

Gender Equality at Work

Pay Transparency in Progress

Valuing Jobs, Closing Gender Pay Gaps



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Foreword

Equal pay for equal work, and work of equal value is a priority for OECD countries. Pay inequality is consistently rated among the top three most pressing gender equality challenges by OECD governments – a prioritisation that has remained broadly unchanged since 2016, when the OECD first began surveying countries on their gender equality priorities. Yet considerable pay inequalities persist, with disadvantage accumulating over the life course.

Progress in closing the gender pay gap has been painfully slow. Full-time working women in the OECD still earn, on average, 90 cents to every dollar or euro earned by full-time working men. The average pay gap has declined by only nine percentage points (p.p.) since the 1990s. At the current pace of change, it would take decades more to close existing gaps.

Against this backdrop, pay transparency has emerged as a promising set of policy tools to accelerate progress. The appeal is intuitive: greater transparency supplies firms, workers and their representatives with information to advocate for equal pay. This firm-level focus is particularly important given that much of the pay gap is concentrated within firms.

The OECD has a longstanding body of work to support countries in assessing and addressing the causes and consequences of gender and pay inequality in labour markets, including on the use of pay transparency tools to improve pay equity and ensure equal opportunities. This report, produced with support from Italy's National Institute for Public Policy Analysis (*Istituto Nazionale per l'Analisi delle Politiche Pubbliche* – INAPP) and the Ministry of Labour and Social Policies, is the third in the OECD's stocktaking series on pay transparency, following *Pay Transparency Tools to Close the Gender Wage Gap* (2021) and *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform* (2023). This 2026 edition documents a policy landscape in progress and provides an updated overview of gender pay gap reporting, pay auditing and gender-neutral job evaluation and classification measures across OECD countries – with expansion of such measures largely driven by the EU Pay Transparency Directive. The report offers actionable guidance for governments introducing, implementing or reforming pay transparency tools. As most OECD countries expand and refine their systems in the coming years, concrete support, continuous evaluation and peer learning will be essential.

This report complements OECD efforts towards equal pay and opportunities in labour markets and beyond, including the 2025 OECD report *Gender Equality in a Changing World: Taking Stock and Moving Forward*, and will inform the monitoring of the 2013 OECD Recommendation on Gender Equality in Education, Employment and Entrepreneurship, as well as the work conducted by the Equal Pay International Coalition (EPIC), a multistakeholder coalition led by the OECD, the International Labour Organization, and UN Women.

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Table of contents

Foreword	3
Acknowledgements	4
Executive summary	8
1 Pay transparency in progress	10
1.1. Progress in closing the gender pay gap remains painfully slow	11
1.2. The principle of equal pay for work of equal value is a cornerstone of gender equality in the labour market	14
1.3. Pay transparency tools are increasingly popular, with approaches evolving rapidly	15
1.4. Pay transparency systems are in transition	18
1.5. Well-designed pay transparency measures can narrow pay gaps	25
1.6. Key findings and policy recommendations for governments	31
References	32
Notes	35
2 Gender-neutral job evaluation and classification	37
2.1. What are gender-neutral job evaluation and classification systems?	38
2.2. Job evaluation systems help assess and compare the value of diverse work	41
2.3. Gender-neutral job classifications are not (yet) the norm	52
2.4. Countries are supporting employers in conducting job evaluations and classifications	58
2.5. The EU Pay Transparency Directive drives convergence on job evaluation and classifications	67
References	70
Notes	72
3 Pay transparency in the OECD: An overview	73
3.1. Pay gap reporting is set to become the norm across OECD countries	75
3.2. Coverage: Who reports, and when?	79
3.3. Content: What do companies need to report?	82
3.4. Pay auditing: Must companies analyse or address pay inequalities?	84
3.5. Communicating requirements and results: How to drive impact?	86
3.6. Oversight: How do countries ensure compliance?	90
3.7. Driving efficiency: How are countries leveraging digital tools and data?	96
3.8. Pre-employment salary transparency	98
References	109
Notes	113

4 Pay transparency in practice: OECD case studies	116
4.1. Introduction and overview of the case studies	118
4.2. Pay transparency in Belgium	121
4.3. Pay transparency in France	129
4.4. Pay transparency in Portugal	138
4.5. Pay transparency in Spain	146
References	154
Notes	156
Annex A. Overview of measures to help employers or social partners implement gender-neutral job evaluation and classification schemes	159
Annex B. Key actors involved in the definition and implementation of changes related to the EU Pay Transparency Directive	176
Annex C. Information about pay reporting measures in the public and private sectors	179
References	184
Annex D. Required content in private sector pay reporting	185
References	189
Annex E. Job classification systems required or suggested to be used in private sector gender pay reporting	190
References	191

FIGURES

Figure 1.1. Across the OECD, full-time working women earn 10% less than full-time working men	12
Figure 1.2. Progress in closing the gender pay gap has been slow	13
Figure 1.3. Providing information on the gender wage gap increases public support for pay transparency measures	16
Figure 1.4. Around two-thirds of OECD countries report forthcoming changes to pay transparency measures	19
Figure 2.1. Close to 40% of OECD countries require private sector employers to conduct gender-neutral job evaluations	42
Figure 2.2. Responsibility, effort, working conditions and skills are the most commonly cited criteria for gender-neutral job evaluation	45
Figure 2.3. At least ten OECD countries mandate or recommend gender-neutral job classification systems in the private sector	55
Figure 2.4. Illustration of Spain's gender-neutral job evaluation tool	61
Figure 2.5. Illustration of Logib tools: Equal pay analysis and Pay systems	62
Figure 3.1. In 2025, 55% of OECD countries required private sector companies to conduct gender pay gap reporting	76
Figure 3.2. By end 2026, it is expected that 84% of OECD countries will mandate gender pay gap reporting in the private sector	78
Figure 3.3. Estimated share of workers covered by pay gap reporting in the private sector	81
Figure 3.4. Affected private sector companies are commonly required to report non-pay statistics	83
Figure 3.5. Australia's public data portal enables detailed exploration of employer-level gender equality data	89
Figure 4.1. Illustration of the checklist	124
Figure 4.2. Sectoral-level gender pay information is made available to the general public	144

TABLES

Table 1.1. High-level summary of developments in national pay gap reporting systems, OECD countries with mandatory gender pay gap reporting in the private and/or public sector, 2022-July/August 2025	20
Table 2.1. Country-specific gender-neutral criteria for assessing work value	47
Table 2.2. Criteria to determine workers' pay, pay levels and pay progression: Information to workers	56
Table 2.3. EU countries will introduce changes to job evaluation and classification to implement the EU Pay Transparency Directive	68
Table 3.1. Overview of country approaches to monitoring and/or enforcing compliance with pay gap reporting requirements, OECD countries that report monitoring compliance in the private sector, July/August 2025	93
Table 3.2. Type of salary information required, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025	103
Table 3.3. Posts to which requirements apply, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025	105
Table 3.4. Enforcement mechanisms for non-compliance, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025	105
Table 4.1. Pay and non-pay information required to be reported by affected private sector companies in Belgium	126
Table 4.2. Professional Inequality Index information required to be declared by affected employers	135
Table 4.3. Non-pay information required to be submitted by employers with 50 or more employees	135
Table 4.4. Companies receive gender-disaggregated pay and non-pay information annually	142
Table 4.5. Categories, weightings and factors in Spain's gender-neutral job evaluation tool	148
Table 4.5. Pay reporting requirements for private sector companies in Spain	151
 Table A A.1. Overview of measures to help employers or social partners implement gender-neutral job evaluation and classification schemes	 159
Table A B.1. Key actors involved in the definition and implementation of changes related to the EU Pay Transparency Directive	176
Table A C.1. Summary of OECD countries' pay reporting rules in countries with mandatory reporting in the private sector and/or public sector, July/August 2025	179
Table A D.1. Required content in private sector pay reporting	185
Table A E.1. Job classification systems required or suggested to be used in countries where gender pay gaps or gendered pay information must be further disaggregated by job categories, 2025	190

Executive summary

Progress in **closing the gender pay gap remains painfully slow**. While the gender pay gap has narrowed, full-time working women in the OECD still earn on average 90 cents to every dollar or euro earned by full-time working men, with the average pay gap in the OECD declining by only nine p.p. since the 1990s.

Against a backdrop of slow progress, the use of **pay transparency tools has become an increasingly popular approach to promote pay equity**. The appeal of pay transparency is intuitive. In principle, greater transparency permits and sometimes necessitates greater action on the pay gap – by supplying firms, workers and other stakeholders with important information to advocate for equal pay. Firm-level approaches are particularly important given that much of the pay gap is concentrated within firms.

This report offers the OECD's **third stocktaking report on gender pay gap reporting, pay auditing and gender-neutral job classification measures across OECD countries**. It provides an in-depth overview of OECD country approaches to implementing pay transparency tools to ensure pay equity, drawn from a questionnaire distributed to OECD countries and four in-depth country case studies. The report offers actionable guidance to governments interested in implementing or reforming pay transparency tools for equal pay, keeping in mind the efficiency needs of government and the private sector.

Operationalising the principle of equal pay for equal work, and work of equal value, is a fundamental step to tackle gender pay gaps – particularly in labour markets marked by strong occupational segregation. Gender-neutral job evaluation and classification systems provide structured, objective methods to compare the value of different jobs, typically based on criteria such as skills, effort, responsibility and working conditions. Despite considerable progress, **gaps remain in evaluating the value of jobs, and classifying them, in a gender-neutral way**. Almost 40% (15 of 38) of OECD countries require private-sector employers to conduct gender-neutral job evaluations, while others *recommend* such practices or are implementing reforms, using a range of approaches including integration into equal pay audits, collective bargaining obligations, or regulatory criteria for assessing work value. Only a small group of countries mandate gender-neutral job *classification* systems in the private sector, while several others recommend their use. Effective gender-neutral job classification and evaluation can support and complement the effectiveness of other pay transparency measures – not least gender pay gap reporting.

Gender pay gap reporting by firms is becoming the norm across OECD countries. Pay gap reporting – which make firms' gender pay gap information available to a select group of stakeholders – can help narrow pay gaps, where design and implementation are done effectively. Currently 55% of OECD countries (21 of 38) mandate pay gap reporting by private sector employers – with no change since the OECD's last stocktaking in 2023. By the end of 2026, however, it is expected that 84% of OECD countries (32 out of 38) will **require private sector gender pay gap reporting**, with expansion driven by the EU Pay Transparency Directive. Equal pay auditing requirements – which require employers to assess and/or address pay gaps – are also becoming more common, expected to be in place for private sector companies in 26 OECD countries by the end of 2026, up from 10 countries currently. This expansion reflects planned implementation of “joint pay assessments” as required by the Directive. Pay gap reporting and auditing systems continue to **vary significantly across countries**, however, with implications for their efficacy.

Features of pay gap reporting and auditing measures are in transition as well. Several OECD countries with existing private sector pay gap reporting requirements have been working to strengthen their systems, typically focussed on new evaluation; expansions in firm or worker coverage; required content in reporting; simplification and support for employers in calculating and reporting gaps; and strengthening transparency by improving visibility of results.

The share of workers covered by pay **gap reporting and auditing requirements** is growing but remains highly variable across countries. While requirements are being expanded across and within countries, of the 9 OECD countries that provided data on how many workers are impacted by pay gap reporting in the private sector, estimates range from around 4.4% of workers in the private sector in Canada to 68% in Belgium. In two OECD countries, Portugal and Spain, all private sector employers are covered by the reporting requirements and must document their work.

Efforts to ensure **salary transparency prior to employment** – for example, in job advertisements – are also starting to gain some momentum. Five OECD countries have national-level requirements for private sector companies to include starting salaries or salary ranges in job advertisements, with most such requirements implemented over the last decade. To date, evidence on efficacy remains limited, and further evaluation is needed to determine what works.

Pay transparency has become commonplace and is here to stay. Though more evidence on outcomes is needed, pay transparency tools offer strong potential for addressing longstanding gender pay gaps with relatively little government intervention. This report offers a timely overview of OECD practices in the implementation of pay transparency tools, and recommendations for governments implementing or adapting them – with an eye towards reducing gender gaps among workers and reducing administrative burden on firms. Continuous evaluation and peer learning across countries will be particularly important as most OECD countries expand and refine their pay transparency systems in the coming years.

1 Pay transparency in progress

Progress in closing gender pay gaps remains painfully slow, prompting increasing interest from governments in the use of pay transparency tools to promote pay equity. This chapter begins with an overview of the gender pay gap across OECD countries and discusses how pay transparency tools such as gender-neutral job evaluations and classifications, gender pay gap reporting, equal pay audits and salary disclosure pre-employment could help to close the gap. It then provides an overview of recent developments and anticipated reforms in pay transparency measures across OECD countries. The chapter also synthesises available evaluation evidence on the effectiveness of different pay transparency approaches and concludes with an overview of the report's key findings and policy recommendations.

Key findings

- The **pay gap between women and men is persistent, and progress in closing it slow**. In 2024, the median woman working full time still earned, on average, around 10% less than their male counterpart across the OECD. In almost three decades (between 1995-2024), the OECD average gap has declined by around nine percentage points (p.p.). At this pace, it could take decades more to close remaining gaps, perpetuating inequalities that accumulate over the life course.
- Against this backdrop, **pay transparency tools such as gender-neutral job evaluation and classification, gender pay gap reporting, equal pay audits and salary disclosure pre-employment have gained momentum** amongst a majority of OECD countries.
- **Pay transparency systems across the OECD are in transition**. Around three-quarters of OECD countries have assessed or adapted one or more pay transparency tools since 2022, and/or report that they intend to implement changes to pay transparency in the near future (76% of OECD countries). The most substantial changes lie ahead as EU OECD countries prepare to transpose the EU Pay Transparency Directive.
- **Gender pay gap reporting requirements are becoming an OECD-wide norm**. By the end of 2026, it is expected that 84% of OECD countries (32 of 38) will mandate private sector gender pay gap reporting, up from 21 out of 38 countries mandating it today. Major changes are also expected to reporting requirements, and with respect to job evaluation and classification systems.
- Recent pay gap reporting reforms have focussed on evaluation of existing systems, expanding coverage to more employers and workers, expanding the breadth and depth of information reported, reducing reporting burden for employers, and strengthening transparency by making pay information more publicly accessible. An especially **promising practice is the use of administrative data** to partially or fully calculate gender pay gap information on behalf of private sector employers, as is done in Denmark, Lithuania and Portugal.
- Gender-neutral job evaluation and classification systems are a cornerstone of equal pay in labour markets as they allow systematic evaluation and comparison of the value of work, based on objective, gender-neutral criteria. Where done effectively, they also enable organisations to identify pay gaps for work of equal value. **There are varying levels of maturity across OECD countries as to the implementation of gender-neutral job evaluation and classification systems**. Major convergence in policy approaches and legal frameworks is expected as EU OECD countries implement the EU Pay Transparency Directive.
- Rigorous evaluation of pay transparency tools remains limited and paints a mixed picture. Evidence suggests that **pay gap reporting can narrow pay gaps where well-designed and implemented**. Countries which have been the most successful in reducing gaps through pay gap reporting tend to rely on design features like straightforward compliance and third-party involvement, including transparency to the public.

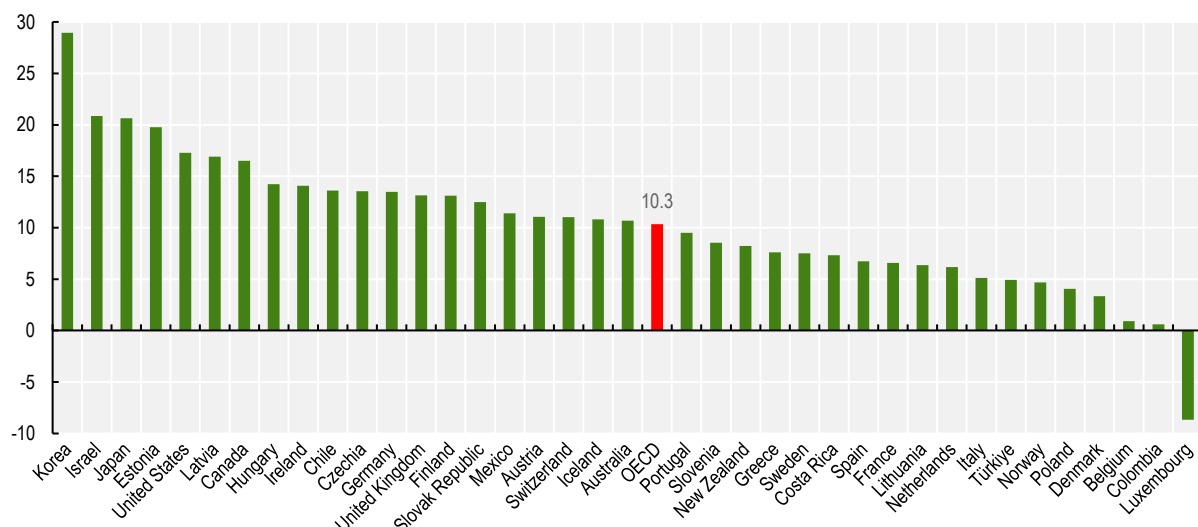
1.1. Progress in closing the gender pay gap remains painfully slow

Persistent gender pay gaps continue to reflect and reinforce gender inequality across OECD countries. In 2024, the median full-time working woman in the OECD earned on average 10% less than the median full-time working man, meaning that full-time working women make about 90 cents for every dollar or euro earned by men (Figure 1.1). The size of the pay gap varies considerably across countries, revealing both

possibility and persistence, ranging from 1% in Belgium and Colombia to 29% in Korea (see endnote regarding Luxembourg).¹

Figure 1.1. Across the OECD, full-time working women earn 10% less than full-time working men

Difference between median earnings of men and women, in percentage of median earnings of men, 2024 or most recent available



Note: Estimates of earnings used in the calculations generally refer to unadjusted gross earnings of full-time wage and salary workers. This indicator is measured as a percentage of median earnings of men. Data for Chile, Hungary and Türkiye refer to 2023, and data for Belgium, Greece, Iceland, Israel, Luxembourg and Portugal refer to 2022.

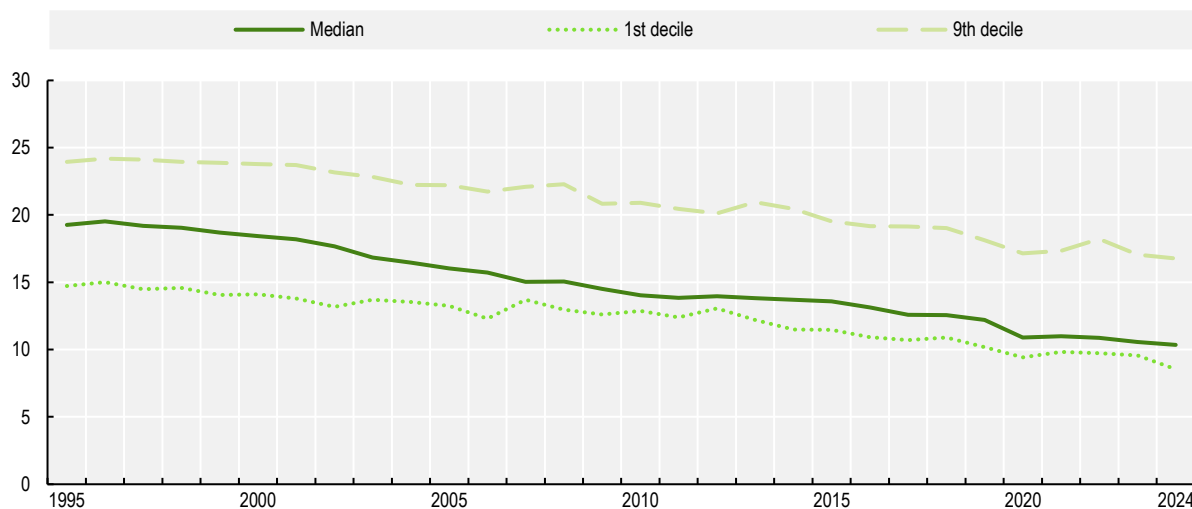
Source: OECD (2026^[1]), *Gender pay gap (indicator)*, <https://data-explorer.oecd.org/s/499>.

Pay inequalities continue to restrict women's social and economic opportunities, placing women at heightened risk of poverty and economic dependence. The gender pay gap translates into lost income, diminished retirement security, and constrained economic independence for millions of women (OECD, 2025^[2]). These earnings disparities compound over women's working lives, leading to reduced pension benefits and higher poverty risk in older age across most OECD countries (OECD, 2025^[2]). Addressing gender and pay inequality is not merely a moral imperative, but an economic necessity. In an era of significant socio-demographic, economic, and technological change, persistent pay inequality represents and reflects a fundamental inefficiency (OECD, 2025^[2]) – a failure to fully value and utilise half the workforce.

Although gaps have narrowed, **progress in closing the gender pay gap remains painfully slow** (Figure 1.2). Over the past three decades, the OECD average has declined by around 9 p.p., falling from around 19% in 1995 to roughly 10% by 2024. At this pace, it could take decades more to close remaining gaps. This sluggish pace of change perpetuates accumulated inequalities that women face over the life course. Every year of slow progress means another cohort of women earning less, saving less, and retiring with smaller pensions (OECD, 2025^[2]; 2025^[3]).

Figure 1.2. Progress in closing the gender pay gap has been slow

Difference between median earnings of men and women, in percentage of median earnings of men, at three earnings levels, selected countries, OECD average, 1995-2024



Note: The gender pay gap here is unadjusted and is calculated as the difference between the earnings of men and of women relative to the earnings of men.

Note: The gender wage gap is unadjusted and defined as the difference between median wages of women and men relative to the median wages of men. The indicator is based on gross earnings of full-time employees by earnings deciles (upper limits) reported in the OECD Distribution of Earnings Database. The most common earnings pay reporting periods are weekly and monthly earnings of full-time employees (for 30 out of 37 countries). Five countries use hourly earnings, and two countries use annual earnings. The distinction between full-time and part-time is according to national definitions as reported in the data source.

Source: OECD (2026^[1]), *Gender wage gap (indicator)*, <http://data-explorer.oecd.org/s/499>.

Pay inequality is one of the **top three most pressing gender equality priorities** reported by OECD governments, a prioritisation that has remained broadly unchanged since 2016, when the OECD first began surveying governments on their gender equality priorities (OECD, 2025^[2]).²

Policy approaches to address pay gaps must take aim at the structural inequalities that underpin them, as gender gaps cannot be explained solely by differences in education or labour market experience. **Gender pay gaps reflect and reinforce broader gender inequalities in labour markets and society**, including gender differences in unpaid care. Women continue to take on a disproportionate share of unpaid and domestic work – particularly around the birth of a child – which often implies disproportionately reducing their working hours, shifting to part-time employment or taking career breaks, with lasting consequences for earnings and career development (OECD, 2025^[2]). Direct and indirect discrimination as well as gendered norms and stereotypes about appropriate types of work for men and women also continue to play a role (OECD, 2023^[4]).

Persistent horizontal and vertical segregation in labour markets and the undervaluation of work performed predominantly by women also contribute to pay gaps. Women continue to be overrepresented in low-paid jobs and occupations and underrepresented in senior positions (OECD, 2025^[2]).

1.2. The principle of equal pay for work of equal value is a cornerstone of gender equality in the labour market

In this context, the principle of equal pay for work of equal value is a cornerstone of gender equality in the labour market and a central element of international and national legal frameworks. Unlike the narrower concept of equal pay for equal work, which focusses on ensuring equal pay for identical or nearly identical jobs, the concept of **equal pay for work of equal value** could help to address the historic undervaluation of work typically performed by women, by ensuring that pay decisions are linked to a thorough and objective assessment of the value of work to be performed. Ensuring equal pay for work of equal value first requires assessing which work has equivalent value, **comparing different jobs that may vary in tasks but involve comparable levels of skills, effort, responsibility and working conditions**.

Gender-neutral job evaluation and classification systems are increasingly applied to operationalise the principle of equal pay for work of equal value. Job evaluation systems assess and compare the relative value of different jobs using objective criteria, most commonly skills, effort, responsibility and working conditions, allowing employers and social partners to identify jobs of equal value across occupational groups. Job classification systems then translate these assessments into pay structures by grouping jobs into grades or levels that determine remuneration. When designed and implemented in a gender-neutral manner, these systems provide a robust basis for detecting indirect pay discrimination and for ensuring that male- and female-dominated jobs of equal value are rewarded comparably.

However, job evaluation and classification systems are not automatically gender neutral. Traditional approaches may embed implicit biases in the choice, definition or weighting of evaluation criteria, often overvaluing characteristics associated with male-dominated occupations while overlooking or undervaluing skills typically associated with female-dominated work, such as interpersonal, organisational, emotional or caring competences. Even well-designed evaluation processes can be undermined if classification structures preserve existing hierarchies or assign jobs assessed as having equal value to different pay grades. Ensuring gender neutrality therefore requires deliberate safeguards, including careful factor design, transparent weighting, and governance arrangements that explicitly address valuation bias.

Across the OECD, **countries are at different stages in developing and mandating gender-neutral job evaluation and classification systems**. Almost 40% of OECD countries require private-sector employers to conduct gender-neutral job evaluations, while others recommend their use or are implementing reforms. By contrast, far fewer countries mandate or recommend gender-neutral job classification systems, reflecting the greater complexity and institutional sensitivity of pay-setting mechanisms. Where countries specify evaluation criteria, there is strong convergence around the four core factors of skills, effort, responsibility and working conditions, although definitions, weighting and employer discretion vary widely. Implementation is typically supported through a combination of institutional actors – including specialised equality bodies, labour ministries or government agencies, and social partners – and through tools such as analytical frameworks, methodological guidance, training and targeted initiatives to address the undervaluation of female-dominated work.

Within the European Union, the Pay Transparency Directive (Directive (EU) 2023/970, see Box 1.2) significantly increases attention to the question of equal pay for work of equal value by clarifying employers' obligations and reinforcing the use of objective, gender-neutral criteria for pay-setting. The Directive requires Member States to ensure that pay structures are based on transparent and gender-neutral job evaluation and classification systems, and it places renewed emphasis on comparing jobs of equal value across occupational groups. As EU OECD countries work towards transposition, the Directive is driving convergence in legal frameworks and policy approaches, while also increasing demand for practical tools, guidance and capacity-building to support effective implementation (see Section 1.4).

1.3. Pay transparency tools are increasingly popular, with approaches evolving rapidly

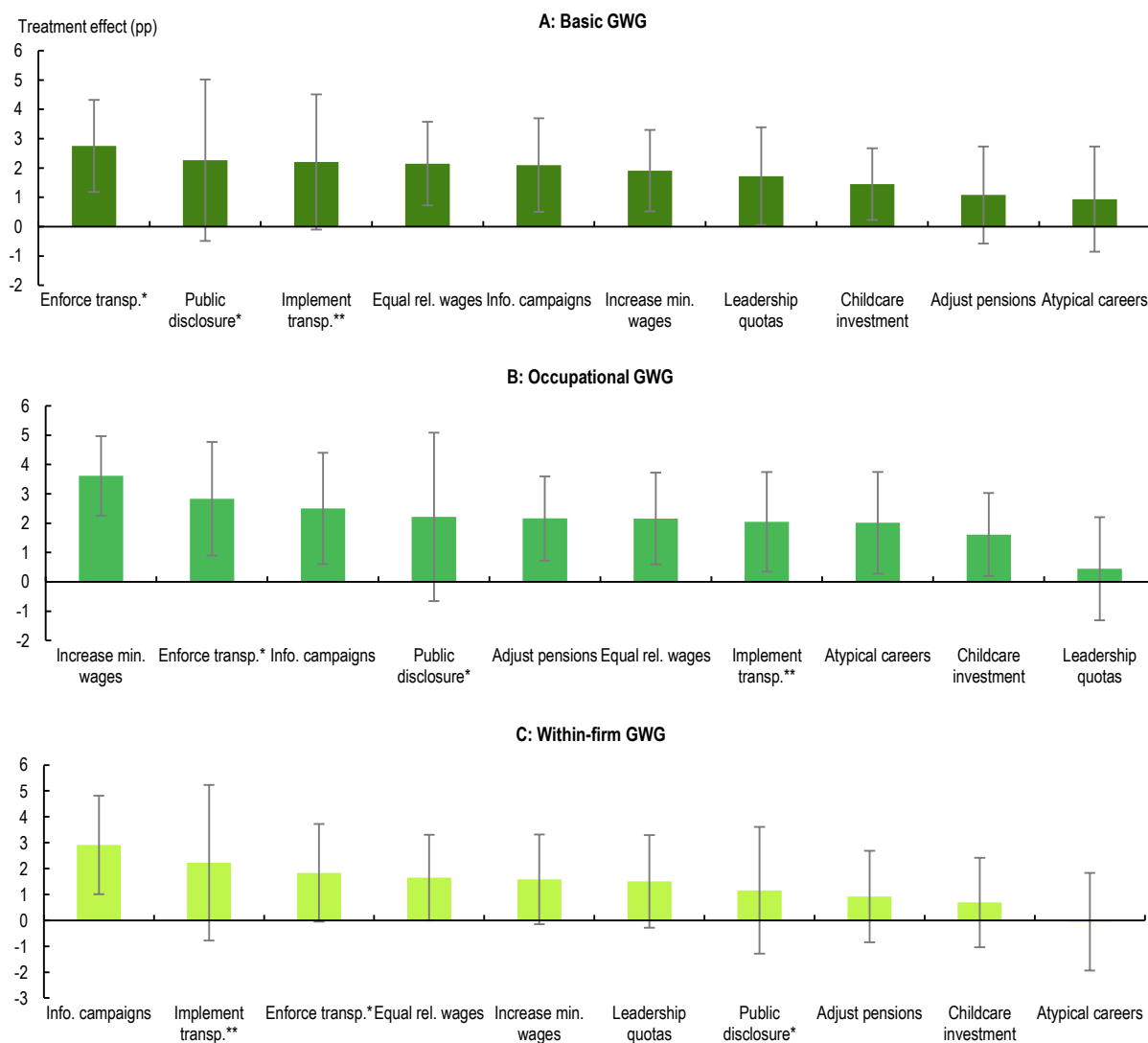
Pay transparency tools can provide a strong basis to help identify and rectify some of the drivers of gender pay inequalities. Where done well, job evaluation and classification can enable employers to establish and compare the value of work (Chapter 2) and support effective gender pay gap reporting (Chapter 3). These processes can help reveal unjustified differences in pay between women and men performing the same work, or work of equal value. Equal pay audits, in turn, can help identify structural drivers of the pay gap and require companies to take action on unjustified pay differences (Chapter 3).

1.3.1. Public support for pay gap reporting

Pay transparency is a relatively well-accepted policy tool to address gender pay gaps, with 64% of respondents in the 27-country OECD Risks that Matter Survey saying that they support pay transparency to reduce pay gaps (OECD, 2023^[4]). Support for pay transparency was highest in Portugal, Chile, Mexico, Ireland and Greece, all with rates over 70%. Pay transparency measures also receive relatively high public support in a randomised experiment assessing the policy preference effects of different explanations (treatments) of the gender wage gap. The three randomised treatments revealed the country's gender wage gap (Panel A), the gender wage gap and an explanation of low pay in "women's jobs" (Panel B), and the gender wage gap and an explanation that much of the gap comes from within-firm pay gaps (Figure 1.3).

Figure 1.3. Providing information on the gender wage gap increases public support for pay transparency measures

Average treatment effects (p.p.) across various policy preference outcomes in response to three randomised treatments presenting A. Basic gender wage gap statistic in a country; B. Basic gender wage gap statistic in a country *plus* an explanation of occupational segregation; C. Basic gender wage gap statistic in a country *plus* an explanation of within-firm pay gaps



Note: Data are sorted by size of average treatment effects. For each panel and policy, treatment effect (p.p.) represents the difference in support between the treatment group and control group. Support is measured as the share of participants who selected “Agree” or “Strongly agree” with support for each policy. Each treatment effect is calculated separately using the pooled sample via an ordinary least squares linear regression with country fixed effects; Standard errors are clustered at the country level. Randomisation occurred at the individual level within each country. The bars indicate 95% confidence intervals. Participants were randomly assigned to receive one of three messages about the gender wage gap (GWG) in their country: Panel A: “Basic GWG”: “A working woman in [country] earns [w] for every 1 [c] that a working man earns per month.” Panel B: “Occupational GWG”: “A working woman in [country] earns [w] for every 1 [c] that a working man earns per month. This reflects, in part, historically low pay in jobs that are mostly held by women, such as caregiving for children and older people.” [This attempts to offer a plain-language explanation of the horizontal gender wage gap; see OECD (2021^[5]; 2025^[2])]. Panel C: “Within-firm GWG”: “A working woman in [country] earns [w] for every 1 [c] that a working man earns per month. Much of this gap is explained by differences in pay between women and men working in the same firm.” [This explanation builds on related OECD cross-national research finding that much of the gender-wage gap is driven by practices within firms; see OECD (2021^[6])]. In each treatment, “[country]” refers to the respondent’s country of residence and “[w]”

presents women's earnings as a value relative to one local currency (derived from the ILOSTAT indicator for average monthly earnings by gender), and "[c]" is the local currency. After receiving the message about the gender wage gap, respondents indicated their support for each of ten policies: a. increase minimum wages; b. enforce pay transparency through monitoring and penalties; c. require public disclosure of firms' GWG*; d. implement pay transparency regulations (e.g. gender pay gap reporting) for employers (**); e. encourage women and men to choose less gender-typical careers; f. implement quotas in leadership positions; g. invest in information campaigns; h. invest in childcare; i. promote equal wages across jobs of equal value; j. adjust pension systems to compensate for care-related leave.

* indicates the policy was only presented to respondents in Austria, Belgium, Canada, Chile, Denmark, Finland, France, Ireland, Israel, Italy, Korea, Lithuania, Norway, Portugal, Spain, Switzerland and the United Kingdom (countries with national gender pay gap reporting requirements for the private sector in 2024).

** indicates the policy was only presented to respondents in Estonia, Germany, Greece, Latvia, Mexico, the Netherlands, Poland, Slovenia, Türkiye and the United States (those without national gender pay gap reporting requirements for the private sector in 2024).

Source: Frey, V., Thomas, J. and Bacha, D. (forthcoming^[7]), *Causal effects of sharing gender wage gap information on policy preferences: Evidence from the 2024 OECD Risks that Matter Survey*.

Pay transparency approaches are evolving rapidly, and since 2021, the **OECD has developed an extensive database on pay transparency policies across countries**, with analysis and reporting including:

- The 2021 report *Pay Transparency Tools to Close the Gender pay gap* (OECD, 2021^[5]), which provided an overview of policy approaches including firm-level gender pay gap reporting, equal pay audits, job classification systems, and requirements to address pay gaps within collective bargaining processes.
- The 2023 report *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform* (OECD, 2023^[4]), which offered an in-depth examination of one of the most widely adopted pay transparency instruments at the time – mandatory gender pay gap reporting requirements for private-sector employers. This was followed by a series of workshops for practitioners on applications of tools such as enforcement mechanisms and digital tools for reporting.

With pay transparency measures evolving rapidly, this report presents an updated stocktaking of pay gap disclosure measures across OECD countries – as per information collected in July/August 2025 – together with an overview of recent and forthcoming changes in pay transparency measures in the OECD, and an in-depth examination of country approaches to gender-neutral job evaluation and classification, supporting equal pay for equal work, and work of equal value.

The remainder of this chapter provides **an overview of recent and forthcoming developments in pay transparency measures across the OECD**, based on country responses to the 2025 OECD Pay Transparency Questionnaire, supplemented with desk research (see Box 1.1). It then provides an **overview of evidence on the effectiveness of different types of pay transparency measures** and concludes by providing a high-level overview of key findings from the report, together with policy implications.

Box 1.1. The 2025 OECD Pay Transparency Questionnaire

In June 2025, the OECD Secretariat distributed the 2025 Pay Transparency Questionnaire to all 38 OECD countries through the Employment, Labour and Social Affairs Committee (ELSAC). Overall, 36 OECD countries provided a response to the questionnaire throughout the second half of 2025, with the bulk of data collection taking place in July/August 2025. Not all countries responded to all questions. As needed, supplementary information on remaining countries was completed via desk research and/or validated by delegations.

The questionnaire aimed to:

- Update available evidence on national pay gap reporting and pay auditing measures, by asking countries to review and indicate any changes to the information they submitted in 2022 to support preparations of the 2023 report *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform* (2023^[4]); and
- Collect new information on mandatory pay gap reporting measures, salary disclosure requirements for advertised positions, and gender-neutral job evaluation and classification.

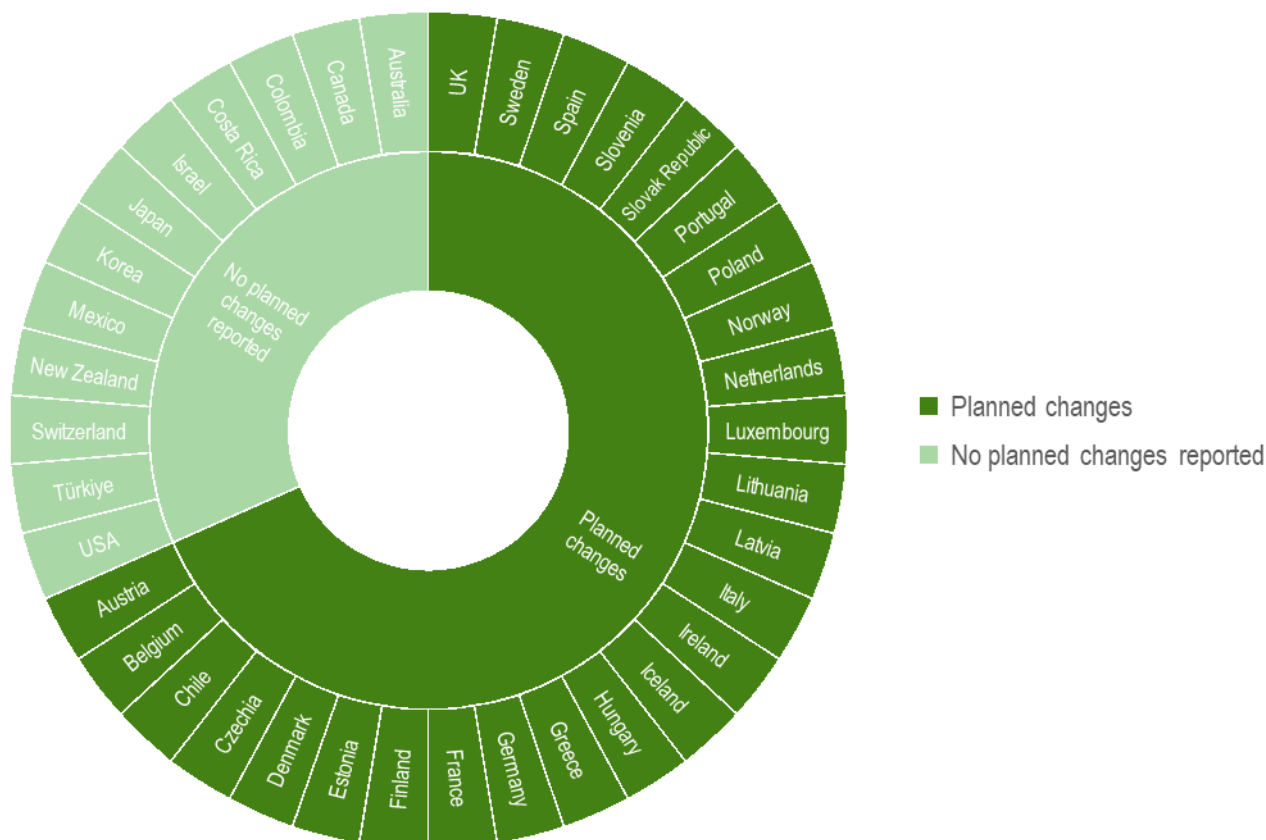
The questionnaire responses were also the basis for the preparation of the country case studies presented in Chapter 4, for which additional evidence was collected through in-depth consultation with experts from key national administrations as well as desk research.

1.4. Pay transparency systems are in transition

Pay transparency tools remain relatively recent developments in many countries and pay transparency systems in the OECD are undergoing a period of significant transition. Most OECD countries have recently reformed or strengthened their pay transparency measures, or plan to do so in the coming years. Around three-quarters of OECD countries have changed or assessed one or more pay transparency tools since 2022, and/or report that they intend to implement changes to pay transparency in the near future (76% of OECD countries). Just over a third of OECD countries (37%) have adapted or assessed one or more pay transparency tools in the past three years – since the OECD's last stocktaking on pay gap reporting in 2023 – and 68% of OECD countries report that they intend to update their pay transparency measures in the near future³ (Figure 1.4). The most substantial changes lie ahead, particularly as EU OECD countries prepare to transpose the EU Pay Transparency Directive (for more information on the Directive, see Box 1.2).

Figure 1.4. Around two-thirds of OECD countries report forthcoming changes to pay transparency measures

Overview of countries reporting planned changes to (any) pay transparency measures in the coming years, July/August 2025



Note: Countries were asked to indicate if there were any plans to amend pay transparency measures in the coming years (including, for EU member countries, specifically to implement the EU Pay Transparency Directive). Information is current as of July/August 2025, when the bulk of data collection took place.

Source: 2025 OECD Pay Transparency Questionnaire, supplemented by desk research.

1.4.1. Looking back: Recent trends in pay gap reporting

The 2023 OECD publication *Reporting Gender Pay Gaps in OECD Countries* highlighted that, at that time, 21 out of 38 countries nationally mandated gender pay gap reporting by (at least some) private sector firms, meaning that affected private sector employers were systematically and periodically required to calculate gender pay gaps in their firm, and – most of the time – to report information on pay gaps to key stakeholders, such as workers' representatives, workers, government authorities, and/or the general public.

That report found that – while the principles of pay gap reporting are similar – reporting systems varied significantly across OECD countries in terms of the pool of employers covered, the types of information that they are required to report, whether follow-up action is mandated when employers identify pay inequalities, what information employers are required to share and with whom, and the degree to which the requirements were enforced. It also found that the design and implementation of pay transparency measures has important implications for their efficacy (OECD, 2023^[4]).

Since the collection information for that report (in 2022), a considerable number of OECD countries have assessed and/or amended national pay transparency initiatives. In the period between 2022 and 2025, **around a third of OECD countries report having assessed or implemented changes to one or more pay transparency tool (14 out of 38, or 37%).**⁴ Assessments of and/or changes in connection with pay gap reporting were reported by Australia, Austria, Estonia, Belgium, France, Ireland, Italy, Japan, New Zealand, Norway and the United Kingdom. Assessments of or changes in broader pay transparency tools have also been reported in Czechia, Germany and Greece (discussed in further detail below).

A considerable proportion of the OECD countries that already mandated gender pay gap reporting for private companies have taken steps to iterate and improve their approach. Over a third of the 21 OECD countries that *already* had national mandatory pay gap reporting requirements for private sector employers (8 out of 21, or 38%) assessed or implemented changes related to private sector pay gap reporting requirements in the period between 2022 and July/August 2025. This includes Australia, Austria, Belgium, Ireland, Italy, Japan, Norway and the United Kingdom. Changes to public sector reporting requirements were also reported by Australia, France and New Zealand.

In the OECD countries that assessed or adapted existing mandatory pay gap reporting requirements in the private or public sector, the focus has largely been on evaluation/assessment (reported in four countries); expanding the coverage of requirements (four countries), expanding the type of pay and non-pay information that employers are required to report (three countries), on supporting employers with reporting and simplifying reporting processes (three countries), and on strengthening transparency (i.e. making pay information more publicly accessible, in one country) (see Table 1.1). Taken together, this reflects some momentum toward greater coverage, greater transparency, simplification and more evaluation. These developments go some way to addressing known gaps in the design of reporting systems and could provide a strong basis for further improvements.

Table 1.1. High-level summary of developments in national pay gap reporting systems, OECD countries with mandatory gender pay gap reporting in the private and/or public sector, 2022-July/August 2025

Country	Type of development in national pay gap reporting system					
	Expansion of coverage	Expansion in type of information to be reported	Expansion in visibility of information	Simplification and employer support	Evaluation/Assessment	Other
Australia	✓	✓	✓	✓	✓	
Austria						✓
Belgium		✓			✓	
France	✓					
Ireland	✓			✓		
Italy				✓		
Japan	✓	✓				
New Zealand						✓
Norway					✓	
United Kingdom					✓	
Total	4	3	1	3	4	2

Note: OECD countries were asked to review the information they provided in response to the OECD's 2022 Pay Transparency Questionnaire, and to indicate if there had been any changes. Information is presented for OECD countries with national pay gap reporting requirements in the private and/or public sector in 2022. Information is current as of July/August 2025, when the bulk of data collection took place.

Source: OECD Secretariat, based on 2025 OECD Pay Transparency Questionnaire, supplemented by desk research.

Four OECD countries reported **recent assessments in connection with pay gap reporting** legislation and processes, covering policy processes and/or pay gap outcomes, including in Australia (2025^[8]), Belgium (ongoing), Norway (2024^[9]) and the United Kingdom (2023^[10]). Assessments related to one or more pay transparency approaches have also been carried out in Finland (2022^[11]) (ongoing), Germany (2023^[12]), Iceland, Portugal (2024), Sweden (2024^[13]) and Switzerland (2025^[14]). Most of the reviews point to areas of improvement to strengthen existing requirements. For detailed findings from the published assessments, see Section 1.5).

In four countries – Australia, France, Ireland and Japan – the **coverage of reporting requirements has grown**. This has involved expansions in the number of employers required to report, either by lowering the firm size threshold for reporting (in Ireland and Japan) or by introducing/extending public sector reporting (in Australia, which expanded existing requirements to public sector employers, and France, where public sector requirements have been expanded to a broader pool of organisations). Meanwhile in New Zealand, reporting requirements for public sector organisations have been withdrawn, but reporting remains strongly recommended. For further details on these changes, see Section 3.2 on coverage of reporting requirements.

In at least three countries – Australia, Belgium and Japan – **the pay and non-pay information that affected employers are required to report has expanded**. In addition to already-existing requirements, Australian employers are now required to report on wages by location; employers in Belgium have become required to report on gender statistics for employer representatives; and in Japan employers have newly become required to report on the proportion of women in managerial positions. For further details, see Section 3.3 on the required content of pay gap reporting. Meanwhile in Austria, governance related to pay gap reporting in the public sector has changed, with responsibility shifting from the Federal Ministry for Arts, Culture, Civil Service and Sport to the Federal Chancellery. Responsibility relating to reporting for the private sector remains in the Federal Ministry for Labour, Social Affairs, Health, Care and Consumer Protection.

At least three countries – Australia, Ireland and Italy – have taken steps to **simplify reporting processes and/or support employers** to meet their obligations. These types of adaptations can help reduce administrative burden for companies and help to ensure that employers are aware of and comply with their obligations. Where supported by digital tools, these efforts can also help to promote greater accountability, by facilitating transparency and oversight (discussed in further detail in Sections 3.5, 3.6 and 3.7). Italy has updated its online reporting process with new pre-compilation and retrieval features to simplify reporting for employers, and Ireland has been working on development of a gender pay gap reporting portal, intended to provide a fully searchable centralised database of employers' pay gap reports. For further details, see Section 3.7. Australia has published a gender pay gap analysis guide to support employers to find the causes of their gender pay gaps, and an action planning tool to help employers identify actions they can take to improve gender equality in their workplace.

Australia has also strengthened accountability measures by **increasing the public visibility of pay gap information**, with Australia's Workplace Gender Equality Agency publishing gender pay gap information for relevant private sector employers for the first time in 2024 and for relevant Commonwealth public sector employers for the first time in 2025, elaborated in further detail in Section 3.6.

In recent years, pay transparency measures and/or legislation have also been implemented in a handful of OECD countries without existing (national, mandatory) requirements for gap reporting by private sector companies. Czechia, Estonia, Poland and Greece report changes to pay transparency measures in the period between 2022 and July/August 2025. Since 2025, Czechia has banned confidentiality clauses in employment contracts to promote pay transparency. Estonia launched a voluntary digital tool that enables employers to monitor the gender pay gap in their organisation, based on administrative data from Statistics Estonia's data exchange service. The tool cannot be used for employer reporting in line with the EU Pay Transparency Directive, as the indicators in the tool differ from those required by the Directive (Ministry of

Economic Affairs and Communications, n.d.^[15]). In 2025, Poland passed legislation transposing parts of the EU Pay Transparency Directive, related to pay transparency prior to employment (discussed in further detail in Chapter 3), with changes having come into effect in December 2025. Amongst other initiatives, Greece is developing an Equality Label intended to be awarded to public and private sector employers that implement policies to promote equal treatment and opportunities for men and women, as well as to support efforts aimed at preventing and combating violence and harassment in the workplace.

1.4.2. Looking ahead: Planned developments in pay transparency across the OECD

Looking across the OECD, the most significant changes to pay transparency lie ahead. **26 out of 38 OECD countries (68%) report that they intend to update their pay transparency measures in the coming years.** This includes Austria, Belgium, Chile, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Lithuania, Luxembourg, the Netherlands, Norway, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Sweden and the United Kingdom. Collectively, these changes will represent a significant expansion in the coverage and depth of pay gap reporting requirements across the OECD.

This significant expansion in pay transparency measures is being driven largely by the EU Pay Transparency Directive (Box 1.2). **All OECD countries that are also members of the European Union are planning changes in requirements on pay transparency.** These planned changes will involve new implementation(s), adaptations or extensions of gender pay gap reporting, pay auditing and other salary transparency measures to meet the requirements of the Directive.

Box 1.2. Implementation of the EU Pay Transparency Directive

The EU Pay Transparency Directive (Directive (EU) 2023/970), adopted on 10 May 2023, aims to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms.

Minimum standards for pay transparency across the European Union

The Directive establishes EU-level rules to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women. It requires EU Member States to transpose its provisions into national law by 7 June 2026. Key requirements include:

- **Pay transparency prior to employment:** Employers must provide applicants with information about the starting pay or pay range for a position, based on objective, gender-neutral criteria, in a manner that ensures an informed and transparent negotiation on pay – such as in a published job vacancy notice or prior to the job interview. Employers may not ask applicants about their prior salary history, and job vacancy notices and job titles must be gender neutral.
- **Right to information for employees:** Workers have the right to request information from their employer about their individual pay level and about average pay levels, broken down by sex, for categories of workers performing the same work or work of equal value. This right applies to all workers regardless of employer size.
- **Gender-neutral job evaluation and classification:** Employers must have pay structures in place that guarantee equal pay for equal work or work of equal value. Analytical tools or methodologies should be made available to help employers assess and compare the value of work based on objective, gender-neutral criteria. These criteria must include skills, effort, responsibility, and working conditions, and where appropriate, any other factors relevant to the specific job or position. Importantly, the Directive specifies that relevant soft skills must not be

undervalued. Where job classification systems are used for determining pay, they must be based on the same gender-neutral criteria and drawn up so as to exclude any discrimination on grounds of sex. For a more thorough discussion, see Chapter 2.

- **Pay gap reporting:** Public and private sector employers with 100 or more workers must report on gender pay gaps. Employers with at least 250 employees must report annually starting 7 June 2027; employers with 150-249 employees must report every three years from the same date; and employers with 100-149 employees must report every three years starting 7 June 2031. The Directive specifies minimum standards for what information employers must report, which includes:
 - a) Mean and median gender pay gap (in basic salary and separately for complementary or variable components)
 - b) Proportion of female and male workers i) receiving complementary or variable components and ii) in each quartile pay band
 - c) Gender pay gap by categories of workers, disaggregated by basic salary and complementary or variable components.
- **Public disclosure of pay gap information:** Member States must designate a monitoring body responsible for collecting pay gap data from employers and making this information publicly available. This should be done in an easily accessible and user-friendly manner that allows for comparison across individual employers, sectors, and regions within the country, with data from the previous four years made accessible where available. This public disclosure requirement may be particularly significant given suggestive evidence that public reporting can help drive impact (see Section 1.5) – transparency that enables comparison and public scrutiny can create stronger incentives for employers to address pay inequalities than confidential reporting alone, and/or can help empower workers to act upon pay inequities.
- **Joint pay assessments:** Where pay reporting reveals a gender pay gap of at least 5% in any category of workers, and the employer has not justified the gap based on objective, gender-neutral criteria or remedied it within six months, employers must conduct a “joint pay assessment”, similar to what the OECD has referred to as an equal pay audit (OECD, 2023^[41]). The Directive sets out minimum standards for what joint pay assessments must include.
- **Follow up and enforcement mechanisms:** The Directive embeds strong enforcement provisions. Where unjustified gender pay differences exist, employers must take remedial action in co-operation with worker representatives, labour inspectorates, and/or equality bodies. This includes reviewing or establishing gender-neutral job evaluation and classification systems. Member States must designate monitoring bodies to oversee compliance (as well as publishing employer pay gap data). The Directive also strengthens access to justice, including shifting the burden of proof to employers and establishing minimum limitation periods of three years for bringing equal pay claims.

Early signals suggest transposition of the Directive is varied in pace and substance

As of November 2025, transposition is progressing across EU OECD countries, and early indications suggest that:

- **Transposition is progressing at varying speeds** – some countries have already transposed parts of the Directive into law, some countries have published proposals or draft legislation, while in other countries discussions on transposition are ongoing.
- **Transposition of the Directive is likely to vary on key points** – particularly as countries adapt existing (varied) systems to new requirements, and as some countries may choose to go “over and above” the minimum standards set out in the Directive.

Source: European Parliament and Council of the European Union (2023^[16]), *Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms*, Official Journal of the European Union, L 132/21, <https://eur-lex.europa.eu/eli/dir/2023/970/oj>; and 2025 OECD Pay Transparency Questionnaire.

Eleven EU OECD countries – Czechia, Estonia, Germany, Greece, Hungary, Latvia, Luxembourg, the Netherlands, Poland, the Slovak Republic and Slovenia – are working toward implementation of **systematic mandatory private sector pay gap reporting and pay auditing** as they currently do not have such requirements in place (Czechia and Greece currently have ad hoc pay auditing requirements).

The other EU OECD countries will need to adapt their existing pay gap reporting requirements, in some cases significantly.⁵ At least five of these countries – Austria, Belgium, Denmark, Italy and Lithuania – will need to **introduce equal pay auditing requirements** (or “joint pay assessments,” as they are referred to in the Directive), requiring employers to assess and act on unjustified pay inequalities above a 5% threshold (see Box 1.2 for further detail). In line with the requirements of the Directive, some countries report plans to strengthen accountability by requiring employers to report to a designated government body, which would then publish pay gap information in a way that is publicly accessible and enables comparison between employers. Other anticipated changes reported by countries in response to the 2025 OECD Pay Transparency Questionnaire include **strengthening monitoring, enforcement and access to justice mechanisms; extending coverage to both the public and private sector; and implementing pre-employment salary transparency measures**.

Anticipated changes in **Iceland**, for instance, are set to amend its Equal Pay System significantly:⁶ a bill presented to Parliament in January 2026 proposes to abolish the existing equal pay certification requirement and replace it with a mandatory reporting obligation, under which employers with 50 or more employees would submit data to the Directorate of Equality demonstrating that pay decisions are based on gender-neutral criteria. The change would raise the employee reporting threshold from 25 to 50, reducing the number of employers covered, while aiming to reduce administrative and financial burden associated with the current system.

Many countries also report **planned changes to gender-neutral job evaluation and classification systems and tools to compare the value of work**, with considerable implications for how employers assess and ensure equal pay for equal work, and work of equal value. As EU OECD countries work to transpose the Pay Transparency Directive, they are at very different stages in relation to job evaluation and classification systems, ranging from advanced implementation to early-stage consultation (see Chapter 2). Several countries have already taken concrete steps, including adapting the legislation (e.g. Spain) and launching targeted initiatives or reforms (e.g. Belgium, Greece and Lithuania), while a growing number of countries are developing comprehensive frameworks, methodologies and tools to support gender-neutral job evaluation (e.g. Czechia, Finland, Latvia and Poland). At the same time, some countries are focussing on specific legal or procedural elements of transposition of the Directive, including clarifying definitions of work of equal value, strengthening pay transparency obligations, or embedding job evaluation requirements in collective bargaining systems (e.g. Austria, Italy, the Netherlands, the Slovak Republic and Sweden). Finally, several countries have established working groups or initiated consultations but have so far provided limited public detail on concrete transposition plans or timelines.

Expansions in pay transparency are anticipated beyond the EU, too, where some **countries have announced and tabled legislation to strengthen pay transparency**. In **Chile**, discussions are ongoing on a pay equity bill, which would:

- Require employers with 50 or more employees to conduct annual job evaluations using objective, technically defined criteria, and to establish an internal gender-balanced committees to oversee this process

- Require employers to maintain detailed records of job positions and develop Equal Pay Plans containing sex-disaggregated data on hierarchical levels, functions, remuneration, and pay; and
- Place the burden of proof on employers to prove that pay inequalities are not discriminatory: unexplained wage differentials are presumed discriminatory unless objectively justified by the employer, with judicial decisions able to impose corrective measures, fines, and repayment of unjustified salary differences.

Building on its existing gender pay gap reporting requirements, the **United Kingdom** has signalled its intention to introduce mandatory ethnicity and disability pay gap reporting for employers with 250 or more employees, conducting a public consultation on the proposal between March-June 2025 (Office for Equality and Opportunity, 2025^[17]). New legislation⁷ would also require employers that are already in scope of gender pay gap reporting requirements to prepare and publish action plans alongside their gender pay gap data (currently voluntary for employers) – addressing a gap identified in June 2019, when it was reported that only around half of employers that were required to report gender pay gaps published such plans (House of Lords, 2025^[18]).

Taken together, and if implemented as anticipated, **pay transparency is set to increase considerably across and within OECD countries in the coming years**. With pay transparency measures set to expand significantly across and within countries, and with countries taking varying approaches to achieving common goals, there is both a strong need and significant opportunity for peer learning – including ongoing monitoring and evaluation to pinpoint which design features prove effective, and what works to narrow pay gaps.

The remainder of this report is structured as follows. **Chapter 2** provides an in-depth overview of country approaches to comparing the value of work, elaborating approaches to gender-neutral job evaluation and classification; **Chapter 3** provides an updated stocktaking of pay transparency measures across OECD countries, with a focus on pay gap reporting and pay auditing, and salary transparency pre-employment; and **Chapter 4** presents in-depth case studies of pay transparency systems in a select number of OECD countries, namely Belgium, France, Portugal and Spain, with a focus on approaches to gender-neutral job evaluation and classification, as well as on pay gap reporting and auditing.

