Australian Government

Workplace Gender Equality Agency

Employer gender pay gap publication in the United Kingdom: A review of the literature

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Background

Gender pay gap reporting regulations in the United Kingdom (UK) came into force in 2017, requiring employers with 250 or more employees to calculate and report their gender pay gaps annually.[1] The regulations were introduced as one tool that can assist in closing the gender pay gap in the UK.[i] While the gender pay gap has been on a steady decline in the UK, like it has been in Australia,[ii] this rate of change has slowed in recent years, making gender inequality a persistent feature of the workforce.[iii]

From April 2026, these UK employers will have the option to develop and publish a voluntary action plan alongside their gender pay gap data. However, in spring 2027, these action plans will become mandatory for all reporting employers, as set out in the UK *Employment Rights Act 2025*.[iv]

The gender pay gap is an important indicator for understanding the state of workplace gender equality and how we value the contribution of men and women in the workforce. When employers take positive steps to understand and address their gender pay gaps, they support the workforce participation of all their employees which contributes to the broader effect of economic growth.[v]

UK employers first reported their gender pay gap for the 2017-18 financial year and the information was published and publicly available. The annual requirement to report the gender pay gap was then temporarily suspended in the 2019-20 financial year due to the COVID-19 pandemic. Several studies consider the short-term impact in the initial years of gender pay gap publication in the UK. However, closure of the gender pay gap and realisation of gender equality in the workplace are long-term projects. The evidence base for sustained impact and change is encouraging but still emerging.

[1] This paper focuses on publication of the gender pay gap which differs to pay transparency measures such as making individual salary or salary bands public.

This paper considers how UK employers responded to gender pay gap publication through a review of the existing literature, which generally focuses on the first years of reporting and the initial effects of gender pay gap publication.

What gender pay gap information is published in the UK

The gender pay gap regulations in the UK apply to private, voluntary, and public authority employers with 250 or more employees on a certain 'snapshot date'.[vi] Employers prepare and calculate their data, including (1) the average and median gender pay gap for hourly pay and bonus pay; (2) the percentage of men and women in each hourly pay quartile; and (3) the percentage of men and women receiving bonus pay.[vii]

Employers' gender pay gap information is published and publicly available,[viii] including on the UK Government's Gender Pay Gap Service.[ix] Employers can also publish a supporting narrative on their own websites to explain the factors contributing to their gender pay gap and actions to address it.[x] The Gender Pay Gap Service links to these supporting statements.[xi] This is similar to the Employer Statement that Australian employers are invited to write and submit to the Workplace Gender Equality Agency (WGEA), to display alongside the publication of their gender pay gaps.[2]

Employer gender pay gap publication in the UK differs from WGEA's publication of employer gender pay gaps in a few key ways. These include:

- the employer size threshold is higher in the UK at 250 or more employees whereas in Australia it is 100 or more employees.
- UK employers calculate their own gender pay gaps while WGEA calculates employer gender pay gaps in Australia based on data provided by employers.
- the UK publishes base hourly and bonus gender pay gaps while WGEA calculates the total remuneration and base salary gender pay gaps using full-time equivalent, annual earnings, in the UK, analysis of composition by pay quartiles does not include average remuneration per pay quartile while WGEA includes this information.

What action plan information is published in the UK

As outlined above, the UK *Employment Rights Act 2025* applies to private, voluntary, and public authority employers with 250 or more employees, and requires them to provide an action plan alongside their

[2] WGEA's Gender Pay Gap Employer Statement Guide can help Australian employers as they craft and prepare their Statements. The Gender Pay Gap Employer Statement Guide is available on the WGEA website: **Employer Statement Guide | WGEA Gender Pay Gap**.

gender pay gap data. From April 2026, employers with 250 or more employees can voluntarily produce and publish an action plan however from spring 2027, these action plans will become mandatory.[xii]

Employers will produce and publish their action plans to show steps to (1) reduce the employer gender pay gap and (2) support employees experiencing menopause (including perimenopause and post-menopause).[xiii] These action plans will be available to the public alongside the gender pay gap data. This is similar to the recent changes to Australian legislation in the *Workplace Gender Equality Act 2012* which requires large Australian employers to select and achieve or improve against gender equality targets to progress gender equality in the workplace.[3]

Publishing employer action plans in the UK differs from WGEA's introduction of gender equality targets in a few key ways. These include:

