GLOBAL DIRECTIONS IN WHISTLEBLOWING LAW DEVELOPMENT

A Comparative Policy Analysis for UK Reform

Whistleblowing Law Reform Project

Policy Briefing Paper — September 2026

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Executive Summary

In 1978, no country in the world had a dedicated national whistleblowing law. Today, more than 47 do, and that number will pass 60 once every EU member state has fully transposed the 2019 EU Whistleblower Protection Directive. This paper asks what that expansion has actually achieved, where the international frontier now lies, and what it means for the United Kingdom, which finds itself at a genuine reform juncture in 2026 without yet having addressed the structural weaknesses of its founding statute, the Public Interest Disclosure Act 1998 (PIDA).

The comparative evidence assembled here — drawing on the Government Accountability Project and International Bar Association's global litigation study, the International Labour Organization's 2025 survey of 67 countries, Transparency International's and GAP's country scorecards, the Association of Certified Fraud Examiners' 2026 Report to the Nations, RUSI's 2024 review of financial incentivisation, and the UK's own Department for Business and Trade whistleblowing law review — points to a consistent pattern: legislation has converged on a reasonably generous floor, but almost everywhere that floor is not matched by a comparable ceiling of enforcement.

The single most robust finding to emerge from three independent studies — the ILO's, GAP's and Transparency International's — is that laws protect eligibility to report far better than they guarantee a remedy once retaliation occurs. Across 37 countries, only 21% of retaliation claims succeed, 59% of countries have no reported case decisions at all, and even the best-performing EU member states average only 71% compliance with best practice.

A second global trend is the rapid normalisation of financial incentives for whistleblowers. Long confined to the United States, where the False Claims Act and Dodd-Frank programmes have generated tens of billions in recoveries, such schemes are now under live consideration in the UK (via the Fisher Review) and Australia, alongside the UK's own HMRC and Competition and Markets Authority reward schemes. The evidence favours well-designed schemes more than UK orthodoxy has assumed, but rewards reach only a small fraction of those who come forward and work only as part of a wider protective framework.

A third trend is the move toward independent, single-purpose oversight bodies replacing the employment-tribunal-only model the UK still relies on. Ireland has the Office of the Protected Disclosures Commissioner, the Netherlands have a Whistleblowers Authority, and Australia has a proposed Whistleblower Ombudsman.

A fourth notable trend is the near-universal failure of whistleblowing frameworks to reach military, intelligence and national-security whistleblowers. This is a gap the UK shares with the EU Directive itself, thrown into sharp relief by Australia's Brereton Report and the UK's own unresolved Afghanistan inquiry.

For the United Kingdom, the paper concludes that the current wave of reform[1] amounts to incremental repair rather than the structural rebuild that comparative evidence supports. This paper sets out recommendations, general and UK-specific, for an independent oversight body modelled on Ireland's OPDC, a statutory duty to investigate modelled on Norway, a reversed burden of proof modelled on Germany and Norway, a widened definition of who is protected and what may be disclosed, and a carefully piloted financial incentive scheme that learns from both the successes and the well-documented limitations of the US model.

[1] Based on the Employment Rights Act 2025's narrow extension of protection to sexual harassment disclosures, the July 2025 Department for Business and Trade review, the HMRC reward scheme going live in April 2026, and the Fisher Review's recommendations on incentives and rewards.

1. Introduction

This paper surveys the international direction of travel in whistleblowing law and practice, and places the United Kingdom's current reform debate within that wider context. It is intended as a companion to more detailed UK-specific reform proposals — including analysis of the Public Interest Disclosure Act's structural weaknesses, the case for an Office of the Whistleblower, and the lessons of individual UK scandals — by concentrating instead on what other jurisdictions have tried, what the accumulating international evidence base says about whether whistleblowing law works in practice, and which reform models the UK is best placed to learn from.

The analysis draws on more than twenty primary sources spanning legislative comparison, empirical litigation research, and institutional evaluation, including: the Government Accountability Project and International Bar Association's global study of whistleblower protection litigation across 37 countries; the International Labour Organization's 2025 survey of whistleblower protection in the public service across 67 member states; Transparency International's 2018 best-practice guide and 2023 EU scorecard; GAP's 2026 "Raising the Floor" assessment of all 27 EU member states against the 2019 Whistleblower Directive; the Association of Certified Fraud Examiners' 2026 Report to the Nations; RUSI's 2024 review of financial incentivisation for economic-crime whistleblowers; and the UK's own Department for Business and Trade whistleblowing law review, published in July 2025, together with the Fisher Review of disclosure and fraud offences, reported in July 2026. It is supplemented by web-based research into developments since 2024, including the Employment Rights Act 2025, the EU Directive's transposition record, and the SEC's most recent whistleblower programme statistics.

The paper proceeds in three movements. Sections 2 to 6 map the global landscape: the legislative architecture now in place across the major common-law and civil-law jurisdictions (Section 2); what the empirical evidence says about whether that architecture actually protects whistleblowers in practice (Section 3); the fast-moving international debate over financial incentives (Section 4); the organisational and institutional design questions that sit alongside the law (Section 5); and the persistent, near-universal failure to protect whistleblowers in defence, intelligence and national-security contexts (Section 6). Section 7 turns to the United Kingdom specifically, setting its current reform activities against this comparative backdrop. Section 8 draws out the cross-cutting directions of travel, and Sections 9 and 10 set out recommendations and conclusions.

2. The Global Legislative Landscape: From Patchwork to Convergence

Whistleblowing law is a young field. The United States enacted the first modern statutory protections in the 1970s — witness protections under the Occupational Safety and Health Act of 1970, followed by the Civil Service Reform Act of 1978 — and for two decades remained close to an outlier. The picture changed sharply after 2000: GAP and the IBA record that of the 37 countries with dedicated national whistleblower laws they were able to study in 2021, the substantial majority had legislated within the previous fifteen years. The ILO's 2025 global survey of 67 member states found that "more than half of the national laws studied were enacted within the last decade" alone. The United Kingdom was comparatively early, passing the Public Interest Disclosure Act in 1998; a great many of its current peer jurisdictions are not.

This proliferation has been guided, loosely, by a growing body of international soft-law instruments. The United Nations Convention against Corruption (Article 33) requires state parties to consider protecting reporting persons; the Council of Europe's Recommendation CM/Rec(2014)7 sets out 29 principles for national frameworks; the OECD issued recommendations on protecting whistleblowers in the fight against bribery in 2009 and expanded them in 2017; the Organization of American States published a model law in 2013; and Transparency International's 2013 International Principles, expanded into a 78-page Best Practice Guide in 2018, distilled 30 detailed principles now widely used as a benchmarking tool by GAP, the IBA and others. ISO published its first international management-system standard for whistleblowing, ISO 37002, in 2021. None of these instruments is binding, but together they have converged on a broadly consistent template: broad definitions of reportable wrongdoing (an indicative list plus a catch-all, rather than an exhaustive list); protection extending well beyond direct employees to contractors, volunteers, job applicants and former staff; a three-tier choice of reporting channel (internal, to a regulator, and — as a last resort — public disclosure); a "reasonable belief" threshold rather than a "good faith" test, the latter now widely regarded as putting the whistleblower's motives, rather than the truth of their disclosure, on trial; and a reversed burden of proof once a prima facie retaliation case is made out.

