

Annex A. OECD follow-up questionnaire on pay reporting rules to promote equal pay

The following questionnaire was distributed in June 2022 to gender, labour, and/or social ministries in every OECD country as a follow-up to the report *Pay Transparency Tools to Close the Gender Wage Gap* (OECD 2021). The following instructions were shared with OECD Member Country Delegates, along with a list of definitions of terms:

The aim of this questionnaire is two-fold. First, we wish to validate the information specifically on pay reporting rules across countries (pre-filled based on country answers received in the previous questionnaire). Secondly, we want to gather new, more specific, information on these rules. This information will be used to establish a gender pay transparency reform database with the purpose of enabling cross-country analysis on the effectiveness of pay reporting rules aimed at closing the gender wage gap.

This questionnaire requests information on the regular reporting by companies on pay levels by gender and more exhaustive pay audit systems aimed at promoting equal pay in your country. If your country does have measures in place in the aforementioned categories, we ask that you validate, i.e. confirm, the information provided in this questionnaire and that you fill in any questions left blank.

The questionnaire is divided into the following sections:

- A. Rights to equal pay
- B. Information about pay reporting measure(s)
- C. Required content in reported pay gap statistics
- D. Accountability to workers, workers' representatives and government bodies
- E. Enforcement of pay reporting rules
- F. Transparency to the public
- G. Guidance and help
- H. Other reported gender gaps
- I. Evaluations of non-pay reporting rules targeting the gender gap
- J. Other pay transparency measures

Country name:

Response

Contact person name, email address and phone number:

Response

A. Rights to equal pay

This section refers to the right of an employee to receive equal pay for equal work and/or equal pay for work of equal value.

1. Does your country guarantee the right to *equal pay for equal work*? If needed, please specify.

Yes No

Response

2. If yes – your country does guarantee the right to *equal pay for equal work* – how is this guaranteed in law? E.g. through the court system (case law), legislation, etc. Please specify the name of legislation.

Response

3. Does your country guarantee the right to *equal pay for work of equal value*? If needed, please specify.

Yes No

Response

4. If yes – your country does guarantee the right to *equal pay for work of equal value* – how is this guaranteed in law? E.g. through the court system (case law), legislation, etc. Please specify the name of legislation.

Response

B. Information about pay reporting measure(s)

This section refers to measures that require or incentivise employers to report remuneration by gender and other employee characteristics.

5. Is there a legal obligation or any other measure (e.g. an incentive) in place to ensure that employers regularly report (including to employees, workers' representatives, social partners, or a government body) the average or median remuneration of men and women at company level in private companies, enterprises or organisations?

Yes No

6. Is there a legal obligation or any other measure (e.g. an incentive) in place to ensure that employers regularly report (including to employees, workers' representatives, social partners, or a government body) the average or median remuneration of men and women in the public sector?

Yes No

If the answer to Questions 5 AND/OR 6 is YES, please proceed to Question 7.

If the answer to Questions 5 AND 6 is NO, please proceed to Question 37 by *clicking here*.

7. Do reporting requirements differ between private and public sectors?

Yes No N.A.

If the answer to Question 7 is YES, please complete information regarding the rules in the private sector below (Sections B, C, D, E, and F, i.e. Questions 8 to 31).

To complete information for the rules regarding the public sector, please *click here* (Sections B2, C2, D2, E2, and F2, i.e. Questions 41 to 64).

8. Name of measure(s) that lay down pay reporting duty. Please provide link(s) to public sites detailing these measures.

Response

9. When were these measures put into effect? Please specify if the measures were implemented in stages by firm size.

Response

10. Is reporting mandatory (obligatory by law) or recommended? Specify if needed. (Questions about enforcement follow below.)

Yes No

Response

11. What is the time interval of the duty to report? In other words, how often do companies need to report (annually, every two years, etc)?

Response

12. Is the reporting duty limited to:

a. Employers of certain size? If so, please provide the cut-off number of employees.

Yes No

Response

i. Which types of employees are included in this minimum threshold (e.g. full-time workers vs. part-time workers, temporary workers), and which types of employees are excluded (e.g. independent contractors)? Is employment measured in terms of headcounts or full-time equivalents?

Response

ii. How is firm size and geography taken into account when identifying firm size? For example, does the minimum threshold include the total number of workers for a company in the country (firm) or only at a given worksite (plant or establishment)?

Response

- iii. What is the reference date for the determination of firm size? Is it a specific date and if so which one or is it an average over a given reference period and if so how is this defined?

