived experience into actionable recommendations. The dominant



narrative is one of institutional abandonment. Support, when available, comes mainly from informal networks like family or civil society organizations, not the state. Three primary obstacles to a satisfactory outcome were identified:

### 5.5.1. Financial Vulnerability

The legal costs associated with fighting a well-funded organization are unsustainable for an average citizen, creating an inequality of arms. As one respondent noted, „*you have to be rich to be able to pay for lawyers.*“

A cross-cutting theme in several national focus groups was the urgent need for financial aid to counter this „inequality of arms.“ Experts proposed a state-backed fund, modeled on existing robust systems in other jurisdictions, that provides monthly stipends to cover legal costs and living expenses after retaliatory dismissal. This was framed not as a reward, but as a way to ensure a whistleblower’s financial survival while they fight their case. Other legal experts strongly corroborated this, emphasizing the need to include explicit financial support for whistleblowers within the legislation.

### 5.5.2. Lack of Psychological Safety

The mental health toll is severe, yet accessible professional support is rare. One respondent avoided medical help for fear their records would be used by their employer to discredit them or revoke their professional qualifications.

Experts from multiple focus groups emphasized that for whistleblower protection to be effective, support must be proactive and specialized. They argued that psychological counseling should not be a reactive measure only after a crisis, but should be available before a report is filed to help whistleblowers manage anticipatory risk and anxiety.

To move beyond generic mental health services, experts advocated creating a dedicated registry or network of accredited psychologists. This network would receive specialized training in the unique contexts of whistleblowing. An example of this is found in Spain, where a strategic collaboration between the Anti-Fraud Office and the Official College of Psychology is currently creating this type of professional accreditation. By formalizing the training and certification of psychologists in this field, the initiative ensures that the support provided is not only relevant to the whistleblower’s specific trauma but also integrated into the broader protection framework.

### 5.5.3. Ineffectiveness of State Authorities

State authorities were often seen by whistleblowers as unresponsive, bureaucratic, or politically captured, offering little protection. Experts identified the lack of executive power within whistleblower protection authorities as the greatest institutional failure. They argued for a legislative shift to grant authorities the power of preventive action, specifically the ability to issue immediate injunctions to block retaliatory dismissals or declare such acts null and void without waiting years for a judicial ruling. In some jurisdictions, this lack of preventive capacity is clear: the central authority can advise against retaliation but still does not implement the oversight and control



function to address non-compliance and sanction the breaches. To address similar gaps, experts also proposed proactive protection to explicitly prohibit contract termination for a defined period after a report, shifting the legal burden away from the whistleblower.

This sentiment was strongly echoed in other states, where experts noted that without preventive protection, the entire system „loses its meaning“ because professional and financial damage is often irreversible by the time a court decides in the whistleblower’s favor. They highlighted a specific vulnerability for civil servants, who lack access to the preliminary court measures available to the private sector, leaving them unprotected until after their employment is terminated.

However, the discussion included a significant dissenting voice among certain legal experts, who cautioned against the risks of an ex-ante system based on past experience in Slovakia (2017-18). In that model, public authorities were required to approve labor law actions against whistleblowers—a process the dissenters argued placed authorities at a disadvantage because they lacked the employer’s internal information. <sup>4</sup>This group cautioned that mandatory ex-ante protection could create significant administrative and financial burdens, potentially forcing organizations to keep employees on the payroll for the years it might take to resolve a claim, thereby hindering an employer’s ability to manage their workforce effectively.

The hypothesis regarding the critical need for comprehensive professional support is strongly confirmed. The systemic absence of integrated legal, financial, and psychological aid is identified as a primary failure of the current protection framework.<sup>5</sup> One public sector expert strongly advocated for the state to provide subsidies to non-profit organizations rather than building a new state-run agency which takes on the role of this support.