1.5. Well-designed pay transparency measures can narrow pay gaps

Despite the increasing adoption of pay transparency measures, rigorous evaluation of these tools remains limited in cross-country coverage, and evidence paints a notably mixed picture regarding both their effectiveness and the mechanisms through which they operate. This section synthesises the available empirical evidence on the wage outcomes of pay gap reporting, updating key evidence included in OECD's 2023 report *Reporting Gender Pay Gaps in OECD Countries* (OECD, 2023^[4]) with an overview of new evaluations released through to 2025. The overall message remains the same: **pay gap reporting can help narrow gender pay gaps**, but impact hinges on design and implementation – including the degree of public disclosure, compliance, and third-party involvement.

The theoretical case for pay transparency and gender pay gap reporting rests on three key mechanisms: empowering employees to negotiate or seek better opportunities by revealing pay disparities; activating reputational pressures on employers through public exposure; and constraining discriminatory practices by making unfair pay more visible and legally risky. However, transparency may also generate unintended consequences, including pay compression (achieving equality by reducing or slowing men's wage growth, rather than raising women's), wage structure revelations that reduce employee morale, shifts toward less visible compensation forms, and/or administrative costs passed on to workers.

Evidence on other types of pay transparency measures, such as equal pay audits and salary transparency in job posts, remains extremely limited and concentrated in only a few countries, making it difficult to

generalise conclusions about their effectiveness. In theory, pay auditing systems – which require more comprehensive analysis and/or follow-up action from employers – may have an even greater impact on closing pay gaps than merely reporting them. Nevertheless, experience from Sweden (outlined below and in Box 2.2 in Chapter 2) suggests only a modest impact on gender pay gaps. Similarly, evidence on salary disclosure requirements in job advertisements draws from a single-country experience. Evaluations in Austria highlight design and implementation challenges.

Although effective pay transparency can help to promote pay equity, it is important to bear in mind that **pay transparency measures face significant limitations**. While pay transparency measures can illuminate pay disparities and support employer and employees' efforts to address them, they cannot – on their own – change educational choices, redistribute unpaid care work, transform workplace cultures that penalise flexibility, or fully stop discrimination in recruitment and promotion. Pay gap reporting also goes a limited way towards addressing horizontal segregation. Effectively addressing these deeper drivers of pay inequality requires complementary policies throughout the full life course. A further limitation is that currently, the task of spotting, raising, and correcting pay inequities continues to fall largely on individual employees, placing a substantial burden on them (OECD, 2023^[4]). Additionally, pay transparency does not guarantee that improvements in women's wages will not be offset elsewhere, including through slower growth in men's pay. Overall, previous OECD work has suggested that pay transparency measures must be well-designed and implemented to work effectively.

1.5.1. Evidence on the effectiveness of pay gap reporting

Countries with more successful pay gap reporting measures – in terms of narrowing the gender pay gap – also tend to be countries with public disclosure and/or third-party oversight (OECD, 2023^[4]). Positive effects of gender pay gap reporting were documented in Denmark (Bennedsen et al., 2022^[19]), France (Briard, Meluzzi and Ruault, 2021^[20]) (descriptive evidence) and the United Kingdom (for a literature review, see (OECD, 2023^[4]), with an important mechanism appearing to be public disclosure creating reputational pressures on employers. Some evidence suggests employee empowerment through enhanced bargaining power in specific institutional settings such as universities (see Box 1.3). Austria showed null effects linked to company income reporting despite universal compliance (Bundesministerium für Bildung und Frauen, 2015^[21]; Böheim and Gust, 2021^[22]; Gulyas, Seitz and Sinha, 2023^[23]), and Sweden found only marginal effects of pay audits among small employers (Swedish National Audit Office, 2019^[24]). New evidence since 2023 strengthens these findings, particularly for the United Kingdom, and provides insights from Australia.

Australia's Workplace Gender Equality Agency (WGEA) commissioned a multi-year evaluation (2025^[8]) to assess the effectiveness of recent reforms to the Workplace Gender Equality Act 2012, focussing on four key changes: requiring employers to share reporting outputs with their boards, the public publication of employer gender pay gaps, a new gender equality standard for large employers, and forthcoming gender equality targets. Early findings show that employers view WGEA reporting, data and tools as strong motivators for action. The evaluation aims to track change over time, strengthen WGEA's own accountability and ensure its efforts are effectively targeted to help employers accelerate workplace gender equality.

Portugal's evaluation of Law No. 60/2018 (CITE, GEP-MTSSS, & ACT, 2024^[25]), covering the period 2019-2024, assessed four key mechanisms for promoting pay transparency: statistical monitoring of pay differences, employer obligations to maintain transparent pay policies, remediation plans for companies with identified pay gaps, and individual workers' right to request CITE opinions on pay discrimination. The evaluation found that while the gender pay gap has declined since 2010, uptake of key instruments remains limited – only 6.8% of eligible companies generated their pay balance report. Of the 1 383 employers notified by the Labour Inspectorate (ACT) to submit remediation plans, 79% had complied at the time of reporting. The Equal Pay Seal, awarded to companies with a pay gap between -1% and 1%, was granted

to over 17 500 employers in 2021, falling to 14 000 in 2022. The evaluation recommended expanding coverage to the full public sector, clarifying legislation with clearer definitions and minimum requirements for pay assessment plans, improving the timeliness of statistical data, and aligning criteria between the Equal Pay Seal and ACT notification processes. It also highlighted the need to update professional categories in reporting systems which were linked to apparent inequalities due to outdated classifications.

The **United Kingdom** now has extensive new evidence supporting the effectiveness of its 2017 gender pay gap reporting requirement. A national evaluation of the United Kingdom's reporting regulations (Government Equalities Office, 2023^[10]) concludes that the measure has achieved most of the intended objectives to "some extent". Despite pandemic-related limitations in the evidence base, the evaluation concludes that the regulations have increased transparency, contributed to reductions in pay gaps for organisations just above the reporting threshold, and helped narrow pay gaps for just over half of employers that report. However, the review found that only around half of employers are taking or planning effective action to close their gaps, and increased transparency has not necessarily translated into greater public understanding of the gender pay gap. The review recommends retaining the regulations in their current form.

Box 1.3. Pay transparency in institutional settings: Evidence from universities

While national-level evaluations provide the primary evidence base for assessing pay transparency approaches, studies of specific institutional contexts offer complementary insights into mechanisms and conditions under which transparency can empower employees to negotiate better outcomes.

Evaluations of pay transparency initiatives in universities in the United Kingdom provide some evidence in support of the employee empowerment mechanism. Gamage et al. (2020^[26]) investigated a 2007 pay transparency intervention in research-intensive universities that enabled public access to average annual earnings disaggregated by gender. Using a quasi-experimental approach based on event studies with matched employee-employer administrative data, the authors find that female academics' earnings increased by 0.62 p.p. compared to male counterparts, reducing the gender pay gap by 4.37%. The main mechanism was female employees negotiating higher wages, particularly among senior female academics – pointing to the employee empowerment channel.

A study of Canadian universities also finds a positive impact of disclosure on remediating pay gaps, and finds that the impact of such measures is amplified in contexts with strong equity norms and employee representation. Baker et al. (2023^[27]) study public sector salary disclosure laws implemented at different times across provinces. These laws enable public access to individual faculty salaries above specified thresholds at Canadian universities. The study finds that disclosure reduced gender pay gaps among faculty by approximately 20-30%, with effects driven by a combination of raises for underpaid women and slower wage growth for highly paid men. However, the authors note important context-specific features of the university setting – including strong norms around pay equity and active employee unions – that may amplify transparency's effects relative to private sector contexts.

These institutional studies suggest that transparency can activate employee empowerment mechanisms when combined with 1) individual-level salary information (rather than only aggregated statistics), 2) professional contexts with relatively transparent job classifications and performance criteria, and 3) institutional structures (unions, equity policies) supporting employees in acting on pay information. However, the specific conditions present in universities – including strong collective representation, and established equity frameworks – limit the generalisability of these findings to broader labour markets.

Source: OECD (2023^[4]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*; Gamage et al. (2020^[26]), *Pay transparency initiative and gender pay gap: Evidence from research-intensive universities in the UK*; Baker et al. (2023^[27]), “Pay transparency and the gender gap”.

1.5.2. Evidence on equal pay audits reveals potential but also highlights implementation challenges

Equal pay audits – which require employers to systematically analyse pay structures and often conduct “work of equal value” assessments – represent a more comprehensive approach than simple pay gap reporting. However, evidence from Norway, Sweden, and Switzerland reveals significant implementation challenges, with reviews suggesting that audits risk becoming compliance exercises rather than catalysts for change.

An evaluation of **Norway’s** mandatory pay mapping requirement found that, despite notable implementation challenges – including requirements that many companies find extensive and resource-demanding, with particular difficulty in conducting “work of equal value” assessments – the measure can support action on gender equality within companies (Hardoy, Schøne and Østbakken, 2024^[9]). The evaluation analysed annual reports from a selection of Norwegian companies and municipalities and interviewed employer organisations and advisors. The results highlight wide variation in how companies categorise jobs and conduct their assessments; the study noted that to ensure transparency, companies should disclose the criteria used for job group categorisation. At the same time, many employers were found to uncover pay gaps that they were not aware of, showing that the requirement can effectively surface pay inequalities that would otherwise remain hidden. The requirement appears most effective at generating internal reflection, improving awareness of gender pay disparities, and encouraging employers to consider corrective measures. However, its effectiveness in addressing unequal pay for “work of equal value” is limited where companies attribute pay gaps to external structural factors (e.g. labour market segregation) rather than internal practices, reducing the likelihood of remediation. The evaluation also identified a tension between enabling national oversight of pay equity trends and supporting company-specific internal analysis, recommending the development of a portal for uploading reports to enhance transparency without forcing standardised comparisons, which the authors felt might undermine the primary goal of stimulating internal equality work.

New qualitative research with **Swedish** municipalities suggests that pay auditing can become a compliance exercise rather than a catalyst for change, with audit processes operating separately from core salary decisions (Salminen-Karlsson and Fogelberg Eriksson, 2022^[28]) (Salminen-Karlsson and Fogelberg Eriksson, 2024^[29]). Studies find that audits can become bureaucratic compliance exercises decoupled from organisational decision making, with employers routinely justifying pay differences through reference to experience, market factors, and sector-specific conditions. Additionally, structural features of Swedish industrial relations – including sector-based collective bargaining arrangements – may contribute to pay differences across occupations that transparency within job categories does not directly address (Carlson, 2019^[30]) (see Box 2.2 in Chapter 2 for a detailed examination of Sweden’s experience).

Switzerland’s Federal Office of Justice’s interim report (2025) shows widespread non-compliance with the country’s equal pay analysis obligations, which require companies with 100+ employees to 1) conduct and 2) independently verify internal pay analyses and 3) inform staff of the results. Introduced in 2020 to strengthen the constitutional right to equal pay, Switzerland’s evaluation finds that, although 81% of the surveyed companies had reported that they had met obligation 1), the other obligations were met at lower rates. Taken together, just under half of the surveyed companies reported that they had fulfilled all three obligations. The report cites low awareness, limited understanding of legal duties and, critically, the absence of sanctions. The Federal Council presented these findings to Parliament and, in light of compliance gaps, has decided to accelerate its planned evaluation of the law’s effectiveness from 2029 to

2027. The upcoming assessment is expected to examine whether the obligations are improving pay equality in practice and whether stronger enforcement or additional measures are needed, signalling that reforms may be considered given current gaps. While pay gap reporting is mandatory for affected companies, Switzerland is currently one of few OECD countries that reports limited oversight or enforcement of private sector companies' compliance with the reporting requirements: oversight and enforcement is conducted in the context of public procurement and subsidies – including through pay equity audits and inspections – though broader enforcement of the Gender Equality Act analysis requirement outside of this context is lacking.⁸ Country approaches to oversight and enforcement of pay gap reporting requirements are discussed in more detail in Section 3.6 of Chapter 3, and in Chapter 6 of the 2023 OECD report *Reporting Gender Pay Gaps in OECD Countries*.

1.5.3. New evidence on other pay transparency measures

Gender-neutral job evaluations

Emerging **evidence of gender-neutral job evaluation measures highlight both their value and the challenges of implementation**. Analyses from Finland, Iceland and Sweden reveal a complex picture: Finland's landscape of job evaluation tools is broad and largely non-discriminatory in its foundations, yet gaps remain in transparency and accessibility; Iceland's experience highlights that cross-institutional comparisons of work of equal value remain underdeveloped even where internal job evaluation systems are well established; and Sweden's experience suggests that compliance risks are significant where assessments become bureaucratic exercises disconnected from meaningful organisational change. For more detail see Section 2.2.3.

Information rights

Evaluations of Germany's pay transparency tools (workers' right to request comparators' pay information) demonstrate how **institutional factors can support – and implementations can constrain – meaningful impact on the gender pay gap**.

Vaccaro et al. (2024^[31]) examine the short-term effectiveness of Germany's 2017 Pay Transparency Act, which grants employees in firms with 200 or more employees *the right to request information* about the pay of comparable colleagues. Using administrative data linked with establishment characteristics and a regression discontinuity design, they find no overall effects on the unexplained gender pay gap. However, the policy significantly reduced the raw gender pay gap by approximately 23% in medium-sized firms (200-500 employees), with effects concentrated in establishments with works councils or collective bargaining agreements. Notably, establishments lacking these institutional structures saw increases in the unexplained gender pay gap following the law's introduction. Findings suggest that employee representation mechanisms play a mediating role in translating transparency rights into tangible pay equity outcomes: without such institutional support, individual employees may lack the bargaining power or resources to act on pay information, even when legally entitled to request it.

The second official evaluation of the Pay Transparency Act (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2023^[12]) shows minimal improvement compared to the first official evaluation (Bundesministerium für Familie, Senioren, Frauen und Jugend, 2019^[32]). Use of the individual information right remained essentially stagnant at 4% of eligible employees in both evaluation periods. Awareness of the law remained persistently low, and while some companies continued to review their pay structures, there was no evidence of meaningful progress in reducing the gender pay gap between the two evaluation periods. The legislation has not meaningfully reduced either the unadjusted (18%) or adjusted (7%) gender pay gap at the national level. The evaluation concludes that, without substantial reform to increase uptake and strengthen enforcement, the Act is unlikely to achieve its aims.

Salary disclosure in job advertisements

Evidence on **salary disclosures in job advertisements** (discussed in further detail in Chapter 3) remains limited in geographic focus, meaning there is insufficient evidence to draw generalisable conclusions about effectiveness of such a requirement. Evaluations in Austria highlight significant design and implementation challenges (discussed in further detail in Section 3.8).

1.5.4. Implementation features have implications for the effectiveness of pay transparency measures

The stark contrast between positive and null findings highlights the critical importance of implementation features (Frey and Alajääskö, 2023^[33]; Bennedsen, Larsen and Wei, 2023^[34]). Several important patterns emerge across this body of evidence.

First, **design of the requirements matters. Pay gap reporting with public disclosure and/or third-party oversight** (Australia, Denmark and the United Kingdom) shows more consistent positive effects than individual information rights without strong institutional support (Germany) or mandatory audits without active compliance assessment or sanctions (Switzerland. To be noted in Switzerland, there is a sanctions regime in the context of public procurement and subsidies⁹).

Second, **implementation features are important**. Employee representation mechanisms can help ensure that individual information rights can be translated into action; and effective communication, education and oversight could help prevent audit requirements from becoming bureaucratic exercises. Austria and Sweden show that even well-designed requirements may become compliance exercises when awareness is low and organisational processes are decoupled from pay decisions. Switzerland's experience demonstrates that obligations can fail to meet their intended aims when oversight and enforcement mechanisms are weaker.

Third, **“work of equal value” assessments emerge as a persistent implementation challenge** across different measure types. Norway's evaluation reveals that while pay mapping effectively surfaces hidden gaps, employers struggle with equal value comparisons and often attribute disparities to external structural factors. Sweden's experience similarly shows that audit processes can become decoupled from organisational decision making when employers routinely justify differences through market factors and sectoral conditions.

Notably, **where pay gap reporting requirements narrow gaps**, reductions are achieved almost exclusively through wage compression – slowing men's wage growth rather than raising women's wages (Bennedsen et al., 2022^[19]; Blundell et al., 2025^[35]; Baker et al., 2023^[27]). This mechanism has important distributional implications and may explain some resistance to transparency policies. However, it is important to note that survey evidence indicates public support for pay transparency remains high (see Section 1.3.1).

Finally, regular and rigorous evaluations are lacking in most countries – making it difficult to assess the independent effects of different design features. The conclusions presented here are culled from fewer than a dozen high-quality evaluations, even as nearly all OECD countries have some form of pay transparency tools in place.

Evaluative evidence notwithstanding, the existing studies suggest that transparency alone is insufficient – design and implementation are critically important. Disclosure generates information that can be used by multiple actors to drive change: ideally, employers themselves would analyse reported data to identify and remedy pay gaps proactively, rather than placing the burden on workers to challenge inequities. However, employer self-correction often requires additional mechanisms – such as mandatory action plans, external audits, or meaningful penalties for non-compliance – to ensure that analysis translates into remedial action. Where such mechanisms are absent, employees, regulators, or public audiences may play important

accountability roles, though this requires that these actors have the capacity to access, scrutinise and act on disclosed information. The choice between different pay transparency measures involves trade-offs: pay gap reporting with public disclosure may generate stronger reputational pressures but provides less detailed information; individual information rights empower workers directly but require strong institutional support, including workers' representatives; mandatory audits can surface detailed inequalities but risk becoming compliance exercises without effective follow-up action. In the absence of either proactive employer action or effective accountability mechanisms, transparency requirements risk becoming compliance exercises that impose administrative costs while failing to challenge the organisational practices and cultural norms that perpetuate gender pay inequality.

1.6. Key findings and policy recommendations for governments

- **Strengthening and institutionalising gender-neutral job evaluation and classification systems is a challenging but critical component of enforcing equal pay for work of equal value.** This includes clearly defining objective, gender-neutral criteria (notably skills, effort, responsibility and working conditions), ensuring that these criteria explicitly capture and appropriately value skills prevalent in female-dominated occupations, and embedding job evaluation within pay-setting processes, collective bargaining frameworks, and pay transparency mechanisms. Where job classification systems are used, governments should ensure that they do not reproduce historical hierarchies that undervalue women's work and that jobs assessed as being of equal value are effectively aligned within pay structures.
- **Effective implementation of gender-neutral job evaluation and classification systems requires more than legal mandates:** governments should invest in careful oversight, guidance and capacity-building to translate formal compliance into substantive pay equity outcomes. This includes providing accessible analytical tools and methodologies, targeted support for SMEs, training for employers and workers' representatives, and accountability mechanisms that scrutinise both the quality of job evaluations and the justifications given for pay differences. Regular evaluation of job evaluation and classification systems – particularly in highly segregated labour markets – can help identify where interventions are needed to address persistent undervaluation of female-dominated work.
- More frequent, **good-quality evaluations are needed to understand the implications of pay transparency tools.** Given the prevalence of pay gap reporting requirements, it has become increasingly important to understand better “what works” in their design and implementation. Ongoing evaluation and peer learning across countries will be particularly important as most OECD countries expand and refine their pay transparency systems in the coming years.
- **Governments must invest in effective implementation of pay gap reporting and auditing measures** – including clear communication of reporting requirements and workers' rights, simplified reporting systems that reduce administrative burden, and adequate monitoring and enforcement of firms' compliance. Use of digital tools and administrative data offer particularly promising avenues to reduce administrative burden, improve oversight, and enhance transparency (discussed in Section 3.7). Governments should also pay attention to ensuring adequate coverage of firms and workers; requiring sufficient depth and disaggregation of pay information to enable identification of pay gaps for equal work and work of equal value; mandating meaningful transparency; establishing balanced and effective oversight; and requiring remedial action for unjustified pay gaps. The OECD's “**Checklist for implementing and reforming pay gap reporting systems**” continues to offer valuable guidance for countries interested in implementing, reforming or monitoring gender pay gap reporting measures – See Chapter 1 in OECD (2023^[4]).
- In addition to pay transparency tools, **raising awareness of the importance of tackling gender gaps is essential** to build social pressure and support for action. Transparency alone is insufficient

to close pay gaps; these measures must be part of a comprehensive policy package addressing inequities and their drivers, including through care infrastructure, equitable family leave policies, anti-discrimination enforcement, and efforts to challenge gender norms and occupational segregation.

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Notes

¹ Luxembourg presents a unique case with a negative pay gap when measured by average hourly earnings, where women earn more per hour than men. This can be explained by women's higher average educational attainment, their strong representation in high-paying sectors, and their concentration in middle and upper-middle salary categories (STATEC, 2024^[36]). However, this advantage masks important disparities: when annual earnings are considered, the pay gap favours men due to substantially higher bonuses concentrated among a small percentage of male employees, and women's significantly higher rates of part-time employment result in lower actual annual earnings (STATEC, 2024^[36]). Additionally, despite higher median wages, women remain overrepresented among low-wage workers while men dominate the very highest salary levels STATEC (2024^[36]; 2025^[37]).

² When asked to identify priority issues in gender equality from a list of topics based on the OECD Recommendation on Gender Equality in Education, Employment and Entrepreneurship, "women being paid less than men for the same work" was reported as a top-three priority by countries in 2016, 2021 and 2024 (OECD, 2025^[2]; OECD, 2023^[38]).

³ In the 2025 OECD Pay Transparency Questionnaire, countries were asked to indicate any changes to the information they provided in relation to national-level pay gap reporting and pay auditing measures in 2022, and to indicate any plans to amend (any) pay transparency measures in the coming years (including, for EU member countries, specifically to implement the EU Pay Transparency Directive). References to "recent changes" here therefore refer to any changes in pay gap reporting, pay auditing requirements or other pay transparency tools or systems in the period between 2022 and July/August 2025. References to "planned changes" relate to reported plans to amend (any) pay transparency measures in the coming years.

⁴ Ibid.

⁵ As of July/August 2025, discussions on transposition of the Pay Transparency Directive were ongoing in some countries, limiting full assessment of the nature and extent of forthcoming changes (OECD 2025 Pay Transparency Questionnaire). Yet, it is already clear from the requirements of the Directive, and from early indications from countries, that significant changes to pay transparency systems can be expected.

⁶ For more information see <https://www.stjornarradid.is/efst-a-baugi/frettir/stok-frett/2025/11/21/Frumvarp-um-skyrslugjof-i-stad-jafnlaunavottunar-afgreitt-ur-rikisstjorn> and <https://www.althingi.is/altext/raeda/157/rad20260115T110926.html>.

⁷ The Employment Rights Bill, in its final stages as of November 2025, amends the Equality Act to enable obligations to be imposed on employers in relation to equality action plans, and provides that regulations may also require employers to publish prescribed information relating to the plan. The requirement would not become mandatory until secondary legislation is passed and becomes effective.

⁸ In the context of public procurement and subsidies, Switzerland has a monitoring system operating across multiple federal levels, supported by the Swiss Office for Gender Equality (EBG) who plays a central role in harmonising the methodology. At the federal level, EBG conducts approximately 30 annual pay equity audits of companies receiving federal public contracts, with sanctions including exclusion from future contracts possible in cases of non-compliance. Under the Charter on Pay Equity in the Public Sector – signed by 17 cantons, over 100 municipalities, and over 100 quasi-public enterprises – cantonal and

municipal authorities are also conducting pay equity inspections in the areas of procurement and/or subsidies, with activity at the cantonal and municipal levels now exceeding 100 audits per year and expanding further (300 audits at all federal levels according to a 2023 study commissioned by the Swiss Office for Gender Equality). What remains lacking is general enforcement of the Gender Equality Act analysis requirement for private sector companies outside the procurement and subsidies context.

⁹ The absence of general sanctions in Switzerland's Gender Equality Act is reported to have been a political compromise during the 2018 legislative revision. The law includes a sunset clause expiring 1 July 2032 and a built-in evaluation requirement. Given unsatisfactory compliance results, the Federal Council has brought forward its impact evaluation from 2029 to 2027.

2 Gender-neutral job evaluation and classification

This chapter provides an overview of gender-neutral job evaluation and classification systems that are mandated or recommended across OECD countries. It presents evidence on the potential of gender-neutral job evaluation to compare the value of diverse work and to support the establishment of job classifications that seek to be free from gender bias. It then focusses on different approaches adopted in OECD countries to support employers in the design and implementation of such systems, and concludes with an overview of relevant key policy changes in the context of the EU Pay Transparency Directive.

Key findings

- Just **under half of OECD countries mandate gender-neutral job evaluation in the private sector**, requiring employers to assess which jobs have equal value. Almost 40% of OECD countries (15 of 38) require private sector employers to conduct gender-neutral job evaluations, which compare the value of work in a gender-sensitive manner, while others (12 of 38) recommend such practices or are implementing reforms. Countries employ diverse approaches: embedding requirements within equal pay audits (Canada – for federally regulated employers, Iceland, Spain, Sweden and Switzerland), linking them to collective bargaining obligations (Belgium, Costa Rica and Denmark), or establishing specific evaluation factors (Colombia and Korea).
- There is **strong international convergence in the factors used to assess what constitutes work of equal value**, with convergence around four core criteria for assessing work value: responsibility (22 countries), skills (20 countries), effort (20 countries) and working conditions (17 countries). Countries differ in definitions of criteria and sub-criteria, weighting approaches, and flexibility allowed to employers.
- **Fewer countries mandate gender-neutral job classification systems**. Only five OECD countries (Belgium, France, Iceland, Italy and Spain) mandate gender-neutral job classification systems in the private sector, while seven countries recommend them (Australia, Canada, Korea, Lithuania, Portugal, Sweden and Switzerland).
- **Significant convergence in approaches to gender-neutral job evaluation and classification are expected** across EU OECD countries. The European Union's Pay Transparency Directive is driving significant convergence in approaches to job evaluation and classification among EU OECD Member States, with most countries currently working on its transposition.
- **Countries are taking varied approaches to helping employers strengthen job-evaluation and classification**. Across countries, four main types of support have been made available: analytical tools and toolkits for conducting evaluations; methodological guidance on implementation; capacity-building through training and technical assistance; and specific measures addressing valuation bias. Specialised equality bodies and government agencies play a central role in many countries in the provision of tools, frameworks and guidance for employers.
- **Several countries have launched specific initiatives to address the undervaluation of female-dominated work**, including Belgium's BE-MAGIC project, France's guidance on integrating gender equality into classification systems, and Australia's Fair Work Commission review of potentially undervalued job classifications.

2.1. What are gender-neutral job evaluation and classification systems?

Ensuring equal pay for work of equal value is widely recognised as a central principle for addressing persistent gender pay gaps. While equal pay for equal work applies to identical or very similar jobs, the broader concept of work of equal value recognises that different jobs may have comparable value and should be compensated as such. This principle is particularly pertinent in labour markets characterised by strong horizontal segregation, where women and men tend to be concentrated in different occupations and sectors. In such contexts, achieving pay equity depends not only on transparency, but also on the existence of robust mechanisms to assess and compare the value of diverse forms of work in a gender-neutral

manner. Establishing what constitutes work of equal value is not always straightforward, and requires comparing different jobs that may vary in content but entail comparable demands on the worker. Gender-neutral job evaluation and classification systems play a key role in operationalising the principle of equal work for equal value, by providing structured, objective approaches to identify work of equal value and to detect and address potential undervaluation of female-dominated occupations (OECD, 2021^[1]).

Gender-neutral job evaluation is an analytical process to assess and compare the relative value of different jobs based on objective, gender-neutral criteria – though achieving full objectivity requires deliberate effort to counter historical biases. These approaches aim to systematically assess job content by assessing measurable factors to determine the demands made on workers carrying out given tasks, for example their skills, effort, responsibility and working conditions (European Parliament and Council of the European Union, 2023^[2]; Chicha, 2008^[3]). By comparing jobs that differ in nature but are similar in demands, job evaluation aims to establish which jobs can be considered to be “work of equal value.”. Effective job evaluation provides a strong foundation to detect indirect pay discrimination by revealing whether male-dominated and female-dominated jobs of equal value receive comparable remuneration (European Parliament and Council of the European Union, 2023^[2]).

Gender-neutral job classification systems categorise jobs into groups, grades, or levels that determine pay structures within an organisation or sector. In some countries these systems are the direct output of job evaluation processes; in others they are established through collective bargaining negotiations. Gender-neutral job classification systems must be based on objective, gender-neutral criteria and structured to exclude discrimination on the basis of sex.

Explicit gender-neutrality matters because traditional job classifications can perpetuate gender bias in how work is valued, leading to the undervaluation of occupations typically associated with women (OECD, 2021^[1]). Without gender-neutrality, job evaluation and classification systems may embed unequal pay structures: (European Commission, 2013^[4]). evidence shows that female-dominated occupations tend to be undervalued even when they require comparable skill levels, effort and responsibility (OECD, 2023^[5]). This occurs particularly when traditional stereotypes influence the selection or weighting of factors for male- and female-dominated tasks; as well as when skills typically associated with female-dominated work (such as psycho-social competences, caring responsibilities, interpersonal abilities, and manual dexterity) are undervalued or overlooked (European Parliament and Council of the European Union, 2023^[2]). A gender-neutral approach helps to ensure that job evaluations and classification reflect an accurate assessment of the value of work, rather than those performing it (OECD, 2021^[1]).

Gender-neutral job evaluation explicitly accounts for the gender composition of job categories and attempts to ensure that objective criteria are applied equally to work performed by men and women, avoiding discriminatory practices such as disproportionate weighting of factors typical to male-dominated jobs or the failure to evaluate requirements generally associated with female-dominated professions. The gender-neutrality of classification systems is also particularly critical because even well-designed evaluation processes can be undermined if the final classification structure maintains traditional hierarchies that systematically undervalue work performed predominantly by women, and/or if jobs assessed as having equal value are nonetheless assigned to different pay grades (see a concrete example in Box 2.2).

Identifying which jobs hold “equal value” is difficult when the skills and education required differ substantially. The OECD’s 2023 report on *Reporting Gender Pay Gaps in OECD countries* (OECD, 2023^[5]) illustrates this challenge by comparing truck drivers and nursing aides: both are occupations with lower formal educational requirements, facing worker shortages and occupational risks, and involving significant physical demands (lifting heavy objects versus lifting people with limited mobility) – yet truck drivers earn nearly USD 250 more per week. A likely contributing factor is that the interpersonal, organisational and emotional skills required in roles such as caregiving are often undervalued compared to the physical demands emphasised in male-dominated occupations.

This chapter takes stock of country approaches to comparing the value of work, focussing specifically on national approaches to gender-neutral job evaluation and classification. While many countries have established and require job evaluation and classification systems, this chapter **focusses specifically on the mechanisms used to ensure these systems are gender neutral**. This chapter is structured as follows: Section 2.2 provides an overview of job evaluation systems across OECD countries; Section 2.3 focusses on job classification systems; Section 2.4 sets out the tools, methodologies, and support that countries provide to employers to implement these systems; and Section 2.5 gives an overview of key developments on job evaluation and classification linked to the EU Pay Transparency Directive. In-depth case studies on job evaluation and classification system in Belgium, France, Portugal and Spain are included in Chapter 4.

Box 2.1. EU Pay Transparency Directive: Job evaluation and classification requirements

The EU Pay Transparency Directive (Directive (EU) 2023/970) emphasises gender-neutral job evaluation and classification as a foundation for achieving equal pay for work of equal value:

- **Pay structure requirements:** Member States must ensure that employers have pay structures in place that guarantee equal pay for equal work or work of equal value. These pay structures must “enable the assessment of whether workers are in a comparable situation in regard to the value of work on the basis of objective, gender-neutral criteria agreed with workers’ representatives where such representatives exist” [Art. 4(4)].
- **Criteria for assessing work of equal value:** The Directive specifies that job evaluation criteria “shall not be based directly or indirectly on workers’ sex” and must include [Art. 4(4)]: skills; effort; responsibility; working conditions; and, if appropriate, any other factors relevant to the specific job or position. Each criterion “should be weighed by the employer depending on the relevance of those criteria for the specific job or position concerned” [Recital 26]. Importantly, the Directive specifies that these criteria “shall be applied in an objective gender-neutral manner, excluding any direct or indirect discrimination based on sex. In particular, relevant soft skills shall not be undervalued” [Art. 4(4)]. This provision addresses concerns that skills typically associated with female-dominated roles have historically been undervalued in job evaluation systems
- **Analytical tools and methodologies:** Member States must, in consultation with equality bodies, ensure that “analytical tools or methodologies are made available and are easily accessible to support and guide the assessment and comparison of the value of work.” Tools must “allow employers and/or the social partners to easily establish and use gender-neutral job evaluation and classification systems that exclude any pay discrimination on grounds of sex” [Art. 4(2)].
- **Role of job evaluation in joint pay assessments:** When employers are required to conduct a joint pay assessment (triggered by an unjustified pay gap of at least 5%), the implementation of remedial measures “shall include an analysis of the existing gender-neutral job evaluation and classification systems or the establishment of such systems where it’s missing, to ensure that any direct or indirect pay discrimination on the grounds of sex is excluded” [Art. 10(4)].
- **Role of social partners:** The Directive recognises the important role of social partners in job evaluation and classification. In addition to the requirement to agree pay structure criteria with workers’ (see above), categories of workers should be established “in co-operation with the workers’ representatives” where applicable [Art. 3(1)(h)]. Member States may also entrust social partners with “the development of analytical tools or methodologies” for job evaluation [Art. 33(a)].

- **Support for implementation:** Member States must “provide support, in the form of technical assistance and training, to employers with fewer than 250 workers and to the workers’ representatives concerned, to facilitate their compliance with the obligations laid down in this Directive,” including those related to job evaluation and classification [Art. 11].

For a more general overview of the EU Pay Transparency Directive refer to Box 1.2 in Chapter 1.

Source: European Parliament and Council of the European Union (2023^[2]), *Directive 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms.*

2.2. Job evaluation systems help assess and compare the value of diverse work

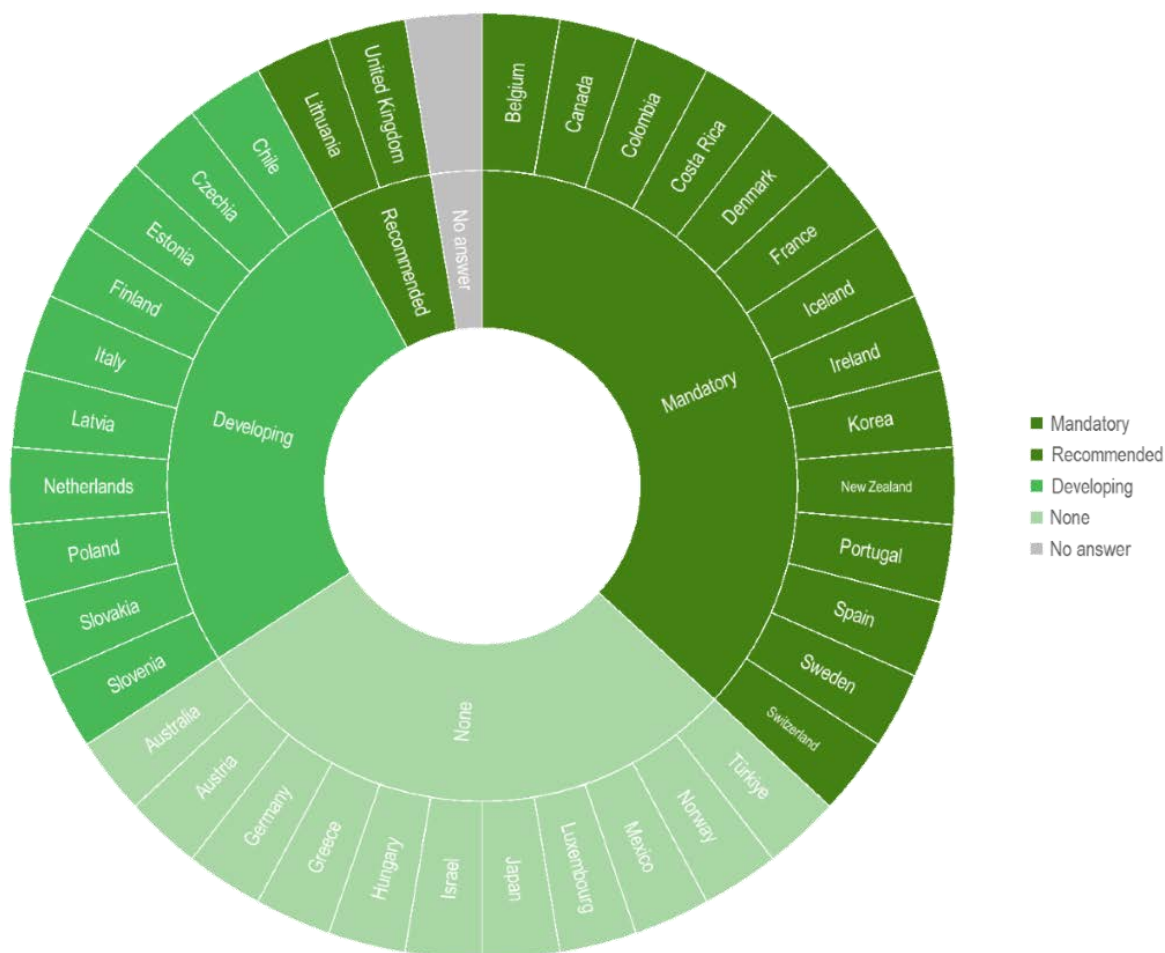
Almost 40% of OECD countries report that private sector employers are required to conduct gender neutral job evaluations to compare the value of work in a gender-sensitive manner (Figure 2.1), including Belgium, Canada (federally regulated employers), Colombia, Costa Rica, Denmark, France, Iceland, Ireland, Israel, Korea, New Zealand, Portugal, Spain, Sweden and Switzerland. At a minimum, such requirements entail the provision of criteria that employers should use to determine and/or compare the value of work. Ten out of these 15 countries also require gender-neutral job evaluation from public sector employers (Canada for federally regulated employers, Colombia, Costa Rica, Denmark, Iceland, Israel, Korea, New Zealand, Sweden and Switzerland). Three countries (Austria, Latvia and Lithuania) report that such requirements apply *only* in the public sector.

In other countries, gender-neutral job evaluation is *recommended* but not mandated: this is the case for the private sector in Lithuania, the public sector in Portugal, and in both the private and public sectors in the United Kingdom.

Ten countries report relevant ongoing reforms. These are often in the context of the EU Pay Transparency Directive, discussed in further detail below (Czechia, Finland, Italy, Latvia, the Netherlands, Poland and the Slovak Republic). Outside of the European Union, a bill on pay equity is currently being processed in the National Congress in Chile. The remaining countries indicated that no such systematic approaches are currently mandated or recommended, or did not answer the questionnaire.

Figure 2.1. Close to 40% of OECD countries require private sector employers to conduct gender-neutral job evaluations

Overview of countries requiring or recommending employers in the private sector to compare the value of work in a gender sensitive manner, July/August 2025



Note: Information is current as of July/August 2025, when the bulk of data collection took place. In Canada job evaluation systems are required under the Pay Equity Act. EU member states appearing in the “none” category reflects the absence of documented national implementing measures at the time of data collection (July/August 2025), rather than non-compliance with the EU Pay Transparency Directive.

Source: 2025 OECD Pay Transparency Questionnaire and desk research by the OECD Secretariat.

2.2.1. Institutional mechanisms: How to embed requirements for gender sensitivity in job evaluations?

Across the 18 countries with requirements for private and/or public sector employers to conduct gender-neutral job evaluations, **13 require or recommend a specific job evaluation method** (Austria, Belgium, Canada for federally regulated employers, Colombia, Costa Rica, France, Korea, Latvia, New Zealand, Portugal, Spain and Switzerland). National approaches vary, including some embedded within broader equality obligations (e.g. requirements for gender sensitive evaluation in equal pay audits, equality plans or pay equity rules); and in some cases involving the national definition of specific evaluation criteria, specific job catalogues or job evaluation systems. In the remaining 5 countries (Denmark, Iceland, Ireland, Lithuania and Sweden) employers can define their own system and approach. Many of these countries provide tools, methodologies and support to guide evaluations, elaborated further in Section 2.4.

Gender-sensitivity embedded within equal pay audits or equality plans

Requirements related to gender sensitivity in job evaluation are often embedded in broader requirements for companies to conduct equal pay audits or develop equality plans (in eight OECD countries, namely Canada for federally regulated employers, Iceland, Ireland, New Zealand, Portugal, Spain, Sweden and Switzerland). Pay auditing is discussed in Section 3.4 in Chapter 3 and explained in more detail in Chapter 4 of the 2023 report *Reporting Gender Pay Gaps in OECD Countries* (OECD, 2023^[5]), and often requires employers to map and explain existing gender pay gaps. They typically combine standardised assessment to compare the value of work, with verification mechanisms.

Requirements for gender-neutral job evaluations range from strongly proactive to mostly reactive.

Canada (for federally regulated employers), Iceland, Spain, Sweden and Switzerland proactively mandate systematic, regular evaluations regardless of whether discrimination has been identified. Canada requires employers to systematically identify job classes, determine gender composition, evaluate work value, and compare compensation. Iceland requires equal pay certification through external audits for employers with 25+ employees. This is mandatory and recurring, creating a preventive framework before gaps emerge. Sweden requires annual pay mapping and analysis, whereby employers must assess work value using objective criteria every year. Switzerland mandates internal equal pay analysis for employers with 100+ employees using scientific methods, such as the government-provided Logib tool (see Box 2.4), conducted at regular intervals. Spain requires pay audits as part of mandatory equality plans (for 50+ employees), covering all job positions to identify gaps before they become entrenched.

In the remaining countries (Ireland, New Zealand and Portugal) **gender-neutral job evaluations have a more reactive nature**, as they are triggered by identified gender pay gaps or claims. In Ireland, written reports explaining gender pay differentials and proposed corrective measures are required only “when gender pay differentials are detected.” In New Zealand, worker complaints in the form of pay-equity claims trigger the assessment process. In Portugal, companies must present a plan to assess pay disparities where gender pay differences are identified. This plan must be based on an evaluation of job components using objective criteria, to eliminate any possibility of discrimination based on sex.

Most of these countries mandate that job evaluation use objective, gender-neutral criteria (Canada for federally regulated employers, Iceland, Ireland, New Zealand, Spain and Sweden), while some only recommend (but not mandate) the use of gender-neutral criteria (Portugal and Switzerland; see Section 2.2.2 for more information on criteria used to assess the value of work).

In addition, although Finland and Norway report not requiring gender-neutral job evaluations by private sector employers, they mandate equal pay audits that incorporate core elements of gender-sensitive job evaluation. For example, Norway’s legislation obliges employers to map job classes, analyse gender pay gaps, investigate discrimination risks and implement corrective measures (OECD, 2023^[5]) (see Section 3.4 in Chapter 3 for more information on equal pay audits and plans).

Obligations to provide equal pay for work of equal value guide pay setting

Several countries (Belgium, Costa Rica, Czechia, Denmark, France for private sector only, Israel, Poland and the Slovak Republic) refer to **statutory obligations on employers to ensure equal pay for work of equal value as guiding principles in wage setting**. While these requirements do not necessarily amount to full-fledged job evaluation systems, they nonetheless imply a need to compare the value of work in a gender sensitive manner when determining pay.

Thus, the law provides principles, but not necessarily procedures or concrete systems, with heterogeneity across countries regarding the level of institutionalisation. In Belgium, Costa Rica, Denmark and France – countries where wages are often determined through collective agreements – such requirements must be considered during collective bargaining processes. France has structured, recurring obligations for private

sector employers: sectoral organisations must negotiate every four years on salaries and gender equality measures, and every five years on revising job classification systems with attention to gender equality.

In Belgium, emphasis is placed on assessing the outcomes of the negotiations: sectoral industrial joint (parity) committees must submit their gender-neutral job classifications to the Federal Public Service for Employment, which are checked by government on a pass/fail basis, and require follow-up action by companies that do not meet the requirements¹ (an in-depth overview of Belgium's approach is contained in Chapter 4).

In Costa Rica and Denmark, social partners have a central role in ensuring gender-sensitivity of negotiation outcomes. For instance, the Costa Rican National Wage Council (tripartite body) plays a regulatory role in developing and regulating work value comparison mechanisms. Furthermore, Costa Rica also operates the INTE-G:38-2021 Gender Equality Standards, a voluntary certification that operationalise job evaluation principles by encouraging systematic, gender-neutral comparisons of work.

In Colombia and Korea, legal requirements lay out specific objective and gender-neutral evaluation criteria that employers need to consider when comparing the value of work (see Section 2.2.2 for information on the criteria). Czechia, Israel, Poland and the Slovak Republic define work of equal value in law and provide specific criteria for determining it, but report *not* requiring gender-neutral job evaluations.

Public sector job catalogues or specific job evaluation systems

In the three countries with public sector requirements for gender-neutral job evaluations (Austria, Latvia and Lithuania), the government provides pre-established job evaluation systems or job catalogues. In Austria, each post in the Federal public service is assigned to a functional level within its respective pay scale based on specified criteria. This classification is key to determine employees' remuneration and is based on an analytical procedure anchored in national legislation and set out in publicly available documentation. To ensure that posts are classified in a balanced and consistent manner across the Federal Civil Service, the Federal Chancellery centrally compares the value of work. As a result, posts are frequently reclassified to reflect changes in the tasks they involve: between 8 000 and 10 000 posts are reclassified each year, a number that can rise considerably during periods of major restructuring.

In Latvia, a catalogue of positions of state and local government institutions has been developed with specific procedures for developing job classifications and job descriptions, aimed at ensuring equal pay for equal or comparable work. In Lithuania, methodological recommendations for developing pay systems are mandatory for public sector employers and recommended for private sector use (Government Resolution No. 857, 2023). The recommendations require jobs to be compared using objective job-related criteria, while allowing institutions to determine the specific comparison methodology.

2.2.2. Which gender-neutral criteria are used to assess the value of work?

Fifteen of the 18 countries that mandate or recommend specific evaluation methods **explicitly require the use of gender-neutral criteria** – either specified in legislation or defined by employers within legal parameters – that employers should use when evaluating jobs (Figure 2.2). There are also countries without job evaluation systems in place in the private sector where the law specifies criteria to compare the value of work or to determine work of equal value (Czechia, Poland and the Slovak Republic).

The **breadth and depth of the criteria established varies considerably** across countries. Some countries provide highly detailed statutory specifications that break down each criterion into multiple sub-categories, while others establish broad principles that allow employers flexibility in application. Additionally, many EU OECD countries are currently developing or refining their criteria specifications as they transpose the EU Pay Transparency Directive, which mandates the use of gender-neutral, objective

criteria centred on four factors: responsibility, skills, effort and working conditions (see Section Box 2.1 for EU requirements relating to gender neutral job evaluations and classifications).

While these national definitions provide a conceptual basis for comparing the value of work, many governments also provide **methodological tools and guidance to support employers** in applying these criteria in practice (see Section 2.4).

Skills, effort, responsibility and working conditions are the most common criteria

When employers are required or recommended to consider specific gender-neutral criteria to assess the value of work, criteria most often relate to **responsibility** (22 countries), **skills** (20 countries), **effort** (20 countries) and **working conditions** (17 countries). Countries where legislation requires or recommends any combination of these criteria for both the public and private sectors include Canada (for federally regulated employers), Colombia, Costa Rica, Iceland, Israel, Korea, New Zealand, Poland, Sweden, Switzerland and the United Kingdom – while others apply them only in the public sector (Austria (Federal public service), Korea and Latvia) or in the private sector (France, Portugal and Spain). Several countries report ongoing work to implement these criteria as they transpose the EU Pay Transparency Directive, including Czechia, Estonia, Finland, Latvia, Lithuania, the Netherlands, Poland and the Slovak Republic (see Section 2.5 for more information on key developments).

Figure 2.2. Responsibility, effort, working conditions and skills are the most commonly cited criteria for gender-neutral job evaluation

Number of OECD countries requiring or recommending (now or in the future) specific criteria for assessing the value of work in the private and/or public sectors (out of 15 countries)



Note: Each bar represents the count of countries that have specified the criterion as a requirement or recommendation for gender-neutral job evaluations. The “overall” counts represent all countries that include core criteria in any form, whether as a general requirement or with further specifications. The sub-criteria counts represent countries that explicitly specify or elaborate on particular aspects of a core criterion. Some countries require only a subset of the four core criteria, while others supplement these with additional factors. A country that provides detailed specifications appears in both the “Overall” category and in one or more sub-categories. The figure includes countries that currently require or recommend specific criteria, as well as countries that have reported plans to include such criteria in future legislation.

Performance-related sub-criteria (merit, productivity, attendance, performance factors) differ conceptually from other criteria presented here in that they reflect how an individual performs their role rather than the inherent requirements of the job. They are included for completeness as they appear in countries’ legal frameworks in the context of gender-neutral pay.

Information is current as of July/August 2025, when the bulk of data collection took place.

Source: 2025 OECD Pay Transparency Questionnaire.

Some countries, such as Korea and Colombia, provide highly detailed definitions and specifications for the interpretation and application of evaluation criteria, offering employers clear guidance and reducing ambiguity. For instance, Korea provides detailed statutory definitions of the four criteria used to assess the value of work, clarifying how each of them should be interpreted in job evaluations: *skills* refer to the objective level of work performance or competencies required, including qualifications or accumulated experience; *effort* covers the physical strength and mental strain needed to perform the role; *responsibility* relates to the nature and scope of duties and the degree to which the employer relies on the worker to perform them; and *working conditions* encompass the physical and environmental circumstances in which work is carried out, such as exposure to noise, heat and other job-specific conditions.

Many countries break the four criteria down into more detailed components or sub-criteria, tailored to national contexts:

- Responsibility (22 countries overall)
 - Accountability (2 countries): Korea and Spain specify degrees of accountability.
 - Decision making/Autonomy (2 countries): Switzerland and the United Kingdom include autonomy or decision-making authority.
 - Specific responsibilities (1 country): Colombia details responsibilities related to requirements the position places on the jobholder (e.g. being a licensed professional, having security clearance, etc.); or handling of equipment and money.
- Skills (20 countries overall)
 - Education (6 countries): Colombia, Iceland, Israel, Korea, Poland and Spain include formal learning requirements such as diplomas, qualifications, or training.
 - Experience (6 countries): Colombia, France, Iceland, Korea, Poland and Portugal consider work experience, competence, expertise, or seniority.
 - Knowledge (3 countries): Austria, France and Iceland consider knowledge requirements, such as professional or specialised knowledge.
 - Specialised/soft skills (3 countries): Iceland, the Netherlands and New Zealand recognise interpersonal, organisational, care-based, cultural, or other specific skills.
 - Complexity (3 countries): Czechia, the Slovak Republic and Spain include task complexity or the complexity of skills required.
- Effort (20 countries overall)
 - Mental (5 countries): Austria, Colombia, France, Iceland and Korea specify mental capacity, mental strain, psychological effort, or mental workload.
 - Physical (3 countries): Colombia, France and Korea distinguish physical strength, physical effort, or physical workload.
 - Performance (see note on “performance-related sub-criteria” in Figure 2.2) (2 countries): Portugal and Spain include merit, productivity, attendance, or performance factors.

- Working conditions (17 countries overall)
 - Environmental (3 countries): Colombia, Israel and Korea specify physical, chemical, or environmental conditions such as noise, heat, or hazards.
 - Psychological (2 countries): Colombia and Spain include stress, isolation, or other psychological workplace factors.
 - Danger (2 countries): Colombia and Spain explicitly consider health risks, hazardous conditions, or difficult/dangerous nature of work.
 - Equipment (1 country): Colombia includes assessment of tools, equipment, and safety coverage.

Table 2.1. Country-specific gender-neutral criteria for assessing work value

Country requirements for employers to use **gender-neutral criteria**, and description of criteria to consider in the public and private sector to compare the value of work, July/August 2025

Country	Specific gender-neutral criteria required or recommended	Description of criteria
Austria	Federal public service only: Required	The job evaluation must take into account the knowledge requirements associated with the job, the mental capacity required to implement the knowledge and the responsibility.
Belgium	Not yet	The Belgian Government is preparing the transposition of the EU Pay transparency Directive, and related to this they launched a new project called BE-MAGIC (see Box 2.5).
Canada (a)	Yes	Pay Equity Act Art 42 specifies: "The criterion to be applied in determining the value of the work performed is the composite of the skills required to perform the work, the effort required to perform the work, the responsibility required in the performance of the work and the conditions under which the work is performed". In addition, the job evaluation method must not be gender discriminatory.
Colombia	Required	(i) Skills and qualifications required for the exercise of the position, and which can be supported by education, training or experience. (ii) Physical, mental and/or psychological effort, or degrees of expertise and ability within the development of an employment relationship. (iii) Work responsibilities for the exercise of the position, either due to the personal conditions required or due to the behaviour regarding the handling of equipment and/or money. (iv) Working and contractual conditions, which cover a) physical and/or chemical aspects (noise, dust, temperature, health hazards, among others), b) psychological (stress, isolation, frequent interruptions, simultaneous requests and aggressions from customers, among others) aspects, c) risks that generate health disorders, and d) the tools and work utensils, passive and active safety equipment, working conditions and occupational safety coverage, and computer tools that are needed for the optimal execution of a task.
Costa Rica	Required	Responsibility and working conditions.
Czechia	Not yet	Although the legal framework does not explicitly define the criteria as "gender-neutral", Czech labour law (Section 110 of the Labour Code) and the public sector job classification system (job catalogues) require the value of work to be assessed based on objective elements such as complexity (skills), effort, responsibility, and working conditions.
Denmark	No	NA
Estonia	Not yet	The criteria are planned to be laid out in the law, but employers can take into account additional criteria when relevant. They will be based on the EU Pay Transparency Directive: skills, effort, responsibility, working conditions and others when relevant for the public and private sector.
Finland	Not yet	National implementation of the EU Pay Transparency Directive will specify the criteria for assessing and comparing the value of work, they are expected to include skills, effort, responsibility, working conditions.
France (b)	Private sector: Required	Work is considered to be of equal value when it requires employees to have a comparable combination of: (i) Professional knowledge, certified by a qualification, diploma, or professional experience; (ii) Skills acquired through experience; (iii) Responsibilities; and

Country	Specific gender-neutral criteria required or recommended	Description of criteria
		(iv) Physical or mental workload. The employer may add additional criteria if they consider it relevant.
Iceland	Required	Job classification system must be based on predetermined, objective criteria in which the requirements of specific jobs are evaluated, such as with regard to responsibilities, workload, competence and working conditions, so that the same or equally valuable jobs are classified together. Moreover, the provision on the prohibition of discrimination in employment and hiring state that when assessing whether the provision has been violated, consideration shall be given to the education, work experience, specialised knowledge, or other specific skills required for the relevant position under laws or regulations, or that can otherwise be considered useful for the job. Apart from this, no specific criteria are listed in the legislation itself, but the criteria used must be gender-neutral, objective, and comply with the law.
Ireland	No answer	No answer
Israel	Required	Work shall be deemed to be equivalent to other work, even though it is not the same work or essentially equal work, if it is of equal importance, also in terms of the qualifications, effort, skills and responsibility required for the performance thereof, and in terms of the environmental conditions under which such work is performed.
Korea	Required	(i) Objective level of work performance or skills, such as skills qualifications or accumulated experience; (ii) Effort: The physical strength and mental strain required to perform the work; (iii) Responsibility: The nature and scope of the duties underlying the work, and the degree to which the employer relies on the job in question; and (iv) Working conditions: The working environment generally encountered by workers engaged in the work, such as noise, heat, and the degree of physical and chemical hazards.
Latvia	Public sector: Required	Skills, effort, responsibility and working conditions.
Lithuania	Public sector: No Private sector: Not yet	Public sector employers are currently required to use gender-neutral criteria when comparing positions, but they can choose their own. After implementation of EU Pay Transparency Directive, private sector employers will have to compare positions considering skills, effort, responsibility and working conditions.
Netherlands	Not yet	When the EU Pay Transparency Directive is implemented, employers must have a gender neutral pay structure which is based on objective criteria. Skills, effort, responsibility and working conditions are mentioned, and soft skills should not be undervalued.
New Zealand	Required	The Equal Pay Act 1972 prohibits differentiation of remuneration on the grounds of sex. It applies to all employers including in the public and private sectors. Section 3 of the Equal Pay Act 1972 sets out criteria to be applied to determine if there exists an element of differentiation, based on the sex of the employees, including skills, effort, responsibility and conditions of work. Public Service recommends (not requires) using bias-free assessment tools like Spotlight and <i>Te Orowaru</i> to recognise skills often undervalued in job evaluations, including interpersonal, organisational, care-based, and cultural skills (see Section 2.4 for more information on support provided to employers).
Poland	Not yet	Article 18(3c) § 3 of the Labour Code provides for the criteria that employers should use to determine and/or compare the value of work. While it does not explicitly provide that the criteria are gender-neutral, it defines work of equal value as work whose performance requires from employees comparable professional qualifications, confirmed by documents provided for in separate regulations or by practice and professional experience, as well as comparable responsibility and effort. Furthermore, according to Article 18(3a) employees should be treated equally regardless of sex.
Portugal	Private sector: Recommended	Article 31 of Labour Code specifies that “differences in remuneration do not constitute discrimination when they are based on objective criteria, common to both men and women, namely those based on merit, productivity, attendance, or seniority”. The recommended (not required) guide made available by CITE include skills, efforts, responsibilities and working conditions.
Slovak Republic	Not yet	There are currently three criteria in the legal system which determine work of equal value: complexity, responsibility and effort.
Spain	Private sector: Required	Article 4 of Royal Decree 902/2020 lays down the criteria to consider in the evaluation of work of equal value: work is considered of equal value to another when their work tasks; the education, professional or training conditions required for their development; the factors strictly related to their

Country	Specific gender-neutral criteria required or recommended	Description of criteria
		performance; and their actual working conditions are equivalent. Article 4.3 and 4.4 state that, while regarding compliance with the above-mentioned criteria, a correct job evaluation also applies the criteria of adequacy, totality and objectivity; and evaluates specific work factors (e.g. difficult or dangerous nature, accountability, isolation, among others).
Sweden	Required	Skills, effort, responsibility and working conditions are defined in the Discrimination act (2008:567) as the legally required basis for assessing the value of work. (Ch3 §10).
Switzerland	Recommended	Skills, effort, responsibility and working conditions. Logib also considers autonomy (Box 2.4).
United Kingdom	Recommended	Employers are not required to use certain criteria directly, but when an employer does a job evaluation study, the Equality Act 2010 provides that this is “a study undertaken with a view to evaluating, in terms of the demands made on a person by reference to factors such as effort, skills and decision making, the jobs to be done (a) by some or all of the workers in an undertaking or group of undertakings, or (b) in the case of the armed forces, by some or all of the members of the armed forces.” When assessing equal value, the Act provides that “A’s work is of equal value to B’s work if it is (a) neither like B’s work nor rated as equivalent to B’s work, but (b) nevertheless equal to B’s work in terms of the demands made on A by reference to factors such as effort, skill and decision making.”

