



Evaluation of reforms to the WGE Act | Evaluation Framework

Workplace Gender Equality Agency

Version II | Baseline report year revision | April 2025

Glossary

Terminology	Definition
Alignment with reform	This report refers to ‘alignment’ with reforms where an employer is not required to <i>comply</i> with the reform but their action meets the compliance standard. This may occur when the employer is not subject to the reform, because they are not a <i>relevant employer</i> (see below), or because the reform has not yet been legislated. Organisations that are not required to comply are not counted in the ‘compliance rate’ estimate.
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. Non-compliance occurs when a <i>relevant employer</i> does not fulfil their legislative requirement.*
Enablers of change	Out of scope WGEA activities that do not directly drive and accelerate change, but enable the levers of change (see page 9)
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. *
Designated relevant employer	Reporting employers with 500 or more employees.
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 casual 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 * use wording consistent with 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. Tools 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 (see page 8)
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. *
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 (see page 7)
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	An ideal state where all people in the workplace can access and enjoy equal rewards, resources and opportunities, regardless of gender. *

Source: Deloitte Access Economics (2025) . Definitions with * use wording consistent with WGEA.

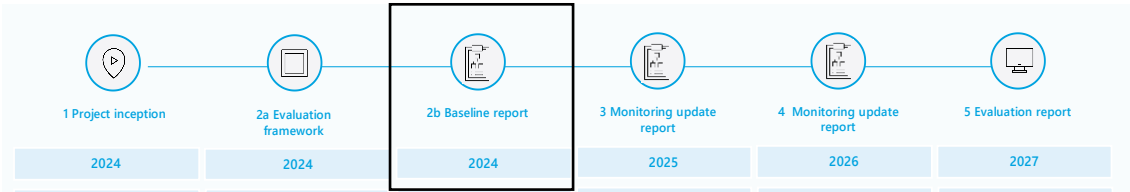
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This version of the document is the revised evaluation framework at the Baseline Report stage (see below). It focuses on incorporating insights to the theory of change, the plan for the survey, stakeholder engagement, data tools that have been used, and the planned future analysis against the performance indicator framework.



1. About this evaluation

1.1 Background and context

This evaluation has been commissioned by WGEA to understand the impact of a subset of reforms and support the Agency in understanding and adapting its actions through insights delivered.

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 the Agency as established by the Act are:

- To promote and improve gender equality (including equal remuneration between women and men) in employment and in the workplace
- To support employers to remove barriers to the full and equal participation of women in the workforce, in recognition of the disadvantaged position of women in relation to employment matters
- To 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)
- To foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace
- To improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace.

In 2021, a Review of the WGE Act (the Review) made 10 recommendations **to increase the pace of progress towards workplace gender equality**.

A subset of the changes implemented as a result of review recommendations are included in the focus of the current evaluation, as key instigators of accelerated action. This evaluation recognises that WGEA has a unique ability to influence employers due to its regulatory requirements. But further, in order to make real progress on gender equality, employers must be motivated, supported, and educated – not only mandated – to take effective action. Therefore, WGEA's key levers for accelerated change are also a focus of this evaluation, to understand what works, in what contexts, and why.

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 in the four years prior to the formal evaluation.

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 to understand:

- the amplifying impact of the reforms on WGEA's ability to drive accelerated change
- 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.

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 ('in scope activities') are enhanced through the reforms.

The in-scope activities and reforms in the evaluation are described in detail on pages 6-8. The key levers for change include capacity building, education and research, communications and campaigns, the Employer of Choice for Gender Equality (EOCGE) citation program, and the four reforms –as they relate to private sector employers - are those arising from the 2021 Review Recommendations 2.1, 3.1a, 3.1b and 3.2b. These reforms are listed below (numbering applied by Deloitte Access Economics and used throughout this document):

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

1.1 Background and context

There are several features of this evaluation which are worth establishing at the outset as they influence the design of this Framework

THE PURPOSE OF THIS EVALUATION (continued)

In addition to the four reforms, two further Review recommendations are also of direct relevance to this evaluation:

- **Recommendation 8. Strengthen compliance and enforcement**

In instances where employers do not comply with the WGE Act, WGEA may publicly name employers as non-compliant (section 19D of the Act), and non-compliant employers 'may not be eligible to compete for contracts under the Commonwealth procurement framework and may not be eligible for Commonwealth grants or other financial assistance' (section 18 of the Act). This recommendation focuses on making section 18 clearer and ensuring it is able to be implemented.

- **Recommendation 10. Review the Workplace Gender Equality Act in five years**

Acceptance of this recommendation led to a requirement for a formal review of the effectiveness of action flowing from the WGEA Review (see previous page), 5 years from the date any legislative changes commenced. This timeframe gives employers an opportunity to adapt to the changes and accelerate progress on gender equality in their workplaces.

Both of these additional recommendations serve as important context to be considered through the design and conduct of our current evaluation.

FOCUS OF THIS EVALUATION

The key areas of focus for this evaluation are as follows.

- **Differentiation from the evaluation and formal review recommended in Review Recommendation 10.**

This evaluation is necessarily differentiated from the external review which will be commissioned and conducted in 2028. The purpose of *this* evaluation is to consider a subset of the reforms, within the context of WGEA's broader work to accelerate change. This evaluation will inform and support WGEA to adapt and change its operations as the reforms are rolled out. This influences the types of questions asked in this evaluation, where the focus is on the implementation and effectiveness of WGEA's levers for change and the reforms rather than broader design questions of the appropriateness of the changes and reforms themselves.

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 ('in scope activities') are enhanced through the reforms.

- **A focus on key levers for accelerated change and the role WGEA plays.** The reforms comprise only part of WGEA's activity. Therefore, the appropriate starting point for this evaluation is to consider the role that WGEA – not just the reforms – plays in accelerating workplace gender equality. The evaluation framework also considers how employers might be supported, or seeking support, by sources other than WGEA. This will help WGEA to target and design resources and supports more effectively, including thinking about any collaborative efforts to leverage greater impact. The broader context of WGEA, including enabling factors for change and WGEA functions, remains an important consideration throughout the evaluation framework.
- **Understanding the enablers of change.** This evaluation differentiates between key levers for accelerated change and the enablers of change. Where enablers of change would not themselves accelerate action (at least in a meaningful or impactful way), they are significant in facilitating the implementation and success of the key levers. Enablers of change are identified and discussed on [page 9](#).
- **Monitoring versus attribution.** The timing of this evaluation – immediately after the implementation of the reforms (and in the case of one reform, before implementation) – means that for the first few years, the outputs will be closer to monitoring reports rather than evaluation reports. The difference is that where the former provides commentary on progress, the latter provides a discussion of impact. The five key deliverables of this evaluation are outlined on [page 10](#).
- **A primary focus on employers, with consideration of employees.** Finally, this evaluation places a higher focus on the impact of reforms on the behaviour and journey of employers. It places a secondary focus on employees of firms impacted by the reforms. It is recognised that the reforms will have broader impact on community more broadly – however this is only touched upon in the context that it influences employer behaviour. Again, this is a deliberate design choice of the evaluation scope.

1.2 Scope of this evaluation | In-scope reforms

The WGEA Review made 10 recommendations, many of which have been or are being implemented. Four changes resulting from the Review – or reforms – are considered key instigators of accelerated action and as such are ‘in-scope’ for this evaluation.

Table 1.1: Reforms in scope for this evaluation, aligned to the Review recommendations, with base case and intended impact

#	Reform	Relevant Employers	Timing	Associated Review Recommendation	Base case	Hypothesised impact
1	Employers must share their WGEA Executive Summary and Industry Benchmark Report with their board	Private sector employers with 100 or more employees	November 2023	3.2 Strengthen accountability of relevant employers to take action to improve gender equality in workplaces	Previously, the CEO was required to sign off on the correctness of data provided to WGEA. But there was no requirement for the reports that WGEA provides to employers to be provided to an employer’s Board or Governing Body.	Prompt focus and action of gender equality at the most senior levels by ensuring visibility of their organisation’s performance relative to others on gender equality and a sense of accountability for this.
2	WGEA publishes gender pay gap information at an employer level as an overall figure and by quartile		February 2024	Recommendation 2 - Publish organisation gender pay gaps to accelerate action to close them	WGEA reported pay gaps at industry level, not at organisational level, as well at an occupational level and across the whole dataset. Employers have discretion to voluntarily publish gender pay gap (e.g., in Annual Report).	Create competitive and social pressure to accelerate change by enabling comparisons between the performance of comparable employers and amplifying the profile of the issue.
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)	Private sector employers with 500 or more employees	April 2024	3.1 Bridge the ‘action gap’ to strengthen the existing minimum standards	Under the previous minimum standards, employers with 500 or more employees had to have one policy or strategy for one gender equality indicator, as outlined in the Minimum Standards Instrument.	Encourage employers to do more, demonstrate greater ambition for the scale of change they seek to make in their organisation. The change in terminology from “minimum standards” to “Gender Equality Standards” may also have additional impact through changing expectations and interpretation – from a ‘minimum’ (lower bound) to the default, or standard.
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.		Legislation introduced into Parliament November 2024		Under the previous minimum standards, employers did not have commit to targets, or achieve targets (or achieve against any other standard).	Employers are held to account on outcomes, not just action/strategies, so that they are working on the solutions that make the most difference (often the hard things) rather than the things that are easy (like policies).

Source: [WGEA Review recommendations](#) | [WGEA Review Report](#) | [PM&C \(pmc.gov.au\)](#); <https://www.wgea.gov.au/about/our-legislation/Closing-the-gender-pay-gap-bill-2023>

1.2 Scope of 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 1.2: WGEA activities in-scope for this evaluation: levers for change

Activity	Purpose	What this means or looks like for employers	
1 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"> Capacity building live masterclasses WGEA Action Planning Tool and playbook Direct advice to individual employers 	<ul style="list-style-type: none"> Industry/Peak body workshops and webinars Employer Statement guidance and direct advice Target Setting Guide and masterclass (currently in development)
2 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.	<ul style="list-style-type: none"> Guidance e.g., policy/strategy guides for GEIs, GPG analysis guide Executive Summary and Industry Benchmark Report; to be provided to Board Information webinars Publications including WGEA publications (e.g. Scorecards), joint publications (e.g. with BCEC), and fact sheets 	<ul style="list-style-type: none"> Website content Reporting questionnaire Response to complex employer queries Community of Practice Employer reference group
3 Communications and campaigns	Working with media, government and policy makers to raise awareness of workplace gender inequality issues and priorities. Advocating for and motivating the taking of action to drive change.	<ul style="list-style-type: none"> Direct to CEO and Reporting Contact emails Communications via social media, website, and other media (TV, radio, print) on gender equality and WGEA resources across all channels Website design and content 	<ul style="list-style-type: none"> Monthly WGEA newsletter Direct contact with EOCGE employers for collection and promotion of case study examples in media, social media and website
4 Employer of Choice for Gender Equality (EOCGE) citation program^(a)	A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.	<ul style="list-style-type: none"> Action plans defined by EOC framework Promotion of Employer of Choice citation holders including on website and social media 	<ul style="list-style-type: none"> Community of practice work that the WGEA Education team is undertaking with EOC holders Revised citation to focus on outcomes (for example, reduction in the gender pay gap and employee experience).

Source: Deloitte Access Economics (2025). Note: (a) WGEA has paused applications for the Employer of Choice for Gender Equality citation due to a review of the program. As a result, WGEA did not accept new applications in 2024. Employers with a citation in 2023 will hold this for an additional year.

1.2 Scope of this evaluation | WGEA enablers of change (out of scope 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 1.3: WGEA activities not in-scope for this evaluation: enablers of change

Activity	Purpose	What this means or looks like for employers
1 Technology	Developing and maintaining WGEA's technology systems, Gender Equality Reporting portal, Website CMS infrastructure and internal organisational systems	<ul style="list-style-type: none">• Reporting portal technical function, definition and build• Reporting portal performance and maintenance• Technical Support (internal) to Reporting Team• WGEA website performance• Technical Program analysis and review
2 Reporting and Compliance monitoring	Running gender equality reporting programs for employers. Monitoring and tracking the compliance obligations of both private and public sector employers who report to WGEA (such as report submission). Responding to non-compliance (including publication of the named non-compliant list).	<ul style="list-style-type: none">• Delivery of Gender Equality Reporting program• Response to employer queries (from both private and public sector)• Communications from WGEA on compliance obligations and if they have been met• Publishing named as non-compliant list
3 Data collection and reporting	Quality assurance on gender equality data from employers. Analysing employer data for internal and external purposes. Publishing (select) employer data.	<ul style="list-style-type: none">• Data Explorer tool – content and functionality• Data quality assessment and employer feedback• WMS, WPP employer data files

Source: Deloitte Access Economics (2025).

1.3 Evaluation deliverables and timeline

This is a multi-year evaluation to monitor and evaluate implementation and effectiveness of WGEA’s levers for change and the reforms. The themes explored in reports will change over time as employers, and WGEA, react to the changes.

WHAT ARE THE DELIVERABLES IN THIS EVALUATION?

Deloitte Access Economics will produce five deliverables between now and 2027 to deliver this evaluation. This document – the Evaluation Framework – is the first of the five deliverables.

The Evaluation Framework sets out the design of the evaluation. As described on the following page, the framework follows a structured process to develop a hypothesis of what change will look like and then ends in questions and a plan for data that will need to be collected to inform these questions over the course of the evaluation.

The second deliverable, also to be developed in the same calendar year as the Evaluation framework is the

Baseline Report. The Baseline Report considers the state of progress *before* the reforms were implemented, and in the period immediately after. It has two purposes. The first is to establish a starting point against which progress can be tracked. The second is to establish a basis for a counterfactual. This will allow us to ask questions of what would have happened if the reforms had not been implemented.

The third and fourth deliverables are monitoring reports. These report updates will provide commentary on progress against the measures that are established in this Evaluation Framework. Their purpose is to provide an update on the change being made rather than draw analytical conclusions about the impact of reforms.

The final deliverable, the Evaluation Report will consider the impact of reforms. The reason this occurs in 2027 rather than immediately is to allow time for the reforms to have impact such that this can be picked up in the measures and data.

This report is a Revised Evaluation Framework, building on the first Evaluation Framework, using the insights from the Baseline Report and first year of data collection and insights. These insights have been supported and formulated through workshops with the WGEA team.

Figure 1.1: Data collection and reporting timelines



Source: Deloitte Access Economics (2025).

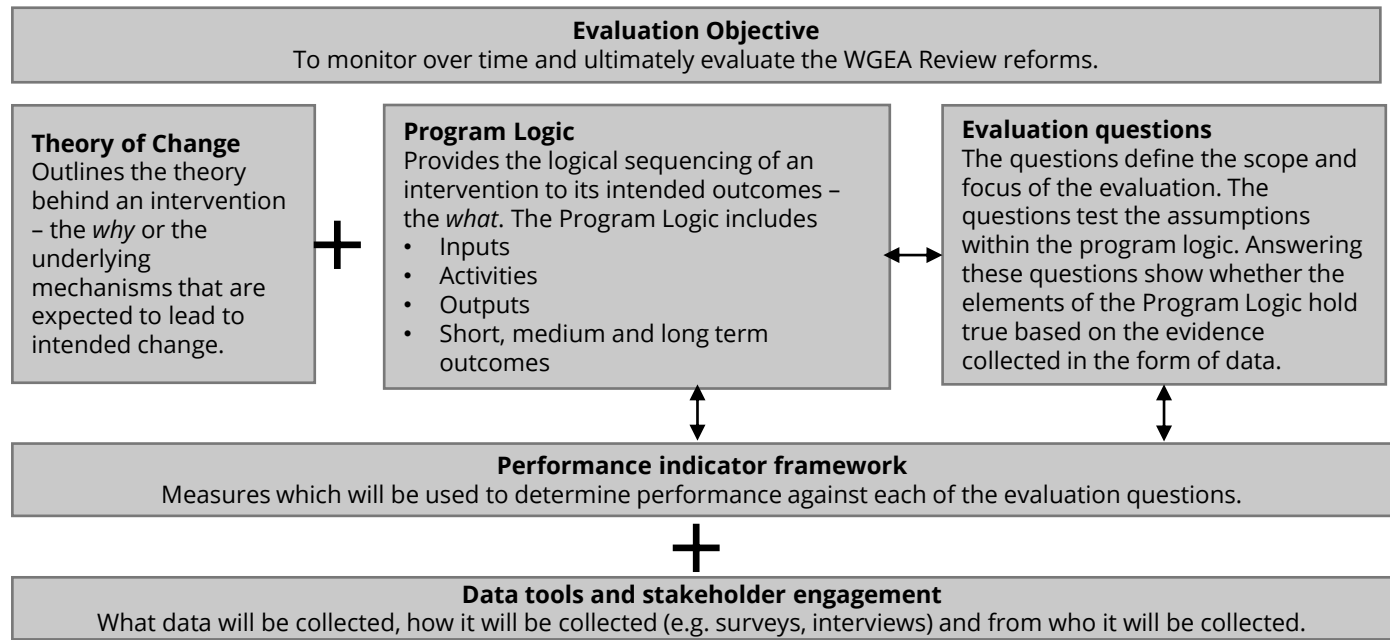
1.4 Structure of the Evaluation Framework

The Evaluation Framework document follows the same structure that was used in its design – tracking from theory through to a practical consideration of questions and data

STRUCTURE OF THIS DOCUMENT

The image below is repeated throughout this Evaluation Framework. It is the structured process through which we arrive at the questions and data plan which will guide the evaluation. While the evaluation objective has been discussed in this chapter, each subsequent component is detailed in the chapters that follow.

Figure 1.2: Structure of the Evaluation Framework



DYNAMIC NATURE OF THIS DOCUMENT

An evaluation framework is designed at the outset of an evaluation to guide the course of the evaluation and allow for the setup of appropriate data collection mechanisms at the outset. However, this document is dynamic in nature. As the evaluation progresses, it may be necessary to revisit the questions – adding or amending to better reflect reality as it plays out. Further, data will reveal patterns or biases that will need to be accounted for in the measures specified in the framework.

Therefore, we have proposed that at each deliverable juncture – the Baseline Report, monitoring reports and the final Evaluation Report, we will revisit the Evaluation Framework and consider whether there is a case to amend or change parts of it based on what we know at the time that we do not know now.

This version is the revised evaluation framework at the Baseline Report stage. It focuses on incorporating insights to the theory of change, the plan for the survey, stakeholder engagement, data tools that have been used, and the planned future analysis against the performance indicator framework.

Source: Deloitte Access Economics (2025).

2. Theory of Change

2.1 The purpose of the Theory of Change

The Theory of Change provides a hypothesis of the dynamics which will create change

Box 2.1: Theory of Change

THEORY OF CHANGE

The Theory of Change is a hypothesis of **how and why** an intervention drives change.