## 5.6. Analysis of Questionnaire Data

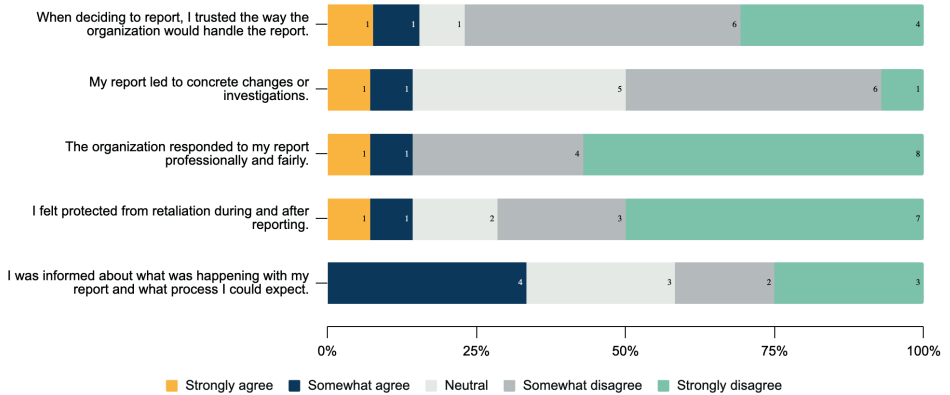
This chapter presents a quantitative analysis of a subset of the sample (ranging from n=12 to 14) across five diverse European jurisdictions to corroborate the preceding qualitative findings. To protect respondent anonymity within this small sample size, specific national markers have been generalized. The data reveals three core phenomena: the dramatic erosion of initial trust, a stark jurisdictional divide in outcomes, and the crucial link between tangible impact and the feeling of protection.

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4 This refers to the period under Slovak Act No. 307/2014 Coll., where the National Labour Inspectorate held the power of prior consent. Due to the administrative gridlock and the information asymmetry Slovakia enacted a new law, Act No. 54/2019 Coll. This reform created a specialized, independent Office for the Protection of Whistleblowers (*Úrad na ochranu oznamovateľov*).

5 Transparency International confirms this gap, noting that only a minority of reviewed EU countries provide for full compensation or reinstatement, and many lack provisions for legal/financial support. Transparency International. (2023, November 7). *How well do EU countries protect whistleblowers? Assessing the transposition of the EU Whistleblower Protection Directive*. <https://www.transparency.org/en/publications/how-well-do-eu-countries-protect-whistleblowers-speakup>

## To what extent do you agree or disagree with following statements:



### Overview of questionnaire responses

#### 5.6.1. The Collapse of Initial Trust

Trust is an essential precondition for reporting. While 54% of respondents (n=7) initially trusted how their organization would handle the report, this fragile confidence was frequently and systematically dismantled. A significant portion of respondents who began with high trust experienced a complete reversal, ultimately feeling entirely unprotected from retaliation. This disillusionment affected even those who began the process with distrust (38%, n=5), confirming that the system failed to build confidence or provide safety. This inversion is a key indicator of „compliance theater,“ capturing the experience of reporting into a system that appears receptive but fails to provide real safety. As one respondent described their organization’s handling of the disclosure:

*„They didn’t say anything... They hid me and put on a show.“ (Study Participant)*

#### 5.6.2. Jurisdictional Dichotomy in Protection

To understand the systemic nature of these failures, it is crucial to compare outcomes across national and institutional contexts. The data shows that the positive experiences reported by the Luxembourg cohort are statistical outliers compared to the widespread negative outcomes in the other member states surveyed. The data reveals not just a gap in the whistleblower experience between these Luxembourg and the remaining member states. While 80% of the Luxembourg cohort felt their report was handled professionally, only one individual (12.5%) in the other four countries shared this view. The divergence is even more pronounced in tangible outcomes: 100%



of the Luxembourg group saw their report lead to concrete changes, compared to just 25% elsewhere. Most critically, a majority of the Luxembourg cohort (60%) felt protected from retaliation, a feeling shared by only one respondent (12.5%) in the other member states. This stark geographical divergence suggests that the systemic failures experienced by many whistleblowers are not an inevitable consequence. Instead, they point to critical deficiencies in its local implementation, national and organizational cultures, and the institutional commitment to providing genuine rather than purely procedural protection.

### 5.6.3. Summary of Qualitative data

Institutional betrayal is deeply rooted in a system's inability to produce concrete results. The data confirms a strong statistical association between respondents who saw their report lead to action and those who felt protected. Across the sample, 57% (n=4) of those who witnessed concrete changes also felt protected from retaliation. Conversely, in cohorts where no concrete changes occurred, respondents reported complete vulnerability and high dissatisfaction. Furthermore, being merely informed about the process without witnessing tangible change did little to reduce disillusionment, functioning as just another procedural step in compliance theater.

Ultimately, the quantitative data paints a coherent picture of a systemic breakdown between legislative intent and operational reality in most surveyed jurisdictions. The system often functions as a trap: it encourages initial disclosure but frequently fails to provide the promised safety or deliver meaningful outcomes. This gap between policy and practice validates prior qualitative findings, demonstrating that current protection frameworks pass the user-satisfaction test in only a minority of contexts.