Note: Information is current as of July/August 2025, when the bulk of data collection took place. Unless otherwise specified, required/recommended classification applies to both private and public sector employers. (a) The pay reporting laws in Canada only apply to federally regulated private sector employers, federally regulated Crown corporations, and other federal organisations (under the Employment Equity Act) and to federally regulated private and public sector employers, parliamentary workplaces, and the Prime Minister’s and ministers’ offices (under the Pay Equity Act). (b) France answered for the private sector only.

Source: 2025 OECD Pay Transparency Questionnaire.

Country approaches to weighting criteria in job evaluation systems

Several countries also require or permit the weighting of gender-neutral criteria when comparing the value of jobs (such as Colombia, Czechia, France for private sector only, Lithuania, Spain and Switzerland). For instance, in **France**, professional classifications negotiated at sectoral level may apply different weightings to the criteria used to assess whether jobs are of equal value, with weightings determined through collective bargaining between social partners rather than set unilaterally by employers. Lithuania and Spain have developed tools to support this aspect of job evaluations. In **Lithuania**, the criteria are described in detail and scored in a job evaluation methodology recommended for the public and private sector, and approved by the social partners. In **Spain**, a specific job evaluation process tool has been developed (see Spanish case study in Chapter 4), which automatically assigns a weight or value to every evaluation factor (or sub-factor), as well as to the different levels, considering the intensity with which they could occur in a work position. In **Czechia**, the Ministry of Labour and Social Affairs is developing and will pilot a methodology for employers with fewer than 250 employees, that may also include guidance on ranking or criteria.

Weighting systems help employers tailor job evaluations to reflect the specific demands and requirements of different positions, but should be applied carefully to avoid perpetuating gender bias. As the EU Pay Transparency Directive advises, weights must be applied in an objective gender-neutral manner – in particular, relevant soft skills shall not be undervalued (see Box 2.1).

2.2.3. Some countries have assessed job evaluation systems

Systematic assessments of job evaluation measures remain rare across OECD countries, yet the emerging evidence from those that have undertaken such assessments provides **valuable insights into both the strengths and limitations of existing approaches**. Country studies from Finland, Iceland and Sweden reveal a complex picture: while a wide range of job evaluation tools exists and cross-institutional comparisons can surface previously hidden limitations in existing frameworks, compliance risks remain

significant where assessments become bureaucratic exercises, which can be disconnected from meaningful organisational change.

In **Finland**, government-commissioned research (Jämsén, Hietala and Maaniemi, 2022^[6]) has examined how pay and job evaluation systems, as defined in collective agreements, identify work of equal value in practice. The research found wide variation in pay systems across collective agreements, ranging from analytical job evaluation systems to title-based systems, with nearly a third of collective agreements still using title-based approaches despite their limitations for identifying work of equal value. A key finding was that different collective agreements tend to limit job evaluation to specific employee groups, creating gaps in coverage and making cross-agreement comparisons difficult. Where organisations used a single job evaluation tool across all jobs, pay equity could be examined at the organisational level, including across different collective agreements – but such organisation-wide approaches remain rare. Based on these findings, the research recommended broader adoption of organisation-wide pay systems, greater investment in high-quality equality plans and related pay surveys, and increased communication about pay criteria. The authors also recommended potentially clarifying legislation with a definition of work of equal value and a clearer specification of the role of collective agreements.

A follow-up study commissioned by the **Finnish** Ministry of Social Affairs and Health (Maaniemi and Hietala, 2026^[7]) examined the landscape of job evaluation tools in Finland in the context of implementing the EU Pay Transparency Directive. The study identified three main types of job evaluation systems in use: analytical job evaluation systems, systems based on general descriptions of job demand categories, and title-based systems. Some collective agreements use multiple systems simultaneously for different employee groups. When examining which system predominate, job demand category description systems were most common, appearing in over half of collective agreements, while title-based systems appeared in approximately one-third and analytical systems in approximately one-quarter. Analytical systems and those using verbal descriptions of demand levels were found to offer the greatest transparency, while purely title-based systems provided the least insight into job demands. Across all systems examined, no gender-discriminatory evaluation criteria were identified, with common demand factors including competence, responsibility, interaction and judgement. However, working conditions and workload were present as evaluation factors in only around a quarter of systems, as these are sometimes addressed through supplementary pay allowances rather than as job demand factors. The study concluded that Finland already possesses a wide range of non-discriminatory job evaluation tools, and that compliance with the Directive's requirements is likely achievable by building on or further developing existing systems, depending on the final interpretation of the Directive's requirements. It also highlighted a gap, as no freely available, publicly accessible job evaluation tool currently exists in Finland; and identified a need to develop one for situations where no collective agreement pay system is in place, while recommending that any such tool be maintained by a neutral, non-commercial body.

Iceland's Job Evaluation Report (Task Force on Pay Equity and Equality in the Labour Market, 2024^[8]) piloted a broader approach to job evaluation, comparing the value of work across (public) organisations, rather than solely within them. The project revealed that while equal pay certification allows institutions to evaluate jobs internally, the pay equity principle requires cross-institutional comparisons of jobs to identify work of equal value – highlighting a limitation in existing approaches. Based on these findings, the Task Force proposed concrete follow-up measures which included continuing work with participating organisations to conduct comprehensive job evaluation and salary analysis; establishing a collaborative project on a comprehensive evaluation system initially involving government institutions; creating a working group to develop a negotiation process based on New Zealand's model, which provides an accessible channel for resolving equal pay claims without court litigation, under supervision of the State Conciliation and Mediation Officer; and developing a toolkit and materials to support collaborative projects on comprehensive job evaluation systems.

Sweden's experience with mandatory pay audits reinforces these concerns: studies find that audits can become bureaucratic compliance exercises decoupled from organisational decision making, with employers routinely justifying pay differences through reference to experience, market factors, and sector-specific conditions (see Box 2.2 for detailed analysis of Sweden's experience). This pattern suggests that relying primarily on employer- and social partner-led assessments may be insufficient for addressing equal value issues rooted in sectoral segregation, as organisations – having limited tools to address such underlying causes – tend to externalise or legitimise structural pay gaps. Additionally, the Swedish National Audit Office has audited how well equal pay surveys function in combating unfair gender differences in pay, finding that adjustments are needed to strengthen pay progression analysis, particularly following parental leave, and to improve comparison of work of equal value (Utredningen om genomförande av lönetransparensdirektivet, 2024^[9]).

Box 2.2. Lessons from Sweden's gender-neutral job evaluations as part of its pay audit process

Sweden has implemented mandatory gender pay audits since 1994, making it one of the longest-running transparency regimes in the OECD. In Sweden, requirements for gender-neutral job evaluation are embedded within this equal pay audit process: employers must analyse and compare jobs to identify whether women and men receive equal pay for work of equal value. A review by Sweden's National Audit Office (2019^[10]) finds – through a comparison of employers with 20-24 employees (exempted from pay audit obligations) and employers with 25-30 employees – only a marginal effect of pay audits in reducing the gender pay gap. Sweden's case also provides rich qualitative evidence on how organisations may respond to transparency requirements in ways that undermine policy effectiveness, and more specifically, how implicit gender biases can influence job evaluation processes in practice.

Challenges in linking audits to organisational action

Salminen-Karlsson and Fogelberg Eriksson (2022^[11]) investigate processes in five Swedish municipalities through interviews to understand why gender pay audits generally do not level out men's and women's salaries as intended. They find that gender pay audits became a bureaucratic process to fulfil legal requirements and were decoupled from core organisational practices and salary policies. This decoupling was furthered by recognition that addressing audit results would require large structural changes in pay policies for which there were no financial means. The review found that organisations went through the motions of conducting audits without integrating findings into actual decision making about compensation and promotion

Variation in how pay differences are interpreted

Their follow-up study (Salminen-Karlsson and Fogelberg Eriksson, 2024^[12]) uses critical discourse analysis to examine *how* pay inequality is justified in Swedish municipal employers' mandatory pay audit reports. The authors conclude that employers overwhelmingly do not find unjust salary differences, with differences routinely justified by reference to men's experience, special tasks, individual salaries, and market explanations. The authors argue that such pay audit reports discursively reproduce inequality regimes rather than challenge them: by framing observed disparities as justified and explainable, audit reports tend to legitimise existing pay structures rather than subject them to critical scrutiny

Structural factors beyond audit scope

Carlson (2019^[13]) provides legal analysis comparing Swedish equal pay approaches to those in Iceland and the United Kingdom. Importantly, women are mostly paid the same as men for the same work, but pay equity issues (equal pay for comparable work) are not squarely addressed. Carlson argues that

the problem lies in Sweden's sector-based collective bargaining system, where different unions represent male-dominated and female-dominated sectors separately. These unions negotiate wages independently for their respective sectors, meaning that even if transparency reveals comparable skill and effort requirements across occupations, wages are set through separate sectoral negotiations rather than through direct comparison of work value. This structure can lock in market-based wage differences between sectors – which themselves reflect historical gender discrimination and occupational segregation. This is illustrated in the midwives' cases (AD 1996 no. 41 and AD 2001 no. 13) with the Labour Court accepting the argument that wage differences were justified by market rates in the private sector, effectively rejecting pay equity analysis

Considerations for policy design

- **Formal compliance may differ from substantive outcomes:** Mandatory audits do not automatically generate organisational transformation. Accountability mechanisms that examine whether explanations for pay disparities are adequate may strengthen effectiveness.
- **Transparency as one component among several:** Evidence suggests that disclosure may be more effective when combined with enforcement mechanisms, employee participation in analysing findings, and organisational resources for implementing corrective measures.
- **Addressing broader labour market structures:** There are limits to the extent to which pay auditing systems within companies can influence structural factors such as occupational segregation or sector-based bargaining arrangements that contribute to gender pay gaps.
- **Evaluating implementation quality:** Assessments might consider not only whether audits are conducted but also whether they inform decision making and lead to concrete actions.

Source: Salminen-Karlsson and Fogelberg Eriksson (2022^[11]; 2024^[12]), Carlson (2019^[13]), "Rethinking Equal Pay in Sweden in Light of the Transparency Approaches in the UK and Iceland" and OECD (2026^[14]), *Gender wage gap (indicator)*.

2.3. Gender-neutral job classifications are not (yet) the norm

In the private sector, five countries require the use of gender-neutral job classification systems (Belgium, France, Iceland – also in the public sector, Italy – also in the public sector, and Spain), and seven countries recommend rather than mandate gender-neutral job classifications both in the public and private sectors (Australia, Canada for federally regulated employers, Korea, Lithuania, Portugal, Sweden and Switzerland) (Figure 2.3). This marks an increase from previous iterations of the OECD Pay Transparency Questionnaire (OECD, 2021^[11]), where no country reported mandating gender-neutral job classification systems. This increase comes from both tightened and new requirements. Belgium, France, Iceland and Spain previously mandated gender-neutrality *if* job classifications were used; these countries now mandate both that job classifications must be used and that they be gender-neutral. Italy now requires gender-neutral job classifications, whereas it previously reported no policy in place. Additionally, several countries (Australia, Korea, Lithuania, Sweden and Switzerland) now report recommending these systems.

In many of these countries job classifications are interlinked with job evaluation systems (see Section 2.2). For instance, **among the countries with legal mandates**, in **Belgium**, job evaluations in collective agreements must be conducted such that they result in gender neutral job classifications. These classifications must be submitted to the Federal Public Service for Employment to be assessed using a control instrument with criteria considered "good practices" for achieving gender neutrality. Iceland and Spain embed their job evaluation systems within equal pay audits. Specifically, **Iceland's** Act on Equal Status and Equal Rights no. 150/2020 requires companies and institutions to implement classification systems based on predetermined, objective criteria evaluating responsibilities, workload, competence, and

working conditions, ensuring equal or equally valuable jobs are classified together. **Spain's** Article 22 of the Workers' Statute requires companies to establish classification systems reflecting objective criteria without gender-based biases, as mandated by Royal Decree 902/2020.

France has a particularly comprehensive approach to job classification as a central component of its private sector collective bargaining architecture. Although the concept of classification is not explicitly defined in law, Article L.2261-22 of the Labour Code links it to formal qualifications (diplomas) and the right to qualification. Job classification statutorily defines employee categories and plays an essential role for both employers and workers by linking job categories to minimum wage levels, supporting job and skills management policies, and ensuring contractual security since the classification of a position must be reflected in legal and administrative documents. In practice, classification systems are negotiated at sectoral level and are based on the organisation of jobs, occupations or qualification levels (for more details on job evaluation in classification in France, see the case study in Chapter 4).

Italy's job classification system is regulated by both collective agreements and statutory law. The Civil Code (Article 2095) defines four broad categories of employees: executives, middle managers, white-collar workers and blue-collar workers. Sectoral collective agreements allocate workers to these categories through detailed classifications based on the actual duties performed by employees. These duties are grouped into homogeneous classifications linked to the level of competence and responsibility, each corresponding to a specific pay level. Although structured around ostensibly objective criteria, gender-neutrality is built in through comprehensive anti-discrimination legislation, namely the Code of Equal Opportunities between men and women (Legislative Decree 198/2006), which prohibits discrimination in access to employment, training, career advancement, working conditions, compensation, and the attribution of duties. This includes protection against indirect discrimination – defined as apparently neutral practices that disadvantage workers of one sex.

Among **countries with recommendations only**, Lithuania, Sweden and Switzerland do not have standalone gender-neutral job classification systems; rather, their classification-related recommendations are embedded within broader requirements or recommendations to conduct gender-neutral job evaluations. In Korea and Portugal, the government provides an optional, free to use gender-neutral job-classification system: the National Competency Standards (NCS) system in Korea, and the Portuguese Classification of Occupations 2010.

Australia's approach shows a systematic effort to incorporate gender-neutrality in job classifications. It operates through its “Modern Award” system, which forms the foundation of the national workplace relations framework. Modern Awards are legally enforceable instruments that set minimum terms and conditions of employment for specific occupations and industries, supplementing the National Employment Standards (NES). These Awards contain detailed classifications that describe the types of duties employees are expected to perform, supervisory responsibilities, required experience and qualifications for each level of work, and corresponding rates of pay. The Fair Work Commission, Australia's independent national workplace tribunal, is responsible for creating and maintaining Modern Awards and has the statutory authority to set minimum wages and employment conditions.

Since December 2022, the Fair Work Commission has been required to embed principles of gender equality in its decision making processes and to take gender equality into account when determining minimum rates of pay in Modern Awards. However, the implementation of gender-neutral classification practices by the Commission remains at an early stage. There are more than 120 Modern Awards in operation under the Fair Work system. The Commission is currently conducting a review of a number of Awards to remedy potential gender-based undervaluation, which commenced with 5 priority awards² covering female-dominated occupations. While the Fair Work system covers most Australian workplaces, application differs across states and territories, with public sector employees in some states covered under those states' systems rather than the national framework.

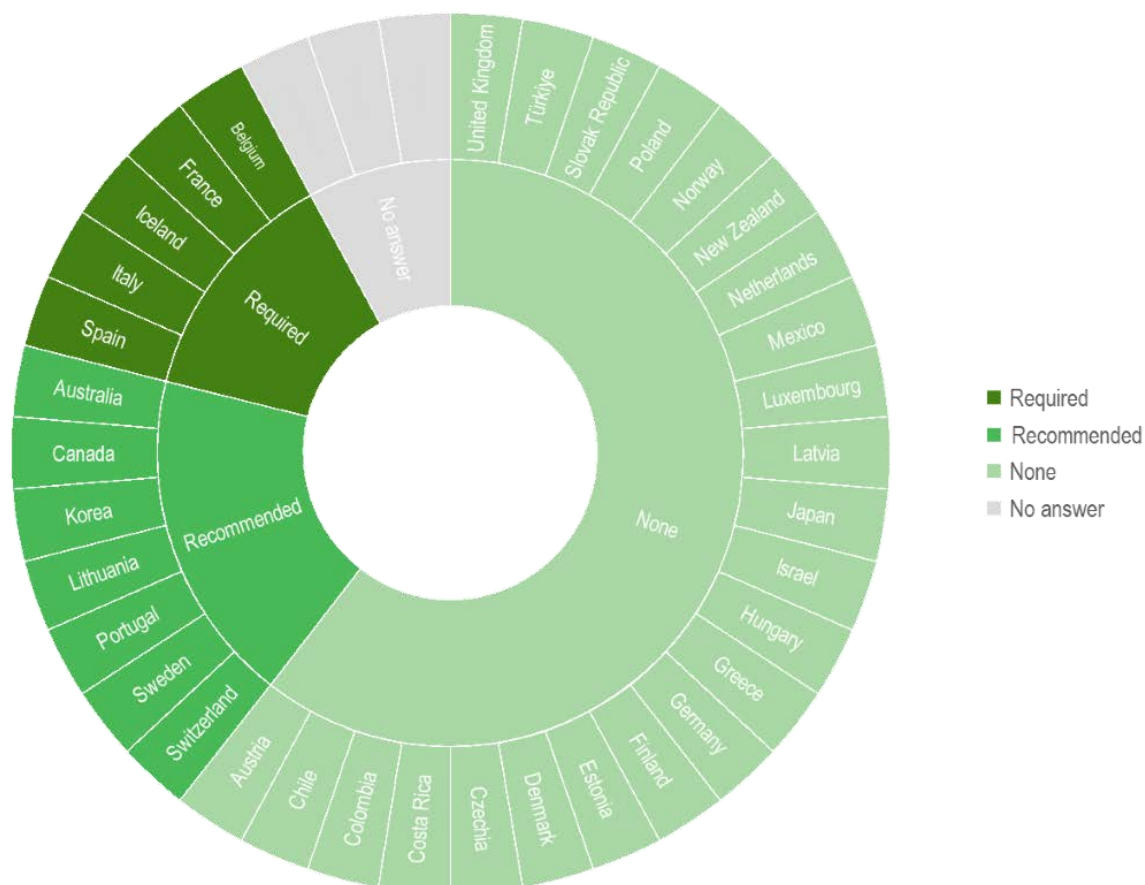
As far as **practices in the public sector** are concerned, Austria (Federal public service) and Latvia mandate gender-neutral job classifications through their job evaluation systems, while New Zealand recommends them and supports their implementation with tools including the Spotlight Skills Recognition Tool and *Te Orowaru* pay-equity assessment tool (see Section 2.4 for more information on support provided to employers).

Canada mandates a distinctive approach centred on gender sensitivity, beyond neutrality. Under the Pay Equity Act, federally regulated employers (or pay equity committees) are legally required to create job classes using explicit statutory criteria: similar duties and responsibilities, similar qualifications, same compensation plan, and same salary range. However, these job classes are not required to be gender neutral. Instead, Canada's system is designed to be explicitly gendered: after creating job classes, employers must determine the gender predominance of each class (female-dominated, male-dominated, or gender-neutral) based on the gender composition of the current and past workforce, and gender-based occupational stereotyping. Pay equity analysis then compares only predominantly female job classes with predominantly male job classes of equal value, with gender-neutral job classes excluded from these comparisons. While the subsequent job evaluation – i.e. the assessment of work value – uses gender-neutral criteria consistent with pay equity principles, the job classification system itself is intentionally gendered rather than gender-neutral. This approach reflects a policy choice to identify and address gender-based pay disparities by explicitly comparing female-dominated and male-dominated work, rather than attempting to create gender-neutral classifications from the outset. When compensation differences between predominantly male and predominantly female job classes of equal value are detected, employers must increase compensation for the job class which is paid less (typically the predominantly female one) to achieve pay equity. These increases are due three years after employers become subject to the Pay Equity Act. If increases represent more than 1% of the employer's annual payroll, they may be phased in over three to five years (depending on employer size), with each annual increase representing at least 1% of payroll. Employees or bargaining agents may file complaints with the Pay Equity Commissioner if employers fail to comply, and the Commissioner may order compensation increases based on investigation or audit findings.

Several countries have job classification systems with some gender-neutral features by using objective criteria but are not explicitly designed to be gender-neutral: Czechia (public sector only, where a mandatory Job Catalogue applies using objective criteria such as complexity, responsibility and strenuousness of work, though not explicitly designed as gender-neutral, expected to change with the transposition of the EU Pay Transparency Directive), Colombia (where the Unique Classification of Occupations, CUOC, established through Decree 654/2021 and Resolution 771/2021, adapts ILO's ISCO classification, with occupational titles in generic masculine form intended to include all genders), Costa Rica (Costa Rican Occupational Classification, COCR, developed by the National Institute of Statistics and Census), and Israel (where the Central Bureau of Statistics – CBS Occupation Classification categorises occupations based on skill level, field and type of work, with gender neutrality currently being internalised and potentially becoming mandatory in future).

Figure 2.3. At least ten OECD countries mandate or recommend gender-neutral job classification systems in the private sector

Countries requiring or recommending employers to use a gender-neutral job classification system in the private sector, July/August 2025



Note: Information is current as of July/August 2025, when the bulk of data collection took place. Austria, Latvia and New Zealand require or recommend gender-neutral job classifications in the public sector only. In Belgium, establishing job classifications is not mandatory at a national level, though sectoral classifications must be gender-neutral and are subject to public control. Such classifications are widespread in practice, resulting in broad coverage across the private sector. Canada requires federally regulated employers to create job classes using objective criteria but does not require these classifications to be gender neutral. Instead, job classes are intentionally categorised as female-dominated, male-dominated, or gender-neutral based on incumbency patterns and occupational stereotyping. Pay equity analysis then compares predominantly female and male job classes of equal value, with gender-balanced classes excluded from comparison.

Source: 2025 OECD Pay Transparency Questionnaire.

Where job classification systems are mandated, they tend to operate at the national level – including Australia, Austria in the Federal public service, Iceland, Korea, Latvia in the public sector, and Portugal – though in some cases they are embedded in sectoral systems in various levels (e.g. Belgium, France and Italy), or are left to individual companies (e.g. Lithuania, Spain, Sweden and Switzerland).

2.3.1. Transparency requirements make pay determination criteria visible to workers

Many OECD countries require employers to **make pay criteria available to workers**, though the specific mechanisms and scope of these requirements differ substantially (Table 2.2). Countries like Australia, Austria (Federal public service only), Canada (federally regulated employers), Czechia, Iceland, Israel,

Korea, Latvia (public sector only), Lithuania and Sweden have established formal processes requiring **employers to provide detailed information about pay scales, classification systems, and wage components**, often through written documents or specific reporting mechanisms. Other countries like Italy primarily provide information through workers' representatives. By contrast, in some countries, like Norway, workers who *suspect discrimination* can demand written confirmation of pay levels and criteria for comparison purposes. Several countries exempt smaller employers from the requirement to make pay criteria visible, suggesting a recognition that smaller organisations may face disproportionate compliance challenges.

Regarding **workers' rights to request individualised or aggregate pay information**, the landscape is more fragmented. Ten countries have established some form of right for workers to request pay data beyond what employers are required to proactively disclose. The nature and scope of these rights vary considerably, though processes are expected to standardise and expand given the EU Directive provisions on information rights for workers. Israel, Italy, Norway and Spain provide relatively robust mechanisms for workers to request information about pay levels for comparable positions or worker categories, often broken down by gender to facilitate pay equity monitoring. In contrast, several countries with strong proactive disclosure requirements, such as Australia, Czechia and Korea, do not provide workers with specific rights to request additional pay information. Canada represents an intermediate approach, requiring federally regulated employers to develop comprehensive pay equity plans that are accessible to workers, but not granting individual employees the right to demand aggregate data.

Table 2.2. Criteria to determine workers' pay, pay levels and pay progression: Information to workers

Requirements for employers to make available to workers the criteria used to determine workers' pay, pay levels and pay progression; ways to provide information; exception for certain employers; and workers' right to request pay information, July/August 2025

Country	Employers required to make criteria available to workers	Specific way to make the information available is prescribed	Exemptions for certain employers	Right of workers to request pay information on individual and average pay levels, by sex, for categories of workers performing same work/ work of equal value
Australia	Yes	Yes – Fair Work Information Statement must be provided at the start of employment, including information on the national standards that underpin remuneration (the National Employment Standards and Modern Awards – MA). MA, which cover occupations and industries, also contain award classifications describing the types of duties an employee is expected to carry out, any supervisory responsibilities, required experience and qualifications for each level of work, and rates of pay by level.	No	No
Austria	Yes (public sector)	Yes – For the federal civil service, information about criteria for pay, pay levels and pay progression are published on the website of the Federal Chancellery.	No (in the public sector)	Yes – For the federal civil service
Canada ¹	Yes	Yes – As part of a pay equity plan that is posted for workers to see,	Yes – The Pay Equity Act does not apply to	No – The Pay Equity Act does not give individuals the right to demand

Country	Employers required to make criteria available to workers	Specific way to make the information available is prescribed	Exemptions for certain employers	Right of workers to request pay information on individual and average pay levels, by sex, for categories of workers performing same work/ work of equal value
		employers are required to include information about the employer's pay equity process, the results of job and compensation comparisons, and details on how compensation will be adjusted to achieve pay equity.	employers with less than ten employees.	aggregate data. Instead, the law requires employers to proactively identify and correct gender-based wage discrimination.
Colombia	No answer	No answer	No answer	Yes
Czechia	Yes	Yes – Written form, may refer to relevant legal regulation/ collective agreements/internal rules. If the information is provided in electronic form, the employee must be able to save and print it.	No	No
France ²	Yes	Yes – Sectoral level collective agreements are published in Official Bulletin (these agreements often contain job classifications).	No	No – Although this right does not currently exist, the employer may voluntarily choose to respond to such a request.
Iceland	Yes	No	Yes – The Act on Equal Status and Equal Rights Irrespective of Gender, No. 150/2020 applies only to companies with 25 or more employees.	Yes – The results of the pay analysis as regards gender-based pay differences shall be made known to the employees of the company or institution and shall be accessible to them, with proper consideration for personal data protection.
Israel	Yes	Yes – According to Male and Female Workers (Equal Pay) Law 5724-1964, Amendment 6, the employer must prepare and publish an annual public report.	Yes – In the private sectors, employers with less than 518 employees. In the public sector, the law also applies to employers with less than 518 employees who fall under Section 6A of the Equal Pay for Female and Male Employees Act.	Yes – Section 7 of the Equal Pay for Female and Male Employees Act provides that an employer is required, upon an employee's request, to provide information regarding the wage level they belong to, by type of employees, job positions, ranking levels, or the percentage of the gender pay gaps in that group.
Italy	No	NA	NA	Yes – Each employee is entitled to receive written information about their remuneration. Every two years, employers with more than 50 employees must provide workers' representatives (and equality bodies) with a report on remunerations paid during the year, aggregated by categories of workers performing the same work or work of equal value, and broken down by gender. Individual employee may request a copy from both the equality body or the workers' representatives.
Korea	Yes	Yes – When concluding an employment contract, provision of written document (can be electronic) specifying wage components, calculation criteria, and payment methods.	No	No
Latvia	Yes (public sector), No (private)	No	No	Yes (public sector only)

Country	Employers required to make criteria available to workers	Specific way to make the information available is prescribed	Exemptions for certain employers	Right of workers to request pay information on individual and average pay levels, by sex, for categories of workers performing same work/ work of equal value
Lithuania	Yes	Yes – Remuneration policy with categories, forms of pay, additional payments (bonuses, etc.).	Yes – Employers with fewer than 20 employees are exempt from pay systems (soon <50).	Yes – Upon request by employee representatives, employers with 20 or more employees must provide information on the average salary of employees by category and gender.
Netherlands	No	NA	NA	Upcoming
Norway	No	NA	NA	Yes – A worker who suspects discrimination in the setting of pay may demand that the employer provide written confirmation of the pay level and the criteria for the setting of the pay of the person or persons with whom the worker is making a comparison.
Portugal	No	NA	NA	Yes – According to Article 32 of Law No. 105/2009, the employer must provide information about the company's employment-related, labour and social situation to the company's employees.
Spain	No	NA	No	Yes – It is a workers' right to access, through their legal representation, the company's wage register. In the case that no legal representation exists and the access to the wage register is requested by the worker, the company has to give them the information on the percentual differences that may exist between average pay levels, broken down by sex, and it should be disaggregated according to the components of remuneration and the applied job classification system.
Sweden	Yes	No – Co-operation required with employee representatives and/or employees on equal pay surveys.	Yes – All employers are obliged to work on pay surveys. Only employers with more than ten employees must document the work.	No

Note: Information is current as of July/August 2025, when the bulk of data collection took place. "NA" means "not applicable".

1. Pay reporting laws in Canada only apply to federally regulated private sector employers, federally regulated Crown corporations, and other federal organisations (under the Employment Equity Act) and to federally regulated private and public sector employers, parliamentary workplaces, and the Prime Minister's and ministers' offices (under the Pay Equity Act).

2 France answered for the private sector only.

Source: 2025 OECD Pay Transparency Questionnaire.

2.4. Countries are supporting employers in conducting job evaluations and classifications

A variety of **tools and methods exist across OECD countries to support gender-neutral job evaluation and classification**. These can be broadly categorised into analytical tools and toolkits, methodological guidance, capacity-building initiatives, and measures specifically designed to address valuation bias (see Table A.A.1 in Annex A for an overview of these tools and methodological approaches). The prevalence of published guidelines, web-based toolkits, and downloadable resources indicates a

strong preference for scalable, accessible support mechanisms that can reach diverse employer populations. At the same time, the concurrent availability of consulting services and direct training suggests recognition that written materials alone may be insufficient for complex organisational transformation. This section discusses these support systems in more detail.

The institutional architecture for delivering support to employers reveals three predominant models. First, **specialised equality bodies often play a leading role in the provision of technical guidance and training**, as evidenced by the Victorian Equal Opportunity and Human Rights Commission in Australia, the Institute for the Equality of Women and Men in Belgium, the Equality and Human Rights Commission in the United Kingdom, and the Equality and Anti-Discrimination Ombud in Norway. Second, **labour ministries assume direct responsibility for developing methodological resources and conducting employer training**, particularly visible in Czechia, where authorities provide awareness-raising, tools and methodological guidance to support the assessment and comparison of the value of work; in Korea, where authorities provide guidance to companies on methodologies for assessing work of equal value;³ and in Japan where Prefectural Labour Bureau staff provide advice adapted to each company, and in Canada where the Office of the Pay Equity Commissioner develops comprehensive resources. Third, **multi-stakeholder partnerships involving government agencies with social partners** have been active in countries such as Belgium (where the BE-MAGIC project engages employers' and workers' representatives in improving national guidance and awareness – Box 2.5), Denmark (where social partners provide support to their members on how to compare the value of work in line with the Danish labour market model), New Zealand (where public service guidance has been developed collaboratively with unions and diverse employee representatives), and Spain (whose job evaluation tool was developed through technical negotiating tables bringing together workers' and employers' organisations, independent experts, and government ministries). The European Commission and EIGE have updated EU-wide guidelines for employers and social partners on gender-neutral job evaluation and classification in the context of Article 4 of the EU Pay Transparency Directive (Box 2.3).

In addition to publicly provided tools and methodologies, private organisations and consultancies across countries offer commercial job evaluation tools and advisory services. These range from analytical software that employers can use to conduct their own assessments to full-service consultancy where firms carry out the job evaluation process on behalf of clients.

Box 2.3. EU-wide guidelines on gender-neutral job evaluation and classification: Step-by-step toolkit

In line with Article 4(3) of the EU Pay Transparency Directive, the European Commission and EIGE have updated EU-wide guidelines on gender-neutral job evaluation and classification systems. The revised, evidence-based step-by-step toolkit is designed to support implementation of the Directive and to help employers ensure equal pay for equal work or work of equal value.

The toolkit, which is available free of charge, is a voluntary resource designed primarily for employers of all sizes across the public and private sectors. It is also relevant for social partners, workers and their representatives, equality bodies, policymakers and practitioners involved in pay-setting, collective bargaining, enforcement and monitoring of equal pay.

The toolkit provides step-by-step guidance for assessing the value of jobs using objective and gender-neutral criteria – skills, responsibility, effort and working conditions – while addressing the risk of gender bias and the systematic undervaluation of female-dominated work. The results aim to enable employers to establish a gender-neutral and transparent pay structure, covering both basic pay and complementary or variable pay components.

The toolkit offers three tailored pathways adapted to organisational size: a simplified pathway for micro-organisations (fewer than 10 workers), using a graduated factor comparison method; a simplified pathway for small and medium-sized organisations with up to 15 job roles, based on pair comparison; and a standard pathway for medium-sized and large organisations, using a comprehensive analytical point-factor method.

The following resources are available to support implementation:

- **Step-by-step toolkit** (PDF): A comprehensive document providing structured guidance for conducting gender-neutral job evaluation and classification, including ten practical tools, templates, checklists, case studies and downloadable Excel worksheets. Available at: <https://eige.europa.eu/sites/default/files/documents/gender-neutral-job-evaluation-and-classification-step-by-step-toolkit.pdf>.
- **Web toolkit**: A simpler and more accessible online version of the toolkit, structured around the three organisational size pathways, with interactive navigation and supporting materials. Available at: <https://eige.europa.eu/gender-mainstreaming/toolkits/gender-neutral-job-evaluation>.
- **Video tutorials**: Short guidance videos showing how different organisations can navigate the web toolkit and conduct gender-neutral job evaluation and classification in practice (micro-organisations: <https://www.youtube.com/watch?v=7X9PjEQ-EQo>; small and medium-sized organisations: https://www.youtube.com/watch?v=NYJ8P7DyW_o; large organisations: <https://www.youtube.com/watch?v=8UfwLXVgpkw>).
- **Factsheet**: A summary of the toolkit's main components, intended as a quick-reference overview for employers and social partners. Available at: <https://eige.europa.eu/sites/default/files/documents/gender-neutral-job-evaluation-and-classification-factsheet.pdf>.
- **Policy brief** (by EIGE and Eurofound): A brief highlighting the benefits of gender-neutral job evaluation and classification for employers, social partners and workers. Available at: <https://eige.europa.eu/sites/default/files/documents/policy-brief-building-successful-and-inclusive-organisations-why-gender-neutral-job-evaluation-and-classification-pays-off.pdf>.
- **Launch webinar**: A two-hour online webinar introducing the toolkit to users, including demonstrations of the tools and templates and an opportunity to engage with experts. Available at: <https://eige.europa.eu/newsroom/events/webinar-launching-eu-wide-guidelines-gender-neutral-job-evaluation-and-classification>.

Source: EIGE (n.d.^[15]; 2025^[16]) and (EIGE, 2026^[17]) webinar: "Launching the EU-wide guidelines on gender-neutral job evaluation and classification".

2.4.1. Analytical tools and toolkits can streamline job evaluation

Governments in many OECD countries have developed **standardised analytical tools for use by employers**. The Australian Public Service Commission provides the *APS Role Evaluation Tool* to support a common approach to determining the relative value of roles in the federal public service. Belgium's Institute for Gender Equality has developed a Checklist on Non-Sexism in Job Evaluation and Classification to detect gender discrimination; employers must indicate whether they used it when submitting their classifications. Canada provides a comprehensive *Pay Equity Toolkit* designed for medium-sized federally regulated organisations, which includes a pay equity plan tool, templates, a job evaluation guide, an hourly wage calculator, and the *Pay Equity Compass* – an online tool to determine

applicability of the Pay Equity Act. Germany offers *eg-check.de*, provided by the Federal Anti-Discrimination Agency, to identify risks of unequal pay.

In New Zealand, the Ministry for Women developed the Spotlight Skills Recognition Tool, an online checklist to ensure skills and qualifications are recognised consistently and fairly. Pay equity information from previous pay equity claims has also been collected into the Employment Services Repository, including job descriptions, anonymised wage and salary data, summary job profiles, anonymised interview transcripts, areas of job responsibility and skills, workforce analysis and evidence reports. If parties to a claim agree, they can use employees covered by a previous settlement (settled after 14 May 2025) as a comparator in their own claims. Portugal's Commission for Equality in Labour and Employment (CITE) has developed a support guide for job evaluation based on objective criteria common to both women and men, though the system is recommended rather than mandatory.

Spain has made available a national job evaluation tool (Figure 2.4), developed through social dialogue, to implement Royal Decree 902/2020 on equal pay. The tool, published online in 2022 and supported by Order PCM/1047/2022 establishing official job-evaluation procedures and technical guidelines, is not compulsory but sets minimum requirements to ensure companies' job evaluations are objective and gender-neutral (for more details see Box 4.5 in Spain's case study in Chapter 4).

Figure 2.4. Illustration of Spain's gender-neutral job evaluation tool

Screenshot of the Excel-based job evaluation tool developed by Spain's Ministry of Labour and Ministry of Equality in collaboration with social partners

Note: Translated from Spanish. The tool's main interface provides access to multiple worksheets: job listings, evaluated positions, workforce distribution by position, and job mapping. The lower section displays analytical outputs through charts. Users can also define optional "other" subfactors for organisation-specific requirements. The tool automatically groups positions of equal value based on total points, enabling companies to identify potential pay inequities across jobs that may have different titles but equivalent objective requirements.

Source: The tool is available at https://www.mites.gob.es/es/portada/herramienta_valoracion_puesto/index.htm.

Switzerland has developed Logib, a web-based tool enabling employers to analyse the gender pay gap and apply a systematic approach to setting wages (Box 2.4); Czechia and Luxembourg have also adapted or tested Logib for national use.

Box 2.4. Switzerland's Logib: A pioneering gender pay gap analysis tool

Switzerland developed Logib as a free, online tool to help employers calculate and analyse gender pay gaps. First introduced in 2006 and subsequently updated, Logib has become a cornerstone of Switzerland's pay transparency framework and has been adapted for use in other countries.

Key features

- Free and accessible: available online at no cost to all employers
- Anonymous and secure: ensures confidentiality of employer data
- User-friendly design: guides employers through the analysis process
- Dual methodology: offers two modules tailored to company size (Module 1 for companies with 50 or more employees; Module 2 for small and medium-sized enterprises with fewer than 50 employees)
- Comprehensive reporting: generates detailed gender pay gap reports.

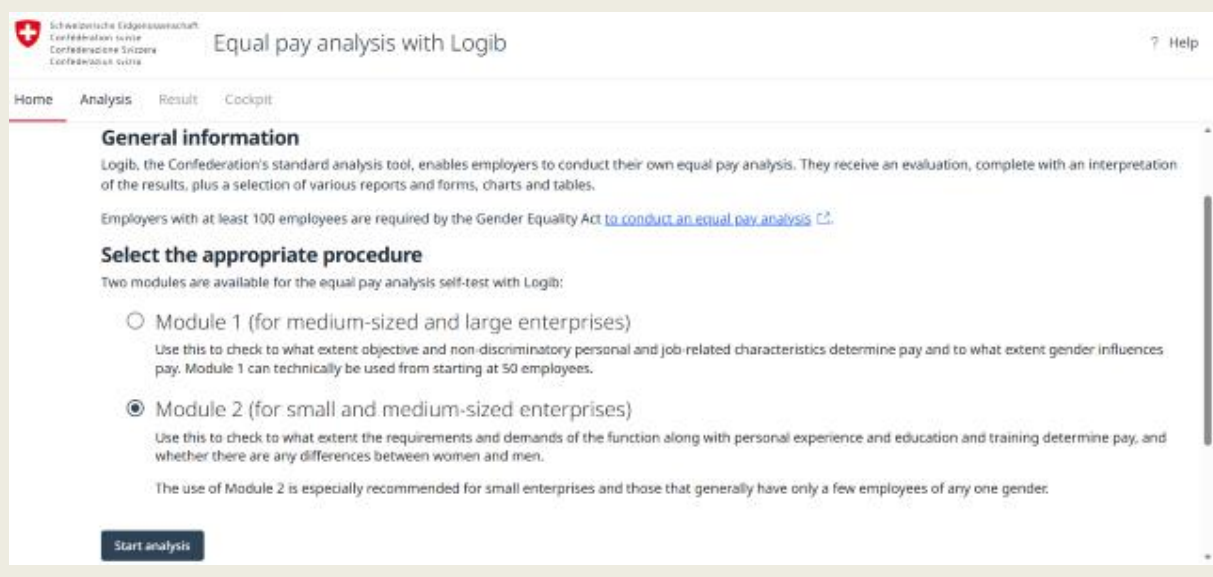
Employers complete a standardised data sheet template with information on their workforce and compensation. The tool then uses these data to calculate gender pay gaps and automatically generate an analysis report, providing employers with clear insights into their pay structures.

How it works

Employers complete a standardised data sheet template with information on their workforce and compensation. The tool then uses these data to calculate gender pay gaps and automatically generate an analysis report, providing employers with clear insights into their pay structures. The pay systems analysis component evaluates whether the criteria used to determine salaries (such as skills, responsibilities, and working conditions) are applied in a gender-neutral manner, highlighting areas where pay structures may inadvertently disadvantage women or men.

Figure 2.5. Illustration of Logib tools: Equal pay analysis and Pay systems

Screenshots of the Logib tools: Equal pay analysis (Module 2 for small and medium-sized enterprises) and Pay systems, offered by Switzerland



The screenshot displays the 'Logib module 2' interface. At the top, it features the Swiss Confederation logo and the text 'Schweizerische Eidgenossenschaft', 'Confédération suisse', 'Confederazione Svizzera', and 'Confederaziun svizra'. The page title is 'Logib module 2'. Navigation links include 'Home', 'Analysis', 'Result', and 'Cockpit'. A blue information box states: 'Your data will not be saved in Logib and will not be disclosed to third parties. You can save the entered data on your own system and read it in again at a later point in time to continue editing it.'

The main section is titled 'Preparation and procedure' and lists the following steps:

1. Download the [data sheet template](#).
2. Select the month for which you wish to process the data. This month should be as representative as possible, i.e. it should closely reflect the annual average.
3. Export the data from your personnel system and copy it into the data sheet template
4. Complete the data sheet template with the data for the selected month.
 - a. The [Quick Guide](#) helps you to complete the data sheet template. We recommend filling out the data sheet with the help of the Quick Guide.
 - b. An [example of the filled data sheet](#) (without function evaluation) as well as an example of an [export file ready for analysis](#) (with function evaluation) can serve as additional help for this purpose.
 - c. The more detailed [Guidelines](#) provide further information and instructions.

Buttons for 'Back to homepage' and 'Next' are located at the bottom right of the section.

Below this, the 'Logib pay system' section is visible, featuring a 'Create pay system' heading and a description: 'Logib pay system offers you an insight into the structure of the work activities performed (functions) and wage practices within your company and your organisation. This allows you to create a simple function and pay system based on this. As a first step you define the requirements and demands of the functions performed. Based on your current wage practices, you thus have the foundations to set wages in a systematic and clear way.'

A four-step process flow is shown:

- 1 Import data
 - Import data sheet or export file
 - Enter or edit data manually
- 2 Create functions landscape
 - Evaluate functions in terms of their requirements and demands
 - Compare functions among each other
- 3 Create pay system
 - Get an overview of pay grades and pay bands
 - Create prepositions for adapted wages
- 4 Download results
 - Export pay system

Source: The tools are available at <https://www.ebg.admin.ch/en/equal-pay-analysis-with-logib>.

The Equal Pay International Coalition (<https://www.equalpayinternationalcoalition.org/>) – a global initiative led by the OECD, ILO and UN Women which bring together different stakeholders (including employers) and facilitates knowledge exchange and the sharing of good practices to close gender pay gaps – has designated Logib as an “EPIC Good Practice” and shares it with member organisations worldwide.

Source: Government of Switzerland Logib website (<https://www.logib.admin.ch/home>); EPIC (n.d.[18]), “Logib is Epic’s 1st Good Practice”; 2025 OECD Pay Transparency Questionnaire.

2.4.2. Governments provide methodological guidance for job evaluations

Other countries have produced detailed **methodological guidance to support implementation**. Belgium stands out for its comprehensive approach developed by the Institute for Gender Equality, which includes a manual on gender-neutral job classification (“*Classification de fonctions sexuellement neutre*”) and a practical guide to analytical job classification (“*Classification de fonctions analytique*”). Canada’s Pay Equity Toolkit includes a user guide explaining how to create a pay equity plan and a job evaluation guide helping employers understand the principles of job evaluation. Czechia has published several handbooks for employers and employees under its Action Plan for Equal Pay for Women and Men 2023-2026, providing methodologies for assessing and comparing the value of work with practical guidance materials, examples and criteria. It has also developed a detailed methodology for the public sector that serves as

guidance for the private sector. In Estonia, the Ministry of Finance has developed methodology for the public sector.

France's National Agency for the Improvement of Working Conditions (ANACT) published a Guide to professional classifications for branch negotiators in May 2024, providing guidance on professional classification systems used in branch-level collective bargaining. Lithuania has a publicly-available job evaluation methodology first approved in 2004, with further methodological recommendations published in 2023. New Zealand has developed a practical guide explaining the job evaluation standard NZS 8007:2006 and how to apply it in a gender-inclusive way. In Norway, the Directorate for Children, Youth and Family Affairs has issued guidance materials on pay mapping obligations that outline how employers should assess whether different jobs are of equal value. Portugal's Technical Committee for Equal Pay between Women and Men developed a Management System Standard for Equal Pay (NP 4588:2023), published in June 2023. Spain issued Order PCM/1047/2022, establishing an official job-evaluation procedure and technical guidelines; the associated tool sets minimum requirements to ensure companies' job evaluations are objective and gender-neutral, though it is not compulsory. In Sweden, the Equality Ombudsman provides *Lönekartläggning*, a guide to support employers in annual pay surveys.

Israel's Equal Employment Opportunity Commission has issued guidelines regarding the implementation of Equal Pay for Female and Male Employees Act Amendment No. 6, which include explanations and examples concerning the classification of types of employees, job positions, and ranking levels, providing operational guidance on applying the principle of equal pay for work of equal value; however, they do not mandate a specific job evaluation methodology nor establish a formal, standardised job classification system.

2.4.3. Countries deliver capacity-building through training, support and sectoral engagement

Countries have implemented varied capacity building-on gender-neutral job evaluation and classification systems Broadly speaking, governments typically offer more structured guidance to their own public service entities through specialised training centres and mandatory procedures.

Austria provides support to the private sector via the project “100% – equality pays off”, which offers advice on equality-oriented framework conditions and concrete measures for gender equality in the workplace, while supporting the public sector by offering courses on job description preparation and federal evaluation procedures at the central training centre of the Federal Civil Service. Belgium launched the BE-MAGIC project to improve guidance and tools for gender-sensitive job evaluation and raise awareness among employers and workers' representatives in support of implementing the EU Pay Transparency Directive (Box 2.5).

Canada offers a case study demonstrating the steps an organisation takes to create their first pay equity plan and, in collaboration with TÉLUQ University, provides a free online course on the pay equity process. Czechia's Action Plan for Gender Equality includes plans for training all employers on equal pay and pay though implementation is forthcoming. Finland for now relies on commercial actors to provide capacity-building support.

Norway's Equality and Anti-Discrimination Ombud provides guidance on anti-discrimination legislation, including advice in individual cases, lectures and training courses. Portugal's Commission for Equality in Labour and Employment (CITE) has promoted online clarification sessions on equal pay and the implementation of Law No. 60/2018, alongside email and telephone support. Sweden's Equality Ombudsman is mandated to supervise compliance with the Discrimination Act and to inform, educate, and have contact with authorities, companies, individuals, and organisations. Switzerland offers a helpline for Logib and organises workshops through the Federal Office for Gender Equality to support employers.

France presents a notable model of sectoral engagement wherein the General Directorate for Labour (DGT) actively monitors wage negotiations across 171 occupational branches, through a wage monitoring committee. This committee meets twice a year with nationally representative unions and employer organisations to review collectively agreed minimum wages. Branches facing difficulties such as low minimum wage levels, compressed wage grids, or outdated classifications may be met by the Ministry of Labour to encourage progress in negotiations. In the most difficult cases, branches may be placed under the supervision of a Mixed Joint Committee, chaired by an external facilitator (sometimes a civil servant), to facilitate the progress of negotiations. However, this does not guarantee that negotiations will necessarily resume.

Beyond national initiatives, **collaboration and peer-learning between countries play an important role** in capacity-building for gender-neutral job evaluation. The adaptation of Switzerland's Logib tool by Czechia and Luxembourg exemplifies how countries can learn from and build upon each other's experiences. Such peer-learning also occurs in the context of the Equal Pay International Coalition (EPIC – <https://www.equalpayinternationalcoalition.org/>). In the European Union, the Citizens, Equality, Rights and Values (CERV) programme funds projects to promote gender equality, including specific calls for proposals to support Member States in developing national guidance and tools for gender-sensitive job evaluation and classification systems.

Box 2.5. BE-MAGIC project: Supporting the EU Pay Transparency Directive implementation

The EU Pay Transparency Directive requires Member states to make analytical tools or methodologies available to employers, to help them to meet their obligations to ensure equal pay for equal or equivalent work. To this end, Belgium has launched the EU-co-funded BE-MAGIC project (*Belgium – Modernisation and Adaptation of Gender neutral Instruments of Classification*). In addition to ensuring the correct transposition and implementation of the Directive into Belgian law, the project supports social partners in sectoral consultation on pay structures by providing them with tools for gender-neutral job evaluation and classification systems. It also offers training for social partners and chairpersons of joint committees. The project will examine the directive's impact on Belgian legislation and sectoral pay structures. In addition, existing tools will be evaluated and new ones developed.

Source: 2025 OECD Pay Transparency Questionnaire and Federal Public Service (2025^[19]), "Pay transparency: the BE-MAGIC project".

2.4.4. Specific initiatives combat systematic undervaluation of female-dominated work

Several countries have developed **specific tools and guidance to help identify and address gender bias embedded in job evaluation criteria and processes**. Belgium launched the BE-MAGIC project (see Box 2.5). Germany's "EVA list" (evaluation of job assessment procedures), developed by the Institute for Economic and Social Research on behalf of the Federal Ministry for Family Affairs, enables social partners to evaluate whether job assessment procedures in collective bargaining agreements are gender-neutral, helping to identify procedural gaps or inconsistencies that may give rise to gender bias in evaluation outcomes. New Zealand offers guidance and tools – such as the Spotlight Skills Recognition Tool and the *Te Orowaru* work assessment tool – to support bias-free assessment of work value, including skills that may have been historically overlooked.

Some countries have conducted or are conducting **centralised assessments of job evaluations and classifications** – including Australia, Austria and Belgium. Australia has implemented mandatory measures through the Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022, requiring the Fair Work Commission to consider gender equality when determining minimum pay rates under Modern Awards. The Commission is reviewing five modern awards as a priority, and found that employees

under these awards have been the subject of gender-based undervaluation. As of July/August 2025 the Commission has made decisions to vary classifications and minimum wage rates in multiple awards as a result of the review, which is ongoing. In Austria job evaluation for the Federal public service is carried out centrally by the Federal Chancellery to ensure consistency across the system. They also note that it is often necessary to re-classify posts to reflect changes in the tasks they involve: between 8 000 and 10 000 posts are re-classified per year; however, this number can rise considerably in times of major restructuring. In Belgium, the Directorate General for Collective Labour Relations checks gender-neutral job classifications submitted by sectoral level industrial joint committees using 12 established criteria. According to responses to the 2025 OECD Pay Transparency Questionnaire, around 255 classifications were assessed in the initial review (in 2015), and 45 were found not to be gender-neutral, primarily due to the use of gendered job titles, and required revision. Currently, almost all sectoral job classifications are considered neutral on the minimum requirement of neutral job titles (see Belgium case study in Chapter 4).

Interestingly, both Norway and Sweden **rely primarily on employers** themselves to address gender bias through legislative obligations. Norway's Section 26 of the Equality and Anti-Discrimination Act obliges all employers, regardless of sector or size, to work actively, purposefully and systematically to promote equality and prevent discrimination, with Bufdir's guidance recommending that employers examine how unconscious biases may contribute to pay disparities. Similarly, Sweden's Discrimination Act requires employers to promote gender balance through education, training, skills development, and other appropriate measures. Evaluations by independent experts suggest that this employer-driven approach may have limited effectiveness in addressing underlying gender-based valuation biases (see Box 2.2).

Training initiatives and awareness-raising actions can complement tools

Multiple countries complement methodological developments with **training initiatives and awareness-raising actions to increase employer capacity**. For example, in **Spain** the Women's Institute provides companies with 50 or more employees with equality training for human resources staff, aimed at reinforcing the detection of bias in recruitment and work evaluation, while **Sweden's** Discrimination Act obliges employers to promote gender balance in different job categories through training, skills development and other measures.

Some countries incentivise good practices with recognition schemes

Some countries have established **voluntary recognition programmes to incentivise companies to adopt equitable evaluation and pay practices**. Mexico promotes two key distinctions: the UNDP Gender Equality Seal, awarded to companies promoting equal pay, inclusion, and equitable evaluation of professional skills by assessing hiring, promotion and training practices; and the Distinction for Equality Between Women and Men, which recognises companies incorporating gender equality criteria into human resources processes, including efforts to properly value roles traditionally held by women. Portugal's Commission for Equality in Labour and Employment (CITE) annually awards the Equal Pay Seal to companies with pay gaps between -1% and 1%.

2.4.5. Countries are developing new job evaluation frameworks and adjusting existing ones

Several countries are developing initiatives indicating **broader momentum toward pay transparency**. In the EU, these are largely in anticipation of the EU Pay Transparency Directive.

Iceland presents a particularly ambitious example: in March 2023, the Icelandic Government and the Association of Icelandic Municipalities announced the development of a new job evaluation system based on recommendations of an Action Group on Pay Equality and Equality in the Labour Market. The system will focus specifically on eliminating wage disparities resulting from a gender-segregated labour market

and the systemic undervaluation of traditionally female-dominated occupations. A steering committee comprising representatives from the Ministry of Finance and Economic Affairs, the Ministry of Social Affairs and Housing, the Confederation of Icelandic Employers, employees' associations, and public sector employers' associations was appointed to develop the system, with overall responsibility held by the Ministry of Equality. The committee is expected to submit proposals by the end of 2026. Notably, Iceland's approach explicitly acknowledges that occupations where women constitute a large majority and which were previously carried out within the home – such as teaching and nursing – have not been fairly remunerated, and commits to conducting evaluations based on factors that traditional assessment systems have failed to recognise as professional competences, including emotional effort (managing sensitive psychological situations), responsibility for individuals' well-being (as distinct from financial or asset responsibility), communication skills in complex interpersonal contexts, and care-giving responsibilities. The approach recognises these skills as acquired professional skills that have been undervalued due to their historical association with unpaid domestic labour.

Other countries are also preparing new frameworks in the context of the EU Pay Transparency Directive (see Section 2.5). Outside the EU, **New Zealand's** Ministry of Business, Innovation and Employment is developing guidance on pay equity legislation changes, including methods for assessing job size and identifying gender bias.

2.5. The EU Pay Transparency Directive drives convergence on job evaluation and classifications

The importance of gender-neutral job evaluation and classification systems for ensuring equal pay has been reinforced by the EU Pay Transparency Directive, which places establishes core requirements regarding pay structures, specifying criteria for assessing work of equal value, and requiring EU Member States to ensure analytical tools and methodologies are made available to support employers in establishing gender-neutral systems (see Box 2.1 for a detailed overview of the Directive's provisions on job evaluation and classification).

As EU member states work to transpose the Pay Transparency Directive by June 2026, countries are at varying stages of transposition regarding job evaluation and classification systems (Table 2.3). Annex B gives an overview of the key actors involved in the definition, transposition and implementation of the EU Pay Transparency Directive.

Implementation of the Directive's provisions related to gender-neutral job classification and evaluation is progressing at varying speeds. Several EU OECD countries have already taken steps to implement them. Spain has substantial legislation in place that addresses many of the Directive's provisions, though full formal transposition is still pending. Royal Decree 902/2020 sets specific criteria to determine when work must be considered of equal value (though the criteria are not exactly those required by the Directive). In 2022, Spain published an online job evaluation tool developed through social dialogue. Every Spanish company must have a job classification scheme based on professional groups reflecting objective criteria free of gender bias, as mandated by Royal Decree 902/2020. Companies required to implement equality plans must also assess pay disparities for workers assessed to be doing work of equal value, conduct equal pay audits based on objective job evaluation, and establish corrective action plans where disparities are identified.

Belgium launched the BE-MAGIC project to support implementation of Article 4.2 of the Directive in Belgian law and collective bargaining practice (see Box 2.5). Greece established a working group on the directive, which completed its work with its final meeting, held on 13 February 2026. Lithuania is preparing to transition from its current system – where employers must use gender-neutral criteria but can choose their own – to requiring evaluation using the Directive's four core criteria: skills, effort, responsibility, and working

conditions. Additional countries have published draft legislation (Finland, the Netherlands and Sweden) or established expert commissions (Germany), while others report having working groups or consultations underway.

Several countries are developing comprehensive frameworks and tools to support employers with gender-neutral job evaluation. Czechia's Ministry of Labour and Social Affairs is developing a practical methodology for assessing work value, a job evaluation tool for small and medium-sized employers, and modelling internal pay regulations, drawing on international methods from Canada, Spain, and the ILO, though political consensus and draft legislation are still lacking. Finland published draft legislation in December 2025 and plans to develop analytical tools based on gender-neutral criteria (though not mandatory). It also recognises the need for training (yet to be prepared) and noted that they will apply EU-wide guidelines (Box 2.3). Latvia is transposing the Directive and has launched an EU-funded project ("Promotion of Equal Opportunities and Non-Discrimination") preparing step-by-step guidelines for SMEs on developing gender-neutral job evaluation systems. Poland is developing analytical tools to support employer compliance with the Directive's job evaluation requirements, building on existing Labour Code criteria that employers use to determine work value.

Other countries are focussing on specific legal and procedural aspects. Austria is discussing two key needs: ensuring pay transparency when initiating employment and defining job evaluation criteria through further development of Section 9 of the Equal Treatment Act; and creating employer obligations to provide information on pay determination criteria and individual employee rights to information about average pay levels for comparable work. Italy is working on legal definitions of "equal work" and "work of equal value" in line with the Directive, building on its collective bargaining system. The Netherlands has published draft legislation requiring employers to establish pay structures that enable value comparison, with criteria to be agreed with workers' representatives. the Slovak Republic published draft legislation in September 2025, following by public consultation through October 2025, and Sweden – following an inquiry – published a 388-page report with proposals for the transposition in May 2024.

Several countries have established working groups or initiated consultations but have provided limited public information on specific transposition plans. France has begun consultations with social partners, with implementation under development following government changes in 2025. Germany established an expert commission that published a comprehensive report in November 2025 with recommendations for draft legislation expected in early 2026. Hungary has a working group considering transposition proposals, though specific timelines and deliverables have not been publicly documented.

