



## Evaluation of reforms to the WGE Act | Baseline Report

Workplace Gender Equality Agency

April 2025

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# Overview of this report

## WGEA and reforms to the WGE Act

The Workplace Gender Equality Agency (WGEA) is a Commonwealth Government Agency established by the *Workplace Gender Equality Act 2012* (WGE Act).

WGEA's purpose is to accelerate change to achieve gender equality in Australian workplaces, by providing data backed insights, practical enabling support, tools and research, and accessible pathways to leading practice.

In 2021, a Review of the WGE Act (the Review) made 10 recommendations to accelerate progress on workplace gender equality and streamline reporting for employers. This report considers WGEA's changing impact as a result of select reforms that stemmed from the review ([the reforms](#)). These reforms are numbered as below in this report:

1. Employers must **share their WGEA Executive Summary and Industry Benchmark Report** with their board
2. WGEA **publishes gender pay gap** information at an employer level as an overall figure and by quartile
3. Employers are required to have **policies or strategies** that cover all six gender equality indicators (not just one policy or strategy for one gender equality indicator in the minimum standards)
4. Employers are required to commit to, achieve and report to WGEA on **measurable genuine targets** to improve gender equality in their workplace against three of the six gender equality indicators. *Note: this reform has not yet been passed as legislation.*

WGEA's [key levers of change](#) as explored in this report are considered to be capacity building, education and research, communications and campaigns and the Employer of Choice for Gender Equality citation program.

## This evaluation

Deloitte Access Economics has been commissioned to understand the impact that WGEA has on driving accelerated, ambitious change among employers, and specifically to evaluate the implementation and impact of the reforms over time.

This evaluation will focus on evaluating the impact of WGEA in light of the reforms. An accompanying Theory of change for WGEA seeks to demonstrate (1) the potential amplifying impact of the reforms on WGEA's ability to drive accelerated change. This baseline report and future evaluation reports will consider (2) the effectiveness of WGEA's key levers for change in driving accelerated progress towards gender equality in workplaces, due to the reforms and beyond.

This evaluation does not consider the appropriateness of the reforms or assess WGEA's implementation of these reforms. Rather, it will evaluate WGEA's effectiveness as its available mechanisms for change are enhanced through the reforms.

Other reforms originating from the Review are out of scope of the evaluation (such as mandatory reporting on sexual harassment). The evaluation focuses only on WGEA's interactions with private sector employers. This evaluation is separate to a formal evaluation of the effect of any legislative changes flowing from the Review five years from the point of legislative change, which was recommended by the Review.

## This baseline evaluation report

The baseline report considers the state of workplace gender equality *before* the reforms were implemented and the impacts of reforms 1-3 in the period immediately after.

It uses two central points of evidence:

- **WGEA Census Data:** The period before the reforms is reflected in the analysis of publicly available WGEA data from the 3 years prior to the reforms (2020-2023).
- Insights from **employer focus groups** undertaken in August 2024, after reforms 1-3 had been enacted, provide context to the baseline observations and inform early insights about employers' responses to the reforms immediately following implementation (for reforms 1, 2, and 3).

While this report does not seek to forecast employers' responses to the reforms or include data on their actions in the 12 months following the passing of the legislation, the focus group discussions undertaken in August 2024 reveal some employers' initial responses given that reforms 1-3 had since been enacted. The impact of reforms in the period immediately after implementation is reflected only by employer focus group insights, supported by WGEA operational data to provide context.

This means that the baseline report should be considered a 'point in time' report. It does not consider, for instance, the 2023-2024 WGEA Census.

This evaluation has a formative component, meaning that insights have regularly been shared with WGEA in order to shape WGEA's key levers and enablers of change.

# Executive Summary

Baseline reporting reveals that organisations will respond to the reforms from different starting points. Some organisations are already compliant, others lack awareness or knowledge.

This Baseline Report considers the state of workplace gender equality before [the reforms](#) were implemented and the perceived impacts of the reforms in the period immediately afterward. Findings are informed by [two central sources of evidence](#) collected in the year the reforms came into effect: Workplace Gender Equality Agency (WGEA) reporting data (pre-reform) and employer focus groups (post-reform). The findings consider the evaluation questions, grouped by the ADKAR (Awareness, Desire, Knowledge, Ability, Reinforcement) model of change. Future evaluation reports will incorporate an employer survey and additional years' reporting data.

## Implementation

Three of the in-scope reforms were legislated in March 2023, and this report focuses on trends prior to this implementation. As such, it is not yet possible, to measure the impact of the reforms on compliance with WGEA reporting requirements; the timing of the legislation means that any deliberate non-compliance due to the reforms will not be observable until 2023-2024 WGEA Census data. Analysis of baseline data (2022-2023) shows that [15% of relevant employers](#) were already aligned with reform 3 (policies and strategies). Larger employers were more likely to be aligned ahead of legislation passing: this may be linked to their capacity and resources to engage in gender equity progress. This link between employer size and action is supported by focus group participants of various sizes indicating that WGEA reporting requirements can currently require substantial investment. Some participants thought some employers sometimes do not see this investment as a direct or principal benefit to their organisation (but rather, for instance, to society). Investment of resources and time can be more easily

met by employers with better databases and data literacy; often larger employers.

Compliance with reform 1 can be proxied by the number of employers who generate their Industry Benchmark Report. Analysis of WGEA operational data suggests that [nearly one-third of employers could not be compliant with reform 1](#) in its first year (due to not generating the report to share with the CEO and/or governing body). However, the number of employers generating their Industry Benchmark Report increased between 2020/2021 and 2021/2022 reporting years. Focus group participants indicated limited awareness or understanding of the requirements of reform 1. Many employers consulted with were already sharing this summary with their board prior to the reform, suggesting that even the number of those compliant, are not necessarily compliant due to the reform. Instead, they may have previously been aligned with the reform, prior to implementation.

## Awareness and desire

Focus group participants focused on the publication of gender pay gaps (reform 2) compared to the other reforms; and articulated that the publication had [amplified the impact of existing gender pay gap reporting](#). This reform was seen as a driver of employers taking further action – from the 'awareness' and 'desire' stages of the ADKAR model to the later stages, see [Appendix A](#). Focus group participants acknowledged the role of WGEA reporting in driving 'awareness' of gender inequality, particularly by ensuring data is collected and trends are tracked. This 'awareness' and 'desire' to change was amplified by the public attention on reporting and how leaders felt that these

gender pay gaps would be received externally.

Some focus group participants, particularly those in industries dominated by one gender, see gender pay gaps as largely out of their control as individual employers, because they are driven by the industry's workforce composition rather than employers' pay decisions.

## Knowledge

The early reforms' impacts on 'awareness' and 'desire' means that as employers may seek further support in 'knowledge' and 'ability', they are likely to engage more with different levers of change from WGEA, such as educational material. As of 2024, it is likely that these levers of change have therefore been *amplified* by the reforms. This includes WGEA's guidance on policies and strategies, where [WGEA is seen as the expert](#). Employers in focus groups indicated they can trust that WGEA guidance reflects research and the current evidence base. There are also indications that WGEA is seeking to *adapt* its levers of change to respond to employer needs, including through making existing resources easier to find.

A notable trend identified in this report is an increase in gender pay gap analysis, but a decline in the number of employers consulting with employees to understand workplace gender inequality. As employers are responding to increasing internal and external awareness of gender pay gaps, focus group participants described wanting to [better understand the drivers of their gender pay gaps](#) both to explain their results and to take effective action. This is likely to be heightened by reform 2.



# Executive Summary

Some employers feel limited in their ability or responsibility to address gender inequity. This might be addressed through education employers and fostering industry competition and collaboration.

## Knowledge (continued)

Focus groups highlighted that, in addition to understanding their own contexts and specific drivers of gender inequality, [employers look outside their organisation for insights](#) and ideas about how to make progress. At times this saw employers look to WGEA (see above). But in some cases employers are also referencing the work of competitors and working collaboratively within industry. Focus group participants were motivated to join the focus groups by the opportunity to talk to each other about gender inequality issues and actions, and also the ability to talk directly with WGEA and to provide feedback.

## Ability and Action

Although some employers feel limited in their ability to address the gender pay gap, including recognising gender norms as a contributing factor, focus group participants spoke to a range of actions undertaken with the aim of addressing gender inequality in their workplace. Actions range from generally understood actions, such as offering more or better parental leave, to organisations responding to their specific issues, such as one executive leader who personally interviews each person returning from parental leave to understand their barriers to returning and participating in the workplace.

Some focus group participants indicate that action was taken because of a business imperative to address gender inequality alongside an ethical imperative; whereas inaction was sometimes associated with the idea that gender equality measures are 'too expensive' in the current economic environment. Analysis of the baseline data shows that actions such as remuneration pay gap analysis and corresponding

action, implementing policies or strategies to improve the gender balance of the workforce, or offering more generous paid parental leave are also [correlated with employer size](#) (in addition to the pre-reform 3 sharing of reports with boards being correlated with employer size). Focus group participants also highlighted the ability to conduct strong data analysis is a key enabler to support further knowledge and understanding. This begins with having access to sufficient data and extends to the ability to analyse and interpret results.

Baseline analysis indicates growth in actions likely to drive change, including those generally acknowledged as best practice such as universal paid parental leave. As above, focus group participants often look to WGEA for guidance on which actions to take, and how to implement them. Some focus group participants expressed a desire for case studies, to see how actions had led to results in other contexts. Baseline analysis also indicates improved outcomes due to levers that are independent of WGEA. For instance, the increase in [flexible working policies and carer policies](#) from 2020-2021 to 2022-2023 likely reflects the impacts of COVID-19 and the flexible working policies associated with lockdowns.

## Early Outcomes

Just as employers' level of ability and action is varied, the [baseline of employer's gender equality outcomes is varied](#); reflecting challenges at the industry, employer and ecosystem levels to date. This is indicated by not only a lower gender pay gap overall for female-dominated industries, but a faster [pace of change](#) for female-dominated industries over the last three years (since data has been available). Outcomes also support the ADKAR theory of change model by showing that first time

reporters to WGEA have worse gender equality outcomes than other employers on average. This suggests that reporting, and the awareness that comes with reporting, leads to other forms of action.

## Preliminary conclusions and next steps

This baseline report focuses, by design, more on understanding employers' initial response to the reforms and their implementation, than it does seek to understand the impact of the reforms on employer behaviour. Nonetheless, this report highlights opportunity to accelerate actions and close gaps in employer awareness, action and capability – particularly in relation to [certain GEIs and reforms](#).

Over time, the evidence gathered through this evaluation will also consider the impact of the reforms – and their role in amplifying WGEA's impact. This research sets a baseline and analytic plan for future years of the evaluation, including preparing, formatting, and analysing WGEA data in order to understand the baseline outcomes and pace of change, and to enable further analysis using post-reform data. This report also interprets baseline findings with reference to findings from focus groups. In future years, survey insights will support deeper understanding, particularly on the impact of individual reforms, specific WGEA levers of change, and the associated costs of reforms.

As of 2024, the evaluation insights, including the theory of change development and interim findings from primary research have informed WGEA's understanding of the possible interactions between the reforms and WGEA's levers of change, highlighting the [formative nature of this evaluation](#).

# Glossary

Terminology	Definition
Alignment with reform	This report refers to 'alignment' with reforms where an employer is not required to <i>comply</i> (see 'Compliance' below) with the reform but does so anyway. This may be either when the employer is not the subject of the reform i.e., they are not a <i>relevant employer</i> (see below), or the reform has not yet been legislated.
Compliance with reform	Compliance means that a <i>relevant employer</i> (see below) fulfills their legislative requirement either as part of the reforms, or otherwise as part of WGEA's requirements (for instance, gender pay gap reporting to WGEA under the Workplace Gender Equality Act 2012, which is distinct from these reforms). Non-compliance is therefore when a <i>relevant employer</i> does not fulfil their legislative requirement.
Designated relevant employers	Reporting employers with 500 or more employees.
Equal pay	Equal pay is where employees are paid the same for performing the same work or different work of equal or comparable value. This is not the same as the gender pay gap. *
Gender pay gap	A measure of how the contribution of men and women in the workforce is valued. This is usually expressed as a percentage or dollar figure to show the difference between the earnings of women and men. WGEA calculates the gender pay gap including total remuneration, part time and casual employees, whereas the ABS calculates it using the full-time weekly base salary, and excludes overtime, pay that is salary sacrificed, superannuation, as well as junior and part-time employees.
Gender	A social construct distinct from sex. There is a spectrum of gender identities, expressions and experiences that fall outside of the traditional gender binary. Gender is also not static; it exists along a continuum and can change over time.
Gender equality	People of all genders are given equal treatment, such as resources or opportunities.
Gender Equality Standards	The <i>Workplace Gender Equality (Gender Equality Standards) Instrument 2023</i> was made on 3 February 2023. It sets gender equality standards for employers with 500 or more employees to have policies or strategies against each of the six gender equality indicators. *

Source: Deloitte Access Economics (2025) . Definitions with \* were taken from WGEA.

Abbreviation	Full text
ABS	Australian Bureau of Statistics
ADKAR	An evaluation framework (Awareness, Desire, Knowledge, Ability, Reinforcement) used to incrementally map how employers move from awareness, through to understanding, capability growth and, ultimately, change.
EOCGE	Employer of Choice for Gender Equality. A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.
GEI	Gender Equality Indicator. Indicators that can quantify and measure gender gaps and progress towards gender equality.
GPG	Gender Pay Gap
WGEA	Workplace Gender Equality Agency
WGE Act	Workplace Gender Equality Act 2012. The main aim of the WGE Act is to promote and improve gender equality in employment.

Source: Deloitte Access Economics (2025).

# Glossary

Terminology	Definition
Levers of change	Activities or actions that directly drive and accelerate change.
Minimum Standards Instrument	The <i>Workplace Gender Equality (Minimum Standards) Instrument 2014</i> sets the minimum gender equality standard for employers with 500 or more employees. The Minimum Standards Instrument is no longer in force. It was repealed and replaced by the Gender Equality Standards Instrument in February 2023. *
Named non-compliant employer	WGEA has exercised its statutory power to name relevant employers that failed comply with the <i>Workplace Gender Equality Act 2012</i> by not lodging a report on time. In accordance with the Act, if a subsidiary corporation is named as non-compliant then the parent company is also named. Not all employers who fail to comply with the Act are named on this list. If an employer fails to report, WGEA offers the opportunity to provide a reasonable excuse for the non-compliance. If the excuse is accepted as reasonable, the employer remains non-compliant but will not be named.
Non-compliant employer	An employer who fails to comply with the <i>Workplace Gender Equality Act 2012</i> by not lodging a report on time.
Performance indicator framework	Measures which will be used to determine performance against each of the evaluation questions.
Program logic	Provides the logical sequencing of an intervention to its intended outcomes.
Reforms	In 2021, a Review of the WGE Act (the Review) made 10 recommendations to accelerate progress on workplace gender equality and streamline reporting for employers. Four of these reforms are in-scope for this evaluation.
Relevant employer	An employer that reforms or legislation applies to. Relevance changes depending on the particular requirement of legislation, for instance employers with 100 or more employees are required to report their gender pay gap to WGEA. Here, relevant employers are all (private) employers with 100 or more employees.
Theory of change	A hypothesis of the dynamics which will create change; the how and why an intervention will drive change.
WGEA Employer Census	An annual data collection by WGEA of Australian employers with 100 or more employees. This report refers to the census of private sector organisations only. *
Workplace gender equality	People can access and enjoy equal rewards, resources and opportunities in the workplace, regardless of gender. *

Source: Deloitte Access Economics (2025) . Definitions with \* were taken from WGEA.

Abbreviation	Full text
ABS	Australian Bureau of Statistics
ADKAR	An evaluation framework (Awareness, Desire, Knowledge, Ability, Reinforcement) used to incrementally map how employers move from awareness, through to understanding, capability growth and, ultimately, change.
EOCGE	Employer of Choice for Gender Equality. A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.
GEI	Gender Equality Indicator. Indicators that can quantify and measure gender gaps and progress towards gender equality.
GPG	Gender Pay Gap
WGEA	Workplace Gender Equality Agency
WGE Act	Workplace Gender Equality Act 2012. The main aim of the WGE Act is to promote and improve gender equality in employment.

Source: Deloitte Access Economics (2025).

# 1. About this evaluation and this report



# About this evaluation | Background and context

Deloitte Access Economics has been commissioned to understand the impact of a subset of reforms and to support WGEA in understanding and adapting its own key levers of change in response to shifting landscape of gender equality.

## The Workplace Gender Equality Agency

The Workplace Gender Equality Agency (WGEA) is a Commonwealth Government Agency established by the *Workplace Gender Equality Act 2012* (WGE Act). The purpose of WGEA as established by the Act is to:

- promote and improve gender equality (including equal remuneration between women and men) in employment and in the workplace
- support employers to remove barriers to the full and equal participation of women in the workforce
- promote, amongst employers, the elimination of discrimination on the basis of gender in relation to employment matters (including in relation to family and caring responsibilities)
- foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace
- improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace.

## The WGE Act Review and resulting reforms

In 2021, a Review of the WGE Act (the Review) made 10 recommendations to accelerate progress on workplace gender equality and streamline reporting for employers.

A subset of the reforms implemented as a result of the Review recommendations are included in the focus of the current evaluation (the reforms), as key instigators of accelerated action towards workplace gender equality.

The Review recommended a formal evaluation of the effect of any legislative changes flowing from the Review five years from the point of legislative change.

*This current evaluation will take place over four years..*

## The purpose of this evaluation

Deloitte Access Economics has been commissioned to understand the impact that WGEA has on driving accelerated, ambitious change among employers, and specifically to evaluate the implementation and impact of a subset of the recent legislative reforms to the WGE Act and its associated legislative instruments that the Act enables. This work recognises that the reforms present a significant opportunity to accelerate gender equality in Australian workplaces.

The **purposes of this evaluation** are therefore to understand: 1) the amplifying impact of the reforms on WGEA's ability to drive accelerated change, and; 2) how effective WGEA's key levers for change are in driving accelerated progress towards gender equality in workplaces, in relation to the reforms and beyond.

The evaluation will occur over five years and focuses on a subset of the reforms and WGEA's key levers of change (see [Appendix F](#)). Other reforms originating from the Review are out of scope of the evaluation (such as mandatory reporting on sexual harassment and the publication of Commonwealth public sector gender pay gaps).

The evaluation approach and underlying hypotheses are detailed in the evaluation framework. The evaluation framework was developed earlier in 2024 with WGEA and has been revised on the basis of this baseline report. This revised evaluation framework is provided in a separate document and sets out the evaluation methodology, theory of change and program logic, which are underpinned by a conceptual model of change known as the ADKAR model.<sup>1</sup> The ADKAR model stands for 'Awareness', 'Desire', 'Knowledge', 'Ability' and 'Reinforcement', and has structured the evaluation questions, and framing (see [Appendices A](#) and [G](#) for further details on the links between ADKAR and this report).

Over the five years, the evaluation will draw on data from the WGEA Census, WGEA operational data, focus groups, a survey of employers, desktop literature and workshops with WGEA.

# About this evaluation | This baseline report

This baseline report sets out the starting point for the evaluation rather than the reforms or WGEA's key levers of change and summarises the data preparation ahead of future years of the evaluation.

## The purpose of this baseline report

The baseline report considers the state of workplace gender equality *before* the reforms were implemented and the impacts of the reforms in the period immediately after. It uses two central points of evidence: WGEA reporting data and employer focus groups.

The baseline report also presents the data arising from the preparation of the publicly available WGEA census data, a large part of planning for the future years of the evaluation.

## The timing of this baseline report

This report is the second evaluation report, following the earlier work on the evaluation framework, and especially the theory of change. It is accompanied by a separate revised evaluation framework. Pages [11 and 12](#) illustrate the relative timing of the baseline report in the context of data collection by WGEA and other WGEA activities. This means that the baseline report should be considered a 'point in time' report. It does not consider, for instance, the 2023-2024 WGEA Census.

## Data used in this baseline report

This report presents data and analysis from the 2022-2023 WGEA Census, and focus groups held shortly after the first publication of gender pay gaps (reform 2). In future years, the evaluation will use updated WGEA Census data and additional focus groups. It will also be supported by additional data: operational data from WGEA, workshops with WGEA, and a survey of employers (see [Appendix G](#)).

This survey was built and fielded in 2024, but a low response rate meant that the data collected could not give reliable insights, especially as many of the survey responses were from employers also represented in the focus groups. Due to other competing priorities for employers, the survey was not re-fielded in 2024 and will be fielded in 2025 to a larger group of employers.

## Navigating this report

This report comprises four substantive sections:

**Context of the baseline report:** The next three pages introduce the context of the baseline report in greater detail.

**Overview of reform progress:** This baseline report presents a dashboard of key indicators that are expected to be of particular relevance to the evaluation. In this report, the dashboard has two purposes: it shows the current state and trends of change, and it demonstrates the data that can be used in future evaluation analysis.

**Key findings:** The baseline report sets out key findings and supporting analysis. See page 9 for more details.

**Preliminary conclusions and next steps:** This section looks at the implications of this report and sets out the appendices which contain further detail.

**The formative nature of the evaluation means that some insights in this report have already contributed to WGEA's strategies and approach.**

Insights from focus groups and data analysis have been iteratively shared with the WGEA team over the course of 2024, and Deloitte Access Economics understands that these insights have supported decision-making. Select examples include that the evaluation insights have led WGEA to:

- Establish an employer community of practice for EOCE to encourage collaboration
- take action to work more closely with industry bodies
- develop an Employer Reference Group to test ideas with
- strengthen employer awareness of and access to the reports associated with reform 3
- develop strategies for sharing and disseminating resources.

The impacts of these, and other actions, will not be captured in this report, and it is noted that some focus group participants' comments preceded some of these actions. These recent WGEA actions may provide areas of focus for future years of the evaluation, including topics to explore in focus groups or through the survey.