2.1 The EU Directive and its uneven transposition

The single most consequential recent development is the EU Whistleblower Protection Directive (Directive (EU) 2019/1937), which required member states to transpose comprehensive protections by December 2021 for organisations with 250 or more staff, and December 2023 for those with 50 or more. In practice, transposition has been slow and uneven: research published by WeMoral in 2026 found that only two of the 27 member states — Denmark and Sweden — met the original December 2021 deadline, with an average delay across the bloc of 380 days and Poland taking 1,013 days to become the final compliant state. Even once transposed, national laws diverge sharply on matters the Directive leaves to domestic discretion: maximum fines for retaliation range from zero in six member states to €1 million in Spain; only eight of 27 states created criminal offences for retaliation; only three require organisations to accept anonymous reports, while three others prohibit them outright; and, although the Directive specifies a 90-day deadline for feedback through internal channels, five member states have shortened this to as little as 10 days.

GAP's 2026 "Raising the Floor" study, which scored all 27 member states against 20 best-practice standards derived from the Directive, found an average compliance score of 71.2% (14.2 out of 20), ranging from a high of 90% (Cyprus and Romania) to a low of 50% (Germany, despite its comparatively strong domestic reputation for regulation). No member state achieved full compliance, and none scored below 50% — a genuine floor-raising effect compared with the pre-Directive baseline of 2018, when scores ranged from 10% to 80% and six states scored below 25%. But the pattern of non-compliance is telling: member states perform comparatively well on eligibility standards — who is covered, and against what forms of retaliation — and comparatively badly on enforcement standards. Across the 27 states, 59.3% show no compliance on reversing the burden of proof (14 of 27 scored zero on this standard alone), 55.6% show no compliance on effective and dissuasive sanctions, and the compensation standard as a whole — whether a whistleblower who wins is actually made whole — shows 50% non-compliance. Transparency International's narrower 2023 review of 20 member states reached an even starker headline finding: 19 of the 20 states reviewed did not comply with the Directive at all.

2.2 Beyond Europe: divergent national models

Outside the EU, the most instructive comparators for UK reform fall into three groups: jurisdictions whose institutional design is held up as a positive template; jurisdictions that illustrate the risk of an under-resourced or reluctant enforcement body; and one jurisdiction that stands as the starkest possible warning about the gap between legislating and implementing.

- **Ireland —** the Protected Disclosures (Amendment) Act 2022 created the Office of the Protected Disclosures Commissioner (OPDC), a standalone independent body combining advice, receipt of disclosures and (via the Circuit Court) a 21-day interim relief window — cited across UK reform literature as the closest existing template for a proposed UK "Office of the Whistleblower."
- **Germany —** the Hinweisgeberschutzgesetz (HinSchG), in force since July 2023, reverses the burden of proof and backs it with fines of up to €50,000 for individual acts of retaliation and up to €500,000 for serious or repeated breaches — yet still scored lowest of all 27 EU states (50%) in GAP's 2026 compliance study, illustrating that strong headline penalties do not guarantee comprehensive coverage.
- **Norway —** amendments to the Working Environment Act's Chapter 2A, in force from January 2026, extend coverage to organisations with as few as five employees (against the EU's 50-employee floor), reverse the burden of proof twice over — once on procedural compliance and again on the causal link to any adverse treatment — and, most significantly, impose a positive duty on employers to investigate concerns raised, rather than merely refrain from retaliating. This "duty to investigate" model is repeatedly cited in UK civil-society proposals as the single most important missing element of PIDA.
- **Netherlands —** the Dutch Whistleblowers Authority operates separate advice and investigation departments and, unusually, investigates both the underlying wrongdoing and the treatment of the person who reported it, rather than treating these as two unconnected legal questions.
- **United States —** the dominant model internationally for financial incentivisation (discussed fully in Section 4), combining the 1986 False Claims Act's private qui tam mechanism (which has generated over $50 billion in recoveries and paid whistleblowers more than $7 billion since 1986, with a further $6.8 billion recovered in FY2025 alone) with the Dodd-Frank Act's SEC and CFTC bounty programmes.
- **Australia —** amended its Public Interest Disclosure Act in 2013 and is currently legislating a second-stage reform, the Public Interest Disclosure and Other Legislation Amendment (Whistleblower Protections) Bill 2025, which would create a dedicated Whistleblower Ombudsman inside the Commonwealth Ombudsman's office to provide independent oversight, alongside a parallel, separately timetabled review of private-sector whistleblower provisions under the Corporations Act. Consultation closed in late 2025 with finalisation expected in 2026.
- **New Zealand —** the Protected Disclosures Act 2022 is unusual in not requiring an internal report before external escalation: a discloser may go directly to "an appropriate authority" at any time, with immunity from civil, criminal and disciplinary proceedings.
- **Canada —** the Public Servants Disclosure Protection Act 2007 is widely regarded, including by GAP and the IBA, as a cautionary tale: the Public Sector Integrity Commissioner has been criticised for a lack of willingness to investigate, the Act excludes the Armed Forces and the Canadian Security Intelligence Service outright, and in the years studied by GAP and the IBA only two tribunal decisions had ever been reached under the Act — both lost by the whistleblower.

- **South Korea —** the Anti-Corruption and Civil Rights Commission (ACRC) operates the highest-value reward model in the world, with payments of up to ₩3 billion (roughly $2–3 million) for reports leading to recovery of public funds. Disclosures rose from 2,821 in 2011 to 9,858 in 2023 following the introduction of statutory protections including legal cost coverage and criminal sanctions for retaliation.
- **South Africa —** the Zondo Commission's findings on state capture concluded that gaps in the Protected Disclosures Act 2000 (as amended in 2017) had allowed retaliation and cover-ups to go unchecked at the highest levels of government; a replacement Bill was in draft as of 2026.
- **India —** the Whistleblowers Protection Act 2014 received presidential assent over a decade ago but has never been commenced. It is cited across the comparative literature, and repeatedly in UK reform proposals, as the clearest global example of a law that protects no one because it was never brought into force — a direct warning against reforms that stop at the statute book.

Table 1 summarises the core features of the jurisdictions most frequently used as comparators in the UK debate.