Response

- iv. Does the government use an administrative source (e.g. tax data, social security data) to identify which firms are subject to reporting requirements and ensure compliance?

Response

- b. Aside from minimum worker requirements for reporting, are there other criteria used to determine which employers must report pay? For example, are all employers above the size criteria included, to federally regulated employers, employers in certain industries, or only listed employers, etc.? Are certain employers exempted, and if so, why?

Response

C. Required content in reported pay gap statistics

This section refers to the content of required pay gap reporting (subsection I). Some countries embed pay reporting rules within broader equal pay auditing systems. We are interested in gathering more information on these auditing processes (subsection II), as well as potential follow up mechanisms (subsection III).

I. Pay reporting requirements

13. What (pay) information broken down by gender (i.e. gender disaggregated statistics) is reported for the whole company? E.g. average or median gross/net salary per month or year, including or excluding complementary/variable component such as bonuses etc.

Response

14. How specific does the reporting concerning the average or median remuneration of male and female employees have to be? Are averages or medians further disaggregated by other employee/job characteristics? E.g.

Response

- a. Job category, if yes, which job classification system is used?

Yes No

Response

- b. Seniority/Tenure Yes No
 c. Education/Qualification Yes No
 d. Ethnicity/Race Yes No

- e. Age Yes No
- f. Parenthood status Yes No
- g. Other employee/job characteristics Yes No

Response

II. *Equal pay audit system*

15. Are more extensive *equal pay audits* mandated by the reporting rules? If yes, what information is gathered? E.g. pay differentials, wage structures, job evaluation plans, the applicable company pay regulations on basic pay, additional allowances, bonuses, occupational pensions, etc.

Yes No

Response

If the answer to Question 15 NO, please proceed to Question 19 by *clicking here*.

16. Who is responsible for conducting pay audits? E.g. employer, government-hired auditor.

Response

17. What kind of analysis is conducted on the pay gap?

Response

- a. Does this include analysis of gender pay gaps for *equal work*? Please specify.

Yes No

Response

- b. Does this include analysis of gender pay gaps for *work of equal value* (including different but comparable jobs)? Please specify.

Yes No

Response

- c. Does this include analysis of gender-neutral job evaluation and/or classification systems? Please specify.

Yes No

Response

- d. Does this include analysis of possible (in)direct discriminatory criteria applied in the general wage structure/wage regulation (e.g. the systematically lower pay of care workers – a field dominated by women)? Please specify.

Yes No

Response

e. Is a method of statistical analysis applied? Please specify.

Yes No

Response

18. Who carries out the analysis? E.g. (internal or external) pay and/or gender experts, general staff of the employer, public authority.

Response

III. Follow up

19. Is there a legal obligation for pay reporting to be followed up with recommendations to the employer and/or social partners? If yes, how regularly does this happen in practice, and in what form?

Yes No

Response

20. Are action plans or other stipulations to address pay gaps required as part of pay audits? If needed, please specify.

Yes No

Response

21. Do action plans and stipulations around addressing pay gaps have built in time restrictions and/or monitoring to ensure they are followed up on? Please specify.

Yes No N.A.

Response

22. Are audits part of more comprehensive gender equality plans? If needed, please specify.

Yes No

Response

D. Accountability to workers, workers' representatives and government bodies

This section refers to information about to whom employers must report pay gap information (employees, trade unions, government bodies, or other social partners).

23. To whom are pay gap results required to be reported?

- | | |
|----------------------------------------------------------------------|----------------------------------------------------------|
| a. Individual employees | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| b. Works councils or other workers' representatives at company level | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| c. Social partners | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| d. Equality and/or state bodies | Yes <input type="checkbox"/> No <input type="checkbox"/> |

e. Other actors

Yes No

Response

E. Transparency to the public

This section refers to information regarding transparency of measures to the general public. In other words, to what extent are reported information available to the general public?

24. Are pay gap reporting results published for public viewing? Public viewing refers to the broader public beyond employees, employee representatives, the government, etc. If yes, who publishes them? For example employers, a government agency, etc.

Yes No

Response

25. If yes, how are the pay gaps published for the public? For example, on corporate website, on Ministry website, etc.

Response

26. How much information is required to be shared with the public? For example, the overall wage gap across the company, different forms of disaggregated wage gaps, a full report with e.g. follow-up actions?

Response

27. Can individual companies or locations be identified? If needed, please specify.

Yes No

Response

F. Enforcement of pay reporting rules

This section refers to information regarding the enforcement of the measures and any related potential penalties.