# About this evaluation | This baseline report

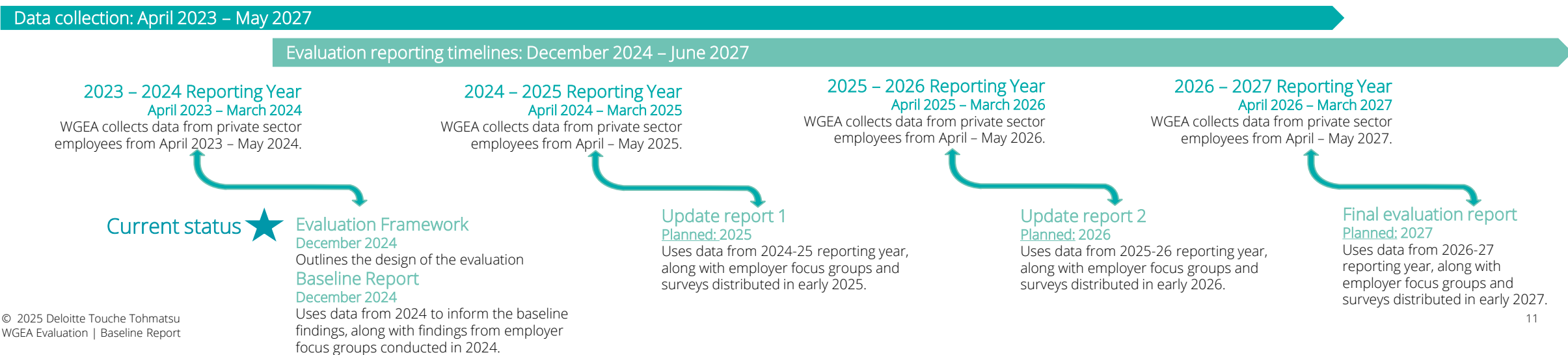
The baseline report looks at 1) the state of workplace gender equality prior to the reforms and 2) early insights from employers on the impacts of the reforms and implications for how they interact with WGEA.

## Baseline observations: State of workplace gender equality before the reforms

The baseline report establishes a starting point against which progress can be tracked, both by looking at the **actual** outcomes and actions (i.e. the 2022-2023 gender pay gap), and the **rate of progress**, or the **general trends**, in the 3 years prior to the reforms (i.e. how much the gender pay gap has changed and in what direction). The timing of the data collection compared to the legislation of reforms means that there is no expected ‘anticipation’ effect in this data – employers would not have had time to change their actions before reporting this data. This means that this data can help to establish a basis for a counterfactual to the reforms. This will allow us to ask questions of what would have happened if the reforms had not been implemented.

The period before the reforms is reflected in the analysis of publicly available WGEA data from the 3 years prior to the reforms (2020-2023). Insights are also available from employer focus groups. For future evaluation reports, there is a lag between when data is collected and the report is finalised (see Figure 1.1). However, this timing should reflect any changes to employer behaviour once the reforms have been implemented.

Figure 1.1: Data collection and reporting timelines



However, importantly, the WGEA reporting data does not establish a counterfactual for if WGEA and WGEA's levers of change had not existed. Employer focus groups help to establish how employers feel that their approach to workplace gender equality has been impacted by WGEA, and how this has been amplified or impacted by the reforms.

## Early insights: Impact of reforms in the period immediately after implementation

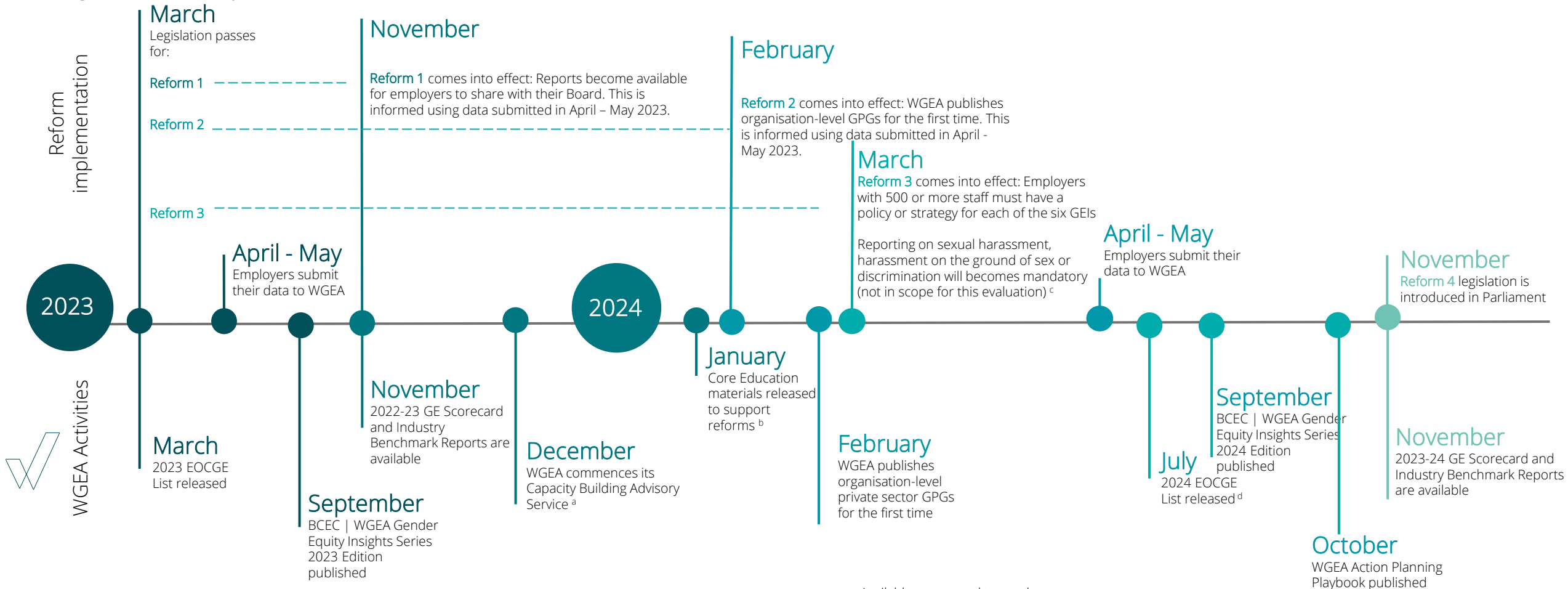
The baseline report also explores employers' responses to the reforms immediately following implementation (for reforms 1, 2, and 3, as reform 4 has not yet been implemented). While this report does not seek to estimate employers' responses to the reforms or include data on their actions in the 12 months following the passing of the legislation, the focus group discussions undertaken in August 2024 reveal some employers' initial responses given that reforms 1-3 had since been enacted. This evaluation has a formative component, meaning that insights have regularly been shared with WGEA in order to shape WGEA's key levers and enablers of change.

The impact of reforms in the period immediately after implementation is reflected only by employer focus group insights, supported by WGEA operational data to provide context.

# About this evaluation | Reforms and WGEA Activities timeline

This timeline provides an overview of key legislative and reform implementation dates, and WGEA activities that have been implemented since 2023 to drive change alongside the reforms.

Figure 1.2: Timeline of key dates and WGEA activities



Source: Deloitte Access Economics (2025).

<sup>a</sup> Available year-round to employers  
<sup>b</sup> These include GPG analysis guide, GPG technical guide, GEI policy and strategy advice, and sexual harassment prevention and response guidance.  
<sup>c</sup> Reforms related to this GEI are not in scope for this evaluation  
<sup>d</sup> WGEA reviewed the EOCGE in 2024. Employers with a citation in 2023 will hold this for an additional year.

# About this evaluation | Baseline indicators

Developing the baseline report and key indicators is a key enabler of setting up future years of the evaluation for success; through understanding the data and what it will be able to demonstrate over the course of the evaluation.

## WGEA Employer Census Indicators

This report incorporates data from three years of the WGEA Employer Census: 2020-21, 2021-22 and 2022-23. With the reforms coming into force during the 2023-24 reporting periods, the data available to date is considered a true baseline of employer actions and outcomes.

There is a broad range of baseline data available and presented throughout this report. However, the primary measures considered are those summarised in Table 1.1. These measures have been selected as representative indicators of action and outcomes across each GEI that, if substantially changing across the evaluation, may suggest the reforms are effecting change.

Indicators have been calculated to align as closely as possible to the typical way in which WGEA reports results of the Employer Census data. The baseline activity indicators are calculated as the average share of employers undertaking relevant actions across the full sample or within relevant characteristic groups. The baseline outcome indicators are calculated as averages from the aggregated data of the full sample of employers or within employer groups.

The composition of the Employer Census is not static over time with new employers reporting and others ceasing to do so. As new reporting employers are likely to be less mature or have spent less time addressing issues of gender equality in the organisation, their entry into the dataset may reduce baseline indicators over time. To address this, this report considers both the full panel of employers and the subgroup of employers who appear in every year of data; included in [Appendix C](#).

Table 1.1: Primary WGEA Employee Census indicators tracked during the evaluation

Activity indicators		Example indicators
Overarching: Policies/strategies	Policies and/or strategies across all GEIs	<i>n/a</i>
GEI 1: Gender composition of the workforce	Workforce strategies and policies	Female managers
GEI 2: Gender composition of governing bodies	Targets for women on boards	Female board members
GEI 3: Equal remuneration	Remuneration gap analysis & actions	Average gender pay gap
GEI 4(a): Flexible working	Index of flexible working options	Male managers working part-time
GEI 4(b): Family and caring responsibilities	Any paid parental leave	Men's utilisation of primary/universal parental leave
GEI 5: Consultation with employees	Strategy/policy for consulting employees	Share of employers consulting employees
GEI 6: Sexual harassment	Out of scope	

Source: Deloitte Access Economics (2025).

Note: Darker shading indicates anticipated direct relationship to the reforms while lighter shading indicates a more indirect impact mediated by a range of possible actions employer could take.

### Change over time

Baseline indicators across the report serve as a visual way of seeing if change is occurring. This is shown in [Dashboard 3](#). Throughout the evaluation period quantitative assessments of an accelerated pace of change will be made by comparing growth rates in the pre- and post-reform period. For example:

- Rate of change of indicator in **pre-reform** period:  $(X^{FY2024} - X^{FY2022}) / X^{FY2022} * 100$
- Rate of change of indicator in **post-reform** period:  $(X^{FY2026} - X^{FY2024}) / X^{FY2024} * 100$
- **Acceleration** occurs if [Rate of change in pre-reform period] < [Rate of change in post-reform period]

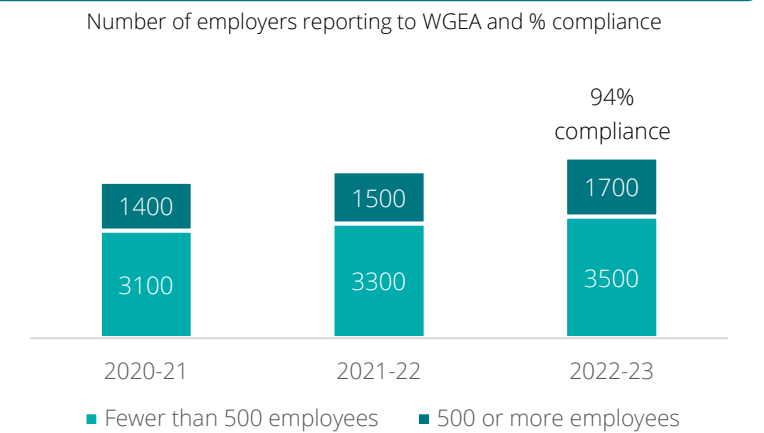
## 2. Overview of reform progress



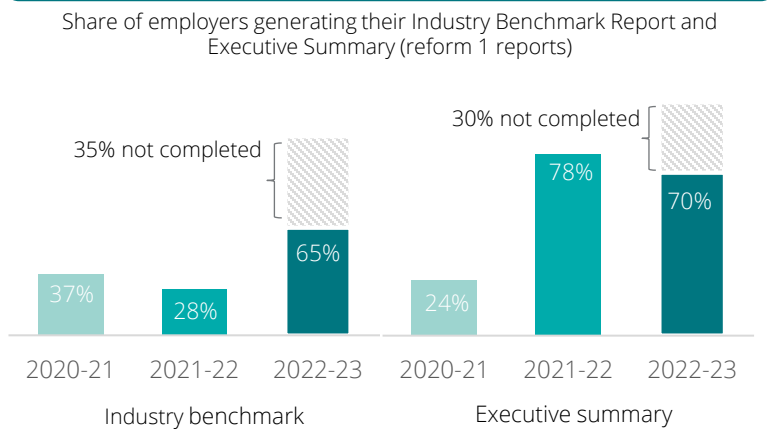
# Dashboard 1 | Reform implementation

While there were high compliance rates among reporting employers in 2023, data indicates that employers are not generating their Executive Summary and Industry Benchmark report (Reform 1), and that concerted action will be needed for large employers to develop policies on several GEIs, to meet Reform 3 ambitions.

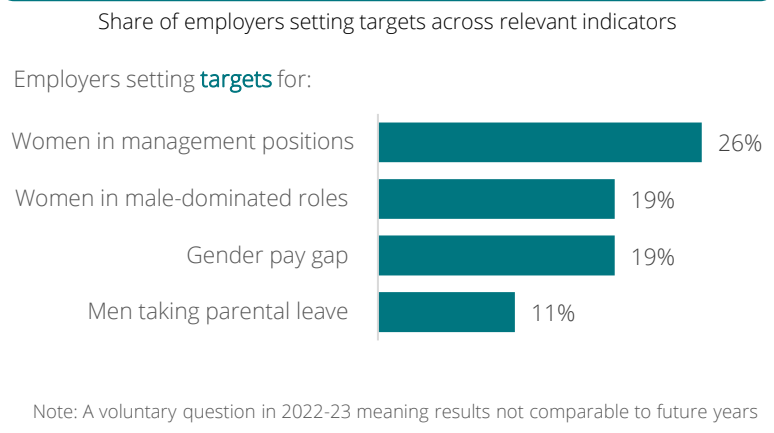
The number of submission groups increased over the baseline period with similar rates of compliance over time



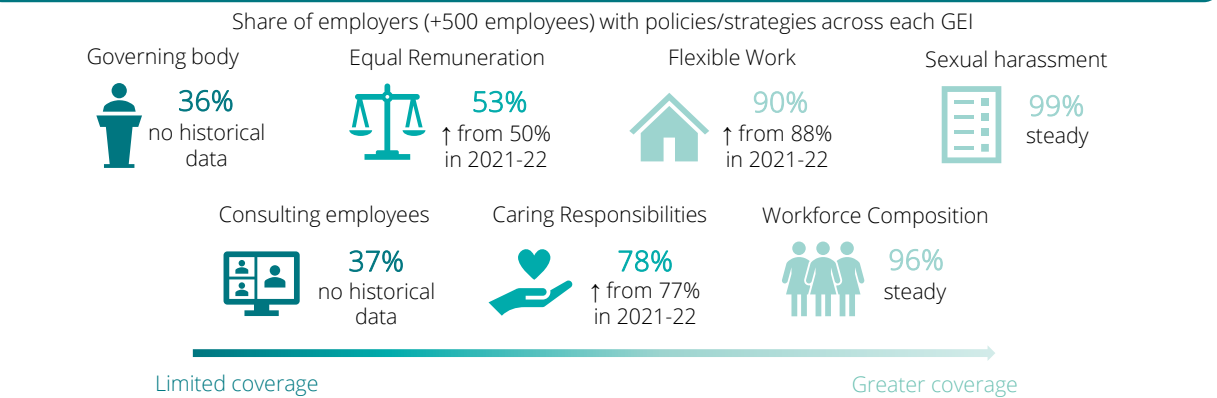
The share of employers generating relevant reports has increased but remains below the mandated level of 100% in 2022-23



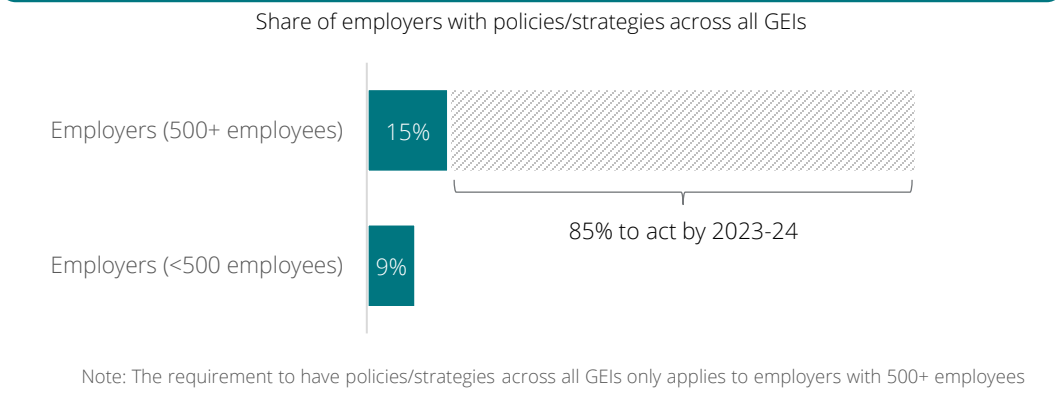
The share of employers setting targets is low across all reporting employers



Policy/strategy coverage of employers with 500+ employees is higher across most GEIs, with significant work still to be done across governing bodies, equal remuneration and consultation



15% employers have policies/strategies for all GEIs, indicating significant activity is required for 500+ employee employers to comply with reform 3

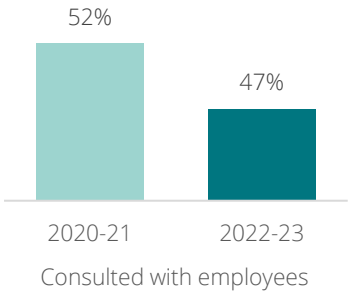


# Dashboard 2 | Actions tracking

There is evidence that in the 2022-23 reporting year, more employers were making concerted efforts to understand, analyse and act on their gender pay gap. This may reflect the increasing focus on this metric given its publication (Reform 2). In the same period, fewer organisations consulted with employees about gender equality in their workplace or took action toward gender balance in executive leadership roles; demonstrating that continued progress will require further action.

Fewer employers are consulting with employees on issues of gender equality in 2022-2023 compared to 2020-2021

Share of employers consulting with employees on issues of gender equality in the past 12 months



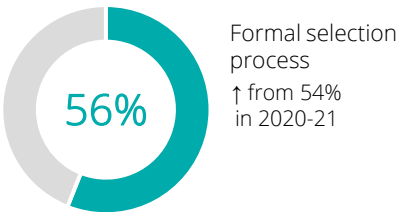
Far fewer employers report having KPIs than other key **workforce policy or strategy actions**, and rates of change have been relatively stable over the past 3 years

Share of employers with workforce policy or strategy inclusion



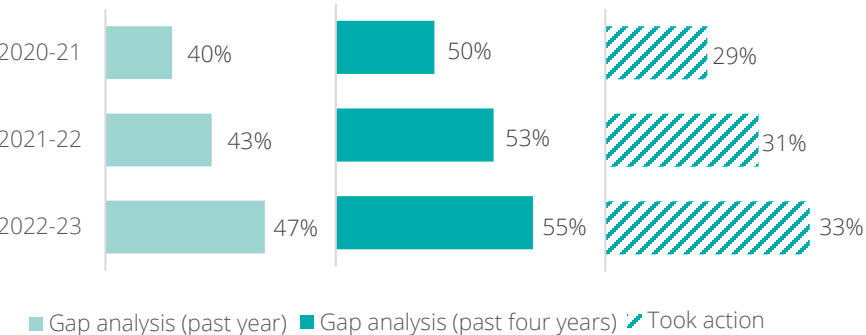
Relatively fewer employers are taking action for gender representation on their board than on **workforce policy or strategy**

Share of employers taking action for gender representation on their board. *Note: Base is employers with a board*



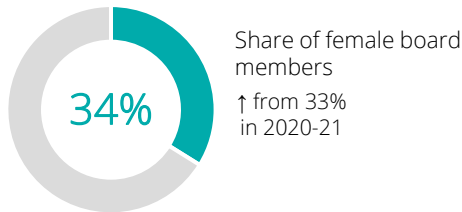
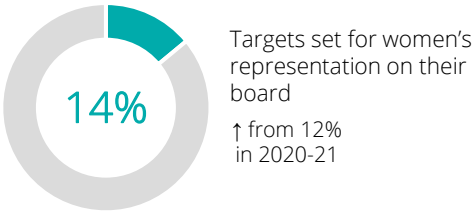
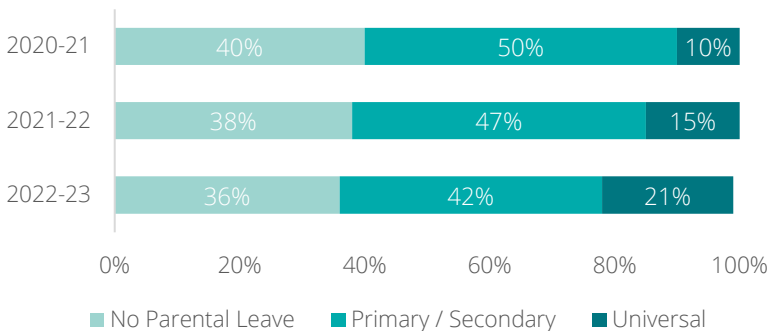
More employers are taking action to understand their gender pay gap each year, and some are taking further action following analysis

Share of employers undertaking remuneration gap analysis and taking action as a result



The composition of Employer Funded Paid Parental Leave has changed over the last 3 years

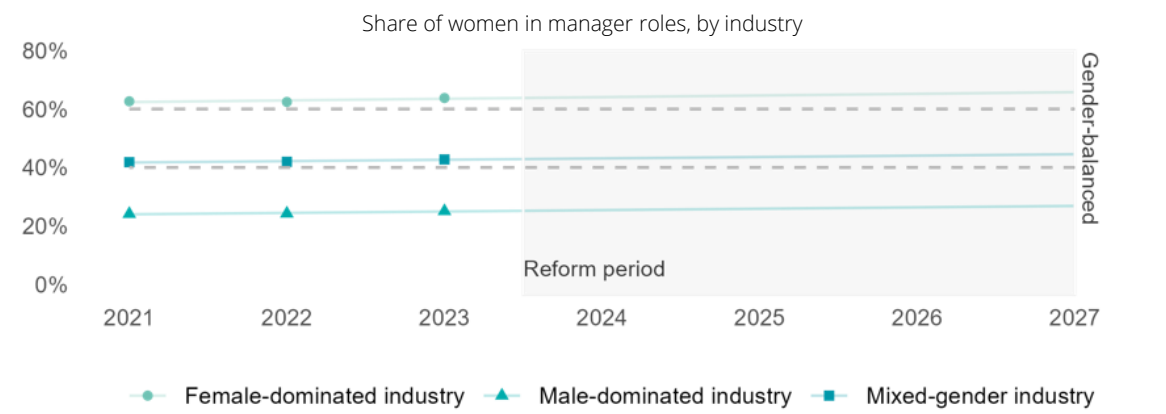
Type of Employer Funded Paid Parental Leave offered across employers



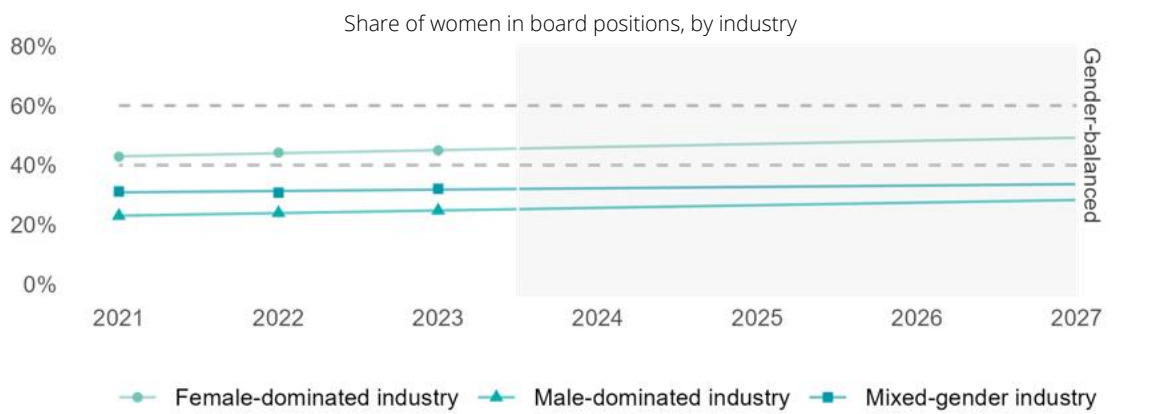
# Dashboard 3| Outcomes tracking

In the three years preceding the reforms (2021-23), progress on key GEI metrics is largely improving: women’s share of manager roles is growing (although this is also true in female-dominated industries), board representation is moving toward balance, and average pay gaps are declining. In this baseline year, the average linear trend forecast into future years can be used to compare to actuals. That is, as reforms process with WGEA’s implementation support, the rate of progress at the organisations and industry level may accelerate.

