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# International Gender Reporting Schemes

## Introduction

Based on the data, every country in the OECD has a gender pay gap in favour of men. On average, women in the OECD earn 15.1% less than men and the median gender pay gap across OECD countries ranges from 36.7% in Korea, to 3.3 % in Belgium.<sup>1</sup>

The gender pay gap is the difference between women's and men's pay, based on the average or median difference in pay, expressed as a percentage of men's earnings.

Over a lifetime, the cumulative effect of the gender pay gap and other factors, such as time spent out of the workforce and unconscious bias, contribute to women retiring with far less superannuation savings and a higher risk of living in poverty in retirement than men.

Addressing inequalities in the workplace is not only important in terms of justice, but because gender equality is central to a country's overall economic performance, and has been linked to improved national productivity, innovation and economic growth.<sup>2</sup>

Many organisations, including the [OECD](#) and [World Bank](#), are collecting data on gender disparities in the economy, education and political representation. This data creates powerful evidence for change.

Since 2010, a number of countries have begun introducing gender equality reporting schemes that require organisations to collect data, including on salary and remuneration, to determine wage inequalities between women and men. Some countries including Australia, the United States of America (USA), Austria and Belgium have already introduced reporting schemes.

Germany and Iceland are the most recent countries that legislated gender equality reporting.

It is still too early to evaluate the full impact of these different gender equality reporting schemes but in Australia we watch what is happening internationally to see what we can learn.

## Key points of gender equality reporting schemes

- All reporting schemes are capturing organisation-wide base salary and remuneration data.
- All legislated schemes require large organisations (with more than 200 employees) to report on gender indicators.
- Australian organisations are reporting on gender equality policies and strategies as well as actions by employers.
- In the UK, Germany, Belgium and Austria, organisations are required to make their gender pay gaps publicly available (or on request, to their employees).
- In Australia and the USA, aggregate gender pay gap data is published.
- Iceland is the first country to legalise an 'Equal Pay Standard', which requires organisations to obtain government certification for standardised equal pay polices and equal wage standards.

## Reporting schemes and gender pay gaps

In evaluating each country's gender pay gap measure, an indicator is provided that shows the difference in pay between women and men. The national gender pay gaps are based on average earnings which are a symbol for the overall position of women in the workforce. It does not show 'like-for-like' pay gaps, which reflect employees working in the same or comparable roles. They also do not determine or explain the causes of any differences in earnings between women and men.

The gender pay gap figures included in this paper are based on the national statistics from each country. Directly comparing international gender pay gaps is problematic due to differences in sources, definitions and methods used to calculate the gender pay gap.<sup>i</sup> However, it is clear that gender pay gaps in favour of men are a common feature of these international economies despite inconsistencies in data sources and calculation methods.

Each country's gender reporting scheme is outlined by examining the reporting requirements, including the gender equality indicators reported on and which organisations are legislated to report. In addition, information is provided on the usage of the collected data, including specific data that is made publicly available.

### Differences in methods

**Hourly earnings** refer to the level of payment an employee receives for one hour's worth of work. This measure may compare individuals working full-time, part-time and casually, based on their hourly earnings.

**Average weekly earnings** refers to the earnings of an employee based on a working week. To ensure fair comparisons, this measure is generally produced based on all employees as well as separately for full-time employees only.

**Annualised earnings** refer to earnings that have been converted to the equivalent of a full-time, full-year salary. This allows for the fair comparison between employees who work part-time or for part of the year and employees who work for full-time for the entire year.

Gender pay gaps are commonly calculated on **mean** (average) or **median** earnings values.

**Median** is the middle figure in a list of a numbers.

**Mean** is the average of a list of numbers (all the numbers being added together, and then divided by how many numbers there were).

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<sup>i</sup> For more information about availability and comparability of gender statistics: The World's Women 2015. Moving forward on gender statistics. Available: <https://unstats.un.org/unsd/gender/dataWW2015.html> (retrieved 28 March 2017)

## Australia

The Workplace Gender Equality Agency (Agency) collects data from all non-public sector employers with 100 or more employees. The Agency calculates a gender pay gap of 23.1% for full-time workers in favour of men (based on average total remuneration<sup>ii</sup>), Australian workplaces continue to contain significant disparities between the remuneration of female and male employees.<sup>3</sup> The gender pay gap data is based on the annualised total remuneration of full-time employees for the organisations that are required to report to the Agency.