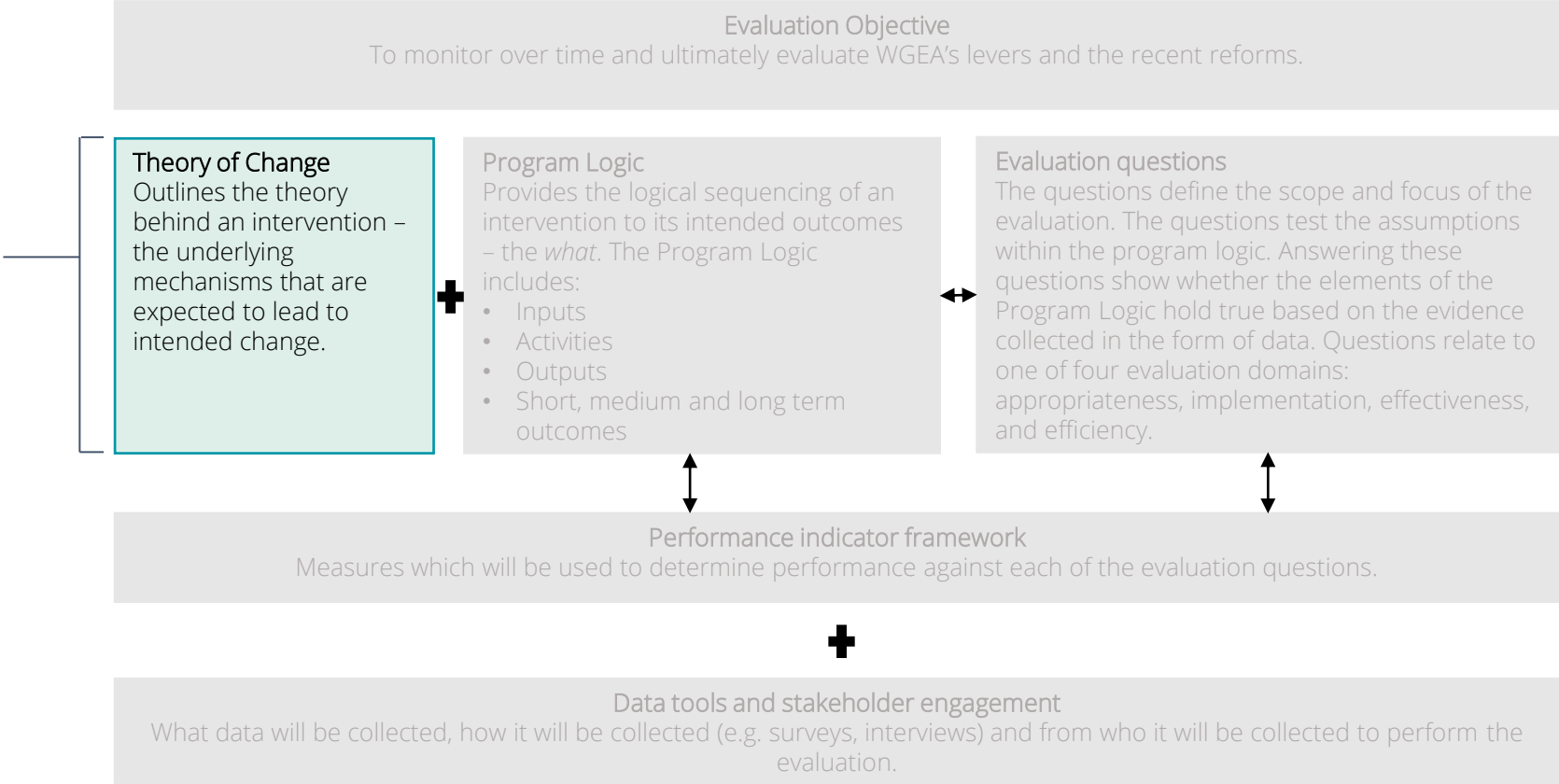
In the context of this evaluation, the Theory of Change considers:

- the role of **WGEA** in driving an accelerated pace of change towards gender equality and,
- the influence of the **reforms** on WGEA's role.

The Theory of Change is the starting point of an evaluation. All the elements of the evaluation hang from it. The program logic goes on to detail the mechanics of how inputs and investments will drive outputs and change. These mechanics will be tested through the evaluation questions that are informed by data and stakeholder engagement.

Together, it will allow us to consider whether the hypothesis we set at the outset of the evaluation was realised (or is on track).

Figure 2.1: Structure of the Evaluation Framework: Theory of Change



Source: Deloitte Access Economics (2025).

2.2 The Theory of Change | Central Statements

These 10 statements summarise the Theory of Change by hypothesising how WGEA's levers for change and the reforms drive accelerated progress towards gender equality.

Table 2.1: Concordance of statements and pages

THEME	STATEMENT	DETAIL
The pace of change	I. WGEA works to accelerate the pace of change towards gender equality by informing, motivating, educating and requiring employers to act to create gender equal workplaces. Employers' actions contribute to the creation of a more gender equal economy. This theory of change defines an 'accelerated pace of change towards gender equality' as employers' progress towards gender equality (measured through various actions and outcomes) being achieved <u>more quickly than if WGEA did not exist or if WGEA's levers were not affected by the reforms</u> .	Page 17
WGEA's levers and enablers	II. WGEA uses <u>four levers</u> to drive this change, which are supported by <u>three enablers</u> . The four levers include capacity building (providing direct employer support), research and education, public and employer communications and campaigns, and the Employer of Choice for Gender Equality citation program. The three enablers are technology, compliance monitoring, and data collection and reporting.	Page 17, 18
The role of the reforms	III. Recently, informed by the WGEA Review, WGEA has implemented a series of reforms – a subset of which are also within the scope of this evaluation. <u>Four reforms</u> are of direct interest to this evaluation, as they are intended to amplify the impact that WGEA can have through its existing levers of change. The impact and implementation of these reforms are explored in the context of these levers for change.	Page 19
	IV. At a high level, the reforms work to achieve the overarching objective of WGEA – an accelerated pace of change towards gender equality – using similar mechanisms to WGEA's other reporting requirements and levers. This means that the reforms are likely to amplify, rather than fundamentally change, WGEA's impact.	Page 19
Compliance	V. Relevant employers are required to comply with WGEA's reporting requirements and the reforms. Compliance will look different for each of the reforms. Nonetheless, compliance reflects action above the pre-reform status quo, both at the level of individual organisations and at a wider, system level, as employers adopt new practices or processes. As with other reporting requirements, WGEA will work closely with employers to encourage basic compliance with the reforms.	Page 20, 21
Motivation	VI. WGEA's levers, the reforms and other factors may motivate employers to actively pursue gender equality and may increase their awareness, knowledge, and capacity to act. Different people within organisations will differentially respond to WGEA's levers and the reforms. Employer motivation to comply and act can come from intrinsic and extrinsic sources.	Page 18 – 23
System interactions	VII. The pace of change is also driven by the interaction between employers and the broader system, comprised of each employer's peer group, employees, industry bodies, media, research organisations and others. It may extend beyond in-scope employers and impact the actions of individuals, other actors in the economy like policy makers, and employers that are not impacted by the reforms (i.e., small employers). This interaction is both reinforced and embedded in employers and the system by the broader work program of WGEA.	Page 24, 25
Expected path of outcomes	VIII. Overall,, it is expected we will see some level of impact at the employer level, due to WGEA's levers and the in-scope reforms.	Page 26
	IX. Not every employer is the same. They will start at different points, stall at different points and, progress at different rates across and over time. For some, progress may simply look like maintaining their current pace of change. Some will not be impacted by the change at all.	Page 26
	X. Recognising variation in employers' potential responses, the Theory of Change hypothesises that, in aggregate, WGEA's levers (strengthened by the reforms) will lead to an accelerated pace of change compared with counterfactuals where (1) WGEA was not established or (2) the reforms were not introduced.	Page 27

Source: Deloitte Access Economics (2025).

2.2 The Theory of Change | WGEA’s role in the industry and regulatory ecosystem

WGEA plays a central role in driving an accelerated pace of change towards gender equality

Figure 2.2: The role of WGEA
THE CURRENT CONTEXT

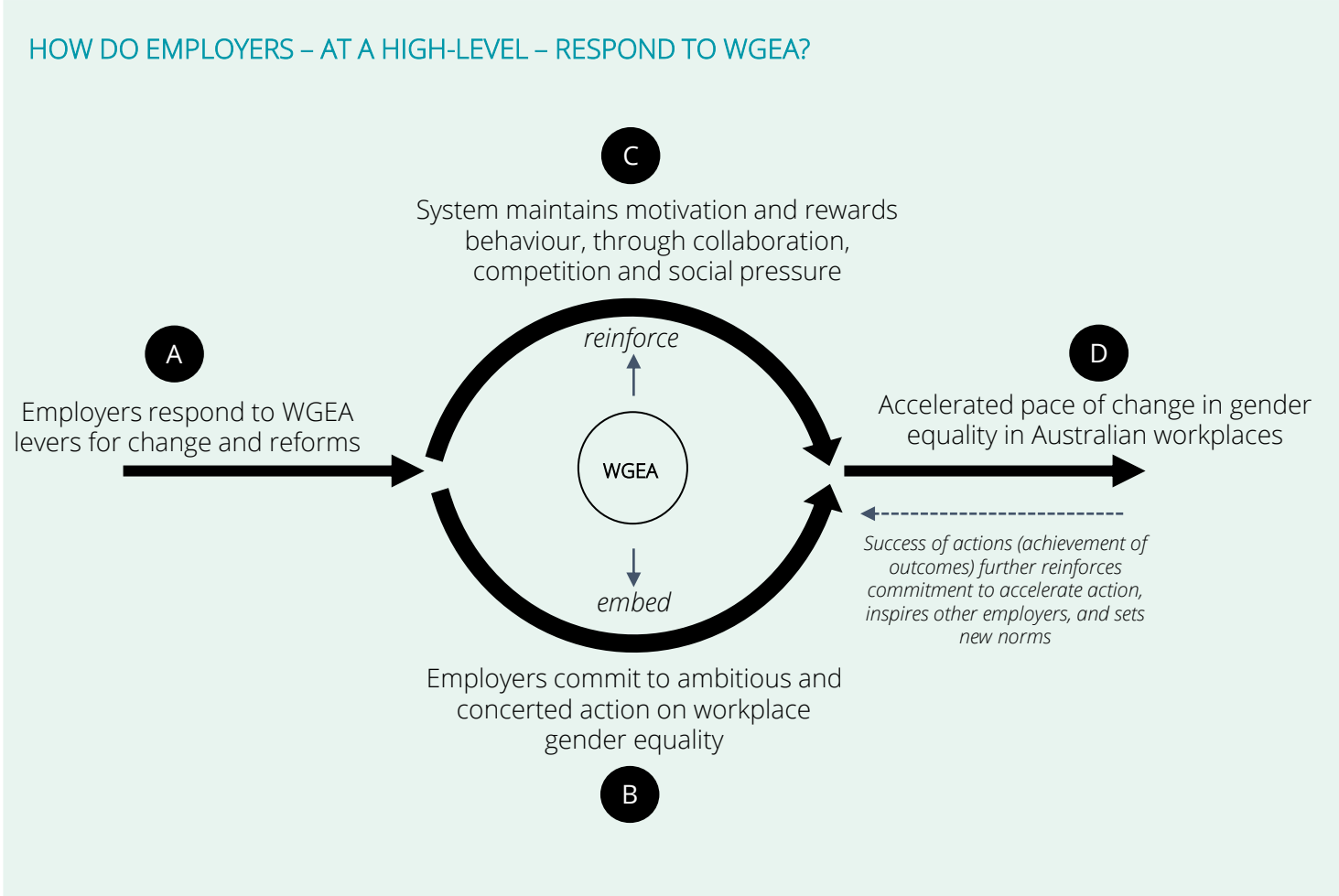


Source: Deloitte Access Economics (2025).
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WGEA Evaluation | Baseline Report

2.3 Employer responses to WGEA and the reforms | Overview

Four key reforms from the WGEA review are considered catalysts of change. Though different, they influence employers in a similar way, and amplify the impact on employers of WGEA’s key levers for change.

Figure 2.3: Employers’ response to WGEA



Source: Deloitte Access Economics (2025).

Table 2.2: Reforms in focus

#	REFORMS IN FOCUS
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
4	Employers are required to commit to, achieve and report to WGEA on measurable genuine targets against three of the six gender equality indicators

Source: Deloitte Access Economics

Table 2.3: WGEA levers and enablers

#	WGEA LEVERS FOR CHANGE	#	WGEA ENABLERS
1	Capacity building	1	Technology
2	Research and education	2	Compliance monitoring
3	Public and employer communications	3	Data collection and reporting
4	Employer of Choice for Gender Equality citation program		

Source: Deloitte Access Economics (2025).

2.3 Employer responses to WGEA and the reforms | WGEA as a regulator

WGEA’s reporting requirements and the reforms require – at a minimum – that in-scope employers comply. Even basic levels of compliance are expected to lead to an accelerated pace of change.

WGEA AS A REGULATOR

WGEA can act as a regulator by publicly naming employers that are non-compliant. Before the WGEA Review, the WGE Act stated that non-compliant employers *may* not be eligible for Commonwealth grants or procurement participation. However, this was not considered to be clear to employers or effective. Review Recommendation 8 recommended a review of the Workplace Gender Equality Procurement Principles to ensure that *all* relevant employers must comply to be eligible for Commonwealth grants or procurement participation.

However, WGEA only regulates employers that are registered with WGEA. While WGEA requirements apply to employers with 100 or more employees, it is estimated that up to thousands of smaller employers are not registered. WGEA is working through how to identify and engage with these employers. There are disincentives for employers to register given reporting burden, punishments for non-compliance, and external scrutiny. A key implication is that compliance needs to be proportionate given registered employers have taken the important step to register.

Further, WGEA’s compliance obligations do not necessarily align with the outcomes they are seeking to achieve. Employers that meet WGEA’s requirements are not necessarily achieving gender equality outcomes. At a workforce-wide level, this also holds – all employers could be compliant with all requirements, and there could still be a persistent gender pay gap. *A key exception is reform 4 (setting measurable targets), which will require employers to achieve genuine and measurable targets.*

This means that punishing non-compliance is more nuanced for WGEA than is traditional for a regulator; it is important for WGEA to be measured and proportionate with enforcement as the ultimate objective is improvements in gender equality. In this sense, reporting and disclosure act as levers or lead indicators of actions and outcomes.

WGEA AS A POSITIVE INFLUENCER

WGEA also acts as an advocate and influencer of change. Historically, strict compliance measures have not been a feature of how WGEA operates, with WGEA taking a more supportive regulatory posture to encourage employers to report to WGEA at all – rather than ‘punishing’ employers for, for example, missing deadlines. As of 2024, WGEA is now strictly enforcing compliance deadlines, while encouraging employers to still report so they can be provided with an Industry Benchmark Report and so their GPG can be published.

The WGEA Review acknowledged this and the impact of WGEA’s levers for change by stating that “WGEA should assist employers to meet the ambitious proposed new standards in the first instance rather than enforce new punitive compliance mechanisms.”

WGEA’s compliance strategy recognises the role that WGEA plays as a regulator and influencer through its levers of change – communication, education, capacity-building functions and the EOCGE citation. Constructive compliance is important for WGEA as it seeks to drive gender equality outcomes, using meaningful education to accelerate change, while using enforcement carefully. Poor reporting experiences and difficult compliance procedures may demotivate employers from taking action to address gender equality. This encourages WGEA’s approach to compliance to be efficient, targeted and effective.

COMPLIANCE WITH THE REFORMS

While we anticipate employers will comply with the reforms as intended (column 2 of Table 2.4), some may action only what WGEA can measure. For example, WGEA cannot distinguish between employers who complete reforms 1 and 3 as intended and those who simply tick the boxes.

A higher than base level of action for individual employers and the system as a whole is contingent on employers actioning the reforms as intended and making changes beyond the status quo. WGEA’s activities with employers will encourage genuine compliance with the reforms, as opposed to actioning only what WGEA can measure.

Table 2.4. What does ‘minimum’ compliance mean, by reform

#	Reform	What employers should do	What can be measured as an indicator of compliance
1	Reports shared with board	Reports are shared with Board	Box ticked in questionnaire
2	Organisational pay gap publishing	Data reported to WGEA	Data reported to WGEA
3	Policies or strategies	Policies or strategies are put in place	Boxes ticked in questionnaire
4	Targets	Targets are set, action towards targets are undertaken and data indicates progress has been made against targets.	Targets are selected and data indicates some progress has been made against targets.

Source: Deloitte Access Economics (2025).

2.3 Employer responses to WGEA and the reforms | WGEA as a regulator

Employers move through awareness and desire, to knowledge, ability and reinforcement, on their journey to action on gender equality.

There are many theories of behavioural change at the organisation level. In our evaluation, we apply one such framework – the ADKAR framework – to incrementally map how employers move from awareness, through to understanding, capability growth and, ultimately, change.

Figure 2.4 provides an application of the ADKAR Process to illustrate the Theory of Change with reference to compliance with the reforms.

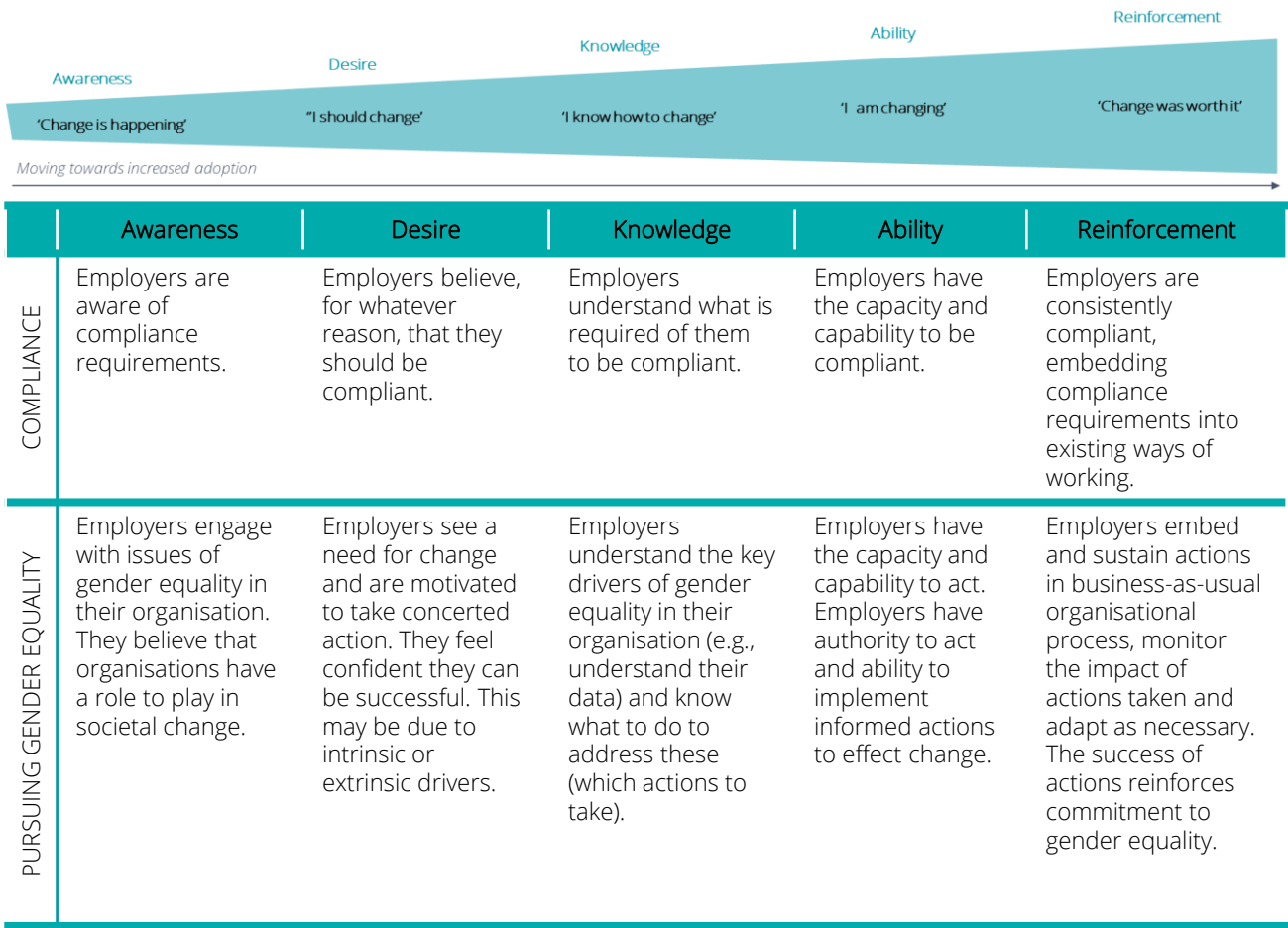
As noted on the previous page, compliance with the reforms reflects action beyond the pre-reform status quo, both at the level of individual organisations and at a wider, system level, as employers adopt new practices or processes.

WGEA's levers and the reforms, combined with other drivers (as shown on [page 23](#)), may also incentivise employers to go beyond compliance and actively pursue gender equality within their organisation. WGEA, as a positive influencer of change, encourages employers to go on this broader journey (see Figure 2.4). This journey is also influenced by the interaction between employers and the broader system (comprised of each employer's peer group, employees, industry bodies, media, research organisations, workplace culture and the external environment). More detail on this is provided on [page 24](#).

WGEA's levers and the reforms target a range of motivations and functions of organisations – or stages along the ADKAR Theory of Change. We also know that different actors within an organisation will respond to WGEA's levers differently.

- [Page 19](#) sets out the different impacts of WGEA and non-WGEA factors on each stage of ADKAR.
- [Page 20](#) links the stages of ADKAR to employers with different levels of engagement.
- [Pages 21](#) and [22](#) respectively show how different actors in an organisation respond to WGEA's key levers for change, and the reforms.

Figure 2.4: The ADKAR Theory of Change applied to employers' compliance and action journeys



Source: Deloitte Access Economics (2025).

2.3 Employer responses to WGEA and the reforms | Stages of change

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.