Jurisdiction	Core legislation	Independent oversight body	Reversed burden of proof	Financial rewards	Notable feature
EU (Directive)	Directive (EU) 2019/1937 (2021/2023)	National competent authorities (varies by state)	Yes	No	Sets the transposition floor for 27 member states; UK left before transposition
Ireland	Protected Disclosures (Amendment) Act 2022	Office of the Protected Disclosures Commissioner (OPDC)	Yes	No	Cited repeatedly as the template for a proposed UK Office of the Whistleblower
Germany	Hinweisgeberschutzgesetz (HinSchG) 2023	Federal/state authorities	Yes	No	Fines up to €50,000 for retaliation, €500,000 for serious cases
Norway	Working Environment Act, Ch. 2A (amended 2026)	Labour Inspection Authority	Yes – doubly reversed	No	Positive employer duty to investigate; threshold as low as 5+ employees
Netherlands	Wet bescherming klokkenluiders 2023	Dutch Whistleblowers Authority (advice + investigation)	Presumed causation	No	Investigates both the wrongdoing and the treatment of the discloser
United States	Dodd-Frank Act (SEC/CFTC) + False Claims Act	SEC/CFTC Office of the Whistleblower; DOJ (qui tam)	Partial (sector-specific)	Yes – 10–30%, uncapped	$6.8bn recovered under the False Claims Act in FY2025 alone
Australia	Public Interest Disclosure Act 2013 (reform Bill 2025)	Proposed Whistleblower Ombudsman (Commonwealth Ombudsman)	Proposed	No (under active debate)	"No wrong doors" model under consultation; three earlier reward proposals rejected since 1989
New Zealand	Protected Disclosures Act 2022	Ombudsman (advisory)	No	No	No requirement to report internally first – direct external reporting permitted
Canada	Public Servants Disclosure Protection Act 2007	Public Sector Integrity Commissioner (PSIC)	No	Limited (CRA tax only)	Widely criticised; only two tribunal decisions ever, both lost; excludes Armed Forces and CSIS
South Korea	Act on the Protection of Public Interest Reporters (2011)	Anti-Corruption & Civil Rights Commission (ACRC)	Partial	Yes – up to ₩3bn	Highest-value reward model globally; disclosures rose from 2,821 (2011) to 9,858 (2023)

Jurisdiction	Core legislation	Independent oversight body	Reversed burden of proof	Financial rewards	Notable feature
Japan	Whistleblower Protection Act 2004 (amended 2020/2022)	Consumer Affairs Agency	No	No	Criminal fines for failing to operate a mandatory internal channel
South Africa	Protected Disclosures Act 2000 (amended 2017; new Bill 2026)	Public Protector / sector regulators	No	No	Zondo Commission found the current Act allowed gaps that enabled state capture
India	Whistle Blowers Protection Act 2014	None operational	No	No	Received presidential assent but has never been commenced – cited as the global cautionary precedent
United Kingdom	Public Interest Disclosure Act 1998 (ERA 1996, Part IVA)	None – tribunal-only remedy	No	Limited (HMRC, CMA only)	Under live review; Armed Forces and much of the self-employed/volunteer workforce excluded

3. Does Whistleblowing Law Actually Work? The Evidence Base

Legislative comparison answers only half the question. A second, smaller but rapidly growing body of empirical research asks whether whistleblowing laws function as intended once enacted — and the answer, across every methodology and every region studied, is markedly less reassuring than the pace of legislative activity would suggest.

3.1 Whistleblowing works as detection — but is chronically under-enforced

The Association of Certified Fraud Examiners' 2026 Report to the Nations, the fourteenth in a biennial series and the largest global dataset on how occupational fraud is actually detected, confirms that whistleblowing disclosures (tips) remain, by a wide margin, the single most common way that fraud comes to light, ahead of internal audit, management review and every other detection method combined, in every region of the world (regional rates range from roughly 36% in the US and Canada to 54% in Latin America and the Caribbean). Yet the same report finds that referral of detected fraud to law enforcement has fallen steadily for a decade, from 69% of cases in the 2008 edition to 54% in 2026 — a decline recorded in every single edition of the survey in between. The most common reasons organisations give for not referring cases externally are a belief that internal discipline is sufficient (51%) and fear of bad publicity (35%). Fifty-six per cent of victim organisations recover none of their losses at all. And of all the anti-fraud controls the ACFE tracks, "rewards for whistleblowers" is consistently the least adopted control everywhere in the world, present in as few as 7–8% of organisations in some regions and never above roughly one in five even in the best-performing region.

In other words, the single most effective early-warning mechanism available to any organisation — a colleague who notices something and says so — is simultaneously the mechanism organisations invest in least and increasingly choose not to escalate once it has done its job.

3.2 Litigation success rates: "almost no legally successful whistleblowers receive enough"

The most rigorous cross-national empirical study to date remains the Government Accountability Project and International Bar Association's 2021 study of litigation outcomes across 37 countries with dedicated whistleblower laws enacted before 2018. Its headline findings are stark. Across all 37 countries combined, the overall success rate for whistleblowers who brought a retaliation claim to a formal decision was 21% (80 out of 379 merits decisions). Fifty-nine per cent of the countries studied, 22 of 37, had no publicly reported case decisions at all, and 89% had fewer than 15. Where data existed, results in the UK's own tribunal system were no better than the global average: whistleblowers won only 13.8% of cases (31 of 224) in England, Scotland and Wales over the study period. In the United States, fewer than 10% of workers who brought claims under the federal Whistleblower Protection Act prevailed on the merits (7 of 65); the primary federal remedial agency for private-sector claims, OSHA, found illegal retaliation in under 3% of formal determinations that year, rising to 19.6% once settlements were included.

The study's authors coin a phrase that recurs throughout the comparative literature: whistleblowers who technically win their case frequently "lose by winning" — securing a formal finding of retaliation but an award too small, after legal costs and years of delay, to leave them better off than if they had never brought the claim. "Loser pays" cost rules, in force in several of the jurisdictions studied including New Zealand, South Africa and the UK, compound this by threatening an unsuccessful claimant with the employer's legal costs, which the report describes as turning a supposed protection into "a Trojan horse." The study's concluding assessment, framed around Louis Brandeis's dictum that sunlight is the best disinfectant, is unambiguous: "where transparency exists, we learned that at best, 25% of whistleblowers formally succeed in retaliation claims… Almost no legally successful whistleblowers receive enough relief to make them whole."

This paper's litigation figures, following GAP and the IBA's own methodology, count only claims that reached a formal contested merits decision; they exclude the far larger number of claims resolved by conciliated settlement, mediation or arbitration. Whether such a resolution should count as a “success” turns on whether it makes the whistleblower whole and stops the wrongdoing, not on whether it was reached through a tribunal judgment or through alternative dispute resolution. Official UK data illustrate how large this measurement gap can be: ACAS conciliation and tribunal statistics show that 79% of employment tribunal cases in July–September 2025 did not proceed to a hearing at all, the great majority were resolved through ACAS-conciliated settlement rather than withdrawn outright. So, a “success rate” based solely on contested tribunal decisions, as in the GAP/IBA study and elsewhere in this paper, necessarily overlooks a much larger population of settled claims whose outcomes for the whistleblower are not centrally reported.