In 2012 the *Workplace Gender Equality Act* established. The Act requires all non-public employers to report annually to the Agency on six gender equality indicators (GEI).

The GEIs relate to areas that through research and data we know are critical to gender equality outcomes:

- GEI 1 – gender composition of the workforce
- GEI 2 – gender composition of governing bodies of relevant employers
- GEI 3 – equal remuneration between women and men
- GEI 4 – availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangement supporting employees with family or caring responsibilities
- GEI 5 – consultation with employees on issues concerning gender equality in the workplace
- GEI 6 – any other matters specified by the Minister – including sex-based harassment and discrimination.

### WGEA reporting year

Apr May Jun  
Jul Aug Sept  
Oct Nov Dec  
Jan Feb Mar  
Reports submitted

Organisations have from 1 April until 31 May to submit their gender equality report to the Agency through an online portal. The information provided by organisations is published on the Agency's website and accessed through the [Data Explorer](#), which captures aggregated data. In addition, the Agency publishes each organisation's public report excluding confidential remuneration information on the [WGEA website](#).

In return for their efforts, employers receive confidential [competitor analysis benchmark reports](#) (CAB report), detailing the organisation's gender equality performance relative to other organisations. These reports help employers identify areas for improvement and track progress over time. Through a deeper understanding of their own performance, and relative performance in particular, employers are able to set more realistic and achievable targets and goals to improve gender equality within their organisations.

Our 2016-17 dataset covered more than 4 million employees and in excess of 11,000 organisations (and approximately 5,000 reporting entities); in total about one-third of the Australian labour force.

Under the Act, organisations that fail to comply may be deemed '[non-compliant](#)'. In such instances the Agency may name the employer as non-compliant in a report to the Minister or by electronic means. Non-compliant organisations may not be eligible to tender for contracts under the Commonwealth and some state procurement frameworks.

### Summary: Australia

**Who:** All non-public employers with 100 or more employees are required to report.

**What:** Organisations must report on six gender equality indicators.

**When:** Reporting period is from 1 April to 31 May each year.

**Availability:** Aggregated data are publicly available. Organisation specific gender equality reports without remuneration data are also available online.

<sup>ii</sup> Total remuneration includes full-time base salary plus any additional benefits whether payable directly or indirectly, whether in cash or in a form other than cash. It includes bonus payments (including performance pay), superannuation, discretionary pay, overtime, other allowances and other (for example share allocations).

## United Kingdom

In the UK the national gender pay gap is based on quarterly data from the Labour Force Survey (based on a random representative household sample) and the annual British Household Panel Survey (sample of British households). The average real hourly gender pay gap in the UK was 19.0% in 2015.<sup>4</sup> Using the hourly gender wage gap means that earning differences driven by differences in the number of hours worked are not accounted for. When the difference in hours worked is factored in, the average weekly gender pay gap rises to 36%.<sup>5</sup> While this figure has dropped by almost 10 percentage points over the last 15 years between 1993 and 2015, it remains one of the highest pay gaps in the European Union, according to OECD data.<sup>6</sup>

To address this issue, the government has legislated that all private, public and voluntary-sector employers with 250 or more employees in England, Wales and Scotland (but not Northern Ireland) will be required to publish pay gap data annually from 2017.<sup>7</sup> The measures must be calculated from a 'snapshot date' each year; 31 March for the public sector organisations and 5 April for the private sector organisations.

Public and private sector employers are required to publish:<sup>8</sup>

- the mean and median hourly gender pay gaps
- the mean and median bonus payment pay gaps
- the proportion of female and male employees receiving a bonus payment
- the proportion of female and male employees in four quartile pay bands, e.g those in the top 25% of income earned.

The scheme covers all employees, including apprentices and some consultants. The definition of 'pay' includes basic pay, paid leave, bonuses and allowances but excludes overtime and expenses.<sup>9</sup>

The gender pay gap reporting legislation requires that pay information is published within a year of the snapshot date, and that it remains available on [GOV.UK Gender pay gap reporting](#) webpage for three years.<sup>10</sup> Private organisations are required to publish their gender pay gap data on their own website accompanied by a written statement from a director or senior employee confirming its accuracy.<sup>11</sup> Employers may also provide explanations about their results and calculations and may refer to implemented actions to reduce the gender pay gap. In addition, public and private sector organisations are required to submit their gender pay gap data to be included on a government website.<sup>12</sup>

The Equality and Human Rights Commission can issue an 'unlawful act' notice to organisations that fail to comply with the scheme, and may require them to develop an action plan to prevent the legal breach being repeated in future years.<sup>13</sup>

### Summary: United Kingdom

**Who:** Private, public and voluntary sector employers with 250 or more employees.

**What:** Employers must publish:

- the overall mean and median hourly gender pay gaps
- the mean and median bonus pay gaps
- the proportion of men and women who received bonuses and
- the proportion of men and women in four different pay quartiles.