Figure 2.5: The different impacts of WGEA's levers, the reforms and external factors on employers' awareness, desire, knowledge, ability and reinforcement (ADKAR Theory of Change)

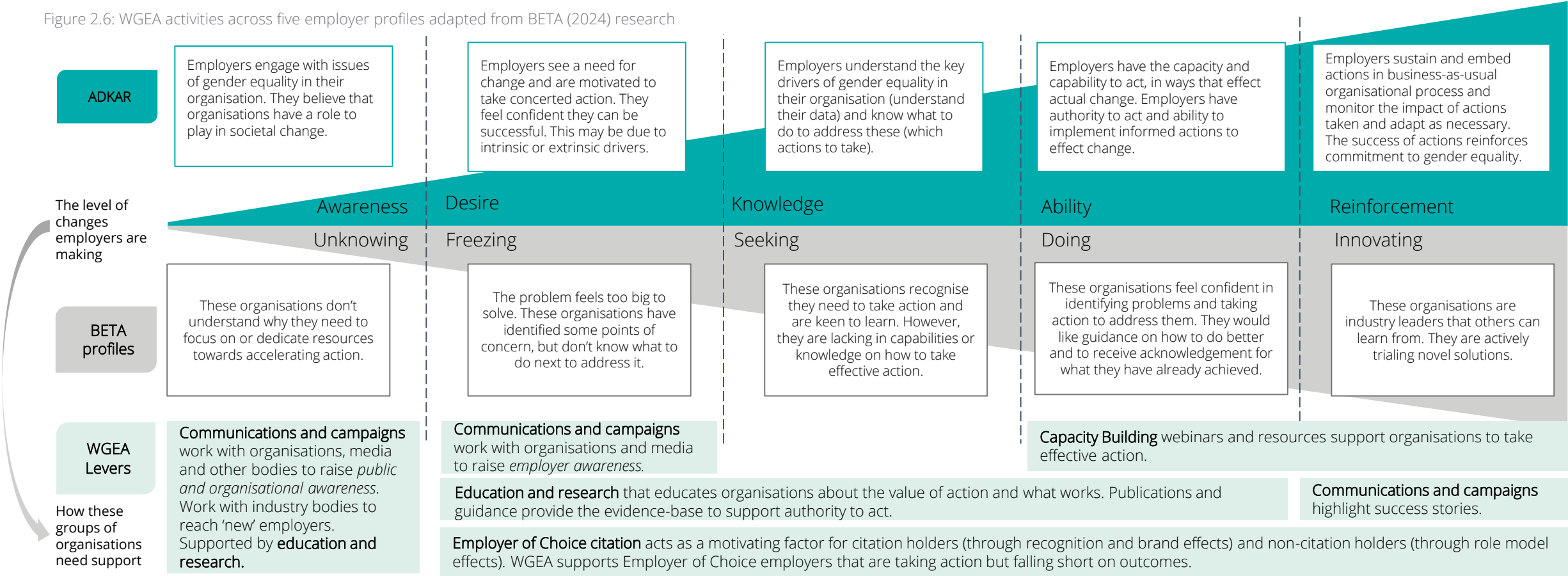
		Awareness	Desire	Knowledge	Ability	Reinforcement	
ADKAR Stages		Employers engage with issues of gender equality in their organisation. They believe that organisations have a role to play in societal change.	Employers see a need for change and are motivated to take concerted action. They feel confident 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 gender equality.	
WGEA	Levers	Communications and campaigns 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 education and research.	Communications and campaigns work with organisations, government, policy makers and media to raise <i>employer awareness</i> and motivation to take action to drive change.		Capacity Building direct advice webinars, workshops and resources support industries, peak bodies and organisations to take effective action.		
			Education and research educate organisations about the value of action and what works. Publications and guidance provide the evidence-base to support authority to act.				Communications and campaigns highlight success stories.
			Employer of Choice citation 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	Reform 1: Reports to governing body increase internal awareness and can motivate change through increased internal accountability.					
		Reform 2: Publishing pay gaps increases awareness and desire to make change, particularly through extrinsic drivers.					
		Reform 3: Strategies and policies motivate change, and encourage employers to analyse data and set out an action plan. Provide authorising documentation for employers to act.					
		Reform 4: Targets 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	

2.3 Employer responses to WGEA and the reforms | Stages of change

Employers’ responses as understood through ADKAR can be mapped to the employer profiles created by BETA for WGEA.

WGEA levers and enablers aim to drive change across all organisations, regardless of their engagement level. However, how these activities are utilised will differ based on level of engagement. Here, engagement is understood through five employer profiles, which broadly correspond with the ADKAR Theory of Change. These profiles were created by BETA, who were commissioned by WGEA in 2024 to research how to get more employers to take action to reduce their gender pay gap. It is assumed that employers will sit at different points along the change journey, and be impacted by corresponding levers of change to different extents. As ADKAR hypothesises that each stage of change must be reached as a prerequisite for the next, the timing and sequencing of the reforms and how WGEA builds support for employers through existing levers for change is critical.

Figure 2.6: WGEA activities across five employer profiles adapted from BETA (2024) research

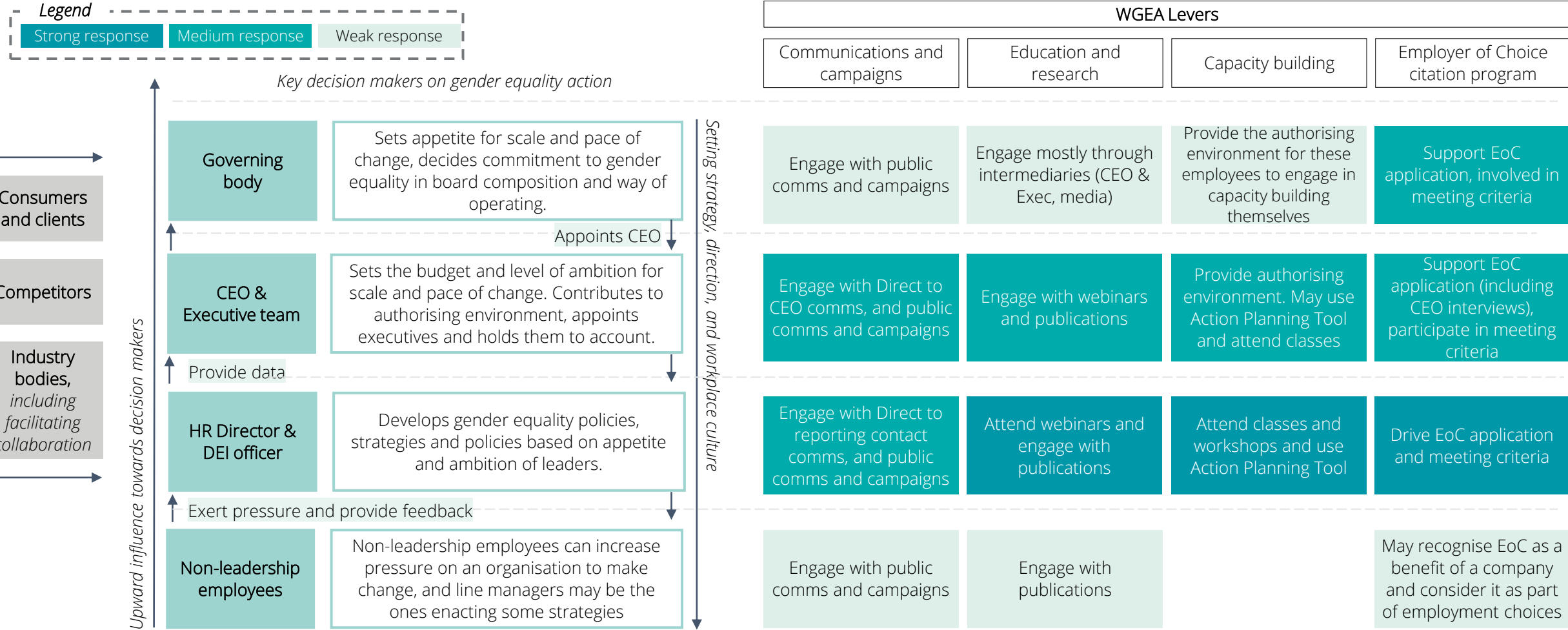


Source: Deloitte Access Economics (2025).

2.3 Employer responses to WGEA and the reforms | Change within firms

Pressure for an organisation to act is multidimensional, with pressure moving through and towards a company. However, some decision makers within a company are likely to exert greater influence through seniority or function of role, meaning they interact to a greater extent or in a different way with levers of change. This page sets out how different actors in an organisation interact with and respond to WGEA’s levers for change. For example, HR Directors are likely to interact more strongly with the Action Planning Tool due to their role in developing policies; therefore, it makes sense that supporting resources be targeted towards them.

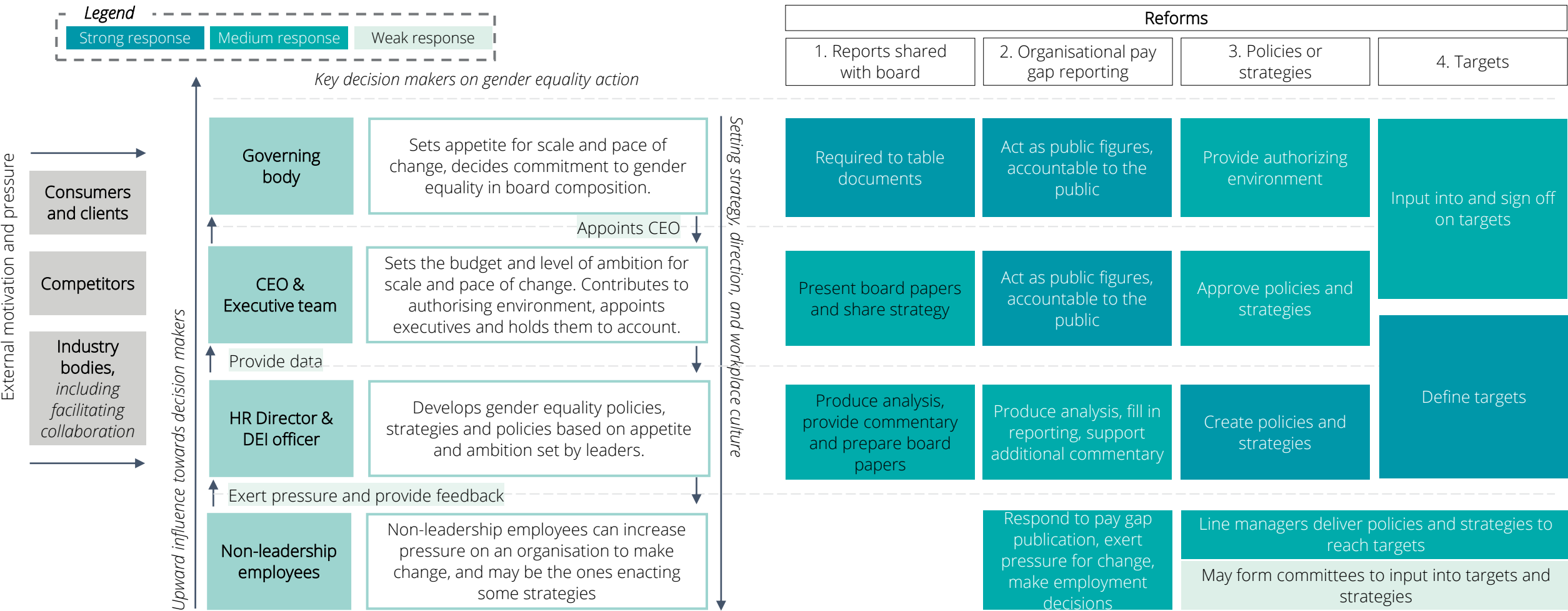
Figure 2.7: How organisation actors respond to external pressure and WGEA levers



2.3 Employer responses to WGEA and the reforms | Change within firms

In the same way that decision makers interact differently with levers depending on their seniority, role, and personal motivations, they are likely to interact differently with the reforms. This page sets out how different actors in an organisation interact with and respond to the reforms. For example, Reform 1 explicitly recognises this by requiring that employers share their report with the board; implicitly acknowledging the level of influence that boards carry within an organisation and anticipating that awareness and knowledge of the issue will lead to greater motivation to change.

Figure 2.8: How organisation actors respond to external pressure and WGEA reforms



2.3 Employer responses to WGEA and the reforms | Drivers of action

The reforms will act in different ways to impact these drivers.

Desire to be compliant and take action may come from intrinsic (within the organisation) or extrinsic (outside of the organisation) drivers.

Intrinsic drivers include:

- Financial benefits or positive business gains driven by gender equality
- Gender equality values and cultural norms within the reporting organisation
- Personal beliefs, values and drivers from employees (who have influence)

Extrinsic drivers include:

- WGEA as a regulator, enforcing legislative requirements and punishing non-compliance
- WGEA as a positive influencer, supporting employers to understand the value of compliance and pursue gender equality
- Fear of negative publicity from having a high gender pay gap (or other poor gender equality indicators), and associated impacts on brand (consumer preferences), talent attraction/retention, and investor assessments of organisations that consider ESG indicators
- Competition with other employers, encouraging organisations to comply to not be perceived to be lagging behind industry standards
- Collaboration with other employers, providing inspiration that meaningful action is possible
- Gender equality values and cultural norms in broader society.

Equally, they may be motivated to not comply if the costs of non-compliance are lower than the costs of compliance. For example, employers with high gender pay gaps may prefer to be named non-compliant by WGEA than have their gender pay gap publicly reported. Reporting burden is another cost of compliance that employers can weigh up.

Table 2.4 demonstrates how the reforms differentially motivate employers through intrinsic and extrinsic drivers (noting this list is not exhaustive).

Table 2.5: Employer motivations by reform

	Reform	Driver type	Motivation to act as a result of each reform
1	Reports shared with board	Intrinsic	<ul style="list-style-type: none"> • Sharing reports with the board encourages employers to be accountable up, creating pressure from governing boards to reach compliance.¹ • Transparency and accountability to the board motivates consistent and regular action from employers, as gender equality becomes embedded in the business practices and culture.²
		Extrinsic	<ul style="list-style-type: none"> • Established monitoring agencies and mechanisms encourage transparency and accountability within organisations.³
2	Organisational pay gap reporting	Intrinsic	<ul style="list-style-type: none"> • Organisational gender pay gap reporting can influence existing and potential employees’ decisions on work. This applies internal pressure on employers to explain and address their gender pay gap.
		Extrinsic	<ul style="list-style-type: none"> • The risk of reputational damage from high gender pay gaps, as opposed to positive publicity for those that have made progress, encourages employers to take action.⁴ • Organisations are likely to feel peer-pressure from other employers, the public and the media if they are seen to be underperforming compared to others in the same industry. Underperforming employers are likely to take action to explain and reduce their gender pay gap to improve public relations.⁵
3	Policies or strategies	Intrinsic	<ul style="list-style-type: none"> • Making policies can increase employers’ ability to address talent gaps (attraction) and reduce absenteeism and the associated attrition costs (retention). • Establishing strategies can improve productivity and performance of workers.⁶ Employers can see positive business gains via increased productivity through policies or strategies that encourage gender equality and diversity in leadership.⁷ • Creating policies can improve staff engagement and satisfaction.
4	Targets	Intrinsic	<ul style="list-style-type: none"> • Target setting can lead to attraction and retention of staff if observable progress is being made. • Targets are required to be achieved, motivating action to remain compliant.
		Extrinsic	<ul style="list-style-type: none"> • Achieving targets can lead to positive financial or reputational business gains.⁸ • Employers who reach their gender targets are more likely to publicly report on these.⁹ This provides a benchmark for other organisations and industries, encouraging more action within the employer among other employers due to external peer pressure.

Source: Deloitte Access Economics (2025).

2.4 System responses | System actors embed, sustain and enforce change

It is hypothesised that compliance alone will accelerate the pace of change towards gender equality.

WHAT IS THE SYSTEM RESPONSE?

Employers do not exist and act in isolation. They react and respond to the environment around them.

Employers make decisions on how they will change. The system – comprised of actors such as the employer’s peer group, employees (current and potential), industry bodies, media and research organisations – will decide on how (and if) it will respond to this change. The way in which system actors respond are their ‘levers’. That is, the functions they have available to them – be it their purchasing behaviour, their perceptions, their employment or business decision (e.g., investments) – to react to the change that they see in an employer.

This response in turn has the capacity to motivate (or demotivate) an employer from continuing on their journey of change.

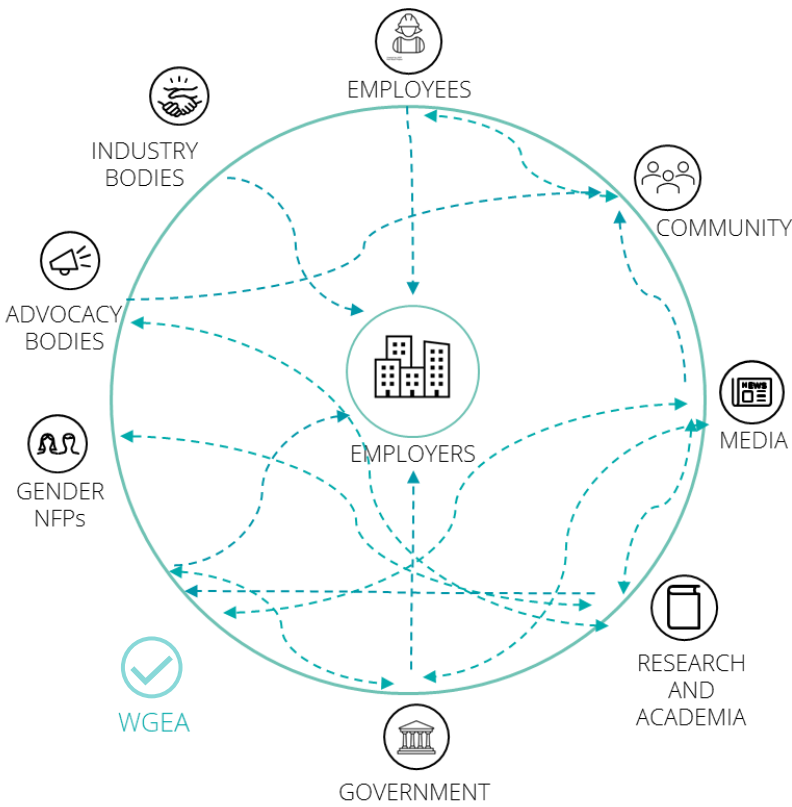
In Figure 2.9 we illustrate a set of key actors identified as critical to this stakeholder environment. Overleaf, we discuss the levers and hypothesised actions and reactions of a subset of these actors. We also provide some context for the environment within which these actors exist.

At first glance, Figure 2.9 is a spaghetti string diagram of interactions. The best way to read or interpret this figure is to understand that the intention is to show how interrelated the system and employer decision making framework is.

The implication for this evaluation is that in determining the impact of reforms, it will be critical to consider not only the impact of reforms on employers but also the system as a whole.

It is important to note that WGEA has a limited ability to influence employers who are outside its scope (e.g., small employers) or are willing to incur costs associated with non-compliance (e.g., employers for whom the regulatory burden of compliance exceeds the penalty of non-compliance). Employers that report to WGEA for the first time have worse gender pay gap outcomes than those who have previously reported, suggesting that non-reporting employers may be those furthest from gender equality. Over time, broader system pressures may cause these employers to act.

Figure 2.9: The system response to employer change



Source: Deloitte Access Economics (2025).

2.4 System responses | System actors embed, sustain and enforce change

Stakeholders within the system respond to employer change embedding, sustaining and enforcing this change

Table 2.6: Levers and actions by stakeholder

STAKEHOLDER	LEVERS	STAKEHOLDER CONTEXT	ACTIONS AND REACTIONS
WGEA	Legislated requirements, reporting requirements, public and direct communications, education, capability building, programs, data collection, analysis and publication, EOCC citation and program	Other government practices/policies such as parental leave, fair work commission decisions; Other competing government priorities; funding	<ul style="list-style-type: none"> Set reporting requirements Publish pay gap data Communications Prepare employer, industry and national reports to submit to Boards and organisation leadership Education and resources Advocacy with government and industry
Employers	Wages, employer culture, strategies and policies, positions and opportunities	Industry; size; location; age of business/organization; organizational structure; Government policy & legislation/regulation; Employers are highly influenced by the actions and outcomes of peers	<ul style="list-style-type: none"> Set priorities and commit resources Set wages/roles, make recruitment and promotion decisions Make brand and profit decisions Set policies and procedures Set strategy for change
Industry bodies	Advocacy, advice, awareness and education, connection and collaboration initiatives, codes of conduct	Industry, level of engagement of represented organisations with bodies, regulation	<ul style="list-style-type: none"> Facilitate collaborative action on industry-level challenges, e.g., gender segregation Create social and competitive pressure to change, e.g. by highlighting the achievements of top performers
Employees – current and potential	Decisions on time spent working, skills, momentum/inertia; advocacy and direct pressure on leaders; decisions on where to work	Skills/training; union membership; availability and access to supports (e.g., childcare); Government policy legislation and regulation	<ul style="list-style-type: none"> Decide where and how much to work
Community (consumers & investors)	Culture, gender norms, supply of employees, purchasing and investment behaviour	Government policy, legislation and regulation; Media (social, mainstream); Cultural influences; Institutions such as schools and healthcare; competing information resources	<ul style="list-style-type: none"> Demand of employer goods/services (influenced by brand perceptions) Decide where and how much to work Investment decisions (social license to operate)
Government	Legislation, funding, policy, awareness, capability building	Practices and policies such as parental leave, fair work commission decisions. Key context for reforms includes Respect@Work, National Strategy for Gender Equality, Fair Work Commission decisions in aged care and childcare.	<ul style="list-style-type: none"> Grant eligibility and procurement participation obligations Set policy that reinforces and increases gender equality Set public sector working conditions Implement education and awareness campaigns
Other key stakeholders:			
Media, research and academia, gender not-for-profits, advocacy bodies			

2.5 Conceptualising the pace of change | The aggregate view

The current evaluation context can be graphed against two counterfactuals – a world without the reforms and a world in which WGEA did not exist.