Table 2.3. EU countries will introduce changes to job evaluation and classification to implement the EU Pay Transparency Directive

Key changes related to job evaluation and classifications, by country and implementation status (not yet, planned, ongoing, implemented), July/August 2025

Country	Changes	Key changes related to job evaluation and classifications
Austria	Planned	Discussions ongoing. Key needs related to implementation: - Ensuring pay transparency when initiating an employment relationship in further development of the existing obligations under Section 9 Equal Treatment Act – ensuring the principle of equal pay for equal work and work of equal value and defining the criteria for job evaluation. - Creation of an obligation for employers to provide information on the criteria used for determining pay and, in the case of over 50 employees, also pay development – the creation of an individual right to information for employees about the average pay levels of employees who perform the same or equivalent work.
Belgium	Ongoing	Project BE-MAGIC (see Box 2.5) to improve national guidance and tools for gender-sensitive job evaluation and classification and to raise awareness among employers' and workers' representatives to support and advance the implementation of the Pay Transparency Directive Article 4.2 in Belgian law and collective bargaining practice.

Country	Changes	Key changes related to job evaluation and classifications
Czechia	Planned/ongoing	- Internal discussions are ongoing within the Ministry of Labour and Social Affairs, but political consensus and draft legislation are still lacking. - The Ministry of Labour and Social Affairs is developing a framework including a practical methodology for assessing work value, a job evaluation tool for small and medium-sized employers, and model internal pay regulations adapted to different employer sizes. These measures draw on international job evaluation methods, including those from Canada, Spain and the International Labour Organization (ILO).
Denmark	Not yet	
Estonia	Not yet	
Finland	Ongoing	As part of the national implementation of the EU pay transparency directive, plans at national level to develop and make available to employers analytical tools or methods for job evaluation. This would be based on gender-neutral and objective criteria, as defined in the directive. This system would not be mandatory. Finland plans to apply EU-wide guidelines to the national system of gender-neutral job evaluation and classification in spring 2026. While training is recognised as needed, national training has not yet been prepared or planned. Draft government proposal published in December 2024 for consultation (deadline 9 February 2026). Proposes amendments to the Act on Equality between Women and Men and related legislation. Directive to be transposed according to minimum provisions. Working group included representatives from three ministries, labour market organisations, and equality authorities.
France (a)	Ongoing	Formal consultations with labour unions and employers' federations began in May 2025. Government plans to overhaul existing Gender Equality Index to align with Directive requirements. Draft legislation expected following consultation period (delayed from September 2025 due to government changes).
Germany	Ongoing	Expert Commission established in July 2025 to develop implementation recommendations. Commission published comprehensive final report November 2025 with detailed proposals. Federal Ministry is drafting legislative bill based on Commission recommendations, with Cabinet approval expected in February 2026 and draft legislation anticipated early 2026.
Greece	Ongoing	Working Group on the Directive. The working group reported having completed its work on 13 February 2026 with the submission of a draft law proposal in line with the requirements of Directive (EU) 2023/970.
Hungary	Planned	Working Group reported in responses to the OECD 2025 Pay Transparency questionnaire but no draft legislation or concrete implementation timeline announced.
Ireland	No response	
Italy	Ongoing	Currently working on the legal definition of the notions of "equal work" and "work of equal value" in line with the Directive. Law 15/2024, formally delegating government to transpose the Directive with specific guiding principles. Ministry of Labour and Ministry of Economy/Finance conducting structured preparatory work. Draft legislative decree expected late 2025/early 2026 for parliamentary consultation. Law 15/2024 Art. 9 specifies implementation requirements including gender-neutral job evaluation methodologies and social partner involvement.
Latvia	Ongoing	- Currently in the process of transposing the Directive. - EU-funded project "Promotion of Equal Opportunities and Non-Discrimination" preparing step-by-step guidelines for SMEs
Lithuania	Ongoing	- The remuneration policy specifies the categories of employees by position and qualification, as well as the forms of payment and salary amounts (minimum and maximum) for each of them, the grounds and procedure for granting additional payments (bonuses and premiums), and the procedure for indexing wages. - Employers are currently required to use gender-neutral criteria when comparing positions, but they can choose their own. Changes are currently being prepared to properly implement the Pay Transparency Directive, and after the changes are adopted, employers will have to evaluate the following criteria when comparing positions: skills, effort, responsibility, working conditions.
Luxembourg	Not yet	
Netherlands	Ongoing	- The Dutch law will mention that pay structures are necessary to compare the value of work. These pay structures should guarantee equal value for equal work. The criteria of the pay structures should be arranged with workers' representatives. - Draft legislation published for online consultation. Consultation period has closed.
Poland	Planned/ongoing	For the time being, the Labour Code provides for the criteria that employers should use to determine and/or compare the value of work.

Country	Changes	Key changes related to job evaluation and classifications
		Poland is working on the tools which will support employers in their compliance with the requirements of job evaluation in accordance with the Directive.
Portugal	Not yet	
Slovak Republic	Ongoing	Draft law on pay transparency published September 2025, with public consultation completed on 9 October 2025. The draft introduces a new standalone Act on the Application of the Principle of Equal Pay for Men and Women for Equal Work or Work of Equal Value, alongside amendments to the Labour Code, Labour Inspection Act, and Employment Services Act. The legislation aims for full transposition of the Directive and is expected to enter force on 1 June 2026.
Slovenia	No response	
Spain	Implemented – although the directive has not been fully transposed yet	The provisions related to equal pay for equal work or for work of equal value have been transposed. Article 28 of the Workers' Statute establishes the obligation to pay the same wage for work of equal value, while Royal Decree 902/2020 sets some specific criteria to determine when work has to be considered of equal value, but the criteria are not exactly those required by the Pay Transparency Directive. In 2022 the job evaluation tool was published online (https://www.mites.gob.es/es/portada/herramienta_valoracion_puesto/index.htm). This is a result from the social dialogue at the technical negotiating tables. The tool's main target is setting and defining a procedure to develop a job evaluation. Article 22 of the Workers' Statute establishes that the company, either by collective bargaining or by representatives' agreement, uses a work classification system based on professional groups, these gathering competences, qualifications, and tasks. Therefore, every company must have a job classification scheme (groups, levels, categories) agreed or negotiated following Article 22 requirements, and the company has also to revise it, so the system reflects objective criteria without gender-based biases, as mandated by Royal Decree 902/2020. Nevertheless, there is not one specific classification system required. In addition, every company must develop a pay register by sex, and to those companies required to implement an equality plan, an equal pay audit is to adhere to their obligations. The pay audit must be developed based on an objective job evaluation plus the corrective action plan to be implemented within the company.
Sweden	Planned/ongoing	The proposals on transposition of the Pay Transparency directive are under consideration within the government Offices. Formal inquiry with clear mandate established to determine transposition requirements based on Swedish labour market model, autonomy of social partners, and Discrimination Act (2008:567) structure. Proposals shall maintain existing Swedish regulatory system and include only measures necessary for transposition, respecting collective bargaining traditions.

Note: Information is current as of July/August 2025, when the bulk of data collection took place. Country responses have been supplemented with desk research. (a) France answered for the private sector only.

Source: 2025 OECD Pay Transparency Questionnaire.

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Notes

¹ All companies in the private sector are subject to collective agreement nr. 25 of the National Labour Council, which requires equal pay between male and female workers in all elements and conditions of remuneration, including job evaluation systems. While sectoral agreements cover almost all private sector workers through extension mechanisms, those not covered by sectoral agreements are still bound by this national-level collective agreement (nr. 25) requiring gender-neutral pay practices.

² Social, Community, Home Care and Disability Services Industry Award 2010; the Children's Services Award 2010; the Health Professionals and Support Services Award 2020; the Aboriginal and Torres Strait Islander Health Workers and Practitioners and Aboriginal Community Controlled Health Services Award 2020; and the Pharmacy Industry Award 2020 (for more information see <https://www.fwc.gov.au/hearings-decisions/major-cases/gender-undervaluation-priority-awards-review>).

³ In Korea, the legal basis for supporting the comparison of the value of work is provided by Article 8 of the Equal Employment Opportunity and Work-Family Balance Assistance Act and the Regulations on the Administration of Equal Employment Opportunity Measures (Administrative Rules of the Ministry of Employment and Labour, August 2023). Practical guidance is delivered through two main channels: corporate consulting on Affirmative Action, and regular workshops for honorary supervisors for equal employment, both of which guide companies on methodologies for assessing work of equal value.

3 Pay transparency in the OECD: An overview

This chapter presents a stocktaking of pay transparency measures across OECD countries, focussing on pay gap reporting, pay auditing and pre-employment salary transparency measures. It begins by providing an overview of pay gap reporting and pay auditing systems across OECD countries and then presents a more detailed overview of reporting and auditing systems, focussing on worker coverage and required content of reporting; pay auditing requirements; communication and oversight; and use of digital tools and data to simplify reporting and reduce administrative burden for employers. It concludes by providing an overview of pre-employment salary transparency measures, focussing on salary transparency mandates in job advertisements, requirements related to gender-neutrality in job advertisements, and prohibitions for employers on requesting jobseekers' salary history.

Key findings

- **Gender pay gap reporting is set to become the norm across OECD countries.** By the end of 2026, 84% of OECD countries (32 out of 38) are expected to mandate gender pay gap reporting by private sector employers at the national level, with growth driven by the EU Pay Transparency Directive. Currently 55% of OECD countries (21 of 38) mandate pay gap reporting by private sector employers.
- **The share of workers covered by pay gap reporting is growing, but remains patchy.** Of the nine OECD countries that provided data, estimated coverage of reporting requirements ranges from around 4.4% of workers in the private sector in Canada – those in federally-regulated jobs – to 68% in Belgium. Only two OECD countries – Portugal and Spain – require all private sector employers to conduct pay gap reporting and document their work.
- **Disaggregation of pay information by job category is a common requirement** (15 out of 21 countries with private sector pay gap reporting) but reporting categories do not always enable identification of pay gaps for equal work, or work of equal value.
- Around half of OECD countries with mandatory private sector pay gap reporting (10 out of 21 countries) have **pay auditing requirements** that require employers to analyse and/or follow-up on gender pay inequalities. Requirements vary considerably across countries, with implications for efficacy.
- Greater transparency of pay gap information can support efficacy, and 12 OECD countries now require some form of **public disclosure of pay gap information** by private sector employers. This includes Australia, Canada, France, Iceland, Israel, Japan, Korea, Lithuania, Norway, Portugal, Spain and the United Kingdom.
- **Compliance monitoring is common** though in some cases limited. Approaches vary: 19 out of 21 OECD countries with mandatory private sector pay gap reporting provided detail on oversight approaches, with 10 adopting a “proactive” oversight approach, 6 adopting a “reactive” approach, and 3 reporting no monitoring.
- Smart use of **digital tools and administrative data can drive efficiency and accountability** in pay transparency systems. Several OECD countries provide online reporting portals which facilitate public disclosure, while three countries – Denmark, Lithuania and Portugal – use administrative data to calculate gender pay gap information on behalf of employers, reducing compliance burden for employers.
- Currently five OECD countries require private sector employers to include starting salary information in job advertisements. Evidence on effectiveness remains limited, and further evaluations are needed.

While job evaluation provides the basis to ensure that pay structures are based on gender-neutral, objective criteria, gender pay gap reporting can help to identify pay inequalities between men and women performing the same work or work of equal value. Where accompanied by action requirements, reporting can also help to ensure that employers act on unjustified pay inequalities – placing the onus of identifying and remediating such inequalities on employers, rather than workers.

This chapter provides an **updated stocktaking of pay transparency measures across the OECD as of July/August 2025**, focussing on gender pay gap reporting and pay auditing in the private sector, and salary transparency prior to employment. The information updates and extends OECD’s pay gap reporting database, as set out in the 2023 report *Reporting Gender Pay Gaps in OECD Countries* (OECD, 2023^[1]) and the 2021 report *Pay Transparency Tools to Close the Gender Wage Gap* (OECD, 2021^[2]). The chapter

also provides new data on country efforts to simplify pay gap reporting through the use of administrative data and digital tools; efforts to ensure compliance with reporting requirements; and on pre-employment salary transparency measures.

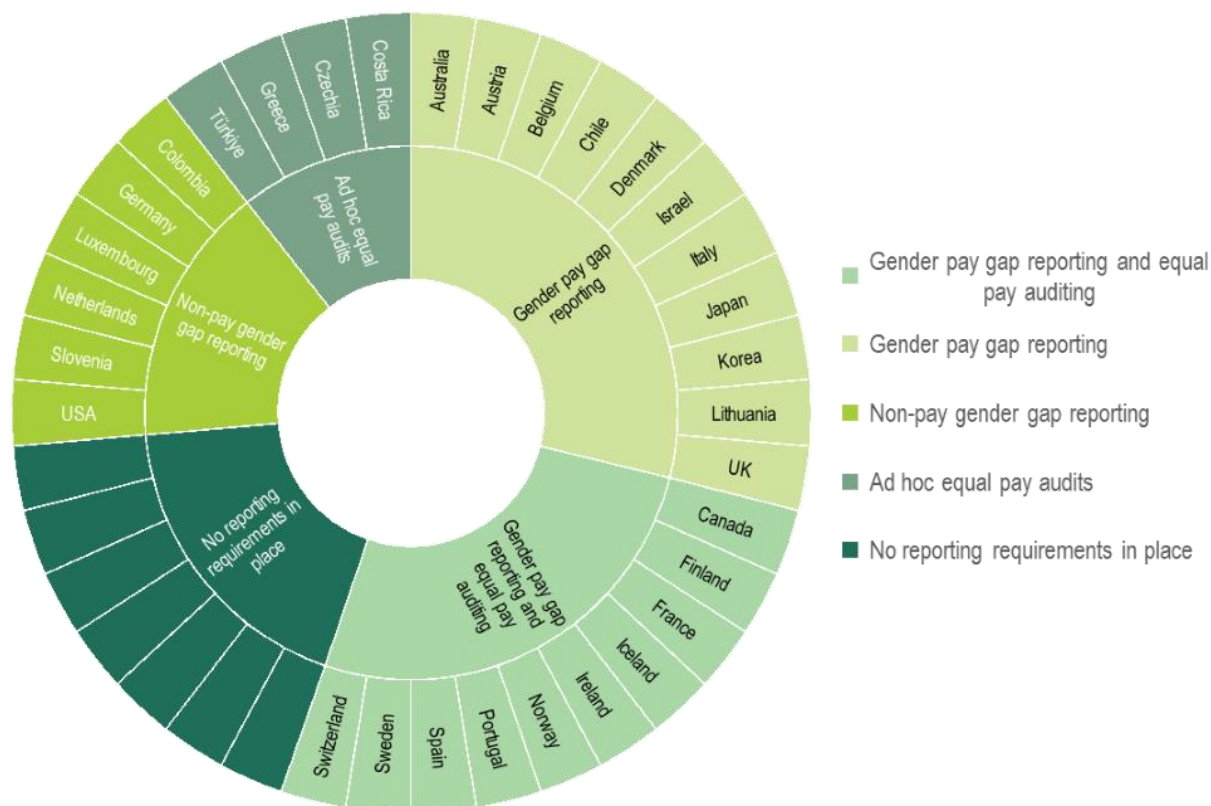
This report is written in a period of significant transition: most OECD countries report forthcoming changes to their pay transparency requirements, meaning that changes to the information presented in this chapter can be expected – particularly as EU OECD countries continue work to transpose the EU Pay Transparency Directive. Further follow-up, evaluation and analysis of these reforms and “what works” is warranted in this rapidly evolving policy space, as countries adopt varying approaches to achieve common goals.

3.1. Pay gap reporting is set to become the norm across OECD countries

As of July/August 2025, **over half of OECD countries (21 of 38) require designated private sector employers to report on gender pay gaps** (Figure 3.1). Affected employers must provide pre-defined gender-disaggregated pay information to at least some stakeholders, such as workers, workers’ representatives, the government, and/or the public. Countries with such reporting requirements include Australia, Austria, Belgium, Canada,¹ Chile,² Denmark, Finland, France,³ Iceland, Ireland, Israel, Italy, Japan, Korea, Lithuania, Norway, Portugal, Spain, Sweden, Switzerland and the United Kingdom. This represents no change from the OECD’s last stocktaking report in 2023.

Figure 3.1. In 2025, 55% of OECD countries required private sector companies to conduct gender pay gap reporting

Distribution of countries by the presence of national-level regulations requiring private sector pay reporting, pay auditing, or related measures, OECD countries, July/August 2025



Note: Chart shows the distribution of national-level private sector pay reporting measures across OECD countries. Ten countries in which companies meeting defined criteria (e.g. firm size) are required to carry out regular gender pay audits and report gender-disaggregated pay gaps: Canada (federally regulated employers), Finland, France, Iceland, Ireland, Norway, Portugal, Spain, Sweden and Switzerland. Eleven countries in which companies meeting defined criteria are required regularly to report gender-disaggregated pay information without a broader audit: Australia, Austria, Belgium, Chile (the financial sector), Denmark, Israel, Italy, Japan, Korea, Lithuania and the United Kingdom. Countries in which all companies meeting defined criteria are required to report only gender-disaggregated data on workforce characteristics but not gender pay gap data are Colombia, Germany, Luxembourg, the Netherlands, Slovenia and the United States. Countries in which an ad hoc selection of companies are required to undergo gender pay audits as part of a targeted labour inspection (non-exhaustive list) include Costa Rica, Czechia, Greece and Türkiye. Some countries have subnational gender pay gap reporting policies in place.

Source: Updated from (OECD, 2023^[1]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, based on the 2025 and 2022 OECD Pay Transparency Questionnaires, and EEOC (2025^[3]), "Message from EEOC Acting Chair Lucas about Opening of 2024 EEO-1 Component 1 Data Collection".

While the fundamental principles of reporting are similar, pay gap reporting requirements continue to vary significantly across OECD countries, including as to their:

- Coverage – which firms are required to report and for which workers (see section 3.2);
- Content – what information employers are required to report (see section 3.3);
- Pay auditing requirements – whether and how employers are required to analyse and address gender pay inequalities (see section 3.4);

- Communication requirements – how and to whom the pay information must be provided, and whether it must be provided proactively or upon request (see section 3.5); and
- Oversight and enforcement approaches – the steps taken by countries to ensure compliance with the requirements (see section 3.6).

These design features have considerable implications for the reach and efficacy of pay gap reporting requirements, and cross-country approaches are elaborated in further detail below.

While pay gap reporting and pay auditing are increasingly popular pay transparency tools, not all OECD countries have yet adopted these comprehensive measures. Some have introduced related reporting requirements that promote gender equality in the workplace but do not facilitate full pay transparency. Others have only partial or ad hoc approaches to pay or gender-related reporting.

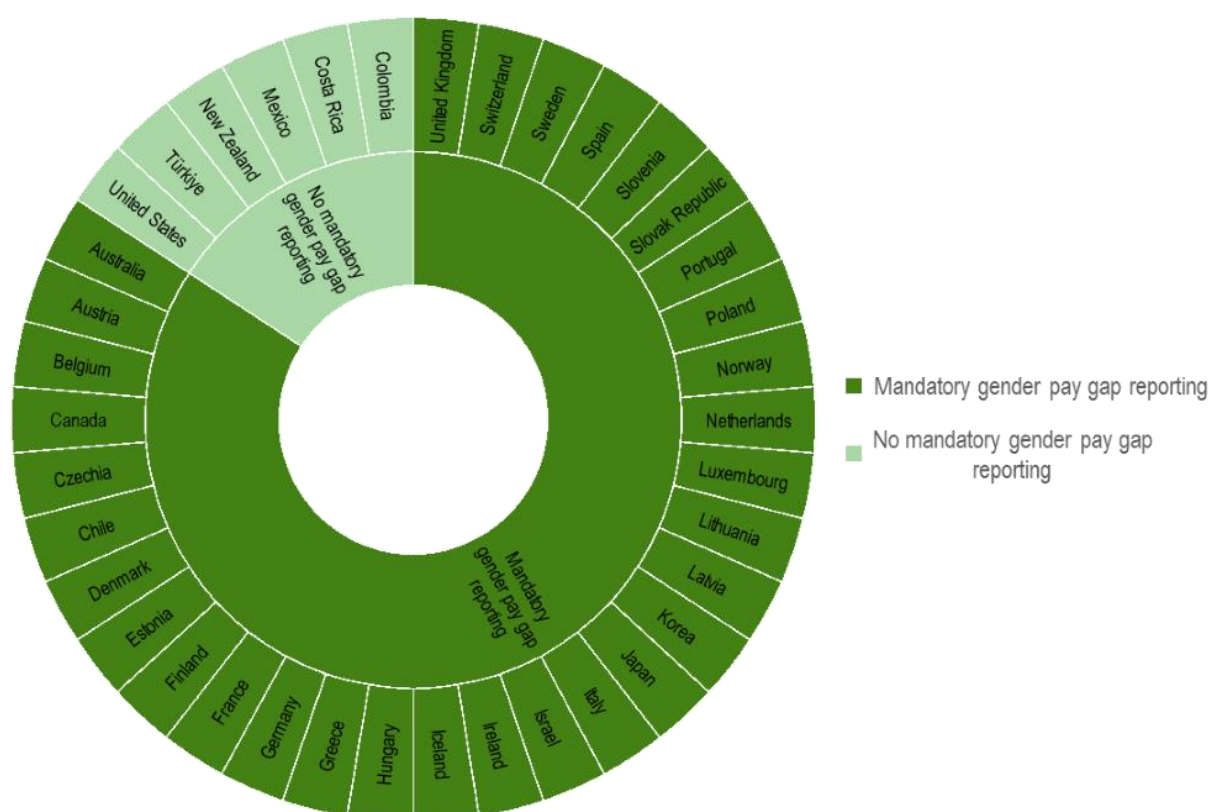
As of July/August 2025, six **OECD countries** required affected private sector employers to report **only gender-disaggregated non-pay information**, e.g. gender gaps in employee numbers, or in high-level positions (Colombia, Germany, Luxembourg, the Netherlands, Slovenia and the United States).

In **four OECD countries** (Costa Rica, Czechia, Greece and Türkiye) private sector employers are not systematically required to report on gender pay or non-pay information. Instead, these countries have a more **ad hoc approach to pay gap reporting**: some employers may be required to provide pay data in specific circumstances, for example during a labour inspection process.

Looking ahead, pay gap reporting is set to become the norm across OECD countries. The EU Pay Transparency Directive is driving a significant expansion in pay gap reporting in the EU – and by extension, in the OECD – as EU countries work to implement mandatory pay gap reporting that meets the Directive’s requirements. Taking into account possible delays in meeting the June 2026 deadline for transposition, **by end 2026 it is expected that over three-quarters of OECD countries (32 out of 38)** will mandate such reporting for (at least some) private sector employers (Figure 3.2). In addition to the 21 OECD countries that already have such requirements, this would newly include Czechia, Estonia, Germany, Greece, Hungary, Latvia, Luxembourg, the Netherlands, Poland, the Slovak Republic and Slovenia. Many EU OECD countries with existing pay gap reporting will also need to broaden or adapt their reporting systems to meet the Directive’s requirements (see 1.2).

Figure 3.2. By end 2026, it is expected that 84% of OECD countries will mandate gender pay gap reporting in the private sector

Distribution of countries by the presence of regulations requiring private sector gender pay gap reporting at the national level, OECD countries, expected by end 2026



Note: Assumes that all EU OECD countries that do not currently have mandatory gender pay gap reporting in the private sector implement such a requirement in line with the EU Pay Transparency Directive by end 2026, considering possible delays beyond the June 2026 deadline for transposition.

Source: 2025 and 2022 OECD Gender Pay Transparency Questionnaires; supplemented by desk research.

The Directive is also expected to drive a similar expansion in pay auditing requirements across OECD countries. Unlike pay gap reporting – which focusses on disclosing gender-disaggregated pay data – **equal pay audits require employers to assess and/or act on pay information by conducting more detailed analyses of pay and/or non-pay information**, typically to identify the extent and causes of gender pay inequalities, and often to develop action plans to remediate any unjustified pay inequalities.

Currently, 10 out of 21 OECD countries with mandatory private sector pay gap reporting also require equal pay auditing (Canada, Finland, France, Iceland, Ireland, Norway, Portugal, Spain, Sweden and Switzerland). By end 2026, most OECD countries (26 out of 38) are expected to have mandatory equal pay auditing processes alongside private sector pay gap reporting requirements, as EU OECD countries work to transpose the Directive's provisions on equal pay auditing, or “joint pay assessments” in EU parlance (see Box 1.2). In addition to the countries that already have such requirements, this would newly include Austria, Belgium, Czechia, Denmark, Estonia, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Luxembourg, the Netherlands, Poland, the Slovak Republic and Slovenia.

3.2. Coverage: Who reports, and when?

Coverage of gender pay gap reporting schemes varies considerably across countries, mainly regarding the criteria that determine which firms are required to report. This most commonly relates to firm size, but can also include other criteria such as firm sector.

3.2.1. Firm size thresholds

Reporting requirements generally target larger firms in the private sector, meaning that smaller firms are often exempt. Portugal⁴ and Spain are the only countries where all private sector employers are required to conduct *and document* pay gap reporting (see Annex C for a summary of OECD countries' pay reporting rules, including as to firm size cut-offs and inclusion criteria, and Chapter 4 for case studies on pay transparency in Portugal and Spain). In Sweden there is also no minimum firm size requirement but only employers with more than ten employees are required to document their work, making it difficult to verify compliance among smaller employers.

Elsewhere, minimum firm size thresholds vary widely, from 10 workers (in Canada, for employers covered by the Pay Equity Act,⁵ and Sweden) to 518 employees (in Israel). The most common thresholds cluster around 50, 100, or 250 employees, with some countries using different thresholds for different aspects of reporting.

A handful of countries have **expanded coverage of pay gap reporting requirements in recent years**, as some countries have lowered firm size reporting thresholds or gradually phased in reporting requirements. In **Ireland**, pay gap reporting obligations were gradually expanded to cover private sector employers with at least 50 employees in 2025 – down from 250 in 2022 – as part of a gradual roll-out of the requirements. **Japan** has similarly extended coverage of its pay gap reporting requirements, from companies with 301 or more workers to employers with 101 or more workers. In **Australia**, coverage has been expanded beyond the private sector: reporting to the Workplace Gender Equality Agency (WGEA) became mandatory for public sector employers from 2023 (covering the 2022 reporting period), with requirements for public and private sector employers broadly the same.⁶ France's public sector requirements were expanded in 2023, with new requirements rolled out in stages: state ministries reported first on 2022 data, followed by local government and, most recently, hospital and medico-social organisations publishing results in 2025.

Expansions in coverage are anticipated in future, too. Austria will need to lower its firm size threshold from 150 to meet the 100-employee-standard set in the EU Pay Transparency Directive, for example, though the Directive allows until 2031 to implement mandatory reporting for employers with 100-149 workers. Israel has also introduced draft legislation proposing to apply pay gap reporting obligations to 200 or more employees, a considerable expansion from the current threshold of 518 or more employees.

More exceptionally in New Zealand, individual agency-level reporting requirements have been withdrawn: while public service agencies were required to publish their own agency-level pay gap data between 2019 and 2024, since 2025 this has no longer been mandatory. Agencies remain strongly encouraged by the Public Service Commission to continue doing so, and the Public Service Commission continues to collect pay and representation data from all agencies and to calculate and publish pay gaps by gender and ethnicity at an aggregate system (but not agency) level.

3.2.2. Worker inclusion rules

There remains considerable variation across countries in the criteria used to determine whether a worker "counts" toward the employee headcount for meeting the minimum size threshold for reporting. Key variation includes:

- Which employees are counted – Many countries exclude temporary workers, independent contractors, and/or indirectly employed workers from headcount calculations. In some countries, part-time workers are counted with reduced weight (for example, in Belgium, workers employed at less than 75% of full-time hours count as 0.5 employees for headcount purposes).
- When and where workers are counted – Reference dates to determine company size vary across countries. Some use a specific calendar date (such as year-end), others use the end of the fiscal year, and still others allow employers some flexibility in choosing a snapshot date. Geographic considerations also vary: countries differ in whether workers across all sites or subsidiaries are aggregated when calculating firm size, and how to count employees working across borders.

The workers whose pay information must be included in pay gap reporting tend to be the same workers that are included when determining headcounts, though there are some minor differences. For example, in Belgium, the threshold calculation (50 employees) is calculated in accordance with social elections regulations every four years, as an average, at the level of the *technical operating unit*. However, employers must report on employees within their *legal entity* over the two preceding calendar years (the technical operating unit and legal entity are generally the same, though there can be differences). Additionally, temporary workers are counted to some extent in determining the company's headcount, but their wage data are not included in the company's wage report as they are considered an employee of the temporary worker agency.

Some countries (e.g. Belgium, France, Denmark and New Zealand) exclude reporting for specific job categories or work functions where there are too few workers of one gender to calculate robust statistics. For instance, in Belgium job categories with fewer than three workers need not be reported on; while Denmark requires at least 10 workers of each gender per work function.

3.2.3. Other criteria for determining eligibility

In some countries, only a subset of private sector companies are required to report. In Canada, for example, reporting requirements apply only to federally regulated entities. In Chile, only entities supervised by the Financial Market Commission must report.

3.2.4. Reporting frequency

Eligible private sector **firms are typically required to conduct gender pay reporting annually or biennially**. About half of countries with reporting requirements in the private sector mandate annual reporting, while the other half require reporting every two years. The only exceptions in the private sector are Iceland and Switzerland, where employers are required to report every three or four years, respectively (obligations in Switzerland depend on the results of employers' first pay reporting, see endnote⁷). Latvia requires monthly reporting, though this applies only to the public sector and serves primarily budgetary purposes rather than pay gap transparency. In some countries, such as Canada and Spain, there is a distinction between the frequency of basic pay reporting (which may be annual) and more comprehensive equal pay audits (which may be required less frequently, such as every five years in Canada or according to company equality plan schedules in Spain).

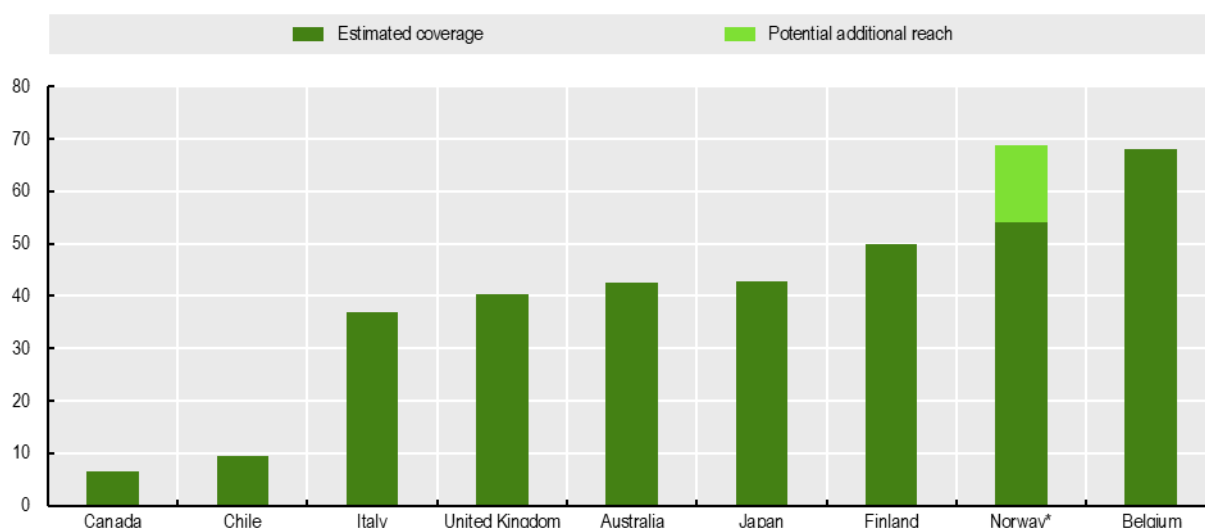
3.2.5. Coverage gaps persist

Differing inclusion rules result in **considerable variation in coverage across countries** as to the number of private sector employers required to conduct gender pay gap reporting, and the number of workers that have important pay information available to them which could help them to advocate for equal pay. The exclusion of small and medium-sized enterprises from reporting requirements means that a substantial share of employees remains outside of the scope of pay transparency measures.

While many OECD countries are not able to provide reliable estimates on the number of private sector employees covered by pay gap reporting requirements,⁸ **available data point to significant variation across countries, and considerable gaps in coverage**. Nine OECD countries provided estimates of the share of workers covered by private sector pay gap reporting requirements, requested as part of the OECD's 2025 Pay Transparency Questionnaire. In the countries where figures were provided, estimated coverage ranges from 4.4% in Canada – those in federally-regulated jobs – to 68% in Belgium (Figure 3.3). Only two OECD countries – Portugal⁹ and Spain require all private sector employers to conduct *and document* pay gap reporting, implying full or near-full coverage.

Figure 3.3. Estimated share of workers covered by pay gap reporting in the private sector

Estimated share of workers in the private sector covered by mandatory gender pay gap reporting requirements, as a percentage of all workers in private sector companies, 2024 or nearest year



Notes: Estimates supplied by countries; see data sources and methodological notes below. Referent years vary by country: data for Australia, Canada, Chile and the United Kingdom refer to 2024; Belgium and Finland refer to 2023; Italy and Norway refer to 2022; Japan refers to 2021. Australia: Data supplied by the Workplace Gender Equality Agency (WGEA), which received data covering 5 169 129 employees for the 2023-2024 reporting period from 12 938 employing Australian Business Numbers (ABNs). The employee denominator is derived from the Australian Bureau of Statistics (2024^[4]), which does not include a specific count for private sector employees but does include the total number of employed people (14 692 400). The employee denominator is derived from the Australian Bureau of Statistics (2024^[4]), which does not include a specific count for private sector employees but does include the total number of employed people (14 692 400). The ABS public sector employment data (2024^[5]) (2 517 900 public sector employees) was used to derive the private sector estimate.

Belgium: Figures relate to employers that initiated the social election procedure at the end of 2023 for the establishment of a social consultation body at the level of well-being, i.e. companies with at least 50 employees (averaged over a reference period of four quarters). These companies largely correspond to those subject to Belgium's gender pay gap reporting obligations, which also apply from the 50-employee threshold. However, there may be minor differences in coverage because the workers for whom pay information must be calculated differ somewhat to those used to establish eligibility to hold social elections (the threshold calculation (50 employees) is calculated in accordance with social elections regulations every four years, as an average, at the level of the *technical operating unit*. However, employers must report on employees within their *legal entity* over the two preceding calendar years. Technical operating units generally correspond to legal entities, but there can be differences.

Canada: Data only represents employees covered by federal pay gap reporting measures under the Employment Equity Act, based on the Employment Equity Act: Annual Report 2024 (2024^[6]), (data reported by employers for the 2023 calendar year). The employee denominator is taken from the "Key Small Business Statistics 2024", (Statistics Canada, 2023^[7]). Definitions of private-sector employers differ across these data sources and percentages should be interpreted with caution.

Chile: The numerator is based on the "Sexto Reporte de Indicadores de Género en las Empresas en Chile 2024", which covers enterprises that report gender-related information to the Comisión para el Mercado Financiero (CMF) under NCG 386 and NCG 461. The denominators are constructed using publicly available administrative data from the *Servicio de Impuestos Internos* (SII), specifically the *Estadísticas de Empresa*, which provide the total number of private sector enterprises and the total number of dependent workers reported for the year 2024.

Finland: Based on Statistics Finland (2026^[9]).

Italy: Based on National Institute for Statistics – Statistical Yearbook 2024.

Japan: Data are based on the 2021 Economic Census for Business Activity, covering all industries except government services. Enterprise size is classified according to the number of regular employees at the enterprise level (including regular employees both in Japan and overseas). Although publication of the gender wage gap is mandatory for employers with 301 or more regularly employed workers, for the purpose of this figure the estimates were calculated for enterprises with 300 or more regularly employed workers, which is the category used in the abovementioned census.

Norway*: Private-sector enterprises with more than 50 employees are required to report gender pay gaps annually, while smaller enterprises with 20-50 employees must report upon request from employer or employee representatives, in line with the Equality and Anti-Discrimination Act (Section 26a and Section 26, second paragraph). This means the mandated reach covers all employers with 50+ employees, and the additional potential reach includes all employers with 20-50 employees who may be required to report if a request is made. Taken together, an estimated 68.75% of private-sector workers could fall under these reporting obligations. Based on Statistics Norway (2023^[9]).

United Kingdom: Figures are calculated based on information from the Office for National Statistics (2024^[10]).

Source: 2025 OECD Pay Transparency Questionnaire.

3.3. Content: What do companies need to report?

While all countries with mandatory private sector pay gap reporting require affected companies to produce some form of gender-disaggregated pay information, requirements vary considerably in scope and detail – ranging from simple, company-wide statistics to detailed breakdowns by worker characteristics and non-pay metrics.

3.3.1. What are employers required to report?

When it comes to *what* information needs to be provided, **most OECD countries require affected private sector employers to report the overall gender pay gap** (gender gaps in mean or median pay between men and women, in eight countries) **or mean or median pay for men and women separately** (in another eight countries). In other countries the pay information required to be reported is either not specified, or employers are required to collect data based on employees' individual salaries. When it comes to pay information, Korea and the United Kingdom are the only countries that require affected employers to report only a top-line, company-wide gender pay statistic (OECD, 2023^[11]) (see Annex D for a summary of the pay information that affected companies are required to report).

Affected companies are also commonly required to disaggregate pay information for different groups of workers. **Private sector employers are commonly required to disaggregate pay information by job categories** (15 out of 21 countries), however the job categories used vary across countries (and in some cases within countries, as employers can use the job categories in the job classification systems in use in their company). Most countries require or recommend that companies use a pre-defined job classification system defined at the national level, in collective agreements, or defined by companies (see Annex E).

The types of job categories used in reporting affects the comparability of jobs within and across different groups of workers, and therefore how easy it is to identify gender pay gaps for equal work, and work of equal value. When job classifications or occupational groups are sufficiently granular and consistently defined, they allow employers to compare (pay gaps for) not only workers performing the same job, but also different jobs that require comparable skill, effort, responsibility and working conditions. This distinction is important for identifying gender pay gaps linked to occupational segregation, where women and men tend to work in different roles that may be equivalent in value, but have historically been valued (and rewarded) differently. Yet, existing approaches do not always enable comparisons of pay gaps for equal work, and – particularly – work of equal value: some countries do not require reporting by sufficiently granular job categories to facilitate such comparison, while in others requirements to report by job function do not easily facilitate comparison of pay gaps for work of equal value, where performed in different functions (see country case studies in Chapter 4, and a broader discussion on job evaluation and classification in Chapter 2). The EU Pay Transparency Directive may help to drive changes in this regard,

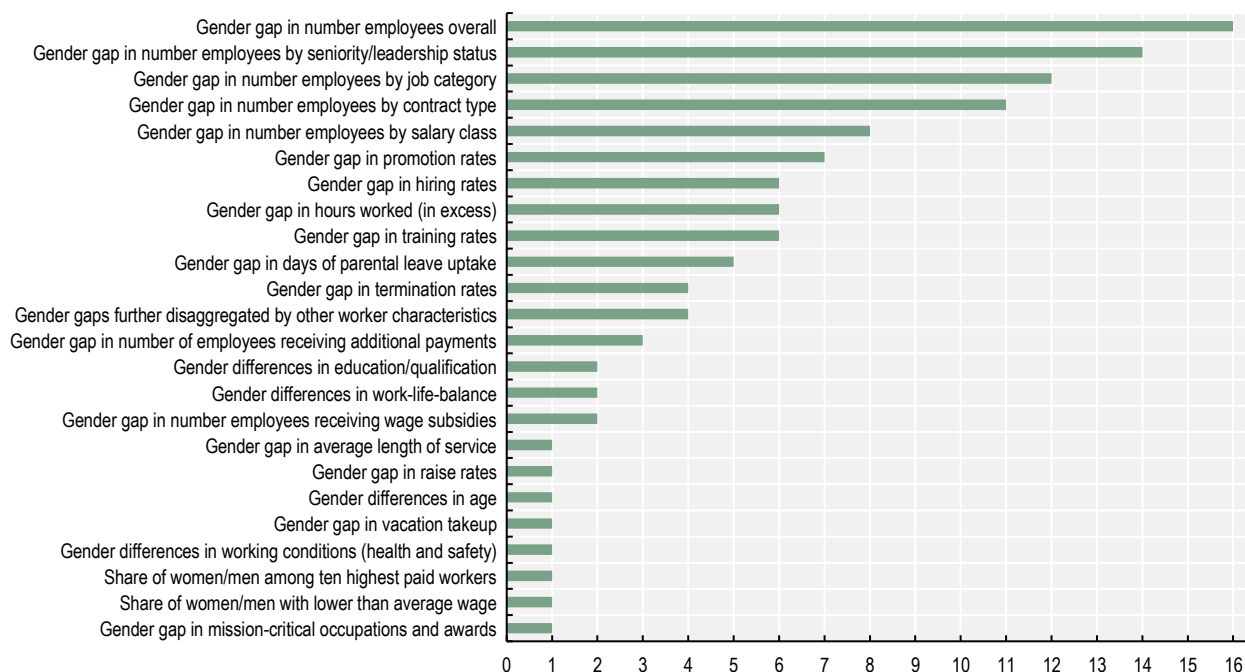
as it requires employers to report on gender pay gaps for categories of workers performing equal work, or work of equal value.

Beyond requirements for employers to disaggregate pay information by job category, most countries also or alternatively require affected private sector employers to disaggregate pay information for specific groups of workers, such as by level of seniority (6 out of 21 countries), education and/or qualification (4 out of 21 countries), and/or by age (2 out of 2 countries) (see Annex D). This type of disaggregation can help to provide a more comprehensive understanding of pay gaps within organisations, and their drivers. Only two countries currently require pay information to be disaggregated by race/ethnicity: Canada, for companies required to report under the Employment Equity Act, and Belgium. The United Kingdom has signalled its intention to introduce mandatory ethnicity and disability pay reporting in the coming years.

Alongside (or sometimes separate to) gender *pay* reporting requirements, some countries also mandate reporting on gender-disaggregated “non-pay” information, providing insights on gender gaps in factors such as employee numbers, contract types or promotion rates. Currently, private sector employers in at least 24 OECD countries are required to **report non-pay statistics by gender**. As of July/August 2025, six OECD countries – Colombia, Germany, Luxembourg, the Netherlands, Slovenia and the United States – require private sector companies to report such non-pay information, but not pay gap information. The other 18 countries require the reporting of non-pay information alongside other pay gap reporting requirements, either as part of pay gap reporting requirements or as part of another measure. This includes Austria, Australia, Belgium, Canada, Chile, Denmark, Finland, France, Ireland, Israel, Italy, Japan, Korea, Lithuania, Norway, Portugal, Spain and Switzerland. Non-pay reporting requirements typically include a requirement to report gender gaps in the number of employees overall (in 16 countries) often disaggregated by seniority/leadership (14), by job category (12), by contract type (11), or by salary class (8). Requirements to report gender differences in hiring, promotion and termination rates are also common (see Figure 3.4).

Figure 3.4. Affected private sector companies are commonly required to report non-pay statistics

Number of countries requiring affected private sector firms to report the following forms of gender-disaggregated non-pay information (out of 24 countries)



Note: Responses indicate no changes to the required content of non-pay information since last reported in 2022 (OECD, 2023^[11]). Information is current as of July/August 2025, when the bulk of data collection took place.

Source: Updated from OECD (2023^[11]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, based on 2025 OECD Pay Transparency Questionnaire.

3.3.2. Some countries are expanding the breadth of reporting

As outlined in Chapter 1, there is some momentum toward expanding the breadth of pay and non-pay information that affected employers are required to report, at least in a handful of countries. At least three OECD countries – Australia, Belgium and Japan – have recently implemented some expansions in the breadth of reporting requirements, while in other countries such changes are anticipated. In **Australia**, reporting of CEO remuneration has become mandatory for public and private sector organisations (for the 2023-2024 reporting period in the private sector and the 2024 reporting period in the public sector respectively). Employers are now also required to report on wages by location (by workers' primary workplace location¹⁰), and to provide additional information on their efforts to prevent and respond to sexual harassment in the workplace. Collection of age-disaggregated data has been paused but is due to resume in 2026. In **Belgium**, since 2023 legislation on social elections has required the disclosure of gender statistics not only for employee representative (candidates nominated and elected), but also for employer representatives (appointed by the employer) (in Belgium, specified employers with at least 50 employees are required to hold social elections every four years to establish and renew consultation bodies within the company). In **Japan**, pay gap reporting requirements were expanded in 2025 to require eligible employers to report on the proportion of women in managerial positions, in addition to existing reporting requirements.

The scope of the pay and non-pay information that employers are required to report looks set to expand in the coming years. The **United Kingdom** reports plans to introduce mandatory ethnicity and disability reporting. Expansions to reporting requirements in the EU also seem likely as countries transpose the EU Pay Transparency Directive. Variation could be expected across countries given existing variation in reporting systems, and that some may use the requirement to transpose the Directive as a window of opportunity to refine and expand their pay reporting systems, and/or to go “over and above” the minimum criteria set out in the Directive. The **Belgian** region of Fédération Wallonie-Bruxelles, for example, passed legislation in 2024 making it mandatory for affected organisations to include in their annual pay gap report an assessment of pay progression for workers that take maternity, childbirth, adoption, parental or other leave in the context of family responsibilities, going beyond the minimum requirements set out in the Directive.¹¹

3.4. Pay auditing: Must companies analyse or address pay inequalities?

Nearly half of OECD countries with private sector pay reporting rules **have embedded reporting within or alongside equal pay auditing processes (10 out of 21)**, typically requiring companies to assess and/or follow-up on gender pay inequalities. This represents no change from the OECD's last stocktaking in 2023, though a significant expansion in pay auditing is anticipated as EU countries work to transpose the EU Pay Transparency Directive. As outlined in Chapter 1, by end 2026 it is expected that 26 out of 38 OECD countries will have pay auditing requirements for private sector organisations.

As of July/August 2025, countries requiring equal pay audits by private sector companies include Canada, Finland, France, Iceland, Ireland, Norway, Portugal, Spain, Sweden and Switzerland, with requirements varying considerably across countries. Equal pay audits represent a more comprehensive pay transparency tool that goes beyond simple pay gap reporting, offering a means to analyse broader gender inequalities within firms, understand their underlying causes, and (often) requiring some follow-up action from employers. Typically, equal pay audits involve analysing the representation of women and men in different positions, assessing job evaluation and classification systems, and gathering detailed information

on pay and gender pay differentials. An effective audit should not only identify gender pay gaps but also examine the reasons behind them, facilitating the development of targeted actions to address pay inequalities.

3.4.1. When do companies need to conduct a pay audit?

Pay auditing requirements vary considerably across countries, both in terms of when the obligation arises, and what employer are required to do. In some countries audits are mandatory for all employers, while in others the obligation arises when substantial gender pay gaps are detected through pay gap reporting. For example, Spain requires all private sector employers with 50 or more employees to conduct a pay audit as part of broader requirements to develop an equality plan, while in Portugal the requirement to conduct a pay audit arises when private sector employers with 50 or more employees have unjustified pay gaps >5% (see the case studies on pay transparency in Portugal and Spain in Chapter 4 for more information on these requirements). Some convergence is expected across EU OECD countries with implementation of the EU Pay Transparency Directive, which requires employers who identify unjustified pay inequalities >5% to carry out a *joint pay assessment* – a form of pay audit – if those inequalities are not remedied within six months (see Box 1.2).

The “trigger” for the requirement to conduct a pay audit – and/or to take action based on the results of that audit – varies across countries. **In a handful of countries, all affected employers falling under reporting obligations are required to conduct audits and (often) to take action** regardless of whether inequalities are detected. Sweden requires all employers in the public and private sector to conduct an annual pay audit (referred to in Sweden as an “equal pay survey”) assessing work of equivalent value, amongst other things, and to pursue continuous prevention and promotion work, including investigating risks of discrimination, analysing causes, and taking reasonable measures. In Finland, all employers must develop gender equality plans that assess the workplace situation, implement measures to promote equality, and review previous implementations. Similarly, Norway requires all employers to implement measures to counteract discrimination and promote equality, though formal action plans are not mandated.

Other countries trigger specific audits or remedial actions only when pay gap reporting reveals inequalities or falls below certain thresholds. In France, employers must set improvement targets when their Professional Equality Index score falls below 85 points out of 100, and must define and publish corrective measures when the score falls below 75 points. Companies scoring below 75 have three years to reach this threshold or face financial penalties. Canada requires compensation increases when any pay difference between predominantly male and female job classes of equal value is detected under the Pay Equity Act with increases due within three years (or phased over three to five years if they exceed 1% of annual payroll). Iceland, Ireland and Portugal similarly require action plans or explanatory reports specifically when gender gaps are identified. Spain requires justification when pay gaps of 25% or more are detected, while Korea mandates improvement plans when employers’ female worker or female manager ratios fall below 70% of sector averages.

Many countries also establish **specific timelines and monitoring provisions for action to address pay gaps identified through pay auditing**. For example, under Canada’s Pay Equity Act, when pay differences between predominantly male and female job classes are detected, employers must increase compensation for the predominantly female job class within three years (or up to 5 if these increases exceed 1% of the employer’s annual payroll). In Portugal, when the Labour Inspectorate detects pay differences through its analysis of mandatory pay reporting, employers must submit an evaluation plan – justifying gaps using objective criteria and proposing corrective measure where they cannot – within 120 working days. Employers then have 12 months to implement the plan before reporting back to the Labour Inspectorate on the results.

3.4.2. What are companies required to do as part of the pay audit?

Countries **vary considerably in what they require from firms conducting equal pay audits**. Some, like Spain and France, provide relatively explicit instructions. Spanish employers must describe job classification systems, analyse potential direct and indirect gender discrimination, detect pay differences and identify their causes, while in France employers are required to calculate specified gender pay indicators and take follow-up action where scores fall below an “allowable” equality threshold (See Chapter 4 for more information on Spain and France’s requirements). In Nordic countries, guidance tends to be more general, though regulations demand in-depth understanding of gender differences within organisations.

Most countries requiring private sector equal pay audits **require analysis of equal pay for work of equal value** through gender-neutral job evaluations and/or classifications. This includes Canada, Finland, Iceland, Norway, Portugal, Spain, Sweden and Switzerland – enabled there through the Logib tool. This approach recognises that closing gender pay gaps requires addressing the undervaluation of female-dominated jobs. Several countries also mandate statistical analysis of gender pay gaps, with Canada and Switzerland providing detailed methodological guidance or tools such as Switzerland’s Logib (see Section 3.7 for more information on digital tools and Box 2.4 for more details on Logib).

Countries with **pay auditing requirements tend to have embedded some monitoring** or oversight of such obligations, often involving explicit follow up mechanisms as well as dedicated government entities such as labour inspectorates, gender equality agencies, or ombudsmen. Some involve independent bodies: certified external auditors are required to conduct inspections in Iceland and Switzerland, while Finland, Norway and Sweden mandate that analysis be conducted in co-operation with employees and their representatives.

3.5. Communicating requirements and results: How to drive impact?

Effective pay transparency depends not only on what information employers must report, but also on how reporting requirements are communicated to employers, how results are shared with stakeholders, and whether workers understand their rights to access pay information. Evaluations across countries show that public transparency appears to make pay gap reporting more effective across countries, and that weak communication to employers can constrain effectiveness (Frey and Alajääskö, 2023^[11]): employer awareness of requirements is often limited, compliance rates vary widely, and workers rarely exercise their rights to request pay information.

3.5.1. Proactive outreach can improve employer awareness

How reporting requirements are communicated to employers varies across countries. **Most countries expect employers to familiarise themselves with legal requirements** through government websites, legal bulletins, or official gazettes. However, some countries – notably Australia, Canada and France – proactively communicate requirements and/or remind employers of their obligations by directly emailing employers or undertaking targeted outreach. Some countries, including Austria, Chile and Japan, produce information leaflets and brochures to support employer compliance. Japan’s approach also emphasises institutional support mechanisms: Prefectural Labour Bureaus provide consultation services to workers and corrective guidance to employers, while the Equal Opportunity Mediation Committee offers dispute resolution as an accessible alternative to court proceedings. In several countries, including Austria, Belgium and Finland, worker representatives have also played an important role in helping to communicate reporting requirements to employers.

Overall, employer awareness of reporting requirements is rarely measured systematically, making it difficult to assess the effectiveness of different communication strategies. Some national evaluations show that limited awareness remains a significant barrier, constraining the efficacy of different pay transparency measures (in Austria, Germany and Switzerland) (see Section 1.5).

3.5.2. Direct worker communication can facilitate action on pay inequities

Most OECD countries with private sector reporting requirements **require employers to report at least some pay information directly to workers**, though there is considerable variation in how and when they are required to do so. Currently, 16 out of 21 OECD countries with pay gap reporting requirements in the private sector require reporting directly to workers, including Australia, Austria, Belgium, Canada, Denmark, Finland, France, Iceland, Israel, Italy, Lithuania, Norway, Portugal, Spain, Sweden, and Switzerland). Depending on the country, employers a) are explicitly required to communicate specified pay information to workers, b) may notify workers that pay analysis has taken place, or c) are required to make the information available on request, rather than providing it proactively. For example, Australia requires all employers to provide gender equality reports to employees and to make specified pay information publicly available, while Finland requires audit results and updates to be actively shared with employees through various means such as workplace intranets or staff meetings. Switzerland requires written notification to employees within specific timeframes following audits, while others, like Italy and Spain, allow workers to request information rather than receiving it proactively.

Many countries also mandate that **results be shared with worker representatives or works councils** (13 out of 21: Australia, Austria, Belgium, Canada, Denmark, Finland, France, Iceland, Italy, Norway, Portugal, Spain and Sweden). In some countries, this serves as the primary channel through which individual employees access pay information – receiving it indirectly through their representatives rather than directly from employers. In Spain, employees can generally only access the information in company pay registries by requesting it from the legal representative of workers in their company; only in companies without worker representatives can they access pay registries directly, and view only percentage differences rather than absolute figures.

Mandatory reporting of gender pay gap reporting to **equality or other state bodies** is also a common requirement (currently in 11 out of 21 OECD countries with pay gap reporting requirements in the private sector: Australia, Canada, Chile, Denmark, France, Iceland, Israel, Italy, Lithuania, Portugal, and Sweden), though the specific agencies and reporting requirements vary considerably. In at least 5 of these 11 countries employers must report to specialised equality agencies, and in another 5 employers report to labour or regulatory bodies.

What information employers are required to communicate also varies across countries. For instance, in Norway employees must have an actual opportunity to compare their salary with the average at their level, though detailed breakdowns by different positions or groups are not required. In France, employer-level scores on the Professional Equality Index are made publicly available. At the organisational level, employers must make detailed results available to the social and economic committee (CSE) via the economic, social and environmental database (BDESE) before the meeting following publication of the Index. This information must include all calculable indicators, broken down by socio-professional category, hierarchical level or coefficient, or by the company's job grading method, along with methodological information, including the methodology used to construct the sample for comparing remuneration, and any corrective measures envisaged or already implemented. Where certain indicators cannot be calculated, employers must still provide the CSE with those that can be calculated, along with an explanation of why the others could not be. The CSE must receive at minimum all information also transmitted to the Ministry of Labour. However, while detailed information on pay gaps is provided to the CSE and trade union delegates via the BDESE for their consultation role, French law does not require these representatives to share this information with individual employees or the general public.

The EU Pay Transparency Directive will likely help to increase clarity and consistency in the communication of pay transparency in EU countries, as it contains a specific requirement for public reporting of specified pay gap information, through a designated monitoring body (see Box 1.2).

3.5.3. Public disclosure can drive accountability and help reduce pay gaps

Available evidence on the effectiveness of pay gap reporting in the private sector suggests that active disclosure and public dissemination of pay gap information play a positive role in the effectiveness of pay transparency measures (see section 1.5) (OECD, 2023^[11]; Frey and Alajääskö, 2023^[11]; Eurofound, 2025^[12]). Public reporting creates multiple accountability mechanisms: it empowers workers by reducing information asymmetries and enabling them to identify inequities and negotiate more effectively; it enables investors and customers to include gender equality considerations in their decisions; and it facilitates benchmarking across firms while enabling governments and researchers to track progress over time. Public disclosure also exposes employers to reputational scrutiny from workers, consumers, investors, the media and civil society, generating pressure to act – particularly for firms that are consumer-facing or competing for talent.

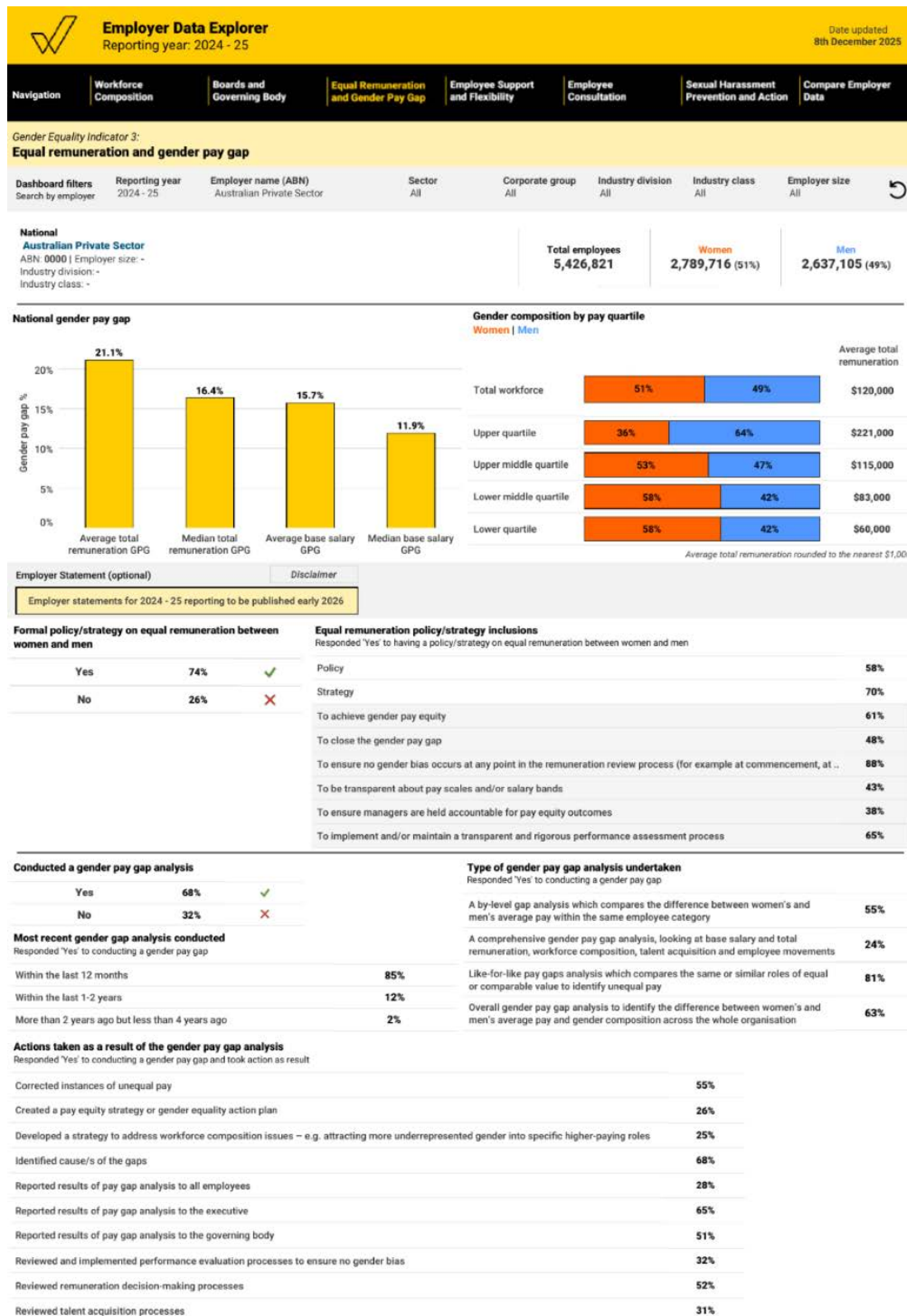
A growing number of OECD countries (12) now **require some form of public disclosure of private sector pay gap information**, recognising that transparency can help to promote accountability and change. This includes Australia, Canada, France, Iceland, Israel, Japan, Korea, Lithuania, Norway, Portugal, Spain, and the United Kingdom. However, the content, format, and accessibility of public disclosure vary considerably across countries.