**When:** Annually, with the first results to be published by 30 March 2018 for the public sector and 5 April 2018 for the private sector.

**Use:** Organisational data published on a government website and private employers must publish data on their own website.

## United States of America

For the last decade, the median gender pay gap in the United States of America (USA) has remained persistent - hovering between 17 and 20%.<sup>14</sup> The median annual earnings full-time, gender wage gap was 21.4% in 2014. The calculations are based on data collected annually by the Census Bureau, whose estimates are based on median annual earnings of workers who worked full-time and year-round, including the self-employed.<sup>15</sup>

To measure the state of workplace equality, private employers with 100 or more employees are now required to submit an annual survey form on diversity to the US Equal Employment Opportunity Commission (Commission) known as the EEO-1 report. It includes information on employee numbers by job category, gender, race and ethnicity.<sup>16</sup>

The 2018 report requires that private sector employers, including federal contractors and subcontractors, with 100 or more employees must also submit summary pay data. Under the new requirements, employers report on the gender composition of the workforce, the gender employment status as well as pay data by gender and ethnicity in 12 different pay bands.<sup>17</sup>

The 'workforce snap shot period' is from 1 October to 31 December each year. The EEO-1 report must be submitted by 31 March, the first revised report due in 2018.<sup>18</sup>

The Commission plans to publish aggregated data, rather than organisational data, covering employment patterns and salary data for women and men within different industries.<sup>19</sup>

If an employer does not submit the report, the Commission may obtain an order from a US District Court compelling them to do so.<sup>20</sup>

**For example:** a financial services company might report that it employed 35 white male professionals who fall under pay band six (US \$49,920 - \$62,919).<sup>i</sup>

### Summary: United States of America

**Who:** All private employers with 100 or more employees.

**What:** The number of employees by pay level, job category, sex, race and ethnicity must be reported to the federal government.

**When:** Annually from 31 March 2018.

**Use:** Organisational data is available in aggregate form in analytical reports developed by the Equal Employment Opportunity Commission.

## Austria

Austria's gender pay gap, based on the average gross hourly wage, was 25.1% in favour of men in 2008 and 22.2% in 2014 compared to an average gender pay gap in the EU of 16.7%.<sup>21</sup> The gender pay data are calculated using the Structure of Earnings Survey method, which is conducted every four years in the Member States of the European Union, using available data from member states.<sup>22</sup> According to the Austrian Ministry for Women and Health, improving pay transparency is an important step towards gender pay equity.<sup>23</sup>

Since 2014, under Austria's *Equal Treatment Act 2011*, all organisations with more than 150 employees have been required to submit a report every two years, covering the gender composition of the workforce and employee income data.<sup>24</sup>

The income reports divide employees' pay according to occupational groups, specified in organisational collective agreements, and covering approximately 90% of all Austrian employees.<sup>25</sup>

The income reports contain aggregated data and cannot identify individuals. The reports include:

- pay levels of women and men by occupational group
- the average or median income by women and men by occupational group and levels of pay

- all types of pay, including bonuses, premiums, extra hours and 'benefits in kind' (such as company cars, private medical insurance)
- part-time and partial year employment calculated as full-time equivalent.

It is legislated that the organisations' income report will be available for the organisational 'Work Council', or if there is no council the report is available to employees. While there are no sanctions for employers who do not comply with the Act, if an organisations' Work Council has not received a report, they may seek a court order requiring its presentation.<sup>26</sup>

**Work Councils** are bodies of elected workers who represent the interests of fellow employees to their company's management. Legal rights include the right to provide advice to the firm and employee matters.

Organisations and internal work councils may use the information to negotiate with management and establish reforms to address any inequalities. Employees may use the pay information in the reports for consultation with other bodies representing their interests (including trade unions, the Ombudsman for Equal Treatment) or for claiming equal pay rights in lawsuits regarding the *Equal Treatment Act*.<sup>27</sup>

### Summary: Austria

**Who:** All companies with 150 or more employees are required to produce income reports.

**What:** The reports must include the number of women and men under occupational groups and the average or median pay for both women and men.