## 6. Conclusions

Both qualitative and quantitative data from whistleblowers and support professionals across six EU Member States reveal a dominant and troubling narrative. For most, reporting wrongdoing is not a story of isolated bureaucratic failures. There is a wide gap between the legislative promise of protection and the reality of professional annihilation, psychological trauma, and systemic abandonment. This failure is often operationalized through compliance theater, a performative system of protection that exists on paper but is inoperative in practice. With the notable exception of Luxembourg, where functional systems seem to mitigate the worst outcomes, whistleblowers who begin with trust in the system are often met with procedural hostility, sophisticated retaliation, and a legal framework that offers only insufficient protection against irreversible harm.

### 6.1. The Gap Between Legislative Intent and Lived Reality

This section provides a thematic synthesis of the most critical failures reported by whistleblowers and confirmed by the professionals who support them. The findings reveal recurring patterns of dysfunction that undermine the Directive's foundational principles.

#### 6.1.1. The Illusion of Procedure

A primary finding is that formal reporting channels often act as a facade, creating an illusion of compliance without real effectiveness or independence. Experts in several jurisdictions call this „compliance theater,“ a system that exists on paper but is deliberately or negligently inoperative. In focus groups, experts noted that national protection mechanisms „don't function at all,“ while others described their systems as „minimal.“ This analysis explains the „black hole“ phenomenon, where reports disappear into institutional silence. This is not just administrative neglect but a form of procedural hostility that uses silence to demoralize and deter whistleblowers. One respondent described the aftermath of submitting a serious report:

„...everything disappears into a black box... From my perspective, it was silence.“

This procedural hostility destroys any initial trust a whistleblower may have. Quantitative data supports this pattern of institutional betrayal, showing a collapse of trust.

#### 6.1.2. Anatomy of Retaliation

Retaliation against whistleblowers rarely consists of a straightforward dismissal. Instead, it often involves a sophisticated and multi-faceted strategy aimed at professional and psychological destruction. Evidence indicates that retaliation extends well beyond formal disciplinary measures, encompassing subtle yet damaging tactics such as social isolation, mobbing, professional discrediting, and orchestrated career termination through „blacklisting.“ Experts across multiple focus groups demonstrated that these tactics are deliberately calculated, with retaliation frequently being „adapted to the profile of the whistleblower“ to heighten their vulnerability. According to one expert, the organization's initial response is typically not to investigate the report but to discredit the person. The personal consequences of such strategic retaliation are severe.





This professional assault is further intensified by social ostracism from colleagues, motivated by a „fear of contagion.“ Sustained exposure to these tactics inflicts significant psychological trauma. As a subject matter expert noted, referencing neuroscientific research, the mental abuse inherent in workplace bullying reduces cognitive function, with studies indicating that up to 20% of suicides in the adult population are attributable to workplace terror.

### 6.1.3. The Inequality of Arms: Financial and Legal Asymmetry

The contest between an individual whistleblower and their organization is defined by an „absolute inequality of arms.“ This power imbalance is a war of attrition, with the individual’s limited financial and psychological resources set against the institution’s vast legal and financial capacity. This flaw is so pronounced that even winning a case can result in a net financial loss, as court-awarded legal costs are often capped far below actual market prices, leaving the whistleblower to cover the shortfall. This experience is strongly corroborated by a cross-national consensus among support professionals. Experts across all surveyed jurisdictions independently identified the urgent need for state-backed financial aid as a prerequisite for a functional protection system. They argued that without such support to cover legal costs and living expenses after losing a job, the whistleblower is left financially defenseless, ensuring that only the independently wealthy can sustain a challenge against a powerful organization.

### 6.1.4. The Failure of After-the-Fact Protection

One of the most fundamental flaws in the current protection framework is its reliance on ex-post (after-the-fact) remedies. There is a critical temporal mismatch, as described by legal experts, between the speed of retaliation and the speed of justice. Retaliation is immediate and institutionally swift, while the legal response is slow. By the time a court judgment is rendered, often years later, the professional, financial, and psychological damage is already profound and irreversible. This delay renders subsequent legal victories largely symbolic. Expert testimony confirms that this after-the-fact approach is wholly inadequate. Professionals argued that, if preventive protections are not provided, the entire system loses its meaning. Whistleblowers themselves identified this as a critical failure point. Respondents from multiple countries stated unequivocally that having access to preliminary protective measures, such as a court injunction to block a retaliatory dismissal, would have „changed the outcome entirely.“ These recurring failures of the ex-post model are not isolated incidents but symptoms of specific, identifiable gaps in the legal, psychosocial, and institutional architecture of whistleblower protection.