Individual country case studies illustrate how thin enforcement can be even where a comprehensive law exists on paper. In Albania, of 163 organisations legally required to operate internal reporting units, only seven had ever reported handling a case. In Hungary, the national ombudsman received 1,616 whistleblower disclosures between 2014 and 2018 — yet almost none concerned corruption, and there were zero reported case decisions in the same period. In Italy, the national anti-corruption authority received 621 disclosures and opened 334 cases in a single year, but had issued only one sanction, ever, at the time of the study.

3.3 The global "front-end / back-end" gap

The ILO's 2025 survey of 67 countries reached an independent conclusion, using an entirely different methodology, that converges on the same underlying finding. Scoring each country against 14 indicators drawn from UNODC, Council of Europe, OAS, Transparency International and OECD frameworks, the ILO

found strong performance on "front-end" eligibility indicators — coverage of the public sector (67 of 67 countries comprehensive), definition of who counts as a whistleblower (61 of 67), and basic confidentiality (62 of 67) — set against markedly weaker performance on the practical mechanics of reporting and remedy. Only 18 of the 67 countries studied (27%) offer the full three-tier choice of internal, official and external reporting channels that international best practice recommends; 34 protect only the narrowest "official" channel. Forty-three of 67 countries (64%) exclude or simply do not address anonymous reporting. And on transparency, whether the use and outcomes of whistleblowing legislation are published at all, 38 of 67 countries show no meaningful transparency practice — that is, no routine publication of what whistleblowing laws actually achieve in outcomes, as distinct from what protections they promise on paper.

Taken together, the ILO's global survey, GAP's EU-wide compliance study, and GAP and the IBA's litigation research - three independent studies, using three different methodologies, covering three different and only partially overlapping sets of countries, arrive at the same structural conclusion: whistleblowing laws around the world are comparatively good at defining who is eligible for protection, and comparatively poor at guaranteeing that protection translates into an effective remedy, a functioning reporting channel, or a meaningful deterrent to retaliation. This is the single most robust finding in the entire comparative literature, and it should be the organising question for any reform programme, including the UK's: not "who should the law cover" but "what happens after someone reports."

3.4 The cost of getting it wrong

What that gap costs in practice is illustrated starkly by Protect's 2025 study, The Cost of Whistleblowing, which developed an original costing methodology to quantify the cost to the UK public purse — deliberately excluding harder-to-quantify costs such as Parliamentary time or the personal toll on whistleblowers themselves — of three cases where warnings were ignored: the Post Office Horizon IT scandal, the Lucy Letby case at the Countess of Chester Hospital, and the collapse of Carillion. The combined, conservative cost across the three cases was £426,338,460 — described by Protect as equivalent to the cost of building 14 new schools, running a prison for 21 years, or employing 1,440 doctors for five years. In the Post Office case alone, whistleblowing warnings date back to October 1999, when Fujitsu developers first flagged bugs in the Horizon accounting system; 736 sub-postmasters were subsequently prosecuted, in what is now recognised as the largest miscarriage of justice in British legal history, at a cost to the taxpayer that Protect calculates at nearly £178 million once compensation and inquiry costs are included. Forty per cent of the 3,000-plus people who called Protect's advice line in 2024 said their concerns had simply been ignored.

4. The Financial Incentivisation Debate

No area of whistleblowing policy has moved faster internationally in the past two years than financial incentivisation — and nowhere is the shift more consequential for the UK, where the question has moved from regulatory taboo to live policy proposal in the space of a single Parliament.

4.1 Three models

RUSI's 2024 review, commissioned against the backdrop of a 2013 recommendation by the UK Parliamentary Commission on Banking Standards that the case for incentives be researched properly, identifies three distinct models operating internationally. The first, the private-regulator or qui tam model, has medieval

English origins (the Statute of York, 1318) but was abolished in the UK in 1951 amid concerns about extortion through secret settlements; it survives today only in the US False Claims Act, under which a whistleblower sues in the government's name and shares in the recovery — a mechanism that has generated over $50 billion in recoveries and paid out more than $7 billion to whistleblowers since its modern 1986 form, with $6.8 billion recovered in FY2025 alone. The second, and most widely emulated, is the cash-for-information model, under which a regulator retains control of enforcement but pays the whistleblower a percentage of any sanction recovered — operated in the US by the IRS (since 2006), the SEC and CFTC (both under the 2010 Dodd-Frank Act), FinCEN (since 2021) and, as of March 2024, a new Department of Justice corporate whistleblower programme; and, more modestly, by Canada's federal tax authority (since 2014) and the Ontario Securities Commission (since 2016; rejected by the Quebec and Alberta regulators). The third, discretionary awards for information that does not lead to a successful prosecution, is used almost nowhere except by South Korea's ACRC.

The UK, contrary to its reputation as resistant to incentivisation, already operates two little-known cash-for-information schemes of its own. HMRC has held the power to pay informants since 2005 and, per Freedom of Information disclosures cited by RUSI, paid out £509,000 in the 2022/23 tax year — up 75% over five years. The Competition and Markets Authority (formerly the Office of Fair Trading) has paid cartel whistleblowers since 2008, and raised its maximum award from £100,000 to £250,000 in 2023 specifically because the lower figure was judged too small to change behaviour, echoing South Korea's experience: its own cartel-reward scheme was "initially considered a failure," generating fewer than ten reports in its first four years, until the maximum award was raised from roughly $19,000 in 2002 to $2.8 million in 2012, after which Korea became one of the most active cartel-enforcement regimes in the world.

4.2 What the evidence shows

RUSI structures its assessment of the evidence directly against the five objections raised in a joint 2014 note by the Financial Conduct Authority and Prudential Regulation Authority — still the canonical statement of UK regulatory scepticism — that financial rewards would not increase the quantity or quality of information received, would not be cost-effective, would create perverse incentives, would undermine internal reporting, and would benefit only a small number of whistleblowers. On each point, the international evidence RUSI reviews is more favourable to well-designed schemes than the FCA/PRA's 2014 position assumed, without being wholly one-sided.