HOW IS PROGRESS MEASURED?

Measuring gender equality using indicators

Gender equality indicators used in this report are not equivalent to gender equality itself. Instead, these indicators are used as **proxy measures** to estimate the impact of WGEA and the reforms on gender equality. For example, an employer with no gender pay gap could still be unequal if female employees were expected to do substantially more non-promotable work (i.e., work that supports the health of an organisation but does not contribute to performance evaluation).

Measuring progress and the pace of change

This theory of change defines an ‘accelerated pace of change towards gender equality’ with the hypotheses that employers’ progress toward gender equality will be achieved more quickly than under two counterfactual scenarios (1) if WGEA did not exist, and (2) if WGEA’s levers were not affected by the reforms.

‘Progress’ could refer to both **actions** taken by employers and the **outcomes** in terms of gender equality indicators achieved. Progress may not only refer to the pace of change activities or outcomes. The theory of change (statements I, III, IV, V) hypothesises that in response to WGEA’s levers, strengthened by the reforms, employers may:

- act at a **faster rate**,
- take **more effective and evidence-based** actions, and
- take **more inclusive and intersectional** actions.

It is expected that this will lead to a faster pace of change in gender equality indicators – for example, the gender pay gap shrinking at an accelerated rate. However, progress may also slow for some firms where they proceed to undertake actions which take a longer time to implement. WGEA and the reforms may also lead to improvements in gender equality indicators being more sustained and intersectional.

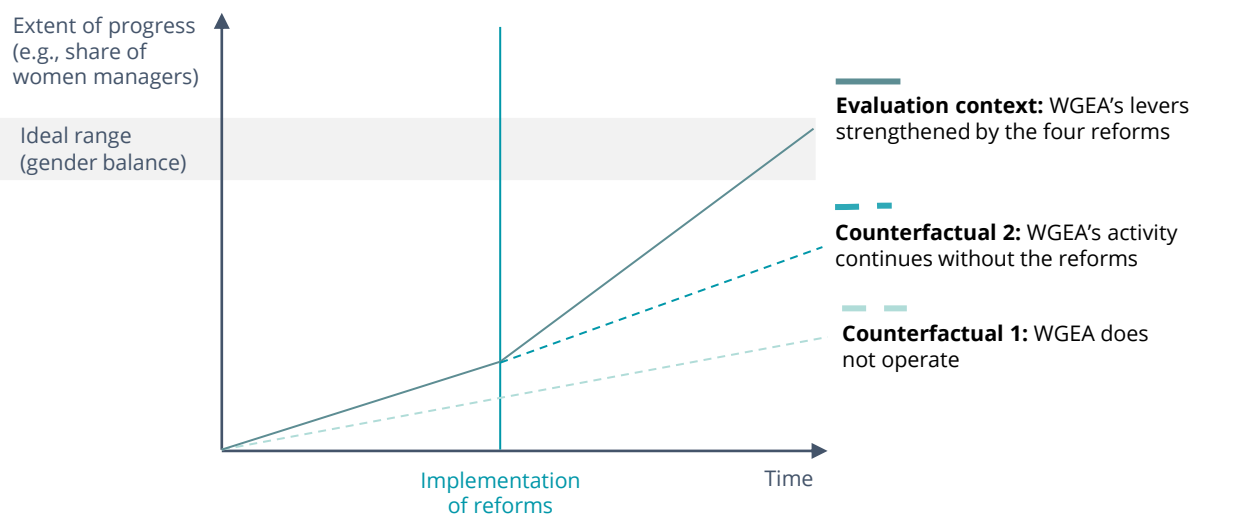
AGGREGATE JOURNEY ACROSS ALL EMPLOYERS

Figure 2.10 graphs the anticipated aggregated journey of all employers, depicting the current evaluation context compared to two counterfactuals.

The baseline evaluation report tracks progress up to the point of implementation of the reforms. Future evaluation reports will aim to quantitatively measure the difference between the evaluation context (i.e., with WGEA and the reforms) and counterfactual 2 (i.e., WGEA but no reforms) post the implementation of the reforms. For more information on the measurement approach, see slide 63. Focus groups will seek to understand the potential difference between the evaluation context and counterfactual 1 (i.e., no WGEA), but this will not be measured quantitatively.

Importantly, there may be limits to progress (see slide 26). For example, the percentage of women in leadership cannot increase indefinitely.

Figure 2.10: Impact of WGEA and the reforms



Source: Deloitte Access Economics (2025).

2.5 Conceptualising the pace of change | Employer level dynamics and natural limits

The pace of change cannot increase forever. However, the exact graphical form of the aggregate employer journey is not yet known.

VARIATION IN EMPLOYER-LEVEL JOURNEYS

The BETA (2024) report highlights that not all employers are on the same journey. They do not start at the same point, they do not share the same motivations or priorities, and they do not follow the same journey. As such, they respond to WGEA and the reforms differently. In a world without WGEA,

- some employers would likely be unchanged,
- some employers, whose progress on gender equality is currently stagnating, would likely be tracking negatively, and
- some employers, who are currently tracking positively, would likely have a slower pace of change.

Over time, some employers will stall, some may go backwards before going forwards, others will experience step change at key change moments. The reforms may cause:

- an employer who was tracking negatively to stagnate, and
- an employer who was tracking positively to achieve an accelerated pace of change.

We also acknowledge that some employers, particularly those ideologically opposed to WGEA's mission, may resist the reforms. These employers may be unaffected by the reforms or experience a decline in their pace of change to gender equality. This is considered 'resistance' to the reforms. The evaluation questions will support tracking the progress of groupings of employers over time to understand the impact on different employer types.

Any external developments in the broader social and political environments surrounding Diversity, Equity and Inclusion (DEI) strategies may also significantly influence an individual organisation's approach and response to WGEA's reforms.

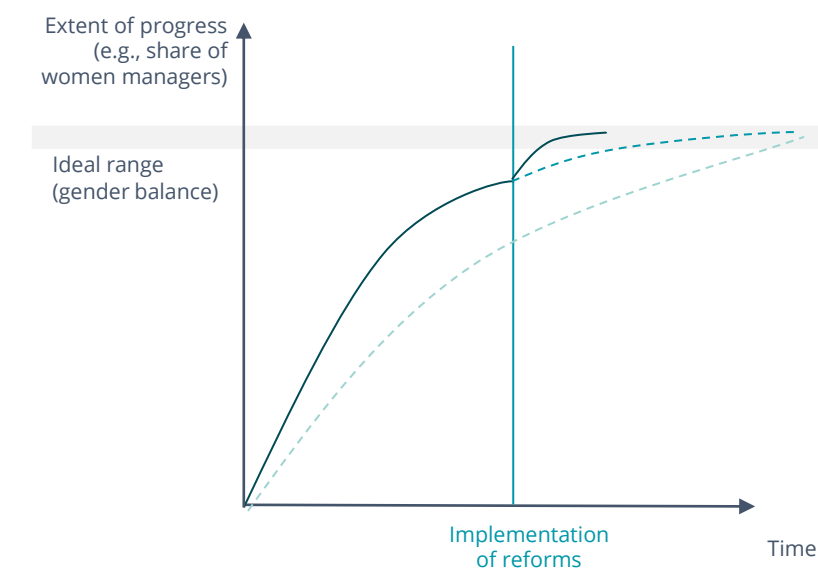
RECOGNISING LIMITS TO THE EXTENT AND PACE OF CHANGE

However, the pace of change cannot increase forever. Eventually, the 'point' of gender equality must be reached. Two different paths are visualised below. Importantly, the exact graphical form of the aggregate journey of employers (stylised on the previous page) is not yet known. This evaluation is intended to shed light on the impact of WGEA and the reforms on the aggregate path of employers to gender equality.

Progress accelerates at a slowing rate

Figure 2.11 depicts a pace of change that is faster than the counterfactual, but which declines over time as the number of remaining actions available to employers decreases and gender equality gradually being reached.

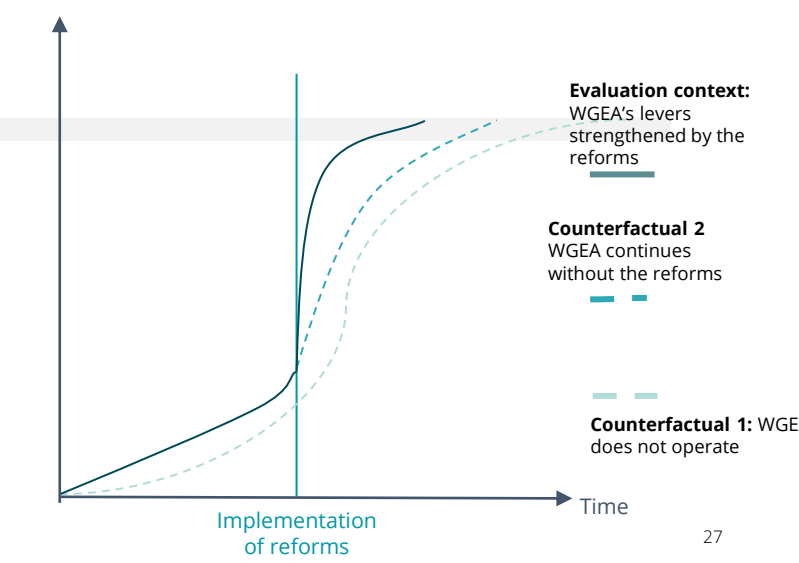
Figure 2.11: Scenario where the rate of progress eventually slows



Progress accelerates at an accelerating, 'critical mass' rate

Figure 2.12 also converges to the point of equality; however, the pace of change is initially slow. This reflects that it can take time to design and implement policy change, achieve cultural shifts and reach a critical mass of actions to create change.

Figure 2.12: Scenario where the rate of progress reaches a critical mass



3. Program Logic

3.1 The purpose of the Program Logic

The program logic provides a map what happens to turn inputs and actions into desired outcomes

Box 3.1: Program Logic

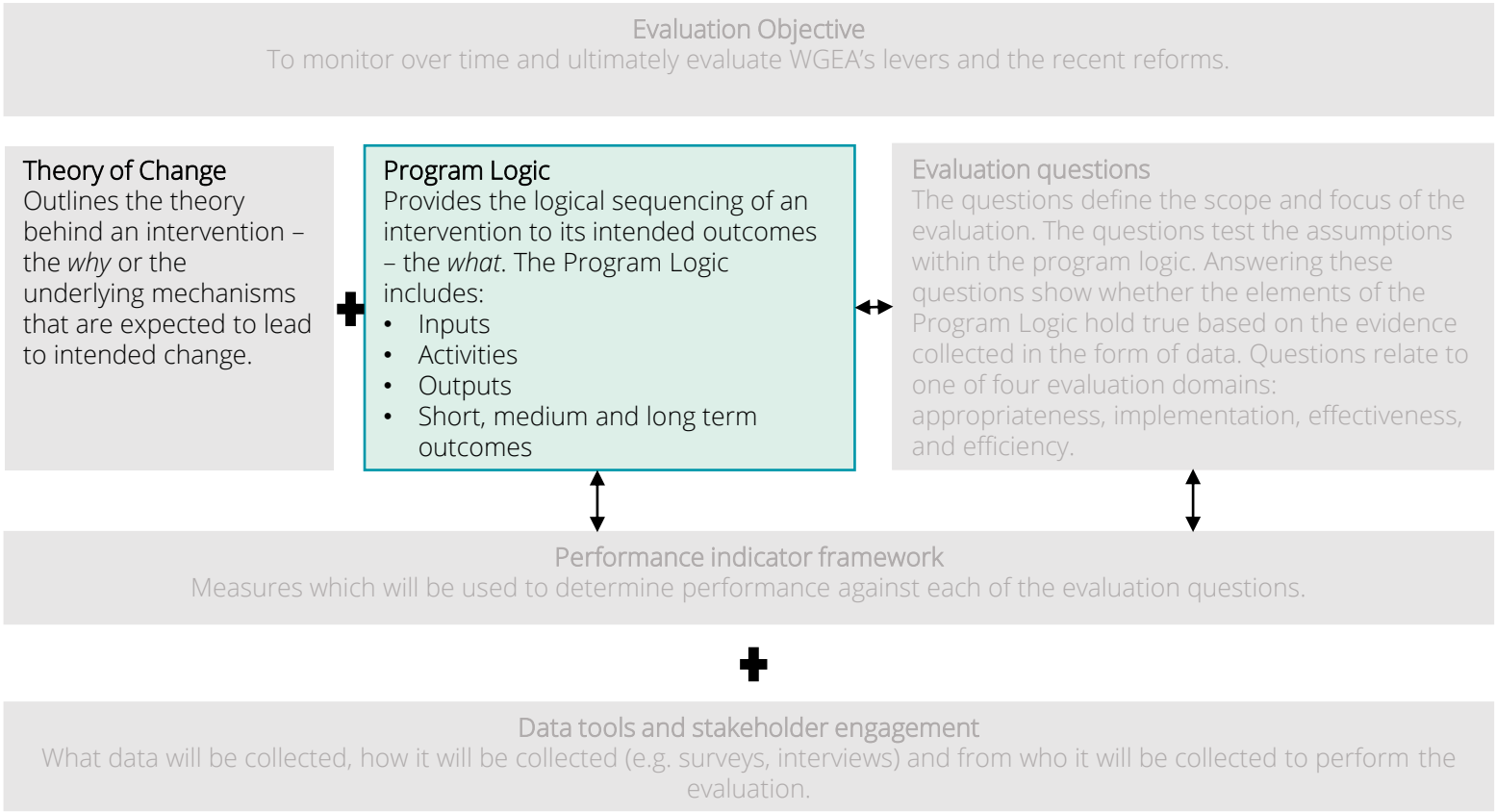
PROGRAM LOGIC

A Program Logic model is a ‘picture’ of what a program will do, and what it is expected to lead to. Logic models link program inputs and outputs to the intended outcomes i.e., showing the intended causal links for the program.

Where the Theory of Change started with a broad view of WGEA and then narrowed down to consider reforms, the Program Logic picks up with a focus on the inputs required to implement and operate reforms, as well as the inputs behind the key levers of change which interact with the reforms. It considers outcomes specifically driven by these activities.

The Program Logic guides what we measure and collect data on.

Figure 3.1: Structure of the Evaluation Framework: Program Logic



Source: Deloitte Access Economics (2025).

3.1 The purpose of the Program Logic

The Program Logic provides a map what happens to turn inputs and actions into desired outcomes

The Theory of Change outlined how employers may progress along a pathway of understanding what they need to do and how to be compliant with WGEA, increasing the level of action taken above the status quo.

In doing so, employers are likely to be influenced by the systems within which they operate, including WGEA's levers for change. This may lead to employers pursuing gender equality – through their leadership, their operations, their policies and their people – such that an accelerated pace of change is achieved. This chapter translate this theory of change into a program logic, to inform evaluation questions.

Figure 3.2: Positioning of the Program Logic within the Theory of Change diagram



Source: Deloitte Access Economics (2025).

The program logic focuses on this part of the Theory of Change (a subset of the diagram on [page 14](#), copied here for reference).

3.2 Approach to developing the Program Logic

The next step is to translate the theory of change into the more linear format of a program logic

HOW DID WE DEVELOP THE PROGRAM LOGIC?

The program logic has been developed with reference to the Theory of Change.

It draws together findings from literature as well as through a series of workshops held with the WGEA leadership team who have contributed to discussion on the logic of how WGEA's levers and the reforms will drive change.

HOW DO WE READ THE PROGRAM LOGIC?

The program logic is presented as a linear logic of 'if then' statements – if we provide X inputs, then we would conduct Y activity, driving Z output. If A outputs are achieved, then short-, medium- and long-term outcome expected.

Figure 3.3 provides an overview of the interlinking categories of a program logic.

The program logic presented in this evaluation framework is focused on the reform questions of focus for this evaluation, as well as WGEA's key levers for change. At the top of the program logic, it is recognised that these reforms are delivered by WGEA within the framework of the organisation's overarching objectives.

- The **inputs** relate to the 'ingredients' – money, resources and time – that are put into implementing and operating the reforms. Inputs also includes WGEA's enablers (such as technology) that broadly support all of WGEA's functions.
- The **activities** capture 1) the reforms and 2) the levers for change, noting the interactions between these two interrelated sets of functions. The specific activities as they relate to

each of the individual reforms are detailed on [Page 32](#).

- The **outputs** are the direct result of conducting activities. For example, as a result of WGEA conducting reporting activities, the result (output) is that a number of employers will submit their report. The outputs we list in the program logic are key examples of the performance indicators we will look to incorporate and are not necessarily exhaustive with respect to all the indicators we will measure.
- The **outcomes** are measures of impact and change driven by the combined influence of the reforms and levers of change. They are split over three time periods in recognition that change takes time and that the measures of progress should be different over each time period.

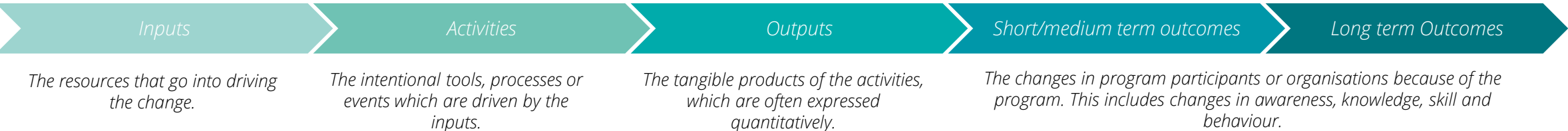
This evaluation framework considers the outcomes with reference to the employers and then the system (see [Page 16](#)).

For employers we consider outcomes from two perspectives.