### 6.2. The Taxonomy of Systemic Gaps

Having identified the core patterns of failure in the whistleblower protection system, this section moves from diagnosing the problems to categorizing their root causes. The following taxonomy systematically maps the voids between the established needs of whistleblowers and the protections currently offered by the legal and institutional framework. By categorizing these deficiencies, we can develop a more precise understanding of where and why the system breaks down.

#### 6.2.1. Legal and Procedural Gaps

##### Absence of Proactive, Preventive Measures



Regarding the absence of proactive, preventive measures, a critical legal gap is the failure to provide truly efficient ex-ante (before-the-fact) protection. This is especially acute for public sector employees in some jurisdictions. As legal professionals highlighted, civil servants often lack access to the same preliminary injunctions available to their private-sector counterparts. This gap creates a window of impunity for employers, allowing them to take irreversible retaliatory action before legal protections can be activated. Experts observed that in the public sector, rigid hierarchies and slow procedures render internal channels ineffective, forcing whistleblowers to rely on informal methods like anonymous letters to the media or external whistleblowing systems.

## Inadequate Sanctions and Enforcement Powers

Protection authorities often suffer from an executive power deficit, as identified by Spanish experts. Their inability to issue immediate, binding sanctions or unilaterally nullify retaliatory acts makes their role largely symbolic. The Bulgarian system exemplifies this flaw: the central authority can issue a note advising against retaliation but has no sanctions to enforce its recommendation if an employer ignores it.

## Financial Barriers to Justice

Financial barriers to justice represent another major hurdle. The legal framework fails to address the inequality of arms that financially cripples whistleblowers. This gap makes access to justice depend on personal wealth rather than the merits of the case. Experts propose amending national legal aid frameworks to explicitly include whistleblowers as a vulnerable group, guaranteeing them access to state-funded legal counsel.

## Procedural Voids and Institutional Silence

Authorities and internal whistleblowing systems often fail to meet their statutory obligations to acknowledge reports promptly and follow up. Furthermore, they frequently fail to provide active communication or substantive feedback; in some cases, they fail to treat the disclosure as a protected report under national law and the EU Directive. This is not merely an administrative oversight but a form of procedural hostility. The „black hole“ phenomenon—where reports vanish without a trace—serves as a powerful deterrent to future whistleblowers and inflicts significant psychological strain. By depriving the reporter of information and recognition, the system transforms what was intended to be a protective process into an adversarial one.

### 6.2.2. Psychosocial Gaps

#### Lack of Specialized, Pre-emptive, and Affordable Psychological Support

A primary issue is the lack of specialized, pre-emptive, and affordable psychological support. The current support model is mostly reactive. Experts across multiple jurisdictions identified a need for psychological counseling to be available before a report is filed to help individuals manage anticipatory anxiety and assess risks. Professionals highlighted a best-practice model in Spain where a national anti-fraud authority collaborates with an official psychological association to establish a registry of accredited psychologists. This initiative is supposed to ensure that whistleblowers



have access to experts with specialized training in the specific nuances of whistleblowing-related trauma. Other experts support this idea by recommending specialized training programs for the rapists to handle the unique profile of whistleblowers.

## Failure to Address „Subtle“ Retaliation and Workplace Abuse

There is a failure to address „subtle“ retaliation and workplace abuse. The legal system is ill-equipped to recognize or address informal psychological tactics such as mobbing, bossing, and gaslighting. These subtle forms of retaliation fall into a legislative void. Experts called for this gap to be closed through amendments to labor law that would define and prohibit these destructive behaviors in the workplace.

## Normalization of a „Culture of Silence“

A cultural gap exists between the legislative aspiration for a „speak-up“ culture and the reality of a „culture of silence.“ In focus groups across multiple surveyed jurisdictions, experts reported that whistleblowing is still widely stigmatized as „snitching.“ This social barrier creates an environment where reporting is seen as betrayal rather than civic duty, deterring potential disclosures.

### 6.2.3. Organizational and Institutional Gaps

#### Compromised Independence of Reporting Channels

The compromised independence of internal reporting channels is a significant structural barrier. The architectural integrity of internal reporting is fundamentally undermined by a structural absurdity. As highlighted by experts, the common practice of appointing management personnel as the „competent persons“ designated to receive reports fundamentally negates the purpose of an internal channel. This makes the expectation of independence untenable by design and validates the fears of whistleblowers that the system is built to protect leadership, not to expose wrongdoing.

#### Absence of an Integrated, State-Led Support Ecosystem

Compounding this is the absence of an integrated, state-led support ecosystem. There is a significant institutional void in comprehensive support, forcing whistleblowers to rely on an ad-hoc and under-resourced patchwork of NGOs and family members. A pragmatic solution to fill this gap, proposed by public sector experts, is for the state to formally recognize and subsidize the work of specialized non-profit organizations, thereby building a functional support ecosystem without creating a new state agency.