Centralised reporting databases can facilitate public disclosure. Some countries have established **central, public and searchable databases** that enable the general public to access gender pay gap information for companies, often in a manner that enables them to compare pay gap across employers, sectors, and/or over time. **Australia**, for example, has recently begun public reporting of employer pay gap information. Following legislative changes in 2023, Australia's Workplace Gender Equality Agency (WGEA) published gender pay gap information for affected private sector employers for the first time in 2024, with national, industry and employer-level data accessible and fully searchable in an online data explorer (see Figure 3.5). In addition to enabling the general public to view gender pay and non-pay information for specific employers, and actions to be taken as a result of gender pay gap analysis, the data explorer also enables users to view other information related to gender equality, such as available support measures (e.g. flexible work, parental leave, support for carers, and measures related to family and domestic violence). Data are published annually, and the WGEA also publishes a list of non-compliant employers on its website annually.

Central public databases are also in operation in other OECD countries, including in Canada, France, Korea, Lithuania and the United Kingdom. Since 2017, companies with 250 or more employees **in the United Kingdom** have been required to publish their gender pay gap figures annually on their own website and through a government database. This publicly accessible database facilitates straightforward comparison across employers and has generated significant media attention, with associated reputational incentives to address gender pay gaps. There is some evidence to suggest that the requirement for public disclosure has contributed to reductions in gender pay gaps among affected firms (see Chapter 1). **Korea** implemented elements of the United Kingdom's public disclosure model, with affected employers required to make at least some gender pay gap results available to the general public.¹² In **France**, companies' Professional Equality Index (PEI) scores are made publicly available in an online database, where individual employers can be identified (see Chapter 4 for more information on pay gap reporting in France).

Figure 3.5. Australia's public data portal enables detailed exploration of employer-level gender equality data

Snapshot from the Workplace Gender Equality Agency (WGEA) Employer Data Explorer showing workforce composition, gender pay gaps, and gender equality policies for the Australian private sector, 2024-2025 reporting year



Source: Workplace Gender Equality Agency (WGEA), Employer Data Explorer, accessed 4 December 2025, <https://www.wgea.gov.au/data-explorer>.

Canada has a mixed approach to public transparency, highlighting that even within countries, different legislative frameworks can result in varying levels of public transparency. Under the Canadian Employment Equity Act, which applies to federally regulated private-sector employers with 100 or more employees, pay-related data are published to the general public. However, under the Pay Equity Act, which requires employers to post their pay equity plan in an accessible manner for employees, the plans are not published to the general public (though they must be accessible to employees and are submitted to the Pay Equity Commissioner). In **Japan**, gender pay gaps are made publicly available on the website run by the MHLW including “Database on firms that promote women’s participation and advancement”.

Administrative data can also support public transparency. Lithuania takes a distinctive approach by leveraging existing administrative data systems to facilitate public transparency. The State Social Insurance System (SODRA) gathers salary information from employers and releases anonymised, aggregated data to the general public, providing transparency at both firm and sector levels. This system reduces reporting burden for individual employers while facilitating public accountability. Employee representatives can request more detailed average salary data by category and gender annually (provided there are more than two employees per job category), offering an additional layer of transparency for workers.

3.6. Oversight: How do countries ensure compliance?

Effective **oversight and enforcement are important mechanisms to help ensure compliance** with reporting requirements. Recent OECD work on pay gap reporting set out a number of factors that can support compliance, including clear communication and simplification of reporting requirements; routine and risk-based monitoring; and focussing compliance efforts on companies most likely to be non-compliant (rather than blanket monitoring) (see OECD (2023^[1]), *Reporting Gender Pay Gaps in OECD Countries* for further details on oversight and enforcement approaches). Random compliance checks, too, and more “reactive” approaches – e.g. having a government body available to respond to individual or groups of workers’ complaints – can help build understanding of overall compliance rates and identify non-compliance.

Smart use of **data and digital tools can facilitate efficient compliance monitoring, too, potentially at relatively low cost.** In France, for example, centralised reporting through a digital portal provides a data source for the Labour Inspectorate to identify companies that have not met their equality obligations, e.g. where they have failed to improve equality scores below “allowable” thresholds within required timeframes. Subject to available data, it could in principle also be relatively straightforward for oversight bodies to conduct automated or semi-automated compliance checks using administrative data, for example comparing a list of organisations required to report (by firm size) to those that have reported, using a unique identifier such as company number.

3.6.1. Compliance monitoring is common across countries, but intensity varies

The OECD’s 2025 Pay Transparency Questionnaire sought to explore country approaches to oversight of gender pay gap reporting requirements.¹⁹ out of the 21 OECD countries with private sector pay gap reporting requirements responded to questions related to oversight, and responses highlight a diverse range of oversight approaches.

Results show that **compliance monitoring is common. 16 out of the 19 OECD countries** with private sector pay gap reporting requirements that responded to the 2025 Pay Transparency Questionnaire’s questions related to compliance **report taking at least some action to monitor and/or enforce employer compliance with these obligations.** This includes Australia, Belgium, Canada, France, Finland, Iceland, Israel, Italy, Japan, Korea, Lithuania, Norway, Portugal, Spain, Sweden and the United Kingdom (see Table 3.1).

An additional two countries with private sector pay gap reporting requirements – Austria and Switzerland – report monitoring public sector organisations’ compliance with their reporting obligations, but not private sector companies’. In Austria monitoring of public sector compliance is conducted by the competent division of the Federal Chancellery, with data on pay and tasks of employees available at divisional level. In Switzerland, oversight and enforcement are conducted in the context of public procurement and subsidies – including through pay equity audits and inspections – though broader enforcement of the Gender Equality Act analysis requirement outside of this context is lacking.¹³ Denmark reported that compliance with pay gap reporting obligations is not monitored, though in Denmark a government agency (Statistics Denmark) produces gender-segregated pay statistics for companies covered by regulations, meaning active governmental monitoring of compliance is less relevant.

Among countries that report monitoring private sector employers’ compliance with the requirements, **approaches differ significantly: some report adopting a proactive approach, while others adopt a more reactive approach** (see Table 3.1):¹⁴

- Most OECD countries that report monitoring compliance with private sector companies’ obligations report taking a **“proactive” approach’ to compliance (10 out of 16 countries)**, where a government body or agency takes active steps to check that companies have met their requirements – e.g. through routine monitoring and/or targeted assessment.
- The other OECD countries with such requirements report a more **“reactive” approach** (6 out of 16 countries), meaning that an agency does not actively monitor compliance, but would investigate and/or enforce compliance if they became aware of an instance of possible non-compliance – typically if brought to their attention through complaints from workers, their representatives or the public. In this approach a greater deal of the burden of identifying possible non-compliance rests with workers. In countries where pay gap reporting information is not easily accessible, detecting non-compliance may therefore be particularly challenging.

Proactive approaches vary in intensity and focus

Across the OECD countries that report taking a **proactive approach to monitoring compliance** with private sector employers’ pay gap reporting obligations – Australia, Canada, France, Iceland, Japan, Korea, Lithuania, Portugal, Spain and the United Kingdom – there are significant differences in the oversight approaches adopted (see Table 3.1).

Some countries reporting undertaking **regular or routine monitoring** to verify whether affected companies have reported. In **Australia**, the Workplace Gender Equality Agency (WGEA) conducts routine and risk-based checks, drawing on data analysis and cross-referencing with other government sources. In the **United Kingdom**, the government maintains a list of employers believed to be in scope and uses it to identify possible non-compliance, e.g. companies that have not reported by the deadline; this information is passed to the Equality and Human Rights Commission (EHRC).

In **some countries, monitoring focusses on whether the information submitted is complete and accurate**. In **Canada**, Employment and Social Development Canada’s (ESDC) online portal – the Workplace Equity Information Management System (WEIMS) – automatically reviews and validates submissions. ESDC staff also conduct additional manual checks.

Other countries **do not conduct routine compliance checks, but government bodies can perform proactive audits or inspections**. In **France**, the Labour Inspectorate can carry out targeted inspections based on the information submitted by companies in the Professional Equality Index – for example, of companies scoring below 75 on the Gender Equality Index for four consecutive years.

Iceland takes a distinct approach through its Equal Pay Certification system, introduced in 2018. Companies must obtain certification from an accredited body confirming that their equal pay management

system meets the requirements of the national Equal Pay Standard, which includes having a pay system which ensures equal pay for work of equal value (IST 85:2012).

Lithuania uses publicly available data (SODRA) that enable targeted enforcement by the State Labour Inspectorate. While there is no formal procedure or explicit criteria, the Inspectorate monitors the published wage data for patterns that suggest potential gender inequality. If wage differences of 10-15% between men and women appear repeatedly across multiple companies in a particular sector, the Inspectorate may conduct co-ordinated inspections of companies within that sector to investigate potential systemic pay discrimination.

Several countries also **prioritise proactive compliance support**, aiming to help prevent non-compliance by actively reminding employers of their obligations and supporting them to comply. **Australia's** WGEA Compliance Strategy emphasises prevention, identification and response. **Canada's** ESDC contacts employers well before reporting deadlines, and the **United Kingdom** has conducted periodic reviews to identify organisations that should be reporting under the regulations but have not yet done so, proactively contacting them to ensure awareness and provide compliance guidance.

Reactive approaches to oversight rely on complaints and emphasise guidance

Six OECD countries reported adopting a **reactive approach to monitoring** compliance with private sector employers' obligations – Belgium, Finland, Israel, Italy, Norway and Sweden – meaning that authorities do not routinely check employer compliance, but would investigate and/or enforce when cases of possible non-compliance are brought to their attention.

Reactive approaches commonly rely on complaints/reports as triggers for investigation or enforcement action. In **Belgium**, the Social Law Enforcement Department intervenes in the event of a complaint related to non-compliance and can take enforcement action. **Israel's** Equal Employment Opportunity Commission (EEOC) is authorised to require employers to provide data on the fulfilment of their obligations by decree, but does not conduct systematic, routine monitoring across all employers.

Some countries place particular emphasis on the role of workers and their representatives in identifying non-compliance. **Italy** reports that equality bodies and workers' representatives can report non-compliant companies to labour inspectorates. The inspectorate gives non-compliant employers an additional 60-day deadline; those that remain non-compliant are sanctioned and may be excluded from public benefits and procurement after 12 months.

Other countries pair reactive enforcement with a guidance and support-oriented approach. In **Finland**, the Ombudsman for Equality first seeks voluntary compliance through instructions and advice before escalating cases to the National Non-Discrimination and Equality Tribunal, which can impose fines. **Norway** and **Sweden** follow similar models: the respective equality bodies can assess employer reports, request improvements, and may refer cases to tribunals that can issue compliance orders or financial penalties. In Norway, the Ombud reviews both the existence and the quality of employer statements, and can make follow-up visits.

Table 3.1. Overview of country approaches to monitoring and/or enforcing compliance with pay gap reporting requirements, OECD countries that report monitoring compliance in the private sector, July/August 2025

Country	Competent authority	Type of approach	How is compliance monitored?
Australia	Workplace Gender Equality Agency Australia (WGEA)	Proactive	WGEA has published a Compliance Strategy related to employers' compliance with obligations and responsibilities under the Act, outlining inter-alia how employer compliance is verified, and non-compliance identified. The strategy promotes a proportionate approach focussed on prevention (working with employers to understand and meet their obligations), identification (identifying non-compliance and encouraging compliance), and response (penalising employers that are repeatedly and/or wilfully non-compliant). WGEA identifies non-compliance by undertaking routine and risk-based monitoring and reviews. To monitor compliance, and to identify and respond to potential non-compliance, the WGEA relies on a broad range of data sources. Agency-based intelligence can include data analysis, cross-referencing with other government sources, and proactive monitoring of employer activity. This also includes information such as complaints or tip-offs received by the general public.
Belgium	Social Law Enforcement Department	Reactive	The Social Law Enforcement Department intervenes in the event of a complaint related to non-compliance, and can take enforcement action.
Canada ¹	Employment and Social Development Canada (ESDC)	Proactive	ESDC actively communicates with employers in advance of the reporting deadline to remind them of their compliance obligations. The information submitted by employers is subject to automatic and manual checks for completeness and accuracy. After employers submit the necessary information to ESDC's Workplace Equity Information Management System (WEIMS) – an online portal – WEIMS automatically reviews and validates part of their reporting, checking for completeness of the data, and any errors. Automatic checks include: - validation of the reported employee count (to determine if the employer meets the 100-employee threshold under the Employment Equity Act) - validation of the employee data (.txt files) uploaded by employers in the system. Any errors are flagged to ESDC staff for manual review. ESDC staff also review employer submissions in WEIMS to complete the validation of employer reports (up to 600 submissions annually). Employers are not required to report through WEIMS, but Canada reports that 100% of employers do so as the tool is useful in helping employers meet their obligations.
Finland	Ombudsman for Equality	Reactive	If an employer does not meet their obligations to make an equality plan, the Ombudsman for Equality ("the Ombudsman") must strive to ensure, through instructions and advice, that the employer does so. If the employer fails to do so despite instructions and advice, the Ombudsman can set a reasonable deadline by which the obligation must be fulfilled.
France	Labour Inspectorate	Proactive	The Labour Inspectorate does not monitor whether affected companies have reported, and it does not have an alert system that would allow it to automatically detect which companies are non-compliant. However, labour inspectorates can conduct audits of companies and produce reports. Companies inspected for other reasons that are found to be in breach of the Index publication obligation will have this noted by the labour inspection. Based on these reports, the Regional Director for Economy, Employment, Labour and Solidarity (DREETS) may issue financial penalty decisions against companies that have not complied with their obligations, and further enforcement action is possible. France's pay gap reporting system – with the requirement for affected companies to complete the Professional Equality Index – means that the Labour Inspectorate has tools that enable it to target companies for inspection that may have failed to meet their obligations, based on predefined criteria highlighting potential deficiencies (for example,

Country	Competent authority	Type of approach	How is compliance monitored?
			targeting companies with a Gender Equality Index below 75 points for four consecutive years).
Iceland	Directorate of Equality / Accredited certification bodies	Proactive	Iceland operates an Equal Pay Certification system, whereby companies and institutions must obtain certification from an accredited body confirming that their equal pay system and its implementation meet the requirements of the Equal Pay Standard (IST 85:2012). The certification process requires organisations to establish a management system that ensures pay-related decisions are based on objective criteria and free from gender discrimination.
Israel	The Equal Employment Opportunity Commission (EEOC)	Reactive	The EEOC is authorised to require an employer to provide data regarding the fulfilment of their obligations under the Equal Employment Legislation, including, among other things, receiving the internal report prepared in accordance with Amendment No. 6 to the Equal Pay for Female and Male Employees Act.
Italy	Equality bodies and labour inspectorates	Reactive	Where equality bodies and workers' representatives report non-compliance to labour inspectorates, the Labour Inspectorate takes action to encourage compliance and/or enforce non-compliance.
Japan	Prefectural Labour Bureaus	Proactive	Prefectural Labour Bureaus systematically collect and target specific companies in response to information provided by them. They also provide advice and guidance as necessary.
Korea	Ministry of Gender Equality and Family	Proactive	For companies submitting Affirmative Action Implementation Plans and subsequent Report(s) on the Outcome of Affirmative Action Implementation ² , their implementation status is reviewed and checked.
Lithuania	State Labour Inspectorate	Proactive	The State Labour Inspectorate monitors data published by the State Social Insurance Fund Board and carries out targeted inspections of companies. The State Labour Inspectorate also conducts inspections in response to complaints.
Norway	The Equality and Anti-Discrimination Ombud	Reactive	The Equality and Anti-Discrimination Ombud ("the Ombud") supervises compliance with both the activity duty ³ and the reporting requirements. The Ombud may assess whether annual reports meet the legal requirements. This includes verifying both the existence of an equality statement and the quality of its content. The Ombud may also propose improvement measures and strengthened initiatives for inclusion in the undertaking's equality work and may also make follow-up visits to undertakings. If a statement is inadequate, the Ombud can submit the case to a Tribunal. However, the Ombud and the Tribunal do not enforce the activity duty. This means they cannot issue opinions or decisions requiring specific measures to be implemented as part of the activity duty. Nevertheless, the Ombud may investigate, request information, engage in dialogue with the enterprise, and point out shortcomings in the follow-up of the activity duty.
Portugal	Authority for Working Conditions (ACT), Labour Inspectorate / Commission for Equality in Work and Employment (CITE)	Proactive	Companies that are required to submit a pay audit and 12-month evaluation plan ⁴ must report to the Authority for Working Conditions (ACT) on conclusion of the plan on its implementation, and the ACT checks the justification or correction of pay gaps. The ACT is also responsible for monitoring and verifying submission of the Single Report. The law stipulates that failure to submit the Single Report within the established deadline constitutes a serious administrative offence, with a fine applied that varies depending on the delay in submission and the size of the company.
Spain	The Labour and Social Security Inspectorate	Proactive	Spain takes a proactive approach to monitoring compliance with the reporting requirements, including through proactive inspections. The Labour and Social Security Inspectorate (ITSS) is responsible for monitoring compliance with pay transparency requirements and carries out proactive work, including specific inspection campaigns on equality and non-discrimination based on gender, which feature in the ITSS's annual plans and Strategic Plan. In addition to investigating complaints about possible non-compliance, the ITSS accesses multiple registers and databases – primarily Social Security information – and uses advanced

Country	Competent authority	Type of approach	How is compliance monitored?
			data-crossing techniques to identify companies showing possible non-compliance with equality requirements, allowing for targeted inspection action. Non-compliant companies in Spain can face financial penalties or administrative/judicial action.
Sweden	The Equality Ombudsman	Reactive	Those who fail to fulfil their obligations to work on active measures (including pay surveys) may be ordered to fulfil them, and subject to financial penalties.
United Kingdom	Government and The Equality and Human Rights Commission (EHRC)	Proactive	Government holds a list of companies believed to be required to report and can automatically produce a list of organisations believed to be required to report who have not yet reported. Details of companies that have not done so by the relevant deadline are provided to the EHRC to determine whether they have acted unlawfully. Enforcement action can be taken against employers that refuse to report. Government has also taken steps to promote compliance by reminding potentially affected companies of their obligations: in the process of updating the list of companies believed to be in scope of the requirements, government reached out to newly identified organisations on the list to ensure that they were aware of their potential obligation, and provided guidance on how they could fulfil it.

Note: A “proactive approach,” means that the agency takes active measures to check that companies have complied with the relevant requirements, for example by checking that companies who are obliged to conduct pay gap reporting have done so. A “reactive approach” means that the agency does not actively monitor compliance, but would investigate and/or enforce compliance if they became aware of an instance of possible non-compliance. Countries that apply both a “proactive” and “reactive” approach have been listed as applying a “proactive” approach. Note that not all countries who responded to the 2025 OECD Pay Transparency Questionnaire provided information in response to this question. Information is current as of July/August 2025, when the bulk of data collection took place.

1 Information for Canada relates to the Employment Equity Act (EEA) and Pay Equity Act (PEA).

2 In Korea, among workplaces subject to Affirmative Action, those that fail to meet the female employment standards are required to prepare and submit the “Affirmative Action Implementation Plan” in accordance with Attachment 4 of the Enforcement Regulations of the “Equal Employment Opportunity and Work-Family Balance Assistance Act.” They are subsequently also required to submit the “Report on the Outcome of Affirmative Action Implementation” in accordance with Attachment 6 of the Enforcement Regulations of the Act. Responsibility for supervising Affirmative Action compliance was transferred from the Ministry of Employment and Labor to the Ministry of Gender Equality and Family in October 2025.

3 In Norway, employers legally have an “active duty” to work actively and systematically to promote equality and prevent discrimination in the workplace, with a number of specific requirements.

4 In Portugal, companies are required to submit a pay audit and evaluation plan where there are pay differences > 5% and companies are notified by the Authority for Working Conditions that they are required to submit an evaluation plan.

Source: 2025 OECD Pay Transparency Questionnaire, supplemented by country interviews; OECD (2023^[11]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*; Canada’s Workplace Gender Equality Agency (2025^[13]), *Compliance Strategy*.

As outlined above, some countries focus monitoring efforts only in the public sector. **Austria** monitors compliance in the Federal public service, but not for private sector companies. **Switzerland** takes a slightly different approach: the Federal Office for Gender Equality (FOGE) carries out around 30 random annual checks to ensure that companies participating in federal public procurement comply with equal pay requirements. However, a recent evaluation of Switzerland’s private sector reporting shows that less than half of affected companies are complying with pay gap reporting requirements (Federal Office of Justice, 2025^[14]).

3.6.2. The focus of compliance monitoring – what is monitored – varies across countries

Beyond the distinction between proactive and reactive approaches, countries also differ in *what* they monitor – whether oversight focusses on whether a report has been submitted, or extends for example to checking the quality of reporting, and/or whether employers are (where required) taking action on inequalities identified in the process of reporting.

In some countries, compliance monitoring focusses primarily on whether employers have submitted required information. In others, authorities also assess whether the information is of sufficient quality. In **Norway**, where reviews of equality statements are conducted, the Equality and Anti-Discrimination Ombud reviews both the existence and the content of employer equality statements. In other countries, oversight extends to ensuring that employers have met their pay auditing obligations to *improve* on pay equity. In **France**, compliance activity is tied to gender equality outcomes for companies with low equality scores (scoring below pre-defined thresholds on the Professional Equality Index) rather than simply the filing of a report – although the share of companies required to take such actions is relatively low in practice (discussed in further detail in the pay transparency case study for France in Chapter 4).

3.7. Driving efficiency: How are countries leveraging digital tools and data?

Pay gap reporting is often facilitated through standardised reporting templates or forms which employers are required to complete. The development of these tools has typically involved multiple stakeholders, with different processes and levels of involvement across countries.

In most OECD countries with mandatory pay gap reporting, the reporting templates are specified in legislation or regulations. The process of developing them often involves consultation processes with social partners and employer organisations. **Norway**, for example, held public consultations when activity and reporting duties were strengthened under the Equality and Anti-Discrimination Act in 2020. Similarly, in countries such as Australia, Denmark, Iceland, and the United Kingdom, while reporting tools are defined in legislation, their development involved input from both employers and worker representatives to ensure the templates are practical to implement and effective in capturing meaningful pay gap information.

In some countries, social partners have played a more direct role in designing reporting frameworks. Austria involved social partners in defining aspects of its reporting requirements, while in Spain and Switzerland, social dialogue contributed to shaping the reporting tools. Employer organisations have also been involved in tool development or refinement in several countries, including Australia, Canada, Finland, Israel, Spain and the United Kingdom.

3.7.1. How are digital tools and data used to support reporting?

Governments are **increasingly providing digital tools to help employers calculate and report pay gaps**, reducing administrative burden and making compliance easier. Such approaches could be particularly beneficial for small businesses. Where implemented effectively, these tools also standardise data collection, enable effective monitoring, facilitate comparisons across employers, sectors and regions, and support public dissemination of results. Several countries provide **online portals where employers can register, calculate, and/or submit pay data**: Australia, Canada, France, Italy, Korea, Switzerland, and the United Kingdom offer comprehensive online portals. In Australia, Canada, and Switzerland, portals use individual employee-level data submitted by employers to automatically calculate organisation-wide gender pay gaps and generate reports. Belgium and Spain provide downloadable reporting forms via government websites. Most countries that offer reporting through reporting portals (Australia, Canada, France, Italy, Switzerland, United Kingdom) mandate their use for submission and/or calculation.

At least two OECD countries have reported (planned) updates and improvements of their digital infrastructure. **Italy** has taken steps to simplify compliance and strengthen support: in June 2024, it replaced its 2022 Interministerial Decree on biennial gender reporting (for companies with 50+ employees) with a streamlined version featuring an updated online application with pre-compilation and data retrieval functions, new guidelines, an online help platform, and expanded FAQs to assist companies with interpretation and practical issues.

Ireland announced in March 2025 the upcoming launch of an official centralised gender pay gap reporting portal that will host a publicly searchable database of employers' gender pay gap reports, replacing the previous system where employers published reports on their own websites or made them available directly to employees. A voluntary pilot is currently underway, with mandatory reporting through the official system anticipated thereafter.

Some countries offer **standalone calculation tools**. Norway provides downloadable calculators for voluntary analysis. France offers both an anonymous calculation simulator and a declaration tool. Portugal provides the Gender Pay Gap Calculator (DSG) plus a Self-Assessment Survey on Equal Pay. Iceland offers unique job classification software called Embla, based on their Equal Pay Standard methodology.

Less common but valuable resources include **e-learning and training tools**. France offers a two-week online training (1.5 hours/week) covering the Professional Equality Index, scoring, related obligations, and gender equality resources. Sweden provides a three-module training on collaboration, data collection and analysis, and documentation, with self-assessment features. In Israel, the Equal Employment Opportunity Commission has issued non-binding guidelines regarding the reporting process and a sample questionnaire.

Digital tools have many potential benefits. They ensure standardised frameworks for consistent data collection within and across firms, helping to facilitate compliance by simplifying administrative requirements and reducing “know-how” challenges, and supporting monitoring of reporting requirements by authorities. They also allow more streamlined public reporting and dissemination of results as well as national-level comparisons through standardised data formats (for example, across employers, sectors, and regions).

Indeed, a comprehensive evaluation (Hardoy, Schøne and Østbakken, 2024^[15]) examining Norway's pay transparency scheme notes that **increased oversight or standardisation could improve usability, but also weaken the tool's core strength**, which is encouraging companies to conduct meaningful, context-specific analysis of their own pay equity challenges. Overly rigid reporting requirements could reduce the exercise to a compliance checklist, with companies mechanically filling in standardised forms rather than investigating the causes of pay gaps within their organisational contexts. In the Norwegian context, the report recommends transparency through a reporting portal rather than stricter methodological harmonisation.

3.7.2. Administrative data holds untapped potential to reduce administrative burden for employers

A particularly novel and promising approach is the **use of administrative data to fully or partially calculate gender pay information**, reducing or eliminating administrative burden for employers (OECD, 2023^[11]). Governments can use existing administrative and survey data (tax records, social security contributions, employer-employee datasets) to calculate gender pay gaps for companies, eliminating the need for employers to perform calculations themselves. To enable this approach, governments need to link at least three pieces of information: individual's earnings, their employer, and their gender (typically held by the employer). Ideally, the dataset would also include job category (to enable comparisons) and hours worked (to include part-time workers as required by regulations). A central agency (such as a tax authority or social security administration) could then conduct pay gap analyses for individual employers across an entire country using data already collected through administrative processes, removing the calculation burden for companies partially or entirely.

Currently three OECD countries – Denmark, Lithuania and Portugal – report using administrative data to partially or fully calculate gender pay gap information on behalf of private sector employers. In these countries, administrative data are used to fully calculate required pay information for affected employers. In Portugal, government authorities use employer-submitted administrative data – collected through an

employment survey (the *Quadros de Pessoal* or “Single Report”) – to calculate gender pay gap information for employers (see Portugal’s case study in Chapter 4 for further details). In Lithuania, the social security agency SODRA uses administrative data to calculate gender pay gaps for employers, eliminating the need for companies to perform these calculations themselves. Denmark’s approach is slightly different: Statistics Denmark, the national statistical office, uses their national linked employer-employee Structure of Earnings Survey to estimate within-company pay gaps. These survey data allow them to link individual workers’ wages to their employers for pay gap analysis purposes.

In other OECD countries, **administrative data are used to calculate gender pay gap information for employers in the public sector**. In Austria administrative data are used to fully calculate pay gap information in the Federal public service, but not for private sector employers. In Korea, the Ministry of Gender Equality and Family uses wage data extracted from two disclosure platforms – DART (listed companies) and ALIO (public institutions) – to publish annual gender pay gap statistics by industry each September.

In Australia, employers are **required to submit raw pay data that are then used by government to calculate pay gap statistics on employers’ behalf**. Employers submit raw pay information to a government body – the Workplace Gender Equality Agency (WGEA), which calculates gender pay gaps on their behalf. In New Zealand the Public Service Commission collects data from all agencies and publishes annual system-wide reports on pay gaps by gender and ethnicity across the public service (i.e. not disaggregated by agency).

Estonia has launched a voluntary digital self-service tool, Pay Mirror,¹⁵ available for all employers with at least three men and three women employees. The tool uses existing register data to help employers monitor and analyse gender gaps without requiring additional data entry. It provides indicators on gender pay gaps, average and median salaries, gender composition of the workforce and distribution across positions. Data are confidential and accessible only to authorised management, not to third parties or authorities.

While most countries rely on employers to self-identify when they meet company size thresholds for pay reporting, several countries use administrative data – such as tax records, social insurance data, or employment databases – to identify relevant employers. For example, Canada uses data collected under the Canada Labour Code to identify employers subject to the Employment Equity Act, while Korea uses its Employment Insurance database to identify firms subject to Affirmative Action, and Belgium relies on company size information already collected for establishing which organisations are required to hold social elections to determine which companies fall under reporting obligations. Italy, Iceland, Lithuania and Portugal also report using administrative data to identify affected firms.

3.8. Pre-employment salary transparency

Pre-employment salary transparency measures are also starting to gain some momentum, spurred in part by the EU Pay Transparency Directive, which includes relevant requirements (see Box 3.2.). This section takes stock of OECD country approaches, focussing specifically on salary transparency mandates in job advertisements, requirements for gender-neutral language in job advertisements, and prohibitions barring employers from asking jobseekers about their current or previous salary.

3.8.1. Salary transparency in job advertisements – theory and evidence

Pay transparency in job advertisements involves clearly stating the salary or salary range for a position in a job advertisement, giving jobseekers and employees a clearer sense of expected earnings for a specific job. Salary disclosure requirements have the potential to break down cultures of pay secrecy and to support jobseekers to negotiate more effectively, which could help to address gender pay gaps (OECD, 2023^[1]).

In theory, this type of salary transparency could reduce gender pay gaps through several mechanisms. First, it can **support more effective negotiation**. Evidence from a large-scale natural field experiment tracking around 2 500 job-seekers responding to real job postings shows that clearly stating the salary range and whether the salary is negotiable significantly increases the likelihood that women negotiate, helping to narrow gender gaps in starting salaries (Leibbrandt and List, 2015^[16]) (Mazei et al., 2015^[17]). When salary information is unclear or absent, women are more likely to anchor their expectations at the lower end of potential ranges (Bowles and Babcock, 2013^[18]), potentially contributing to lower initial compensation that may persist throughout careers (Office for Equality and Opportunity, 2025^[19]). Efforts to address social norms around negotiation could be particularly important, as some research suggests that women are more likely than men to face social backlash when they do negotiate, being perceived as “too demanding” (Bowles and Babcock, 2013^[18]). Broader research on gender stereotypes in negotiation contexts indicates that cultural biases may privilege men in negotiations and penalise women for displaying assertiveness (Kray, Kennedy and Lee, 2024^[20]).

Second, **transparency may improve job sorting by enabling workers to identify and apply for better-paying positions**. Evidence suggests women are more likely than men to undersell themselves or apply for lower-paying roles when compensation is opaque, and visible salary information may encourage applications to higher paid positions (Roussille, 2024^[21]). Third, **transparency reduces information asymmetries between employers and jobseekers**, making it harder for firms to underpay workers who lack knowledge of their market value. Finally, as more companies adopt transparency, market-wide pressure for improved practices may emerge, compressing unjustified pay variation across firms (Johanson, 2021^[22]).

Salary transparency in job advertisements is valuable for workers. Classifying pay and non-pay attributes in 3 million job advertisements in Norway in the period between 2002-2019, and linking those with measures of employer attractiveness, Audoly, Bhuller and Reiremo (2024^[23]) find that publicly listed pay and non-pay related job attributes in job advertisements are predictors of employer attractiveness, showing that the content of job vacancies can help workers assess their options in the labour market. Surveys conducted by job platforms also consistently show that job seekers identify knowing expected compensation upfront as an important factor in job descriptions (Johanson, 2021^[22]). In a LinkedIn survey of 450 members, 61% gravitated toward salary information in job postings (2018^[24]), cited in (Johanson, 2021^[22]), and in a more recent LinkedIn survey, 89% reported that salary ranges in job postings were helpful in deciding whether to apply for a position (2023^[25]), cited in (Johanson, 2021^[22]). A Glassdoor survey of over 1 100 job seekers found that more than 60% look for salary information and benefits when searching job advertisements (Glassdoor, 2018^[26]), cited in (Johanson, 2021^[22]).

These results are intuitive; salary transparency allows candidates to assess financial viability before investing time in applications, and to understand market rates for effective negotiation. Cross-firm pay transparency through salary benchmarks and job posting disclosures enables applicants, especially those who are underpaid, to redirect their search toward higher-paying firms to achieve more favourable pay negotiations (Cullen, 2024^[27]). Employers also benefit, as salary disclosure can enhance recruitment efficiency and help attract better-matched candidates (Cullen, 2024^[27]).

Nevertheless, salary disclosure policies are infrequently used across countries, and evaluations of such policies are rare. As a result, **robust evidence on their effectiveness is scarce, making it premature to draw conclusions about whether, how and when salary transparency in job advertisements helps to narrow gender pay gaps**. Evidence from Austria paints a mixed picture of effectiveness (see Box 3.1). Robust and systematic evaluation of salary disclosure requirements should be prioritised as interest in salary transparency in job advertisements grows. Rigorous assessment will be essential to identify whether and which design features and implementation strategies are effective in reducing gender pay inequities.

Box 3.1. Evidence on salary transparency: Experience from Austria and beyond

Since Austria implemented a requirement for employers to include salary information in job advertisements (in 2011), several studies have examined how providing publicly available wage information in job vacancy notices affects the gender pay gap.

An early (2015) evaluation of the Austrian law by government points to implementation challenges that constrain efficacy (Bundesministerium für Bildung und Frauen, 2015^[28]). While formal compliance was found to be high (87% by 2014), implementation quality varied considerably. Most employers provided only the collective-agreement minimum salary alongside the generic phrase “Bereitschaft zur Überzahlung” (willingness to pay more), rarely disclosing actual pay ranges or realistic salaries due to concerns about losing negotiation flexibility or disrupting internal pay structures. The report finds that job seekers find these collective agreement figures too uninformative to be useful. Furthermore, implementation rates were higher in low-skill segments where pay approximates collective agreement rates, but lower for higher-skilled occupations and significantly lower for job postings abroad where Austrian regulations do not apply. Regional variation was also notable, with job advertisements in Vienna more frequently including pay data than postings in Western regions.

The evaluation highlighted concerns from a gender equality perspective: while salary information helped entry-level candidates orient themselves, **women were far more likely than men to use the posted salary as their negotiation anchor** (43% of women versus 24% of men), potentially leading to downward anchoring of women’s pay expectations. Enforcement remained weak, with complaints about missing disclosures extremely rare.

More recent academic research has advanced understanding of the policy’s effects using sophisticated quasi-experimental methods and addressing different mechanisms. Frimmel et al. (2023^[29]) analysed the pay-in-job-ads requirement using a Quantile Difference-in-Difference model to account for heterogeneous effects along the wage distribution. They found that the reform **led to a small overall reduction of the gender pay gap**, with reductions particularly pronounced in circumstances where women were uncertain about their market value and when needing to make job acceptance decisions under pressure. **Critically, the reduction in the gender pay gap was caused by an increase in women’s earnings**, particularly at the lower part of the distribution, while earnings of men remained largely constant – suggesting that even imperfect salary disclosure can improve women’s negotiation outcomes within chosen jobs.

However, Bamieh and Ziegler (2025^[30]) examined a different aspect of Austria’s policy, focussing on occupational sorting patterns rather than within-job earnings. Using detailed occupation-firm cells that explain about 75% of variation in wage postings, they estimate a substantial gender gap of 15 log points **but find that mandatory wage postings do not affect gender sorting into better-paying occupations and firms**. Their analysis suggests that the policy failed to alleviate the gender gap through improved worker information about pay differences across occupations and employers – while transparency may help women negotiate better wages within their chosen occupation-firm combinations (consistent with Frimmel et al.’s findings), it does not necessarily shift women’s sorting decisions toward higher-paying job categories.

In the Slovak Republic, Skoda (2022^[31]) studied the 2018 law requiring firms to include expected salaries in all job advertisements and found that the wages of new hires increased by 3% in firms that had not previously disclosed salary information. The reform also led job applicants to apply to a more diverse set of opportunities, spanning a greater number of sectors and wider array of job titles, suggesting that transparency helped workers better direct their job search toward suitable opportunities. The study found that before the law, the share of job postings with salary information

ranged from 10% to 60% depending on job title; after the reform, nearly all job titles listed expected pay.

These studies illustrate the **importance of examining multiple mechanisms through which transparency policies might operate**, and the importance of robust evaluation. Early descriptive evaluations identified implementation quality challenges and potential anchoring effects. More recent causal research suggests that even low-quality disclosure can improve women's within-job bargaining outcomes (reducing the gap by helping women negotiate higher starting salaries), but in Austria it does not seem to have addressed the broader occupational segregation that explains much of the overall gender pay gap. For governments looking to implement salary transparency in job advertisements, these findings highlight the importance of disclosure specificity (i.e. ensuring that disclosed salary information is realistic), and the importance of implementing such a requirement alongside broader measures to tackle pay gaps and their drivers, including deeply embedded occupational segregation patterns.

Source: Bundesministerium für Bildung und Frauen (2015^[28]), *Einkommenstransparenz: Gleiches Entgelt für gleiche und gleichwertige Arbeit – Evaluierung der Maßnahmen zur Einkommenstransparenz*; Frimmel et al. (2023^[29]), *External Pay Transparency and the Gender Wage Gap*; Bamieh and Ziegler (2025^[30]), *Can wage transparency alleviate gender sorting in the labour market?*; Skoda (2022^[31]), *Directing job search in practice: mandating pay information in job ads*.

3.8.2. A handful of countries mandate salary transparency in job ads

As of July/August 2025, only five OECD countries – Austria, Japan, Latvia, Lithuania and the Slovak Republic – have a national requirement for private sector employers to disclose the starting salary or salary range of jobs in job advertisements. Such requirements have been in place for over a decade in Austria (introduced in 2004 and amended in 2011 and 2013), and were introduced more recently in Japan (2022),¹⁶ Latvia (2018), Lithuania (2019) and the Slovak Republic (2018).

All five countries mandate salary disclosure for both public and private sector organisations, though in Latvia the regulation does not cover public sector recruitment for civil servants (Latvia reports that in practice public sector employers opening competitions for civil service positions tend to include salary information in the announcement).¹⁷ The requirements generally apply to all private sector employers in Austria, Japan, Latvia, Lithuania and the Slovak Republic irrespective of company size or the type of employer recruiting. In the Slovak Republic, however, the requirements do not apply to legal entities recruiting workers willing to work on a self-employed basis.¹⁸

Disclosure requirements are broadly similar across all five countries but differ somewhat in the types of information to be provided, the posts to which they apply, and the strength with which they are monitored and enforced (described in further detail below). The number of countries that mandate salary disclosure in job advertisements could increase as EU countries transpose the EU Pay Transparency Directive, though this will depend on how countries choose to implement the Directive: the Directive extends a right to jobseekers to receive salary information prior to employment, but it does not require employers to provide such information specifically in job advertisements (Box 3.2).

Interestingly, job platform data suggests that in some countries, many employers voluntarily include salary information in job advertisements even where there is no legal mandate for them to do so. For instance, Reuters reports – relying on job platform data – that 71% of employers in the United Kingdom using job platform Indeed provide salary information in job advertisements, followed by 50% in France, 45% in the Netherlands, 41% in Ireland, 20% in Italy, and 16% in Germany (Milliken, 2025^[32]).

Box 3.2. Will the EU Pay Transparency Directive drive greater transparency in job advertisements?

The EU Pay Transparency Directive **seems likely to drive greater salary transparency in job advertisements** across the EU – and by extension, across OECD countries – **yet much depends on how it is implemented**. The Directive mandates pay transparency to applicants prior to employment, but does not explicitly mandate salary disclosure *in job advertisements*. Rather, the Directive extends a right to applicants for employment to receive information on the starting salary or salary range from prospective employers (and where applicable, relevant provisions of the applicable collective agreement), with such information provided in a way that ensures an “informed and transparent negotiation on pay, such as in a published job vacancy notice, prior to the job interview or otherwise.” Countries are accordingly afforded some leeway as to implementation of the principle, as the Directive leaves scope for varying implementation in:

- **When in the recruitment process employers are required to provide salary information** to jobseekers – which the Directive suggests could be in the job advertisement, prior to the interview or at another time; and.
- **How the information is provided**, for example whether in writing, or if verbal advice is acceptable.

As such, **implementation of the principle could vary across countries, and early indications suggest that it is likely to do so**. In the EU OECD countries that have tabled legislation or published proposals to transpose the Directive, there is variation as to employers’ requirements: in some settings it is suggested that employers include salary information in job advertisements, while some countries leave the choice to employers. In Poland, since December 2025 employers have been required to provide applicants for employment with the starting salary or salary range for a given position, in the job advertisement, before the job interview, or before entering into an employment contract. This information must be given in sufficient time to allow the applicant to understand it and negotiate. Conversely, the Belgian region of Fédération Wallonie-Bruxelles has passed legislation which explicitly requires the information to be made available as soon as job offers or job advertisements are published.

Proposals and/or draft legislation to transpose the Directive in **Finland, Ireland, the Netherlands and Sweden** also take varying approaches: a draft bill in Ireland calls for employers to disclose salary information in job advertisements, while proposals in Finland and Sweden and draft legislation in the Netherlands effectively leave the choice to employers. In Finland the proposal suggests that employers should provide the information “as early as possible in the recruitment process.” The Swedish proposal and draft Dutch legislation do not specify when or how the information should be provided, though the Swedish proposal suggests that it may be appropriate for employers to be required to provide it in writing, to enable them to prove that it has been provided.

Source: Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms, Chapter II, Article 5 (pay transparency prior to employment), <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32023L0970>. Belgium: Ministry of the French Community (2024^[33]). Finland: Ministry of Social Affairs and Health (2025^[34]). Ireland: Department of Children (2025^[35]). The Netherlands: Overheid.nl (2025^[36]). Poland: Journal of Laws (2025^[37]). Sweden: Ministry of Labour (2024^[38]).

What needs to be disclosed in job ads?

In the five countries that require private sector employers to include salary information in job advertisements, the pay information that employers are required to include is broadly similar (see

Table 3.2). Employers are **generally required to include the starting salary or salary range** (in Japan, Latvia, Lithuania and the Slovak Republic). Austria requires employers to indicate the specific starting salary or the minimum salary set out in the relevant collective agreement. No countries require employers to include complementary variables to salary, such as bonuses or in-kind compensation,¹⁹ and **no countries explicitly require employers to include gender-relevant non-pay information**, such as information on work-life reconciliation supports such as flexible or part-time working.

In Japan, a salary range is permitted only if it reflects possible starting salaries and does not include future wage increases. Disclosure requirements become progressively more detailed as candidates advance through the recruitment process: while basic wage information must appear in job advertisements, employers must provide comprehensive breakdowns – including wage calculation methods, allowances, and information on wage increases – when candidates reach the interview stage. In Austria, evidence suggests that collective-agreement-only disclosures may provide limited transparency for applicants, given that the gap between the negotiated minimum and actual salaries can be substantial and not easily interpretable (Bundesministerium für Bildung und Frauen, 2015^[28]). The disclosure of wide salary ranges in job advertisements may similarly limit the extent to which this type of transparency is useful for applicants.

Table 3.2. Type of salary information required, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025

Country	Type of salary information to be included		Other salary information to be included	
	Starting salary or salary range	Starting Salary	Financial bonuses	In-kind or other compensation
Austria	-	✓	X	X
Japan	✓	-	X	X
Latvia	✓	-	X	X
Lithuania	✓	-	X	X
Slovak Republic	✓	-	X	X

Note: Information is current as of July/August 2025, when the bulk of data collection took place.

Source: 2025 OECD Pay Transparency Questionnaire.

There is variation across countries as to **whether employers are permitted to make an offer below or over the salary range listed in the job advertisement** which could mute the expected impact of such a measure on the gender pay gap given gendered differences in wage expectations and negotiation can contribute to gender pay inequalities. In Japan,²⁰ Latvia and Lithuania employers are not barred from making an offer below or above the stated starting salary or salary range, while in Austria and the Slovak Republic employers are prohibited from making an offer below the salary information listed in the job advertisement. These provisions can help to guard against the inclusion of misleading information in job advertisements, strengthening the effectiveness of salary transparency measures in reducing gender pay inequalities. While in Costa Rica there is no salary transparency obligation, any employer that *does* list a salary range in a job advertisement is prevented from making a job offer below the range they listed.

Available evidence suggests that additional information in disclosure requirements could potentially help to reduce gender inequalities in recruitment outcomes (see Box 3.3). First, **countries could consider requiring employers to state not only the salary or salary range, but also whether the salary is negotiable**. Field experiments demonstrate that clearly stating whether negotiation is possible significantly increases the number of women who negotiate, helping to reduce gender gaps in starting salaries (Leibbrandt and List, 2015^[16]). Countries could also **consider requiring disclosure of work-life reconciliation supports, particularly flexible and part-time working arrangements**, which could help

to promote more gender equitable outcomes (see Box 3.3). The “motherhood penalty” – the negative impact of parenthood on women’s labour market participation and pay – remains a major contributor to the gender pay gap. It reflects the greater time mothers spend out of work and the difficulties many face when returning to work, including challenges reconciling work and care, slower career progression, and discrimination from employers (OECD, 2025^[39]; 2023^[11]).

Box 3.3. Disclosure of non-pay information in job advertisements could help to promote gender equality

Field trials show that advertising roles as available for part-time work or job-sharing substantially increases the total applicant pool while particularly increasing applications from women, helping employers attract talent while promoting gender equality. Research with Zurich Insurance found that making the default option to advertise all roles as open to part-time working increased applications from women to senior roles by 19%, with few hiring managers opting out (Davidson, 2020^[40]). Similar effects were observed at John Lewis and Partners (35% increase in applications from women to senior roles) and on the global job site Indeed (19% to 30% increase in total applicant pools) (Office for Equality and Opportunity & Behavioural Insights Team, n.d.^[41]).

Including information on work – life reconciliation supports in job advertisements, such as flexible and part-time working arrangements, could consequently help to promote gender equality in recruitment and broaden the pool of applicants (Wodak and Freeburn, 2024^[42]) (Davidson, 2020^[40]). **Importantly, how flexibility options are framed and communicated seems to matter:** studies also show that job advertisements that are specific about the flexibility arrangements available are more appealing to women. For example, in an online experiment conducted by the Behavioural Insights Team with 460 women currently and recently returning to work, job advertisements specifying “flexibility as to working hours, days and location” – were three times more likely to be chosen by women returners compared to those with more generic flexibility offers such as “flexible work available” (Wodak and Freeburn, 2024^[42]).

Simple interventions can increase the likelihood that employers include gender-relevant information in job advertisements. Field trials with employers advertising on online job platforms found that prompting hiring managers to clearly list specific flexible working options led to a 20% to 30% increase in employers advertising flexible jobs (Office for Equality and Opportunity & Behavioural Insights Team, n.d.^[41]), suggesting that providing templates, guidance, or defaults within recruitment systems can significantly improve the quality of disclosures without imposing substantial burdens on employers.

Source: Davidson (2020^[40]), *Switching the default to advertise part-time working boosts applications from women by 16%*; Office for Equality and Opportunity and Behavioural Insights Team (n.d.^[41]), “How to improve gender equality in the workplace: actions for employers”; Wodak and Freeburn (2024^[42]), “How reframing flexible working can drive up female recruitment”.

Which job advertisements?

The **types of posts covered by salary transparency requirements in the private sector** vary: while employers in all five OECD countries with such requirements are required to include salaries in publicly advertised (“external”) posts, fewer countries require employers to list salary information for internal job posts (e.g. transfers), and/or for promotions. The Slovak Republic requires employers to include the information in internal postings, and in Austria the rules apply to external postings, internal postings and promotions (see Table 3.3). Some sub-national salary transparency mandates explicitly cover promotions and/or transfers, too.

Table 3.3. Posts to which requirements apply, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025

	External postings	Internal postings	Promotions
Austria	✓	✓	✓
Japan	✓	X	X
Latvia	✓	X	X
Lithuania	✓	X	X
Slovak Republic	✓	✓	X

Note: Information is current as of July/August 2025, when the bulk of data collection took place.

Source: 2025 OECD Pay Transparency Questionnaire.

3.8.3. Monitoring compliance with salary transparency requirements

Countries take differing approaches to monitoring compliance with salary transparency requirements. Japan, Latvia, Lithuania and the Slovak Republic report that government bodies oversee compliance, whereas Austria does not monitor compliance. Among countries that do monitor, approaches vary considerably – from proactive and regular monitoring to verify whether employers include salary information in job advertisements, to *ad hoc* checks when complaints or concerns are raised.

Lithuania reports that the state Labour Inspectorate regularly monitors whether employers include salary information in job advertisements. In **Latvia**, compliance is supervised as part of broader oversight of employment and labour laws. In the **Slovak Republic**, monitoring is primarily complaint-driven: the government checks job offers published on the State Job Portal, but private portals and social media are not monitored.²¹ In **Japan**, oversight is carried out by Prefectural Labour Bureaus, Public Employment Security Offices (Hello Work), and District Transport Bureaus (for seafarers).

Enforcement approaches also vary across countries, with possible levers for enforcement ranging from consultations, guidance, advice and/or warnings (among possible approaches in Japan, Latvia and the Slovak Republic), reprimands (in Austria), orders to improve (Japan) or orders to observe the requirements (Latvia), financial penalties for non-compliance (in Austria, Japan, Latvia, Lithuania and the Slovak Republic) or even imprisonment (in Japan, though this relates to employers who make false statements in job advertisements as to employment conditions) (see Table 3.4). In Austria and Lithuania the severity of enforcement action increases for repeated violations. Potential fines range from EUR 240 in Lithuania to EUR 1 690 in Japan – where fines relate to false statements in job advertisements. Enforcement of the rules is designated to state labour inspectorates in Latvia, Lithuania and the Slovak Republic, while in Austria the district authority is responsible for enforcing compliance with the rules.

Table 3.4. Enforcement mechanisms for non-compliance, OECD countries mandating inclusion of salary information in private sector job advertisements, July/August 2025

	Enforcement mechanisms	Financial penalties
Austria	Employers and job placement agencies can be reprimanded for a first offence, and fined for repeated violations	Up to EUR 360 for repeated violations
Japan	Employers that make false statements in job advertisements as to the conditions of employment can face imprisonment for up to six months, or a fine Japan also provides for guidance and advice, and orders for improvement, under the Employment Security Act.	Up to ~EUR 1 620 (300 000 yen) for false statements
Latvia ¹	State Labour Inspectorate can consult employers, issue orders to observe the requirements, or issue fines	Fines range from EUR 35-350 for natural persons, or from EUR 70-1 100 for a legal entity. ¹

	Enforcement mechanisms	Financial penalties
Lithuania	Employers can receive financial penalties	Between EUR 240-880 for a first offence and EUR 900-1 400 for repeated violations
Slovak Republic	Employers can receive a warning or financial for non-compliance	Up to EUR 33 193.91, though the Slovak Republic reports that in practice, fines are rarely imposed

Note: 1. In Latvia, fines range from 7-70 units for natural persons, or from 14-22 units for a legal entity; as of July/August 2025, this translates to the financial values listed in this table.

Source: 2025 OECD Pay Transparency Questionnaire.

3.8.4. Public sector and sub-national salary transparency requirements

Requirements for salary transparency in job advertisements are **more commonly reported in the public sector than in the private sector across OECD countries**. Several OECD countries without such a mandate for private sector employers *do* require that at least some public sector employers make salary information publicly available to jobseekers:

- in **Norway**, state level public sector employers are required to include salaries in job advertisements, and the salary offered must fall within the advertised range. Municipal-level organisations are not subject to this requirement; and
- In **Portugal**, Ordinance 233/2022 requires public sector organisations to include the salary or salary level in job advertisements in competitive recruitment processes.

In other OECD countries **this is recommended or reported to be common practice**. Public sector guidance in New Zealand recommends that job advertisements include the salary range and any additional pay benefits, while Costa Rica, Iceland²² and Switzerland report that it is common practice for public sector employers to include starting salaries in job advertisements, even though this is not required by law. More exceptionally, Latvia mandates salary disclosure for workers employed under labour contracts in the public and private sector, but this does not extend to civil servants recruited through competitive processes, which are regulated separately. In practice, however, Latvia reports that public sector organisations typically do include salary information in the announcements. Luxembourg reports that salary scales for public sector agencies are made publicly available (salaries and salary progression), even if they are not specifically mandated to be included in job advertisements. Salary disclosure requirements in job advertisements are **also being implemented sub-nationally**, for example in Belgium and Canada (non-exhaustive list).

Some other OECD countries mandate **salary transparency prior to employment** in the private sector without explicitly requiring employers to include salary information in job advertisements. For example in **Czechia**, employers are required to inform jobseekers about pay prior to the formalisation of an employment contract, though when and how employers are required to share this information is not specified, while in **Italy**, employers are required to share salary information at the time that the employment relationship is *established* (e.g. by providing the employment contract) and prior to the commencement of work (examples in this paragraph are non-exhaustive).

As can be seen from these examples, the timing at which salary disclosure is mandated varies, which could reasonably be expected to affect the scope for jobseekers to negotiate their wages, and how easily jobseekers can use the information to “sort” into jobs with salaries commensurate to their level of skill and experience (i.e. listing salary in a job advertisement would make it easier for jobseekers than finding out the salary at the time of drawing up a contract, by which time a jobseeker may already have expended considerable time and effort in a recruitment process). Greater transparency (e.g. publicly listing expected salaries) could also help to narrow scope for discrimination by employers.

3.8.5. Can employers request or consider information on a candidate's salary history during recruitment?

Some countries are implementing bans that prohibit employers **asking jobseekers about their salary history** during the recruitment process. These bans can help ensure that wages are attached to the work to be performed rather than the worker performing it, and could help break traditions of underpayment for historically underpaid workers (many of which are women). This principle is reflected in the EU Pay Transparency Directive, which prohibits employers from asking applicants about their current or previously-held salary.

As of July/August 2025, Poland was the only OECD country that had passed national legislation that explicitly prohibits private sector employers from asking applicants about their salary history during the recruitment process and/or from considering their salary history in decisions about their pay (though an amendment to the Labour Code – which transposed parts of the EU Pay Transparency Directive and came into effect in December 2025).²³ The amendment does not explicitly state whether employers can consider jobseeker's salary history in decisions about their pay (for example, if the applicant volunteers the information even where it was not requested). In some countries there are sub-national bans prohibiting private sector employers from requesting jobseekers' salary history, including in Belgium and the United States.

In other countries, **broader non-discrimination laws may prohibit employers from requesting or considering jobseekers' salary history**, even if this is not explicitly stated, based on the assumption that employers *should not* take a salary history into account during the recruitment process because it is not a "relevant" factor for determining a candidate's suitability or remuneration for a job. This implicit obligation stems mainly from broader provisions in labour and/or non-discrimination law which require employers to assess only factors that are directly relevant to recruitment and/or wages, such as the job to be done and the suitability of the jobseeker to do it. For example:

- In **Czechia**, the Labour Code grants a right to equal pay for equal work or work of equal value, thereby implying an obligation for employers to base pay decisions on the value of the work to be performed. This implies that a jobseeker's pay history with prior employers is not a relevant factor in decisions about their pay.
- In **Estonia**, the Employment Contracts Act prohibits employers from asking applicants for information during pre-contractual negotiations for which the employer has no "legitimate interest," including information not relevant to their suitability for the role. This could imply that employers should not request salary history.
- In **France**, the Labour Code stipulates that information that employers request from candidates must be aimed solely at assessing the candidate's professional skills or their ability to do the job, potentially implying that employers should not request salary history.
- In **Israel**, under the Equal Employment Opportunities Law, employers are required to base hiring decisions solely on relevant qualifications. This could imply that employers should not ask candidates about their salary history, as this could lead to indirect discrimination or an offer that does not reflect their professional value.
- In **Latvia**, labour law prohibits interview questions that are not relevant to the work or the employee's ability to perform it, thereby suggesting that employers should not pose interview questions related to a jobseekers' prior salary history.
- In **Norway's** public sector, provisions on equal pay for equal work or work of equal value imply that prior salary is not a relevant factor in determining wages.
- In **Slovenia**, the Employment Relationships Act²⁴ stipulates that employers may only require candidates to provide evidence that they meet the conditions needed to perform the work. It also

prohibits employers from requesting information not directly related to the employment relationship when concluding an employment contract.

However, these implicit obligations may present enforcement challenges. It may also be less clear to workers – and therefore less understood by workers – that employers are not permitted to request such information (if applicable).

By contrast, some legislation explicitly *allows* employers to take a candidate's salary history into account. The **Canadian province of Ontario** takes this approach. In Ontario, employers are barred from asking about salary history, but jobseekers can provide it voluntarily. Where a jobseeker does so, or where an employer otherwise becomes aware of their salary history, the employer is not prohibited from considering or relying on that information in determining pay.²⁵

3.8.6. Few OECD countries explicitly mandate gender-neutral language in job advertisements

Gender-neutral language in job advertisements is another potential mechanism by which to promote greater gender equality in recruitment and wages. Gendered stereotypes and social norms about what constitutes appropriate work for women and men contribute to the concentration of women in low-paying jobs (see OECD (2023^[1]) for a more detailed discussion). Avoiding gendered language in job advertisements could help to weaken these stereotypes and help address occupational segregation by encouraging men and women to more equitably consider and apply for posts that have historically been considered as “women’s” or “men’s” jobs. This principle is reflected in the EU Pay Transparency Directive, which requires employers to ensure that job vacancy notices and job titles are gender neutral, and that recruitment processes are led in a non-discriminatory manner.