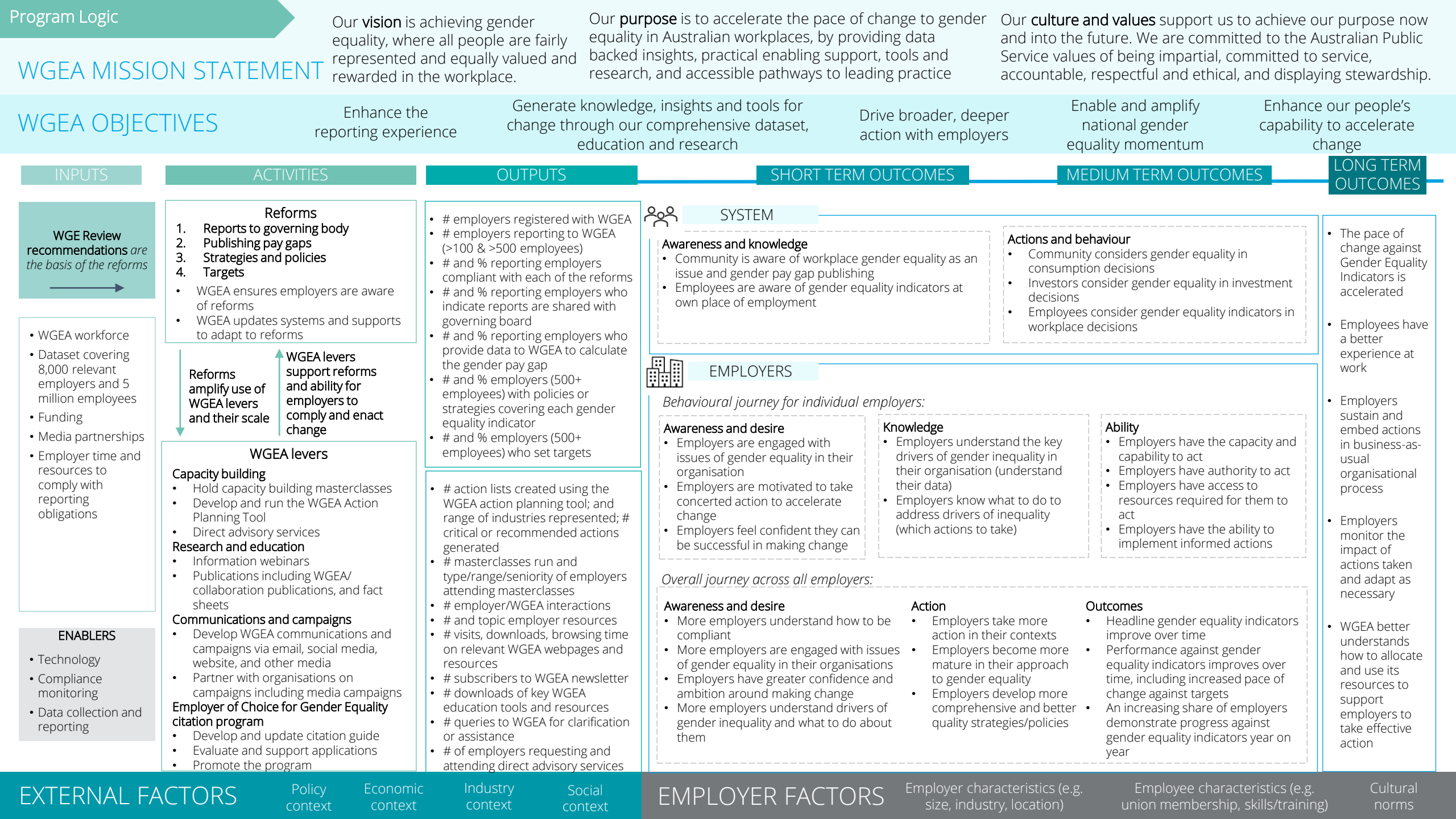
- The first, with reference to the individual organisation level journey. You will note that this references the same framework outlined in the Theory of Change chapter (ADKAR).
- The second employer perspective is an aggregate, workforce-wide perspective.

The rationale for two perspectives is to allow change to be measured in a way that relates to different employer types but also to track progress towards the overarching objective of an accelerated pace of change towards gender equality.

Figure 3.3: The elements of a program logic



Source: Deloitte Access Economics (2025).



3.3 Positioning the reforms within the Program Logic

Detailed view by reform



This table focuses on the first section of the program logic which is laid out on the previous page.

Table 3.1: Program logic details by reform

REFORM	INPUTS	ACTIVITIES	OUTPUTS
1: Employers must share their WGEA Executive Summary and Industry Benchmark Report (IBR) with their Board	<ul style="list-style-type: none">WGEA WorkforceWGEA Data ExplorerEmployer time and resourcesBoard time/resourcesOther enforcement/monitoring	<ul style="list-style-type: none">Employers submit data to WGEAWGEA prepares Exec Sum/Industry Benchmarking ReportEmployers download Exec Sum/Industry Benchmarking Report from WGEA PortalEmployer shares documents with Board. This is often accompanied by internal analysis and targeted strategy development.	<ul style="list-style-type: none"># employers covered (≥100 employees)# and % reporting employers who indicate reports are shared with governing board# reports generated through WGEA portal
2: WGEA publishes private sector employer gender pay gaps	<ul style="list-style-type: none">WGEA WorkforceWGEA Data ExplorerEmployer time and resourcesOther enforcement/monitoring	<ul style="list-style-type: none">Employers submit data to WGEA(Optional) Employers submit Employer Statements to WGEAWGEA undertakes analysis of pay gap dataWGEA publishes employer pay gap data and publicises the findings to generate media attention	<ul style="list-style-type: none"># employers covered (≥100 employees)# and type non-compliant/non-reporting employers# and % reporting employers who provide data to WGEA to calculate the GPG
3: Employees with 500 or more staff must have a policy/strategy for each of 6 Gender Equality Indicators	<ul style="list-style-type: none">WGEA WorkforceWGEA resourcesEmployer time and resourcesOther enforcement/monitoring	<ul style="list-style-type: none">Employers develop policies and/or strategies (collectively or with separate documents)Employers specify whether they have a policy/strategy for each GEI through responses in the Reporting Questionnaire (do not have to upload the policies or strategies)	<ul style="list-style-type: none"># employers covered (≥500 employees)# and % reporting employers who indicate they have a policy/strategy in place for each GEI
4: Employers with 500 or more staff must set, report on and achieve targets for 3 of the 6 Gender Equality Indicators	<ul style="list-style-type: none">WGEA WorkforceEmployer time and resourcesOther enforcement/monitoring	<ul style="list-style-type: none">Employers select 3 targets from a menu supplied by WGEAEmployers undertake action to meet their targets. WGEA reports progress back to them on an annual basisAt the end of the 3-year cycle, target progress and achievement is assessed by WGEA	<ul style="list-style-type: none"># employers covered (≥500 employees)# and % reporting employers with targets specified and reported to WGEA for 3 GEIs# and % reporting employers with specified targets achieved or progressed towardsNature and scale of employer targets

Source: Deloitte Access Economics (2025).

4. Evaluation Questions

4.1 The purpose of the Evaluation Questions

The evaluation questions test the assumptions within the program logic

Box 4.1: Evaluation Questions

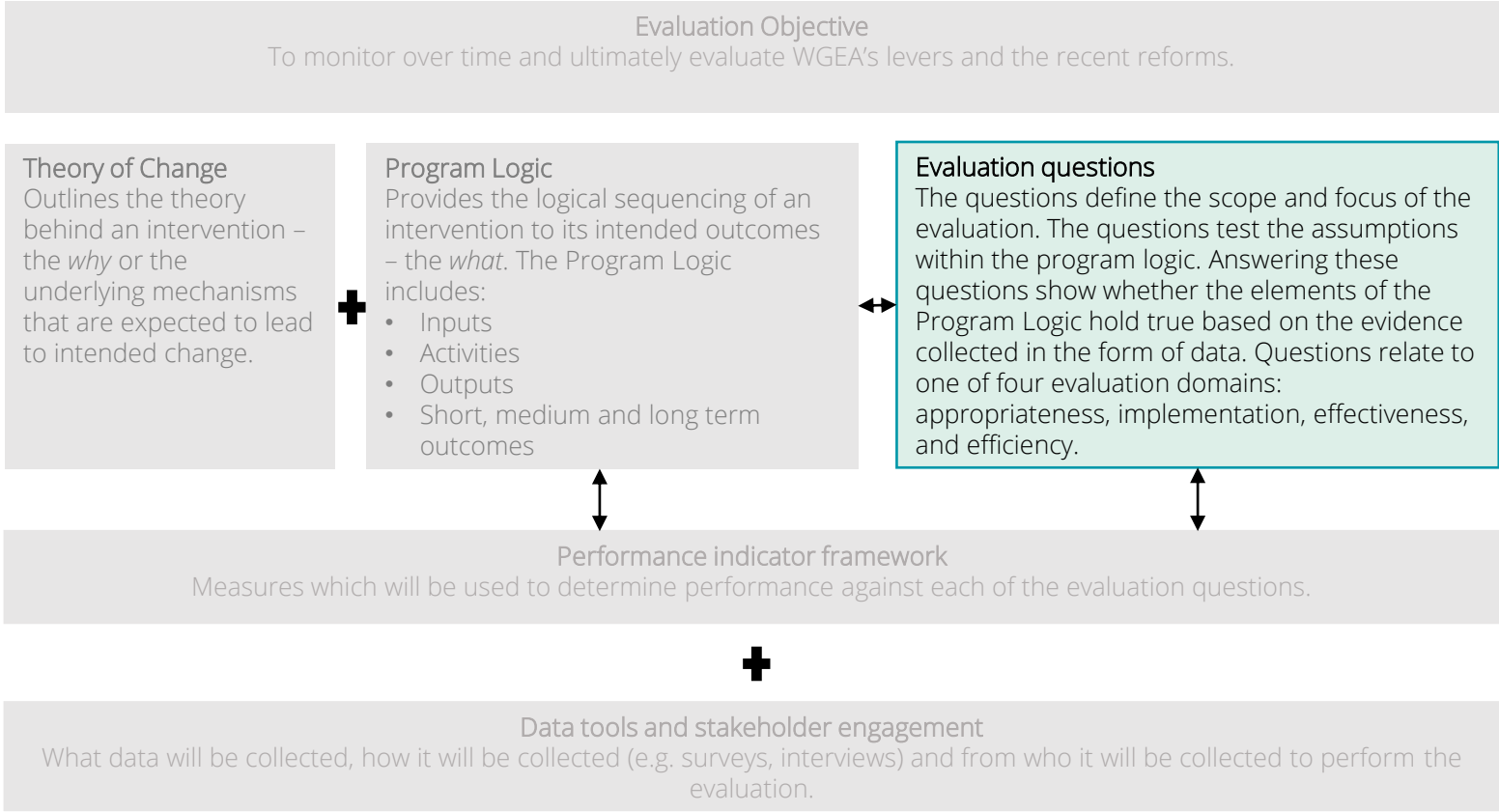
EVALUATION QUESTIONS

Evaluation questions test the relationships which are outlined in the program logic. They are typically organised into domains – which are just ways of categorising the question types.

Domains that are often used in evaluations include:

- Appropriateness. Was the program designed well?
- Implementation. How well has the program been implemented? Are there opportunities to improve the program through implementation?
- Efficiency. Was the program implemented and operated in a way that represents value for money?
- Effectiveness. What is the extent to which the short-, medium- and long-term outcomes of the program have been achieved?

Figure 4.1: Structure of the Evaluation Framework: Evaluation Questions



Source: Deloitte Access Economics (2025).

4.2 Developing Evaluation Questions | How evaluation questions relate to the program logic

HOW DO EVALUATION QUESTIONS RELATE TO THE PROGRAM LOGIC?

The evaluation questions test the relationships put forward in the program logic. The evaluation domains can be conceptualised as asking questions about how certain parts of the program logic hang together.

For example, when we ask questions of 'efficiency' we are asking – did the outcomes deliver value for the inputs that were required to produce them?

When we ask about effectiveness we consider – is the program meeting its objectives? When we ask about implementation we ask – did the activities and outputs of the program align with what was expected?

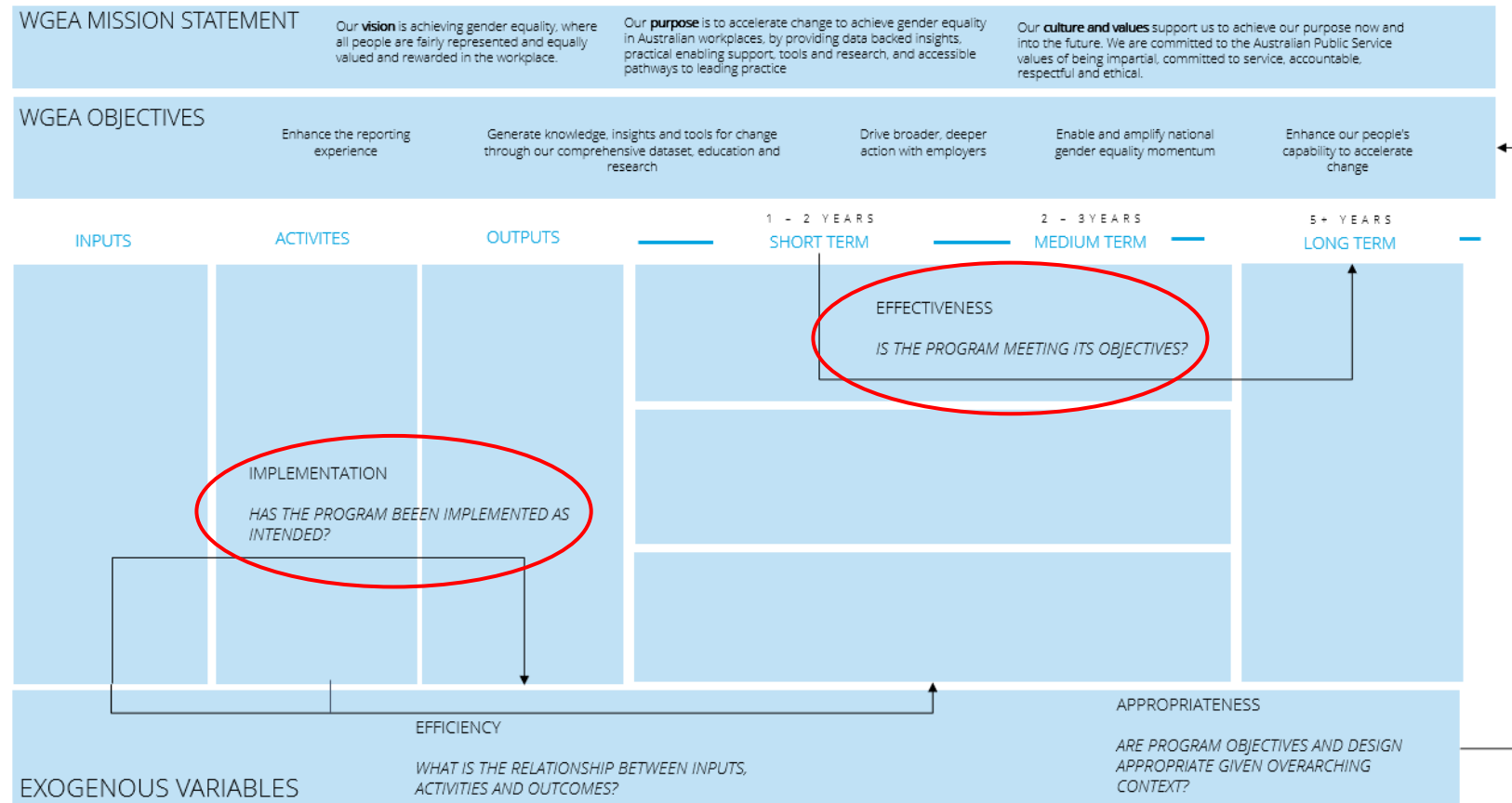
This is a helpful test to consider whether the evaluation questions are *sufficient* in covering the full scope of the program or whether other questions should be asked.

WHAT DOMAINS ARE IN FOCUS FOR THIS EVALUATION?

This evaluation has a specific focus as it is largely developed for the internal use of WGEA as the reforms are implemented and levers react. It is necessarily different from the mid-term review which will be conducted in five years.

For this reason, the evaluation is focused on the domains of Implementation and Effectiveness. Other considerations often considered in evaluations like appropriateness and efficiency will be noted as and if they come up in evaluation with insights provided to WGEA as relevant, but not formally through our evaluations.

Figure 4.2: Implementation and effectiveness of reforms



Source: Deloitte Access Economics (2025).

4.2 Developing Evaluation Questions | Breaking down questions into sub-components

The evaluation questions will be answered by a series of sub-questions and indicators that will be tracked across the life of the evaluation

EVALUATION QUESTIONS – HOW DO WE ANSWER THEM?

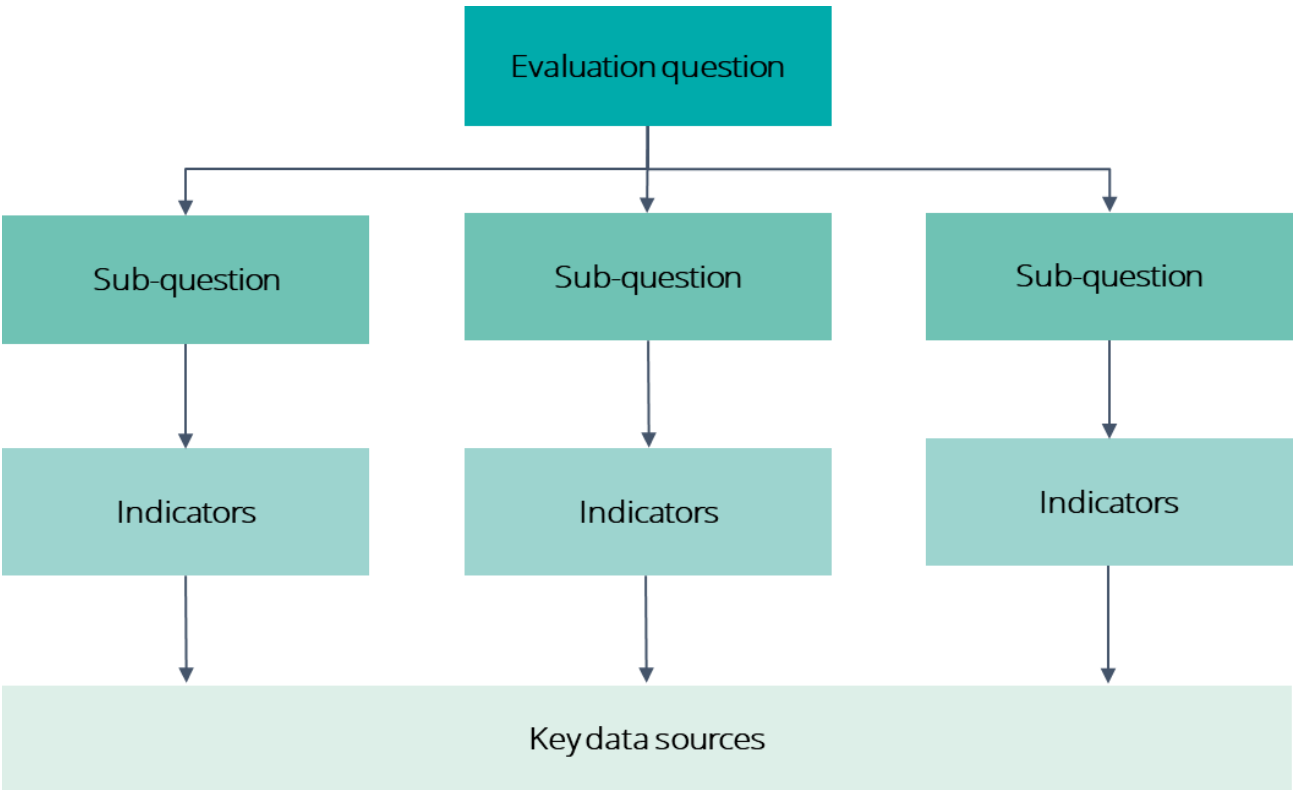
Though not a hard and fast rule, an evaluation framework will typically comprise 5-15 questions. These are large questions which might require several ‘sub-questions’ to answer.

The questions are related to measures called ‘indicators’. These measures are specific to each evaluation question and can be mapped to a data plan for what data will be gathered to respond to them.

This process of breaking down an evaluation question into its component parts – sub-questions, indicators and then data sources – is like a guidebook which ensures that we set up data collection frameworks to gather the information we need over time from the outset.

In the pages which follow we outline the evaluation questions proposed for this evaluation. We then detail a series of sub-questions and then indicators which relate to each proposed evaluation question.

Figure 4.3: Evaluation question structure



Source: Deloitte Access Economics (2025).

4.3 Evaluation Questions

Evaluation questions across the domains of implementation, efficiency and effectiveness

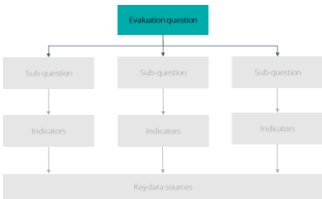


Table 4.1: Evaluation questions

EVALUATION QUESTION	ABOUT
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 change 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 (i.e., resources and regulatory burden) 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).

4.4 Evaluation Sub-questions

Evaluation sub-questions by evaluation question

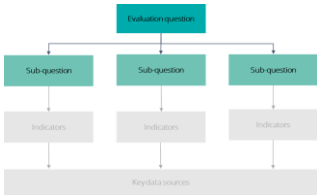


Table 4.2: Evaluation questions

EVALUATION QUESTION	EVALUATION SUB-QUESTIONS
Implementation	
1. To what extent have the reforms been implemented as intended and are employers complying?	<ul style="list-style-type: none">To what extent are employers fulfilling the actions required by the reform?Why are employers fulfilling the actions required by the reform?Are the reforms targeting the correct points in the ADKAR model?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?	<ul style="list-style-type: none">How have the reforms impacted where WGEA directs efforts across and within their levers and enablers for change?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?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?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?Are WGEA's levers for change targeting the correct points in the ADKAR model?Do WGEA's levers for change influence decision makers at the right levels of the organisation?
3. Are the reforms cost effective?	<ul style="list-style-type: none">To what extent do employers invest additional time and effort in meeting reporting and compliance requirements?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?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?	<ul style="list-style-type: none">What influences employers' awareness of, and focus and attention on, gender equality?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?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?	<ul style="list-style-type: none">What influences employers' belief that it is important to make more ambitious change on gender equality?Where is pressure coming from to take more ambitious action? Are employers more motivated by intrinsic or extrinsic drivers?How do the reforms motivate employers to take more ambitious action? How do the levers of change motivate employers?