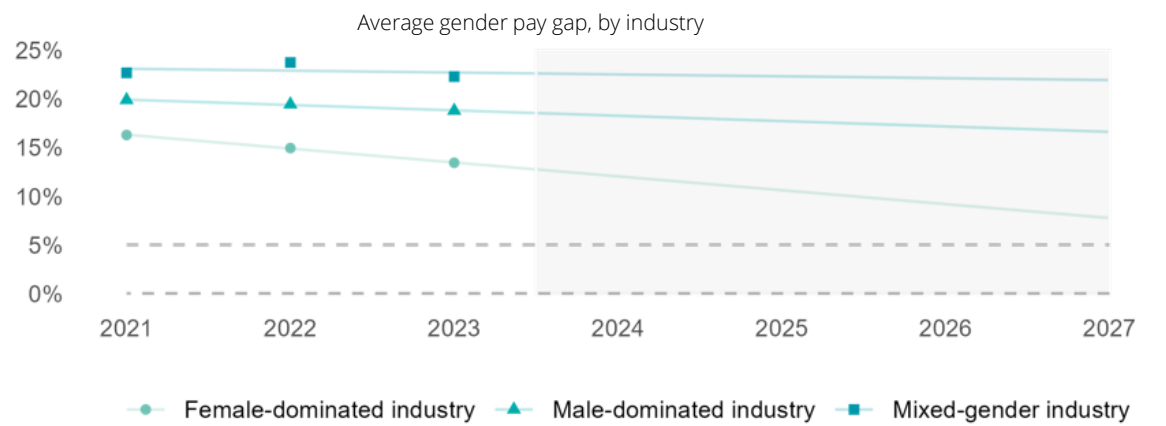
Women’s share of manager roles by industry group is highest for female-dominated industries, with male-dominated industries lagging below trend.



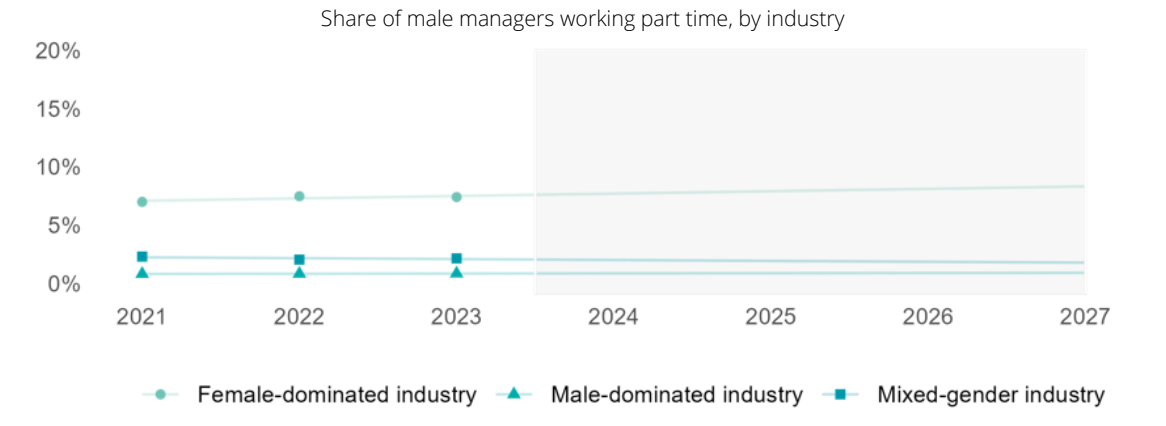
In female-dominated industries, women’s share of board positions is within the target band, however more efforts are needed for male-dominated and mixed-gender industries



Gender pay gaps across all industries are expected to accelerate once the reforms are implemented, with female-dominated industries reducing their gender pay gap at a raster rate



The share of male managers working part-time is currently higher for female-dominated industries, with this trend expected to continue following reform implementation



Note: Industry gender classification based on the 2023-24 WGEA scorecard and is assumed to stay constant over the evaluation period.

# 3. Key findings

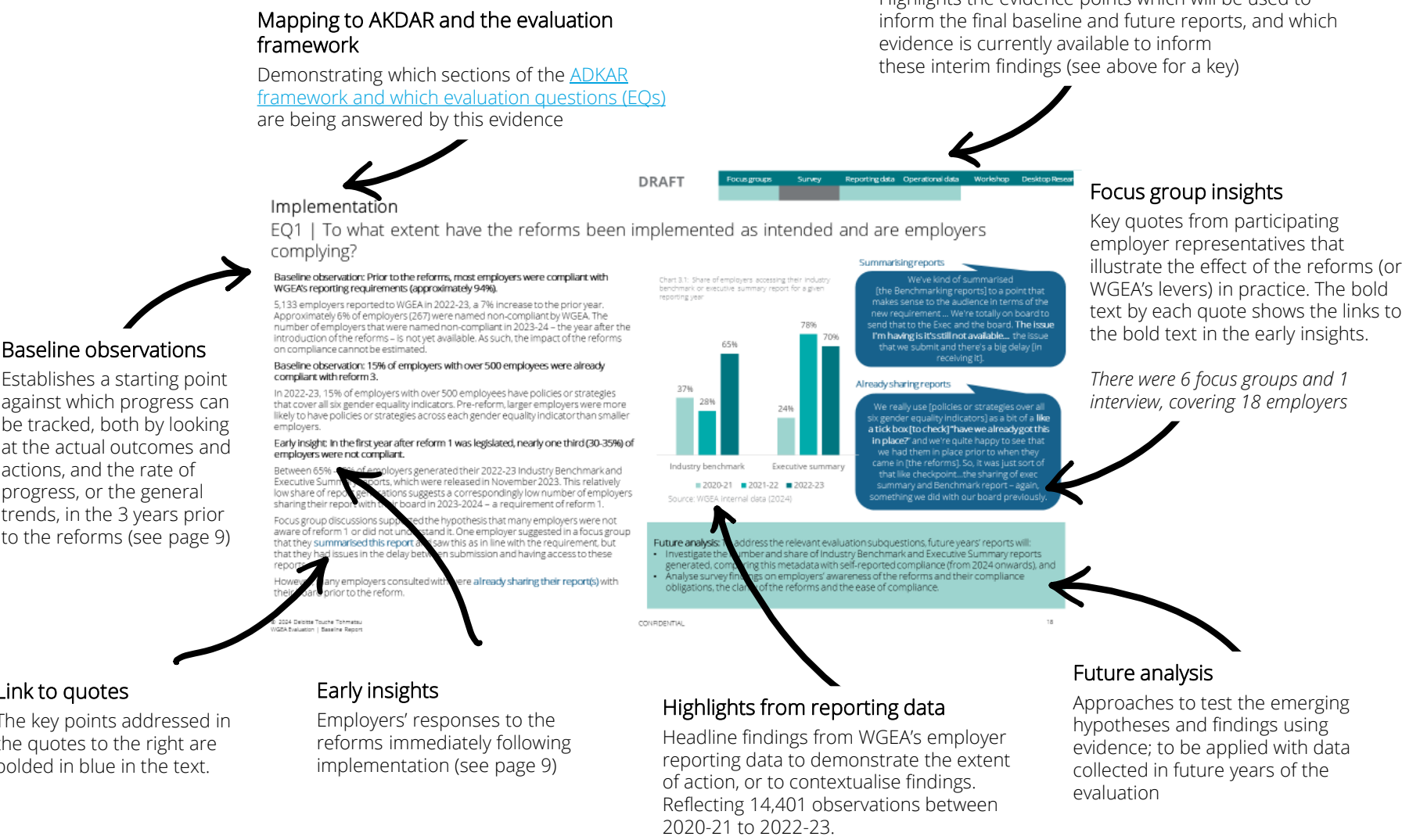
# Navigating the following pages

Figure 3.1 explains how the following pages are set out. The baseline observations and early insights are presented by each evaluation question, which are, in turn, aligned to the ADKAR framework and [evaluation questions](#). The baseline observations and early insights do not necessarily seek to answer the evaluation questions, but to present the available evidence against each evaluation question. This brings together secondary data, where applicable, and insights from focus groups, for a deeper and richer understanding of the starting point of the reforms.

Charts from Deloitte Access Economics' analysis of WGEA data and supporting quotes from the 2024 focus groups provide supporting evidence from the early insights. It is important to note that the sample of 18 participating organisations in this first year of the evaluation's focus groups is unlikely to represent the total population of employers that engage with WGEA. The quotes included in this report should be interpreted as illustrative examples which can form hypotheses for future research, including through an employer survey in future years.

Each page indicates relevant areas for 'Future analysis', highlighting where additional data collection and analysis can strengthen the evaluation fundings over time.

Figure 3.1: How to read the key findings slides



# Implementation

## EQ1 | To what extent have the reforms been implemented as intended and are employers complying?

**Baseline observation:** Prior to the reforms, most employers were compliant with WGEA's reporting requirements (approximately 94%).

5,133 submission groups reported to WGEA in 2022-23, a 7% increase to the prior year. Approximately 6% of employers (267) were named non-compliant by WGEA. The number of employers that were named non-compliant in 2023-24 – the year after the introduction of the reforms – is not yet available. As such, the impact of the reforms on compliance cannot be estimated.

**Baseline observation:** 15% of employers with 500 or more employees were already aligned with reform 3.

In 2022-23, 15% of employers with 500 or more employees already had policies or strategies that cover all six gender equality indicators. Pre-reform, larger employers were more likely to have policies or strategies across each gender equality indicator than smaller employers.

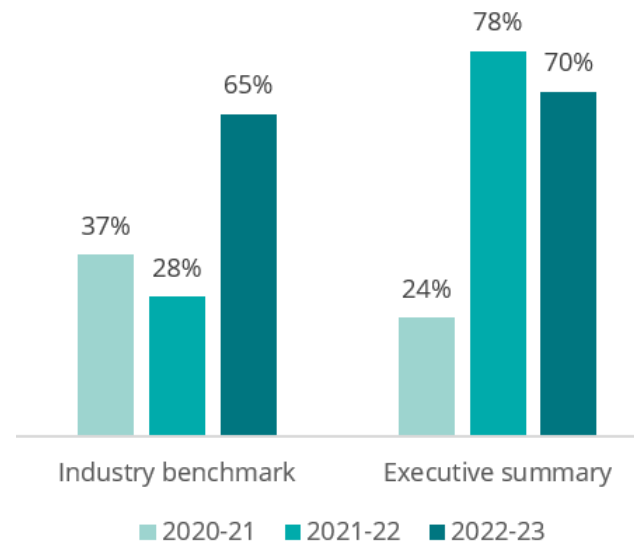
**Early insight:** In the first year after reform 1 was legislated, nearly one third (30-35%) of employers did not generate their Industry Benchmark Report.

Between 65% -70% of employers generated their 2022-23 Industry Benchmark Report and Executive Summary, which were released in November 2023. This relatively low share of report generations suggests a correspondingly low number of employers sharing their report with their board in 2023-2024 – a requirement of reform 1.

Focus group discussions supported the hypothesis that many employers were not aware of reform 1 or did not understand it. One employer suggested in a focus group that they summarised this report and saw this as in line with the requirement, but that they had issues in the delay between submission and having access to these reports.

However, many employers consulted with were already sharing their report(s) with their board prior to the reform, i.e. they were already aligned with the reform.

Chart 3.1: Share of employers accessing their Industry Benchmark Report or Executive Summary for a given reporting year



Source: WGEA internal data (2024)

### Summarising reports

We've kind of summarised [the Benchmarking reports] to a point that makes sense to the audience in terms of the new requirement ... We're totally on board to send that to the Exec and the board. The issue I'm having is it's still not available... the issue that we submit and there's a big delay [in receiving it].

### Already sharing reports

We really use [policies or strategies over all six gender equality indicators] as a bit of a like a tick box [to check] "have we already got this in place?" and we're quite happy to see that we had them in place prior to when they came in [the reforms]. So, it was just sort of that like checkpoint...the sharing of exec summary and Benchmark report – again, something we did with our board previously.

**Future analysis:** To address the relevant evaluation sub questions, future years' reports will:

- Investigate the number and share of Industry Benchmark Reports and Executive Summaries generated, comparing this metadata with self-reported compliance (from 2024 onwards), and
- Analyse survey findings on employers' awareness of the reforms and their compliance obligations, the clarity of the reforms and the ease of compliance. Additionally, the extent to which the reforms have contributed to improvements in employers' knowledge, awareness, motivation and capacity building around gender equality, and if the reforms are influencing decision makers at relevant levels within the organisation.



# Implementation

## EQ2 | How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?

Early insight: Publication of the gender pay gap (GPG) was seen by focus group participants to have amplified the impact of mandatory reporting to WGEA. This may indicate increased engagement with other WGEA levers (e.g., capacity building and education and research) as firms seek to understand their drivers of GPG.

GPG publication was discussed the most in focus groups. Prior to the reform, WGEA was raising gender equality awareness by informing employers about their GPG. However, the publication of the GPG (reform 2) significantly increased the attention of employers on their GPG, as leaders were expected to explain their gap to the public (as discussed on page 25).

For some focus group participants from HR/DEI backgrounds, their Industry Benchmark Report became a helpful tool to contextualise their gender pay gaps to leadership, and WGEA policies and templates form a natural set of 'next steps'. For some employers in focus groups, these next steps are knowledge - to better **understand their data and key drivers**, and this is an opportunity to further amplify other WGEA levers of change like the action planning tool.

Early insight: WGEA's levers of change have been *amplified* by the reforms. As of 2024, there have also been early steps taken to *adapt* WGEA's levers in response to the reforms.

As discussed above, the publication of the GPG (reform 2) has amplified the impact of WGEA's existing reporting requirements. Further, there are early suggestions from focus groups that the **guidance set out by WGEA**, especially around the GEI strategies and policies, are being used in conjunction with reform 3 (requiring policies and strategies). As the Employer of Choice citation was on pause for 2024, this report does not consider its implementation or effectiveness.

Discussions with the WGEA team have indicated that WGEA has already started adapting some levers of change in response to evaluation feedback, as well as prior to the evaluation commencing. For example, WGEA has begun creating an employer reference group, piloting 'communities of practice' and engaging with industry bodies to increase collaboration between employers on gender equality. Other changes being considered include linking employers more directly to resources, further refining the reporting process and enhancing communications around levers of change.

The **example template** or **support guide** that you could use to help you to formulate your actions to help you develop your policy or your strategy ... I thought those were good, though one of them was [delayed in publication]. But I did download all of those and they were **really helpful in this generating our action plan**.

Value of receiving resources from WGEA

If we're asked to develop strategies from scratch and then report on them, I just don't see we'll get much traction, but **if we're given example template policies and examples where that's been successful elsewhere**, what I'd expect from a peak body or a government agency...that would be the thing I'd be asking for...particularly for smaller organizations.

It's **difficult to look at this executive summary and identify how we how we've got an X% gender pay gap** - it's a very broad statement and then the breakdown doesn't really assist in saying where are we tracking

Understanding data and key drivers

**Future analysis:** Future years' reports will consider how WGEA's levers of change have adapted and reacted to the reforms through:

- Analysing operational data (including report downloads, website traffic and webinar attendance) to assess the use of WGEA resources and supports,
- Assessing if the implementation of the reforms have presented any barriers for employers to be compliant,
- Tracking changes in the number of previously unregistered employers who are now registering with WGEA,
- Tracking changes in survey responses related to the impact of WGEA resources on awareness, knowledge and motivation of employers, and
- Gathering input from WGEA (for inclusion in the 2025 report).

# Implementation

## EQ3 | Are the reforms cost effective?

**Baseline observation:** Many employers experience challenges related to the time and effort required for WGEA reporting.

In this early implementation period, it is too early to determine the cost-effectiveness of reforms as outcomes are not yet fully realised.

Many focus group participants, especially smaller employers, expressed concerns around the time and effort it takes to report to WGEA. Employers who participated in a focus group on WGEA may be, on average, a more engaged cohort than those who did not. This suggests comments about the **time-consuming nature of reporting and reforms** be more pronounced among less engaged employers. Further, reporting challenges were exacerbated by changes in templates, a lack of lead time to prepare, or a **lack of understanding about the reforms and what will be asked**.

**Baseline observation:** At an employer level, there were mixed views in focus groups as to the return on investment (ROI) of gender equality measures more broadly.

Some employers see investment in gender equality as leading to better business outcomes (i.e., a positive return on investment). Other employers reported that they 'can't afford' to implement gender equality measures like better paid parental leave, superannuation on paid parental leave, or measures they see implemented by competitors like specific training programs or scholarships/prizes. This suggests that some organisations focus on the cost of implementation in the immediate timeframe, and other organisations are thinking in more depth about the long-term benefits and returns on their investment.

**Early insight:** Employers have expressed an interest in understanding and maximising the effectiveness of the reforms.

In consultation, some employers expressed uncertainty over whether the additional time spent complying with the reforms will produce large enough gains on gender equity to be worthwhile. Given the time commitment required, many employers expressed a desire to **maximise the impact of the actions they take** on gender equality. Employers also expressed an interest in findings related to the effectiveness of the reforms.

I do think **there's a balance - it's quite onerous now** in terms of the questionnaire component of it ... my request would be that we don't keep adding to that year on year, because I think it starts to tip the positives into something that just becomes a real governance piece. And I think what's existing at the moment... is still positive **and it's obviously got a lot of organisations including us moving in a direction we may not have before**, including the publishing of the gender pay gap earlier in the year. But I do think it's just being mindful of that balance and tipping it into something that becomes a really administrative exercise

Time-consuming nature of the reporting and reforms

I'm **very invested** in making it as effective as we possibly can - if we're spending the time, let's see that we're getting the outcomes.

Maximising the impact of actions taken

Lack of awareness and understanding of the reforms

I was expecting that you literally would have to answer a question to say, 'do you have a policy or strategy?' and that would be the end of it... it drilled down a lot further... that was not something that I had anticipated. **As a result, I've got to go back and amend our plan...**I think that could have been communicated a little better so that you knew what you were in for.

**Future analysis:** To address the relevant evaluation sub questions, future years' reports will:

- Include survey data on the time spent on WGEA reporting and gender equality actions, as well as the additional time spent due to the reforms.
- Use survey results to assess the employer characteristics that drive attitudes and engagement (note: the focus group sample is too small for this assessment).
- Explore the relationship between time reported by surveyed employers and their outcomes,
- Consider surveyed employers' sense of value from the reforms compared to their outcomes, and consider common characteristics among those seeing higher or lower value, and
- Analyse the value of additional WGEA support to enable reforms.

# Awareness (1/2)

## EQ4 | What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?

Baseline observation: Data drives awareness. Compliance with WGEA builds the database.

**Data skills and HR processes** can draw attention to gender inequities, enabling employers to gather, analyse and interpret metrics related to representation, pay, opportunities and experiences. As such, a lack of data or analytic infrastructure (e.g., HR systems) can limit employers in i) recognising that gender inequality exists, ii) understanding how it materialises, and iii) realising its scale. Several focus group participants noted that they lack detailed data on the identity characteristics of their employees, as well as the data skills and infrastructure needed to gain a strong understanding of their ‘state of play.’

Compliance with WGEA reporting requirements means that organisations need to engage with data at a ‘minimum’ level. This means there is a ‘universal’ minimum level of awareness which is higher than if WGEA did not exist.

Baseline observation: Some measures of inequity appear more salient for employers than others.

Most focus group participants were **aware that gender inequality exists** within their organisation, their industry and in broader society. In consultation, employers were more likely to discuss gender bias in remuneration and the composition of the workforce, compared with bias in the composition of governing bodies, caring responsibilities or sexual harassment.

However, some focus group participants, although aware of gender inequality in society, did not see a large role for them to make change. They argued that individual employers have a limited ability to change the underlying norms that cause labour force segregation or correct for historical bias (e.g., companies cannot fire all the men in leadership). This was often raised in conjunction with frustration that WGEA's pay gap reporting does not refer to a like-for-like gap. Focus group participants argued that a like-for-like gap is more directly in their locus of control because, unlike an average GPG, it excludes differences in organizational composition. Some of these perspectives reflect that there are organisations who do not have high GE literacy.

So, numbers are what drives a lot of conversations at those high levels... **What gets measured, gets done.**

### Data skills and HR processes

We are a little organisation. Literally next Thursday, we're going live with the new HR information system. So, **for the first time, being able to catch all the components of diversity...**So without a data analysis or a data person [in the organisation] it is difficult.

Gender representation has historically been hideous in finance, and it is a slow burn getting equality, particularly across senior levels. Some of our higher paying roles in banking historically have been led by males. So while our gender representation across levels might look great, when you look at our gender pay gap it shows that there are **particular areas where we're still fighting for female representation.**

### Awareness of gender inequality

We got some declining engagement results a couple of years ago. So, we've done a lot of work...so that **we can listen to what they want and make changes based on that.**

# Awareness (2/2)

## EQ4 | What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?

Early insight: Reform 2 has had the greatest impact on increasing employers' awareness of gender equality, particularly among leadership.