While no known evidence shows that gender-neutral language in job advertisements directly affects the gender composition of applications to posts, research demonstrates that gendered language can make jobs less appealing to women. Using words associated with masculine stereotypes (e.g. “competitive” or “dominant”) can lead women to assume those roles are in male-dominated teams where they may not fit (Gaucher, Friesen and Kay, 2011^[43]), and emphasising traits culturally associated with men can undermine women’s interest in opportunities (Bian et al., 2018^[44]). Using neutral language in job advertisements could accordingly help attract a wider pool of talent (Office for Equality and Opportunity, 2025^[19]).

Many OECD countries have **legal mandates that prohibit discrimination in the recruitment process**, including in job advertisements, and therefore prohibit employers from “targeting” jobs to men or women only (though these mandates often include exceptions or “carve-outs,” for example if it is essential that the role be performed specifically by men or women, such as for privacy reasons). Beyond ensuring that job advertisements do not *explicitly* exclude men or women, requirements on gender-neutral language can help to ensure that job advertisements do not *implicitly* exclude men or women, for example by using only the “male” or “female” version of job titles, using language typically associated with male-dominated tasks or professions, or using other signals that suggest jobs *should* be performed by men or women.

Only a handful of countries report explicit, national-level requirements related to gender neutrality in job advertisements beyond broader non-discrimination protections that prohibit employers from targeting advertisements to men or women. These requirements tend to focus on ensuring that the language and the description of tasks do not imply that the job should be performed by men and/or women, or on ensuring that job titles are gender neutral. In the Netherlands,²⁶ for example, employers are required to write job advertisements in a way that makes it clear that both men and women are eligible to apply, and to use the male and female form of job titles, where job titles are used (or otherwise, to expressly state that both women and men are eligible). Austria²⁷ also requires employers to ensure that job advertisements do not imply that men or women specifically would be preferred (examples in this paragraph are non-exhaustive).

A number of relevant requirements have been implemented more recently, or at sub-national level. A recent amendment to the Labour Code in Poland has since December 2025 required employers to ensure that job advertisements and job titles are gender neutral. In **Belgium**, sectoral collective agreements are subject to central control/review, and where job classifications contain a mix of masculine and feminine job titles, they are considered to fail the gender-neutrality test (see the case study on Belgium in Chapter 4).

As EU countries transpose the EU Pay Transparency Directive, clear guidance for employers on how to implement gender neutrality in job advertisements – and on the reasons and/or expected benefits of doing so – could be particularly valuable. Literal transposition may leave interpretation and implementation to employers' discretion, with variable outcomes.

In other countries, provisions on indirect discrimination may implicitly require gender neutrality in job advertisements. Some countries have **provisions on indirect discrimination in recruitment** which could broadly imply a requirement for gender neutrality in job advertisements, even though not stated explicitly (examples in this paragraph are non-exhaustive). For example, **Italy** prohibits indirect discrimination "...through pre-selection mechanisms...or with any other form of advertising that *indicates* as a professional requirement belonging to one or the other sex...", and in **Portugal** job advertisements cannot contain "...any restriction, specification, or preference based on sex," whether directly *or indirectly*. Under a broad interpretation, these types of requirements could suggest that employers should not use gendered language suggesting that work should be performed specifically by men or women. However, enforcement could be less straightforward.

3.8.7. What other steps are being taken to promote salary transparency prior to employment?

In some countries, government and/or social partners have developed **guidance or recommendations to encourage gender-neutral and pay-transparent job advertisements**. In Canada, a bulletin was issued in 2023 to all heads of human resources and chiefs of classification in the public sector on the importance of using inclusive language in job descriptions and job titles, and providing resources on inclusive writing (Government of Canada, 2023^[45]). New Zealand has made guidance available on eliminating bias in the recruitment process, including recommendations to list salary ranges in job advertisements together with additional pay benefits, and to ensure that language in job descriptions is free from (gender) bias. In the Netherlands, a network of HR professionals teamed up with social partners to develop a "Solicitation Code" which includes a recommendation not to request a candidate's salary history, while in the United Kingdom Government guidance encourages employers to be transparent about pay to promote gender equality. To promote greater pre-employment salary transparency, **Czechia** banned pay secrecy clauses (confidentiality clauses related to pay) in employment contracts in 2025.

Public pay gap reporting can also increase transparency prior to employment by making firm-level gender pay gaps visible to jobseekers. This could promote gender pay equity by helping workers seek out firms with lower pay gaps, and by providing an additional incentive for employers to reduce gender pay gaps to attract talent. As outlined earlier in this chapter, several OECD countries make firm-level gender pay gaps publicly available, meaning they can also be accessed by jobseekers.

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Notes

¹ Pay reporting laws in Canada only apply to federally regulated private sector employers, federally regulated Crown corporations, and other federal organisations (under the Employment Equity Act) and to federally regulated private and public sector employers, parliamentary workplaces, and the Prime Minister's and ministers' offices (under the Pay Equity Act). Information presented relates to obligations under the Employment Equity Act and Pay Equity Act.

² The pay reporting law in Chile only applies to businesses under the supervision of the Financial Market Commission [*Comisión para el Mercado Financiero* (CMF)]. The Financial Market Commission (CMF) is a public service of a technical nature whose main objectives are to ensure the proper functioning, development and stability of the financial market, facilitating the participation of market agents and promoting the care of public faith. Companies analyse their gender equality, taking remuneration into account, in order to comply with CMF rules.

³ France's response to the 2025 OECD Pay Transparency Questionnaire covered private sector arrangements only. Information for France in this chapter relates exclusively to the private sector, unless specifically indicated otherwise.

⁴ In Portugal all firms with at least one employee must submit a "Single Report" but equal pay audits are only required for firms with 50+ employees if gaps are found.

⁵ The pay reporting laws in Canada only apply to federally regulated private sector employers, federally regulated Crown corporations, and other federal organisations (under the Employment Equity Act) and to federally regulated private and public sector employers, parliamentary workplaces, and the Prime Minister's and ministers' offices (under the Pay Equity Act).

⁶ In Australia, rules between public and private sector organisations vary to some extent in their terminology, and the respective reporting periods. The requirements do not apply to public sector employers at the state and territory levels.

⁷ For more information on pay reporting in Switzerland, see OECD (2023^[1]): Switzerland is a special case where employers must report on pay information once, and if equal pay requirements are met, they are exempt from future reporting (the prevalence of once-and-done assessments is not assessed). Otherwise, employers are required to report every four years. Although the law does not appear to provide clear criteria for when a pay equality is achieved, i.e. whether the equal pay requirements are met, in practice the pay gap must not be statistically significantly greater than 5%, when conducting the analysis with Logib (see Chapter 7 of the 2023 OECD report for more information).

⁸ In the 2025 OECD Pay Transparency Questionnaire, countries were asked to provide data on the estimated share of workers and/or companies that are covered by pay gap reporting requirements in the private sector.

⁹ In Portugal all firms with at least one employee must submit a "Single Report" but equal pay audits are only required for firms with 50+ employees if gaps are found.

¹⁰ The requirement relates to a physical location under the control of an employer, and not a remote workplace location such as a home address.

¹¹ Decree amending the Decree of 12 December 2008 on the fight against certain forms of discrimination, at 15/3.

¹² Korea maintains multiple public disclosure systems operating independently of its “Affirmative Action” (AA) reporting framework: ALIO for public institutions, Clean-Eye for local public enterprises and corporations, and DART for publicly listed companies. While the AA system requires wage reporting from these entities, the public disclosure platforms operate under separate legislation and provide transparent access to wage information for different organisational types.

¹³ In the context of public procurement and subsidies, Switzerland has a monitoring system operating across multiple federal levels, supported by the Swiss Office for Gender Equality (EBG) who plays a central role in harmonising the methodology. At the federal level, EBG conducts approximately 30 annual pay equity audits of companies receiving federal public contracts, with sanctions including exclusion from future contracts possible in cases of non-compliance. Under the Charter on Pay Equity in the Public Sector – signed by 17 cantons, over 100 municipalities, and over 100 quasi-public enterprises – cantonal and municipal authorities are also conducting pay equity inspections in the areas of procurement and/or subsidies, with activity at the cantonal and municipal levels now exceeding 100 audits per year and expanding further (300 audits at all federal levels according to a 2023 study commissioned by the Swiss Office for Gender Equality). What remains lacking is general enforcement of the Gender Equality Act analysis requirement for private sector companies outside the procurement and subsidies context.

¹⁴ In the 2025 OECD Pay Transparency Questionnaire, countries were asked if they monitored private sector companies’ compliance with the reporting requirements, and if so, whether they adopted a “proactive” approach, or a “reactive” approach.

¹⁵ More information is available on the website of the Ministry of Economic Affairs and Communications: <https://www.mkm.ee/too-ja-vordsed-voimalused/vordsed-voimalused-ja-sooline-vordoiguslikkus/palgapeegel>.

¹⁶ In Japan, salary disclosure requirements were introduced gradually through amendments to the Employment Security Act. Article 5-3, which requires employers to provide wage information at later stages of the recruitment process (e.g. when a jobseeker applies for an interview or prior to a placement agency referral), has been in force since 1 December 1947. By contrast, Article 5-4 – which applies specifically to job advertisements, including those published online, and requires employers to indicate the starting salary or starting-salary range – entered into force much later, on 1 October 2022.

¹⁷ The legal obligation to disclose starting salary in job advertisements applies to people working based on employment contracts, including in the public sector. However, the requirements do not apply to civil servants as the State Civil Service Law regulates the open candidate competition announcement and does not require information about salary to be included in job advertisements. Latvia reports that in practice, public sector organisations do tend to include salary information in the announcements.

¹⁸ The obligation also does not apply where employers are legal entities based outside of the Slovak Republic, recruiting Slovak citizens outside of the Slovak Republic.

¹⁹ While this information is not required to be included in the job advertisement, some countries nonetheless have rules or regulations which require this information to be provided at a later stage in the recruitment process, prior to conclusion of the employment contract.

²⁰ In Japan, employers concluding an employment contract with conditions that differ from those in the advertisement are required to clearly indicate the changes to jobseekers prior to concluding the contract. Employers can be subject to penalties if false employment conditions are indicated in job advertisements.

²¹ As of October 2025, this function was performed by the Office of Labour, Social Affairs and Family and the Central Office of Labour, Social Affairs. Slovak Republic reports that this competence will pass to the Labour Inspectorate(s) once new legislation on pay transparency (to transpose the EU Pay Transparency Directive) comes into effect.

²² In Iceland, regulations generally require public sector organisations to advertise all positions and reference the “terms of employment” in the advertisement. Iceland reports that in practice, it is customary for public sector employers to refer to the relevant collective agreement for the position or to state that salaries are determined in accordance with the current collective agreement concluded between the Minister of Finance and Economic Affairs and the relevant trade union.

²³ Based on country responses to the 2025 OECD Pay Transparency Questionnaire, supplemented by desk research for Ireland and the United States. Canada’s response only covers the Employment Equity Act, and the Pay Equity Act.

²⁴ Article 28 of the Slovenian Employment Relationships Act (ZDR-1).

²⁵ Pay Transparency Act, 2018, S.O. 2018, c. 5 – Bill 3, Chapter 5, Section 5 on Compensation History.

²⁶ Equal Treatment of Men and Women Act, Article 3(3)-3(4).

²⁷ Federal Equal Treatment Act, § 7. (2) (federal civil servants only, not at state or community level) requires employers to ensure that the requirements and tasks of a job are written in such a way that they “affect” men and women equally, and to ensure that the advertisement does not contain additional comments that suggest a specific gender.

4 Pay transparency in practice: OECD case studies

This chapter presents in-depth case studies of national approaches to pay transparency in Belgium, France, Portugal and Spain, with a focus on approaches to identifying, comparing reporting on and remediating pay gaps for equal work, and work of equal value. It provides an overview of approaches to gender-neutral job evaluation and classification and gender pay gap reporting and auditing in each case study country. The chapter begins with an overview of the main characteristics of pay transparency measures in each country, before presenting a more detailed review of pay transparency tools in the relevant countries.

Key findings

Gender-neutral job evaluation and classification

- **Legal frameworks vary from binding mandates to recommended guidance.** Spain requires all employers to conduct objective, gender-neutral job evaluations; France mandates gender-neutral classification through statutory equal-pay rules; Belgium requires gender neutrality where sectoral classifications exist and applies a statutory review mechanism; Portugal requires objective criteria but does not prescribe a specific methodology, relying more on voluntary tools and reactive enforcement.
- **Collective bargaining is central to implementation, though to varying degrees.** In Belgium, France and Spain, sectoral agreements are the primary vehicle for defining job classifications, with high coverage through extension mechanisms. In Portugal, while collective bargaining coverage is high, gender-neutral job evaluation is not yet systematically embedded in sectoral agreements.
- **Statutory criteria for assessing work of equal value enhance consistency.** France and Spain specify evaluation factors in law, providing a common reference. Belgium and Portugal allow greater flexibility, which accommodates sectoral diversity but may limit comparability across firms and sectors.
- **Practical tools and capacity-building support employers and social partners.** All four countries have developed checklists, guides or evaluation tools. Spain's publicly available tool operationalises statutory criteria. Belgium, France and Portugal offer guidance and training, with new tools being developed in Belgium and Portugal to support implementation of the EU Pay Transparency Directive.

Gender pay gap reporting and salary transparency prior to employment

- Across the four case study countries, **there is considerable variation in the design and implementation of pay gap reporting** systems. Worker coverage is comparatively high in all four countries – particularly in Portugal and Spain where all employers are required to report. However, gaps remain, including in the ability of companies to calculate the required pay information.
- **Approaches to pay auditing also vary:** Spain mandates proactive pay auditing, France and Portugal require reactive auditing when inequalities exceed a certain threshold, while Belgium does not currently mandate pay auditing. Follow-up requirements can help shift the onus of identifying and remediating inequalities to employers rather than employees.
- Variable approaches to communication of the results of pay reporting and auditing also mean that there are limitations in the visibility of pay information, and consequently in the information that workers have available to them to advocate for equal pay. France stands out for its centralised reporting database. In Portugal, some information is shared with workers, in Spain, information is not proactively shared but can be requested through workers' legal representatives, and in Belgium, information is shared with workers' representatives but cannot be shared directly with workers. Belgium and France stand out for the involvement of workers' representatives in the reporting process.
- Some countries have made **impressive efforts to simplify reporting and reduce administrative burden.** Portugal uses administrative data to fully calculate pay gap information for employers, while France's reporting platform contains the formulae necessary to calculate required information.

- Identifying and reporting on equal pay for equal work, and particularly work of equal value, is a challenge in pay gap reporting and pay auditing. All four countries require pay information to be disaggregated for different groups of workers, but existing job categories are often not granular enough to robustly capture (pay gaps for) workers performing equal work. Belgium and France have relatively high-level “default” reporting categories, while in Portugal reporting is done by profession. Reporting on pay gaps for work of equal value is particularly challenging, as existing requirements to report by job category could miss work of equal value that may be performed by workers in different job categories. Spain stands out for requiring larger companies to report specifically on pay gaps for work of equal value.
- Greater attention could be paid to the question of equal pay for work of equal value in pay gap reporting and pay auditing, ensuring that reporting requirements are well-designed and sufficiently granular so as to enable such comparisons.
- **Design of pay gap reporting and auditing has significant implications for efficacy.** Systematic pay auditing can help identify the extent and drivers of inequalities and focus attention on remediation; effective coverage in principle and practice matters; and digital tools and administrative data offer promising avenues to simplify reporting and reduce administrative burden.

4.1. Introduction and overview of the case studies

As outlined extensively throughout this report, while the objectives of pay transparency are often similar, the design and implementation of specific pay transparency tools varies significantly across countries, also taking into account specific national and labour market features. In light of these varying design features and their implications for efficacy, **this chapter provides in-depth case studies on pay transparency measures in Belgium, France, Portugal and Spain** with an eye toward identifying promising and innovative approaches, together with common challenges. This chapter focusses on a select number of countries with novel gender-neutral job evaluation and classification and/or pay gap reporting tools, and selected in consultation with the project donors. Information in these case studies was based on responses to the OECD’s 2022 and 2025 questionnaires on pay transparency, and follow-up interviews with national authorities in the relevant countries.

Where conducted effectively, **gender-neutral job evaluation and classification provide a strong foundation for effective pay gap reporting and remediation**: where companies systematically evaluate the value of jobs in relation to one another – and classify them in an according remuneration structure – pay gap reporting for such groups would help to illuminate pay gaps for equal work, and work of equal value. Accordingly, each case study provides an overview of the national approach to job evaluation and classification, and then elaborates on national-level pay gap reporting and pay auditing requirements (where in place), before briefly discussing any relevant pre-employment salary transparency requirements.

In **Belgium**, the approach to comparing of the value of work in private sector enterprises is primarily embedded in the system of sectoral collective bargaining. Where social partners choose to regulate wages through collective agreements, they also typically establish sectoral job classification. While establishing job classifications is not mandatory per se, sectoral classifications are widespread in practice, resulting in broad coverage across the private sector. Belgian legislation requires that such classifications be gender-neutral and subject to public control. Sectoral job classifications are reviewed by the Directorate General for Collective Labour Relations of the Federal Public Service Employment, Labour and Social Dialogue, using a statutory control instrument. Where classifications fail to meet gender-neutrality requirements, joint (parity) committees are required to introduce corrective measures, with an escalation mechanism culminating in a “name and shame” procedure. Statutory oversight is complemented by guidance and

capacity-building and is being strengthened in the context of the transposition of the EU Pay Transparency Directive.

Gender pay gap reporting has been mandatory for private sector organisations in Belgium since 2012. As of December 2025, companies with 50 or more employees must report pay information every two years, with extended reporting requirements for companies with 100+ employees. Employers are not systematically required to address pay inequalities identified through reporting: they must provide a copy of the report to the works council or workers' representatives, and jointly determine whether it is appropriate to develop an action plan. There is currently no national-level requirement for public sector organisations to conduct gender pay gap reporting, or for salary transparency prior to employment. Belgium is working to introduce such requirements to transpose the EU Pay Transparency Directive, and significant changes to pay gap reporting requirements are anticipated, including implementing systematic pay auditing and facilitating public reporting of employers' gender pay gap information. These adaptations are expected to promote greater transparency and follow-up by employers in the case of unjustified pay inequalities.

France mandates gender-neutral job evaluation and classification in the private sector, grounding the comparison of work of equal value in statutory equal-pay rules and sectoral collective bargaining. The Labour Code defines work of equal value using objective criteria (knowledge, experience, responsibilities and physical or mental workload) and requires classification criteria and job evaluation methods to respect this principle. Sectoral collective agreements are the main mechanism for operationalising work of equal value. Branch-level agreements define job classifications and minimum wages. Through an extension mechanism, their provisions are binding on all employers and workers in the sector, regardless of union affiliation. The presence of classification provisions is a legal condition for extension of national collective agreements, and branches must periodically examine whether classifications should be revised, considering gender equality objectives. Classification systems are subject to legality review through the extension process, while branch-level wage and classification developments are regularly monitored by the administration. Guidance, tools and financial support are provided to help social partners revise classification systems and address potential gender bias.

France's pay gap reporting requirements have been in force since 2018, when *L'Index de l'Égalité Professionnelle Entre les Femmes et les Hommes* (the Professional (Gender) Equality Index – PEI) came into force. Private sector employers with 50 employees or more are required to analyse and submit gender pay and non-pay information annually, with requirements somewhat more expansive for larger employers (250+ employees). Affected organisations must calculate and submit the PEI annually, with the Index generating a composite equality score out of 100. Companies whose equality scores fall below allowable thresholds are required to set and publish “improvement targets” (for companies that score below 85) or to take and publish corrective action to increase their score within three years (for companies that score below 75 points). The online reporting portal facilitates follow-up and enforcement, with government able to track the evolution of company's PEI scores over time to identify companies that have not complied with their follow-up obligations. Transparency is high, with professional equality scores for all reporting companies published on a searchable government website. Public sector employers are also required to report annually. Changes to pay transparency requirements are anticipated as France transposes the EU Pay Transparency Directive.

Portugal's framework for comparing the value of work is anchored in national legislation and applies primarily to the private sector. Employers are required to ensure that differences in pay between women and men can be justified based on objective, gender-neutral criteria and that comparisons extend beyond identical jobs to cover work of equal value. The legal framework combines constitutional principles, provisions of the Labour Code and the dedicated equal-pay law (Law No. 60/2018), which requires employers to adopt transparent pay policies supported by job evaluation systems based on common criteria for women and men. While the law does not mandate a specific job evaluation or classification methodology, it implicitly requires employers to rely on mechanisms capable of consistently and non-

discriminatorily assessing the value of different jobs. In practice, gender-neutral job evaluation is largely reactive, as it is triggered when pay differences are identified or formally alleged.

Portugal's current pay gap reporting system for private sector companies has been in place for over a decade and has been gradually expanded since: affected companies have been required to submit an employment survey to the Ministry of Labour, Solidarity and Social Security (the "Single Report," or *Relatório Único*) since 2010, and potential follow-up requirements for affected companies with 50 or more employees were introduced in 2018. Portugal's private sector pay gap reporting requirements have broad coverage, with currently all private sector organisations with at least one employee required to submit relevant pay information. Portugal also stands out as one of the few OECD countries where administrative data is used to calculate pay gap information for employers: employers submit relevant information as part of an employment survey, and government produces the pay gap reporting information for employers, which are comprehensive by OECD standards. Employers can access the information online and are then required to report at least some information to employees and workers' representatives. Companies with low pay gaps are recognised through a certification scheme, while companies with pay gaps of more than 5% are required to develop an action plan to evaluate and – where unjustified – address them. Public sector organisations are generally not covered by the requirements, though state-owned enterprises are required to report on gender pay inequalities every three years. Like all other EU OECD countries, changes to pay transparency measures are anticipated as Portugal transposes the EU Pay Transparency Directive.

Spain has established a binding framework for gender-neutral job evaluation and classification in the private sector, grounded in Article 28 of the Workers' Statute and operationalised through Royal Decree 902/2020 on equal pay between women and men. All private-sector employers must assess and compare the value of work using objective and gender-neutral criteria. Spain further supports implementation by specifying statutory evaluation criteria and by providing a national job-evaluation tool, developed through social dialogue and published in 2022, which sets minimum methodological standards while remaining voluntary. Job classification systems are mandatory for all companies in Spain, with their structure and design defined primarily through collective bargaining or agreement with workers' representatives; where no such agreement exists, companies must apply a classification system that complies with statutory requirements and is free from gender bias. Many substantive requirements related to gender-neutral job evaluation and classification under the EU Pay Transparency Directive have already been implemented, even though full transposition is still pending.

Gender pay gap and pay auditing requirements for private sector companies were implemented in Spain in 2019, and extended by Royal Decrees in 2020. Spain's reporting requirements have broad coverage compared to its OECD peers, with *all* private sector employers required to establish and maintain a pay registry with gender-disaggregated pay and non-pay information for all employees, and to make that information available to workers on request. Pay audits are mandatory for private sector companies with 50 employees or more, as part of broader requirements for these companies to develop an equality plan. Public sector organisations are currently not required to conduct gender pay gap reporting or pay auditing. Spain is working toward transposition of the EU Pay Transparency Directive, including the introduction of systematic pay gap reporting for public sector organisations and to meet Directive requirements on salary transparency prior to employment.

The four case studies are presented below.

4.2. Pay transparency in Belgium

4.2.1. Comparing the value of work: Gender-neutral job evaluation and classification

Sectoral collective bargaining provides the main framework for comparing the value of work

In Belgium, **the comparison of the value of work for pay-setting purposes is closely linked to the national system of collective bargaining**. In the private sector, wages are predominantly determined through collective agreements, with sectoral bargaining playing a central role. Sector-level agreements typically establish minimum wage scales and associated job classifications, which may be complemented – but not undercut – by company-level agreements. Collective agreements concluded at national (interprofessional) and sectoral level may be extended to all employers and workers falling within their scope, which contributes to almost full coverage of sectoral wage-setting arrangements across the private sector. Importantly, all private sector employers – including those not covered by a specific sectoral agreement – are bound by the National Labour Council's Collective Agreement No. 25 on equal pay, which requires that job evaluation systems and wage classifications be gender-neutral, and that employers review and correct them where necessary.

Within this framework, **job classification systems negotiated by social partners at sectoral level** constitute the primary mechanism through which different jobs are defined, ordered and valued. The establishment of job classifications is not mandatory per se; however, where social partners choose to regulate wages through collective agreements at sectoral level, they also generally define the corresponding job classifications, resulting in a range of sector-specific systems reflecting differences in occupational structures and economic activities. Sectoral job classifications are negotiated within joint (parity) committees, whose composition and mandate to conclude collective agreements are tightly regulated.

These classifications form the backbone of how work of equal value is operationalised in much of the Belgian private sector. Sectoral coverage is determined by the activity of the employer (i.e. the sector to which the company is assigned), rather than by the occupation of individual workers; as a result, workers performing similar functions (e.g. ICT roles) may fall under different sectoral agreements depending on the employer's main activity.

Gender neutrality in sectoral job classifications is required where such systems exist

Belgian legislation on gender equality in pay – primarily the Law of 22 April 2012 on combating the gender pay gap, as amended by the Law of 12 July 2013 and implemented through subsequent Royal Decrees – embeds the objective of gender pay equality into wage-setting at sectoral level, including by requiring that **job classification systems used in collective bargaining be gender-neutral** and subject to review.

Belgian law provides that **where sectoral job classifications are in place, they must comply with gender-neutrality requirements**. In practice, this applies in most sectors: given the widespread use of sectoral classifications in wage-setting, this framework results in an effectively binding expectation that sectoral job classifications in the private sector be gender neutral.

Through the above Law and Royal Decrees in 2013 and 2015, Belgium established a **formal review process to assess the gender neutrality of sectoral job classifications**. Classifications negotiated by joint (parity) committees are submitted to the Federal Public Service Employment, Labour and Social Dialogue, where they are assessed using a dedicated control instrument (Box 4.1). Committees submit the relevant collective agreement together with a short, legally prescribed questionnaire, which provides information that may not be available from the agreement itself.

A distinctive feature of the Belgian approach is a **strict pass/fail rule related to job titles**. Where classifications contain a mix of masculine and feminine job titles, they are considered to fail the gender-neutrality test. Beyond this minimum requirement, the instrument also assesses whether classifications reflect broader good practices, including transparency of criteria and coverage of different dimensions of work, such as skills, effort, responsibility and working conditions, in both their physical and non-physical aspects.

Where a classification is found not to be gender-neutral, the relevant joint (parity) committee is granted **two years to introduce corrective measures**. If no changes are made within this period, the committee must provide a justification within three months. In the absence of a valid justification, the committee is placed on a “name and shame” list, transmitted to the Minister of Employment and to the Institute for the Equality of Women and Men. This escalation mechanism is used as a last resort, with many sectors adjusting their classifications before reaching that stage. The review process thus functions both as an enforcement tool and as an incentive for preventive correction.

In the first phase of implementation (2015), approximately 165 existing sectoral job classifications and 90 newly developed classifications were reviewed; 45 classifications were identified as not gender-neutral, primarily due to the use of gendered job titles, and required mandatory revision. As of today, **almost all sectoral job classifications are considered neutral on the minimum requirement of neutral job titles**.

Box 4.1. A 12-criteria control instrument to assess gender neutrality

Belgium assesses the gender neutrality of sectoral job classification systems using a statutory control instrument that covers key stages and features of job evaluation and classification. Developed with KU Leuven experts to be scientifically grounded and actionable across sectors, the instrument operationalises gender neutrality by combining 12 criteria, including a strict requirement on job titles as well as aspects reflecting good practices in job evaluation and classification design. The final assessment under the gender-neutrality control consists of two components: i) a pass/fail decision on gender neutrality in job titles (Q4) and ii) a supplementary scoring component which assesses the adherence to recognised good practices in job evaluation and classification, but does not influence the final pass/fail decision. Questions are grouped in four broad dimensions:

1. Objectivity of the evaluation method.

Q1. Use of analytical methods: Was an analytical system used for the development of the classification of functions?

2. Job evaluation project

Q2. Gender-balanced governance: Was the representation on the steering committee balanced in terms of gender? (e.g. at least one-third of each gender).

Q3. External expertise with gender awareness: Was the job classification defined with the help of external experts who are familiar with the issue of gender discrimination in job evaluation?

3. Job evaluation

Q4. Gender-neutral job titles (decisive criterion): Do the job titles in the existing classification contain references to gender? If so, the classification fails the gender neutrality control.

Q5. Presence of job descriptions: Are all job titles accompanied by a job description?

Q6. Standardised information gathering: Was the information necessary for the job description gathered according to a predefined procedure and using a closed-ended questionnaire from the job holders?

Q7. Transparency on evaluation criteria: Are the evaluation criteria used to distinguish between the classes clearly indicated?

Q8. Selection of evaluation criteria: What evaluation criteria were used to distinguish the classes? (e.g. skills/qualifications, effort, responsibility, working conditions).

Q9. Breadth of criteria to mitigate bias: Were the evaluation criteria selected and defined in such a way as to apply to different aspects? (e.g. communication/interpersonal skills, emotional effort, responsibility for people and material assets, physical and psychosocial conditions).

Q10. Consistency across related classifications: Are there multiple classifications within the same job classification? For example, one classification for managers and another for operational staff.

4. Maintenance and procedural safeguards

Q11. Review mechanisms: When was the last major adaptation of the classification of functions?

Q12. Appeal mechanisms: Does the collective bargaining agreement mention an appeals procedure?

Source: Federal Public Service Employment, Labour and Social Dialogue (n.d.^[11]), *Method for analysing and assessing the gender neutrality of sectoral job classification systems*.

Overall, Belgium **does not prescribe a single job evaluation methodology or a uniform set of statutory evaluation criteria** to be applied across all sectors. This reflects the autonomy of social partners in collective bargaining and practical considerations related to the large number and diversity of sectoral classification systems. Developments are expected in relation to the transposition of the EU Pay Transparency Directive.

The control mechanism is designed to be scalable and workable, allowing the administration to assess many sectoral classifications based on collective agreements and accompanying documentation. While this approach supports broad coverage and compliance, it also implies limitations, as the review focusses on procedural and formal aspects of gender neutrality and it does not systematically assess whether/how the evaluation has been translated into the classification (job classes and pay structures) – i.e. if the groupings accurately reflect jobs of equal value.

Guidance and analytical tools complement statutory oversight

Statutory oversight is complemented by a range of guidance tools developed by the Belgian Institute for the Equality of Women and Men. These include a “Checklist Gender neutrality in job evaluation and classification” (Box 4.2), a manual on gender-neutral job classification, and practical guidance on analytical classification methods.

Box 4.2. The Belgian “Checklist Gender neutrality in job evaluation and classification”

The “Checklist gender neutrality in job evaluation and classification”, developed by the Institute for the Equality of Women and Men, supports employers and social partners in preventing gender bias at the stage of job evaluation and classification. The checklist is designed as a self-assessment and reflection tool, rather than a compliance mechanism. It does not prescribe a specific job evaluation method; instead, it guides users through questions to identify where gender bias may arise in the design,

implementation or interpretation of job evaluation and classification systems. Employers are required to indicate, when reporting on pay structures, whether they used this checklist.

The checklist follows the main phases of a job evaluation and classification exercise:

- **Introducing a job evaluation project:** Focuses on the launch of the project, including the objectives of the job evaluation, the commitment to gender neutrality, and the organisation of the process (e.g. composition of the working group, involvement of expertise).
- **Preparatory phase:** Addresses preparatory work, e.g. defining the scope of the evaluation, identifying the jobs to be analysed, choosing the job evaluation method, and preparing tools and documentation.
- **Job analysis:** Covers the collection of information on job content, including the use of job descriptions, questionnaires or interviews, and the need for neutral, complete and comparable descriptions of functions.
- **Job evaluation:** Focuses on the application of evaluation criteria, examining whether criteria are clearly defined, comprehensive and applied consistently, and whether they adequately capture all relevant dimensions of work.
- **Classification and pay structure:** Addresses how evaluation results are translated into job classes and pay structures, including the coherence of classification hierarchies and the link between job value and remuneration.
- **Follow-up and review:** Considers how job classifications are maintained over time, including procedures for review, updating and addressing potential challenges or appeals.

Figure 4.1. Illustration of the checklist

	A ☐ No	B ☐ More or less no	C ☐ Don't know	D ☐ More or less yes	E ☐ Yes
4. Evaluating jobs					
4.1. Objective evaluation on the basis of criteria and avoiding evaluation errors					
4.1.1. Were steps taken to avoid prejudice when applying and describing the evaluation criteria?	☐	☐		☐	☐
4.1.2. Can the weightings (scores, weights) be adequately justified?	☐	☐		☐	☐
4.1.3. Were steps taken to avoid typical male characteristics and achievements being given a higher evaluation than female characteristics?	☐	☐		☐	☐
4.1.4. Was the same series of evaluation criteria used for each evaluation and was this always systematic and consistent?	☐				☐
4.1.5. Were all jobs examined and evaluated using all the criteria put forward?	☐				☐
4.1.6. Was double counting avoided when evaluating a job characteristic?	☐				☐

Source: Institute for the equality of women and men (2010^[2]), *Checklist Gender neutrality in job evaluation and classification*.

Capacity-building is also being strengthened in the context of EU pay transparency reforms. In preparation for the transposition of the EU Pay Transparency Directive, Belgium has launched the BE-MAGIC project (2025-2027), aimed at modernising and innovating gender-sensitive job evaluation and classification systems (Box 2.5). The project combines research, consultation with social partners and experts, and the development of updated tools and training materials to improve guidance on job evaluation and classification, raise awareness among employers' and workers' representatives, and support the practical implementation of requirements related to work of equal value under EU law. Belgian authorities indicate that BE-MAGIC is currently in a research phase reviewing sectoral job classifications to identify existing good practices and remaining gaps vis-à-vis the Directive, with feedback workshops involving social partners, academics and classification experts and the preparation of an analysis to be submitted to the European Commission, followed by development of practical tools, including e-learning and other training formats.

Strengths and challenges in Belgium's approach to gender-neutral job evaluation and classification

Belgium's approach to gender-neutral job evaluation and classification benefits from **strong institutional anchoring in sectoral collective bargaining and from high coverage across the private sector**, as well as from advanced support instruments and guidance available to employers and social partners. The statutory review mechanism, combined with clear procedural requirements and a credible escalation framework, has incentivised many sectors to revise or update job classifications. At the same time, the framework prioritises feasibility and broad coverage over methodological standardisation or outcome-based assessment. The public control focusses primarily on formal and procedural aspects of gender neutrality. Technical capacity and resources also vary across sectors, with some joint committees relying heavily on external expertise. Major developments are expected in relation to the transposition of the EU Pay Transparency Directive, including the definition of key criteria to assess the value of work.

4.2.2. Gender pay gap reporting

Coverage of pay gap reporting in the private sector is relatively high

Coverage of Belgium's pay gap reporting requirements for private sector companies is relatively high. All private sector organisations that ordinarily employ 50 or more employees are required to report pay information every two years (see endnote for a more detailed explanation of how the reporting obligation arises).¹ The company size threshold is amongst the lower thresholds in the OECD, and more ambitious than the minimum threshold set out in the EU Pay Transparency Directive, which requires employers with at least 100 workers to regularly report gender pay information. In 2023, the reporting requirement was estimated to reach around two-thirds of workers in the private sector (68%).²

As of December 2025, **public sector organisations were generally not required to calculate and/or report gender pay gaps**, though Belgium will need to implement such a requirement for public sector organisations to transpose the EU Pay Transparency Directive. The Belgian region of Fédération Wallonie-Bruxelles is the first region to have implemented such a mandate, having passed legislation in 2025 that requires affected organisations to assess and report on specified gender pay and non-pay information (Ministry of the French Community, 2024^[3]).

Reporting requirements are comprehensive but do not necessarily facilitate assessment of pay gaps for equal work, or work of equal value

Belgium has relatively comprehensive requirements as to the type of pay and non-pay information that employers must report. Companies report pay information every two years, covering both financial

years. Reporting requirements are more expansive for larger companies. Companies with between 50-99 employees are required to prepare a short form report, while companies with 100 or more employees are required to prepare a long form report (see Table 4.1). Employers are required to report pay information for the employees within their technical operating unit during the two preceding calendar years. While temporary workers are taken into account to some extent when determining company size, employers are not required to include them in pay gap reporting, as they are considered employees of the leasing company.

Employers are required to report gender-disaggregated wage data **including wages and direct benefits, employer contributions for supplementary insurance, and other extra-legal benefits**.³ How the information is reported varies somewhat based on company size. Wage information must be further disaggregated for certain subgroups, though the level of disaggregation also varies based on company size (see Table 4.1): in companies with 100 or more employees, gender-disaggregated pay information must be disaggregated by job category, seniority (length of service) and education. In companies with 50-99 workers, data must be disaggregated by seniority (length of service) and education but is not required to be disaggregated by job category. The requirement to disaggregate data by for these different population groups is relatively comprehensive by OECD standards and should help to facilitate a fuller understanding of gender pay gaps.

Table 4.1. Pay and non-pay information required to be reported by affected private sector companies in Belgium

Company size	Reporting requirement
Gender pay gap reporting requirements	
50 – 99 employees	• Direct remuneration and benefits, by gender and disaggregated by seniority (length of service) and education • Extra-legal benefits in addition to salary, by gender and disaggregated by seniority (length of service) and education • Number of workers by gender, disaggregated by seniority and education • Number of employees (in FTEs) overall, by gender
100+ employees	• Direct remuneration and benefits, by gender and disaggregated by job function, seniority (length of service), and education • Employer contributions for supplementary insurance, by gender and disaggregated by job function, seniority (length of service), and education • Total other benefits granted in addition to salary, by gender and disaggregated by job function, seniority (length of service), and education • Number of employees (in FTEs) overall, by gender
Gender non-pay reporting requirements	
20 or more employees	• Number of employees overall and by contract type, by gender • Training rates (number of employees, number of hours of training and cost), by gender • Number of hours worked, by gender

Note: Gender pay gap reporting requirements arise from the *Gender Pay Gap Act 2012*. Non-pay reporting requirements refer to those set out in Law of 22 December 1995 (submitting a social balance sheet) and Royal Decree of 30 January 2001 (content), and relate to the information that companies are required to submit when they submit their social balance sheet.

Source: OECD (2023^[4]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*; Royal Decree amending the Royal Decree of 30 January 2001 implementing the companies code (10 February 2008); Employer reporting questionnaires, available at (Federal Public Service Employment, Labour and Social Dialogue, n.d.^[5]), *Gender equality: the pay gap*.

However, **greater attention could be paid to facilitating assessment of pay gaps for work of equal value**. Companies with 100+ employees are required to disaggregate gender pay data by job function. No particular classification system is mandated: companies are advised to use those set out in the job classification set out in the company, or failing this, to use three pre-defined functions contained in the reporting questionnaire, namely execution staff, executive staff and management staff. In practice, this means that the success with which employers report on gender pay gaps for equal work hinges on the strength of the evaluation and classification system used when reporting (i.e. whether the job categories

reflect and enable effective comparisons of equal work, or work of equal value), and the job categories subsequently used for reporting.

Given the broad coverage of sectoral collective agreements in the private sector and their requirements on gender neutrality, it could be expected that companies using the job classifications set out in sectoral agreements to report pay gaps by job function are providing a fair picture of pay gaps for workers performing equal work. However, this approach has limitations. As noted above, the current approach to defining and controlling sectoral job classifications prioritises feasibility and broad coverage over outcome-based assessment, meaning that there is limited control on the extent to which equivalent jobs are classified as such. Additionally, the “default” categories contained in the questionnaire – execution staff, executive staff and management staff – do not inherently facilitate an evaluation of pay gaps for equal work, or work of equal value for companies which use those categories. As has been noted by the Institute for Equality of Women and Men (2021^[6]) – the requirement to disaggregate pay information by job function also goes a somewhat limited way to addressing the question of equal work for equal value, as it presupposes that work of equal value is limited to similar functions.

Affected companies are **also required to report some relevant non-pay information**; requirements vary depending on company size (see Table 4.1):

- All private sector employers with 20 or more employees are required to report on the number of employees, training rates and number of hours worked by gender annually, when submitting the company’s social balance sheet; and
- Separately, private sector employers with 50-99 employees are required to report on the number of employees (in FTEs), by gender, and further disaggregated by seniority and education every two years; and
- Private sector employers with 100+ employees are required to report on the number of employees (in FTEs), by gender every two years.

Employers are not systematically required to act on inequalities identified through reporting

Belgium does not currently require private sector employers to assess and/or develop an action plan to address any inequalities identified in the process of reporting pay information. Companies are required to provide the pay gap report – the analysis report on the structure of workers’ pay – to the Works Council or trade union delegation within three months of the end of the financial year. The report must then be discussed at the Works Council or with the trade union delegation (OECD, 2023^[4]). It is left to the parties (the Works Council/trade union in consultation with the employer) to determine, based on the report, whether an action plan should be developed to implement a gender-neutral pay structure (Federal Public Service Employment, Labour and Social Dialogue, n.d.^[5]). If the parties do elect to establish an action plan, they are required to include the plan in their pay report, and to include its evaluation in the following pay report (Institute for the Equality of Women and Men, 2021^[6]). Belgium will need to implement “joint pay assessments” – systematic pay auditing requirements for companies with gender pay gaps of at least 5% in any category of workers which cannot be justified or remedied within six months – as it transposes the EU Pay Transparency Directive (for more details, see Box 1.2).

Transparency of pay gap reporting is relatively low

Pay gap reporting in Belgium is marked by relatively low transparency: while employers are required to discuss pay reports with workers’ representatives, they are not required nor permitted to share the report with employees, government authorities or the public, as they are bound by confidentiality.⁴ Employers are permitted to inform employees that the pay analysis has taken place, that issues have been identified, if any, and whether an action plan is being developed to address them. This system is expected to change with Belgium’s transposition of the EU Pay Transparency Directive, which will require employers, in

addition to their current internal communication obligations, to also submit their reports to a designated monitoring body.

Currently, employers are also not required to share pay gap information for a given category of employees with workers' representatives if there are fewer than three employees in that category. This limitation is expected to be removed as Belgium transposes the EU Pay Transparency Directive.

Belgium takes a reactive approach to ensuring compliance

Belgium takes a reactive approach to monitoring compliance with gender pay gap reporting requirements. As outlined in Chapter 3, government does not actively monitor compliance with the reporting requirements, but the Social Law Enforcement Department intervenes in the event of a complaint related to non-compliance and can take enforcement action. Once employers become required to report to government – as is envisioned in the EU Pay Transparency Directive – Belgium could consider using already-available administrative data to strengthen compliance monitoring.

Fines can be levied for non-compliance, but these are relatively low in value. Non-compliant companies are liable for financial penalties from a minimum fine of EUR 25 to a maximum fine of EUR 500: companies who do not provide their remuneration report to participation bodies when required can face an administrative fine of EUR 25-250, or a criminal fine of EUR 50-500.⁵ Legal action can also be brought against non-compliant companies.

The gender pay gap reporting rules also establish a voluntary “mediator for the fight against the gender pay gap,” which can be established within a company on the suggestion of workers' representatives (the works council, or otherwise the trade union). The role is held by a member of staff appointed to serve as a mediator within organisations in circumstances of suspected pay discrimination, and must be provided with pay data that will enable them to determine the case (Institute for the Equality of Women and Men, 2021^[6]). Where that takes place, these pay data must remain confidential.

Strengths and challenges in Belgium's approach to gender pay gap reporting

Belgium's pay gap reporting measures in the private sector are relatively broad in coverage and in depth, with a low size threshold for reporting and a comprehensive set of pay information required to be calculated. However, companies are not systematically required to assess and address any inequalities identified in the process of reporting, and greater attention could also be paid to the question of equal pay for work of equal value. While companies are required to report on gender pay gaps by function, the requirements do not necessarily allow for a straightforward comparison of pay gaps for the same work, or for work of equal value. Greater transparency and oversight could also help to make the scheme more effective, as worker's representatives are currently not permitted to share the result of pay gap reporting with workers or the public. Transposition of the EU Pay Transparency Directive should help to build on the strengths of the system, and address some of these challenges.

Questionnaires and guidance on pay gap reporting

Available questionnaires and guidance on pay gap reporting include:

- Employer reporting forms are available here: https://emploi.belgique.be/fr/themes/egalite-et-non-discrimination/egalite-femmes-hommes-lecart-salarial#toc_heading_4 (see section “Measures put in place at the company level”).
- An explanatory note for completion of the employer reporting forms is available at the same site (see section “Measures put in place at the company level”).

- Guidance on pay gap reporting is available on the website of the Federal Public Service Employment, Labour and Social Dialogue, here: https://emploi.belgique.be/fr/themes/egalite-et-non-discrimination/egalite-femmes-hommes-lecart-salarial#toc_heading_4.

4.2.3. Salary transparency prior to employment

Like most OECD countries, Belgium will need to implement a national pre-employment salary transparency requirement in line with the EU Pay Transparency Directive (for more information on the requirements, see Box 1.2). In 2025, the Belgian region of Fédération Wallonie-Bruxelles became the first region to implement such requirements by requiring affected organisations to make information on the starting salary or salary range available as soon as job offers or job advertisements are published (for more information on salary transparency prior to employment, see Chapter 3).

4.3. Pay transparency in France

This case study focusses on pay transparency practices in the private sector only, in France.

4.3.1. Comparing the value of work in the private sector: Gender-neutral job evaluation and classification

High collective agreement coverage and extension anchor job classifications in pay-setting

In France, **comparisons of the value of work for pay-setting purposes is embedded in the collective bargaining architecture**. Wages in the private sector are predominantly determined through collective agreements, with sectoral (branch-level) bargaining playing a central role. Sectoral agreements define employee categories, minimum wage levels and associated job classifications, which apply to all companies covered by the branch once extended by public authorities (in France, collective agreements negotiated by representative social partners can be extended by ministerial decree, making their provisions legally binding on all employers and workers in the sector, regardless of union affiliation). Overall, and taking into account this extension mechanism, collective agreement coverage is very high (around 98% of employees). Company-level agreements may complement branch standards but must not undercut the branch-level minima.

Within this system, **job classification is a cornerstone of labour market regulation**. While the notion of “classification” does not have a precise legal definition, Article L.2261-22 of the Labour Code links classifications to diplomas and professional qualification and makes the presence of classification provisions a prerequisite for extension of sectoral collective agreements. In practice, classification is understood as the outcome of negotiated processes of ranking jobs, occupations or qualification levels within the scope of a given branch collective agreement. In the rare situations where no branch agreement applies (e.g. the case of temporary work), professional agreements (*accords professionnels*) may cover the relevant segment and include provisions on classifications. Branch mergers are becoming increasingly common, to create larger branches with wider coverage and stronger bargaining capacity.

Statutory equal-pay rules require gender-neutral job evaluation and classification in the private sector

The French law sets the equal-pay obligation and the objective criteria for “work of equal value” and requires that classification criteria and job evaluation methods respect that principle. Article L.3221-2 of the Labour Code provides that every employer ensures equal remuneration between women and men for the same work or work of equal value, defined as work that requires a comparable combination of

professional knowledge validated by a title, diploma or professional practice; capacities deriving from acquired experience; responsibilities; and physical or mental workload (article L. 221-4). Employers may add further criteria. Article L.3221-6 requires that job classification criteria and the methods used to evaluate jobs be established according to rules that ensure the principle of equal remuneration between women and men for the same work or work of equal value.

While statutory principles apply across the private sector, job classification systems are negotiated at sectoral level. **Different types of classification grids organise jobs** according to occupations, qualification levels or job families and serve multiple purposes, including job identification, ranking, wage determination and career progression:

- Parodi-type grids provide hierarchical listings of jobs and qualifications by socio-professional category, with diplomas and seniority playing a major role (these grids are the least aligned with gender-equality objectives and are now more marginal);
- Grids based on ranking criteria, originally developed in industries such as metallurgy and mining, classify jobs using defined evaluation criteria; and
- Mixed systems combine hierarchical listings with more flexible ranking criteria, task descriptions and considerations such as diplomas, experience and job mastery, allowing firms to adapt branch-level grids to their internal job structures.

Recent support initiatives have aimed to encourage branches to move away from seniority-based systems towards more structured, criteria-based approaches.

Sectoral agreements may apply **different criteria and weightings** when assessing whether jobs are of equal value, reflecting differences in occupational structures, skill profiles and economic activities across branches. This flexibility is explicitly permitted under the statutory framework: branches are **not legally required to mobilise the full set of statutory criteria** (i.e. capacities deriving from acquired experience; responsibilities; and physical or mental workload) in all cases and may select a subset of criteria when designing classification systems depending on sectoral realities, provided the requirement of gender neutrality is respected.

Nonetheless, as reported by the General Directorate for Labour (DGT), collective agreements show a **convergence around a relatively homogeneous set of criterion families** in ranking-based systems: i) content of activities; ii) skills and required knowledge (including qualifications and experience); iii) autonomy; iv) responsibilities; and v) relational/interpersonal dimensions. By contrast, physical and mental workload, while included in the statutory definition of work of equal value, appears more difficult to operationalise and is among the least mobilised in practice.

Public authorities monitor and extend sectoral classification agreements

Public authorities play an active role in monitoring and supporting branch-level job classifications. **A key lever is the legality review linked to extension.** Because extension gives branch agreements reach beyond signatory employers, the administration examines classification agreements to ensure legal compliance. This review checks the coherence of classification structures and verifies that evaluation criteria are objective, non-discriminatory and consistent with Labour Code principles on equal pay for work of equal value. At the same time, the State does not assess the appropriateness of the weighting choices made within branch grids, as branches are considered to have the mastery of the occupations concerned.

In addition, **the DGT conducts regular follow-up of branch-level wage bargaining through a Salary Monitoring Committee.** This committee meets twice a year with nationally representative trade union and employer organisations to review collectively agreed minimum wages in the 171 branches of the general private sector covering more than 5 000 employees. A specific annual review (in December) is also conducted for the metallurgy and construction branches. Within this framework, the administration

examines the situation of collectively agreed minima relative to the statutory minimum wage (SMIC), reviews the most recent updates to branch classification grids.

Branches experiencing difficulties (linked in particular to minimum wage levels, compressed wage grids or outdated classification systems) may be met by the Ministry of Labour. These meetings, organised periodically and often ahead of the monitoring committee sessions, pursue a dual objective: to signal ministerial attention to collective bargaining issues that are central for workers; and to help advance negotiations by bringing trade unions and employer organisations together to confront points of blockage and encourage compromise. In the most difficult cases, branches may be placed in a joint parity committee, chaired by an external facilitator (sometimes a public official), in order to facilitate the progress of negotiations.

France is providing targeted support and capacity-building

Following the October 2023 Social Conference and in response to positions expressed by the social partners, the French Government strengthened the support framework for branches revising their job classification systems. This reinforcement reflects recognition of the technical complexity, significant time investment and operational difficulties associated with revising classification grids, including defining evaluation criteria, ensuring comparability across diverse firms within a branch, mobilising sufficient expertise and resources, and supporting effective implementation by companies.

First, the services of the DGT developed a **guide on professional classifications**, accompanied by a national **webinar for branch-level social partners** in 2024. The guide recalls the core principles underpinning classification systems, the main structuring choices, and the key stages to revise a classification grid. The webinar complemented this guidance by featuring testimonials from branches that had recently updated their classification systems, highlighting practical lessons. These tools are intended to support social partners in navigating revision processes, rather than to impose a binding methodology.

To further strengthen support and respond to branches' concerns, the DGT and the National Agency for the Improvement of Working Conditions (ANACT) launched a **call for projects** providing **financial support** for actions contributing to the operational update of classification systems at branch level. Support is provided in the form of grants and targets activities such as diagnostic work on existing classifications, methodological development of evaluation criteria, and support for firms' appropriation of revised grids. The scheme covers the period 2024-2025, with two waves of calls for projects.

In addition to these instruments, guidance specifically addressing gender equality in job classification systems is available through the **Guide for taking gender equality into account in classification systems** (Box 4.3), published by the Higher Council for Professional Equality. This guide focusses on how classification criteria and processes may inadvertently undervalue female-dominated work and provides analytical support to help social partners integrate gender-equality considerations into classification design and revision.

Box 4.3. France's "Guide for Taking Gender Equality between Women and Men into Account in Job Classification Systems"

The *Guide for taking gender equality into account in job classification systems*, developed by the Higher Council for Professional Equality between Women and Men (CSEP), provides a methodological framework to help social partners identify and correct gender bias in job evaluation and classification systems. It positions job classification as a central lever for reducing gender pay inequalities and promoting occupational mix, highlighting that classifications shape minimum wage levels, career paths and the overall wage hierarchy. The guide starts from the premise that **gender discrimination in**

classifications is most often indirect: systems that appear neutral may nonetheless undervalue jobs predominantly held by women, because of biased criteria, incomplete job descriptions, or stereotyped representations of work. It emphasises vigilance throughout the entire classification process, from preparatory diagnostics to negotiation, implementation and monitoring.

The guide is organised around a step-by-step analytical pathway. It first recommends a **diagnostic phase**, based on sex-disaggregated data, to identify jobs predominantly held by women or men. In the absence of branch-level data, the guide relies on national labour market statistics and proposes using thresholds (generally 80%, with flexibility down to 60%) to **identify gender-segregated jobs**. This diagnostic is complemented by an **inventory of jobs and job content**, aimed at ensuring that all occupations are made visible and described in sufficient detail.

The second part focusses on **negotiation and classification design**, identifying concrete factors that may introduce gender bias: outdated or gendered job titles; unequal levels of detail in job descriptions; the invisibility of certain occupations; and biased terminology that implicitly downgrades female-dominated work (e.g. by framing skills as “personal qualities” rather than competences). Particular attention is paid to **evaluation criteria**, where missing, poorly defined or redundantly overlapping criteria may lead to systematic undervaluation of relational, emotional or care-related work. The guide also highlights the risks associated with **non-transparent or poorly justified weighting of criteria**, which can reinforce gendered hierarchies even when criteria appear objective.

A final analytical step consists of **verifying the relevance of classifications through cross-gender job comparisons**. The guide encourages negotiators to compare pairs of jobs predominantly held by women and men but positioned at similar classification levels, to detect inconsistencies between job content, required skills and assigned value.

Across its sections, the guide stresses that classification systems must evaluate **jobs, not individuals**, and that all dimensions of work – technical, relational, physical, mental and organisational – must be fully recognised, regardless of the gender composition of the occupation. It also underlines that classifications should be embedded within broader gender-equality strategies and subject to regular review, as required by labour law. Overall, the guide provides practical tools, examples and points of vigilance to help social partners ensure that job classification systems operationalise the principle of equal pay for work of equal value, rather than reproducing historical or stereotyped valuations of work.

Source: CSEP (n.d.^[7]), *Guide pour la prise en compte de l'égalité entre les femmes et les hommes dans les systèmes de classification*.

EU Pay Transparency transposition may broaden statutory criteria and requires managing timing gaps

France is currently in the process of transposing the EU Pay Transparency Directive. Consultations with social partners are underway, although political developments have slowed momentum, with some discussions temporarily put on hold in 2025, and then resumed in early 2026. French authorities have indicated that the stated objective remains to transpose the Directive as early as possible and within the required deadlines. A draft law is under preparation, with regulatory work progressing in parallel, subject to final legislative choices. French authorities report that, substantively, most existing statutory criteria for assessing work of equal value already align with the Directive's framework. However, the draft legislation is expected to introduce additional criteria not currently explicit in the Labour Code, notably non-technical skills and working conditions, while “effort” is considered to be covered through interpretation of existing provisions. A key implementation challenge identified is the timing gap between the Directive's requirements and the uneven state of sectoral job classification systems, given the long timeframes typically needed to revise classifications through collective bargaining.

The authorities also explained that France does not intend to develop a centralised categorisation tool to replace sectoral systems. Given both capacity constraints and the need for classifications to reflect firm-level realities, public action is expected to focus on methodological guidance, regulatory clarification (including Q&A), and strong support on the declarative dimension – such as automation of indicators – while responsibility for establishing job categories ultimately remains with employers (mostly using the sectoral classifications), as established in the EU Pay Transparency Directive.

Strengths and challenges in France's approach to gender-neutral job evaluation and classification

France has one of the most comprehensive frameworks in the OECD for integrating job classification into gender-equality objectives. In the private sector gender-neutral job classification systems are mandatory, statutory definitions of work of equal value provide clear reference criteria, and high collective agreement coverage, supported by extension, anchors classification systems firmly in pay-setting. Regular, mandatory sectoral negotiations on wages and classifications, combined with legality review and targeted support, create opportunities to address gender bias and the undervaluation of female-dominated work. At the same time, the framework remains largely principle-based and decentralised. While the law clearly defines objectives, it leaves substantial discretion to social partners over the design, weighting and implementation of classification systems, with no prescribed methodology or mandatory scoring rules. Implementation depends on branches' and firms' technical capacity to revise and operationalise classifications, a process that can be lengthy and uneven across sectors. To date, no systematic national evaluation has assessed the impact of classification systems on gender pay gaps or pay outcomes, although the transposition of the EU Pay Transparency Directive may strengthen guidance, transparency and comparability going forward.

4.3.2. Gender pay gap reporting

Coverage is high in principle, though there are gaps in practice

The firm size cut-off for reporting gender pay gaps **is comparatively low in France**, with all private sector companies with 50 employees or more required to report pay information by gender every year. France also has relatively broad inclusion rules as to which workers should be counted when determining company size and consequently eligibility to report, which should help to ensure the inclusion of more companies around the reporting threshold.⁶ Specified public sector employers with at least 50 workers in the civil service, local authorities and public establishments of inter-municipal co-operation with more than 40 000 inhabitants and other specified public organisations such as public health and medico-social establishments are also required to report gender pay gap information annually, though requirements differ somewhat⁷ (this case study deals with reporting requirements in the private sector only, and public sector requirements are not elaborated in detail). Forthcoming changes to reporting requirements in France to transpose the EU Pay Transparency Directive are expected to apply to both public and private sector organisations.

While coverage of France's private sector requirements are relatively high in principle, coverage is far lower in practice. A **significant share of companies that report have incalculable PEI scores** – particularly in smaller organisations – likely muting the potential impact of the reporting requirement to some extent. Scores can be “incalculable” on specific indicators or on the Index as a whole, and can arise, for example, where there are not enough men or women in certain jobs to be able to robustly calculate the gender gap for specific indicators (see endnote for a more detailed explanation).⁸ Analysis from the Directorate of Research, Studies and Statistics (DARES) indicates that in the period between 2018-2022, around a third of reporting organisations had an incalculable overall PEI Index, with particularly high rates of incalculability amongst smaller companies. In 2023, 34.6% of organisations declaring for 2022 had

incalculable scores, with 42% of companies with 50-250 employees having an incalculable Index in this year, compared to 13% of companies with 251-999 employees and 2% of companies with 1 000 or more employees (Briard, 2024^[8]). OECD analysis of data from the Professional Equality Index database up to 2024 shows that this pattern has remained constant, and that a similarly high share of companies – over a third – had incalculable scores on the pay gap indicator in the period between 2019-2024, with smaller companies particularly affected.⁹ While the share of employers with incalculable overall PEI scores is high, notably such employers are nonetheless required to publish any calculable indicators, and to comply with reporting and action obligations: they can be penalised for not reporting calculable indicators, though not for failing to take corrective action or achieve results.