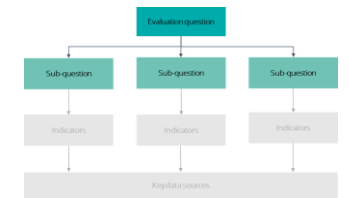
Source: Deloitte Access Economics (2025).

4.4 Evaluation Sub-questions

Evaluation sub-questions by evaluation question

Table 4.3: Evaluation questions

EVALUATION QUESTION	EVALUATION SUB-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?	<ul style="list-style-type: none"> 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? How does WGEA influence the gender equality literacy of people of different levels and positions within organisations? Have the reforms changed this influence? 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? 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?	<ul style="list-style-type: none"> How do employers identify effective actions to accelerate progress towards gender equality within their organisation? 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? 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?	<ul style="list-style-type: none"> 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? How does WGEA influence the capacity of employers to take action? 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? 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?	<ul style="list-style-type: none"> How are the headline gender equality indicators changing over time? 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? Do employers that undertake more or a greater mix of actions have better performance in terms of gender equality indicators? Are employers tracking different gender equality metrics to WGEA's key metrics? How do these metrics influence action and outcomes? Are there additional outcomes at an organisational level of taking more ambitious and concerted action on gender equality? How are these perceived by employers? 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? What actions, including non-WGEA actions, are being undertaken by employers who are making accelerated progress against the gender equality indicators (including by industry)? How do employers' measure employee experience and has it changed in line with any changes in gender equality outcomes?



4.5 Evaluation planning | How the focus of what can be answered will change over time

The evaluation will conclude in 2027. With each year, as more data becomes available and we move further from the introduction of reforms, it will be practical and appropriate to consider slightly different angles

Table 4.4: Data coverage across all stages of the evaluation

	2024 Baseline report	2025 Monitoring update report	2026 Monitoring update report	2027 Evaluation report
Data coverage	2018/19 - 2022/23	2023/24	2024/25	2025/26
Reform/s	Pre-reform actions and reform implementation	Board report, gender policies and anticipation of pay gap reporting	All reforms (anticipation of target)	All reforms
Implementation The design and execution of the reforms and how they interact with WGEA's levers for change.	Identification of any issues Compliance motivation Compliance activities	Identification of any issues Compliance activities Assessment of issues being addressed	Attitudes toward compliance Assessment of issues being addressed	Barriers and enablers Regulatory and operational burden
Effectiveness The extent to which WGEA's levers of change and the reforms accelerate actions from employers and contribute to gender equality outcomes.	Awareness and intent Knowledge and capability Preemptive action and behaviour (understood through qualitative research)	Knowledge and capability Action and behaviour Preemptive action and behaviour (GPG reporting) Unintended consequences	Action and behaviour Unintended consequences Impact <i>For targets</i> Awareness and intent Knowledge and capability Preemptive action and behaviour	Action and behaviour Unintended consequences Impact
Appropriateness The extent to which the reforms have been implemented in a manner that is suitable for the setting and context.	The appropriateness of the reforms, as actions of government, will not be expressly considered through the evaluation. However, the relative appropriateness or impact of WGEA's levers of change, particularly as they interact with the reforms, will be considered to some extent through the implementation domain.			
Efficiency The extent to which the activities and outputs have been achieved with the optimal allocation of resources.	The efficiency of WGEA's levers of change and the reforms will not be expressly considered through the evaluation. However, the regulatory burden on employers and operational burden on WGEA will be considered through the implementation domain.			

5. Performance Indicators and Data Sources

5.1 The purpose of performance indicators

Performance indicators provide measures to guide what data is captured to respond to evaluation questions

Box 5.1: Performance Indicators

PERFORMANCE INDICATORS

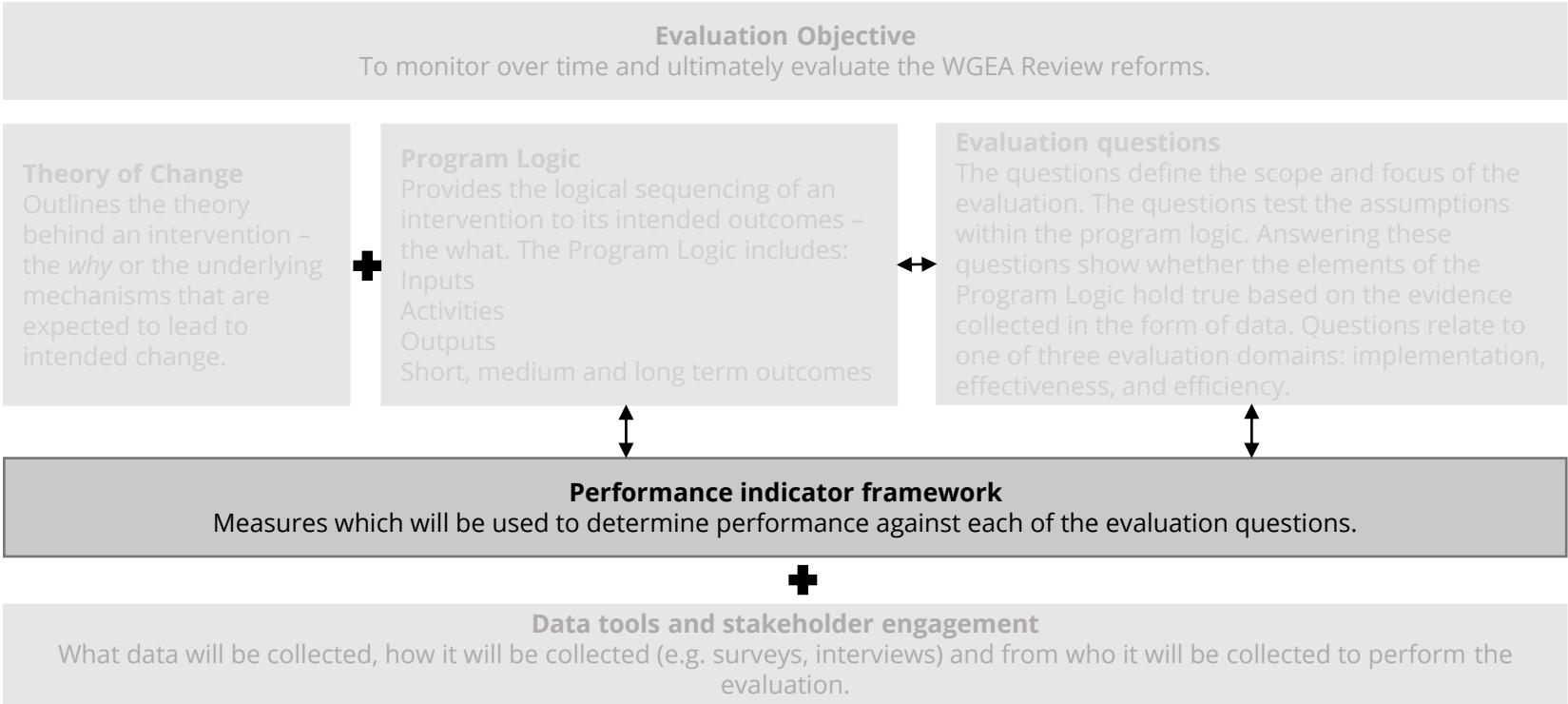
Indicators are the measures which are used to determine the response to each sub-evaluation question.

They are spelled out in detail to make sure that a data source is mapped to each measure. Where there are gaps in available secondary data, the indicator is added to the framework for collection in a primary data collection process (like stakeholder consultation).

The data collection processes – both primary and secondary – are outlined in the following chapter.

The tables on the pages within this chapter layout – by evaluation question and sub-evaluation question – the proposed indicators and their related data sources.

Figure 5.1: Structure of the Evaluation Framework: Performance indicator framework



Source: Deloitte Access Economics (2025).

The following pages present the indicators that may be used across the course of this evaluation. In future years, the use of these indicators may vary based on considerations such as:

- the availability of the indicators within the data,
- the potential cost and regulatory burden associated with collecting additional data items (including qualitative insights),
- the weighting of different indicators and which are prioritised, and
- the use of the indicators to demonstrate progress at a point in time and over time.

5.2 Performance indicators | Implementation

Indicators which relate to the evaluation questions under the domain of ‘implementation’

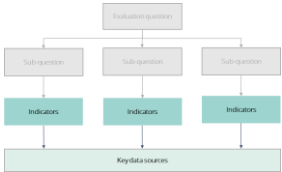


Table 5.1: Performance indicators for evaluation question 1

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Implementation				
1. To what extent have the reforms been implemented as intended and are employers complying?				
To what extent are employers fulfilling the actions required by the reform?	<ul style="list-style-type: none">Number of reported issues with the reporting and other systemsNumber of queries to WGEA for clarification or assistance on requirementsShare of previously compliant employers that do not provide data to avoid having their GPG reportedNumber of organisations that do not provide data to WGEA to avoid having their GPG reportedShare of employers reporting that they share their WGEA Executive Summary and Industry Benchmark Report with their boardShare of employers generating WGEA Executive Summary and Industry Benchmark ReportShare of employers (500+ employees) with policies or strategies covering each gender equality indicatorShare of employers (500+ employees) who set targetsReported awareness of new compliance obligationsReported clarity around new obligations	<ul style="list-style-type: none">WGEA dataset (public)WGEA dataset (non-public)WGEA operationalDeloitte survey	Whole evaluation	<p>To address the relevant evaluation sub questions, future years’ reports will:</p> <ul style="list-style-type: none">Investigate the number and share of Industry Benchmark and Executive Summary reports generated, comparing this metadata with self-reported compliance (from 2024 onwards), andAnalyse 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.
Why are employers fulfilling the actions required by the reform?	<ul style="list-style-type: none">Reported motivation for becoming compliant with reform obligations (being listed as non-compliant, government procurement, public image, etc)Reported source of internal and external pressure for becoming compliant with reform obligations (governance board, media, employees, customers, etc)	<ul style="list-style-type: none">Deloitte survey	Years 1 & 2 Year 3 (targets)	
Are the reforms targeting the correct points in the ADKAR model?	<ul style="list-style-type: none">The extent to which the reforms have contributed to improvements in employers’ knowledge, awareness, motivation and capacity building around gender equalityPerspectives of employer on how the reforms have contributed to improvements in their knowledge, awareness, motivation and capacity building around gender equality	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Whole evaluation	
Do the reforms influence decision makers at the right levels of the organisation?	<ul style="list-style-type: none">Reported person/s within employers who are responding to each of the reformsPerspectives of whether the reforms are targeting the right decision makers in organisations	<ul style="list-style-type: none">Deloitte survey	Years 1 & 2 Year 3 (targets)	

Source: Deloitte Access Economics (2025)

5.2 Performance indicators | Implementation

Indicators which relate to the evaluation questions under the domain of ‘implementation’

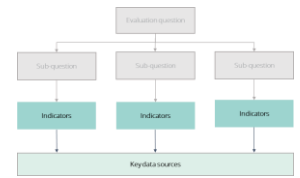


Table 5.2: Performance indicators for evaluation question 2

Evaluation questions	Sample performance indicators (to be discussed in monitoring report)	Data sources	Timing	Future analysis (as identified in baseline report)
Implementation				
2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?				
How have the reforms impacted where WGEA provides resources and supports employers?	<ul style="list-style-type: none"> Number of visits, downloads, browsing time on relevant WGEA webpages and resources Level of engagement through employer communication channels (social media, email, newsletter, etc.) Number of employer interactions by WGEA function (e.g., views for informational webinars, employer reporting queries) Number and topic of new employer resources created (e.g., Target setting guide) Perspectives of relevant internal WGEA stakeholders on how allocation of resources across WGEA activities have changed over time, and the influence of the reforms on this 	<ul style="list-style-type: none"> WGEA operational WGEA interviews 	Years 2, 3 & 4	<p>Future years' reports will consider how WGEA's levers of change have adapted and reacted to the reforms through:</p> <ul style="list-style-type: none"> Analysing operational data (including report downloads, website traffic and webinar attendance) to assess the use of WGEA resources and supports,
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?	<ul style="list-style-type: none"> Number of visits, downloads, browsing time on relevant WGEA webpages and resources Perspectives of relevant internal WGEA stakeholders on how employer needs have impacted activities across levers of change 	<ul style="list-style-type: none"> WGEA operational WGEA interviews 	Years 2, 3 & 4	<ul style="list-style-type: none"> Assessing if the implementation of the reforms have presented any barriers for employers to be compliant,
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 obligations?	<ul style="list-style-type: none"> Reported extent to which additional compliance action required by reforms limits more ambitious action 	<ul style="list-style-type: none"> WGEA survey 	Whole evaluation	<ul style="list-style-type: none"> 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
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?	<ul style="list-style-type: none"> Number of new WGEA registered employers Number of non-reporting employers Perspectives of employers on the impact of reform obligations on the incentive to register or report 	<ul style="list-style-type: none"> WGEA dataset (non-public) Deloitte focus groups 	Whole evaluation	<ul style="list-style-type: none"> Gathering input from WGEA (for inclusion in the 2025 report).
Are WGEA's levers for change targeting the correct points in the ADKAR model?	<ul style="list-style-type: none"> The extent to which WGEA's levers for change contribute to improvements in employers' knowledge, awareness, motivation and capacity building in relation to gender equality 	<ul style="list-style-type: none"> Deloitte focus groups 	Whole evaluation	
Do WGEA's levers for change influence decision makers at the right levels of the organisation?	<ul style="list-style-type: none"> Reported person/s within employers who are responding to the levers Perspectives of whether WGEA's levers are targeting the right decision makers in organisations 	<ul style="list-style-type: none"> Deloitte focus groups 	Year 2, 3 & 4	

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

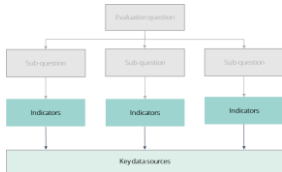


Table 5.3: Performance indicators for evaluation question 3

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
3. Are the reforms cost effective?				
To what extent do employers invest additional time and effort in meeting reporting and compliance requirements?	<ul style="list-style-type: none">Average hours spent by employers on additional reform-related reporting and compliance requirements	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Whole evaluation	To address the relevant evaluation sub questions, future years’ reports will: <ul style="list-style-type: none">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,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, andAnalyse the value of additional WGEA support to enable reforms.
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?	<ul style="list-style-type: none">Perspectives of employers on whether the additional time, effort, and resources required by the reforms is worthwhilePerspectives of employers on the impact of new compliance requirement on the level of gender equality actionReported extent to which additional reporting and compliance limits action on gender equality (relative to a counterfactual of no reforms)	<ul style="list-style-type: none">Deloitte focus groupsDeloitte survey	Whole evaluation	
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?	<ul style="list-style-type: none">Perspectives of relevant internal WGEA stakeholders on how allocation of resources across WGEA activities have changed over time, and the influence of the reforms on their function areaPerspectives of relevant internal WGEA stakeholders on whether the reforms have improved WGEA’s ability to meet its objectives	<ul style="list-style-type: none">WGEA interviews	Whole evaluation	

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

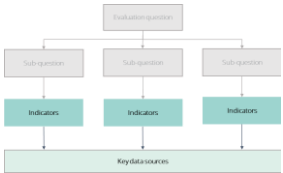


Table 5.4: Performance indicators for evaluation question 4

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (awareness and desire)				
4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?				
What influences employers' awareness of, and focus and attention, on gender equality?	<ul style="list-style-type: none">Reported sources that contribute to an organisation's awareness of, and focus and attention on gender equalityPerspectives of employers on how and which WGEA's activities affect their awareness of, and focus and attention on, gender equality	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Year 2, 3 & 4	<p>To address the relevant evaluation sub questions, future years' reports will:</p> <ul style="list-style-type: none">Look at non-compliance rates to get a better understanding of potential 'backlash' and resistance.Consider survey question on the state of gender equality in employers.
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?	<ul style="list-style-type: none">Reported extent to which reform actions changed WGEA's influence on employers' awareness of, and focus and attention on, gender equalityPerspectives of employers on how reform actions change WGEA's influence on their awareness of, and focus and attention on, gender equality	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Year 1, 2 & 3	
Have the reforms led to any unintended consequences such as increasing resistance and backlash from employers around gender equality?	<ul style="list-style-type: none">Number of non-compliant employersReported consequences and prevalence of unintended consequencesPerspectives of employers on how employees respond to action on gender equality	<ul style="list-style-type: none">WGEA operationalDeloitte surveyDeloitte focus groups	Whole evaluation	

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

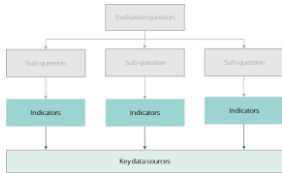


Table 5.5: Performance indicators for evaluation question 5

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (awareness and desire)				
5. What influences employers’ motivation to make accelerated change? How do the levers for change and the reforms contribute				
What influences employers’ belief that it is important to make more ambitious change on gender equality?	<ul style="list-style-type: none">Reported agreement that improving gender equality is good for their organisation.Top reasons from employers for believing improving gender equality outcomes is important for their organisation	<ul style="list-style-type: none">Deloitte survey	Year 1, 2 & 3	To address the relevant evaluation sub questions, future years’ reports will:
Where is pressure coming from to take more ambitious action? Are employers more motivated by intrinsic or extrinsic drivers?	<ul style="list-style-type: none">Reported sources of pressure to take more ambitious action (i.e., governance board, current employees, potential employees, government, customers, performance relative to peers, etc).Reported extent to which the drivers of beliefs and actions are intrinsic verses extrinsicRanking of WGEA activities that affect employer belief that it is important to make more ambitious change on gender equalityPerspectives of employers on how WGEA’s activities affect their belief that it is important to make more ambitious change on gender equality	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Whole evaluation	<ul style="list-style-type: none">Analyse survey responses on the drivers of gender equality action, the stakeholders who motivate action and the role of WGEA resources.Conduct further analysis using survey data and 2025 Focus Groups to explore how stakeholders are accessing and presenting data to leadership.
How do the reforms motivate employers to take more ambitious action? How do the levers of change motivate employers?	<ul style="list-style-type: none">Reported extent to which the reforms change the importance of WGEA in creating pressure/motivating employers to take more ambitious actionPerspectives how each reform action creates pressure for employers to take more ambitious action	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Whole evaluation	<ul style="list-style-type: none">Analyse survey data on the impact of the reforms on motivating change.