On quantity and quality, the SEC received a record 18,354 tips in FY2023, a roughly 50% increase on the prior year, while the Ontario Securities Commission recorded a 17% average annual increase in tips since its scheme launched in 2018. A 2021 Harvard Business School study found that whistleblowers respond to financial incentives by filing additional lawsuits that the Department of Justice investigates for longer and is more likely to settle — a finding the researchers describe as "inconsistent with the critics' view that greater financial incentives… primarily trigger meritless lawsuits." On deterrence, a 2022 study found that the probability of accounting fraud at large US companies fell 12–22% after the SEC and CFTC programmes began; Vandekerckhove and colleagues' 2018 cost-benefit analysis of North American and Korean schemes found that benefits outweighed costs by a factor of between six and 33 times; and a Nyreröd and Spagnolo study found that the average IRS whistleblower complaint generates roughly $30,664 in tax revenue at a processing cost of just $590, while the average SEC claim is worth roughly $60,498 in sanctions at a cost of around $2,263. On moral hazard — the fear that paying for information corrupts the motive or credibility of the whistleblower — RUSI reports that a National Whistleblower Center review of more than 10,000 US cases

found no substantiated instance of entrapment, though it also notes that very small rewards for low-level offences can "crowd out" intrinsic motivation to report, an effect that "largely disappears with… sufficiently high monetary rewards." On internal reporting, the SEC's own 2021 annual report found that 75% of its whistleblowers had raised concerns internally first, and the OSC found 63% had done likewise, with 84% of those who then went external doing so because they believed nothing had been done — evidence that a well-designed external option does not, in practice, appear to crowd out internal disclosure, and may be the only route left once internal channels have failed. The UK's own 2013 Parliamentary Commission on Banking Standards report on LIBOR remains the sharpest illustration of what happens when it is not available at all: manipulation continued for almost 20 years, involving 78 individuals across nearly 1,300 documented internal exchanges, and, in the Commission's words, "no one blew the whistle."

On scale, however, the FCA and PRA's fifth objection — that rewards help only a small number of people — is borne out by the data. RUSI calculates that of 83,109 submissions the SEC received between 2011 and 2024, only 386 individuals — roughly 0.5% — ever received a reward. A parallel and less examined concern is the emergence of a specialised US whistleblower legal industry, with contingency fees typically running to 33–40% of any award; one study found that whistleblowers represented by former SEC staff systematically outperform others, implying the SEC has effectively paid tens of millions of dollars to its own alumni. RUSI's own conclusion is that reward schemes are a regulatory tool for detecting and deterring economic crime, not a compensation mechanism for whistleblowers generally, and that conflating the two purposes — as much of the UK policy debate has tended to do — risks both over-promising what a reward scheme can deliver and under-investing in the separate, comprehensive protection and remedy framework that most whistleblowers actually need.

4.3 A cautious, phased path — not a leap

RUSI's own recommendations, based on 39 interviews with practitioners across the US, Canada, Australia and the UK, counsel against wholesale importation of the US model. Rewards, it concludes, achieve real goals but only as one element of a comprehensive framework that also includes an efficient dedicated office, robust anti-retaliation provisions, confidentiality, and equitable remedies. Scheme design must be customised to national context rather than copied wholesale: the UK and Australia's much lower corporate penalties than the US, for example, mean legislative reform to raise fines may be a precondition for a workable scheme. Every official interviewed in North America recommended an incremental approach, starting with a narrow pilot targeting only the most egregious, highest-value financial crimes, on the grounds that a failed early scheme would send "a dangerous message to white-collar criminals," whereas a successful pilot could reshape political and cultural attitudes over time. Notably, a 2023 survey of more than 1,000 Australians found strong public support for financial rewards for exposing corporate wrongdoing, in contrast to the long-standing assumption among Australian officials, echoed in three earlier Australian inquiries in 1989, 1994 and 2009, all of which rejected reward schemes, that such a policy would be culturally unacceptable.

4.4 The UK's own moment of decision

The UK debate has moved rapidly since RUSI's 2024 report. Jonathan Fisher KC's review of disclosure and fraud offences, reported in July 2026, recommends that the Serious Fraud Office be given a statutory power to reward whistleblowers financially, backed by Government consultation on scheme design, alongside new criminal offences for knowingly making false reports under an incentive scheme and for harassing or

intimidating whistleblowers, and an independent arbitration panel for whistleblower complaints and appeals. The scale of the disparity Fisher's review highlights is striking: the SFO received 182 whistleblower reports in 2023–24, against the SEC's 18,354 in the same period — a gap that persists even allowing for the difference in population and regulatory scope, and one that some UK commentary attributes directly to the absence of a reward incentive. Separately, HMRC's own reward scheme was substantially strengthened from April 2026, now paying 15–30% of tax recovered above £1.5 million, with the Government forecasting an additional £225 million in recoveries by 2030/31 — explicitly modelled on the US and Canadian schemes and the UK's first meaningful financial-incentive whistleblowing model, albeit confined to tax fraud. Legal commentary published in 2026 describes UK whistleblower rewards as now "imminent." Protect, the UK's leading whistleblowing charity, has broadly welcomed the direction of travel but cautions that a reward scheme must be statutory, with published eligibility criteria and outcome reporting on the US model, and must supplement — not substitute for — the wider protective reforms (a duty to investigate, an independent regulator, a reversed burden of proof) that its own casework shows whistleblowers need considerably more often than they need a cash incentive.

5. Beyond the Law: Organisational and Institutional Design

A recurring theme across the comparative literature is that legal protection, however well drafted, is necessary but not sufficient. Research by Vandekerckhove into the practical operation of whistleblowing compliance functions identifies a set of organisational failure modes that sit entirely outside the law and can undermine even a well-designed statutory framework.

Vandekerckhove analyses trust in whistleblowing systems through an Ability–Benevolence–Integrity model, and identifies two recurring tension points: "diachronic" tensions, where an organisation gives a whistleblower conflicting signals at different points in time — typically promising confidentiality at the point of intake that becomes impossible to sustain as an investigation proceeds and the number of people who necessarily come to know about the case multiplies — and "synchronic" tensions, where an organisation must simultaneously satisfy conflicting expectations from different stakeholders, most commonly a board that wants a high-level summary and a whistleblower who needs detailed, individualised feedback. The single most commonly reported challenge among the compliance officials Vandekerckhove studied was managing the expectations of the whistleblower and the board at the same time — a considerably more common concern than protecting organisational reputation, which ranked lowest. His practical prescription — a seven-step sequence of acknowledging, protecting, validating, giving honest and timely feedback, responding effectively, appreciating the discloser, and, throughout, refusing to cover up problems, on the grounds that "cover-ups don't work, they just make things worse in the long run" — is a useful reminder that reform of the law and reform of organisational practice are complementary, not substitutable, projects.

At an institutional level, the clearest global direction of travel is away from tribunal-only redress and toward a dedicated, independent oversight body. Ireland's Office of the Protected Disclosures Commissioner and the Netherlands' Whistleblowers Authority both combine advice, receipt of disclosures, and investigatory or referral powers in a single body; Australia's proposed Whistleblower Ombudsman would do the same for the Commonwealth public sector; and several Australian states, including New South Wales, are separately legislating dedicated Whistleblower Protection Authorities at state level. Norway's positive employer duty to investigate concerns, rather than merely a prohibition on retaliating once a concern has been raised,

represents a further institutional evolution, shifting the legal obligation from "do not punish" to "must act", and is the single most frequently cited model in UK civil-society reform proposals for exactly this reason.