**When:** Every two years.

**Use:** Employees and work councils (employee representation) can use the reports to negotiate with the employer for changes or refer to them in discrimination lawsuits.

## Belgium

Belgium has one of the lowest national average gross hourly earning gender pay gaps when compared to other countries in Europe, at 6.6%<sup>iii</sup> in 2014.<sup>28</sup> Gender pay gaps are reported annually. Since 2007, the Belgian government has published a national gender wage gap report each year.

In 2012, Belgium introduced further legislation to reduce the gender pay gap. This law requires that organisations include the differences in salaries between women and men in annual audits and reports.<sup>29</sup>

The annual organisation-wide audits are publicly available via the national bank. The law also requires that all organisations with over 50 employees should conduct a gender pay gap analysis every two years. If this analysis shows that women's remuneration is less than men's, the organisation is obliged to produce an action plan to tackle pay inequality. In the cases of wage discrimination, women may approach a mediator to work on a compromise.<sup>30</sup>

### Summary: Belgium

**Who:** Organisations with more than 50 employees.

**What:** Remuneration differences by gender in annual organisational reports. Conduct gender pay gap analysis in organisations with over 50 employees.

**When:** Every two years.

**Use:** Organisational pay gaps publicly available. Organisations with pay disparity are required to produce an action plan.

<sup>iii</sup> The gender pay data are calculated using the Structure of Earnings Survey method, which is conducted every four years in the Member States of the European Union, using available data from member states.

## Germany

Germany had one of the highest average gross hourly gender pay gaps in Europe at 22.3 %<sup>iv</sup> in 2014.<sup>31</sup> Gender pay gaps are reported annually. Closing the gender pay gap is a priority for the German government.

Acknowledging that many factors cause the gender pay gap, the German government introduced quotas for female representation on boards in 2015 and is now tackling equal pay by introducing a gender pay gap reporting scheme.

The legislation passed parliament in May 2017.<sup>32</sup> The new law requires organisations to be transparent about pay structures by reporting publicly on salaries and wage setting structures. Based on the principle of 'equal wages for equal or comparable work' the law contains three transparency measures:

- Individual employees working in companies with more than 200 employees have the right to request information about their co-workers' salary, remuneration and salary.
- Organisations with more than 500 employees have a duty to publish (on their website or similar) regular updates on salary structures to demonstrate that they comply with pay equity rules.
- Organisations with more than 500 employees are requested to undergo pay equality test procedures every 5 years.<sup>33</sup>

### Summary: Germany

**Who:** All organisations with 500 or more employees are required to publish regular reports on salary and remuneration. Individuals working in organisations with more than 200 employees have the right to request salary and salary determination procedures.

**What:** The reports cover salary and salary structures.

**When:** From 2018 organisations report every two years.

**Use:** Organisational gender pay gap data will be publicly available.

## Iceland

Iceland's gender pay gap, based on the average gross hourly wage, was 16.1% in favour of men in 2016 and 18.5% in 2013.<sup>34</sup> The gender pay data is calculated according to the Eurostat methodology.<sup>35</sup> Iceland has one of the highest female work force participation rate in the OECD, at 82.6%.<sup>36</sup> While Equal Pay was legislated in Iceland in 1961 followed by an Equality Act in 1976 and then 2008, the gender pay gap remains relatively high.

In June 2017, Iceland mandated the 'Equal Pay Standard' with amendments to the *Act on Equal Status and Equal Rights of Women and Men*, to take effect from January 2018. It requires companies with 25 or more employees to prove that they are paying women and men equally by implementing the Equal Pay Standard and subsequently acquiring certification. The implementation is staggered based on organisational size. Employers with 250 or more employees need to have implemented the Equal Pay Standard by 31 December 2018; employers with 150-249 employees by 31 December 2019; employers with 90-149 employees by 31 December 2020; and employers with 25-89 employees by 31 December 2021.<sup>37</sup>

**Equal Pay Standard** "is a set of rules and guidelines which analyze the pay structure within a company, and show whether or not men and women are paid equal wages for the same or equal value of work within the workplace."