28. Is the duty to report to workers, their representatives and/or the government (*Section B*) enforceable? If yes, who enforces this rule?

Yes No

Response

29. Are there penalties for non-compliance?

Yes No

a. If yes, what are they? E.g. financial penalties, publicly naming violating firms, action plans etc.

Response

30. How often have penalties been used in your country?

Response

31. In addition to, or as an alternative to penalties, are there any *incentives* for compliance?

Response

G. Guidance and help

This section refers to any tools provided by the government or non-governmental organisations that support the reporting process and to the communication of reporting rules to employers and employees.

32. Are there digital tools provided by the government to facilitate reporting? If yes, what are they (e.g. websites, platforms, online calculators, other types of software)?

Yes No

Response

33. What other free tools are commonly used in the country to calculate wage gaps? E.g. Those provided by non-governmental organisations.

Response

34. How are reporting rules communicated to employers and to employees? In other words, how do employers know what they need to report?

Response

35. Does the government measure employer awareness of reporting rules? If so, how is awareness measured?

Yes No

Response

36. To what extent are employers in your country aware of reporting requirements? If needed, please specify.

Very unaware Fairly unaware Not unaware nor aware Fairly aware Very aware

Response

H. Other reported non-pay gender gaps

In a few countries, gender gaps other than pay gaps are mandated for reporting and/or auditing. This section concentrates on these non-pay gender gap statistics.

37. Is there a requirement for companies to report gender gaps other than pay gaps? If so, what is the name of the relevant regulation(s)?

Yes No

Response

38. What *gender disaggregated* statistics other than pay gaps are required in reporting? E.g.

- a. Gender gap among overall number of employees Yes No
- i. Is the gender gap in number of employees disaggregated further by other job characteristics? E.g.
- Number of employees by job category Yes No
 - Number of employees by level of seniority Yes No
 - Number of employees by salary class Yes No
 - Number of full- and part-time employees Yes No
- b. Gender gap in worked hours (in excess) Yes No
- c. Gender gap in promotions Yes No
- d. Gender gap in training rates Yes No
- e. Gender gap in days of parental leave-taking Yes No
- f. Gender gap by Ethnicity/race Yes No

Other, please specify.

Response

I. Evaluations of (non-)pay reporting rules targeting the gender gap

This section refers to any evaluations carried out – by government evaluation offices or academic researchers – on the effectiveness of pay reporting rule process and/or outcomes.

39. Have there been any such evaluations carried out? If so, please provide links or attachments.

Yes No

Response

J. Other pay transparency measures

This refers to any other government policies aimed at promoting pay transparency to promote gender equality in the public or private sectors that have not been addressed previously in this questionnaire.

40. Are there any other measures related to pay transparency that you would like to share? This could include subnational initiatives. Information that was provided in the 2021 questionnaire does not need to be repeated.

Response

INFORMATION REGARDING THE PUBLIC SECTOR

Please complete information regarding the rules in the public sector here (Sections B2, C2, D2, E2, and F2, i.e. Questions 41 to 64) **ONLY IF** the answer to Question 7 (i.e. whether reporting requirements differ between private and public sectors) is YES.

B2. Information about pay reporting measure(s)

This section refers to measures that require or incentivise employers in the public sector to report remuneration by gender and other employee characteristics.

Name of measure(s) that lay down pay reporting duty.

Response

41. When were these measures put into effect? Please specify if the measures were implemented in stages by firm size.

Response

42. Is reporting mandatory (obligatory by law) or recommended? Specify if needed. (Questions about enforcement follow below.)

Yes No

Response

43. What is the time interval of the duty to report? In other words, how often do companies need to report (annually, every two years, etc)?

Response

44. Is the reporting duty limited to:

a. Employers of certain size? If so, please provide the cut-off number of employees.

Yes No

Response

i. Which types of employees are included in this minimum threshold (e.g. full-time workers vs. part-time workers, temporary workers), and which types of employees are excluded (e.g. independent contractors)? Is employment measured in terms of headcounts or full-time equivalents?

Response

b. Aside from minimum worker requirements for reporting, are there other criteria used to determine which employers must report pay? For example, are all employers above the size criteria included, or is it limited to federally regulated employers, etc.? Are certain employers exempted, and if so, why?

Response

C2. Required content in reported pay gap statistics

This section refers to the content of required pay gap reporting (subsection I). Some countries embed pay reporting rules within broader equal pay auditing systems. We are interested in gathering more information on these auditing processes (subsection II), as well as potential follow up mechanisms (subsection III).