6. The National Security and Defence Blind Spot

If there is one gap common to almost every jurisdiction studied, including the most advanced, it is the treatment of whistleblowing in defence, intelligence and national-security contexts. The EU Whistleblower Directive itself excludes national security from its scope, leaving this as a matter for individual member states; most national frameworks, including the UK's, exclude serving military personnel from ordinary employment-based whistleblowing protection altogether. The most widely cited international guidance for reconciling these two imperatives is the Global Principles on National Security and the Right to Information — commonly known as ‘the Tshwane Principles’. These principles provide aa non-binding but influential framework finalised in June 2013 by the Open Society Justice Initiative together with 22 partner organisations and academic centres, drawing on the input of more than 500 experts from over 70 countries across 14 meetings worldwide. The Principles set out when governments may legitimately withhold information on national security grounds and, importantly, when whistleblowers who disclose evidence of serious wrongdoing in the security sector should be protected from sanction rather than prosecuted. They have been formally endorsed by the Parliamentary Assembly of the Council of Europe and are widely treated as the benchmark against which national security whistleblowing reforms, including any UK reform extending protection to defence and intelligence personnel, should be measured.

Australia's Brereton Report — the outcome of a four-year Inspector-General of the Australian Defence Force inquiry into alleged war crimes by Australian special forces in Afghanistan, reporting in November 2020 with 143 recommendations — is instructive precisely because Australia's institutional response went further than most. Rather than housing the criminal investigation inside Defence, Australia established an Office of the Special Investigator sitting within the Attorney-General's portfolio and working with the Australian Federal Police; created a dedicated, whole-of-Defence Afghanistan Inquiry Reform Program; appointed an Independent Implementation Oversight Panel reporting directly to the Defence Minister; explicitly separated command accountability from individual criminal guilt, including a formal honours-and-awards review process; and introduced an administrative victim-compensation scheme, in force from July 2024, that does not require a criminal conviction as a precondition. By September 2024, 139 of the 143 recommendations had been closed.

The United Kingdom's comparable measures remain more limited and less externally independent. The Defence Serious Crime Command, established in April 2022, and the parallel Defence Serious Crime Unit sit inside the Ministry of Defence rather than outside it, unlike Australia's Office of the Special Investigator. The Independent Inquiry relating to Afghanistan, examining UK Special Forces detention operations between 2010 and 2013, has not yet reported findings. The Service Police Complaints Commissioner oversees only the Service Police, not whistleblowing generally, and the Armed Forces Commissioner — the first holder of the office took up post in March 2026 under the Armed Forces Commissioner Act 2025 — has a welfare-focused remit that does not extend to criminal wrongdoing or war-crimes allegations. Serving military personnel remain, as a matter of law, outside the ordinary protection of the Public Interest Disclosure Act.

The case of Nicholas Mercer, senior Army Legal adviser during the 2003 Iraq invasion, who raised sustained concerns about the treatment of detainees and later described prolonged institutional hostility as a result, illustrates the practical consequence: as serving military personnel, he had no equivalent statutory cause of

action to a civilian worker under Part IVA of the Employment Rights Act 1996. Australia's own comparator case, that of Army lawyer David McBride — who disclosed classified Defence documents to journalists about special forces conduct in Afghanistan, was convicted, and was sentenced in May 2024 to five years and eight months' imprisonment (an appeal was dismissed in May 2025 and the High Court refused special leave in October 2025) — shows that even a jurisdiction with a stronger post-Brereton institutional response has not solved the underlying problem: a military lawyer who exhausted internal channels and turned to the media still had no effective legal protection once he did so. And the persistent absence of any public-interest defence to prosecution under the UK's Official Secrets Act 1989 or National Security Act 2023 — starkly illustrated by the case of Katharine Gun, the GCHQ translator prosecuted (unsuccessfully, after the charge was dropped) for disclosing pre-invasion US intelligence-gathering requests in 2003 — means that for the most serious category of national-security disclosure, UK law currently offers no defence at all, however clearly in the public interest the disclosure later proves to be.

7. The United Kingdom in Comparative Context

Measured against this international landscape, the UK's Public Interest Disclosure Act 1998 looks, at 28 years old, less like a mature framework than an early prototype that was never substantially updated as international practice moved on. The ILO's 2025 survey rates the UK as "absent or limited" on six of its 14 indicators, including sanctions against retaliators, the existence of a control authority, transparency of enforcement, the whistleblower's right to be kept informed, anonymous reporting — and, most strikingly, confidentiality, where the UK is one of only two countries in the entire 67-country study, alongside Algeria, rated as offering no meaningful statutory confidentiality protection at all. A 2024 survey of 2,000 UK workers found that 51% would not feel safe reporting illegal activity at work. (Bloomsbury Square Employment Law, 2024)

7.1 A live reform moment, but a narrow one so far

The UK is nonetheless in the middle of a genuine period of legislative activity, even if its scope so far falls well short of the structural changes the comparative evidence supports. The Department for Business and Trade published the outcome of its whistleblowing law review, launched originally in March 2023, on 14 July 2025. It identified six problem areas — vague and inconsistent legal definitions (of "reasonable belief," "public interest" and "worker"); inconsistent internal disclosure channels and gaps in the "prescribed persons" regime across sectors; wide variation in how organisations respond once a concern is raised; workers' poor understanding of, and continuing fear despite, existing protections; an employment tribunal system widely felt to leave whistleblowers, in the review's words, feeling they "win the battle but lose the war"; and persistent cultural barriers regardless of the legal framework in place. Its suggested directions of travel — national standards for internal reporting procedures, an independent oversight body, criminalising retaliation, reversing the burden of proof, and improving compensation to truly ‘make the individual whole’ - track closely with the international best-practice standards surveyed in Section 2, but the review itself concludes that broader reform "is unlikely to be implemented soon."

What has been legislated so far is narrower. The Employment Rights Act 2025 amends section 43B of the Employment Rights Act 1996 to add sexual harassment, past, present or anticipated, to the list of matters that can found a protected disclosure, taking effect from 6 April 2026; this is a welcome but incremental change that addresses one specific gap rather than the structural weaknesses identified by the DBT's own

review. HMRC's strengthened reward scheme, also live from April 2026, is the UK's first substantial financial-incentive whistleblowing model, but is confined to tax fraud. The Fisher Review's recommendations on SFO rewards (Section 4.4) remain, as of writing, recommendations rather than law. A private member's bill to create an Office of the Whistleblower, introduced by Gareth Snell MP in December 2024 and modelled explicitly on Ireland's OPDC, passed both a Commons vote and a Lords second reading by May 2026, but stalled for lack of further parliamentary time and would need Government backing to be revived.