Focus group participants suggested that the publication of GPGs has raised public interest in the pay gap and increased awareness of the role employers can have in affecting issues of gender pay gaps. The 'gender pay gap' was googled 52x more in the week after WGEA published pay gap data than in the weeks before. This created internal and external pressure on employers to explain their pay gap. As a result, many HR and DEI staff have raised the gender pay gap with leadership, increasing awareness of this indicator of gender equality.

Reform 1 may also raise awareness among leadership – the board. However, its impact so far has been limited by low compliance with the reform, as evidenced by the low download rates of employers' Industry Benchmark Report and Executive Summary, which are currently sitting at 70%, compared to 24% in 2023.

- Future analysis:** To address the relevant evaluation sub questions, future years' reports will:
- look at non-compliance rates to get a better understanding of potential 'backlash' and resistance.
  - assess whether compliance with Reform 1 has increased because of Reform 3 (i.e., whether employers are generating their reports to share with the governing body because the reports contains the information that gets published).
  - consider survey question on the state of gender equality in employers.

I think that [the publishing of pay gaps and sharing of executive summary] a real positive in terms of raising awareness. It so obviously puts a focus on it for our CEO because we do have to share it. And it does get published...It's a positive in terms of that awareness raising internally.

Impact of reform 2 – publication of GPG

It results in regular reporting to the executive and the board. So that generates conversation...Not only are the numbers reported regularly to our executive, they're also available to all our staff. Everybody can see it, it creates conversation. It gives people the power to go, hey, what's happening here? Why are we not so great in these particular sections?

## Desire (1/2)

### EQ5 | What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?

**Baseline observation:** Employers generally cited extrinsic motivations for action but noted the role of intrinsic motivation as ensuring momentum at the operational level.

Common **extrinsic motivators** include WGEA **reporting requirements**, fears of reputational damage (and associated impacts on brand, talent attraction and investor assessments), competitive pressure and societal norms. International employers are also motivated by overseas regulators (e.g., EDGE), strategies and attitudes. Employers with small, highly specialised talent pools are particularly likely to face competitive pressure related to attracting and retaining employees.

While **competitive pressure** was mentioned in focus groups, collaboration was also discussed in response to external pressures such as a declining pipeline of talent across an industry. This was more frequently raised by male dominated industries in response to recruiting more women as part of their pipeline, than female-dominated industries recruiting more men.

Key intrinsic motivators raised in focus groups include gender equality values (of leadership, employees and/or workplace culture) and **business gains**. Many employers cited that they had acted on gender equality because it is the right thing to do.

**Baseline observation:** A strong authorising environment through leaders and executives who are motivated to take action may be more critical than the types of motivation.

While a range of stakeholders drive gender equality action – including DEI leads, HR, employees, customers, industry bodies and shareholders – most focus group participants agreed buy-in from **leadership is essential**. Focus groups also drew relationships between the gender pay gap publication and the motivation of leadership to understand their current state through data.

[Without WGEA] we'd still have external influences that would mean we'd have to focus on gender...**It just helps bring everybody else on the journey** when there is a body that legitimises everything we do in HR.

Extrinsic motivators

Diversity is our edge. We really recognise that in order to be a top firm, **we need to have diversity of thought and gender**. We recognise that it can drive a high-performance environment.

Business gains as a motivator

...having your vice president or your CEO on the journey **is an absolute must**. If you haven't got that, I don't think you can [make progress]

Leadership is essential

The **externally motivated obligations** around reporting and focus on gender equality has been a driver. I'd like to tell you something different, but would we have taken some of the actions that we have if there wasn't that? No..

Reporting requirements as a motivator

Seeing what our top candidates – our graduates and our interns – want out of an organisation and driving that change internally. Management has to be really attuned to **listening to different generational voices** to retain that sort of top talent.

Competitive pressure as a motivator

**Future analysis:** To address the relevant evaluation sub questions, future years' reports will:

- analyse survey responses on the drivers of gender equality action, the stakeholders who motivate action and the role of WGEA resources.



# Desire (2/2)

## EQ5 | What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?

**Baseline observation:** WGEA legitimizes and motivates action on gender equality, particularly through its mandatory reporting requirements.

WGEA's impact can span from legitimising HR conversations about gender equality to motivating specific actions (such as, adding superannuation to paid parental leave). The key lever through which WGEA increases employers' desire for change is through mandatory reporting requirements – which necessitate that employers act. It is noted that employers who have not registered with WGEA do not experience this motivator.

However, WGEA also inspires action through:

- providing support to assist with reporting and gender equality literacy,
- offering incentives for action, such as the EOCGE citation program,
- connecting employers to facilitate collaboration, and
- publishing data to encourage competition between employers.

**Early insight:** Of WGEA's reforms, reform 2 is likely to have the largest impact on the desire of employers to enact change.

Due to competitive pressure and concerns about reputational damage, **the gender pay gap publishing** has encouraged employers to increase their focus on gender equality. It is too early to access data that could indicate whether this increased attention on gender equality has translated to additional action taken.

Reform 1 could have a similar impact of motivating leadership – **the board** – to understand the state of gender equality within their organisation and take action. However, the relatively low downloads of Industry Benchmarking Reports and Executive Summaries suggests that low compliance with the reform is preventing it from motivating significant change.

**Reform 3** has required employers to adopt a greater number of strategies and policies, and a more structured approach to acting on gender equality. With the reform's introduction in April 2024, it is likely too early to assess whether it will motivate material action. On the other hand, while some employers reported that it has encouraged greater analysis and discussion, its effectiveness was limited by low awareness.

### Impact of board

The employee resource group [comprised] of all areas of the business...we would talk about the gender pay gap and that would get fed up **to the board** to drive change.

Where performance is transparent, an organisation is always going to be more motivated to close gaps and so since WGEA has publicly released those gaps its first time the **decision makers in our business have probably spent a lot more focus on what this means to us.**

### Impact of reform 2 – GPG publication

WGEA provides the framework. We use the **GEIs to build our gender equality road map**. We have over 500 employees, so there is minimum requirements under WGEA. So in addition to it's the right thing to do...having the stick of WGEA helps those conversations and **motivating change.**

**100% the pay gap piece had a big impact...** we had warned the executive and the board that this was coming for over a year. It definitely provided that added opportunity around making sure all our senior leaders could have confident conversations with employees.

### Impact of reform 3 – strategies and policies

**Future analysis:** To address the relevant evaluation sub questions, future years' reports will:

- conduct further analysis using survey data and 2025 Focus Groups to explore how stakeholders are accessing and presenting data to leadership.
- analyse survey data on the impact of the reforms on motivating change.



# Knowledge (1/3)

## EQ6 | What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?

**Baseline observation: Employers are increasingly needing to explain the drivers of their gender equality results internally.**

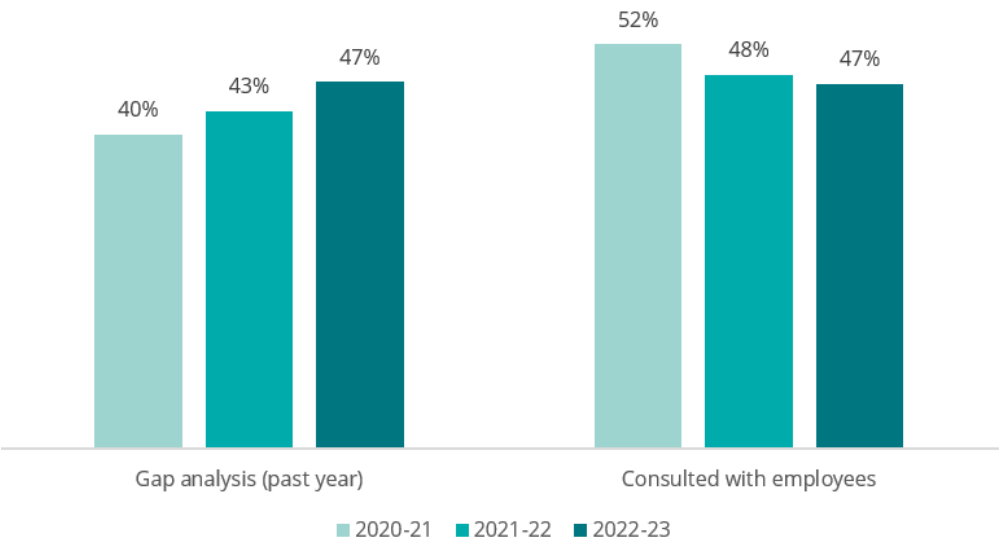
WGEA Census data show that employers have increasingly been seeking to understand their gender pay gap by conducting remuneration gap analysis (Chart 3.2). Focus groups suggest that the publishing of gender pay gaps has increased the desire of governing bodies and key management personnel (KMP) to understand the structural drivers of organisation-wide GE outcomes and that remuneration gap analysis is a key tool for doing so.

Over time it is anticipated that increased understanding and knowledge of organisation-specific contributors of GPG through remuneration gap analysis is likely to contribute to an increased capacity to reduce GPGs. Analysis of the baseline data finds that employers undertaking remuneration gap analysis and those taking action as a result are significantly more likely to have reduced their gender pay gap over the baseline period. However, whether this is a causal relationship is unclear.

Consulting employees is another avenue for understanding the impact and drivers of GE within an organisation from an employee centric point of view. However, a shrinking share of employers have been doing so. Focus groups did not explicitly mention the merits of consultation, however the downward trend in consultation may reflect general comments related to shifting GE resourcing towards activities that are perceived to be more effective. New requirements for employers with 500+ employees to have strategies or policies covering consultation with employees are anticipated to contribute to a larger share of these employers consulting with employees in the future.

Other ways employers seek to understand the **drivers of their GE outcomes** is by identifying points in the employee journey where they are either failing to attract women or **where women leave their organisation**. For employers in highly-gender segregated industries these drivers are sometimes seen as external pipeline challenges that they have a limited ability to control.

Chart 3.2: Share of employers undertaking specified actions



Source: Deloitte analysis of WGEA data (2025).

"Looking at **where female talent is dropping out** and is that maybe bias or something that we can investigate. So, we're doing a lot of work on...what we can do as an organisation and adapt to ensure they're not dropping out at that point."

Understanding the drivers of GE outcomes

# Knowledge (2/3)

## EQ6 | What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?

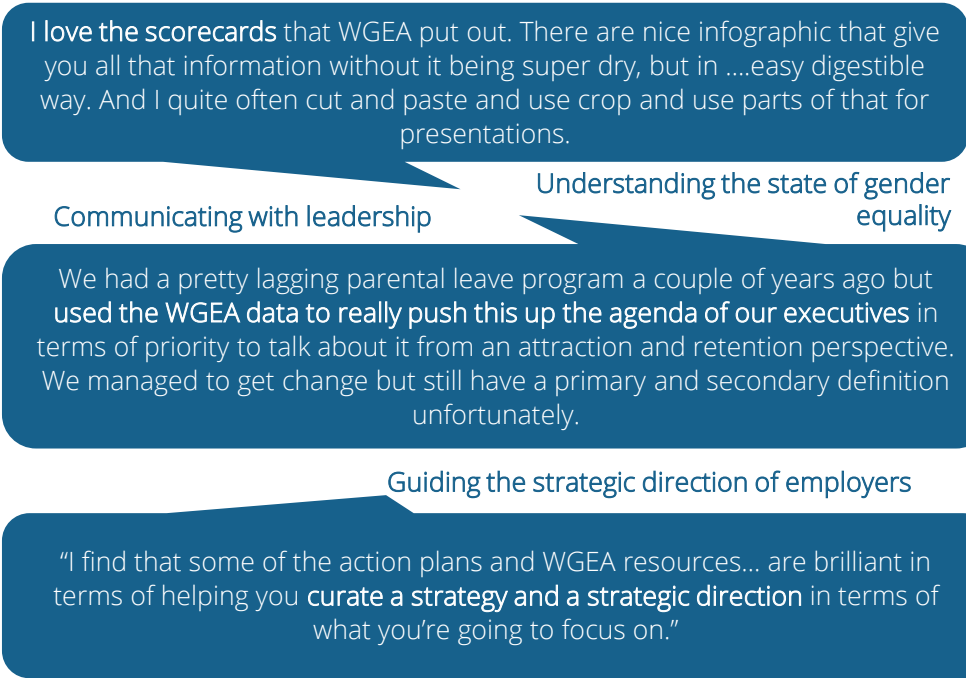
**Baseline observation:** Employers find WGEA tools useful for communicating the big picture of gender equality.

Employers generally find WGEA resources around gender equality outcomes useful for **understanding the state of gender equality** in their industry and contextualizing their results. Further, many focus group participants revealed that WGEA's resources, such as the Gender Equality Scorecards, have been used by HR and DEI leads to summarize complex information about gender equality and **communicate this information** in a visually appealing way to leadership. Finally, WGEA's resources, including the Action Planning Tool, have been used to guide the creation of a **strategic action plan** on gender equality.

**Baseline observation:** Insufficient data literacy and technology limit the extent to which some employers can understand and communicate the drivers of their GE outcomes

The capabilities of employers to work with their own data and interpret the results of reports provided by WGEA varies widely. This lack of capability limits their ability to move from awareness to knowledge, ability and action.

- Future analysis:** To address the relevant evaluation sub questions, future years' reports will:
- validate the hypothesis that the reforms will increase the share of employers undertaking remuneration gap analysis and consulting employers through 2023-24 data.
  - test the impact and benefit of these activities through focus groups, surveys and econometric testing.



# Knowledge (3/3)

## EQ7 | What helps employers know how to accelerate progress towards gender equity in their organisation? How do the levers for change and the reforms contribute?

**Early insight:** Employers look outside their organisation for actionable insights on what they should do.

External factors such as government or industry procurement guidelines, certifications (including Employer of Choice for Gender Equality) and international standards serve often serve as benchmarks for the types of actions or outcomes employers should be striving towards. WGEA reporting itself acts as guidance for some employers who interpret included **actions as best-practice and build their strategies around them.**

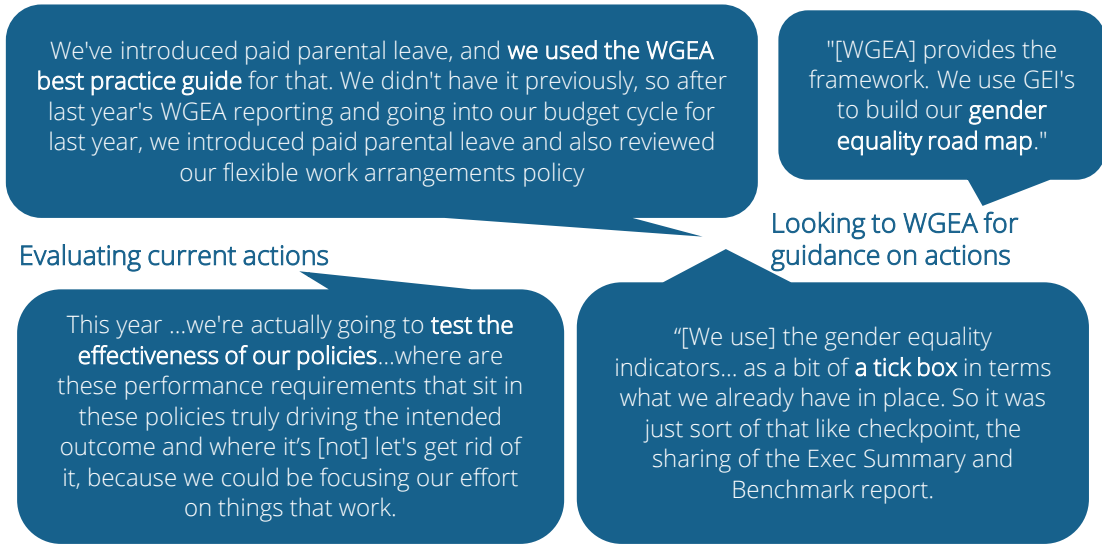
Focus groups reveal **competition** plays an important role in helping employers identify the actions they should be taking. For example, employers report implementation or increasing paid parental leave entitlements to match or distinguish themselves for their competition. **Collaboration** also plays an essential role with employers leaning from others about what is effective. Even the process of participating in focus groups for this evaluation was helpful for some employers.

**Baseline observation:** Employers also look within to evaluate existing policies and actions.

In a more resource constrained environment, employers who are further down the gender equality journey are looking to **evaluate the effectiveness of the actions** they are already taking. This includes assessing whether resources are allocated to outcomes of highest priority and whether there is a measurable impact.

**Baseline observation:** Employers appear to report barriers to locating WGEA resources but have positive reports of those they have utilised.

A number of focus group participants suggested WGEA produce guidance or resources that already exist, implying issues with awareness of supports. Among employers who had access WGEA resources, many described them as useful for guiding reporting and efforts to improve gender equality (e.g., best practice approaches).



**Early insight:** The reforms have spurred employers to increase their knowledge of gender equality and provided a guiding framework for accelerating progress.

Reforms 1 and 2 have motivated employers to investigate the drivers of gender inequality within their organisation by requiring them to explain their pay gap to their board, their employees and the public. Reform 3 has informed employers about the 6 gender equality indicators and prompted them to identify effective gender equality actions.

**Future analysis:** To address the relevant evaluation sub questions, future years' reports will:

- analyse survey data covering employers' knowledge of gender equality, the role of WGEA reporting and resources in increasing understanding and the types of WGEA resources.

# Ability and action

## EQ8 | How are employers taking more ambitious action (than before the reforms) to progress gender equality in their organisations? How do the levers for change and the reforms contribute?

**Baseline observation: Increased knowledge of organisation-level drivers of gender equality helps promote action**

**Increased knowledge** of what drives an organisations gender equality outcomes is anticipated to drive focus or action among employers seeking to improve outcomes. This dynamic is evident in some areas of the WGEA Census. For example, the growing share of employers undertaking remuneration gap analysis has been followed by a corresponding increase in the share of employers taking any corrective action (Chart 3.3). The increase is larger among organisations in male-dominated and mix-gendered industries where gender pay gaps are higher, suggesting employers are responding to the outcomes of analysis rather than taking performative action.

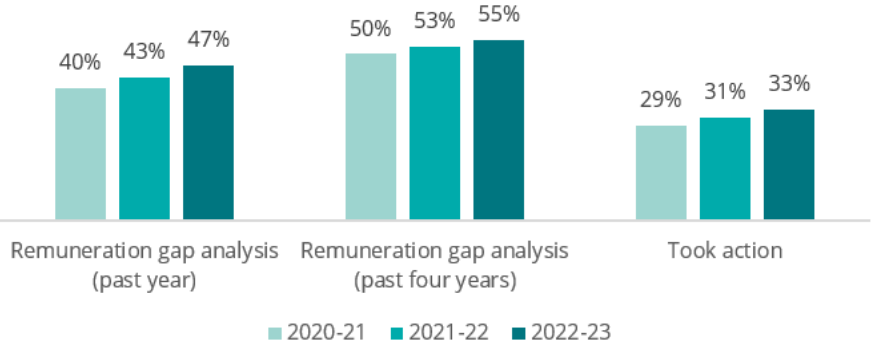
Focus group observations also support the notion that knowledge of organisation specific circumstances help drive action. For example, one organisation implemented exit interviews to investigate why women were leaving and found that managers were denying part time work requests. Executive leadership implemented a new requirement that every denial for part time work be personally explained and require a personal interview with every employee returning from parental leave to investigate their experience.

**Baseline observation: Employer benchmarks in terms of progress and ambition varies by characteristics including size and industry**

Some employers face larger barriers or are starting from a lower baseline than others. Focus groups suggest that characteristic factors (such as business size and industry) and employer specific factors (such as their gender equality literacy or level of resources) affect an employer's ability to take more ambitious action irrespective of desire to do so.

WGEA Census data reflect a differential ability to act with remuneration gap analysis and corresponding action being strongly correlated with characteristics such as employer size (see [page 56](#)). Similarly, actions such as implementing policies or strategies to improve the gender balance of the workforce or offering more generous paid parental leave are correlated with employer size (especially above and below the 1,000-employee threshold).

Chart 3.3: Remuneration gap analysis



Source: Deloitte analysis of WGEA data (2025).

We went a little bit too hard, too fast, and we set some targets a few years ago that would just totally not realistic and all that did was [focus on other KPI metrics they had to hit]. So I think it can work if you're really clever at what the targets are, **making sure that it's stretched enough to help drive change but not so stretched that people think just there's no point investing time in it.**

I think you have to be really smart with **looking at your workforce profile, understanding what your natural attrition is, understand what a realistic hiring rate would be** and then base your targets off of that. That's the kind of analysis work I did to reset our targets for FY25.

Increased knowledge and links to action

**Future analysis:** The type of remuneration gap undertaking (for example like-for-like or overall levels) is included as a mandatory question in the 2023-24 Employer Census, allowing for additional data to be tracked.

# Ability and action

## EQ8 | How are employers taking more ambitious action (than before the reforms) to progress gender equality in their organisations? How do the levers for change and the reforms contribute?

**Baseline observation:** The evaluation sits within the context of employers having made recent progress across flexible work and support for carers, among varying amounts of activity across other GEIs.

There has been incremental change in volume of actions employers take to address gender equality base on those recorded by WGEA. GEI 4 experienced some of the largest increases, with the average number of flexible working policy inclusions and carer supports increasing 18% and 8% respectively. This likely reflects a pandemic induced need to work more flexibly and highlights the role that external context plays in driving action.