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of 'effectiveness'

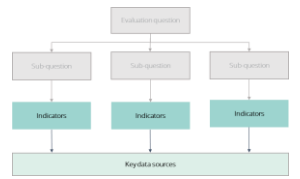


Table 5.6: Performance indicators for evaluation question 6

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (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?				
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?	<ul style="list-style-type: none"> Share of employers who agree that they have a clear idea of the barriers to gender equality in their organisation Reported sources important for employers to identify and understand the issues that contribute to gender inequality in their organisation (including WGEA's functions, resources and supports such as webinars, guidance, direct engagement, etc) Perspectives of employers on how they identify and understand the issues that contribute to gender inequality in their organisation 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups 	Year 1, 2 & 3	<p>To address the relevant evaluation sub questions, future years' reports will:</p> <ul style="list-style-type: none"> Validate the hypothesis that the reforms will increase the share of employers undertaking remuneration gap analysis and consulting employees through 2023-24 data. Test the impact and benefit of these activities through focus groups, surveys and econometric testing.
How does WGEA influence the gender equality literacy of people of different levels and positions within organisations? Have the reforms changed this influence?	<ul style="list-style-type: none"> Reported level of organisational capability in diagnosing, understanding and acting on gender issues, with a particular focus on leadership Reported WGEA functions, resources or support important for raising employer's literacy towards gender equality (webinars, masterclasses, direct advisory service) Perspectives of employers on how WGEA functions, resources or supports contribute to raising their literacy towards gender equality 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups 	Year 2, 3, & 4	
How do employers' use WGEA's tools (e.g., to benchmark themselves against other employers)? Have the reforms change how or how many employers use WGEA tools?	<ul style="list-style-type: none"> Number of downloads of key WGEA education tools and resources, including the Data Explorer and Industry Snapshots (WGEA KPI 2.4) Perspectives of employers on the usefulness of different WGEA tools (Data Explorer, WGEA Executive Summary and Industry Benchmark Report) on contextualising the state of gender equality in their organisation Reported share of employers that use WGEA tools to compare their progress with other employers 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups WGEA operational 	Year 1, 2 & 3	
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?	<ul style="list-style-type: none"> Perspectives of employers on how reforms #3 and #4 influence their knowledge of gender inequality issues 	<ul style="list-style-type: none"> Deloitte focus groups 	Year 1, 2 & 3	

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

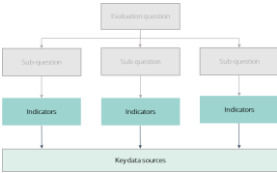


Table 5.7: Performance indicators for evaluation question 7

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (Knowledge)				
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?				
How do employers identify effective actions to accelerate progress towards gender equality within their organisation?	<ul style="list-style-type: none">• Share of employers who agree that they have a clear idea of what actions would improve gender equality outcomes in their organisation.• Perspectives of employer on how they identify effective actions to accelerate progress in their organisation• Reported sources important for helping employers to identify effective actions to accelerate progress in their organisation (including WGEA’s functions, resources and supports such as masterclasses, guidance, direct advisory, etc)	<ul style="list-style-type: none">• Deloitte survey• Deloitte focus groups	Whole evaluation	To address the relevant evaluation sub questions, future years’ reports will: <ul style="list-style-type: none">• 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.
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?	<ul style="list-style-type: none">• Reported extent to which WGEA resources and supports help employers to identify effective actions to accelerate progress in their organisation• Perspectives of employer on how WGEA resources and supports help employers to identify effective actions to accelerate progress in their organisation• Number of downloads of key WGEA education tools and resources, including the Data Explorer and the Action Planning Playbook (WGEA KPI 2.4)	<ul style="list-style-type: none">• Deloitte survey• Deloitte focus groups• WGEA operational	Whole evaluation	
Do the reforms additionally support employers know how to accelerate progress towards gender equity ? For example, through the process of becoming compliant or learning from top performing peers.	<ul style="list-style-type: none">• Perspectives from employers on the extent to which engagement with reforms actions contribute to being better able to identify effective actions• Perspectives from employers on the extent to which engagement with target setting has improved their understanding of how to accelerate progress• Perspectives from on employers on whether being able to identify top performing peers through WGEA data helps them identify effective actions• Reported extent to which WGEA resources and supports have assisted employers know how to accelerate progress towards gender equity through the process of becoming compliant with the reforms	<ul style="list-style-type: none">• Deloitte survey• Deloitte focus groups	Year 2, 3 & 4	

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

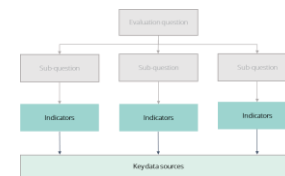


Table 5.8: Performance indicators for evaluation question 8

Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (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				
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?	<ul style="list-style-type: none"> Number and mix of actions currently undertaken by employers Share of possible actions across action groups undertaken Reported level of budget allocated to gender equality Perspectives of employers on ‘innovative’ action that has been effective at improving gender equality in their organisations 	<ul style="list-style-type: none"> WGEA dataset (public) WGEA dataset (non-public) Deloitte survey Deloitte focus groups 	Whole evaluation	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.
How does WGEA influence the capacity of employers to take action?	<ul style="list-style-type: none"> Perspectives of employers on how WGEA influences their capacity to take action Reported WGEA activities that influence the capacity of employers to take action 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups 	Whole evaluation	To address the relevant evaluation sub questions, future years’ reports will: <ul style="list-style-type: none"> 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.
To what extent have the reforms increased the level of ambition for change, compared to what they would have been without reform? How have they impacted the level and mix of action undertaken by employers?	<ul style="list-style-type: none"> Share of employers that agree that the reforms have prompted action to progress gender equity in their organisations Extent to which employers agree that the reforms have prompted action to progress gender equity in their organisations Number of actions currently undertaken by employers Share of possible actions across action groups undertaken 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups WGEA dataset (public) WGEA dataset (non-public) 	Year 2, 3 and 4	<ul style="list-style-type: none"> Test whether the focus on gender pay publication in focus groups is sustained. Explore the relationship between the types of actions taken and related outcomes. For example, are employers undertaking different types of remuneration gap analysis more likely to improve or improve in different ways.
Beyond compliance, to what extent do employers prioritise action on gender equality and seek outcomes?	<ul style="list-style-type: none"> Extent to which employers report prioritising action on gender equality and seeking outcomes Share of employers undertaking actions beyond minimum compliance (across entire action list and within policies such as parental leave) Extent to which employers identify implementing actions not included in WGEA reporting as being important for achieving gender equality 	<ul style="list-style-type: none"> Deloitte survey Deloitte focus groups WGEA dataset (public) 	Year 2, 3 and 4	

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

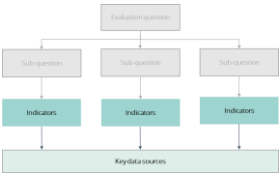


Table 5.9: Performance indicators for evaluation question 9

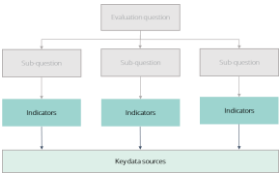
Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
Effectiveness (Ability/Action)				
9. Has there been accelerated progress towards gender equality? To what extent can this be attributed to WGEA and the reforms?				
How are the headline gender equality indicators changing over time?	<ul style="list-style-type: none">Change in the six gender equality indicators over time	<ul style="list-style-type: none">WGEA dataset (public)WGEA dataset (non-public)	Whole evaluation	Future years’ analysis will explore the relationship between outcomes and employer characteristics, and the trends in outcomes in years following the reforms.
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?	<ul style="list-style-type: none">Number and share of employers stagnating, going backwards and progressing against gender equality indicatorsCharacteristics of employers stagnating, going backwards and progressingLevel of ambition in targets set relative to the historical progress in target metric	<ul style="list-style-type: none">WGEA dataset (public)WGEA dataset (non-public)	Whole evaluation	
Do employers that undertake more or a greater mix of actions have better performance in terms of gender equality indicators?	<ul style="list-style-type: none">Relationship between the mix of actions taken and gender equality outcomes	<ul style="list-style-type: none">WGEA dataset (public)WGEA dataset (non-public)	Year 3 & 4	
Are employers tracking different gender equality metrics to WGEA’s key metrics? How do these metrics influence action and outcomes?	<ul style="list-style-type: none">Reported key gender equality metricsRelationship between metrics tracked and actions taken (measured as concentration of actions within gender equality indicator groups)Relationship between metrics tracked and outcomes	<ul style="list-style-type: none">WGEA dataset (public)WGEA datasetDeloitte surveyDeloitte focus groups	Whole evaluation	
Are there additional outcomes at an organisational level of taking more ambitious and concerted action on gender equality? How are these perceived by employers?	<ul style="list-style-type: none">Reported outcomes of taking more ambitious and concerted action on gender equalityShare of employers reporting positive outcomes from taking more ambitious and concerted action on gender equalityPerspectives of employers on the benefits of taking more ambitious and concerted action on gender equality	<ul style="list-style-type: none">Deloitte surveyDeloitte focus groups	Year 3 & 4	

Source: Deloitte Access Economics (2025).

5.2 Performance indicators | Effectiveness

Indicators which relate to the evaluation questions under the domain of ‘effectiveness’

Table 5.10: Performance indicators for evaluation question 9



Evaluation questions	Sample performance indicators	Data sources	Timing	Future analysis (as identified in baseline report)
9. Has there been accelerated progress towards gender equality? To what extent can this be attributed to WGEA and the reforms? (cont.)				
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?	<ul style="list-style-type: none">• Perspectives of employers on the importance of WGEA resources and supports for helping achieve gender equality outcomes• Relationship between individual reforms and extent of action• Relationship between individual reforms and accelerated progress	<ul style="list-style-type: none">• Deloitte survey• Deloitte focus groups• WGEA dataset (public)• WGEA dataset (non-public)	Year 2, 3 & 4	Future years’ analysis will explore the relationship between outcomes and employer characteristics, and the trends in outcomes in years following the reforms.
What actions, including non-WGEA actions, are being undertaken by employers who are making accelerated progress against the gender equality indicators (including by industry)?	<ul style="list-style-type: none">• Actions being undertaken by employers achieving accelerated progress against gender equality indicators• Perspectives on which actions, including those not included in the WGEA data, are important for accelerating progress• Relationship between actions taken and accelerated progress	<ul style="list-style-type: none">• WGEA dataset (public)• WGEA dataset (non-public)• Deloitte focus groups• Deloitte survey	Year 3 & 4	
How do employers’ measure employee experience and has it changed in line with any changes in gender equality outcomes?	<ul style="list-style-type: none">• Reported measures of employee experience from employers• Share of positive experiences among employees (based on desktop research/synthesis of available measures)• Perspectives of employers on how employee experience is impacted by gender equality outcomes• Relationship between employee experience and accelerated progress	<ul style="list-style-type: none">• Deloitte focus groups• Deloitte survey• Desktop research• WGEA dataset (public)• WGEA dataset (non-public)	Year 2, 3 & 4	

Source: Deloitte Access Economics (2025).

6. Data Collection and Analysis

6.1 The role of data in testing the evaluation framework

Data maps directly to the indicators under each question. Here we discuss the sources of data that will be used in this evaluation.

Box 6.1: Performance Indicators

DATA SOURCES

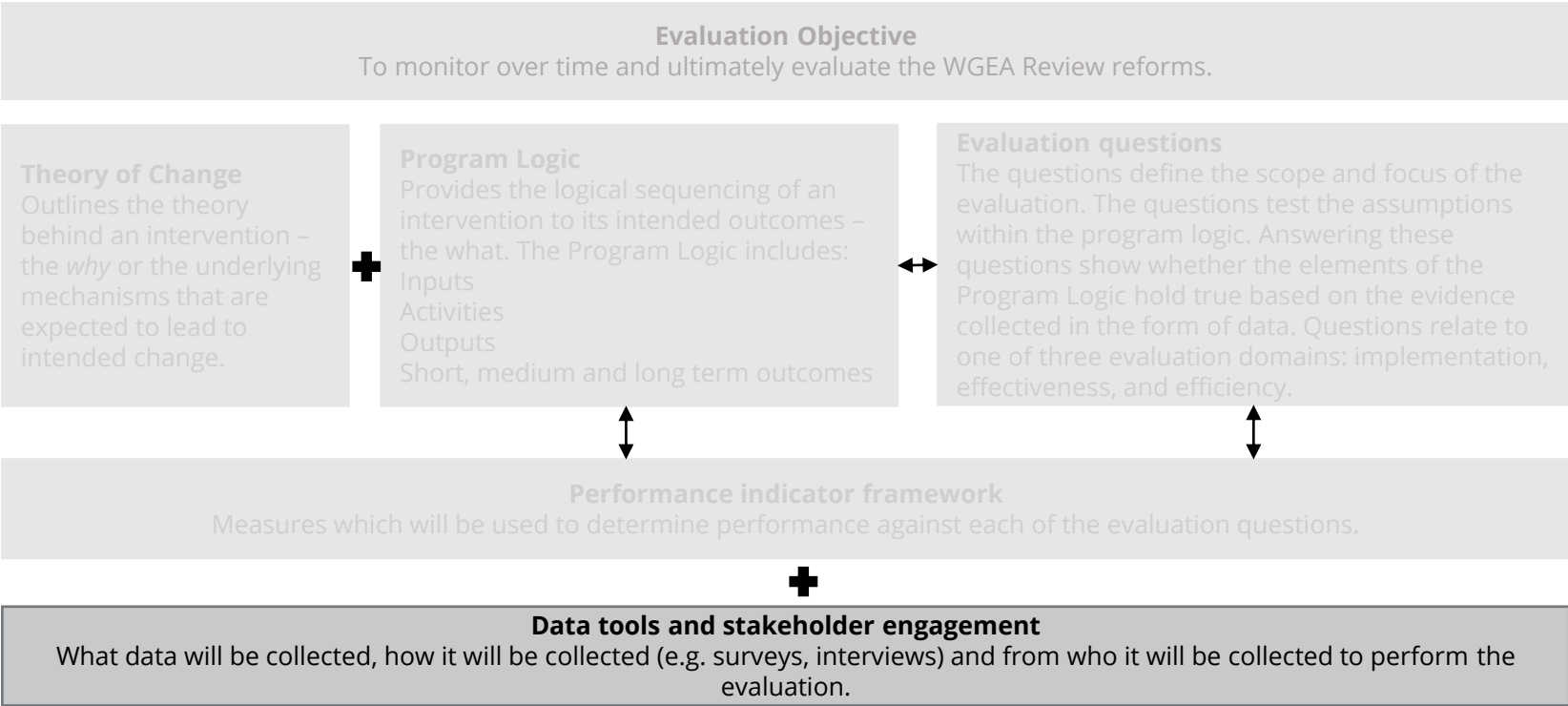
Data is the information which – when triangulated – provides a measure of progress against each evaluation question. They map directly to the indicators as outlined in the previous chapter.

There are two types of data used in this evaluation. Primary data and secondary data.

Some data in this evaluation is quantitative in nature and some is qualitative. As such the analytical techniques used to analyses the data will differ on the basis of whether it is quantitative or qualitative analysis.

Only a short overview of our proposed analytical techniques are provided in this draft. We propose to review the available data through the baseline process over the coming months and update the analytical framework on this basis (when we will have a better understanding of the data format).

Figure 6.1: Structure of the Evaluation Framework: Data tools and stakeholder engagement



Source: Deloitte Access Economics (2025).

6.2 Summary of data sources

A range of primary and secondary data sources will be utilised through the evaluation

PRIMARY AND SECONDARY DATA

Primary data is information which is collected for the *primary* purpose of answering the evaluation questions. That is, it is information which is specifically designed and sought out to inform the indicators.

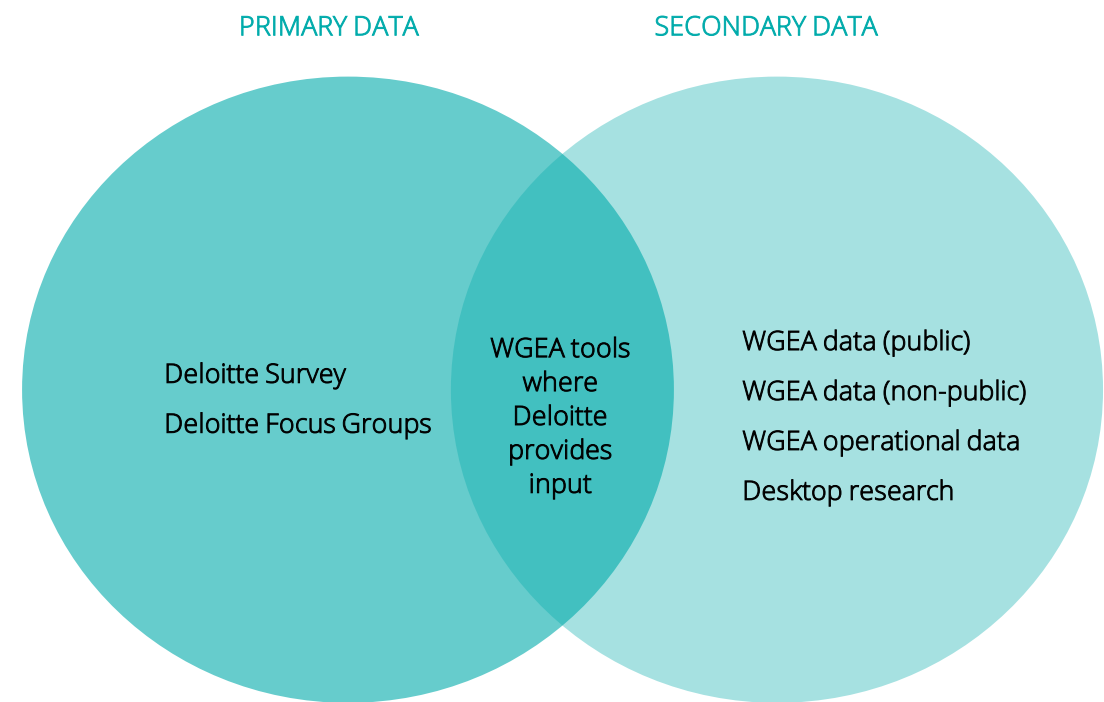
Secondary data is data that is collected for purposes outside of answering the evaluation questions but still offer important insights to inform measurement in the evaluation. WGEA has a very rich database and as such there are many options for utilising data already collected by WGEA to inform the evaluation.

In using secondary data there are two points which must guide the analysis. First, to remain mindful of the data collection frequency and periods. Lags in data must be accounted for. Second, when using secondary data it is important to consult with data custodians to ensure that it is being applied in a manner that ensures accurate interpretation. We have worked with WGEA’s data team to develop this overview of how secondary data will be utilised in our evaluation.

In Figure 6.2 to the right, there is a slight point of overlap between primary and secondary data. There is the opportunity for Deloitte to contribute to WGEA data tools such as surveys for the purpose of the evaluation. Outputs from these instruments would be used for our evaluation meaning that some of the information would be secondary data while other parts would be primary data.

Each of the datasets is outlined in the pages which follow. This chapter concludes with some notes on data analysis.

Figure 6.2: Evaluation question structure



Source: Deloitte Access Economics (2025).

6.2 Summary of data sources

This page presents all data sources together on a single page

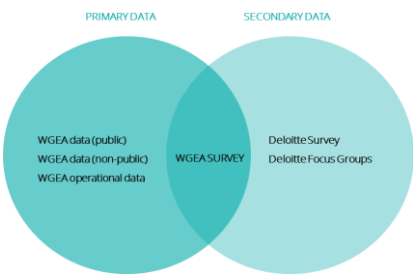


Table 6.1: All data sources

Data type	Data collection owner	Source type
WGEA data (public)	Publicly released reporting data including gender equality indicators by organisation. Data will be linked by employers across time, as appropriate and feasible, to create the baseline and monitor trends. Data will be disaggregated by key employer characteristics such as industry and size.	Secondary
WGEA data (non-public)	The public data will be supplemented by non-public data including gender pay gaps by employers, and surveys or feedback received from employers such as the <i>WGEA Reporting Experience Feedback</i> survey.	Secondary
WGEA operational data	WGEA operational data includes measures such as whether employers generated executive summaries, and data explorer analytics. Some of this data has not been used internally or externally for analysis previously and will only be available from the first monitoring report onwards. The need for data will be balanced with the internal burden on WGEA to collate and validate the data.	Secondary
Desktop research	Secondary desktop research will be drawn upon where relevant. A key source we expect to utilise is employee satisfaction reports. High quality measures of job satisfaction are limited in Australia. One option is to utilise the nationally representative <i>Household, Income and Labour Dynamics in Australia (HILDA) Survey</i> which regularly asks respondents about their job satisfaction, discrimination faced at work and workplace entitlements. Additionally, a range of surveys regularly measure employees experience of the workplace including the Inclusion@Work Index, Australian Workplace Equality Index Employee Survey and National Working Families report. These sources could be used to triangulate trends but likely represent a biased sample.	Secondary
WGEA tools where Deloitte provides input	Deloitte will work with WGEA to input questions into existing and ongoing WGEA tools such as surveys.	Secondary
Deloitte survey	Quantitative and qualitative insights from employers regarding the impact of the reforms on their motivation, actions and progress towards workplace gender equality. A number of contact avenues are being explored including scrapping contact information, WGEA facilitated contact and social media campaigns.	Primary
Deloitte focus groups	Qualitative insights from employers regarding the impact of the reforms on their motivation, actions and progress towards workplace gender equality. Contact avenues will occur with those for the survey outlined above.	Primary
WGEA interviews	Deloitte will interview key WGEA personnel (such as heads of function areas) annually to gain their perspective on the impact of the reforms in their areas of delivery and the impact they see their activities making.	Primary

6.3 Secondary data collation | Type and frequency/schedule of collection

The content, frequency and scheduling of data collection

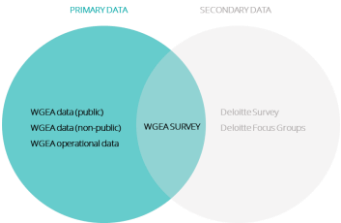


Table 6.2: Secondary data reporting cycle and frequency

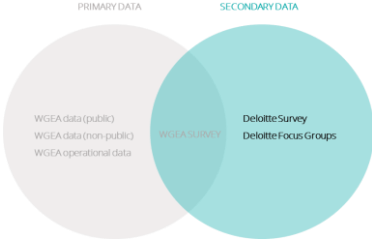
Data type	Owner	Frequency	Timing	Notes
WGEA data (public)	WGEA	Annually	January	Deloitte will work with WGEA's Data and Analytics team to ensure that the data approach is appropriate, especially as it relates to linking employer unit records over time, implications of ABN group reporting changes on the interpretation of results and any future changes to data collection.
WGEA data (non-public)	WGEA	Annually	February (from 2025 onwards)	Access to this data is subject to confirming data requirements with WGEA. Deloitte will provide a detailed data request in a timely manner for the agreement to be granted by the first Monitoring and Evaluation report.
WGEA operational data	WGEA	Ongoing	During the evaluation reporting periods	Deloitte will work with WGEA to identify practical operational data to be used as inputs to the evaluation. Data discussed with the Data & Analytics team includes whether employers have generated executive summary and industry reports that are required to be shared with their board, as well as other employer census metadata. Other operational data to include are WGEA resource allocation, employer interactions and technical reporting issues. Other feedback data will include user feedback on usefulness of resources and supports, and engagement figures.
WGEA tools where Deloitte provides input	WGEA	Annually	June/July	As a key example, Deloitte will work with WGEA to add a small number of additional questions into the reporting experience survey. This has not been possible in 2024 but will be pursued for 2025 and the first Monitoring and Evaluation report. In future years we will consider and discuss the inclusion of similar or different questions.