#### Deficit of Specialized Competencies

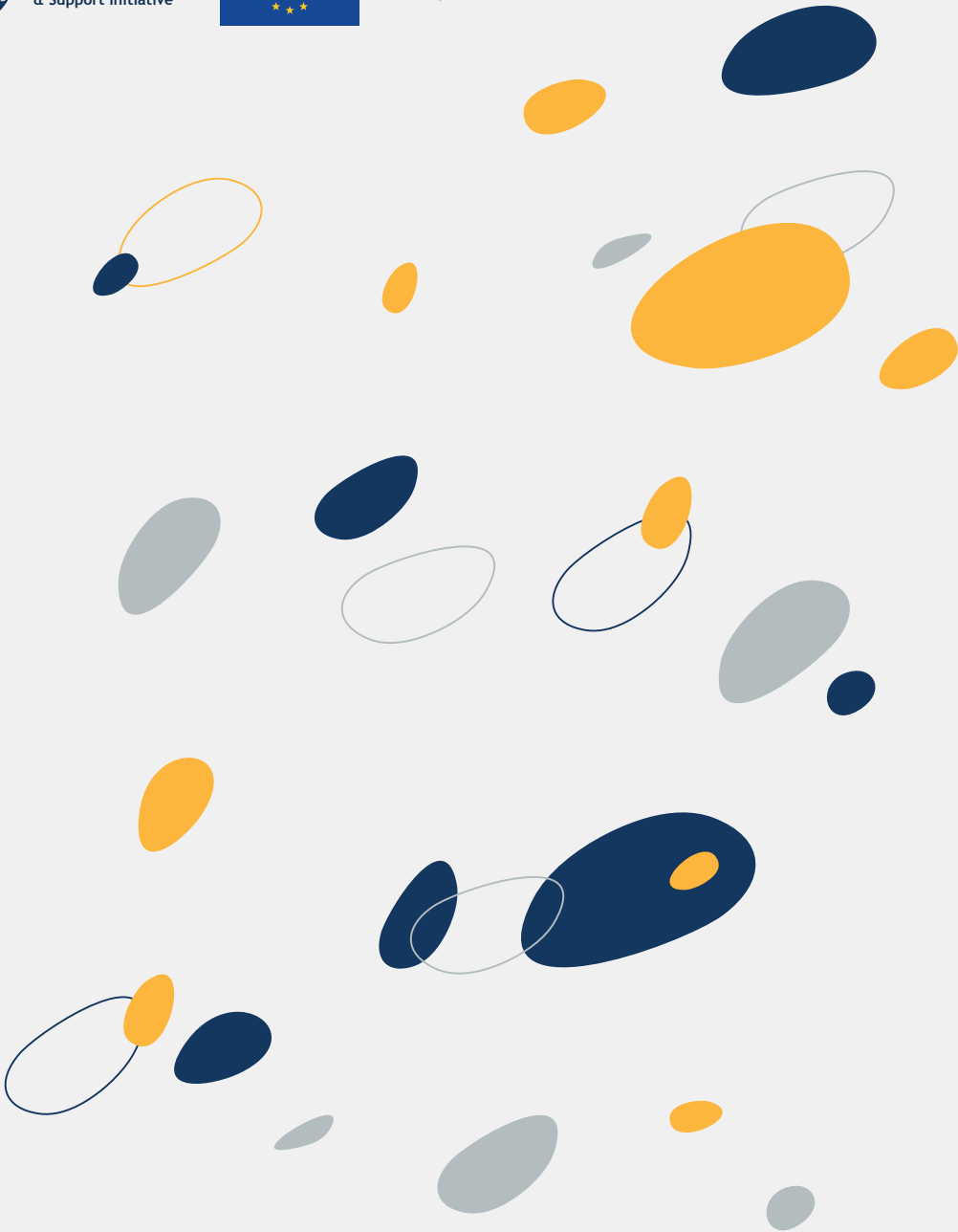
Finally, there is a deficit of specialized competencies. A widespread lack of specialized training for key actors in justice and compliance hinders the effective application of whistleblower protection laws. Legal experts from some jurisdictions note that courts often misapply standard labor law in whistleblower cases instead of using the more protective national transposition law, leading to unjust outcomes.



Whistleblower  
Empowerment  
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Co-funded by  
the European Union



Project co-funded by the European Union through the European Commission - Citizens, Equality, Rights and Values Programme (CERV)