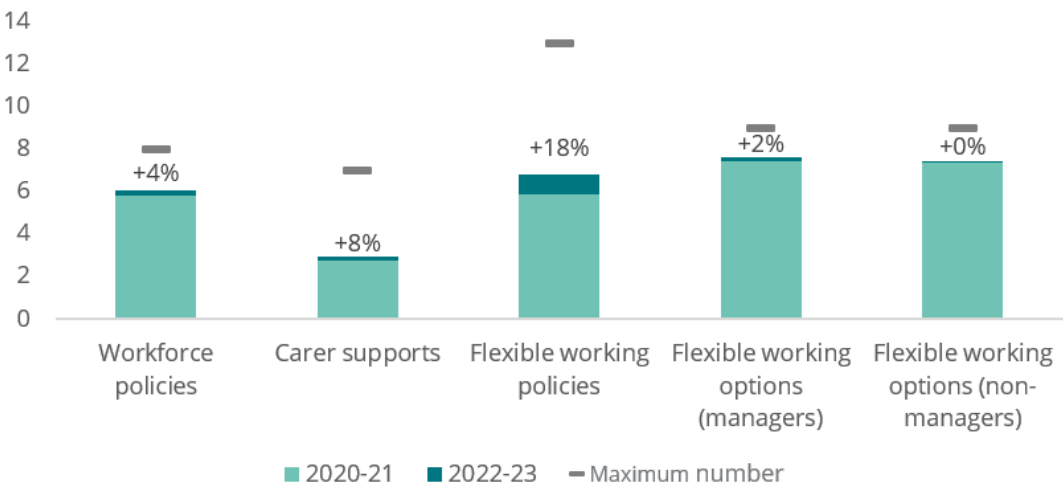
While more action does not necessarily mean that action is ambitious or effective, employers are also taking actions that are generally regarded as best-practice. For example, the share of employers offering universal paid parental leave more than doubled over the past three years with the average length of leave also increasing by 1-2 weeks across all types of leave.

**Early insight:** Publishing of gender pay gaps are likely to contribute to action being taken within the context of lowering gender pay gaps

Baseline focus groups suggest employers are undertaking work to understand the drivers of their gender pay gap and what action can be taken to reduce it. Whether and how employers ultimately act will be a key consideration of evaluation. For example, actions on gender pay gaps could materialise as support for carers, dealing with workforce composition issues or flexible work entitlements. Some focus group participants reported already taking action on gender equality issues, however, the publication of gender pay gaps seems to have focused attention on this indicator in particular.

Focus group participants typically discussed gender pay gaps and remuneration gap analysis in terms of like-for-like comparisons. This may suggest a narrow view of gender pay gaps that treats action on compositional issues as less important.

Chart 3.4 Average increase in the number of actions taken across categories, 2020-21 to 2022-23



Source: Deloitte analysis of WGEA data (2025).  
Note: Percentage values show the increase in the average number of actions taken within each category while the solid line indicates the maximum number of possible actions employers could take.

- Future analysis:** To address the relevant evaluation sub questions, future years’ reports will:
- Test the hypothesis that the reforms drive employer effort to specific areas of gender equality over others. For example, that gender pay gap publication may result in employer prioritising action on equal remuneration outcomes while board composition actions stagnate.
  - Test whether the focus on gender pay publication in focus groups is sustained.



Early Outcomes

EQ9 | Has there been accelerated progress towards gender equality outcomes? To what extent can this be attributed to WGEA and the reforms?

Baseline observations: Future progress towards gender equality outcomes sits within the context of varied progress across GEIs over recent years

Progress towards gender equality in recent years has varied across GEIs. Average gender pay gaps and men’s utilisation of primary/universal paid parental leave has improved, women’s representation in management and governing bodies has stagnated somewhat, while the share of employers consulting with employees has declined.

Progress can also be measures in different ways:

- Absolute or changes in headline indicators such as men’s share of paid parental leave utilisation can indicate the level of change across groups of employers (Chart 3.6).
- Shares of firms making different level of progress on an indicator can provide a measure of the scale of employers making progress. This may reveal greater or less change over time than changes in headline indicators suggest.

Chart 3.5: Change in female board representation 2020-21 to 2022-23, share of employers

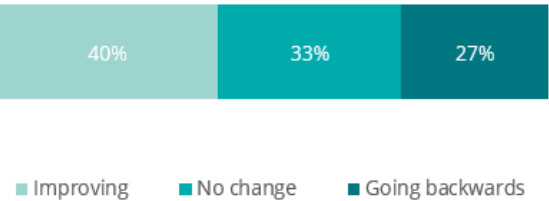


Chart 3.6: Men’s share of primary/universal paid parental leave taking

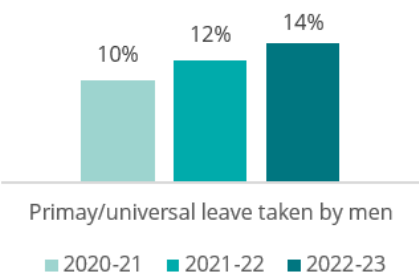


Table 3.1: Baseline change against key GEI outcomes measures

Gender equality indicator	Key outcome measures	Change
GEI 1: Gender composition of the workforce	Female managers	Representation of women in managerial roles has grown modestly over the last three year from 40.7% to 42.0%. Most employers (57%) have improved their managerial representation however many have also gone backwards (40%).
GEI 2: Gender composition of governing bodies	Female board members	Board representation has not materially progressed over the past three years with the share of female board members increasing from 33.4% to 33.8%. Additionally, 60% of employers have made no progress or have gone backwards over the baseline period.
GEI 3: Equal remuneration	Average gender pay gap	Australia's gender pay gap has trended down over the baseline period from 22.8% to 21.7%. However, less than half (46%) of employers have improved their individual gender pay gap over the past three years.
GEI 4(a): Flexible working	Male managers working part-time	Men's utilisation of part-time work at the managerial level has not progressed over the baseline period, remining at a mere 2.3%
GEI 4(b): Family and caring responsibilities	Men's utilisation of primary/ universal parental leave	The share of primary/universal paid parental leave taken by men had increased substantially over the baseline period, increasing from 10% to 14%. This increase is associated with an increase in the share of employers offering leave irrespective of gender.
GEI 5: Consultation with employees	Share of employs consulting employees	There has been a gradually decline in the share of employers consulting with employees on issues of gender equality with a fall from 52% to 47% over the baseline period.

Source: Deloitte Access Economics (2025).

Source: Deloitte analysis of WGEA data (2025).



# Early Outcomes

## EQ9 | Has there been accelerated progress towards gender equality outcomes? To what extent can this be attributed to WGEA and the reforms?

### Baseline observations: Accelerated progress towards gender equality looks different across employers

The starting point of employer’s gender equality outcomes are not uniform. Outcomes systemically differ by characteristics such as industry and size, while some employers within these characteristic groups are more progressed on the gender equality journey than others.

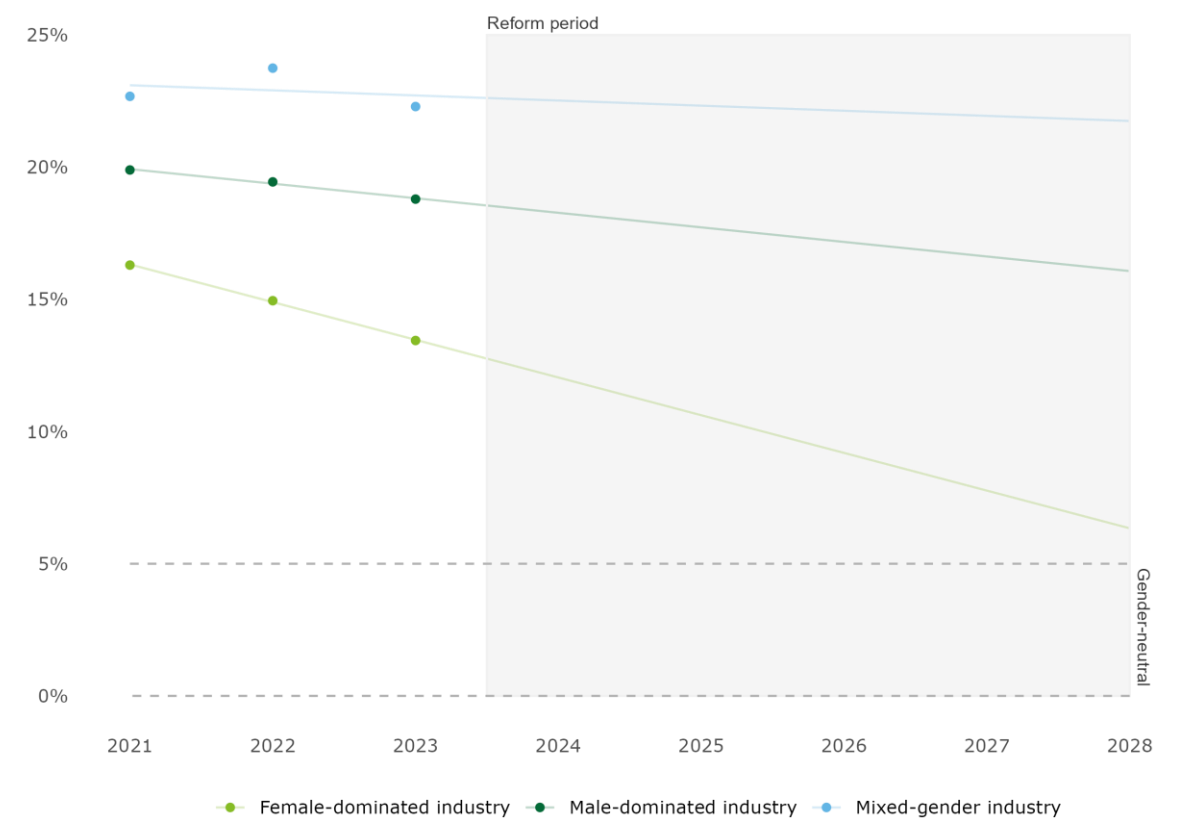
Differences in the current state and trajectory of employers means that accelerated progress is likely to look different for different employers. For example, based on the change in mean gender pay gap during the baselining period it is projected that, in the absence of the reforms, female dominated industries are likely to improve at a faster rate than other industries (Chart 3.7). The length of time employers have reported to WGEA also has a bearing on outcomes with first-time reporters having worse gender equality outcomes than other employers on average.

### Baseline observations: Undertaking remuneration gap analysis is likely to be an early indicator of acceleration associated with the reforms.

Focus groups reveal a strong focus on remuneration gap analysis in response to the publishing of gender pay gaps. Research from WGEA and Bankwest Curtin Economics Centre finds that remuneration gap analysis is associated with being a high performer across gender equality outcomes, suggesting that an increase in the share of employers undertaking an analysis may be a leading indicator of progress.

**Future analysis:** Exploring the relationship between outcomes and employer characteristics, and the trends in outcomes in years following the reforms.

Chart 3.7: Average total remuneration gender pay gap over time by industry classification, historical and projected



Source: Deloitte analysis of WGEA data (2025).

## 4. Preliminary conclusions and next steps

# Preliminary conclusions and next steps

Preliminary conclusions and hypotheses developed through the baseline report will be tested over future years of the evaluation

## Preliminary conclusions

At this stage of the evaluation, only preliminary conclusions can be drawn, informing hypotheses to be tested in future years. The baseline report confirms that, overall, there is progress being made towards gender equality in workplaces, including in key outcomes, and in the actions hypothesised to lead to greater outcomes. Analysis of the WGEA Census data gives a sense of the pace of change and areas for relatively greater or lesser impact. Focus groups provide qualitative insights that connect WGEA’s impact to the state of change and progress prior to the reforms. They further suggest that WGEA’s impact may be amplified by the reforms, in particular through the publication of gender pay gaps, but also by providing expertise and guidance to support employers to address these pay gaps.

## Hypotheses

If reform 1 & 2 acts as a driver to the first part of the ADKAR model (awareness and desire), and reform drives knowledge; WGEA’s levers of change may support those organisations moving through the latter half of the AKDAR model – knowledge, ability, and reinforcement. See [Appendix A](#). The reforms may also amplify WGEA’s ability to affect change through the ADKAR model as a whole.

In particular, the baseline report hypothesises that the reforms will increase the share of employers undertaking remuneration gap analysis and consulting employers, and that this will lead to smaller gender pay gaps. The report also hypothesises that reforms may drive employer effort to specific areas of gender equality over others, for instance action on equal remuneration rather than board composition outcomes an actions.

The baseline report also outlines, in the form of the dashboard, the indicators seen as most likely to affect change and the rates of change, or more closely connected to the reforms.

## Next Steps

The baseline year of the evaluation has focused on preparation for future years of the evaluation, including preparing and formatting WGEA data in order to understand the baseline outcomes and pace of change, and to enable further analysis using post-reform data. See [Appendices C](#) and [D](#). It has also sought to reconcile these baseline findings with the insights gained from focus groups.

The next years of the evaluation will test these preliminary conclusions and hypotheses and seek to understand more about attribution of actions and outcomes to WGEA and to the reforms. See [Appendix E](#).

From 2025, survey insights will support deeper understanding, particularly on the impact of individual reforms, specific WGEA levers of change, and the associated costs of reforms. Annual focus groups will collect more data, and focus groups will also explore particular topics and hypotheses of interest. Focus groups will continue to focus on targeted insights from employers, including understanding longitudinal changes where possible. See [Appendix G](#).

The evaluation will also continue to explore the ways that WGEA’s levers of change respond to the reforms through working closely with WGEA.

Table 4.1: List of Appendices

Appendix	Title
Appendix A	The ADKAR Model
Appendix B	Evaluation questions and indicators
Appendix C	Summary of outcomes data
Appendix D	Summary of action data
Appendix E	Measuring attribution
Appendix F	In scope activities
Appendix G	Data matrix and primary research tools

Source: Deloitte Access Economics (2025).

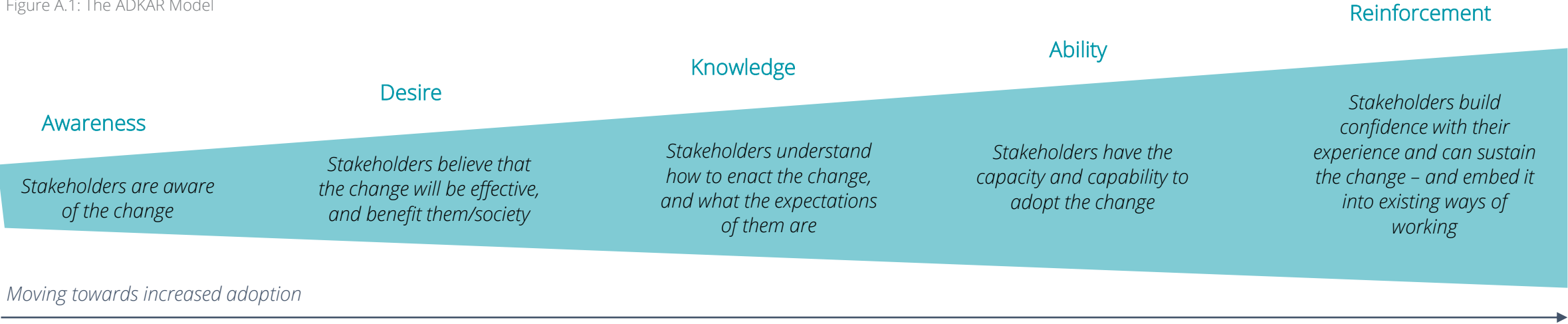
# Appendix A: The ADKAR Model

# The ADKAR Model

## The model of behavioural change referenced in this work

In conceptualising how the intervention is designed to drive change and have impact, the ADKAR Theory of Change underpins the way we have conceptualised [the evaluation framework](#). The ADKAR model, developed by Prosci, proposes that organisational or structural change is possible only when underpinned by individual change.<sup>[1]</sup> ADKAR proposes identifies five stages of change in order for that change to become embedded and sustained:

Figure A.1: The ADKAR Model



Source: Deloitte Access Economics (2025), adapted from ProSci ADKAR.

The five stages are sequential and are unlikely to be achieved without the realisation of the previous stage.

Some organisations may be further along the ADKAR journey than others – i.e. those employers which are already making change could be in the ‘reinforcement’ stage. However, we have chosen to use this model to show that early outcomes of the program logic are **necessary precursors** to longer term change. This approach underpins the focus of the evaluation, whereby it is expected that changes in awareness and desire (early stages of change) enable and strengthen the longer-term change mechanisms.

<sup>[1]</sup> Prosci, ‘The Prosci ADKAR® Model | Prosci’ <<https://www.prosci.com/methodology/adkar>>.

# The ADKAR Model | How employers respond to WGEA (levers and reforms)

At a high level, the ADKAR Theory of change can be applied across employers, the reforms, WGEA levers, and external factors, showing how change is expected to be realised.

This schematic has been taken from the WGEA [evaluation framework](#) that is implemented in this work.

Figure A.2: The different impacts of WGEA's activities, the reforms and external factors on employers' awareness, desire, knowledge, ability and reinforcement (ADKAR Theory of Change)

		Awareness	Desire	Knowledge	Ability	Reinforcement	
ADKAR Stages		Employers engage with issues of gender equality in their organisation. They believe that organisations have a role to play in societal change.	Employers are motivated to take concerted action to accelerate change. They feel confident they can be successful. This may be due to intrinsic or extrinsic drivers.	Employers understand the key drivers of gender equality in their organisation (understand their data) and know what to do to address these (which actions to take).	Employers have the capacity and capability to act, in ways that effect actual change. Employers have authority to act and ability to implement informed actions to effect change.	Employers embed and sustain actions in business-as-usual organisational process and monitor the impact of actions taken and adapt as necessary. The success of actions reinforces commitment to accelerate action.	
WGEA	Levers	<b>Communications and campaigns</b> work with organisations, media and other bodies to raise <i>public and organisational awareness</i> . Work with industry bodies to reach ‘new’ employers. Supported by <b>education and research</b> .	<b>Communications and campaigns</b> work with organisations, government, policy makers and media to raise <i>employer awareness</i> and motivation to take action to drive change.		<b>Capacity Building</b> direct advice webinars, workshops and resources support industries, peak bodies and organisations to take effective action.		
			<b>Education and research</b> educate organisations about the value of action and what works. Publications and guidance provide the evidence-base to support authority to act.				<b>Communications and campaigns</b> highlight success stories to reinforce action.
			<b>Employer of Choice citation</b> acts as a motivating factor for citation holders (through recognition and brand effects) and non-citation holders (through role model effects). WGEA supports Employer of Choice employers that are taking action but falling short on outcomes.				
	Enablers	Compliance monitoring		Data collection and reporting		Technology	
Non-WGEA	Reforms	<b>Reform 1: Reports to governing body</b> increase internal awareness and can motivate change through increased internal accountability.					
		<b>Reform 2: Publishing pay gaps</b> increases awareness and desire to make change, particularly through extrinsic drivers and public accountability.					
		<b>Reform 3: Strategies and policies</b> motivate change, and encourage employers to analyse data and set out an action plan. Provide authorising documentation for employers to act.					
		<b>Reform 4: Targets</b> motivate desire to accelerate change through extrinsic drivers such as public accountability. Setting the targets requires knowledge of drivers. Inspires understanding of what to do to achieve targets, and authorises employers to act to achieve targets.					
Government	Sets legislation and policy, builds awareness	Sets legislation and policy	Increases education	Sets policy, builds authorising environment to act			
Industry bodies	Industry-specific awareness campaigns	Convene members and set expectations	Provide advice and codes of conduct, increase education	Provide advice and codes of conduct	Convene members and set expectations		
Media and community	Raises awareness, increase focus on issue	Influences purchasing and investment, exerts pressure	Disseminates education			Gender norms and culture	



# Appendix B: Evaluation Questions and Indicators

# Evaluation questions

## Evaluation questions across the domains of implementation, efficiency and effectiveness

Table B.1 Evaluation questions

EVALUATION QUESTION	PURPOSE
Implementation	
1. To what extent have the reforms been implemented as intended and are employers complying?	Exploring whether the reforms have been implemented such that employers understand what they are required to do and are able to fulfill their obligations
2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	Exploring how WGEA's levers of change have been impacted by the reforms
3. Are the reforms cost effective?	Assessing the additional effort required from employers and WGEA, relative to the scale of impact.
Effectiveness	
Awareness and desire	
4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	Exploring what makes gender equality more of a priority for employers, whether some disengage and how the reforms have impacted WGEA's ability to influence employers' engagement.
5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	Exploring what motivates employers to take more ambitious action and accelerate their progress, and how the reforms impact WGEA's role in motivating employers to progress.
Knowledge	
6. What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps or encourages employers to improve how they understand the state of gender quality and relationship between the specific drivers and priorities in their organisation and their gender equality outcomes.
7. What helps employers know how to accelerate progress towards gender equity in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps employers know how to accelerate their progress towards gender equality, and how WGEA contributes to this knowledge.
Ability/Action	
8. How are employers taking more ambitious action (than before the reforms) to progress gender equality in their organisations? How do the levers for change and the reforms contribute?	Assessing whether and how employers actually decide to take more ambitious action and how the reforms contributed to actions, scale, and pace.
9. Has there been accelerated progress towards gender equality outcomes? To what extent can this be attributed to WGEA and the reforms?	Assessing whether the actions that employers took resulted in accelerated progress toward gender equality and how much of that can be attributed to WGEA and the reforms.

Source: Deloitte Access Economics (2025).

# Evaluation questions | Sub-evaluation questions

## Sub-evaluation questions by evaluation question

Table B.2 Evaluation questions and sub-questions

EVALUATION QUESTION	SUB-EVALUATION QUESTIONS
Implementation	
1. To what extent have the reforms been implemented as intended and are employers complying?	A. To what extent are employers fulfilling the actions required by the reform? B. Why are employers fulfilling the actions required by the reform? C. Are the reforms targeting the correct points in the ADKAR model? D. Do the reforms influence decision makers at the right levels of the organisation?
2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	A. How have the reforms impacted where WGEA directs efforts across and within their levers and enablers for change? B. Has there been a change in how or how many employers engage with WGEA's levers for change? How has WGEA responded to any change? C. Has the implementation of the reforms presented barriers for employers in engaging in action beyond compliance? For example, reporting issues or process changes required to meet new compliance obligation? D. Are previously unregistered employers, registering with WGEA? If so, why? How do WGEA's activities and the reforms affect incentives for employers to register or report? E. Are WGEA's levers for change targeting the correct points in the ADKAR model? F. Do WGEA's levers for change influence decision makers at the right levels of the organisation?
3. Are the reforms cost effective?	A. To what extent do employers invest additional time and effort in meeting reporting and compliance requirements? B. To what extent do employers perceive any additional time, effort, and resources required by the reforms as worthwhile? Has this limited investment in creating more ambitious change? C. To what extent have the reforms created significant additional regulatory burden for WGEA? Is the level of additional burden proportionate to the scale of impact created?
Effectiveness	
Awareness and desire	
4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	A. What influences employers' awareness of, and focus and attention on, gender equality? B. How have the reforms changed WGEA's influence on employers' awareness of, and focus and attention on, gender equality? Which reforms have been most impactful? C. Have the reforms led to any unintended consequences such as increasing resistance and backlash from employers around gender equality?
5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	A. What influences employers' belief that it is important to make more ambitious change on gender equality? B. Where is pressure coming from to take more ambitious action? Are employers more motivated by intrinsic or extrinsic drivers? C. How do the reforms motivate employers to take more ambitious action? How do the levers of change motivate employers?