The reasons for incalculability differ by firm size: in smaller firms (50-250 employees), it is predominantly the pay gap indicator that cannot be calculated, accounting for 95% of incalculable cases in this size category, while in larger firms incalculability more commonly stems from insufficient workforce numbers within specific occupational categories to permit robust comparison (Briard, 2024^[9]).

Among firms able to calculate a score, average scores have improved steadily since the Index's introduction. The average score rose by 3.6 points between 2018-2022, and the share of scores falling below the 75-point corrective action threshold close to halved over the same period, falling from around 14% to 8% (Briard, 2024^[9]).

Information requirements are extensive, but do not easily facilitate comparisons of pay gaps for equal work, or work of equal value

France stands out for the **comprehensive amount of pay and non-pay information that employers are required to submit**. Affected companies are required to complete the PEI annually, which requires companies to calculate and submit data online on gender gaps in pay and non-pay indicators (see Table 4.2 for an overview of the indicators, and how they are weighted and scored). All affected companies are required to submit specified pay gap information, though the non-pay information that employers are required to submit differs slightly by company size, with reporting requirements somewhat broader for larger companies.

The data that companies submit on gender gaps in pay and non-pay areas generates an Index score from 0-100, with higher values representing greater gender equality. The pay indicator generates a score out of 40 points, while the four non-pay indicators collectively generate a score out of 60 points (with composition of those 60 points varying slightly between small and larger companies). Scores on each indicator are attributed in accordance with a defined scoring system: for the pay gap indicator, for example, a score of 40 reflects a gender pay gap of 0, where a score of 0 reflects an organisational gender pay gap of 20.1 or above.¹⁰

While pay information is required to be disaggregated by job category, **the job categories in use do not easily facilitate comparison of gender gaps in pay for equal work, or for work of equal value**. French regulations set out that categories of equivalent positions should be used, which either correspond to established socio-professional categories (blue-collar-workers; white-collar workers; technicians and supervisors; engineers and managers), or alternatively-defined groups after consultation with the social and economic committee or employee representative bodies (Ministry of Labour and Solidarity, 2019^[10]). In practice, it is reported that most employers use the established socio-professional categories (Briard, Meluzzi and Ruault, 2021^[11]), which do not easily lend themselves to comparisons amongst ostensibly comparable workers. Research conducted by DARES finds that a higher share of women is linked to a higher Index score, but that a high Index score does not necessarily reflect meaningful progress on equal pay. As consistently observed across labour markets, firms with a higher share of women among managers tend to score better on the Index – consistent with the policy's intent, as this reflects reduced pay gaps in the group where they tend to be large. However, firms where women are concentrated in low-paid roles can also score well because pay is generally compressed at the lower end of the wage distribution, as can

firms employing high numbers of women at relatively low salaries. This suggests that the Index can produce similar scores for very different underlying situations (Briard, Meluzzi and Simonnet, 2025^[12]).

Table 4.2. Professional Inequality Index information required to be declared by affected employers

Company size	Index indicators
Companies with 50-250 employees	1) Gender gap in mean pay, including ordinary basic or minimum wage or salary, and all other benefits and accessories paid (directly or indirectly, in cash or in kind)¹ (generating a score of up to 40 points), disaggregated by job category and age (<30, 30-39, 40-49, 50 and above) 2) Gender gap in the number of individuals who received a raise (<u>including</u> promotions) by socio-professional categories (generating 0-35 points) 3) Share of workers receiving a raise in the year following return from maternity leave (generating 0-15 points)² 4) Share of workers from the less represented gender amongst the ten highest-paid workers (generating 0-10 points).³
Companies with 251 employees+	1) Gender gap in mean pay, including ordinary basic or minimum wage or salary, and all other benefits and accessories paid (directly or indirectly, in cash or in kind)¹ (generating a score of up to 40 points), disaggregated by job category and age (<30, 30-39, 40-49, 50 and above) 2) Gender gap in the number of individuals who received a raise (<u>excluding</u> promotions) by socio-professional categories (generating 0-20 points) 3) Gender gap in promotion rates by socio-professional categories (generating 0-15 points) 4) Share of workers receiving a raise in the year following return from maternity leave (generating 0-15 points)² 5) Share of workers from the less represented gender amongst the ten highest-paid workers (generating 0-10 points).³

Note: Pay indicators collectively generate a score out of 40 points, while non-pay indicators generate a score out of 60 points. Higher values represent greater gender equality. Information is current as at July/August 2025.

1 Redundancy and retirement payments, bonuses linked to a particular hardship that does not concern the employee, seniority bonuses, overtime, additional hours, as well as payments made under the profit-sharing scheme are not included in the calculation.

2 Intended to ensure that a legal obligation for workers to “catch up” on pay on their return from leave is met. Values range from 0, representing a scenario where no employees receive the raises on their return to work, to 15 points if employers complied with the requirements for all relevant employees.

3 The higher the underrepresentation, the less points awarded to the employer.

Source: Based on OECD (2023^[4]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*; 2025 OECD Pay Transparency Questionnaire; Ministry of Labour and Solidarity (2019^[10]).

In France, companies with at least 50 employees are also required to make a comprehensive amount of gender-relevant non-pay information available to employee representative bodies such as the Economic and Social Committee (ESC) or staff representatives (see Table 4.3), via the Economic, Social and Environmental Database (*Base de données économiques, sociales et environnementales*, or BDESE).

Table 4.3. Non-pay information required to be submitted by employers with 50 or more employees

Information requirements arising from the Economic, Social and Environmental Database (*Base de données économiques, sociales et environnementales*, or BDESE)

- Gender gap in the number of employees, overall, by job category, seniority, and contract type
- Gender gap in hiring, promotion, termination and training rates
- Share of female and male workers on the Board of Directors
- Gender gap in the number of employees receiving a bonus, overall and by job category
- Gender differences in age, vacation take-up, qualifications, working conditions (health and safety at work), and the balance between professional activity and personal and family life.

Reporting requirements under the BDESE are very granular, and most statistical information is further disaggregated by worker characteristics, such as job category, seniority, age, and qualifications.

Note: The economic, social and environmental database (BDESE) gathers information on the major economic and social orientations of companies with at least 50 employees. The information contained in the BDESE also constitutes a diagnosis that can be used by the social partners within the framework of the mandatory negotiations on professional equality. In accordance with article L.2312-18 of the Labour Code, the BDESE must contain the results obtained at the Index.

Source: OECD (2023^[4]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, <https://doi.org/10.1787/ea13aa68-en>.

Mandated follow-up action is sophisticated, but not often required

France has **mandated follow-up requirements for companies**: all organisations with PEI scores that fall below an “allowable” threshold are required to take at least some follow-up action. Any company that scores below 85 points out of 100 overall is required to immediately set and publish “improvement targets” for each indicator, with targets to be determined by the employer. Companies with an equality score below 75 points are required to take corrective action (“appropriate and relevant corrective measures”) to increase their equality score to at least 75 within three years of receiving the low score. Such corrective measures are negotiated between the employer and trade unions through a collective agreement, or otherwise, they are taken unilaterally by the employer after informing and consulting the Social and Economic Committee (CSE).¹¹ Companies are not currently required to assess the causes of inequalities identified in the process of reporting – as is the case in pay auditing regimes in some other OECD countries – and France may need to adapt its follow-up requirements to meet requirements for “joint pay assessments” in line with the EU Pay Transparency Directive (Box 1.2).

As outlined above, the share of companies required to take follow-up action is currently relatively low and has declined considerably, with the share of scores falling below the 75-point corrective action threshold falling from around 14% to 8% in the fiscal years between 2018-2022 (Briard, 2024^[9]).

Given that requirements for follow-up are linked to overall performance – rather than on specific (e.g. pay) indicators – there is also a **risk that acceptable performance on the Index masks poorer performance on the pay gap**. There are companies with low scores on the pay gap indicator that nonetheless achieve an acceptable overall equality score, meaning they are not required to take any follow-up action. Data from the Professional Equality Index database suggests that in 2024, around 11% of private sector companies with calculable, “acceptable” overall equality scores (85 or higher) received a score of 34 out of 40 or lower on the pay gap indicator, meaning that they had organisational gender pay gaps of around 5% or higher, but were not required to take any follow-up action. France may need to adapt its regulations in line with the EU Pay Transparency Directive, which requires companies to conduct “joint pay assessments” where they identify pay differences of at least 5% in any category of workers, and are unable to appropriately justify or remedy them within six months (see Box 1.2).

Transparency is high, though France’s index-based approach means pay gap information is not easily available

Another notable feature of France’s pay reporting system is **high transparency, facilitated by a centralised reporting database**: all employers must submit PEI information online in the *Egapro* database, and government then publishes all PEI scores online in a searchable database where individual employers can be identified. The reporting software helps to simplify reporting for employers: *Egapro* contains the formulas necessary to calculate the Professional Equality Index, and assesses the statistical significance of gender gaps.

Reporting companies are also required to share the *results* of the PEI with employees and workers’ representatives.¹² Employers are required to provide workers’ representatives with the indicators and results obtained before the meeting following the publication of the Index, together with all information needed to understand them. This includes, for example, certain methodological details and corrective measures envisaged/implemented, and *at minimum* all the information transmitted to the Ministry of

Labour. There is no obligation for employers to share raw gender pay information directly with employees. France may need to adapt its reporting measure to transpose the EU Pay Transparency Directive, which requires employers to provide workers *and* workers' representatives with specified gender pay information. Nevertheless, social partners can already use data from the PEI – which is integrated into the social and economic database (BDESE) – to better understand gender inequalities and inform mandatory negotiations on professional equality.

France has a sophisticated oversight approach

France takes a proactive approach to oversight and enforcement, facilitated by a centralised reporting database. In France, oversight of compliance with pay gap reporting requirements is designated to the Labour Inspectorate. The Labour Inspectorate does not have manual or automated checks to check whether companies that are required to report have done so. However, France's pay gap reporting system – with the requirement for affected companies to complete the PEI – means that the Labour Inspectorate has tools that enable it to target companies for inspection that may have failed to meet their obligations (for example, targeting companies with a Gender Equality Index below 75 points for four consecutive years).

The Labour Inspectorate also takes a proactive approach to enforcement, and France stands out for having tied possible enforcement action to improvement (in equality), in addition to reporting. Companies that do not publish The PEI can be sanctioned, as can companies whose PEI scores are below 75 points for 3 years following the first declaration, and so can companies that fail to achieve the necessary improvements in equality scores. The Labour Inspectorate carries out inspections of companies and, in circumstances of non-compliance, may draw up reports and take follow-up action on inspection visits. Based on these reports, formal notices and financial penalties can be levied against companies that have not complied with their obligations. Companies inspected for other reasons that are found to be in breach of the Index publication obligation will have this noted by the labour inspection. Financial penalties of up to 1% of the company's total payroll can be levied for non-compliance, though fines are relatively rare. In the period between 2019 and 2025, the Labour Inspectorate reports having issued 1 001 formal notices related to the PEI and issued 101 penalties (Ministry of Labour and Solidarity, 2025^[13]). Non-compliant organisations can also be subject to legal/administrative proceedings.

Strengths and challenges in in France's approach to gender pay gap reporting

France has one of the most sophisticated pay reporting schemes in the OECD, standing out for the comprehensive amount of information required to be reported; high transparency; good communication of requirements; and strong oversight possibilities supported by a centralised pay reporting database. Further attention could be paid to ensuring effective coverage, clearer communication of gender pay gap information, and to facilitating assessment and comparison of equal pay for equal work, and work of equal value. Around a third of reporting organisations have incalculable Index scores, and therefore no gender pay gap information. Gender pay gaps are also generally not made publicly available, or disaggregated for different categories of workers (rather, the pay gap index "score" is made publicly available): such information is transmitted to workers' representatives, but not directly to workers, or the general public. It is possible that this could mute the extent to which workers use the information to identify and address pay inequalities. Greater transparency is expected as France transposes the EU Pay Transparency Directive, which requires reporting of specified gender pay gap information to workers, and that such information is made publicly available.

Questionnaires and tools for gender pay gap reporting

France has made tools and guidance available for reporting:

- The *Egapro* calculator and declaration tool is available here: <https://index-egapro.travail.gouv.fr/>.
- Information on the Professional Equality Index and guidance on frequently asked questions is available here: <https://travail-emploi.gouv.fr/droit-du-travail/egalite-professionnelle-discrimination-et-harcelement/indexegapro>
- The Professional Equality Index can be consulted here: <https://egapro.travail.gouv.fr/index-egapro/recherche>.
- An e-learning module is available here: <https://www.fun-mooc.fr/fr/cours/tout-savoir-sur-lindex-de-legalite-professionnelle-femmes-hommes/>.

Salary transparency prior to employment

France is working on introducing requirements on salary transparency prior to employment in line with the EU Pay Transparency Directive. For more information on salary transparency prior to employment, see Chapter 2.

4.4. Pay transparency in Portugal

4.4.1. Comparing the value of work: Gender-neutral job evaluation and classification

This section examines national measures in Portugal to ensure equal pay for equal work and work of equal value through gender-neutral job evaluation and classification systems. The analysis focusses on the private sector.

Portugal has a statutory requirement to ensure gender-neutral comparison of work in the private sector and recommends gender-neutral job classification

Portugal requires employers in the private sector to be able to compare the value of work between women and men based on objective, gender-neutral criteria. This obligation applies exclusively to the private sector, as a recommendation (i.e. no obligation) to conduct gender neutral job evaluations exists for the public sector.

The legal framework underpinning this obligation is **grounded in multiple layers of Portuguese law**. The Constitution of the Portuguese Republic (Article 59) enshrines the right to remuneration in accordance with the quantity, nature and quality of work, respecting the principle of equal pay for equal work. Article 31 of the Labour Code further clarifies that differences in remuneration do not constitute discrimination when they are based on objective criteria common to both women and men, such as merit, productivity, attendance or seniority, thereby defining the conditions under which pay differentiation may be justified.

Building on these principles, Law No. 60/2018 – Law promoting equal pay between women and men for equal work or work of equal value – operationalises the **concept of work of equal value by requiring that comparisons extend beyond identical jobs**. Article 4 of the law requires employers to adopt a transparent pay policy supported by a job evaluation system based on objective criteria common to women and men. While no specific job evaluation or classification methodology is prescribed, employers are implicitly required to rely on mechanisms capable of comparing the value of different jobs in a consistent and non-discriminatory manner. Where pay differences between women and men are identified as part of pay gap reporting, employers must present a plan to assess pay disparities based on an evaluation of job components using objective criteria, in order to prove that their pay system is fair.

Portugal recommends the use of gender-neutral job classification systems but does not mandate a specific approach. Employers and social partners retain discretion to define the structure and methodology of job classifications, provided that the criteria used comply with equal pay legislation. In this

context, the Portuguese Classification of Occupations 2010 (*Classificação Portuguesa das Profissões – CPP/2010*), developed by the National Statistics Institute (INE) and aligned with ISCO-08, supports labour-market analysis and occupational comparability, but does not constitute a legally binding job classification or job evaluation system for pay-setting purposes.

Law No. 60/2018 does not require employers to proactively disclose the criteria used to determine pay levels, pay progression or job classification outcomes. **However, workers have the right to request and receive in writing information** on their individual pay level, as well as average pay levels broken down by sex for categories of workers performing the same work or work of equal value.

As reported by Portuguese authorities, **social partners were consulted during the preparation of Law No. 60/2018**, in line with established national practices for labour-market legislation. The first evaluation of the Law was conducted in 2024. While pay transparency is primarily anchored in national legislation, sectoral collective agreements cover most workers, and some sector-level initiatives have begun to address the evaluation of the value of work, although gender-neutral job evaluation is not yet systematically embedded in collective bargaining frameworks.

Portugal is providing technical support to support job evaluation

The Commission for Equality in Labour and Employment (CITE) – a tripartite body with representatives from government and the social partners, represented on the Standing Committee for Social Dialogue of the Economic and Social Council – has developed **a support guide for job evaluation based on objective criteria that are common to both women and men** (Box 4.4). This system is merely recommended, and the company may choose a different system that allows for the evaluation of job components based on objective criteria. CITE has promoted online clarification sessions on Equal Pay between Women and Men and on the implementation of Law No. 60/2018 within the scope of “Equality Laboratories”. Alongside these training sessions, clarifications were also provided via email and telephone contact.

Since 2023, Portugal also **recommends the use of a voluntary Management System Standard for Equal Pay between Women and Men** (NP 4588:2023), whose definition began in 2020 with the constitution of a Technical Committee for Standardisation (CT 216 – Technical Committee for Equal Pay for Women and Men) with 28 members, including representatives of the social partners, the public administration, the academia and certifying entities, as well as experts. The Standard functions as a certifiable management system and provides operational guidance to help organisations diagnose pay gaps, verify compliance with legal obligations, and implement corrective action plans. It can be consulted (<https://projetos.cite.gov.pt/web/pdp1eps/produtos>) and purchased online, at a low cost. In addition, CITE annually awards an Equal Pay Label to companies that demonstrate a commitment to promoting equal pay between women and men, as reflected by low organisational gender pay gaps (see below).

According to information provided by Portuguese authorities, **a digital tool to support gender-neutral job evaluation is currently under development** with support from the EU’s CERV programme, building on the ILO analytical methodology and complementing existing guidance. The tool is intended to address capacity gaps, particularly for smaller firms that lack access to external consultants. Its design is informed by a review of job evaluation tools used in other countries, conducted by an expert and with ITCILO co-ordination, and with contributions from members of the Equal Pay International Coalition – EPIC (including Canada, France, Iceland, Spain, Sweden and Switzerland), with the emerging model positioned between the Spanish and Icelandic approaches. Unlike earlier regression-based tools used in Portugal to detect unexplained pay gaps, the new instrument focusses directly on assessing the value of work. It will allow employers to evaluate jobs using defined criteria and weightings, identify jobs of equal value that are paid differently, and receive guidance on possible corrective actions. Authorities also indicated that links with existing pay reporting systems are being explored in the context of the transposition of the EU Pay Transparency Directive, although design choices are still under discussion.

Box 4.4. Portugal's Guide for Job Evaluation, based on objective criteria common to men and women

The *Guide to Job Evaluation Based on Objective Criteria Common to Women and Men* was developed by the Commission for Equality in Labour and Employment (CITE) as a **voluntary methodological tool to support employers in implementing gender-neutral job evaluation**, in line with Law No. 60/2018 on equal pay for work of equal value. The guide is intended to help demonstrate that pay-setting practices rely on objective, transparent and non-discriminatory criteria, particularly in situations of alleged pay discrimination or following notifications by labour inspection authorities.

The guide is structured around a **step-by-step analytical job evaluation methodology**, centred on the *job position* rather than the individual worker. It proposes the use of an **analytical point-based method**, as recommended by the ILO, and organised around **four mandatory evaluation factors** that would be applicable to all jobs: **skills, effort, responsibilities and working conditions**. Each factor is further broken down into **sub-factors**, explicitly designed to capture dimensions of work that are often **undervalued in female-dominated occupations**, such as emotional effort, interpersonal skills, confidentiality responsibilities or psychosocial working conditions.

A core contribution of the guide is its detailed guidance on **avoiding gender bias at each stage of the evaluation process**. This includes instructions on identifying female- and male-dominated jobs, selecting sub-factors that reflect the full content of work, defining evaluation levels, assigning weights and points, and ensuring that traditionally “invisible” or stereotyped tasks are adequately recognised. The guide provides **concrete examples, tables and figures** illustrating how apparently different jobs may be of equal value when assessed against common criteria.

The guide also sets out **procedural safeguards**, recommending that job evaluation be carried out by a **joint working group** composed of employer and worker representatives, with balanced gender representation, dedicated training on gender stereotypes, and clear rules on participation and transparency. It further links job evaluation to **pay gap diagnosis and action planning**, outlining how evaluation results can be used to identify unjustified pay differences and to develop corrective measures.

Source: CITE (2022^[14]), *Guide for Job Evaluation, based on objective criteria common to men and women*.

Strengths and challenges in Portugal's approach to gender-neutral job evaluation and classification

A key strength of the Portuguese system lies in the **clarity and coherence of its legal principles**. Equal pay for equal work and work of equal value is firmly embedded across multiple layers of law, with Law No. 60/2018 requiring that the job evaluation is based on objective criteria common to women and men, in order to exclude any possibility of discrimination based on sex. The framework is supported by a growing range of technical tools and guidance. In particular, CITE's voluntary job-evaluation guide (which recommends an evaluation methodology based on qualifications, skills, effort, responsibility and working conditions), the Management System Standard for Equal Pay (NP 4588:2023), and the Equal Pay Seal provide employers with practical methodologies, structured management approaches and reputational incentives to support implementation. Ongoing capacity-building efforts, including training sessions, direct advisory support and the development of a digital job-evaluation tool based on ILO methodology, further strengthen the system's potential reach, particularly for employers with limited internal resources.

At the same time, **the Portuguese approach remains largely reactive in practice**, which may limit its preventive impact on gender pay inequalities. Although employers are expected to embed job evaluation

in their pay-setting and job-classification practices, in practice evaluation risks being mainly reactive and being undertaken only once pay differences are identified. The absence of a mandatory or standardised job evaluation or classification system gives employers flexibility but may also result in uneven implementation and limited comparability across firms and sectors. While collective bargaining coverage is high, gender-neutral job evaluation is not yet systematically integrated into sectoral agreements, and social partner involvement in this area remains uneven. In addition, employers are not required to proactively disclose pay-setting or job-classification criteria, potentially constraining workers' ability to detect and challenge pay inequalities. As Portugal prepares to transpose the EU Pay Transparency Directive, further clarification and integration of job evaluation within broader transparency and reporting mechanisms may help address these gaps.

4.4.2. Gender pay gap reporting

Coverage of reporting requirements is high

Portugal's pay gap reporting requirements for private sector companies stand out for their broad coverage, with all private sector organisations with at least one employee required to submit pay information annually.

Public sector organisations are not covered by the reporting rules, though a separate Ministerial Council Resolution (No. 18/2014) requires all state-owned companies to analyse, document and report on gender pay inequalities every three years. This includes a requirement to share the pay report internally, to publish it on the internet, and to develop measures to eliminate any unjustified inequalities identified in the process of reporting.¹³ Portugal will need to ensure systematic pay gap reporting requirements for public sector employers in line with the EU Pay Transparency Directive.

Portugal is one of few OECD countries where administrative data is used to calculate pay gap information for employers

The type of **pay information required as part of pay gap reporting is comprehensive** by comparative standards, and Portugal stands out for its use of administrative data to produce such information on behalf of employers. Portugal is currently one of three OECD countries that uses pre-existing survey or administrative data to calculate gender pay gaps for employers. Every year, all private sector companies with at least one employee are required to submit pay information for all employees to the government, as part of a broader requirement to fill in and submit an employment survey to the Ministry of Labour, Solidarity and Social Security (the "Single Report," or *Relatório Único*). The Single Report is part of the *Quadros de Pessoal*, a longstanding annual, mandatory, national employment survey that requires employers to report on social activity, firm information and worker information.¹⁴ Government then uses the data to calculate pay gap information for employers.

Pay gap statistics are relatively comprehensive, though more attention could be paid to the question of equal pay for work of equal value

In Portugal, the information on pay and other worker characteristics (non-pay information) that is calculated for employers is relatively comprehensive, at least in terms of the **number of different groups of workers that gender pay gap information is disaggregated for**. All employers with at least one employee covered by the Labour Code must submit information on the sex, pay and other characteristics of all employees, which enables government to calculate raw and adjusted gender pay gap information for employers at an organisational level and for different groups of workers, namely disaggregating pay gaps by seniority (length of time with the company), education, profession and level of qualification (see Table 4.4). While employers provide information on both employees' profession (in line with the

Portuguese Classification of Occupations) and job category (using either the job categories defined in law, in collective agreements, company regulations or contracts) in the Single Report, the gender pay gap information that is made available to employers and the general public is disaggregated by different categories, namely professional categories in line with the Portuguese Classification of Occupations. This implies a limit on the granularity with which pay reporting illuminates pay gaps for equal work, as each professional category may contain many jobs which differ in value. It may also go a limited way to identifying pay gaps for workers performing work of equal value in different professions.

Table 4.4. Companies receive gender-disaggregated pay and non-pay information annually

Pay and non-pay information made available annually to companies that submit the Single Report

	Pay Information	Non-Pay Information
All affected companies	1) Gender pay gap in average base pay (monthly basic pay, meaning gross pay for normal hours of work); and 2) Gender pay gap in average earnings (base pay together with regular and non-regular benefits and overtime pay). Disaggregated by seniority (length of time with the company), education, profession and qualification (level of management, qualification level), region and size of the enterprise.	Number of employees, by gender – overall, and by contract type.

Note: Refers to the information made available to employers in their individual Balance Sheet, rather than the information that could be extracted based on the information they provide in the Single Report.

Source: OECD (2023^[4]), *Reporting Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform* and Ministry of Labour, Solidarity and Social Security (2021^[15]), *How to Interpret BdD*.

Based on the information provided by employers, the Strategy and Planning Office (*Gabinete de Estratégia e Planeamento*, “GEP”) in the Ministry of Labour, Solidarity and Social Security publishes **a national and sectoral-level report on the gender pay gap**, the Barometer of Wage Differences Between Women and Men. It also makes employer-level data available to individual employers: employers can obtain a Balance Sheet of Pay Differences Between Women and Men in their company (the *Balanço*), setting out the information listed in Table 4.4 for their company. Employers, after submitting their Single Report, can automatically generate their Balance sheet through an online portal using their company credentials, and are required to communicate the results to individual employees and works councils and – where they request it – to trade union representatives (communication of pay gap reporting results is discussed in further detail below). The Labour Inspectorate also has access to the data and can notify employers to conduct a pay audit to address pay inequalities (>5%) identified in the process of reporting.

Companies can be asked to develop a plan to address inequalities identified in the process of reporting

In Portugal, pay audits are mandatory only for companies with 50 or more employees that have been asked to complete a pay audit by the Labour Inspectorate (*Autoridade para as Condições do Trabalho*, or ACT – the Authority for Working Conditions). Where an organisation has a gender pay gap of more than 5%,¹⁵ the Authority for Working Conditions (ACT) notifies employers – within 60 days of receipt of the balance sheet – that they must put in place an “evaluation plan” for the assessment of differences in remuneration.

Employers that are required to produce an evaluation plan have 120 working days to submit a plan to conduct an evaluation of pay differences, to rule out the possibility of discrimination. The evaluation plan must be based on an assessment of the “components” of functions, based on objective criteria common to both women and men, so as to exclude any possibility of discrimination on grounds of sex, meaning in

principle that companies should conduct job evaluation based on objective criteria, and then assess whether there are unjustified pay gaps for categories of workers performing the same work, or work of equal value. The evaluation plan must be executed within 12 months; if any unjustified disparities were found, they must be corrected. Following the evaluation, employers are required to report to ACT on the results of the evaluation, either justifying pay gaps or demonstrating the correction of unjustified pay gaps. Differences in pay that the employer does not justify are presumed to be discriminatory.

The ACT checks evaluation plans submitted by employers, in line with guidelines from Portugal's Commission for Equality in Labour and Employment (CITE). Non-compliance with the requirements can result in fines and exclusion from public tender for up to 2 years (see more on monitoring and enforcement below).

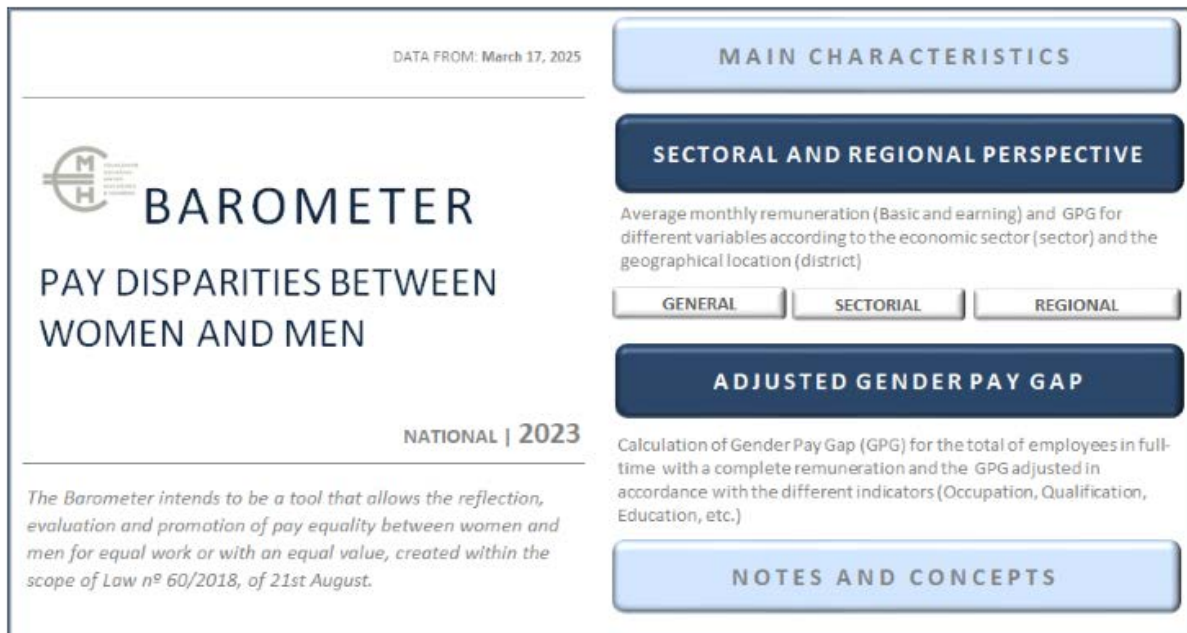
Beyond the *requirement* for affected companies with more than 50 employees to conduct a pay audit, **since 2014 all private sector companies with more than 25 employees have also been recommended to do so**. Ministerial Council Resolution (RECM No. 18/2014) sets out that these companies should be encouraged to conduct quantitative and qualitative analysis of wage differences between women and men based on the information contained in the Single Report, and to implement an action plan to address any unjustified pay gaps.

Transparency is relatively high, but will need to be strengthened

Transparency of pay gap information is relatively high, with relevant pay information made available to and by the government, including to the Labour Inspectorate, and at least some information made available to employees, workers' representatives and the general public. As outlined earlier in this section, the government publishes an annual report with sectoral-level pay gap information which can be accessed by the general public (individual employers cannot be identified) (see Figure 4.2). This likely limits external social pressure to address pay equity, and Portugal will need to facilitate public reporting on employer-level data to transpose the EU Pay Transparency Directive. Company-level information is currently made available only to the Labour Inspectorate and to employers, with employers provided their company-level data alongside relevant sectoral-level data, enabling them to assess how they compare to their sectoral average.

Figure 4.2. Sectoral-level gender pay information is made available to the general public

Excerpt from the Barometer of the Pay Gap between Women and Men (*Barómetro das Diferenças Remuneratórias entre Mulheres e Homens or BDD*), 2025



1

SECTORAL PERSPECTIVE (2023)

BACK

	A Agriculture, forestry and fishing			B Mining and quarrying			C Manufacturing			D Electricity, gas, steam and air conditioning supply			E Water supply, sewerage, waste management and remediation activities			F Construction			G Wholesale and retail trade, repair of motor vehicles and motorcycles		
ENTERPRISES	11 197			459			29 225			221			628			30 175			61 959		
	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H
EMPLOYEES	49 289	13 384	35 905	7 541	959	6 582	500 122	194 498	305 624	7 874	1 812	6 062	25 292	5 930	19 362	207 132	22 429	184 703	459 078	212 067	247 011
MONTHLY BASIC REMUNERATION	967,1	928,4	981,5	1 301,1	1 498,9	1 272,3	1 169,6	1 049,4	1 246,2	2 354,6	2 378,5	2 347,4	1 110,7	1 270,1	1 061,9	1 032,2	1 131,6	1 020,2	1 136,9	1 076,8	1 188,5
MONTHLY EARNINGS	1 123,8	1 071,8	1 143,2	1 941,5	2 063,7	1 923,7	1 397,2	1 212,1	1 515,0	3 109,8	3 001,6	3 142,1	1 380,4	1 497,3	1 344,5	1 229,9	1 305,2	1 220,8	1 361,1	1 288,6	1 423,3
GPG	5,4%		6,2%	-17,8%		-7,3%	15,8%		20,0%	-1,3%		4,5%	-19,6%		-11,4%	-10,9%		-6,9%	9,4%		9,5%

	H Transportation and storage			I Accommodation and food service activities			J Information and communication			K Financial and insurance activities			L Real estate activities			M Professional, scientific and technical activities			N Administrative and support service activities		
ENTERPRISES	8 739			31 922			5 701			3 205			8 523			21 679			7 681		
	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H
EMPLOYEES	138 816	27 293	111 523	225 075	123 078	101 997	120 511	40 581	79 930	74 910	40 032	34 878	27 013	14 936	12 077	151 415	80 390	71 025	181 472	77 806	103 666
MONTHLY BASIC REMUNERATION	1 281,4	1 387,6	1 255,4	932,2	890,8	982,2	2 007,8	1 742,5	2 142,5	1 794,7	1 606,0	2 011,4	1 251,3	1 135,5	1 394,6	1 597,6	1 421,7	1 796,7	1 048,3	1 025,1	1 065,7
MONTHLY EARNINGS	1 780,9	1 767,3	1 784,2	1 050,4	996,8	1 115,0	2 346,5	2 045,9	2 499,2	2 568,5	2 264,0	2 918,1	1 431,6	1 302,8	1 590,9	1 842,5	1 637,5	2 074,4	1 253,7	1 203,5	1 291,3
GPG	-10,5%		0,9%	9,3%		10,6%	18,7%		18,1%	20,2%		22,4%	18,6%		18,1%	20,9%		21,1%	3,8%		6,8%

	O Public administration and defence, compulsory social security			P Education			Q Human health and social work activities			R Arts, entertainment and recreation			S Other service activities			T Activities of Households as Employers; Unincorporated Goods-and Services-			U Activities of extraterritorial organisations and bodies		
ENTERPRISES	543			3 428			14 190			3 929			10 202			0			15		
	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H	T	M	H
EMPLOYEES	13 488	4 729	8 759	51 185	38 432	12 753	247 678	212 429	35 249	28 554	11 726	16 828	52 948	37 079	15 869	n.d.	n.d.	n.d.	134	73	61
MONTHLY BASIC REMUNERATION	1 096,9	1 189,3	1 047,0	1 423,4	1 339,5	1 676,3	1 062,1	1 024,7	1 288,1	1 852,5	1 130,5	2 355,6	1 114,0	1 057,2	1 246,9	n.d.	n.d.	n.d.	3 347,6	2 860,0	3 931,1
MONTHLY EARNINGS	1 383,3	1 460,5	1 341,6	1 578,1	1 475,5	1 887,2	1 264,6	1 211,0	1 587,6	2 076,5	1 326,6	2 599,0	1 285,7	1 196,7	1 426,8	n.d.	n.d.	n.d.	3 521,6	3 014,3	4 128,8
GPG	-13,6%		-8,9%	20,1%		21,8%	20,5%		23,7%	52,0%		49,0%	15,2%		16,1%	n.d.		n.d.	27,2%		27,0%

Note: Calculations made for Full Time Employees with Full Remuneration.

LEGEND:

TOTAL

Females

Males

REMINER

EARNINGS

Note: Calculations made for Full Time Employees with Full Remuneration.
Negative values in GPG mean that women's average pay is higher than men's.

LEGEND: TOTAL Females Males REMUNERATION EARNINGS

7

Source: Ministry of Labour (2025^[16]), Barometer of the Pay Gap Between Women and Men, <https://www.gep.mtsss.gov.pt/trabalho>.

Employers are required to provide some information to workers and workers' representatives (OECD, 2023^[41]). The Labour Code (Article 32) requires employers to provide annual information on the company's social activity, namely on working hours, overtime, fixed-term hiring, vocational training, safety and health at work, and personnel records. The company must make this information available to employees, the works council, trade unions (where they request it), as well as workers' representatives for health and safety in so far as it concerns them. Information also needs to be made available to employers' associations represented on the standing committee for social dialogue who request it.

A good practice certification scheme provides a soft incentive for employers to address the gender pay gap

In Portugal, CITE annually **awards a good practice certification to employers with small pay gaps**, based on the information employers submit in their Single Report. Pay certifications are in use in a handful of OECD countries, including Iceland and Italy, and offer a reputational incentive for companies to promote pay equity within their companies. Portugal's pay certification label – entitled “Company that Promotes Equal Pay Between Women and Men” – was implemented in 2022 and has since been awarded annually to companies with an adjusted gender pay gap between 1% and -1% (CITE, n.d.^[17]).

Monitoring of the reporting rules is comprehensive, though enforcement could be strengthened

Portugal employs a proactive approach to monitoring compliance, both to ensure that companies that are required to submit pay information have done so, and to ensure that companies with pay auditing responsibilities have met them. Responsibility for oversight and enforcement of Portugal's pay reporting measures are devolved to several government agencies. Portugal's equality and non-discrimination body (CITE) has responsibility for oversight of pay transparency measures, and also plays a role in enforcing equal pay regulations: Portugal's 2018 pay equity laws conferred the agency powers to issue binding opinions in individual cases of pay discrimination. The Labour Inspectorate (*Autoridade para as Condições do Trabalho*, the Working Conditions Authority – ACT) is responsible for the pay auditing process (discussed in further detail above).

The Working Conditions Authority (ACT) monitors whether affected private sector companies have submitted their Single Report, and failure to submit the Single Report within the required timeframes is an administrative offence that can lead to the application of a fine. As outlined earlier in this chapter, the Labour Inspectorate also takes an active role in ensuring that employers that are required to address pay inequalities identified in the process of reporting have done so.

Non-compliance with the reporting obligations can lead to financial penalties. Companies that do not submit the annual income report can face financial penalties ranging between EUR 612 and EUR 9 690, somewhat of a middle ground from an international comparative perspective, where fines for non-compliance range from EUR 250 in Belgium, to potentially unlimited fines in the United Kingdom. Provisional figures on inspection activity provided by the ACT for the 2023-2024 biennium indicate that inspection activity resulted in 50 administrative offences for failure to submit a plan; 34 administrative offences for failure to *implement* the plan, and 6 administrative offences for failure to communicate the results of the plan's implementation. In addition to financial penalties, non-compliant companies can also be subject to administrative/judicial action.

Strengths and challenges in Portugal's approach to gender pay gap reporting

Portugal's pay gap reporting scheme is marked by high coverage, and high simplicity for employers: Portugal is one of few OECD countries that makes use of administrative data to calculate pay gaps for employers. Transparency of the system could be improved, and greater attention could be paid to the

question of equal pay for work of equal value. Transposition of the EU Pay Transparency Directive is expected to resolve these limitations, building on the strengths of the system already in place.

Tools and guidance on pay gap reporting and pay auditing

Portugal has made tools and guidance on pay gap reporting available:

- Guidance on calculation of the gender pay gap is available here: <https://www.gep.mtsss.gov.pt/documents/10182/45673/Como+Calcular+GPG+e+GPG+ajustado.pdf/5554ac62-edda-47d4-a3a7-2fe76de71502>.
- The Barometer on the Gender pay gap is available online: <http://www.gep.mtsss.gov.pt/trabalho>.
- Guidance on interpretation of the pay information contained in the Barometer is available online: <http://www.gep.mtsss.gov.pt/documents/10182/45673/Como Interpretar BdD.pdf/20254ba8-7cfa-4469-ad05-2fa2b23c03ae>.

Salary transparency prior to employment

Portugal currently mandates salary transparency prior to employment in the public sector, but not in the private sector. When publishing job advertisements for competitive recruitment processes, public sector organisations in Portugal are required to include the salary or salary level. Portugal will need to implement requirements with respect to salary transparency prior to employment for private sector organisations, in line with the EU Pay Transparency Directive (see Box 1.2).

4.5. Pay transparency in Spain

4.5.1. Comparing the value of work: Gender-neutral job evaluation and classification

This section examines national measures in Spain to ensure equal pay for equal work and work of equal value through gender-neutral job evaluation and classification systems. The analysis focusses primarily on the private sector, where statutory obligations are most developed and where job evaluation is embedded within broader equality and pay-transparency frameworks.

Equal pay for work of equal value applies to all companies, with reinforced obligations for larger firms

The principle of equal pay for equal work and work of equal value is embedded in **Article 28.1 of the Workers' Statute**, which establishes that work is of equal value when the tasks performed; the education, professional or training conditions required; the factors strictly related to performance; and the actual working conditions are equivalent. This principle is operationalised through **Royal Decree 902/2020 of 13 October on equal pay for women and men**, which requires companies to use job classification and job evaluation systems based on objective, gender-neutral criteria to ensure pay transparency and compliance with equal pay obligations.

Spanish authorities report that social partners were closely involved and consulted in the development of Royal Decree 902/2020, including the most representative employers' and workers' organisations, as well as the governments of the Autonomous Communities, and that **the Royal Decree was agreed in its entirety with the social partners**, reflecting Spain's established practices of social dialogue. They also report that Spain had already implemented many of the substantive requirements relating to equal pay for equal work and work of equal value prior to the adoption of the EU Pay Transparency Directive, which has not yet been transposed.

The obligation to ensure equal pay for work of equal value applies to **all companies**, regardless of size. However, companies with **50 or more employees** are subject to additional requirements: they must develop and apply an **equality plan**, which must include an **equal pay audit** covering every job position within the organisation. The pay audit must identify potential gender pay gaps, assess whether they result from inaccurate or biased job evaluations, and define corrective measures where necessary (pay auditing requirements are elaborated in more detail below). In this way, job evaluation is not limited to situations where discrimination has already been identified but is required as a **systematic and preventive tool** to detect and address potential gender biases before they become entrenched.

Collective bargaining also plays an important role. Negotiating tables for collective agreements must ensure that the factors and conditions used to define professional groups or levels respect the criteria of **adequacy, totality and objectivity**, and comply with the principle of equal pay for work of equal value, as set out in **Article 9 of Royal Decree 902/2020**.

Spain mandates objective and gender-neutral job evaluation

Compliance with Article 28 of the Workers' Statute and Royal Decree 902/2020 is **mandatory** for all private-sector employers. In practice, equal pay for work of equal value cannot be effectively applied or documented without an objective and gender-neutral job evaluation system.

Royal Decree 902/2020 explicitly required the government to approve a job-evaluation procedure within six months. In response, Spain adopted **Order PCM/1047/2022 of 1 November**, which establishes an official job-evaluation procedure and accompanying technical guidelines. While the use of the job-evaluation tool developed under this Order is **not compulsory**, it sets **minimum methodological requirements** that job evaluations must meet to be considered objective and gender-neutral.

The tool and the user guide are publicly available through the website of the Ministry of Labour and Social Economy (https://www.mites.gob.es/es/portada/herramienta_valoracion_puesto/index.htm) and the Women's Institute of the Ministry of Equality (<https://www.igualdadenaempresa.es/asesoramiento/herramientas-igualdad/home.htm>), facilitating consistent implementation across companies and sectors.

Spanish legislation specifies the categories of criteria that employers must use when assessing and comparing the value of work in the private sector. Consistently with the principle of work of equal value, **Article 4 of Royal Decree 902/2020** requires job evaluations to consider the nature of the functions performed, including the actual tasks and content of the job; educational, professional or training requirements necessary to perform the work; factors strictly related to performance of the activity, including the effort required; and actual working conditions under which the work is carried out. In addition, a correct job evaluation must ensure that the principles of **adequacy** (factors must relate directly to the work actually performed), **totality** (all relevant job characteristics must be considered), and **objectivity** (evaluation must avoid gender stereotypes and bias) are respected. The regulation also requires explicit consideration of specific work factors that may otherwise be overlooked, such as the difficult or dangerous nature of work, accountability, isolation and similar conditions, as set out in Articles 4.3 and 4.4 of the Decree.

A national job-evaluation tool supports gender-neutral and consistent implementation

Spain goes further than many OECD countries by not only defining statutory criteria, but also supporting their **operationalisation**, including through weighting. A voluntary **national job-evaluation tool**, published online in 2022 alongside specific guidelines, automatically assigns values and weights to evaluation factors and sub-factors, as well as to different levels, taking into account the intensity with which they occur in each job (Box 4.5).

The tool was developed through social dialogue in technical negotiating tables bringing together key stakeholders. Its objective is to provide a structured procedure that enables companies to carry out job

evaluations that comply with the requirements of Royal Decree 902/2020. Although its use is voluntary, the tool serves as a reference framework, particularly supporting employers with limited internal technical capacity, and promotes consistency and gender sensitivity in job evaluation practices.

In addition, the Women's Institute provides **specific training on equality** to staff involved in recruitment, job evaluation and human-resources management. This training is intended to address and prevent stereotypes or discriminatory practices.

Box 4.5. Spain's gender-neutral job evaluation tool

In October 2020, Spain adopted Royal Decree 902/2020 on pay equity between women and men, which requires companies to conduct pay equity audits that include systematic job evaluation. To support compliance, Spain's Ministry of Labor and Social Economy and the Institute for Women developed a standardised Excel-based job evaluation tool through social dialogue with peak employer organisations (CEOE, CEPYME) and trade unions (CCOO, UGT).

Information provided by Spanish authorities shows that since its publication in 2022, the job-evaluation tool has seen substantial uptake, with around 90 000 downloads recorded since April 2022 from the website of the Institute for Women, suggesting widespread use by companies and social partners. Its development through social dialogue, combined with its clear legal anchoring in Royal Decree 902/2020 and Order PCM/1047/2022, has facilitated acceptance and implementation. The tool and its user guide are publicly available and regularly supported through guidance materials and webinars, reinforcing its role as a practical reference for gender-neutral job evaluation in Spain.

Methodology and design principles

The tool applies a quantitative, analytical point-factor method that evaluates all jobs against common criteria, assigning up to 1 000 points based on job requirements. The methodology adheres to three core principles mandated by the regulation: factors must relate directly to work actually performed (adequacy); all job characteristics must be considered without neglecting any (totality); and evaluation must avoid gender stereotypes and social biases (objectivity).

The tool is explicitly designed with a gender perspective, giving visibility to competencies traditionally considered "feminine" and often undervalued, such as emotional labour, care responsibilities, multitasking, interpersonal skills, and conflict resolution.

Evaluation criteria and weighting

The tool evaluates jobs across four main categories aligned with statutory requirements, with predetermined weightings established through social dialogue. This weighting structure aims to counter historical bias where technical skills and physical demands were overvalued relative to social-emotional competencies.

Table 4.5. Categories, weightings and factors in Spain's gender-neutral job evaluation tool

Category	Weight	Key Factors	Rationale
A) Nature of functions or tasks	40%	• Polyvalence (30%) • Efforts (24%) • Responsibility and autonomy (41%) • Other (5%)	Largest weight reflects core job content; balanced scoring across physical effort (traditionally valued in male-dominated roles) and emotional effort (often invisible in female-dominated roles)
B) Educational conditions	20%	• Formal education (100%)	Straightforward credential requirements; single factor category

C) Professional and training conditions	25%	• Knowledge and understanding (45%) • Social skills and abilities (50%) • Other (5%)	Significant weight on social competencies (communication, empathy, conflict resolution) addresses historical undervaluation of interpersonal skills
D) Working conditions and strictly performance-related factors	15%	• Environment (60%) • Organisational conditions (35%) • Other (5%)	Captures adverse conditions often present in both male-dominated (physical risks) and female-dominated (psychosocial, schedule irregularity) jobs

Within Category A (Nature of Functions), the 41% allocated to “Responsibility and Autonomy” is distributed to balance traditionally male-coded responsibilities (economic, supervisory) with female-coded ones (well-being of persons, confidential information):

- Economic responsibility: 25% of subfactor weight
- Responsibility for well-being of persons: 40% of subfactor weight
- Confidential information responsibility: 35% of subfactor weight

Within Category C (Professional Conditions), the 50% weight for “Social Skills” is subdivided equally among:

- Communication capacity: 35%
- Emotional capacity (empathy): 30%
- Conflict resolution: 35%.

Source: Ministry of Labour and Social Economy and Ministry of Equality (2022^[18]), *Herramienta de Valoración de Puestos de Trabajo: Guía de uso [Job Evaluation Tool: User Guide]* and OECD Secretariat’s consultation with Spanish authorities.

Spain mandates gender-neutral job classification systems, while allowing flexibility in design

Spain mandates the use of job classification systems in all companies. **Article 22 of the Workers’ Statute** requires companies to establish classification schemes based on professional groups that bring together competences, qualifications and tasks. These schemes must be agreed through collective bargaining or workers’ representatives.

Royal Decree 902/2020 further requires that job classification systems be reviewed and adapted to ensure that they reflect **objective criteria without gender-based biases**. However, Spain does not prescribe a single classification model. Employers and social partners retain discretion to design classification systems suited to their sectoral or organisational context, provided statutory requirements are met.

This approach combines a **national legal obligation** with decentralised implementation through collective bargaining and company-level agreements.

Workers’ rights to pay information and transparency

Spanish law does not require employers to make information available to workers on the criteria used to determine pay levels and pay progression. Changes in this respect can be expected with the transposition of the EU Pay Transparency Directive. Article 28 of the Workers’ Statute establishes workers’ right to access the company’s **wage register** through their legal representation (elaborated in further detail below).

Workers also have the right to request and receive information, in writing, on their individual pay level and on average pay levels broken down by sex for categories of workers performing the same work or work of equal value. Where access is requested directly, information must be disaggregated by type of remuneration and by the job classification system applied.

Strengths and challenges in Spain's approach to gender-neutral job evaluation and classification

Spain's framework stands out for its **binding, preventive and systematic approach** to gender-neutral job evaluation. By mandating objective job evaluation across all companies and embedding it within equality plans and pay audits for larger firms, Spain ensures that the value of work is assessed proactively rather than only in response to disputes. The explicit specification of gender-neutral criteria, the requirement to address bias in their application, and the availability of a national evaluation tool developed through social dialogue further strengthen the framework.

At the same time, the system places significant technical and administrative demands on employers, particularly smaller firms without specialised human-resources capacity. While the national job-evaluation tool provides valuable support, its non-mandatory nature may lead to variation in implementation.

4.5.2. Gender pay gap reporting

Coverage of Spain's requirements is high

Spain is unique in that it is one of only two OECD countries that requires all private sector employers to collect and document specified gender pay information. In Spain, all private sector companies are required to establish and annually update pay registries with specified pay and non-pay information for their employees, and companies with 50 or more employees are required to conduct more expansive reporting, and conduct pay auditing (discussed in further detail below). Spain also has comprehensive (headcount) inclusion criteria for determining which companies are covered by pay gap reporting and pay auditing rules, with few workers excluded from company headcounts: part-time and temporary workers are included, and only indirectly employed workers (independent contracts) are not required to be counted.¹⁶ In principle, this comprehensive approach to company headcounts should help to ensure good reach of pay auditing requirements. Public sector organisations are currently not required to conduct gender pay gap reporting or pay auditing, though Spain is working toward implementation of such requirements as it transposes the EU Pay Transparency Directive. In parallel, Spain is taking steps to assess pay gaps in the public sector: the Fourth Plan for Gender Equality in the General State Administration and in Public Bodies linked to or dependent on it, published in October 2025, signals an intention to conduct study of the gender pay gap and to develop – if necessary – an action plan to guarantee equal pay between men and women.

Reporting requirements include an explicit focus on work of equal value

All employers are required to establish and annually update a remuneration register (a “pay registry”) that includes aggregated and disaggregated wage data for all employees. All employers are required to record the mean and median salary for their employees, broken down by base compensation, supplements and non-wage payments, and further disaggregated by job category¹⁷ (see Table 4.6). A pay registry tool is available to employers, including a sample pay registry, guidance on how to complete it, and a user's guide for using the pay registry tool.

Spain's requirements pay **particular attention to the question of (equal pay for) equal work, and work of equal value**. In Spain, it is mandatory for all employers to disaggregate pay information in pay registries by job category based on a gender-neutral classification scheme. No specific system is mandated, and employers are required to use either:

- a) the job classification system in use within the company, as set out in the relevant collective agreement; or
- b) where a job classification system is not set out in a collective agreement, employers are required to use a job classification system that is agreed with workers' representatives.

Companies with 50 or more employees, or other companies implementing equality plans,¹⁸ are additionally required to disaggregate pay information by groups of jobs of equal value. Companies with 50 employees or more are also required to conduct a remuneration audit using a gender-neutral job evaluation system, and to develop and register an equality plan that remains valid for a maximum of four years (discussed in further detail below).

Table 4.6. Pay reporting requirements for private sector companies in Spain

All companies	Companies that carry out remuneration audits (companies with 50 employees or more or others implementing equality plans)
Average salary values (broken down by base compensation, supplements, and non-wage payments), disaggregated by sex and job category Arithmetic mean and median of actual salary received by job category (professional category, level, position or applicable classification system in use in the company), suitably disaggregated by sex and nature of remuneration (base compensation, supplements and non-wage payments).	Companies are additionally required to disaggregate pay information by groups of jobs of equal value (and to reflect the arithmetic mean and median actual salary received for these groups).

Note: Companies developing an equality plan are also required to analyse specified non-pay information, and to report on the results of that analysis in their equality plan (discussed in further detail below).

Source: Adapted from OECD (2023^[41]), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, supplemented by 2025 OECD Pay Transparency Questionnaire.

Pay auditing requirements are comprehensive in scope and coverage

Spain's pay auditing requirements for private sector companies are comprehensive in their reach and scope, **including an explicit focus on the question of equal pay for work of equal value**. In Spain, all private sector companies with 50 employees or more are required to develop an equality plan, and as part of that plan, are required to conduct a pay audit. Some companies with less than 50 employees also develop equality plans: companies can be mandated to develop an equality plan by the labour authority, some may be required to do so by a collective agreement, and companies can also voluntarily implement equality plans. Equality plans are required to contain:

1. *A situational diagnosis of inequalities and barriers to equality between men and women*, drawing on quantitative and qualitative data, covering at least selection and recruitment, professional classification, training, career advancement, working conditions (including a salary audit), and some other factors; and
2. *A plan to address it*. A plan that contains specific objectives, actions, measures, resources and timelines, monitoring and evaluation, and monitoring and periodic review of the equality plan. Equality measures can go "beyond" those that arise from the situational diagnosis, for example relating to sexist language or gender-based violence.

A technical guide is available to employers on conducting pay audits with a gender perspective, available as part of broader guidance on the development of equality plans.

Spain requires employers to **develop equality plans through negotiation with workers representatives**: equality plans and their situational diagnosis must be negotiated with a negotiating committee, typically comprised of staff or trade union representatives and the works council. The period of validity of an equality plan is determined as appropriate by the negotiating parties, up to a maximum period of four years. There are some events that would trigger a mandatory review sooner, for example if it becomes apparent that the company is not compliant with laws or regulations, where monitoring and evaluation of the plan calls for it, or in the event of a merger or takeover. The period of review of the equality plan must be set out in the plan's calendar of actions – so it is left to the negotiating committee – though

the law mandates *at least* a mid-term and final evaluation.¹⁹ Companies are required to register the equality plan in a public register (described in further detail below), and are required to maintain the equality plan until it expires, even if their number of workers falls below 50 in the meantime.

Equality plans are required to incorporate a “pay diagnosis,” or salary audit, which requires employers to assess whether their remuneration system complies with the principle of equality between men and women (described in Royal Decree 901/2020 at paragraph 3). The pay diagnosis must include:

1. *A description and analysis of the job classification system.* Employers are required to assess the criteria and system(s) used to assess the value of tasks, functions, and professional classifications/categorisations. Spain’s requirements on gender-neutral job evaluation and classification are outlined in further detail in section 4.4.1 above.
2. *An analysis of the drivers or contributing factors to pay differentials.* This includes issues or inequalities in the design or use of measures to promote work-life balance, and in professional promotion; and
3. *An action plan for the correction of pay inequalities,* described in further detail below.

Spain does not specify a specific method of statistical analysis but requires that employers adopt an analytical method that meets the objectives of the pay audit. Pay audits remain valid for as long as the company’s equality plan remains valid, unless a reduced period is established in the equality plan which would require the company to conduct a pay audit more frequently. De facto, this means that pay audits remain valid for up to a maximum period of four years, and must be conducted at least every four years.

Alongside the salary audit, **companies developing an equality plan are also required to analyse specified gender-relevant non-pay information**,²⁰ including an analysis of selection and hiring process; professional classification; training; professional promotion; working conditions, including salary audits; co-responsible exercise of the rights of personal, family and work life; under-representation of women; remuneration; and prevention of sexual and gender-based harassment. This includes, for example, quantitative and qualitative indicators such as gender gaps in employee numbers by seniority, job category, salary level and contract type, and gender gaps in training, hours worked, promotions, and use of parental leave (non-exhaustive list) (OECD, 2023^[41]). Employers are required to include a summary and the main conclusions and proposals from their analysis in a report that forms part of their Equality Plan (which is registered online and made available to the general public).

All employers are **required to take steps to remedy inequalities identified through pay audits**, and more intensive measures are mandated where significant inequalities are identified. As outlined above, all pay audits are required to contain an action plan setting out what steps will be taken to correct any inequalities identified through the audit, which contain objectives, the steps that will be taken, the schedule, the person or people responsible for monitoring its implementation, and the “monitoring system.” Where pay gaps of 25% or higher are identified, employers are required to justify that the pay gap is not related to gender. If the pay audit highlights an under-representation of people from one particular gender in positions or hierarchical levels, the equality plan must include actions to correct the imbalance.

Transparency is comparatively low, and will need to be strengthened

Transparency of gender pay information is comparatively low by OECD standards: while employees have a right to access the information collected in pay registries, it is not made available to workers proactively, and is not made publicly available. While broad coverage means that in principle all Spanish companies should be able to provide their employees with gender pay gap information, employees can generally access the information in pay registries only by making a request to the legal representative of workers in their company. In companies where there are no legal representatives of workers, employees can access some information in the salary registry directly, namely percentage differences. Companies are currently not required to report pay information to equality and/or state bodies nor to social partners. This should

change in 2026 with implementation of the EU Pay Transparency Directive, which requires EU Member States to designate a monitoring body for gender pay transparency, and for that monitoring body to make employer-level gender pay information publicly available (see Box 1.2).