7.2 What the evidence says is still missing

Set against the comparative evidence assembled in this paper, four gaps stand out as the most consequential unfinished business in UK reform:

- First, there is no independent oversight body. Unlike Ireland, the Netherlands or the Australian model now under construction, a UK whistleblower's only formal recourse remains a claim at the UK Employment Tribunal which only delivers a success rate of 13.8%[2], DBT's own review observed that this leaves people feeling they win the battle but lose the war;

- Second, there is no statutory duty on employers to investigate a disclosure, outside financial services — the Norwegian model that both Protect's and other UK civil-society proposals identify as the single most important missing element, and one the ACFE's global data suggests would have material impact, given how heavily fraud detection already depends on tips that too often go nowhere. In the absence of such a statutory duty, an employer may in some circumstances already be obliged to investigate a genuine concern under the common law implied term of mutual trust and confidence or under the express terms of an internal or collectively agreed whistleblowing policy or procedure. But reliance on an implied contractual term, is a markedly weaker guarantee than a clear, prospective statutory duty.

- Third, the burden of proof in a UK retaliation claim still sits with the whistleblower, unlike in Germany, Norway or the Netherlands, and

- Fourth, protection remains structurally narrow: it does not extend to serving Armed Forces personnel, and covers only a partial list of the wider group of contractors, volunteers, job applicants, non-executive directors and others that the EU Directive and Transparency International's best-practice principles treat as a baseline.

Evidence submitted to the Public Accounts Committee's 2024 inquiry into whistleblowing in the civil service — drawing on 41 original research interviews with participants in and around the SANGCOM defence-procurement corruption case — found a comparable picture inside government itself: while 52% of civil servants believe it is safe to challenge wrongdoing and 75% feel confident concerns would be properly investigated, only 12% of concerns that were actually pursued to completion were found to involve wrongdoing, and only 5% led to any change in policy or procedure — in the evidence's own words, a "curate's egg," good in some parts but fundamentally patchy, with 95% of raised concerns going nowhere. No single department reported centrally to the Cabinet Office, and none of the departments studied sought structured feedback from the whistleblowers themselves once a case had closed.

[2] A figure that, per the caveat in Section 3.2, captures only contested tribunal decisions and excludes the larger number of claims resolved by alternative dispute resolution mechanisms, which ordinarily should contribute to a measure of successful conclusion.

The comparative models most directly relevant to closing these four gaps are, in each case, already operating successfully elsewhere: Ireland's OPDC for independent oversight; Norway's Chapter 2A for a duty to investigate; Germany's and Norway's statutes for a reversed burden of proof; and the EU Directive's own personal-scope provisions, already the legal floor for 27 neighbouring economies, for a wider definition of who is protected. None of this requires the UK to invent a new model; it requires the political will to adopt, and adequately resource, models whose effectiveness is now reasonably well evidenced — while heeding the two clearest cautionary tales in the comparative record: Canada's experience of an under-resourced and reluctant oversight body, and India's twelve years, and counting, of a whistleblowing law that received royal assent but was never brought into force.

8. Cross-Cutting Global Directions

Drawing the strands of this paper together, eight directions of travel characterise the current international state of whistleblowing law and practice.

1. **Convergence on a floor, stagnation at the ceiling.** International instruments and the EU Directive have raised minimum standards worldwide — GAP's data shows the range of EU compliance scores narrowing from 10–80% before the Directive to 50–90% after it — but almost no jurisdiction studied has moved beyond that floor to comprehensive best practice, and none has achieved full compliance with its own applicable standard.
2. **The enforcement and remedy gap is the most robust finding in the field.** Three independent studies, using different methods and different country samples — the ILO's global survey, GAP's EU compliance study, and GAP and the IBA's litigation research — converge on the same conclusion: laws are comparatively strong on defining who is eligible for protection, and comparatively weak on burden of proof, remedies, interim relief and sanctions. Any reform agenda that focuses only on widening who is covered, without addressing what happens after a report is made, will replicate this pattern.
3. **Independent, single-purpose oversight bodies are becoming the default institutional prescription.** Ireland, the Netherlands, and now Australia at both Commonwealth and state level are moving away from tribunal-only redress toward a dedicated body combining advice, intake and investigatory or referral powers.
4. **Financial incentivisation has moved from taboo to live policy debate almost everywhere.** What was until recently a US idiosyncrasy is now under active legislative or policy consideration in the UK and Australia, and both the evidence and the practitioner consensus favour a cautious, piloted, narrowly targeted approach over wholesale importation of the US model. That consensus is not sector-neutral: the case for cash rewards is strongest in financial and economic-crime contexts, where the harm is quantifiable and a share of a recovered penalty is a natural currency. It is considerably weaker in health and social care settings, where the wrongdoing typically at stake is patient or service-user safety rather than recoverable financial loss, and where the NHS's own post-Francis reform, reflects a deliberate choice to address under-reporting through culture and support rather than payment. A middle path, better suited to sectors like health where a bounty model sits uneasily, is South Korea's ACRC model of discretionary, non-percentage awards for valuable information regardless of whether it leads to a successful prosecution (Section 4.1)l. This recognises a discloser's contribution without tying protection or reward to a monetary outcome.

5. **The duty to investigate is emerging as the next frontier, beyond protection from retaliation.** Norway's positive employer obligation represents a meaningful evolution beyond the first-generation model of simply prohibiting punishment after the fact, and is increasingly cited as the missing structural element in jurisdictions, including the UK, that have not yet adopted it.
6. **National security and defence remain the universal blind spot.** Even the EU Directive excludes national security from its scope, and no jurisdiction studied — including Australia, post-Brereton — has fully solved the problem of protecting military, intelligence and defence whistleblowers on a footing comparable to ordinary employment protection.
7. **Political will to implement, not just legislate, remains the binding constraint.** India's uncommenced 2014 Act and Canada's under-resourced Public Sector Integrity Commissioner both illustrate that a statute is necessary but is not sufficient in itself: effective whistleblowing protection requires sustained institutional resourcing and political commitment well beyond the point of Royal Assent or else it remains a 'cardboard shield' – pretty as a public display of intent, but useless in providing protection. That resourcing must extend beyond the enforcement body itself to the wider system that makes a law usable in practice. Thus it should include funding for official guidance as well as training and awareness-raising among both employers and workers, so that rights that exist on paper are actually understood and applied.
8. **Independent scorecards and civil-society research are themselves becoming a driver of reform.** Transparency International's, GAP's and the ILO's periodic country assessments create a public accountability mechanism that appears, on the EU evidence, to be genuinely raising standards over time — suggesting that sustained, published, comparative monitoring is itself a policy tool worth investing in, not merely a research exercise.