Annual reporting cycle

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Employers	Employers report		Late reporting									
WGEA			Reporting experience survey					Gender Equality Scorecard		Public datafile (data.gov)	Gender pay gap release	

6.4 Primary data collection

The evaluation will incorporate primary data collection for employers



ABOUT PRIMARY DATA COLLECTION

We propose two mechanisms for primary data collection – a survey and focus groups, both of which are designed to collect information from employers:

- **Deloitte employer survey.** Quantitative and qualitative insights from employers regarding the impact of WGEA on their motivation, actions and progress towards workplace gender equality.
- **Deloitte employer focus groups.** Qualitative insights from employers regarding the impact of WGEA on their motivation, actions and progress towards workplace gender equality.

WHO WILL BE SAMPLED?

We would like to gather information across a variety of different types of employers. Criteria that we propose will be important in stratifying and weighting our sample include:

- **Size:** mix of employers with <250 employees, 250-499 employees, 500-999 employees, 1,000-4,999 employees, and 5000+ employees.
- **Industry:** mix of industries to capture the dynamic of male-dominated, female-dominated and mix-gendered industries, as well as the different gender dynamics of different industries.
- **Engagement:** a reasonable sample of Employer of Choice citation holders
- **Outcomes:** a range in the manager gender ratio (which also helps to capture a mix of female and male-dominated industries).

SAMPLING BIAS

It is important to note that there is inherent bias in the planned sampling approach. Employers agreeing to participate in the consultation process are anticipated to be either more engaged with gender equality than average or have specific issues with WGEA reporting. Additionally, the composition of the sample is likely to change over time (including in the reporting contacts at organisations).

To appropriately contextualise qualitative insights, we will match participants with their WGEA records and assess how reflective sampled employers are of the population of employers.

EMPLOYEE EXPERIENCE

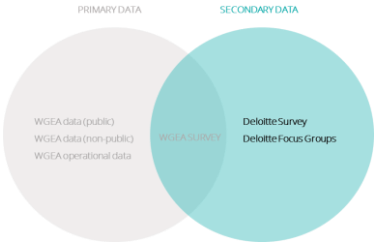
Ultimately, employers making accelerated change is intended to improve the employee experience. This is currently captured in the framework through employers’ reporting their employee metrics, and secondary research.

Table 6.3: Primary data reporting frequency

Data type	Owner	Frequency	Approach	Notes
Employer survey	Deloitte, through Qualtrics platform	Annually	Deloitte and WGEA to develop a broadly representative selection of 250 reporting employers, and request reporting contacts to participate in a survey.	This survey will enable us to test the attitudes and behaviour of employers as they react and respond to the reforms, providing high-level findings across a large number of employers. A key purpose of the survey would be to test the attribution of employer outcomes to individual reforms. The survey will be designed to be short – with both quantitative data points and free text options to gather qualitative insights.
Employer focus groups	Deloitte	Annually	Deloitte and WGEA to develop a broadly representative selection of 250 reporting employers, and request reporting contacts to participate in a focus group.	The employer focus groups provide an opportunity to gather qualitative insights and test trends observed in the quantitative data. Over the course of the evaluation consideration will be given to topping up the sample lost to attrition. For example, this may include adding employers who are newly registered to WGEA, attempting to include those who decide not to report or those who cross the 100 or 500 employee reporting threshold for the first time.
WGEA interviews	Deloitte	Annually	Interviews with heads of function areas	The interview are an opportunity to formalise WGEA’s perspective on the activities and outcomes of the reform agenda and capture the impact that their teams are making.

6.4 Primary data collection | Survey

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



Progress to date (2024)

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.

In this evaluation, Deloitte will highlight questions from the survey that WGEA may want to continue to gather data for and systematically analyse.

6.5 Analytic approach

Monitoring trends over time

MONITORING

Quantitative and qualitative trends tracked over time will be measured against each attribute of the Program Logic. Assessing these attributes individually will help identify any roadblocks in the Program Logic and assist in removing any barriers. Theoretically, an increase in any one of these attributes will accelerate action.

- Inputs, that is the resources used to implement and monitor the reforms
- Activities from both WGEA and employers that relate to each reform. These can include reporting, data collection and setting targets.
- Outputs, these will include any changes in the number and share of reporting employers relating to each reform
- Outcomes measured across the short-, medium- and long-term, including:
 - Compliance
 - Employers taking action within their organisation on pay equity, recruitment, retention and flexible work, and company policies
 - Actual outcomes measured against WGEA's 6 Gender Equality Indicators

DISAGGREGATED FINDINGS

For all measures, where possible analysis will be conducted by industry and business size, based on the WGEA dataset , and notable changes and findings will be included in the reporting.

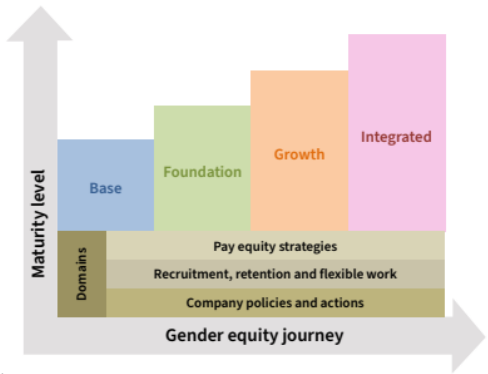
The level of engagement and maturity of employers will also be reported, to the extent clear definitions/categorisations are available. Organisations will be categorised in the baseline report and the changes of these over time will be incorporated into the annual updated reports.

STRATIFYING EMPLOYER MATURITY AND ENGAGEMENT

Ideally, the evaluations would measure employer maturity and how this changes over time in terms of the types of actions employers are undertaking. For example, BCEC (2023) used the maturity framework below to allocate actions into maturity levels. However, approaches such as these are limited by the subjectivity of whether any individual is mature or not, and particularly because maturity depends significantly on context (e.g. targets for flexible work are considered mature for industries such as construction, but less so in industries such as professional services).

In lieu of a strict categorisation of actions through a maturity framework or model, we propose understanding change through multiple indicators such as the number of actions employers are undertaking as well as the mix of actions (e.g. across the different gender equality indicators). We will also use focus groups to explore actions that are innovative or ambitious in different contexts, including those that are not listed in WGEA's surveys and tools.

Figure 6.3: Employer maturity and gender equity level



Source: BCEC (2023)

6.5 Analytic approach

Following baseline data collection and review, we will have a better view on the appropriate data analytical methods which can be used. This will be updated at that time.

A NOTE ON DATA ANALYSIS

The evaluation will track quantitative and qualitative trends over time. While the initial years of the evaluation will focus on the implementation of the reforms and how they impact motivation and compliance, change in outcomes is likely to occur over many years. There will be random events and bumps in the data year-on-year that we would aim to understand in our reporting but also smooth out.

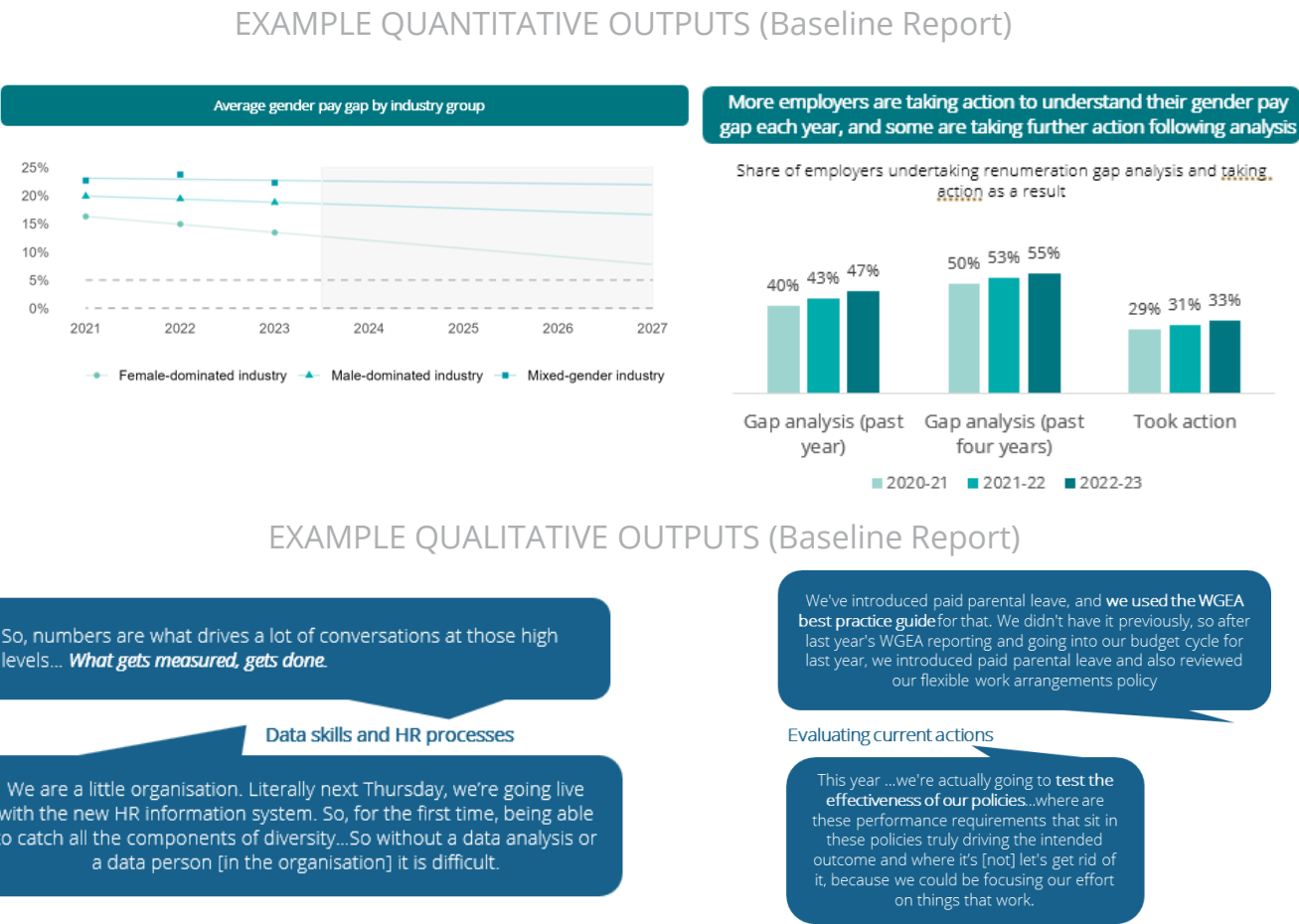
There is an inherent lag in the quantitative data with, for example, the 2024 Baseline report utilising the WGEA Employer Census data reflecting observation from April 2022 - March 2023. However, quantitative action and outcome data only forms part of the evaluation with data collected through the Deloitte employer survey and focus groups providing contemporary insights on the motivation of employers to take more ambition action and accelerated progress.

ATTRIBUTION

Attempting to attribute any increase in ambition and accelerated progress to the reforms will require careful consideration over the coming evaluation cycles. Indicative approaches include:

- **Qualitative evidence** from focus groups that the reforms meaningfully contributed more ambitious action over and above other contextual factors.
- **Threshold effects** of changes in employers just above and below employee size thresholds for reform impact.
- **Regression designs** to account for the pace of change before and after the introduction of the reforms. However, factors such as anticipated introduction of the reforms will need to be considered. [Page 64](#) sets out regression approaches to test attribution through this method.

Figure 6.4: Example outputs of data analysis



Sources: Deloitte Access Economics WGEA Evaluation Baseline Report (2025)

6.5 Analytic approach | 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 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, 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: Regression designs

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 6.1), 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 6.3).

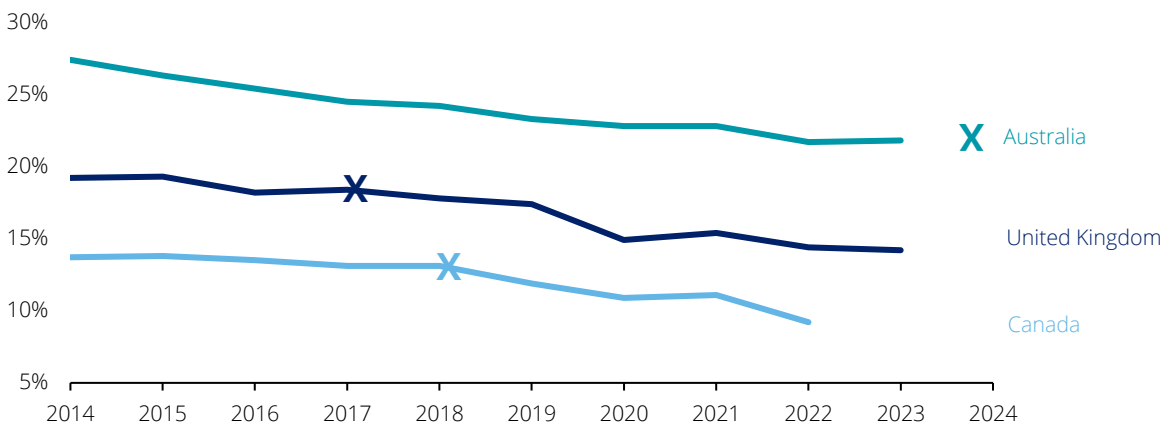
Reform 3 and (where legislation is passed) reform 4 will apply to a subset of firms with a larger number of employees. This presents an identifiable treatment group (employers with 500 employed FTE or more) and a control group (employers with 100-500 employed FTE, who report to WGEA but are not affected 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 6.3).

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 6.1). 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 6.1: 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.

6.5 Analytic approach | Literature informing the evaluation design

Table 6.4: 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.	

Appendices

References

Literatures referenced to inform Theory of Change development (page 22)

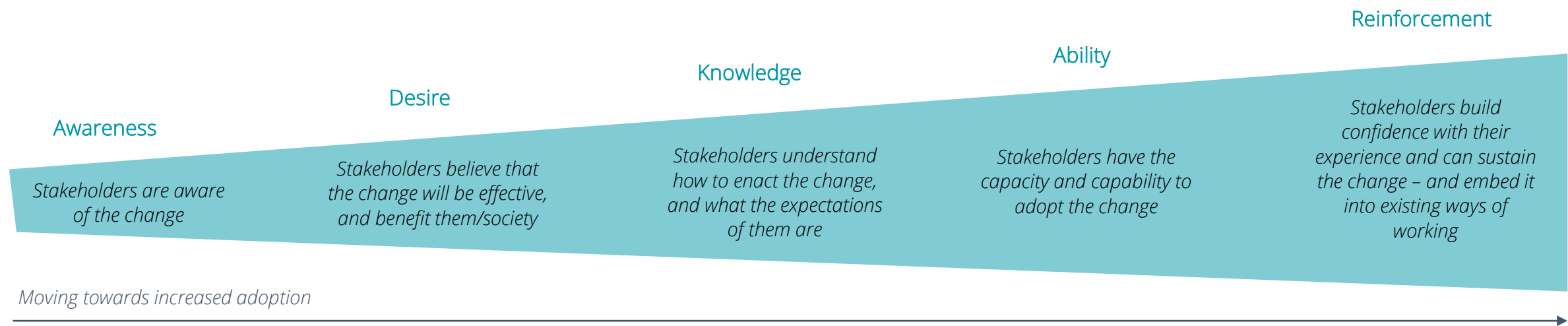
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The ADKAR Model

The model of behavioural change referenced in our work is the ADKAR Model

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 program logic and Theory of Change. The ADKAR model, developed by Prosci, proposes that organisational or structural change is possible only when underpinned by individual change.^[1] 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.

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

What compliance and outcomes mean for each reform

Table A.1: Defining compliance and action for each reform

#	Reform	Simplified naming of reform for the purposes of this framework	Compliance		Objective/intended outcome
			Meeting requirement	Constructive compliance	
1	Employers must share their WGEA Executive Summary and Industry Benchmark Report with their board	Reports shared with board	Employers specify that they have provided reports to the governing body in Reporting Questionnaire.	Employers share reports with board.	Accelerate action to improve gender equality in workplaces. Adopt evidence-based approaches or innovative approaches in a 'new' context.
2	WGEA publishes gender pay gap information at an employer level as an overall figure and by quartile	Organisational pay gap reporting	Employers submit data to WGEA.		
3	Employers are required to have policies or strategies that cover all six gender equality indicators	Policies or strategies	Employers specify whether they have a policy/strategy for each GEI through responses in Reporting Questionnaire	Employers put policies or strategies in place.	
4	Employers are required to commit to, achieve and report to WGEA on measurable genuine targets against three of the six gender equality indicators	Targets	Employers specify 3 targets to commit to and report on. Employers undertake action to meet their targets.		

Table A.2: Other characteristics of reforms for use throughout this framework

	Reform	Type	Relevant employers	Compliance 'type'	Requires outcomes achievement	Motivation type	Extension of previous WGEA activity or new activity
1	Reports shared with board	Transparency and accountability	>100 employees	Tick-box	N	Intrinsic	Extension
2	Organisational pay gap reporting	Transparency and accountability	>100 employees	Constructive	N	Extrinsic	New
3	Policies or strategies	Strategies and targets	>500 employees	Tick-box	N	Intrinsic	Extension
4	Targets	Strategies and targets	>500 employees	Constructive	Y	Extrinsic	New

Evaluation risks and mitigation strategies

The below table highlights risks associated with delivering the evaluation, noting that some of these risks may also reflect challenges to the effective implementation of the reforms. As Deloitte progresses with the evaluation, we will continue to assess these risks in discussion with WGEA and use them to contextualise our findings.

Table A.3: Evaluation risks and mitigation strategies

Description	Likelihood	Consequence	Mitigation Strategy
Limited shared understanding of the scope and purpose of evaluation activities	Low	High	<ul style="list-style-type: none">The scope of work and evaluation strategy has been designed with input from WGEA and relevant stakeholders to ensure activities are relevant and purposeful to WGEA.Ongoing reporting methodology allows for updates to the evaluation framework as necessary over time.
Delays to stakeholder consultation and data transfer	Medium	Medium	<ul style="list-style-type: none">Communicating with WGEA on an ongoing basis to agree a consensus on any changes to the timeline.Submitting any data requests in a timely manner to ensure data is delivered on time.Escalation processes will be enacted where required.
Engaged stakeholders are biased, impacting the ability to use qualitative data to explain quantitative findings	Medium	Medium-high	<ul style="list-style-type: none">Panel surveys to gain more qualitative and other quantitative insights.
Insufficient stakeholder buy-in and/or purpose of project is misunderstood by stakeholders	Low	Medium	<ul style="list-style-type: none">Articulate the importance and rationale for engagement and input across relevant stakeholders, with messaging to be developed in collaboration with WGEA.Define the engagement purpose and approach for each stakeholder group.
The sector does not feel sufficiently engaged with and therefore does not support the findings and any recommendations	Low-medium	High	<ul style="list-style-type: none">Work with WGEA and experts to appropriately interpret findings and present recommendations.Reporting which adequately explains methodology and evidence base, to ensure confidence in the process and the findings.
Access to a sufficient breadth of quality data enabling conclusions to be drawn about the effectiveness of the reforms	Medium	Medium	<ul style="list-style-type: none">Work with WGEA to assess data sources and quality to ensure it is sufficient for analysis.All collected data will be synthesised to allow deep insights to be formed.
Stakeholder sensitivities regarding input into evaluation activities and reporting on progress	Low-medium	Medium	<ul style="list-style-type: none">The evaluation framework has been designed in consultation with WGEA and relevant stakeholders to minimize the risk of stakeholder sensitivities.

Source: Deloitte Access Economics (2025).



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