I. Pay reporting requirements

46. What (pay) information broken down by gender (i.e. gender disaggregated statistics) is reported for the whole company? E.g. average or median gross/net salary per month or year, including or excluding complementary/variable component such as bonuses etc.

Response

47. How specific does the reporting concerning the average or median remuneration of male and female employees have to be? Are averages or medians further disaggregated by other employee/job characteristics? E.g.

- a. Job category, if yes, which job classification system is used?

Yes No

Response

- | | |
|---------------------------------------|----------------------------------------------------------|
| b. Seniority/tenure | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| c. Education | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| d. Race/Ethnicity | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| e. Age | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| f. Parenthood status | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| g. Other employee/job characteristics | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Response

II. Equal pay audit system

48. Are more extensive *equal pay audits* mandated by the reporting rules? If yes, what information is gathered? E.g. pay differentials, wage structures, job evaluation plans, the applicable company pay regulations on basic pay, additional allowances, bonuses, occupational pensions, etc.

Yes No

Response

49. Who is responsible for conducting pay audits? E.g. employer, government-hired auditor.

Response

50. What kind of analysis is conducted on the pay gap?

Response

a. Does this include analysis of gender pay gaps for *equal work*? Please specify.

Yes No

Response

b. Does this include analysis of gender pay gaps for *work of equal value* (including different but comparable jobs)? Please specify.

Yes No

Response

c. Does this include analysis of gender-neutral job evaluation and/or classification systems? Please specify.

Yes No

Response

d. Does this include analysis of possible (in)direct discriminatory criteria applied in the general wage structure/wage regulation (e.g. the systematically lower pay of care workers – a field dominated by women)? Please specify.

Yes No

Response

e. Is a method of statistical analysis applied? Please specify.

Yes No

Response

51. Who carries out the analysis? E.g. (internal or external) pay and/or gender experts, general staff of the employer, public authority.

Response

III. Follow up

52. Is there a legal obligation for pay reporting to be followed up with recommendations to the employer and/or social partners? If yes, how regularly does this happen in practice, and in what form?

Yes No

Response

53. Are action plans or other stipulations to address pay gaps required as part of pay audits? If needed, please specify.

Yes No

Response

54. Do action plans and stipulations around addressing pay gaps have built in time restrictions and/or monitoring to ensure they are followed up on? Please specify.

Yes No N.A.

Response

55. Are audits part of more comprehensive gender equality plans? If needed, please specify.

Yes No

Response

D2. Accountability to workers, workers' representatives and government bodies

This section refers to information about to whom employers must report pay gap information (employees, trade unions, government bodies, or other social partners).

56. To whom are pay gap results required to be reported?

f. Individual employees Yes No

g. Works councils or other workers' representatives at company level Yes No

h. Social partners Yes No

i. Equality and/or state bodies Yes No

j. Other actors Yes No

Response

E2. Transparency to the public

This section refers to information regarding transparency of measures to the general public. In other words, to what extent are reported information available to the general public?

57. Are pay gap reporting results published for public viewing? Public viewing refers to the broader public beyond employees, employee representatives, the government, etc. If yes, who publishes them? For example employers, a government agency, etc.

Yes No

Response

58. If yes, how are the pay gaps published for the public? For example, on corporate website, on Ministry website, etc.

Response

59. How much information is shared with the public? For example, the overall wage gap across the company, different forms of disaggregated wage gaps, a full report with e.g. follow-up actions?

Response

60. Can individual companies or locations be identified? If needed, please specify.

Yes No

Response

F2. Enforcement

This section refers to information regarding the enforcement of the measures and related potential penalties.

61. Is the duty to report to workers, their representatives and/or the government (*Section B*) enforceable? If yes, by whom is it enforced?

Yes No

Response

62. Are there penalties for non-compliance?

Yes No

a. If yes, what are they? E.g. financial penalties, publicly naming violating firms, action plans etc.

Response

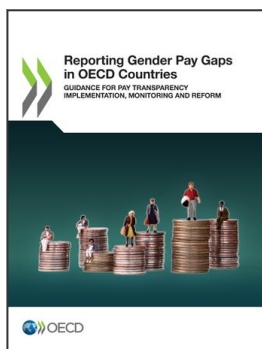
63. How often have penalties been used in your country?

Response

64. In addition to, or as an alternative to penalties, are there any *incentives* for compliance?

Response

Once the information about pay reporting requirements for both the private and the public sectors has been completed, please move on to sections G, H, I, and J (i.e. questions 32 to 40) by *clicking here*.



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