9. Policy Recommendations

9.1 General recommendations, drawn from comparative best practice

- Adopt a broad, indicative-plus-catch-all definition of protected wrongdoing, rather than an exhaustive list, following the approach recommended by Transparency International and already standard across the EU.
- Extend protection to the full range of reporting persons recognised as best practice internationally: employees, job applicants, volunteers, contractors, subcontractors, shareholders, non-executive directors and trustees, those who attempt, intend or propose to report but have not yet done so, and those who assist a whistleblower or are wrongly perceived to be one.
- Reverse the burden of proof once a prima facie case of retaliation is shown, following the German, Norwegian and Netherlands models, rather than leaving the whistleblower to prove causation unaided.
- Impose a positive statutory duty on employers to investigate disclosures, not merely a prohibition on retaliation, following Norway's Chapter 2A.
- Establish or strengthen an independent oversight body combining advice, intake, investigation of both the underlying wrongdoing and the treatment of the discloser, and enforcement powers, following the Irish OPDC and Dutch models — and resource it adequately from the outset, learning from Canada's experience of an oversight body widely regarded as unwilling to investigate.

- Where financial incentive schemes are introduced, pilot them narrowly on the highest-value, most egregious categories of economic crime before broadening scope, publish eligibility criteria and outcome statistics, and treat them explicitly as a detection and deterrence tool that supplements — and cannot substitute for — comprehensive protection and remedy.
- Set a statutory commencement date for any new whistleblowing legislation and report publicly on implementation, to avoid the fate of India's uncommenced 2014 Act.
- Extend meaningful whistleblowing protection, including an independent reporting route outside the ordinary chain of command, to military and intelligence personnel, and provide a public-interest defence to prosecution under national-security and official-secrets legislation for proportionate disclosures made after internal and regulatory channels have failed.

9.2 UK-specific recommendations

The ten recommendations below describe the specific institutional and legislative steps needed to close the four UK-specific gaps identified in Section 7.2 above:

1. **Bring UK protection up to, at minimum, the substantive floor already required of the UK's 27 EU neighbours under the EU Whistleblower Directive**, as an achievable first step given that the fuller programme below may take years to secure in full. This would give practical effect to the Council of Europe's own Recommendation CM/Rec(2014)7 on the protection of whistleblowers — a non-binding but authoritative 29-principle standard the UK, as a Council of Europe member state, has been invited to implement independently of its EU exit.
2. **Revive and enact the Office of the Whistleblower Bill, or equivalent Government legislation, creating an independent statutory body or Commissioner.** Model it on Ireland's OPDC, with power to receive and investigate disclosures, confer provisional protected status, order or seek interim relief, audit organisational reporting systems, and impose or recommend sanctions for retaliation.
3. **Legislate a statutory duty to investigate for employers above a defined size or turnover threshold, and for all organisations in sectors already subject to anti-money-laundering obligations**. Follow the Norwegian model, with interim enforcement by an expanded, but properly resourced, Fair Work Agency or equivalent body pending the new office's establishment. Any such interim role must come with resourcing to match.UK labour-market enforcement bodies have historically been left badly under-funded relative to their remit. [3]
4. **Reverse the burden of proof in whistleblower retaliation claims, aligning the test to the approach already used under the Equality Act 2010.**
5. **Widen the definition of protected persons and protected disclosures of wrongdoing along the lines proposed in the Department for Business and Trade's own 2025 review and by Protect's consultation submissions**. Include job applicants, volunteers, non-executive directors, self-employed contractors and subcontractors, and categories such as gross waste or mismanagement of public funds and procurement abuse.

[3] The Health and Safety Executive's own core grant-in-aid funding fell by around 45% in cash terms between 2010 and 2019 (from £228 million to £126 million), alongside a 35% reduction in staff, before a partial and still incomplete recovery; similarly, the Equal Opportunities Commission operated for years on a scale widely regarded as inadequate to its statutory remit before being folded into the Equality and Human Rights Commission in 2007.

6. **Introduce a free-standing statutory duty of confidentiality**. Addressing the specific gap identified by the ILO's 2025 survey, in which the UK is one of only two countries worldwide rated as offering no meaningful confidentiality protection.
7. **Implement the Fisher Review's recommendations on Serious Fraud Office financial rewards as a statutory, narrowly piloted scheme with published criteria and outcome data**. Learning from the US evidence on scale (roughly 0.5% of SEC tips result in a paid reward) and from the emergence of a fee-driven legal industry around the US programme, consider in parallel whether corporate penalty levels need to rise to make a UK scheme financially viable.
8. **Extend statutory whistleblowing protection to serving Armed Forces personnel.** Create a specialist, security-cleared reporting route independent of the ordinary chain of command, with mandatory referral of credible allegations of grave wrongdoing to a body institutionally independent of the Ministry of Defence, following the institutional lessons of Australia's post-Brereton reforms.
9. **Introduce a public-interest defence to prosecution under the Official Secrets Act 1989 and National Security Act 2023** for proportionate disclosures made after internal and regulatory channels have been exhausted or shown to be unavailable.
10. **Require Government departments to report centrally to the Cabinet Office on whistleblowing cases, outcomes and implementation of related public inquiry recommendations,** closing the data and accountability gap identified in evidence to the Public Accounts Committee's 2024 inquiry.

11. Conclusion

Forty-seven years after the first modern whistleblowing statute, and more than sixty jurisdictions into a genuinely global policy experiment, the international evidence converges on a clear and consistent verdict: legislating for whistleblower protection is now the easy part. Every major comparative study reviewed in this paper, from GAP and the IBA's litigation research to the ILO's 2025 global survey to GAP's own 2026 assessment of the EU Directive's implementation, finds that laws are comparatively good at defining who deserves protection and comparatively poor at delivering it once retaliation occurs. The countries making genuine further progress are not those passing new statutes fastest, but those building the institutional infrastructure — independent oversight bodies, positive duties to investigate, reversed burdens of proof, and carefully calibrated financial incentives — that turns a right on paper into a remedy in practice.

The United Kingdom sits, in 2026, at a genuine inflection point: a Department for Business and Trade review that has correctly diagnosed the problem but not yet proposed to fix it; a Fisher Review recommending financial incentives that international evidence supports only as one part of a wider framework; an Office of the Whistleblower Bill that has twice passed a parliamentary vote without yet becoming law; and a body of UK-specific evidence, from the Post Office scandal to the SANGCOM case to the unresolved status of military whistleblowers, that shows exactly what continued delay costs. The comparative record assembled in this paper suggests the UK does not lack for evidence, or for tested models to draw on. What it has lacked, so far, is the political commitment to adopt them before the next scandal, rather than after it.

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Parrhesia Inc is a UK-registered charity (No. 1193561) working to strengthen legal protection for people who speak up about wrongdoing.

Parrhesia campaigns for reform of the Public Interest Disclosure Act 1998, publishes independent research and policy briefings, and supports the case for greater protection and support for whistleblowers

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