Source: Icelandic Women's Rights Association (2018)

The certification is based on the Equal Pay Standard which includes a set of methods, guidelines and recommendations for all pay decisions, including policies that can be followed and implemented in order to

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<sup>iv</sup> The gender pay data are calculated using the Structure of Earnings Survey method, which is conducted every four years in the Member States of the European Union, using available data from member states.

ensure equal pay for women and men for the same jobs and jobs of equal value.<sup>38</sup> When companies and institutions have fulfilled the requirements of the standard they receive the certification for three years.<sup>39</sup>

Professional certifiers, such as private consultancy firms, issue the certification and inform the public Centre for Gender Equality (Jafnréttisstofa). The certifiers will be required to give information to the Centre about those that do not qualify in the test.<sup>40</sup>

## Summary: Iceland

**Who:** Staggered implementation, all organisations with more than 25 employees have to get certified.

**What:** Certification to ensure equal pay for women and men for the same jobs and jobs of equal value.

**When:** Every three years.

**Use:** Organisations who fail to prove pay equality standards may face fines.

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<sup>1</sup> OECD Family Database (2015), LMF1.5: Gender pay gaps for full-time workers and earning differentials by educational attainment, retrieved from: [https://www.oecd.org/els/LMF\\_1\\_5\\_Gender\\_pay\\_gaps\\_for\\_full\\_time\\_workers.pdf](https://www.oecd.org/els/LMF_1_5_Gender_pay_gaps_for_full_time_workers.pdf) (Accessed 22 March 2017)

<sup>2</sup> WGEA (2016), The business case for gender equality. Available: <https://www.wgea.gov.au/sites/default/files/wgea-business-case-for-gender-equality.pdf>

<sup>3</sup> WGEA (2016), Data Explorer. Available: [data.wgea.gov.au](http://data.wgea.gov.au)

<sup>4</sup> Costa Dias, M, W. Elming and R. Joyce (2016), The Gender Wage Gap. Institute for Financial Studies Briefing Note BN186, retrieved from <https://www.ifs.org.uk/uploads/publications/bns/bn186.pdf> (Accessed 17 March 2017).

<sup>5</sup> Ibd, p. 7

<sup>6</sup> OECD (2017), Gender data portal, *Gender wage gap* (2015), retrieved from <https://data.oecd.org/earnwage/gender-wage-gap.htm> (Accessed 10 February 2017).

<sup>7</sup> Government Equalities Office (2017), Gender pay gap reporting: overview, retrieved from <https://www.gov.uk/guidance/gender-pay-gap-reporting-overview> (Accessed 27 March 2017).

<sup>8</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Consultation on Draft Regulations, p. 9, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/504398/GPG\\_consultation\\_v8.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/504398/GPG_consultation_v8.pdf) (Accessed 27 March 2017).

<sup>9</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Consultation on Draft Regulations, p. 8, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/504398/GPG\\_consultation\\_v8.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/504398/GPG_consultation_v8.pdf) (Accessed 27 March 2017).

<sup>10</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Consultation on Draft Regulations, p. 10, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/504398/GPG\\_consultation\\_v8.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/504398/GPG_consultation_v8.pdf) (Accessed 27 March 2017).

<sup>11</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Response to the Consultation on Draft regulations, p. 36, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/575994/HMG\\_response\\_GPG\\_consultation-2\\_final\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/575994/HMG_response_GPG_consultation-2_final_.pdf) (Accessed 27 March 2017).

<sup>12</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Consultation on Draft Regulations, p. 10, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/504398/GPG\\_consultation\\_v8.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/504398/GPG_consultation_v8.pdf) (Accessed 10 February 2017).

<sup>13</sup> Government Equalities Office (2016), Mandatory Gender Pay Gap Reporting: Government Response to the Consultation on Draft regulations, p. 36, retrieved from: [https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/575994/HMG\\_response\\_GPG\\_consultation-2\\_final\\_.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/575994/HMG_response_GPG_consultation-2_final_.pdf) (Accessed 10 February 2017).

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<sup>14</sup> OECD (2017), Gender data portal, *Gender wage gap* (2015), retrieved from: <https://data.oecd.org/earnwage/gender-wage-gap.htm> (accessed 10 February 2017).

<sup>15</sup> United States Department of Labor (2016), Earnings, retrieved from [https://www.dol.gov/wb/stats/earnings\\_2014.htm](https://www.dol.gov/wb/stats/earnings_2014.htm) (accessed 21 March 2017)



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