Source: Deloitte Access Economics (2025).

# Evaluation questions | Sub-evaluation questions

## Sub-evaluation questions by evaluation question

Table B.2 (cont.) Evaluation questions and sub-questions

EVALUATION QUESTION	SUB-EVALUATION QUESTIONS
Effectiveness (Cont.)	
Knowledge	
6. What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?	A. How do employers identify and understand the issues that contribute to gender inequality in their organisation? How do WGEA's levers of change contribute to this understanding? B. How does WGEA influence the gender equality literacy of people of different levels and positions within organisations? Have the reforms changed this influence? C. How do employers' use WGEA's tools (e.g., to benchmark themselves against other employers)? Have the reforms changed how or how many employers use WGEA tools? D. Do reforms #3 and #4 directly influence employers' knowledge of their gender inequality issues, by requiring them to identify issues in order to develop strategies and policies, and set targets, respectively?
7. What helps employers know how to accelerate progress towards gender equity in their organisation? How do the levers for change and the reforms contribute?	A. How do employers identify effective actions to accelerate progress towards gender equality within their organisation? B. How do the supports and resources provided by WGEA help employers identify effective actions to accelerate progress towards gender equality within their organisation? Are they being used by employers? C. Do the reforms additionally support employers to identify effective actions? For example, through the process of becoming compliant or learning from top performing peers.
Ability/Action	
8. How are employers taking more ambitious action (than before the reforms) to progress gender equality in their organisations? How do the levers for change and the reforms contribute?	A. How many and what mix of actions are employers taking? What is the scale of action and budget employers are committing to action(s) on gender equality? Are employers undertaking 'innovative' action (i.e., actions not listed in WGEA documentation) that has been effective? B. How does WGEA influence the capacity of employers to take action? C. To what extent have the reforms increased the levels of ambition in actions they take, compared to what they would have been without reform? How have they impacted the level and mix of action undertaken by employers? D. Beyond compliance, to what extent do employers prioritise action on gender equality and seek outcomes?
9. Has there been accelerated progress towards gender equality? To what extent can this be attributed to WGEA and the reforms?	A. How are the headline gender equality indicators changing over time? B. How many and what share of employers are making progress against the gender equality indicators on an annual basis? Are any stagnating or going backwards? C. Do employers that undertake more or a greater mix of actions have better performance in terms of gender equality indicators? D. Are employers tracking different gender equality metrics to WGEA's key metrics? How do these metrics influence action and outcomes? E. Are there additional outcomes at an organisational level of taking more ambitious and concerted action on gender equality? How are these perceived by employers? F. Do the reforms contribute to changes in the gender equality indicators and other outcomes? Are WGEA's levers of change (particularly amplified by the reforms) contributing to change? G. What actions, including non-WGEA actions, are being undertaken by employers who are making accelerated progress against the gender equality indicators (including by industry)? H. How do employers' measure employee experience and has it changed in line with any changes in gender equality outcomes?

Source: Deloitte Access Economics (2025).

# Appendix C: Summary of outcome data

# Measuring outcomes data

This Appendix provides a variety of outcomes data across gender equity indicators, for a full baseline sample and a balanced sample of employers. It will inform the longitudinal analysis in future years.

## Interpreting the results in Appendices C and D

The following tables show key data points on outcomes from this baseline report (the current state of gender equality in the workplace) and actions included in the evaluation. These inform the outcome trends across the baseline period, which will be used as a comparison in all future evaluation reports. These results are drawn from a database that has been constructed for this work which link all applicable variables across the relevant time-period.

### Two sets of results are shown for each outcome measure:

- The **full baseline sample** includes all employers reporting in each year (noting some of these employers did not report consistently each year).
- The **balanced baseline sample** relates only to employers who are in the dataset every year. However, employers who are in the sample for all years but have changed their submission group reporting entity are not included.

While the full baseline provides the most complete view of outcomes at a point in time (it is a larger set of employers), the balanced baseline sample is designed to track how the same set of employers is progressing over time.

### Some minor differences are noted between the results in these tables and those published by WGEA as part of the 2022-23 data release. These differences include:

- The share of female CEOs is slightly higher (24% in Table C.1, relative to WGEA's 22%), likely reflecting a difference in the organisations included in the sample.
- The composition of reporting employers by industry and the average gender pay gaps by industry are largely aligned to WGEA reports, with discrepancies in smaller industries where differences in the sample are more pronounced.
- While industry level gender pay gaps highlight some differences between the full and balanced samples, the 'all industry' averages are within 1 decimal point difference. Discrepancies to WGEA reflect differences in the underlying composition of the samples rather than the approach to calculating the gender pay gap.

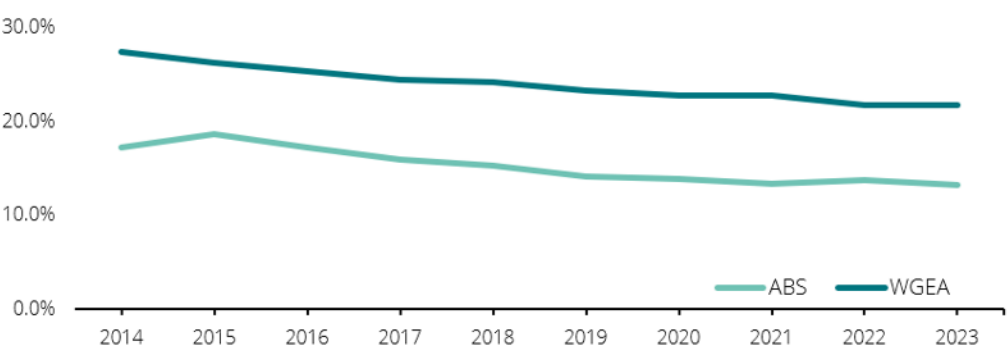
- Results estimating the share of women in governing bodies (Table D.1) do not match WGEA reporting because WGEA uses a base of all employers, while Deloitte uses a base of only the employers with a governing body. Results using a like-for-like method provide consistent results (though are not published here).

**Approaches to calculating the GPG are aligned to the WGEA method.** Outcomes of this evaluation are calculated by finding the aggregated average of each group. For example, the share of female managers within construction is:

$$\frac{\text{Number of all female managers in the construction industry}}{\text{Sum of all managers in the construction industry}}$$

There is also some variation in results published here and in other datasets. A primary example is the gender pay gap, where WGEA's inclusion criteria varies from the Australian Bureau of Statistics' national gender gap. The ABS figure is significantly lower than the WGEA Employer Census Gender Pay Gap, because WGEA's data comes from the annual Employer Census of more than 4 million employees, and includes total remuneration, part time and casual employees. Chart C.1 shows Australia's GPG (measured by both WGEA and the ABS) over the last 10 years. It shows there are differences in results but consistency in the downward trend.

Chart C.1: Australia's Gender Pay Gap, 2014 – 2023, as reported by the ABS and WGEA



Source: Deloitte Access Economics (2025) using data from the ABS and WGEA.



# Outcomes | GEI 1: Gender composition of the workforce (full sample)

Women’s representation at the CEO level has grown the most in percentage point terms over the baseline

Table C.1: Workforce composition outcomes across the full baseline sample, 2022-23

Category	Count	Female share			Average change in female share			Share gender balanced	
		All employees	Managers	CEO	All employees	Managers	CEO	All employees	Managers
	#	%	%	%	percentage point	percentage point	percentage point	%	%
Accommodation and Food Services	252	52%	45%	13%	-0.1	0.1	2.5	80%	47%
Administrative and Support Services	303	48%	46%	23%	0.8	1.8	2.1	39%	35%
Agriculture, Forestry and Fishing	48	35%	22%	2%	-0.8	1.1	0.9	31%	6%
Arts and Recreation Services	101	52%	45%	23%	0.0	1.1	1.8	56%	48%
Construction	235	26%	19%	6%	0.1	0.1	0.9	10%	5%
Education and Training	536	65%	55%	37%	0.7	0.4	1.5	19%	52%
Electricity, Gas, Water and Waste Services	52	26%	25%	4%	0.8	0.4	-1.8	8%	2%
Financial and Insurance Services	326	52%	42%	13%	-0.7	0.2	1.2	58%	44%
Health Care and Social Assistance	725	79%	71%	47%	-0.4	0.3	0.2	8%	17%
Information Media and Telecommunications	127	40%	37%	18%	1.1	1.3	-1.4	43%	39%
Manufacturing	552	28%	26%	9%	0.3	0.1	0.0	16%	12%
Mining	122	22%	23%	8%	1.5	2.0	0.7	1%	2%
Other Services	176	55%	52%	29%	0.6	2.5	1.8	26%	31%
Professional, Scientific and Technical Services	670	44%	38%	16%	-1.1	0.3	0.6	30%	28%
Public Administration and Safety	30	30%	27%	14%	3.0	1.1	0.2	10%	20%
Rental, Hiring and Real Estate Services	86	43%	38%	9%	1.7	1.7	0.5	43%	36%
Retail Trade	260	56%	49%	14%	0.0	0.9	-1.5	22%	23%
Transport, Postal and Warehousing	177	26%	27%	8%	0.2	0.1	2.5	18%	12%
Wholesale Trade	357	36%	30%	10%	0.7	1.1	0.2	25%	19%
Female-dominated industry	1261	73%	64%	44%	0.0	0.6	1.8	13%	32%
Male-dominated industry	1573	28%	25%	8%	0.4	0.5	0.4	16%	11%
Mixed-gender industry	2301	51%	43%	17%	-0.1	0.5	0.8	42%	35%
<250	2231	48%	40%	24%	0.4	0.8	2.8	28%	26%
250-499	1251	49%	40%	20%	0.1	0.5	0.1	27%	27%
500-999	772	47%	40%	18%	0.5	0.5	0.6	25%	24%
1000-4999	723	50%	41%	23%	0.0	0.2	-0.1	24%	28%
5000+	158	54%	45%	39%	0.1	1.0	9.8	37%	38%
Total	5135	51%	42%	24%	0.1	0.7	2.4	27%	27%

Source: Deloitte Access Economics (2025).

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Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

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# Outcomes| GEI 1: Gender composition of the workforce (balanced sample)

More than half the increase in CEO representation is driven by new reporting employers

Table C.2: Workforce composition outcomes across the balanced baseline sample, 2022-23

Category	Count	Female share			Average change in female share			Share gender balanced	
		All employees	Managers	CEO	All employees	Managers	CEO	All employees	Managers
	#	%	%	%	percentage point	percentage point	percentage point	%	%
Accommodation and Food Services	153	52%	45%	12%	-0.1	0.6	2.6	84%	48%
Administrative and Support Services	166	50%	47%	26%	1.1	1.0	2.7	39%	35%
Agriculture, Forestry and Fishing	22	34%	23%	0%	-1.5	1.1	0.0	36%	9%
Arts and Recreation Services	63	52%	45%	25%	-0.3	1.4	0.8	54%	40%
Construction	117	29%	17%	9%	1.1	0.5	2.1	9%	4%
Education and Training	412	65%	55%	37%	0.4	0.5	1.4	20%	56%
Electricity, Gas, Water and Waste Services	33	27%	26%	0%	1.2	0.6	-3.1	9%	0%
Financial and Insurance Services	200	52%	42%	15%	-0.5	0.6	1.3	61%	48%
Health Care and Social Assistance	479	79%	72%	47%	-0.4	0.3	-0.8	8%	15%
Information Media and Telecommunications	80	41%	36%	19%	0.9	1.2	-1.2	45%	41%
Manufacturing	363	27%	26%	10%	0.6	0.7	0.5	17%	13%
Mining	69	23%	24%	11%	1.4	1.8	3.0	1%	3%
Other Services	127	64%	56%	29%	0.6	0.3	1.4	28%	31%
Professional, Scientific and Technical Services	443	44%	38%	16%	-1.4	0.6	1.0	29%	27%
Public Administration and Safety	11	23%	23%	17%	-1.5	-0.8	-0.5	9%	18%
Rental, Hiring and Real Estate Services	55	40%	36%	10%	0.1	0.7	1.2	44%	40%
Retail Trade	144	56%	48%	11%	0.5	0.6	-3.1	27%	25%
Transport, Postal and Warehousing	108	28%	27%	9%	0.6	0.2	2.7	22%	12%
Wholesale Trade	237	35%	31%	10%	1.1	1.8	1.0	26%	19%
Female-dominated industry	891	73%	63%	42%	-0.1	0.5	0.3	14%	34%
Male-dominated industry	960	28%	26%	9%	0.8	0.9	1.0	18%	12%
Mixed-gender industry	1431	52%	43%	18%	0.1	0.5	0.9	43%	35%
<250	1323	50%	41%	22%	0.5	1.0	1.3	28%	28%
250-499	851	49%	40%	22%	-0.2	0.1	0.7	27%	27%
500-999	502	48%	41%	19%	0.1	0.7	0.4	27%	25%
1000-4999	487	51%	41%	26%	0.1	0.6	0.3	24%	30%
5000+	119	56%	46%	23%	0.4	0.8	1.3	39%	39%
Total	3282	53%	43%	22%	0.3	0.8	0.9	28%	28%

Source: Deloitte Access Economics (2025).

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

# Outcomes| GEI 2: Gender composition of governing bodies (full sample)

## Women’s representation on boards has not materially improved over the baseline period

Table C.3: Governing body outcomes across the full baseline sample, 2022-23

Category	Count	Female share		Average change in female share		Share gender balanced
		Board members	Chairs	Board members	Chairs	Board members
	#	%	%	Percentage point	Percentage point	%
Accommodation and Food Services	235	26%	10%	1.9	0.8	18%
Administrative and Support Services	262	33%	21%	-0.8	2.2	29%
Agriculture, Forestry and Fishing	46	24%	13%	2.1	-0.1	22%
Arts and Recreation Services	101	36%	16%	1.0	-1.3	37%
Construction	216	18%	7%	-0.8	0.8	13%
Education and Training	528	43%	32%	0.5	0.9	46%
Electricity, Gas, Water and Waste Services	52	26%	7%	2.5	3.5	25%
Financial and Insurance Services	320	31%	15%	-0.3	-0.4	31%
Health Care and Social Assistance	714	47%	33%	1.4	1.3	45%
Information Media and Telecommunications	123	35%	20%	0.2	0.1	34%
Manufacturing	518	25%	9%	0.4	-0.4	18%
Mining	120	29%	12%	3.2	3.5	26%
Other Services	172	38%	29%	-0.5	1.8	40%
Professional, Scientific and Technical Services	654	31%	18%	1.7	1.1	28%
Public Administration and Safety	26	31%	12%	3.8	2.8	35%
Rental, Hiring and Real Estate Services	83	28%	11%	1.5	2.8	33%
Retail Trade	223	31%	20%	0.8	2.5	25%
Transport, Postal and Warehousing	170	21%	9%	-0.5	1.9	16%
Wholesale Trade	337	27%	11%	1.4	1.0	19%
Female-dominated industries	1242	45%	32%	1.0	1.1	45%
Male-dominated industries	1485	25%	10%	0.9	0.9	19%
Mixed-gender industries	2173	32%	18%	0.5	0.9	29%
<250	2102	34%	19%	0.1	0.1	28%
250-499	1194	33%	18%	-0.4	-0.3	30%
500-999	745	33%	18%	0.9	1.7	30%
1000-4999	703	35%	19%	1.0	0.8	34%
5000+	156	38%	20%	-0.9	0.3	42%
<b>Total</b>	<b>4900</b>	<b>34%</b>	<b>19%</b>	<b>0.2</b>	<b>0.3</b>	<b>30%</b>

Source: Deloitte Access Economics (2025).

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

# Outcomes | GEI 2: Gender composition of governing bodies (balanced sample)

## Women’s representation on boards has increased more when adjusting for the change in sample composition

Table C.4: Governing body outcomes across the balanced baseline sample, 2022-23

Category	Count	Female share		Average change in female share		Share gender balanced
		Board members	Chairs	Board members	Chairs	Board members
	#	%	%	Percentage point	Percentage point	%
Accommodation and Food Services	101	22%	12%	0.3	2.2	15%
Administrative and Support Services	93	35%	24%	-0.4	5.3	38%
Agriculture, Forestry and Fishing	18	28%	9%	5.0	-4.3	22%
Arts and Recreation Services	49	39%	24%	1.4	0.8	47%
Construction	66	21%	9%	1.5	1.6	9%
Education and Training	361	44%	29%	1.2	-0.6	49%
Electricity, Gas, Water and Waste Services	27	24%	5%	2.2	2.6	19%
Financial and Insurance Services	162	35%	16%	1.1	-1.0	38%
Health Care and Social Assistance	406	47%	35%	1.2	1.5	46%
Information Media and Telecommunications	60	37%	20%	1.6	0.3	32%
Manufacturing	222	27%	11%	1.1	-0.7	21%
Mining	45	27%	15%	1.8	4.0	29%
Other Services	108	38%	32%	-0.7	1.8	39%
Professional, Scientific and Technical Services	332	32%	22%	1.9	1.4	30%
Public Administration and Safety	6	20%	22%	-6.5	11.1	17%
Rental, Hiring and Real Estate Services	41	27%	10%	0.0	3.6	39%
Retail Trade	77	31%	22%	0.5	2.8	27%
Transport, Postal and Warehousing	73	21%	10%	-0.8	2.2	15%
Wholesale Trade	145	26%	11%	0.4	1.5	14%
Female-dominated industries	767	45%	32%	1.2	0.5	47%
Male-dominated industries	602	25%	11%	0.9	1.0	18%
Mixed-gender industries	1023	33%	21%	0.8	1.5	33%
<250	921	35%	23%	1.0	1.3	31%
250-499	625	36%	21%	0.1	0.7	32%
500-999	368	35%	19%	1.4	1.1	34%
1000-4999	381	37%	21%	1.5	0.3	38%
5000+	97	38%	20%	-1.7	-0.4	43%
<b>Total</b>	<b>2392</b>	<b>36%</b>	<b>21%</b>	<b>0.8</b>	<b>0.8</b>	<b>34%</b>

Source: Deloitte Access Economics (2025).

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

# Outcomes | GEI 3: Equal remuneration between women and men

Larger employers have contributed most to decline in overall gender pay gaps, with results robust to the sample composition

Table C.5: Gender pay gap outcomes across the full and balanced baseline sample, 2022-23

Category	Count	Full baseline sample		Balanced panel	
		Total remuneration GPG	Average change	Total remuneration GPG	Average change
	#	%	percentage point	%	percentage point
Accommodation and Food Services	252	6.4	-0.15	7.1	-0.27
Administrative and Support Services	303	13.2	-1.73	14.0	1.58
Agriculture, Forestry and Fishing	48	16.9	-2.09	15.0	-1.40
Arts and Recreation Services	101	12.0	0.88	11.2	0.21
Construction	234	28.3	-0.89	32.8	-0.10
Education and Training	536	7.5	-1.43	8.5	-1.48
Electricity, Gas, Water and Waste Services	52	14.8	0.13	14.5	0.01
Financial and Insurance Services	326	26.2	-1.45	26.5	-1.33
Health Care and Social Assistance	725	13.1	-0.57	13.7	-0.38
Information Media and Telecommunications	127	19.5	0.38	21.4	0.10
Manufacturing	552	12.7	-0.57	11.9	-0.50
Mining	122	12.7	-0.73	13.1	-0.74
Other Services	176	16.0	-0.97	13.9	-0.85
Professional, Scientific and Technical Services	669	22.7	-0.77	21.3	-1.08
Public Administration and Safety	30	15.9	5.02	5.5	-1.81
Rental, Hiring and Real Estate Services	86	23.2	0.03	21.4	-0.95
Retail Trade	260	13.8	0.05	13.8	0.17
Transport, Postal and Warehousing	176	20.0	0.71	22.0	1.24
Wholesale Trade	357	14.2	-0.67	10.3	-1.06
Female-dominated industries	1261	13.4	-1.43	14.4	-1.39
Male-dominated industries	1571	18.8	-0.55	17.8	-0.43
Mixed-gender industries	2300	22.3	-0.19	22.9	0.33
<250	2228	20.5	0.20	19.4	-0.34
250-499	1251	21.8	-0.19	21.3	-0.75
500-999	772	22.0	-0.12	22.5	0.47
1000-4999	723	24.8	-0.39	25.4	-0.23
5000+	158	17.8	-0.96	17.2	-0.99
<b>Total</b>	<b>5132</b>	<b>21.7</b>	<b>-0.53</b>	<b>21.6</b>	<b>-0.41</b>

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21). Sample size of the balanced panel equal 3,275

Source: Deloitte Access Economics (2025).

# Outcomes | GEI 4: Flexible working

## Men's rate of part-time work has not materially changed over the baseline period

Table C.6: Flexibility outcomes across the full baseline sample, 2022-23

Category	Count	Share working part-time		Average change in share working part-time	
		Male employees	Male managers	Male employees	Male managers
	#	%	%	Percentage point	Percentage point
Accommodation and Food Services	252	15%	3%	-0.7	0.1
Administrative and Support Services	303	11%	2%	0.6	-0.6
Agriculture, Forestry and Fishing	48	2%	1%	-0.2	0.0
Arts and Recreation Services	101	14%	5%	-1.5	0.1
Construction	235	2%	1%	-0.1	0.0
Education and Training	536	11%	7%	0.2	0.5
Electricity, Gas, Water and Waste Services	52	2%	1%	0.2	0.2
Financial and Insurance Services	326	3%	1%	-0.3	0.0
Health Care and Social Assistance	725	37%	9%	-0.3	-0.3
Information Media and Telecommunications	127	6%	1%	0.9	-0.1
Manufacturing	552	2%	1%	0.0	0.0
Mining	122	1%	1%	0.0	-0.1
Other Services	176	13%	4%	1.3	0.5
Professional, Scientific and Technical Services	670	4%	3%	-0.2	-0.4
Public Administration and Safety	30	13%	1%	-2.4	-0.9
Rental, Hiring and Real Estate Services	86	3%	1%	0.4	0.1
Retail Trade	260	26%	2%	-0.8	0.3
Transport, Postal and Warehousing	177	6%	1%	-0.4	0.1
Wholesale Trade	357	4%	1%	-0.2	0.0
Female-dominated industries	1261	24%	7%	0.1	0.2
Male-dominated industries	1573	3%	1%	-0.2	0.0
Mixed-gender industries	2301	13%	2%	-0.4	-0.1
<250	2231	7%	2%	-0.1	-0.1
250-499	1251	7%	2%	-0.1	-0.1
500-999	772	6%	2%	-0.1	-0.1
1000-4999	723	9%	2%	0.0	-0.1
5000+	158	15%	3%	-0.6	0.2
<b>Total</b>	<b>5135</b>	<b>11%</b>	<b>2%</b>	<b>-0.2</b>	<b>0.0</b>

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

Source: Deloitte Access Economics (2025).