Transparency of pay auditing information is somewhat higher, as employers are required to make the results of their pay audit publicly available. All employers that complete an equality plan are required to register it, and are required to include the outcome of their pay audit when they do so. The results of pay audits are required to be registered with the equality plan, which are made available to the general public in a public registry, which enables individual employers to be identified.

Spain carries out proactive compliance monitoring

Spain takes a proactive approach to monitoring compliance with the reporting requirements, including through proactive inspections. The Labour and Social Security Inspectorate is responsible for monitoring compliance with pay transparency requirements, and carries out proactive work. Inspection campaigns on equality and gender-based discrimination have been included in annual plans agreed with the autonomous communities, and have been reflected in the Strategic Plan of the Inspectorate. Rates of compliance with the requirements are not known, as data on compliance is not currently collected. Non-compliant companies in Spain can face financial penalties or administrative/judicial action.

Spain has also implemented some ancillary measures to encourage compliance with the relevant requirements, and to promote progress in narrowing the gender pay gap. Public sector organisations are not allowed to contract with private sector companies that do not prepare an Equality Plan when they are required to (pursuant to the *Ley de Contratos del Sector Público*), meaning in principle that public sector organisations should not contract with private sector companies with 50 or more employees that have not conducted a pay audit and put in place a plan to address any inequalities identified in the audit. Companies that do not comply with the obligation to have an Equality Plan are also not eligible for specified social security contribution bonuses in some contexts.²¹ Pay transparency legislation also established a governance mechanism to promote progress: the Ministry of Labour and Social Economy, the Ministry of Equality and representatives of business and trade unions are required to meet every six months to assess the impact of the measures taken to address the gender pay gap (Royal Decree 901/2020).

Strengths and challenges in Spain's approach to gender pay gap reporting

Spain stands out for its arguably **strong focus on the question of equal pay for work of equal value and for pay auditing requirements** which are comprehensive in their reach and scope. In Spain, companies with 50 employees or more are explicitly required to report on pay gaps for workers performing work of equal value. Greater attention could be paid to ensuring transparency, as pay information is generally only available to workers on request. Transposition of the EU Pay Transparency Directive – which requires public reporting through a designated monitoring body – is expected to improve transparency.

Tools and guidance on pay gap reporting and pay auditing

Spain has made tools and guidance on pay gap reporting and pay auditing available:

- The remuneration (pay) registry tool is available here: https://www.mites.gob.es/es/portada/herramienta_registro_retributivo/index.htm.
- A technical guide for employers on pay auditing with a gender perspective (available as part of broader guidance on the development of equality plans) is available in Spanish: <https://www.igualdadenaempresa.es/asesoramiento/herramientas-igualdad/home.htm> and in English: [igualdadenaempresa.es/asesoramiento/herramientas-igualdad/docs/Remuneration Registration Tool User Guide.pdf](https://www.igualdadenaempresa.es/asesoramiento/herramientas-igualdad/docs/Remuneration%20Registration%20Tool%20User%20Guide.pdf).

- The public registry where employers are required to register equality plans is available here: <https://expinterweb.mites.gob.es/regcon/pub/consultaPublicaEstatat>.

4.5.3. Salary transparency prior to employment

Like many other OECD countries, Spain is currently working to develop requirements on salary transparency prior to employment, in line with the EU Pay Transparency Directive.

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Notes

¹ In Belgium, every four years companies that employ more than 50 people on average during the referent period are required to hold social elections for works councils and workplace health and safety committees. Companies with 50 or more employees elect representatives for a Committee for Prevention and Protection at Work (CPPW), and companies with more than 100 workers on average during the referent period elect representatives to the CPPW and a Works Council. Within organisations, these bodies are the primary consultative bodies for workers, and are made up of representatives of company leadership, and representatives of workers. Companies required to hold social elections are required to set up a participation body, which are established at the level of the “Technical Operating Unit” (TOU). In Belgium, the enterprises required to report pay information are the Technical Operating Unit (TOU), which is determined based on social and economic criteria. Technical Operating Units generally correspond to legal entities, though this is not necessarily a given. Technical Operating Units are determined every four years during the social elections, in consultation between the employer and the unions. Reporting obligations are determined at the same time, when the parties determine if the size threshold has been reached that would require them to hold social elections and establish a works council. The courts can intervene in circumstances where there is disagreement.

² Based on the number of organisations required to initiate social elections in Belgium.

³ This data is established with reference to specified headings from the company’s annual accounts.

⁴ Employers are separately required to provide some gender pay information to government annually: when the pay equity law was passed, a gender component was embedded into existing company reporting requirements, meaning that employers became obliged to gender-disaggregate existing data provided to the National Bank in its annual social balance sheet (Institute for the Equality of Women and Men, 2021^[6]). Companies’ social balance sheets are used to calculate economic and financial indicators, and include for example data on the number of employees by gender and level of education (Institute for the Equality of Women and Men, 2021^[6]). However, this is a separate requirement from employers’ pay gap reporting requirements.

⁵ In line with the Social Penal Code (Article 191/1).

⁶ Full-time employees with permanent employment contracts and home workers are included, part-time employees and employees with fixed-term, intermittent or temporary employment contracts are included in proportion to their working hours, while apprentices and workers with professionalisation, employment support and initiative-employment contracts are excluded. Part-time employees are included when determining staff headcounts, by dividing their contractual working hours by standard full-time working hours. In France, indirectly employed workers are counted provided they have been with the company for at least one year, and are not replacing an absent or suspended worker (e.g. a maternity or paternity leave cover). When determining their eligibility to report, companies are required to use a staff headcount at a snapshot in time, namely on the 1st of March every year (the date when companies are required to publish the Index). Companies are required to include all workers in staff headcounts irrespective of whether they are working in different establishments, which should help to ensure the inclusion of workers in companies that have several physical locations.

⁷ Pursuant to Article 9 of the Law of 19 July 2023, amending the General Civil Service Code, “when managing at least fifty agents, the ministerial departments, the public establishments of the State, the regions, the departments, the communes and the public establishments of inter-municipal cooperation with more than 40 000 inhabitants, the National Centre for the Territorial Civil Service and the public

establishments mentioned in Article L. 5 shall publish each year, on their website, indicators relating to the gender pay gap and the actions implemented to eliminate them. These indicators are made public on the website of the Ministry in charge of the civil service. These indicators shall be presented each year to the deliberative assembly of the local authorities and public establishments mentioned in this article.”

⁸ Employers submitting information for the Professional Equality Index can have incalculable scores on specific indicators (for example, the “pay gap” indicator), or on the Index as a whole. In some cases, an incalculable score on a specified indicator would leave to an overall “incalculable” score on the Index as a whole, though this is not always the case. Where employers have incalculable scores on specific indicators but an overall calculable Index score, the number of points is adjusted proportionally.

⁹ OECD Secretariat, based on data from the Egapro database, available at: <https://egapro.travail.gouv.fr/index-egapro/recherche>. Accessed 4 December 2025.

¹⁰ For more information, see the Spreadsheet for calculating the Equality Index for companies with 50 to 250 employees, available at <https://travail-emploi.gouv.fr/index-de-legalite-professionnelle-calcul-et-questionsreponses>. The spreadsheet contains the formulae used to calculate the Index, together with the scoring system applied for obtaining the number of points for the indicators.

¹¹ Companies with PEI scores below 75 points must determine corrective measures during usual negotiations on professional equality between women and men (which takes place at least once every four years), or otherwise employers can decide them after consulting with the Social and Economic Committee (*Comité social et économique*) (Government of France, 2024^[19]).

¹² In France, affected companies are required to provide their Professional Equality Index (PEI) scores to employees by publishing the results for each indicator in an accessible manner on their website or – where there is no website – to make the results available to employees by other means. Companies are also required to make the results available to the social and economic committee (CSE, the representative staff body in French companies with 11 or more employees) via the social and economic database (the BDESE). Employers are required to include the overall Index score; results for each indicator, even if some indicators cannot be calculated; and any “useful” accompanying information such as the methodology used. If the Index could not be calculated, employers are required to explain why it could not be calculated.

¹³ Ministerial Council Resolution No. 18/2014 does not specify the gender pay information that state-owned companies are required to report.

¹⁴ This includes for example worker information, such as gender, age, education, occupational category, tenure and hours worked for all employees; and firm information, such as the industry, location, ownership and sales of the company.

¹⁵ The threshold for compliance is an administrative decision, based on the provisions laid down in Directive 970/2023. In 2023/24, the minimum threshold for Labour inspection action was 5% or more, based on the adjusted gender pay gap by four employee characteristics who have the same profession at the 1st digit level, the same qualification at the 1st digit level, the same educational qualification at the 1st digit level and the same seniority. In 2025-2026, the minimum threshold is more than 5%, based on the gender pay gap at the organisational level.

¹⁶ In Spain, rules for company headcounts (to determine eligibility for reporting) cover all employees with a contract in force at the time of making the calculation regardless of their type of contract (permanent,

temporary, or permanent seasonal). Part-time workers regardless of their working hours. Temporary contracts terminated at the time of making the calculation are included if they were in force in the previous six months (every hundred days worked or fraction will be calculated as one more employee).

¹⁷ Workers' Statute, Article 28.2.

¹⁸ This includes companies that are mandated to complete an equality plan, and companies that voluntarily choose to do so.

¹⁹ Royal Decree 901/2020.

²⁰ See Article 7, 8 and the Annex of Royal Decree 901/2020.

²¹ Royal Decree-Law 1/2023, of 10 January, on urgent measures regarding incentives for employment and improvement of the social protection of artists.

Annex A. Overview of measures to help employers or social partners implement gender-neutral job evaluation and classification schemes

Table A A.1. Overview of measures to help employers or social partners implement gender-neutral job evaluation and classification schemes

Tools, methodologies, capacity-building, guidance or training available to help employers or social partners implement gender-neutral job evaluation and classification schemes, July/August 2025

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
Australia ¹	(i) The Australian Public Service Commission (APS) provides an APS Role Evaluation Tool to support a common approach to determining the relative value of a role in the APS (i.e. for Commonwealth public sector employees engaged under the Public Service Act 1999 (Cth). LINK (ii) The Victorian Equal Opportunity and Human Rights Commission has published <i>Conduct gender-neutral job</i>	X	X	Amendments made to the Fair Work Act 2009 (Cth) as a result of the Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022 (Cth) require the Fair Work Commission to take gender equality into account when determining minimum rates of pay under modern awards. The Fair Work Commission is reviewing five Modern Awards to remedy findings of gender undervaluation. The Commission has made decisions to vary classifications and minimum wage rates in multiple awards as a result of the review, which remains ongoing. LINK	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	<i>evaluation</i> , a pay equality toolkit for employers LINK				
Austria	<i>"Toolbox income report"</i> for pay reporting only LINK	Guidance on systematic job evaluation for public sector positions in Austria, based on multiple, defined criteria and rating scales. LINK	Private sector: (i) Project "100% – equality pays off" is an ESF-funded project (2020-2023) providing free consultancy to Austrian companies to help them design transparent remuneration systems and implement fair and transparent salary systems in accordance with the principle of equal pay for equal work. LINK Public sector: (ii) The central training centre of the Federal Civil Service (Verwaltungsakademie) provides courses for the preparation of job descriptions and on the procedure and logic of the federal evaluation procedure. LINK The following do not expressly deal with job evaluation or classification but share good practices with a gender perspective: (iii) The Equal Pay Network is an ESF+ project funded by the European Union and the Austrian Federal Ministry of Labour, Social Affairs, Health, Care and Consumer Protection, focussing on reducing the gender pay gap through a regional, sector-specific approach in the tourism and industry sectors across four regions. The project delivers capacity-building activities including workshops, information events and	To ensure consistency, the job evaluation for the Federal public service is carried out centrally by the Federal Chancellery.	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
			discussion panels for regional stakeholders, entrepreneurs and employees, with the goal of sustainably improving women's lifetime earnings. LINK (iv) The Ombud for Equal Treatment (Gleichbehandlungsanwaltschaft, GAW) provides independent and free-of-charge legal advice and support to individuals affected by discrimination, raises awareness through brochures and workshops, and promotes the development of legal standards in relation to equal treatment and non-discrimination. LINK		
Belgium	The "Checklist on Non-Sexism in Job Evaluation and Classification" (Institute for the Equality of Women and Men) can be used to detect gender discrimination in job classifications. When submitting their classifications, employers must indicate whether they used it when developing their pay structure. LINK	(i) The manual "Classification de fonctions sexuellement neutre" (Classification of sexually neutral functions) methodologies and best practices for integrating a gender-neutral classification in practice and thus guarantee equal pay for work of equal value. It aims to review the basic principles of job evaluation systems, and to warn against the risks of discrimination in the job evaluation process. This manual can serve as a guide for anyone responsible for or interested in job evaluation and salary determination. LINK (ii) The "Classification de fonctions analytique – Guide pratique" (Analytical classification of functions – A Practical Guide) reviews gender-neutral job evaluation systems, and establishes their usefulness in ensuring equal pay. LINK	X	The BE-MAGIC project was developed within the framework of the CERV-2024-GE- call for proposals to promote gender equality – priority 2 by the European Commission. The project was launched in January 2025 and will run for two years. Its aim is to improve national guidance and tools for gender-sensitive job evaluation and classification systems and to raise awareness of this improved guidance and innovated tools among employers' and workers' representatives in Belgium and to support and advance the implementation of the Pay Transparency Directive – Article 4.2 in Belgian law and collective bargaining practice. See Box 2.5 for more information on this project.	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
				LINK See also columns Analytical tools and toolkits and Methodological guidance.	
Canada	(i) Pay Equity Toolkit designed to help small to medium sized federally regulated organisations create their pay equity plan (see also columns Analytical tools and toolkits, Methodological guidance, and Capacity building and implementation support): (a) Pay equity plan tool, which helps employers gather and organise the information they need to build their pay equity plan. (b) Pay equity plan summary template, which helps employers organise the information entered in the Pay Equity Tool to meet the requirements of the Act. The template can be printed and posted. (c) Hourly calculator, an Excel tool to convert annual salary to an hourly amount. (ii) "Pay Equity Compass", an online	Pay Equity Toolkit designed to help small to medium sized federally regulated organisations create their pay equity plan (see also columns Analytical tools and toolkits and Capacity building and implementation support): (d) User guide, which explains how to use the Pay Equity Tool to create your pay equity plan. (e) Job evaluation guide, which helps employers understand the principles of job evaluation and how to use the Pay Equity Tool to apply this method. LINK	(i) Pay Equity Toolkit designed to help small to medium sized federally regulated organisations create their pay equity plan (see also columns Analytical tools and toolkits and Methodological guidance): (f) Case study, which demonstrates the steps an organisation takes to create their first pay equity plan using the Pay Equity Tool as a guide. (ii) In collaboration with TÉLUQ University, the Office of the Pay Equity Commissioner is offering a free online course, which guides participants through key steps of developing and enacting the pay equity process. LINK (for both)	X	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	tool that helps workplace parties determine if the Pay Equity Act applies to their workplace, and if it does apply, the steps that their employer would need to take. LINK (for both)				
Costa Rica	X	X	X	The following do not expressively deal with job evaluation or classification but share good practices with a gender perspective: (i) Good Practices Guide in Human Resources Management from a Gender Perspective (2023) LINK (ii) As part of INAMU's (<i>Instituto Nacional de las Mujeres</i>) Gender Equality in Employment Strategy, a synchronous virtual training programme is being developed under the theme "Introduction to the Gender Perspective in Employment", aimed at representatives of private companies and public entities. The topics covered are the same ones that are cross-cutting within INTE-G:38-2021 Standards and the System of Good Labor Practices for Gender Equality. This course is implemented twice a year. LINK	X
Czechia	(i) Logib tool: A gender pay analysis tool originally developed in Switzerland, tested by the Ministry of Labour	(i) Action Plan for Equal Pay for Women and Men 2023-2026 – Measure 2.5.1: Methodologies for assessing and comparing the value of work, equal work, and work of equal value in line with the	See Methodological guidance (Action Plan for Equal Pay for Women and Men 2023-2026 – Measure 2.5.1)	X	(i) Action Plan for Equal Pay for Women and Men 2023-2026 – Measure 1.6.1 foresees the provision of training for all employers on the topics of

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	and Social Affairs on Czech employers of different sizes and adapted to the Czech context; includes a simple method for comparing the value of work. LINK	Czech Labour Code, including practical guidance materials with examples, criteria, and procedures; several handbooks for employers and employees, as well as a general handbook, have been published and made publicly available. LINK (ii) A detailed methodology developed for the public and state sectors where remuneration is salary-based, which also serves as guidance for remuneration practices in the private sector. LINK			equal pay and pay transparency, with funding from the European Social Fund under the Operational Programme Employment Plus (OPZ+). The aim is to raise awareness and improve employer practices related to fair and transparent remuneration, including the application of gender-neutral job evaluation principles. This measure has not yet been implemented and is the responsibility of the Ministry of Labour and Social Affairs. (ii) Planned implementation framework aligned with the EU Pay Transparency Directive (under development): The Ministry of Labour and Social Affairs is developing a set of interrelated instruments to support employers in implementing gender-neutral and gender-sensitive job evaluation and pay-setting in line with the Labour Code and the Directive. This forthcoming framework is expected to include: (a) a practical methodology for assessing and comparing the value of work, (b) a job evaluation tool tailored to small and medium-sized employers, and (c) model internal pay regulations adapted to different employer

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
					sizes.
Denmark	X	X	The social partners provide support for their members, employees and employers, on how to compare the value of work in line with the Danish labour market model.	X	X
Estonia	X	There is methodology available for public sector provided by Ministry of Finance. It provides a systematic methodology for job evaluation – i.e. a structured way to determine the relative value of different jobs within an organisation. It is designed primarily to support the development of fair pay structures and internal comparability of jobs. LINK	X	X	X
Finland	X	X	X	X	In spring 2026, Finland plans to apply EU-wide guidelines to the national system of gender-neutral job evaluation and classification. The need for training has been acknowledged, but national training has not yet been prepared or planned. Training for companies will be available.
France ²	X	Guide to professional classifications for branch negotiators (May 2024): ANACT (<i>Agence nationale pour l'amélioration des conditions de travail</i>) provides guidance on professional classification systems used in branch-level collective bargaining, directly supporting job evaluation and classification processes. LINK	(i) As part of DGT's (<i>Direction générale du Travail</i>) monitoring, some branches facing difficulties (in issues such as low minimum wage levels, compressed wage grids, or outdated classifications) have met individually the Ministry of Labour. These meetings, often held before the monitoring committees, serve (a) to demonstrate the Minister's commitment to collective bargaining, which is central to employee rights; and (b) to encourage	Guide for taking gender equality into account in classification systems (developed by the <i>Conseil supérieur de l'égalité professionnelle</i>) specifically addresses how gender equality should be integrated into job classification systems. LINK	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
			progress in negotiations by bringing together social partners to confront their positions, identify sticking points, and move beyond divisions in the interest of employees and the attractiveness of the sector. (ii) At the October 2023 Social Conference, following input from social partners, the government announced enhanced support for branches to help revise their classification systems. As part of this, the DGT developed: (a) a guide on classifications (see Methodological guidance in Section 3.4), and (b) a webinar for social partners in the branches, which aimed to reiterate the principles and steps for revising classification systems and included testimonials from branches that had recently updated their systems. LINK (iii) To continue this support and respond to concerns expressed by the branches, the DGT and ANACT (National Agency for the Improvement of Working Conditions) launched a call for projects to provide financial assistance (in the form of grants) for branch-level actions that directly contribute to the operational implementation of updated classification systems, with one call in 2024 and another in 2025. LINK		
Germany	The tool “eg-check.de”, which is offered by the Federal Anti-Discrimination Agency, allows employers to	X	X	The so-called “EVA list” (EVA, short for “Evaluierung von Arbeitsbewertungsverfahren” = “evaluation of job assessment procedures”), developed by the	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	counteract the risks of discrimination in the pay of women. The tool helps to reveal the specific causes of unequal treatment within the company. LINK			Institute for Economic and Social Research (WSI) on behalf of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, can be used by social partners to evaluate whether job assessment procedures in collective bargaining agreements are gender-neutral. LINK	
Iceland	X	X	X	See "Under development or planned"	The Icelandic Government and the Association of Icelandic Municipalities announced (2023) that a new job evaluation system will be developed. Based on recommendations of an Action Group on Pay Equality and Equality in the Labour Market, it will focus on eliminating wage disparities resulting from a gender-segregated labour market and the systemic undervaluation of traditionally female-dominated occupations. Implementation was anticipated to take up to three years, with the new system to be finalised no later than the end of 2026. Subsequently, a steering committee was appointed and tasked to follow up on the statement (with representatives from the Ministry of Finance and Economic Affairs, the Ministry of Social Affairs and Housing, the Confederation of Icelandic Employers,

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
					employees' associations, and public sector employers' associations, while the Ministry of Equality holds the overall responsibility for the matter). The committee will seek to collaborate with the Equal Pay Agency. The government will ensure appropriate funding, and the steering committee is responsible for developing the job evaluation system consistent with the goals of pay equality, the quality of public services, and strategic human resource management. The committee is expected to submit proposals for the system by the end of 2026. Iceland's questionnaire response highlighted that various occupations where women constitute a large majority – such as teaching and nursing – have historically not been fairly remunerated, in part because these roles evolved from unpaid domestic work. The new evaluation system aims to incorporate factors such as emotional labour, caregiving responsibilities, and interpersonal competencies, that have been overlooked in traditional job evaluations, with the goal of achieving more equitable pay structures.

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
					LINK
Israel	X	The EEOC (Equal Employment Opportunity Commission) issued guidelines regarding the implementation of Equal Pay for Female and Male Employees Act Amendment No. 6, which include explanations and examples concerning the classification of types of employees, job positions, and ranking levels. They provide operational guidance on applying the principle of equal pay for work of equal value. However, they do not mandate a specific job evaluation methodology, nor do they establish a formal, standardised job classification system. LINK	X	X	X
Korea	X	X	Through corporate consulting on Affirmative Action and regular workshops for honorary supervisors for equal employment, Korea guides companies on the methodologies for assessing work of equal value regardless of gender.	X	X
Latvia	X	X	X	X	Within the framework of the EU co-financed project "Promotion of Equal Opportunities and Non-Discrimination", it is planned to work out Guidelines (a step-by-step action toolkit) for the development of gender-neutral job evaluation and classification systems to support SMEs in the process of ensuring transparent pay systems.
Lithuania	X	(i) In 2023, a private company commissioned by the public sector prepared methodological	The State Labour Inspectorate regularly organises public trainings. During the training, recommendations are provided	X	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
		recommendations for the development of a pay system, which briefly explains how to compare jobs with each other; this methodological tool is also publicly available and can be used by all employers. LINK (ii) In 2004, social partners approved a job evaluation methodology that can be used by all employers and is publicly available LINK	on the development of salary systems, examples of job comparisons are provided, and practical questions are answered. Institutions are <i>not</i> given the opportunity to submit their salary systems and receive their analyses, but they are given the opportunity to evaluate their existing salary systems, job grouping, and receive answers to practical questions.		
Luxembourg	Analytical tool “Logib” based on Switzerland’s tool, developed by the Ministry for Gender Equality and Diversity and available for the private sector. LINK	X	X	X	X
Mexico	X	X	X	The following do not expressively deal with job evaluation or classification but share good practices with a gender perspective: (i) UNDP Gender Equality Seal: Awarded to companies that promote equal pay, inclusion, and equitable evaluation of professional skills. It assesses hiring, promotion, and training practices. LINK (ii) Distinction for Equality Between Women and Men (CDMX): Recognises and incentivises companies that incorporate gender equality criteria into human resources processes, including efforts to	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
				properly value roles traditionally held by women. LINK	
Netherlands	X	X	X	X	Not yet. When the EU Pay Transparency Directive is implemented, the Dutch Government is looking into facilitating employers in establishing pay structures.
New Zealand	(i) The Gender Pay Gap Tool and information related to it was developed by the Ministry for Women to provide a standardised approach for private sector businesses and other organisations to measure their gender pay gap. It is a voluntary tool, intended to encourage and make it easy for businesses to calculate their gender pay gap and then address their gaps with an Action Plan. LINK (ii) Spotlight Skills Recognition Tool – An online skills recognition checklist designed to help organisations assess their practices to ensure that skills and qualifications are recognised consistently and fairly, particularly in relation to gender equity	A practical guide explaining the job evaluation standard NZS 8 007:2006 and how to apply it in a gender-inclusive way. LINK	X	See column Analytical tools and toolkits.	MBIE (Ministry of Business, Innovation and Employment) is currently developing guidance to support the implementation of Pay Equity legislation changes, which are going to be available in the coming months. It is anticipated that the guidance will include publicly available information on how to review pay and employment equity, methods for assessing job size and identify gender bias (including Spotlight skills identification, Gender-Inclusive Job Evaluation Standard), and how to raise and assess a pay equity claim e.g. how to identify and use comparators. This information will be applicable to public and private sector employers/employees.

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	in pay and progression. It asks employers to consider how they evaluate skills, ensure transparency, and remove barriers that might lead to undervaluation of certain jobs or workers. LINK (iii) Pay equity information from parties to claims has also been collected into the Employment Services Repository, including job descriptions, anonymised wage and salary data, summary job profiles, anonymised interview transcripts, general areas of responsibility and skills, workforce analysis, evidence reports. This data is intended to assist parties in a pay equity claim. If parties to a claim agree, they will be able to use employees covered by a previous settlement (settled after 14 May 2025) as a comparator in their own claims. LINK				
Norway	(i) The Norwegian Directorate for Children,	See column Analytical tools and toolkits: Bufdir's guidance material.	The Equality and Anti-Discrimination Ombud is mandated to provide guidance	Section 26 of the Equality and Anti-Discrimination Act obliges all	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	Youth and Family Affairs (Bufdir) has developed guidance materials on the activity and reporting duties under the Equality and Anti-Discrimination Act, including the obligation to conduct pay mapping. The guidance outlines how employers should proceed when assessing whether different jobs are of equal value. The guidance material from Bufdir includes methods and analytical tools. LINK (ii) Additional guidance can also be found in the preparatory works to the Equality and Anti-Discrimination Act and on the website of the Equality and Anti-Discrimination Ombud. LINK		about the Norwegian Anti-Discrimination Legislation. This includes guidance about Section 34 and the activity and reporting duties enshrined in Section 24 to Section 26 c (see column Measures to address valuation bias). The Ombud's guidance includes both providing advice in individual cases and offering lectures and training courses.	employers, regardless of sector or size, to work actively, purposefully, and systematically within their organisation to promote equality and prevent discrimination. The law specifies that this shall include pay and working conditions. In Bufdir's guidance materials on the duty to promote equality, it is recommended that, when assessing risks of discrimination in pay conditions, employers begin by examining whether and how unconscious biases may contribute to disparities within their organisation – particularly in relation to work tasks and responsibilities, pay (including overtime pay and other supplements) and opportunities for increased working hours or permanent employment.	
Portugal	(i) CITE (Commission for Equality on Labour and Employment) has developed a support guide for job evaluation based on objective criteria that are common to both women and men. The system is recommended (and not	The CT216 – Technical Committee for Equal Pay between Women and Men, established within the framework of the Equality Platform and Standard11 project, developed a Management System Standard for Equal Pay between Women and Men (NP 4 588:2023), published on 15 June 2023, which can be consulted and purchased on the IPQ website. This document, adopted as a	Within the scope of the “Equality Laboratories,” CITE has promoted online clarification sessions on Equal Pay between Women and Men and on the implementation of Law No. 60/2018. Alongside these training sessions, clarifications were also provided via email and telephone contact.	Recognition and Incentives for Good Practices (on a voluntary basis): The Commission for Equality in Labour and Employment (CITE) annually awards the Equal Pay Seal to companies that promote equal pay between women and men. LINK	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
	mandated), and the company may choose a different system that allows for the evaluation of job components based on objective criteria. LINK (ii) 1) Tool for employers, Self-Assessment Survey on Equal Pay Between Men and Women in Companies LINK	management system, may complement the law and assist organisations in implementing measures in this area. LINK			
Spain	In 2022 a job evaluation tool was published online. This tool is a result from social dialogue, with participants from the most representative workers' and employers' organisations, independent experts, and members of the Ministry of Employment and Social Economy and of the Ministry of Equality's Institute for Women. LINK LINK	To support implementation, the government issued Order PCM/1047/2022, establishing an official job-evaluation procedure and technical guidelines. The associated tool is not compulsory but sets the minimum requirements needed to guarantee that companies' job evaluations are objective and gender-neutral. Tools and guidance are publicly available on the Ministry's website. LINK	X	X	X
Sweden	X	The guide "Lönekartläggning" published by the Swedish Equality Ombudsman (Diskrimineringsombudsmannen, DO) provides practical guidance for employers on how to carry out pay surveys in	The Equality Ombudsman is to supervise compliance with the Discrimination Act and shall inform, educate and have other contacts with authorities, companies, individuals, and organisations (The Act	According to the Discrimination Act Ch3 §7, employers are to promote gender balance in different types of work, among different categories of employees and in management	X

Country	Analytical tools and toolkits	Methodological guidance	Capacity building and implementation support	Measures to address valuation bias	Under development or planned
		accordance with Swedish discrimination law. In particular, it explains how employers should systematically analyse pay differences between women and men, how to identify work of equal value by comparing jobs based on objective factors such as requirements, responsibilities, effort, and working conditions; how to detect unjustified gender pay gaps; and how to document results and plan corrective measures where disparities are found. LINK	concerning the Equality Ombudsman – 2008:568).	positions by means of education and training, skills development and other appropriate measures.	
Switzerland	The government has developed a web tool, Logib, which enables employers to 1) analyse the gender pay gap and 2) establish a systematic and gender-neutral approach to setting wages. Employers may use any method that meets the Act's requirements. LINK	X	A helpline for Logib is available, and workshops are organised by the FOGE (Federal Office for Gender Equality) to support employers who wish to know more or to use the tool.	X	X
United Kingdom	X	X	The Equality and Human Rights Commission has offered some guidance on the process, which points out some of the common pitfalls of employers. LINK	X	X

Note: Information is current as of July/August 2025, when the bulk of data collection took place.

1. Until it was withdrawn in 2023, Standards Australia provided a gender-inclusive job evaluation and grading standard (<https://www.standards.org.au/standards-catalogue/standard-details?designation=as-5376-2012>).

2. Information for France relates to the private sector only.

Source: 2025 OECD Pay Transparency Questionnaire.

Annex B. Key actors involved in the definition and implementation of changes related to the EU Pay Transparency Directive

Table A B.1. Key actors involved in the definition and implementation of changes related to the EU Pay Transparency Directive

Country	Drafting the law	Negotiations	Consultation, advice	Implementation	Tools, methodologies	Other	Comments
Austria	NG	NG; SP-N		NG	NG; SP-N		NG is responsible for the labour law in the private sector at federal level and for public service law at federal level
Belgium	NG; SG	SP-N	SP-N	NG; SP-N	NG; SP-S	SP-S	- NG: Framework law for everything not covered by collective bargaining agreements between social partners within the CNT; development of tools to assist sectors - SG: Regulations applicable to the public sector in regional governments - SP-N: Transposition of the directive via collective bargaining agreements - SP-S: Execution/implementation of the obligations of the directive via collective bargaining agreements
Czechia	NG		SP-N; SP-S; CU; Other		NG		
Denmark	NG	NG	NG; SP-N; SP-S	NG; SP-N; SP-S; CU	NG; SP-N; SP-S; CU		
Estonia	NG		NG, SG, SP-N, SP-S, CU				The Ministry of Economics and Communication is responsible for transposition of the directive.
Finland	NG	NG; SP-S	CU; Other	NG	NG		Other actors involved in consultation include National Statistics and Ombudsman for Gender Equality.
France	NG		NG; SP-N	NG	NG		NG drafts legislative and regulatory texts; organises consultations with social partners (also regarding the transposition of the Directive); provides tools and support for stakeholders involved (employers, trade unions, employer organisations)

Country	Drafting the law	Negotiations	Consultation, advice	Implementation	Tools, methodologies	Other	Comments
							A sample of volunteer companies will be invited to test the declaration website that is being developed, prior to its public launch
Germany							As the details of the implementation of the EU Pay Transparency Directive are still being discussed in Germany, it is not possible to provide information on the key actors at this point.
Greece					NG		NG: Implementation of FAIR PAY Project, with other stakeholders – NGO Women on Top, and NGO Association of Women Entrepreneurs of Greece (SEGE)
Hungary	NG	NG					NG has started to set up a working group and to assess the legislative tasks to begin the transposition process
Ireland							
Italy	NG	NG	NG, SP-N, SP-S, Other	NG, SP-N, SP-S, Other	NG, SP-N, SP-S, Other		NG: Minister of labour has to prepare the first draft of the law for the transposition of the European directive. To this aim the consultation of social partners is currently ongoing, on the one hand, while the minister is actually co-operating with a research institute (INAPP) since 2022. The draft will be shared with other Ministers, before its approval. SP: Social partners, at national and sectoral level, have been informed of the contents of the directive since 2023 and have been actively involved in the transposition, through a consultation process that is still ongoing. Other: Research and academic institutes and equalities bodies
Latvia	NG	NG, SP-N	NG	NG	NG		Ministry of Welfare and State Chancellery are main actors involved in the transposition process of the Directive.
Lithuania	NG	NG SP-N	NG; SP-N	NG; SP-N		SG; SP-S CU; Other	- NG: prepared proposals for amendments to the laws, presented them to social partners, is currently co-ordinating the final text of the laws with social partners - SP-N: evaluates the proposed amendments to the laws, makes suggestions for their improvement - SP-S: some partners participate in social dialogue - Other: When transposing the directive, the accountants' association is consulted on data collection. Data collection solutions are sought with other public sector institutions.
Luxembourg	NG	SP-N	SP-N; SP-S; CU	NG	NG		
Netherlands	NG	SP-N		NG; SG; SP-N; SP-S; CU	NG; SP-N; SP-S	.	- NG should implement the Directive. In facilitating employers, the Ministry of Social Affairs and Employment will design tools/guidelines, for instance for pay structures. Also, the NG, as employer, will implement the Directive in its organisation. - Regional governments are employer themselves, so will implement the Directive - Social partners are involved in designing the draft law of the implementation of the Directive. Besides that, they are involved in implementing, to provide tools for

Country	Drafting the law	Negotiations	Consultation, advice	Implementation	Tools, methodologies	Other	Comments
							SME. Social partners also have specific tasks, for instance for the right for requests of employees. - On sectoral level, social partners are involved in designing tools for the implementation of the Directive. They sometimes design these structures themselves or transpose them in collective agreements. - Company level unions, most specifically workers councils, are involved in implementing the Directive. They have specific roles with some transparency obligations, e.g. in the process of checking pay reports and solving pay differences.
Poland	NG		SG; SP-N; SP-S; CU	NG	NG		- NG will draft a bill to implement the Directive, which will be sent to the parliament. - The draft law will be consulted within the framework of the Joint Commission of Government and Local Self-Government. The role is not the result of the transposition of the Directive. - Entities can submit comments as part of the consultation. These roles are not the result of the transposition of the Directive.
Portugal	NG						
Slovak Republic	NG; SG; SP-N; SP-S; CU; Other	NG; SG; SP-N; SP-S; CU; Other	NG; SG; SP-N; SP-S; CU; Other	NG; SG; SP-N; SP-S; CU; Other	NG; SP-N; SP-S; CU; Other		Other actors: Public Slovak National Centre of Human Rights (Equality Body); National Labour Inspectorate.
Slovenia							No response
Spain	NG	NG; SP-N	NG; SP-N	NG	NG; SP-N		
Sweden	NG	SP-N	NG; SG; SP-N; SP-S; CU; Other				The government propose law to the parliament. The report on the transposition of the Directive has been sent for referral.

Note: NG stands for National Government. SG stands for Sub-national government. SP-N stands for Social partners at a national level. SP-S stands for social partners at a sectoral level. CU stands for company unions.

France answered for the private sector only.

Source: 2025 OECD Pay Transparency Questionnaire.

Annex C. Information about pay reporting measures in the public and private sectors

Table A C.1. Summary of OECD countries' pay reporting rules in countries with mandatory reporting in the private sector and/or public sector, July/August 2025

Country	Name of measure	Year	Affected sectors	Size (cut-off number of employees)	Other criteria	Frequency of reporting (in years)	Pay audits
Austria	Private: Equal Treatment Act, §11a. Public: Federal Equal Treatment Act, §6a.	2011 amendment	Private and public, rules same unless otherwise indicated	150	No	Private: 2 Public: 1	Not mandated
Australia	Workplace Gender Equality Act and subordinate instruments	2021; 2022 and 2023 amendments	Private and public (the Commonwealth)	100	No	1	Not mandated
Belgium	Gender Pay Gap Act	2012	Private	50	The regulations provide for a full form and a short form for reporting depending on whether the number of workers is 100 or more or 50 or more.	2	Not mandated
Canada	Employment Equity Act (EEA) Pay Equity Act (PEA)	EEA: 2021 amendment PEA: 2021	EEA: Private Note that under EEA non-pay reporting requirements also apply to the public.	EEA: 100 PEA: 10	EEA: Applies only to federally regulated private-sector employers, federally regulated Crown corporations, and other federal organisation. PEA: Applies to federally regulated private and public sector employers, parliamentary	EEA: 1 PEA: 3 initially, then 1 for pay surveys and 5 for pay audits.	EEA: Not mandated, but any formal or informal policy or practice with a disproportionately negative impact on members of designated groups,

Country	Name of measure	Year	Affected sectors	Size (cut-off number of employees)	Other criteria	Frequency of reporting (in years)	Pay audits
			PEA: Private and public		workplaces, and the Prime Minister's and ministers' offices.		including pay gaps, must be assessed for the presence of employment barriers. PEA: Mandated
Chile	General Standard (NCG), No. 386	2015	Private	Not applicable, the requirement to report does not depend on size.	Applies to entities supervised by the Financial Market Commission (CMF) (see endnote 3), i.e. corporations and/or public companies that are issuers of publicly traded securities or open stock corporations.	1	Not mandated
Denmark	Equal Pay Act	2008 amendment	Private and public	35 with at least 10 from each sex in same work function.	Does not apply to employers covered by collective agreements with equal pay obligations. Does not apply to employers in the industries: agriculture, horticulture, forestry and fishing.	1	A voluntary alternative to complying with the gender pay gap reporting mechanisms
Finland	Equality Act	2014 amendment	Private and public	30	Applies to companies that exercise the authority of an employer as referred to in the Employment Contract Act (55/2001).	2	Mandated if the analysis of different employee groups of the pay survey reveals clear pay differences between women and men.
France ¹	(i) Labour Code (ii) Decree n°2019-2015 (iii) Order of 17 August 2022 (iv) Decree n°2019-382 (v) Decree n°2021-265 (vi) Decree n°2022-243 (vii) Decree n°2023-623	(i) 2018 amendment (ii)-(iv) 2019 (v) 2021 (vi) 2022 (vii) 2023	Private and public	50 Requirements differ for those employers with more than 250 employees.	Companies that cannot calculate all portions of the Index are excluded. As far as public employers are concerned, public establishments of an industrial and commercial nature and certain public departments and administrative establishments employing at least 50 employees are subject to the obligation to publish the Index. Local authorities and public establishments of inter-municipal co-operation with more than 40 000 inhabitants, the National Centre for the Territorial Civil Service and other designated establishments are also subject to this obligation. Health and medico-social establishments are included in reporting.	1	Mandated
Iceland	(i) Act on Equal Status	(i) 2020	Private and public	25	No	3	Mandated

Country	Name of measure	Year	Affected sectors	Size (cut-off number of employees)	Other criteria	Frequency of reporting (in years)	Pay audits
	and Equal Rights Irrespective of Gender, Art. 7 and 8 (ii) Equal Pay Standard (certification)	amendment (ii) 2018					
Ireland	Gender Pay Gap Information Act	2022	Private	50	Applies to companies formed and registered under the Companies Act of 2014 or an existing company within the meaning of that Act.	1	Mandated
Israel	Male and Female Workers (Equal Pay) Law 5 724-1 964	2022 amendment	Private and public	518	Applies also to persons required to report under legislation specified in section 6A (i.e. Budget Basics Law No. 5 745-1985, section 33; Associations Law No. 5 754-1980, section 36(b); Securities regulations 1970, section 21; General Water and Sewage Corporations No. 5 710-2010, section 11(5)).	1	Not mandated
Italy	Equal Opportunities Code (Decree No. 198/2006), Art. 46 Procedure laid down in Interministerial decree of June 2024	2021 amendment	Private and public	50	No	2	Not mandated
Japan	Act on the Promotion of Women's Active Engagement in Professional Life	2025 amendment	Private	301 101 in 2026	No	1 (Report within approximately three months after the end of the fiscal year)	Not mandated
Korea ²	Equal Employment Opportunity and Work-Family Balance Assistance Act, as amended by Affirmative Action	2020 amendment	Private and public, rules same unless otherwise indicated	Private: 500 (300 or more full-time employees for companies that are obliged to provide disclosure in accordance with	No	1	Not mandated

Country	Name of measure	Year	Affected sectors	Size (cut-off number of employees)	Other criteria	Frequency of reporting (in years)	Pay audits
				Article 14 of Monopoly Regulation and Fair Trade Act) Public: Not applicable, the requirement to report does not depend on size.			
Latvia ³	Law on Remuneration of Officials and Employees of State and Local Government Authorities	2018 amendment	Public only	N.A.	No	Monthly	Not mandated
Lithuania	Labour Code, Art. 23(2)	2017	Private and public	20	No	1	Not mandated
Norway ⁴	Equality and Anti-Discrimination Act, Section 26(a)	2020 amendment	Private and public, rules same unless otherwise indicated	Private: 50 Public: Not applicable, the requirement to report does not depend on size.	Also applies to employers that ordinarily employ between 20 and 50 persons if requested by the employees or employee representatives.	2	Mandated
Portugal	(i) Ordinance No. 55/2010 (ii) Law on Equal Pay (No. 60/2018)	(i) 2010 amendment (ii) 2018	Private	Not applicable, there is no size threshold for pay reporting. All employers must submit the Single Report (see endnote 8).	If pay differences are found, employers with 50 or more employees are subject to potential follow-up requirements. This regime applied, during the two first years of validity of the law, to companies with 250 employees or more and from the third year of validity of the law onwards, to companies with 50 employees or more.	1	Mandated
Spain	(i) Workers Statute, Art. 28.2 (ii) Royal Decree 902/2020, Art 5&6	(i) 2019 amendment (ii) 2020	Private	Not applicable, the requirement to report does not depend on size (see endnote 7).	Also applies to companies compelled by a collective agreement or a decision of the labour authority. Companies of 50 or more employees must show more information (data about work of same value) in their registry and develop and implement an equality plan.	Pay reporting: 1 Pay audit: Linked to schedule in company's equality plan.	Mandated

Country	Name of measure	Year	Affected sectors	Size (cut-off number of employees)	Other criteria	Frequency of reporting (in years)	Pay audits
Sweden	Discrimination Act 567	2014 amendment	Private and public	Not applicable, the requirement to report does not depend on size (see endnote 9).	Employers with more than ten employees need to document their work on pay audits.	1	Mandated
Switzerland ⁵	Swiss Federal Act on Gender Equality	2020 amendment 2032 sunset clause	Private and public	100	No	If the analysis indicates that equal pay requirements are being met, once. Otherwise, 4.	Mandated
United Kingdom	(i) The Equality Act (ii) Regulations	(i) 2010 (ii) 2017	Private and public	250	No	1	Employment Tribunals are required to order employers to conduct equal pay audits if they lose an equal pay claim at tribunal.

Note: Table 2.1 summarises the key features of reporting requirements in countries with such requirements in the public and/or private sectors. The year presented refers either to the year of introduction of the measure, of the most recent amendment (amend.), or of their entry into force. The content required in pay reporting and auditing processes varies across OECD countries. This is discussed in further detail in Chapter 3.

1. France has a series of public decrees outlining these reporting rules. France's related regulatory framework includes Labour Code: Articles D1142-4 to D1142-14 and L1142-8 to L1142-10 and L2242-8; Degree on the application of provisions aimed at eliminating pay gaps between women and men in the company; Order defining the presentation models and the methods for transmitting to the administration the indicators and the results in terms of the pay gap between women and men in the company; Decree on the application of provisions of Art. 104 of Law n°2018-771 for the freedom to choose one's professional future relating to professional equality obligations between women and men in the enterprise; Decree relating to measures aimed at eliminating pay gaps between women and men in the company and on the application of provisions of Art. 244 of Law n°2020-1 721 on finance for 2021; Decree relating to measures aimed at eliminating pay gaps between women and men in the company provided for by Art. 13 of the accelerate economic and professional equality and by Article 244 of Law n°2020-1 721 of 29 December 2020 on finance for 2021 (OECD GPTQ, 2022).

2. Korea: An enterprise group subject to disclosure refers to a group of companies with total assets of 5 trillion won or more, and it is designated by the Fair Trade Commission.

3. Latvia: The primary goal of this measure is not to identify gender pay gaps, but rather for budgetary purposes. The system is used by The State Chancellery, in implementing the State policy in the field of remuneration of employees in the public sector, and the Ministry of Finance, in implementing the State policy in the field of the development of the State budget. More specifically the data are used to: 1) collect systematically and update data regarding the remuneration of officials (employees), as well as analyse the requests for financing and utilisation for remuneration; 2) planning and calculating the necessary financing by designing the draft State budget for the current year and drafting legislation regarding remuneration; and 3) identify and control the current situation regarding posts and the remuneration of officials (employees). See more at <https://likumi.lv/ta/id/295098-noteikumi-par-valsts-tiesas-parvaldes-iestazu-un-citu-valsts-un-pasvaldibu-instituciju-amatpersonu-darbinieku-atlidzibas-un-personu-uzskaites-sistemu?&search=on>.

4. In Norway, private enterprises with fewer than 50 employees also have an obligation to work for equality in their pay policy – even if they do not have an obligation to conduct a survey or report.

5. More information on Switzerland's sunset clause here: <https://www.bj.admin.ch/ejpd/fr/home/actualite/news/2019/2019-08-21.html>.

Source: Updated from OECD (2023^[1]), based on 2025 OECD Pay Transparency Questionnaire.

References

OECD (2023), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, Gender Equality at Work, OECD Publishing, Paris, <https://doi.org/10.1787/ea13aa68-en>.

[1]

Annex D. Required content in private sector pay reporting

Table A D.1. Required content in private sector pay reporting

Summary of OECD countries' pay reporting requirements in countries with mandatory reporting in the private sector, July/August 2025

Country	Pay information to be reported	(Y/N) Pay information further disaggregated by:						Non-pay reporting requirements (Table 3.5) (Y/N)	Follow-up mechanism (Y/N)
		Job category	Seniority	Education	Ethnicity	Age	Other		
Austria	By gender: mean or median wages.	Y	N	N	N	N	By remuneration or salary group scheme.	Y	N
Australia	For all employees: annualised, full-time equivalent salaries, both: (1) base salary (earnings before tax, including salary sacrificed items and excluding superannuation and other payments/benefits) (2) total remuneration (base salary plus all bonuses, allowances, superannuation, and other payments).	Y	Y	N	N	N*	By employment status and type, graduate or apprentice status, and primary work location (postcode). ¹ *Collection of age data paused in 2025 and will resume again in 2026.	Y	N
Belgium	By gender: wages, benefits, employer's contributions for extra-legal insurance, and other extra-legal benefits.	Y	Y	N	Y	N	N	Y, but part of a different measure	If there is a gender gap within the company, an action plan can be put in place (not mandatory).
Canada ²	Employment Equity Act (EEA): Gender gap in mean and median hourly pay, bonus pay, and overtime pay. Note that only gaps are	Y	N	N	EEA: Y, Aboriginal and non-Aboriginal	N	EEA: By industrial sector, region, and disability and (visible) minority status. PEA: N	EEA: Y PEA: N	Y

Country	Pay information to be reported	(Y/N) Pay information further disaggregated by:						Non-pay reporting requirements (Table 3.5) (Y/N)	Follow-up mechanism (Y/N)
		Job category	Seniority	Education	Ethnicity	Age	Other		
	reported, not mean or median remuneration by gender. PEA: Compensation (including salaries, vacation pay, bonuses, and contributions to pension funds) of predominantly female job classes are compared to that of predominantly male classes.				people PEA: N				
Chile	Gender gap in mean gross basic salary (reported as a ratio; the salary of female executives and workers over that of male executives and workers)	Y	N	N	N	N	By level of responsibility.	Y	N
Denmark	By gender: mean pay (including basic salary and other cash or in-kind benefits).	Y	N	N	N	N	N	Y, but part of a different measure	N
Finland ³	Finland requires showing that mean salaries (including basic salary and variable component such as bonuses) are equal. These mean values can be expressed either in euros or as women's mean wages as a percentage of men's mean wages.	N	N	N	N	N	It is not specified how pay information should be disaggregated. Only that it needs to be disaggregated. Important factors when comparing jobs are quality and content of work tasks, competence, responsibility, workload and working conditions.	N	Y
France	Gender gap in mean pay, including ordinary basic or minimum wage or salary and all other benefits and accessories paid (results in a score out of 40 points). Four other non-pay indicators collectively result in a score out of 60 points.	Y	N	N	N	Y	N	Y	Y

Country	Pay information to be reported	(Y/N) Pay information further disaggregated by:						Non-pay reporting requirements (Table 3.5) (Y/N)	Follow-up mechanism (Y/N)
		Job category	Seniority	Education	Ethnicity	Age	Other		
Iceland	By gender: mean fixed salary, fixed additional payments and all extra payments.	Y	N	N	N	N	N	N	Y
Ireland	Gender gaps in mean and median hourly wage pay. Data on bonus pay reported separately.	N	N	N	N	N	By part-time and temporary contract status.	Y	Y
Israel	Gender gap in mean pay, as percentage. Employers must also provide employees information about the pay level they belong according to job type or ranking, and the gender pay gap in that group.	Y	Y	N	N	N	By salary class and hours worked.	Y	Y
Italy	By gender: annual gross overall remuneration (basic salary plus any additional amounts paid to the employee) at the beginning and at the end of the reporting period. Additional amounts are also reported separately.	Y	N	N	N	N	By occupation	Y	N
Japan	Gender gap presented as the proportion of female workers' annual salary (including benefits, allowances, and bonuses) relative to that of male workers. Severance pay and commuting allowance can be excluded at the discretion of each employer.	N	N	N	N	N	By regular workers v. non-regular worker status.	Y	Y
Korea	Aggregate gender gap in yearly mean pay (including basic salary, bonuses and allowance paid)	N	N	N	N	N	N	Y	Y
Lithuania	By gender: mean pay (including	Y	Y	Y	N	N	By type of employee, job	Y	N

Country	Pay information to be reported	(Y/N) Pay information further disaggregated by:						Non-pay reporting requirements (Table 3.5) (Y/N)	Follow-up mechanism (Y/N)
		Job category	Seniority	Education	Ethnicity	Age	Other		
	bonuses).						position, and salary class.		
Norway	By gender: ordinary remuneration (including various supplements, e.g. hourly wages, piecework wages, bonuses, overtime, free telephone/car/newspaper subscription, occupational pensions). It is optional to report the pay gap in kroner or a percentage.	Y	N	Y	N	N	By effort, level of responsibility and working conditions.	Y	Y
Portugal	For all employees: monthly basic pay (gross pay for normal hours of work), regular and non-regular benefits, and overtime pay, as well as the mechanism of wage bargaining.	Y	Y	Y	N	Y	By region.	Y	Y
Spain	By gender: mean and median salary (broken down by base compensation, supplements, and non-wage payments).	Y	N	N	N	N	N	Y	Y
Sweden	Not specified which statistics need to be reported. The employer is to annually survey 1. provisions and practices regarding pay and other terms of employment that are used by the employer, 2. pay differences between women and men performing work that is to be regarded as equal or of equal value. Company car, housing or travel benefits and the like that constitute salary must be included in the employer's survey.	N	N	N	N	N	Sweden has a particular approach to the assessment of whether existing pay differences are directly or indirectly associated with gender.	Y	Y
Switzerland	Beyond pay, it is not specified which variables must be included.	Y, Under	Y, Under	Y, Under	N	N	Logib module 1 disaggregates gender	Y, but part of a different	The law does not provide for any follow-up other

Country	Pay information to be reported	(Y/N) Pay information further disaggregated by:						Non-pay reporting requirements (Table 3.5) (Y/N)	Follow-up mechanism (Y/N)
		Job category	Seniority	Education	Ethnicity	Age	Other		
	The federal government provides a free analysis tool, Logib. Under Logib module 1 (recommended for employers with 50 or more employees), for all employees: monthly/hourly basic pay, allowances, bonuses and other special payments benefits, and overtime pay.	Logib module 1	Logib module 1	Logib module 1			gaps further by education, seniority, potential work experience, level of qualifications and professional position.	measure	than repeating the analysis (cf. 20-21). It is the responsibility of the employees, shareholders of listed companies and the social partners to ensure a follow-up. However, experience shows that companies often voluntarily carry out an initial analysis and make corrections on a regular basis.
United Kingdom	Gender gaps in mean and median pay and bonuses.	N	N	N	N	N	N	N	N

Note: Table summarises the content required in company pay reporting requirements in countries with such requirements.

1. In Australia, workplace location refers to a physical location under the control of an employer, and not a remote workplace such as a home address.

2. Canada's pay reporting regulation is two-fold. The Employment Equity Act applies to federally regulated-private sector employers, and the Pay Equity Act applies to federally regulated employers in both the private and public sectors.

3. For more information on Finland's measures refer to https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/75131/Act_on%20Equality_between_women_and_men_2015_FINAL.pdf?sequence=1.

Source: Updated from OECD (2023^[1]), based on 2025 OECD Pay Transparency Questionnaire.

References

OECD (2023), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, Gender Equality at Work, OECD Publishing, Paris, <https://doi.org/10.1787/ea13aa68-en>.

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Annex E. Job classification systems required or suggested to be used in private sector gender pay reporting

Table A E.1. Job classification systems required or suggested to be used in countries where gender pay gaps or gendered pay information must be further disaggregated by job categories, 2025

Country	Job classification system
Austria	Company job classification or those used in collective agreements
Australia	ANZSCO (Australian and New Zealand Standard Classification of Occupations) at major group level. Employers can voluntarily report to unit level.
Belgium	Functional classification of the company or sector; if not, subsidiary function classification (executive, managerial, executive staff). The employer must respect the sectoral job classification in the first place. If a sectoral job classification applies, the job classification at company level should not contain any provisions that conflict with the sectoral collective agreement.
Canada	EEA: Employment Equity Occupational Groups (EEOGs), based on the National Occupational Classification, Canada's national system for describing occupations. PEA: Predominantly female job classes are compared to predominantly male job classes in the same workplace doing work of equal value. Job classes are determined by the employer, or in the case a pay equity committee has been formed, by the committee, and are made up of positions within the workplace that: 1) have similar duties and responsibilities; 2) require similar qualifications; and 3) are part of the same compensation plan and are within the same range of salary rates.
Chile	By type of position and function performed
Denmark	The 6-digit DISCO code and/or equivalent classification. DISCO-08 is the official Danish version of ISCO-08 with an additional tier that further specialises job functions.
France	Categories of equivalent positions. These correspond to the hierarchical level or coefficient (or other method of rating positions) after consultation with the social and economic committee, or to the socio-professional categories (blue-collar workers; white-collar workers; technicians and supervisors; engineers and managers).
Iceland	Companies can choose their type of classifications as long as the system is not discriminating on the basis of gender.
Israel	Central Bureau of Statistics (CBS) Occupation Classification is a system used by Israel's CBS to categorise all occupations in the labour market based on skill level, field, and type of work.
Italy	The Italian Civil Code (Art. 2095) establishes four broad categories of employees: executives ("dirigenti"), middle managers ("quadri"), white-collar workers ("impiegati") and blue-collar workers ("operai"). Collective agreements, specific to each sector of activity, determine the allocation of employees to these categories.
Latvia*	A gender-neutral job classification, which is determined by the regulations of the Cabinet of Ministers.
Lithuania	By occupations/types of economic activity. Recommended to be gender-neutral.

Country	Job classification system
New Zealand*	Roles specific to organisation or Australian and New Zealand Standard Classification of Occupations (ANZSCO).
Norway	More general job categories consisting of same type of work or work of similar value. The assessment and design of the categories should include equal work and work of equal value.
Portugal	Occupation (according to Portuguese Classification of Occupations) and job category (designation and definition of functions given in the law, collective labour regulation instruments, company regulations or in contracts).
Spain	The job classification system applied by the company according to the collective agreement which applies to the company or, failing that, by agreement between the company and the representation of workers. In companies with 50 or more employees, i.e. companies obliged to draw up an equality plan, also by groups of jobs of equal value.
Switzerland	Under Logib module 1: The functions (job category) do not flow directly into the analysis but are used in order to allocate the two workplace related characteristics: "Professional position" and "Skill level" (qualification level). Occupational skill level (qualification level), the skill level required by the job performed by the employee, a code from 1 to 4 defined as: 1. Extremely demanding and difficult tasks 2. Independent and skilled work 3. Work requiring professional/technical skills 4. Simple and/or repetitive tasks. Professional position, the professional position of the job performed by the employee, a code from 1 to 5 defined as: 1. Senior management 2. Middle management 3. Lower management 4. Lowest management 5. Employees with no management function.

Note: Table summarises lists the job classification systems used/suggested for use in countries where gendered pay information must be further disaggregated by job categories.

*New Zealand and Latvia's rules apply only to the public sector.

Source: Updated from OECD (2023^[1]), based on 2025 OECD Pay Transparency Questionnaire.

References

OECD (2023), *Reporting Gender Pay Gaps in OECD Countries: Guidance for Pay Transparency Implementation, Monitoring and Reform*, Gender Equality at Work, OECD Publishing, Paris, <https://doi.org/10.1787/ea13aa68-en>.

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Pay Transparency in Progress

Valuing Jobs, Closing Gender Pay Gaps

The gender pay gap is persistent and only slowly closing. Full-time working women in the OECD still earn on average 90 cents to every dollar earned by men. Pay transparency tools can help promote pay equity, by providing clear gender-relevant information on pay for stakeholders to address remaining inequalities. Almost 40% of OECD countries now require private-sector employers to conduct gender-neutral job evaluations, while others recommend or are introducing such practices. Pay gap reporting is set to become the norm: by end-2026, it is expected that 84% of OECD countries will mandate private-sector pay gap reporting, up from 55% today – with much expansion in pay transparency approaches driven by the EU Pay Transparency Directive. This third OECD stocktaking on pay transparency provides an overview of gender-neutral job evaluation and classification, pay gap reporting and pay auditing, and pre-employment salary transparency, offering guidance for governments leveraging pay transparency tools to accelerate progress towards equal pay. Gender-neutral job evaluation and classification systems are central to operationalising equal pay for work of equal value, enabling comparison of jobs based on objective criteria and the establishment of objective pay structures.



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