# Outcomes | GEI 4: Flexible working

## Improvements in men's part-time work disappear when removing new reporting employees

Table C.7: Flexibility outcomes across the balanced baseline sample, 2022-23

Category	Count	Share working part-time		Average change in share working part-time	
		Male employees	Male managers	Male employees	Male managers
	#	%	%	Percentage point	Percentage point
Accommodation and Food Services	153	15%	3%	0.1	0.1
Administrative and Support Services	166	11%	2%	0.9	-1.1
Agriculture, Forestry and Fishing	22	2%	1%	-1.0	0.0
Arts and Recreation Services	63	15%	6%	-1.0	0.6
Construction	117	3%	1%	0.1	-0.1
Education and Training	412	10%	7%	0.0	0.5
Electricity, Gas, Water and Waste Services	33	2%	1%	0.2	0.2
Financial and Insurance Services	200	4%	1%	-0.3	0.0
Health Care and Social Assistance	479	38%	9%	0.0	0.6
Information Media and Telecommunications	80	6%	1%	0.3	-0.3
Manufacturing	363	2%	1%	0.1	0.1
Mining	69	1%	1%	-0.1	-0.1
Other Services	127	17%	4%	0.8	0.3
Professional, Scientific and Technical Services	443	4%	3%	-0.3	-0.6
Public Administration and Safety	11	15%	1%	-0.9	-0.9
Rental, Hiring and Real Estate Services	55	2%	1%	0.1	0.1
Retail Trade	144	28%	2%	-1.4	0.2
Transport, Postal and Warehousing	108	7%	1%	-0.4	0.2
Wholesale Trade	237	4%	1%	0.6	0.0
Female-dominated industries	891	23%	8%	0.1	0.6
Male-dominated industries	960	3%	1%	-0.1	0.0
Mixed-gender industries	1431	14%	2%	-0.3	-0.2
<250	1323	7%	2%	0.1	-0.1
250-499	851	8%	3%	-0.1	-0.1
500-999	502	7%	2%	0.0	0.0
1000-4999	487	9%	2%	-0.3	-0.1
5000+	119	17%	3%	-0.1	0.1
<b>Total</b>	<b>3282</b>	<b>12%</b>	<b>2%</b>	<b>0.0</b>	<b>0.0</b>

Note: All values are based on 2022-23 outcomes. Average changes in outcomes are from the start of the baseline period (2020-21).

Source: Deloitte Access Economics (2025).

# Appendix D: Summary of action data

# Actions | Policies and strategies

Smaller employers (500-999 employers) and those in gender segregated industries require relatively more action to have policies/strategies across all GEIs

Table D.1: Employers with policies and/or strategies across GEIs, 2022-23

Category	Count	GEI 1: Workforce composition	GEI 2: Governing body	GEI 3: Equal remuneration	GEI 4: Flexible work	GEI 4: Caring responsibilities	GEI 5: Consulting employees	GEI 6: Sexual harassment	All policies and strategies	Average number
	#	%	%	%	%	%	%	%	%	0-7
Accommodation and Food Services	252	92%	20%	32%	73%	63%	24%	98%	6%	4.0
Administrative and Support Services	302	93%	27%	40%	83%	69%	33%	99%	8%	4.4
Agriculture, Forestry and Fishing	48	85%	22%	33%	60%	54%	29%	96%	4%	3.8
Arts and Recreation Services	101	96%	41%	33%	87%	72%	22%	100%	8%	4.5
Construction	235	95%	21%	49%	77%	63%	35%	97%	10%	4.4
Education and Training	536	90%	34%	22%	71%	63%	27%	98%	5%	4.0
Electricity, Gas, Water and Waste Services	52	94%	24%	60%	94%	75%	40%	100%	6%	4.9
Financial and Insurance Services	326	97%	48%	61%	94%	83%	39%	99%	22%	5.2
Health Care and Social Assistance	725	94%	28%	30%	87%	73%	20%	98%	5%	4.3
Information Media and Telecommunications	127	91%	34%	57%	93%	80%	35%	100%	11%	4.9
Manufacturing	552	95%	25%	44%	79%	70%	30%	99%	6%	4.4
Mining	122	98%	33%	61%	84%	75%	31%	100%	12%	4.8
Other Services	176	89%	35%	37%	85%	73%	20%	98%	8%	4.4
Professional, Scientific and Technical Services	669	97%	38%	60%	95%	81%	46%	99%	21%	5.2
Public Administration and Safety	30	100%	29%	53%	70%	70%	37%	97%	7%	4.5
Rental, Hiring and Real Estate Services	86	94%	36%	43%	87%	71%	34%	98%	14%	4.6
Retail Trade	260	90%	25%	38%	79%	65%	24%	98%	8%	4.2
Transport, Postal and Warehousing	177	93%	21%	37%	73%	61%	24%	97%	6%	4.1
Wholesale Trade	357	93%	27%	52%	90%	75%	36%	99%	11%	4.7
Female-dominated industry	1,261	93%	31%	26%	80%	69%	23%	98%	5%	4.2
Male-dominated industry	1,573	94%	25%	48%	81%	69%	32%	98%	8%	4.5
Mixed-gender industry	2,299	94%	34%	48%	87%	75%	34%	99%	14%	4.7
<250	2,230	91%	27%	38%	79%	67%	26%	98%	7%	4.2
250-499	1,250	95%	31%	38%	84%	71%	30%	99%	8%	4.5
500-999	772	95%	32%	46%	87%	74%	33%	99%	13%	4.7
1000-4999	723	97%	37%	56%	92%	80%	40%	100%	15%	5.0
5000+	158	100%	50%	68%	96%	88%	48%	99%	28%	5.4
<b>Total</b>	<b>5,133</b>	<b>94%</b>	<b>31%</b>	<b>43%</b>	<b>84%</b>	<b>72%</b>	<b>31%</b>	<b>98%</b>	<b>10%</b>	<b>4.5</b>

Source: Deloitte Access Economics (2025).

# Actions| GEI 1: Gender composition of the workforce

Workforce policies and strategies are common across all types of employers, with larger employers more likely to have them

Table D2: Employers with workforce policies and/or strategy on gender equality, 2022-23

Category	Count	KPI for managers	Performance management	Promotions	Recruitment	Retention	Succession planning	Talent identification	Training and development	Share with all	Average number
	#	%	%	%	%	%	%	%	%	%	0-8
Accommodation and Food Services	252	38%	84%	78%	84%	74%	78%	76%	86%	33%	6.0
Administrative and Support Services	302	41%	85%	70%	88%	73%	72%	72%	85%	31%	5.9
Agriculture, Forestry and Fishing	48	13%	77%	58%	77%	50%	58%	63%	69%	13%	4.6
Arts and Recreation Services	101	35%	84%	69%	89%	67%	61%	74%	83%	25%	5.6
Construction	235	41%	89%	74%	90%	72%	73%	79%	88%	34%	6.1
Education and Training	536	29%	81%	65%	84%	60%	57%	57%	81%	19%	5.1
Electricity, Gas, Water and Waste Services	52	44%	85%	73%	92%	77%	81%	79%	83%	33%	6.1
Financial and Insurance Services	326	46%	89%	81%	91%	75%	82%	81%	89%	38%	6.3
Health Care and Social Assistance	725	24%	88%	66%	91%	66%	64%	62%	86%	19%	5.5
Information Media and Telecommunications	127	44%	83%	80%	88%	76%	74%	79%	83%	37%	6.1
Manufacturing	552	42%	86%	75%	88%	73%	78%	79%	85%	34%	6.1
Mining	122	52%	92%	79%	93%	80%	82%	82%	88%	44%	6.5
Other Services	176	20%	76%	59%	85%	60%	56%	51%	77%	14%	4.8
Professional, Scientific and Technical Services	669	51%	90%	84%	91%	79%	78%	85%	90%	44%	6.5
Public Administration and Safety	30	43%	100%	80%	100%	77%	80%	67%	97%	37%	6.4
Rental, Hiring and Real Estate Services	86	43%	90%	77%	92%	76%	78%	77%	86%	37%	6.2
Retail Trade	260	34%	83%	69%	81%	65%	71%	72%	80%	27%	5.6
Transport, Postal and Warehousing	177	45%	86%	73%	85%	70%	77%	76%	83%	36%	5.9
Wholesale Trade	357	42%	85%	74%	86%	71%	78%	78%	84%	35%	6.0
Female-dominated industry	1261	26%	85%	66%	88%	63%	61%	60%	84%	19%	5.3
Male-dominated industry	1573	42%	86%	74%	88%	72%	77%	78%	85%	35%	6.0
Mixed-gender industry	2299	42%	86%	76%	88%	73%	74%	77%	86%	35%	6.0
<250	2230	33%	82%	68%	83%	65%	66%	67%	81%	26%	5.4
250-499	1250	36%	87%	73%	90%	70%	73%	73%	86%	29%	5.9
500-999	772	39%	88%	75%	91%	74%	74%	75%	86%	33%	6.0
1000-4999	723	50%	93%	84%	94%	82%	83%	84%	91%	43%	6.6
5000+	158	59%	96%	91%	99%	90%	84%	91%	97%	49%	7.1
<b>Total</b>	<b>5133</b>	<b>38%</b>	<b>86%</b>	<b>73%</b>	<b>88%</b>	<b>70%</b>	<b>72%</b>	<b>73%</b>	<b>85%</b>	<b>31%</b>	<b>5.9</b>

Source: Deloitte Access Economics (2025).

# Actions | GEI 2: Gender composition of governing bodies

The largest employers take disproportionately more action than all other employers

Table D.3 Employers with policies/strategies for gender equality on their board, 2022-23

Category	Count	Formal policy or strategy	Formal selection strategies	Targets set to increase representation
	#	%	%	%
Accommodation and Food Services	252	20%	48%	10%
Administrative and Support Services	302	27%	43%	11%
Agriculture, Forestry and Fishing	48	22%	28%	9%
Arts and Recreation Services	101	41%	70%	15%
Construction	235	21%	42%	11%
Education and Training	536	34%	79%	13%
Electricity, Gas, Water and Waste Services	52	24%	39%	18%
Financial and Insurance Services	326	48%	70%	20%
Health Care and Social Assistance	725	28%	77%	10%
Information Media and Telecommunications	127	34%	54%	15%
Manufacturing	552	25%	44%	11%
Mining	122	33%	59%	30%
Other Services	176	35%	76%	10%
Professional, Scientific and Technical Services	669	38%	60%	21%
Public Administration and Safety	30	29%	36%	4%
Rental, Hiring and Real Estate Services	86	36%	54%	19%
Retail Trade	260	25%	37%	10%
Transport, Postal and Warehousing	177	21%	38%	14%
Wholesale Trade	357	27%	42%	12%
Female-dominated industry	1,261	31%	78%	11%
Male-dominated industry	1,573	25%	43%	13%
Mixed-gender industry	2,299	34%	57%	16%
<250	2,230	27%	54%	11%
250-499	1,250	31%	58%	13%
500-999	772	32%	59%	17%
1000-4999	723	37%	63%	19%
5000+	158	50%	72%	31%
<b>Total</b>	<b>5,133</b>	<b>31%</b>	<b>58%</b>	<b>14%</b>

Note: The base value for figures is employers with a board, indicated by having at least one board member.

Source: Deloitte Access Economics (2025).

# Actions | GEI 3: Equal remuneration between women and men

Action in highest among mixed-gender industries and large employers, potentially suggesting belief that action can affect change is an important prerequisite

Table D.4: Proportion of employers undertaking remuneration gap analysis and acting as result

Category	Count	Remuneration gap analysis			Actions taken						
		Analysis in past 12 months	Analysis in past four years	Took action as a result	Corrected like-for-like gaps	Identified cause/s of the gaps	Reported pay equity metrics to the executive	Trained people-managers in addressing gender bias	Analysed performance pay for gender bias	Reviewed remuneration decision-making processes	Set targets to reduce any organisation-wide gap
Accommodation and Food Services	252	33%	39%	15%	49%	46%	26%	26%	56%	36%	5%
Administrative and Support Services	302	42%	51%	22%	47%	59%	48%	30%	44%	61%	15%
Agriculture, Forestry and Fishing	48	44%	52%	38%	56%	83%	50%	6%	44%	33%	11%
Arts and Recreation Services	101	48%	52%	27%	59%	59%	37%	15%	56%	52%	15%
Construction	235	52%	62%	36%	64%	53%	49%	24%	44%	51%	20%
Education and Training	536	26%	31%	14%	37%	63%	56%	23%	28%	51%	21%
Electricity, Gas, Water and Waste Services	52	62%	71%	58%	63%	67%	70%	33%	60%	40%	30%
Financial and Insurance Services	326	72%	80%	58%	60%	62%	60%	38%	61%	51%	21%
Health Care and Social Assistance	725	26%	34%	13%	37%	52%	41%	15%	24%	51%	11%
Information Media and Telecommunications	127	55%	62%	46%	64%	59%	55%	29%	45%	50%	10%
Manufacturing	552	48%	58%	39%	57%	56%	34%	23%	48%	48%	13%
Mining	122	65%	70%	52%	70%	70%	50%	39%	47%	45%	17%
Other Services	176	40%	47%	26%	65%	48%	41%	24%	28%	63%	13%
Professional, Scientific and Technical Services	669	69%	77%	57%	63%	65%	54%	37%	53%	55%	21%
Public Administration and Safety	30	40%	47%	23%	43%	43%	43%	43%	57%	29%	14%
Rental, Hiring and Real Estate Services	86	50%	62%	42%	64%	53%	58%	22%	56%	53%	28%
Retail Trade	260	50%	52%	28%	51%	58%	41%	30%	49%	49%	18%
Transport, Postal and Warehousing	177	47%	56%	36%	47%	45%	36%	20%	52%	55%	16%
Wholesale Trade	357	54%	64%	42%	51%	56%	36%	32%	51%	51%	13%
Female-dominated industry	1261	26%	33%	13%	37%	57%	48%	19%	26%	51%	16%
Male-dominated industry	1573	52%	61%	40%	57%	57%	40%	27%	49%	48%	15%
Mixed-gender industry	2299	55%	62%	40%	60%	61%	52%	33%	52%	53%	19%
<250	2230	43%	50%	26%	53%	56%	34%	25%	44%	46%	12%
250-499	1250	47%	54%	31%	59%	54%	43%	27%	48%	50%	15%
500-999	772	50%	58%	39%	62%	61%	51%	30%	50%	53%	18%
1000-4999	723	53%	63%	49%	57%	64%	63%	36%	54%	55%	24%
5000+	158	63%	77%	63%	55%	73%	76%	42%	52%	71%	30%
<b>Total</b>	<b>5133</b>	<b>47%</b>	<b>55%</b>	<b>33%</b>	<b>57%</b>	<b>59%</b>	<b>47%</b>	<b>29%</b>	<b>48%</b>	<b>51%</b>	<b>17%</b>

Source: Deloitte Access Economics (2025).

Note: The base value for remuneration gap analysis is all reporting employers, the base for actions taken are those who undertook an analysis



## Actions | GEI 4: Family and caring responsibilities

While the availability of universal paid parental leave has grown rapidly, employers are less likely to provide superannuation than primary/secondary carers leave

Table D.5: Parental leave policy entitlement across employers, 2022-23

Category	Type of leave available					Weeks available			Superannuation paid		
	Count	None	Primary	Secondary	Universal	Primary	Secondary	Universal	Primary	Secondary	Universal
Accommodation and Food Services	252	64%	25%	18%	11%	7.7	2.2	8.8	74%	74%	59%
Administrative and Support Services	302	60%	24%	18%	15%	10.3	3.3	9.5	83%	84%	50%
Agriculture, Forestry and Fishing	48	52%	27%	25%	21%	11.8	2.4	13.4	77%	75%	40%
Arts and Recreation Services	101	29%	53%	45%	18%	11.4	2.4	10.3	87%	89%	56%
Construction	235	52%	36%	30%	12%	12.2	4.3	11.7	86%	86%	71%
Education and Training	536	13%	60%	55%	27%	13.3	2.5	13.2	78%	84%	64%
Electricity, Gas, Water and Waste Services	52	17%	56%	52%	27%	14.1	3.3	15.9	97%	96%	64%
Financial and Insurance Services	326	15%	56%	53%	29%	13.9	3.5	14.5	90%	92%	68%
Health Care and Social Assistance	725	33%	40%	32%	26%	9.0	2.5	8.6	77%	76%	66%
Information Media and Telecommunications	127	13%	54%	50%	31%	13.1	3.4	13.1	90%	89%	65%
Manufacturing	552	53%	31%	26%	15%	12.0	3.1	11.4	87%	90%	71%
Mining	122	25%	61%	52%	15%	14.3	2.7	12.6	95%	97%	78%
Other Services	176	30%	45%	36%	24%	12.1	2.3	12.0	84%	84%	63%
Professional, Scientific and Technical Services	669	18%	55%	50%	27%	12.5	3.3	14.1	88%	89%	78%
Public Administration and Safety	30	73%	13%	10%	13%	14.5	1.7	8.3	100%	100%	50%
Rental, Hiring and Real Estate Services	86	35%	47%	44%	19%	12.0	2.2	13.6	83%	82%	88%
Retail Trade	260	62%	28%	25%	9%	11.2	3.1	10.9	80%	78%	42%
Transport, Postal and Warehousing	177	57%	28%	21%	15%	10.9	2.2	10.9	82%	89%	65%
Wholesale Trade	357	42%	35%	31%	23%	11.8	3.3	12.8	82%	85%	69%
Female-dominated industry	1261	25%	48%	42%	27%	11.3	2.5	10.6	78%	81%	65%
Male-dominated industry	1573	48%	35%	29%	17%	12.3	3.2	12.2	87%	89%	68%
Mixed-gender industry	2299	35%	43%	38%	21%	12.1	3.1	12.9	86%	87%	68%
<250	2230	42%	36%	31%	21%	11.7	2.9	11.6	82%	84%	65%
250-499	1250	38%	42%	37%	21%	11.7	3.0	11.9	84%	86%	65%
500-999	772	33%	44%	38%	22%	12.1	3.2	12.3	86%	88%	67%
1000-4999	723	24%	53%	46%	23%	12.5	2.7	12.6	86%	86%	72%
5000+	158	13%	64%	56%	23%	12.5	3.2	12.3	91%	92%	83%
<b>Total</b>	<b>5133</b>	<b>36%</b>	<b>42%</b>	<b>37%</b>	<b>21%</b>	<b>11.9</b>	<b>3.0</b>	<b>12.0</b>	<b>84%</b>	<b>86%</b>	<b>67%</b>

Source: Deloitte Access Economics (2025).

# Actions| GEI 5: Consultation with employees

## Consulting all employees is the clear preference across all employer types

Table D.6: Employee consultation activity across employers, 2022-23

Category	Who the employer consulted								
	Count	Consulted with employees	All employees	Diversity committee or equivalent	Employee representative group	Human resources managers	Management	Women and men who have resigned while on parental leave	Women only
Accommodation and Food Services	252	29%	76%	9%	4%	9%	15%	1%	1%
Administrative and Support Services	302	43%	77%	6%	12%	8%	13%	3%	1%
Agriculture, Forestry and Fishing	48	46%	82%	5%	0%	5%	5%	0%	5%
Arts and Recreation Services	101	51%	77%	10%	6%	8%	13%	2%	0%
Construction	235	50%	71%	8%	7%	14%	17%	3%	3%
Education and Training	536	38%	68%	7%	18%	7%	11%	1%	0%
Electricity, Gas, Water and Waste Services	52	67%	63%	26%	20%	23%	23%	0%	3%
Financial and Insurance Services	326	64%	78%	11%	6%	7%	7%	1%	2%
Health Care and Social Assistance	725	34%	76%	7%	12%	9%	13%	2%	0%
Information Media and Telecommunications	127	59%	81%	15%	12%	3%	4%	1%	0%
Manufacturing	552	44%	67%	11%	13%	14%	17%	2%	2%
Mining	122	62%	76%	12%	8%	7%	13%	1%	0%
Other Services	176	39%	74%	4%	12%	7%	4%	0%	0%
Professional, Scientific and Technical Services	669	67%	77%	11%	10%	9%	10%	2%	2%
Public Administration and Safety	30	47%	50%	7%	14%	14%	36%	0%	0%
Rental, Hiring and Real Estate Services	86	60%	83%	4%	6%	8%	4%	4%	0%
Retail Trade	260	32%	67%	4%	8%	13%	17%	0%	5%
Transport, Postal and Warehousing	177	40%	66%	13%	11%	11%	16%	1%	0%
Wholesale Trade	357	50%	74%	9%	11%	10%	11%	3%	0%
Female-dominated industry	1261	36%	72%	7%	15%	8%	12%	2%	0%
Male-dominated industry	1573	48%	70%	11%	11%	12%	16%	2%	1%
Mixed-gender industry	2299	52%	77%	9%	9%	8%	10%	2%	2%
<250	2230	39%	75%	8%	8%	8%	11%	1%	1%
250-499	1250	46%	73%	8%	12%	9%	12%	1%	3%
500-999	772	51%	73%	10%	10%	9%	12%	3%	1%
1000-4999	723	61%	73%	11%	13%	14%	14%	3%	0%
5000+	158	73%	78%	13%	11%	9%	9%	2%	0%
<b>Total</b>	<b>5133</b>	<b>47%</b>	<b>74%</b>	<b>9%</b>	<b>10%</b>	<b>9%</b>	<b>12%</b>	<b>2%</b>	<b>1%</b>

Source: Deloitte Access Economics (2025).

Note: The base value for who the employer consulted is employer who undertook consultation

# Appendix E: Measuring attribution

# Assessing attribution

To evaluate the reforms effectively, rigorous empirical analysis is needed to identify the extent to which reforms have led to changes in firms’ behaviour and outcomes. The design of that analysis will vary across different reforms, with options to be refined in future evaluations.

This report provides a baseline understanding of trends in organisations’ gender equity activities, progress and outcomes in the years preceding for major reforms to workplace gender equality. Future evaluation reports will seek to understand how [employer trends in GEIs are](#) changing overtime, as each reform comes into effect.

While a simple comparison of activity prior to and following the reforms will provide an initial view. Of impact. The research will seek to estimate **attribution** - that is, to understand the extent to which employer activity post-reform can be understood to have been caused by the reforms which strengthen WGEA’s levers to influence employer actions.

## Potential approaches to estimating causal relationships: Academic literature

Future evaluation reports will use a combination of regression approaches to assess the attribution of these reforms on the gender equality indicators.

For Reforms 1 and 2, which apply to all reporting employers, it is challenging to define a treatment and control group of organisations, but the difference in activity before and after the reform can be tracked, in a way that controls for differences in firms’ characteristics. A **regression discontinuity (RD)** design can be used to understand how firm behaviour has changed after a change in policy, but in practice the effect is likely to be lagged (see Chart E.1), such that differences in trends pre- and post-reform may not be observable during the evaluation timeframe. A **two-way fixed effects (TWFE)** model is another option which controls for group and time fixed effects and has been applied in comparable studies (Table E.1).

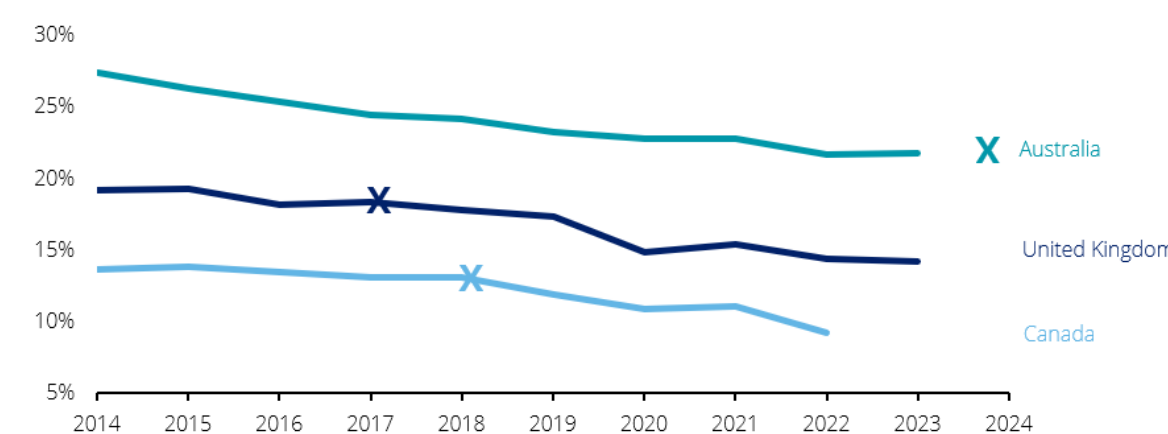
Reform 3 and (where legislation is passed) reform 4 will apply to a subset of firms with a larger number of employees. This presents an identifiable treatment group (employers with 500 employed FTE or more) and a control group (employers with 100-500 employed FTE, who report to WGEA but are not affected by the policy change, noting a subset of larger employers could be selected). For these reforms, a **difference in difference (DiD)** methodology can be applied in instances where there are two groups of employers experiencing different policy conditions. Because there is a control group, a **triple difference in difference (DDD)** can be used to compare trends prior to and post reform; recognising that employers in the control group may also be on a trajectory of progress. Where a DID approach described the rate of change, a DDD approach demonstrated a change of the rate change (‘accelerated progress’). Both

approaches have been used in international research to demonstrate the impact of changes in jurisdictional policy settings (see Table E.1).

## Approaches to understanding progress over time: International examples

Other jurisdictions’ journeys in implementing reform to address gender inequity are instructive to designing the analysis, including to set expectations for the rate of change in the years following reforms and the potential for lagged effects. For example, the UK regulated public gender pay gap reporting in 2017; while Canada mandated in 2018 that unionised employers and those with 100 or more employees publish pay equity plans. After introducing reforms, both regions saw an acceleration in the rate of decline of the GPG (Chart D.1). This informs a hypothesis that, after an initial lag, the reforms introduced in Australia in 2024 will drive change in the GPG at a faster rate than prior to their implementation.

Chart E.1: Other jurisdictions gender pay gaps and key legislative actions  
X signifies the introduction of new standards or reforms to address the gender pay gap in this jurisdiction.



Source: Deloitte Access Economics (2025) using data from WGEA, Statistics Canada and the Office for National Statistics (UK). Note: data from the national statistics offices of the relevant jurisdictions were used when constructing this chart. Each jurisdiction may calculate and report the GPG differently and may differ from country-wide GPGs reported by other agencies, such as the OECD or the World Economic Forum.

# Literature informing the evaluation design

Table E.1: Summary of studies that have assessed attribution

Source	Research design	Data type used	Relationship tested	Findings	Potential application
Cassells R and Duncan A., (2020), <i>Gender Equity Insights 2020: Delivering the Business Outcomes</i> . BCEC   WGEA Gender Equity Series, Issue 5.	Multivariate regression methods, including two-way fixed effects regressions.	Matched panel of WGEA reporting data and Morning Star data	Share of women leaders and business performance.	Established a causal relationship between increasing the share of women in leadership and improvements in business performance.	TWFE approach applied to WGEA data can inform regression design, noting different dependent variables of interest.
Bennedsen, M et al., (2022), ‘Do Firms Respond to Gender Pay Gap Transparency?’, <i>The Journal of Finance</i> , 77 (4).	Difference-in-difference and difference-in-discontinuity.	Gender disaggregated wage statistics and detailed employee-employer administrative data (as required by Denmark legislation).	Legislation change and gender pay gap.	Conducted a single country study in Denmark. The data sample is a panel of employee-firms over the 2003 – 2008 period, and includes approximately 67,000 observations of employees in 3,900 different firms. Concluded that the law reduces the GPG, primarily by slowing wage growth for male employees.	Difference in difference, and difference in discontinuity approach can be tested in the context of Reforms 2 & 3.
Blundell, J., (2021), ‘Wage responses to gender pay gap reporting requirements’	Difference-in-difference	Employer-employee payroll data from the Annual Survey of Hours and Earnings (ASHE)	Reporting obligations and gender pay gap.	Focusing on the UK, this paper studied a policy in which employers are required to publicly report GPG statistics. Findings included that the introduction of reporting requirements led to a 1.6 percentage point narrowing of the GPG at affected employers.	Difference in difference approach can be applied to Reforms 2 & 3.
Jones, M and Kaya, E., (2022), ‘Organisational Gender Pay Gaps in the UK: What Happened Post-Transparency?’, <i>IZA Discussion Paper No. 15342</i> .	Multivariate regression model	UK Gender Pay Gap Reporting data	Organisational characteristics and gender pay gap.	Conducted a single country study in the UK and looked at the factors associated with changing organizational gender pay gaps immediately following reporting requirements. They found a greater narrowing of GPGs in organisations with a larger initial gender pay gap and evidence that interorganizational comparisons matter. For organisations with higher GPGs than the average of their intra-industry comparators, lower comparator gender pay gaps are associated with further narrowing.	Analysis of drivers of GPGs and other gender equity indicators can inform controls used in regression modelling, and highlight differences in organisation characteristics which may drive results.
Azmat, G and Boring, A., (2021), ‘Gender diversity in firms’, <i>Oxford Review of Economic Policy</i> , 36(4)	OLS regression analysis	Data set from Vigeo Eiries. This collects data on nearly 4,000 firms globally and their internal policies and targets.	Gender equity strategies and firm’s gender equity performance.	Looked at global firms to determine the extent to which publicly traded firms and other large organisations have implemented policies in favour of gender diversity. These include the share of women on boards, in the C-suite and in management positions, it also measures diversity policies, policy implementation and quantitative targets. Results show a significant positive correlation between gender equality and having a formalized gender diversity policy in place.	

# Appendix F: WGEA Reforms and Levers in scope of this evaluation

# About this evaluation | In-scope activities

This evaluation will focus on four reforms arising from the 2021 Review, and WGEA’s key levers for change. This includes how WGEA’s levers for change are amplified by, and respond to, the reforms, to accelerate progress on workplace gender equality.

## In Scope Reforms

The four reforms in scope for this evaluation are listed below (*numbering applied by Deloitte Access Economics and used throughout this document*):

Table F.1: In scope reforms and indicated timing

#	Reform	Relevant employers	Timing*
1	Employers must <b>share their WGEA Executive Summary and Industry Benchmark Report</b> with their board	Private sector employers with 100 or more employers	February 2024
2	WGEA <b>publishes gender pay gap</b> information at an employer level as an overall figure and by quartile		November 2023
3	Employers are required to have <b>policies or strategies</b> that cover all six gender equality indicators (not just one policy or strategy for one gender equality indicator in the minimum standards)	Private sector employers with 500 or more employers	April 2024
4	Employers are required to commit to, achieve and report to WGEA on <b>measurable genuine targets</b> to improve gender equality in their workplace against three of the six gender equality indicators.		Legislation introduced into Parliament November 2024 TBD

Source: Deloitte Access Economics (2025).

*\*WGEA data included in this report therefore **pre-dates** the implementation of reforms. Focus group insights reflect insights on implementation and early impacts of reforms 1-3.*

## In Scope WGEA Levers of Change

WGEA undertakes multiple activities, some of which are considered levers for change – directly accelerating change – and some are considered enablers of change – in supporting the levers. The impact of the levers for change will be directly considered in this evaluation (‘in-scope’) while the enablers will be considered to the extent they influence the levers. See next page for more details.

Table F.2: WGEA activities

Key activity category	Purpose / key actions
Capacity building	Working with employers to deepen their understanding of workplace gender equality and take effective action to improve gender equality.
Education and research	Producing research, translating research and evidence into guidance and tools to educate and enable employers on workplace gender equality and how to accelerate change. Additionally, publishing WGEA data and insights at the national and industry level to provide comparison points.
Communications and campaigns	Working with media, government and policy makers to raise awareness of workplace gender inequality issues and priorities. Additionally, advocating for and motivating the taking of action to drive change.
Employer of Choice for Gender Equality (EOCGE) citation program	A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.

Source: Deloitte Access Economics (2025).

Enablers of change include technology, reporting and compliance monitoring, and data collection and reporting.



# About this evaluation | In-scope WGEA activities

WGEA undertakes multiple activities, some of which are considered levers for change – directly accelerating change – and some are considered enablers of change – in supporting the levers. The impact of the levers for change will be directly considered in this evaluation (‘in-scope’) while the enablers will be considered to the extent they influence the levers.

Table F.3: WGEA activities in-scope for this evaluation: levers for change

Key activity category	Purpose	What this means or looks like for employers
Capacity building	Working with employers to deepen their understanding of workplace gender equality and take effective action to improve gender equality.	<ul style="list-style-type: none"><li>• Capacity building live masterclasses</li><li>• WGEA Action Planning Tool and playbook</li><li>• Direct advice to individual employers</li><li>• Industry/Peak body workshops and webinars</li><li>• Employer Statement guidance and direct advice</li><li>• Target Setting Guide and masterclass (currently in development)</li></ul>
Education and research	<p>Producing research, translating research and evidence into guidance and tools to educate and enable employers on workplace gender equality and how to accelerate change.</p> <p>Publish WGEA data and insights at the national and industry level to provide comparison points.</p>	<ul style="list-style-type: none"><li>• Guidance e.g., policy/strategy guides for GEIs, GPG analysis guide</li><li>• Executive Summary and Industry Benchmark Report; to be provided to Board</li><li>• Information webinars</li><li>• Publications including WGEA publications (e.g. Scorecards), joint publications (e.g. with BCEC), and fact sheets</li><li>• Website content</li><li>• Reporting questionnaire</li><li>• Response to complex employer queries</li><li>• Employer Reference Group</li></ul>
Communications and campaigns	Working with media, government and policy makers to raise awareness of workplace gender inequality issues and priorities. Additionally, advocating for and motivating the taking of action to drive change.	<ul style="list-style-type: none"><li>• Direct to CEO and Reporting Contact emails</li><li>• Communications via social media, website, and other media (TV, radio, print) on gender equality and WGEA resources across all channels</li><li>• Website design and content</li><li>• Monthly WGEA newsletter</li><li>• Direct contact with EOCGE employers for collection and promotion of case study examples in media, social media and website</li></ul>
Employer of Choice for Gender Equality (EOCGE) citation program	A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.	<ul style="list-style-type: none"><li>• Action plans defined by EOC framework</li><li>• Promotion of Employer of Choice citation holders including on website and social media</li><li>• Community of practice work that Education is doing with EOC holders</li></ul>

Source: Deloitte Access Economics (2025).

# Appendix G: Data matrix and primary research tools

# Data Matrix

In future years of the evaluation, additional data will be gathered to answer the evaluation questions more fully.

Used in this report { Baseline report (central evidence)  
Baseline report (contextual evidence)  
Not used in this report Evidence to be added in future evaluation reports

Table G.1: Proposed data sources for reform evaluation

EVALUATION QUESTION		ABOUT	Focus groups	Survey	WGEA reporting data	WGEA operational data	WGEA interviews /workshops	Desktop Research
Implementation	1. To what extent have the reforms been implemented as intended and are employers complying?	Exploring whether the reforms have been implemented such that employers understand what they are required to do and are able to fulfill their obligations						
	2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	Exploring how WGEA's levers of change have been impacted by the reforms						
	3. Are the reforms cost effective?	Assessing the additional effort required from employers and WGEA, relative to the scale of impact.						
Effectiveness	4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	Exploring what makes gender equality more of a priority for employers, whether some disengage and how the reforms have impacted WGEA's ability to influence employers' engagement.						
	5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	Exploring what motivates employers to take more ambitious action and accelerate their progress, and how the reforms impact WGEA's role in motivating employers to progress.						
	6. What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps or encourages employers to improve how they understand the state of gender quality and relationship between the specific drivers and priorities in their organisation and their gender equality outcomes.						
	7. What helps employers know how to accelerate progress towards gender equity in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps employers know how to accelerate their progress towards gender equality, and how WGEA contributes to this knowledge.						
	8. How are employers taking more ambitious action (than before the reforms) to progress gender equality in their organisations? How do the levers for change and the reforms contribute?	Assessing whether and how employers actually decide to take more ambitious action and how the reforms contributed to actions, scale, and pace.						
	9. Has there been accelerated progress towards gender equality outcomes? To what extent can this be attributed to WGEA and the reforms?	Assessing whether the actions that employers took resulted in accelerated progress toward gender equality and how much of that can be attributed to WGEA and the reforms.						

Source: Deloitte Access Economics (2025).

# Purpose and composition of focus groups

The 2024 focus groups discussed three topics which cover the full ADKAR model of change.

Six focus groups and one interview were held in 2024 with 18 employers. One of these was not able to be matched to WGEA records using their ABN. These were across a mix of male and female dominated organisations: seven female-dominated organisations, six male-dominated, and four mixed. Participants were mostly HR and DEI professionals, or those with strong links to WGEA reporting, though some leaders attended (including with their HR staff)

Table G.2: Focus group industry mix

Primary division name	n
Construction	4
Education and Training	2
Electricity, Gas, Water and Waste Services	1
Financial and Insurance Services	3
Information Media and Telecommunications	1
Manufacturing	1
Mining	1
Professional, Scientific and Technical Services	1
Retail Trade	2
Wholesale Trade	1

Source: Deloitte Access Economics (2025).

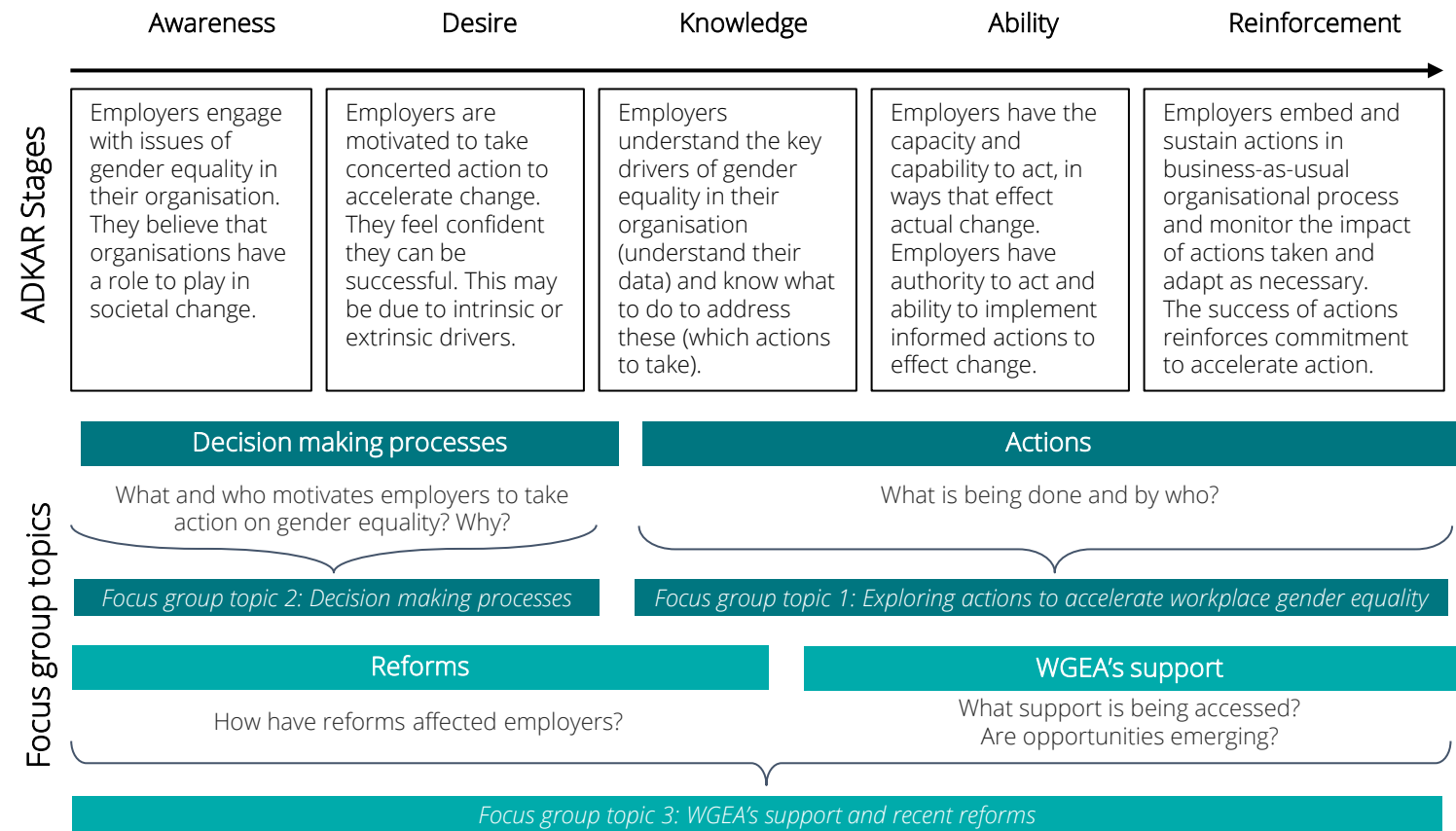
Table G.3: Focus group employer size

Submission group size	n
< 250 employees	2
250-499 employees	2
500-999 employees	5
1000-4999 employees	6
5000+ employees	2

Source: Deloitte Access Economics (2025).

This evaluation applies the ADKAR framework of behavioural change to incrementally map how employers move from awareness, through to understanding, capability growth and, ultimately, change. Focus group questions covered the range of ADKAR stages.

Figure G.1: ADKAR stages and focus group topics



Source: Deloitte Access Economics (2025).

# Focus group questions

## Introductions | Please introduce yourself:

- Your name
- Your organisation
- What motivated you to join the focus group today?
- Something you're proud of in your organisation's approach to gender equality

### *Focus group topic 1: Exploring actions to accelerate workplace gender equality*

What actions has your organisation and/or industry taken to promote gender equality? How has that changed over time?

- Which actions have been most effective and why?
- How do you think about 'success' or 'effectiveness'?
- Do you do anything to promote gender equality that you consider to be innovative?
- Have there been any unanticipated outcomes, or negative impacts, from these actions?
- What lessons have you learned about what works to promote gender equality? Is there anything you'd really like to do but face barriers to implementing?

### *Focus group topic 2: Decision making processes*

How do decisions about gender equality actions get made in your organisation/industry?

- What motivates you and your employer to make change?
- How do you know what to focus on and what to do about it?
- How important is your leadership team to taking change in your organisation?
- How important are your employees to motivating change in your organisation?
- How important is external (e.g. public, consumer, media) pressure in motivating change?
- Who is the key decision maker(s) regarding the level of ambition and investment in change?

### *Focus group topic 3: WGEA's support and recent reforms*

How does WGEA support your organisation to improve gender equality?

- Which WGEA resources do you use?
- What is WGEA doing well currently?
- How has being a relevant employer (i.e. reporting to WGEA) influenced your organisation and what you do?
- What more or different support/resources would you like from WGEA?
- Where else do you go for information and resources for gender equality? Why are these supports most helpful?
- If your organisation did not have to report on gender and there was no body to support you with this, where would you be in terms of gender equality?
- What do you think the impact of the recent reforms has been? Do you think you will see value from these reforms?

# Purpose of employer survey

A survey of employers will be conducted in the first half of 2025, 2026 and 2027.

## Progress to date

Deloitte Access Economics developed an employer survey to provide high-level qualitative insights across a large number of employers. The purpose of this survey was to test:

- how and why employers act on gender equality,
- the role of WGEA's levers in driving change, and
- the attribution of employer outcomes to individual reforms.

While the focus groups were intended to provide depth in understanding, the survey was targeting a breadth of perspective– with the aim of recruiting significantly more people to the survey than attended focus groups. Although there was no fixed, ideal sample size, the evaluation framework outlined a target of approximately 80 to 150 employers.

In July 2024, 300 employers of different sizes and industries were invited to opt-in to being sent the survey. Of the 30 employers who opted-in, only 17 completed the survey (due mid-October). The size of the survey sample (n=17) limited its usefulness. It was too small to draw out generalisable insights about the impact of WGEA, especially as it mostly contained employers who also participated in focus groups.

Findings from the 2024 survey were intended to be included in this baseline report and used to track changes over the course of the evaluation. However, due to insufficient sample size, this baseline report **does not contain findings from an employer survey**. The findings from the 2024 survey will not be used in this evaluation.

## Plan for next three years

The survey questions drafted in 2024 will be shared with a larger pool of employers in the first half of 2025. The employers who respond to this survey will then be re-surveyed at a similar time of year in 2026 and 2027.

To successfully recruit a larger sample of employers, two changes to the recruitment methodology will be made:

1. A direct link will be shared with employers, as opposed to an invitation to receive the survey at a later date.
2. 2,000 employers will be contacted, as opposed to 300.

Over time, the survey data can be used to estimate the rate of change for key indicators, including the percentage of employers who agree that the reforms have increased their motivation to take action on gender equality.



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