- the employer size threshold is lower in the UK at 250 or more employees whereas in Australia, selecting gender equality targets is only mandatory for employers who directly employee 500 or more employees.
- UK employers can create their own action plans with guidance from a list of recommended actions whereas Australian employers will select gender equality targets from a list of action and numeric targets provided by WGEA in the Gender Equality Targets Menu[4].
- UK employers need to choose one action to reduce the gender pay gap and another to support employees experiencing menopause whereas Australian employers will need to select 3 targets and at least one of them has to be a numeric target.
- UK employers are encouraged to track the progress of their chosen actions whereas at the end of the 3 year cycle Australian employers need to meet or demonstrate improvement against each target selected to be compliant under the *Workplace Gender Equality Act 2012*.

Research indicates organisational impacts following gender pay gap publication

While the evidence base for assessing trends and impacts over the longer-term is still emerging, research indicates that publication of employer gender pay gaps in the UK brought attention to the issue within organisations and saw positive movement in closing the gender pay gap.

[3] Australian employers who directly employ 500 or more employees must select and commit to achieve 3 gender equality targets. At the end of the 3 years, they need to meet or demonstrate improvement against each target selected. For more information see Gender Equality Targets | WGEA
[4] The WGEA Gender Equality Targets Menu is available on the WGEA webpage: WGEA-Targets-Menu-April-2025.pdf.

Employers have increased understanding of and engagement with the gender pay gap

Publication raised awareness of the gender pay gap as an issue important to equality in the workplace. In the initial years of reporting, survey research from the UK finds that an increasing proportion of employers had a good understanding of the gender pay gap and its calculation.[5][xiv] Over half of those surveyed also reported that gender pay gap publication increased focus on equality and diversity initiatives more broadly within their organisation.[xv]

Engagement from organisational leadership is key to making organisational change, including on gender equality. Following publication, the majority of UK employers reported greater engagement on the gender pay gap within their organisations, including increased awareness by the board (70%), board discussions about the gender pay gap (63%), and board action on the gender pay gap (47%). These impacts were more likely among larger employers, those with higher gender pay gaps, and public/voluntary sector organisations.[xvi]

Employers have considered contributors to the gender pay gap

UK employers have considered their gender pay gap information as part of the analysis required to understand and address the gender pay gap. About three-quarters of organisations (76%) reported trying to identify the causes of their gender pay gaps in the initial years of publication,[xvii] and employers took several approaches to better understand the contributors to their gender pay gaps. These included a gender analysis of workforce composition, salary, bonuses, and application, recruitment and promotion rates, as well as considering the number of part-time workers.[xviii]

The quartile analysis that forms part of gender pay gap publication in the UK, as it does in Australia, shows the gender composition of the workforce and any potential disparities that exist within a quartile and between quartiles. An analysis of gender composition, and particularly increasing women's representation in management positions, can help to reduce employer gender pay gaps.[6] This is because as women progress into management roles, they are earning more on average within a workplace.

In the UK, preliminary studies indicate changes in workforce composition supporting women's participation and progression in the workforce. These changes in workplace gender composition included an increased proportion of women in the workforce[xix] and women progressing into higher pay quartiles.[xx]

Another mechanism that can assist employers in understanding their gender pay gap is measuring their performance against their peers through benchmarking. Studies on the UK gender pay gap publication suggest that benchmarking played a role in influencing employer action to address their gender pay gap. For instance, companies with a gender pay gap above the average of their industry peers show a greater narrowing of their gender pay gaps.[xxi] Similarly, studies considering impacts across UK

[5]The survey results were from research conducted in 2019, about 2 years after the regulations came into force. It involved a telephone survey of 900 employers and 32 qualitative interviews.
[6] WGEA's gender pay gap data also demonstrates this.

employers indicate that those with larger gender pay gaps narrowed their gender pay gaps more in the first years of publication.[xxii]

Research has also found that the impact of the reform and effects of peer benchmarking extend beyond employers required to report their gender pay gap. Reporting of the gender pay gap in the UK is associated with a higher environmental, social and governance (ESG) rating [7] for both employers required to report and those not required to report. Further, employers in this latter group are more likely to voluntarily share their gender pay gap when their ESG rating is close to that of peers who are required to report.[xxiii]

Employers have made improvements to their gender pay gap

Some UK employers prioritised action to reduce their gender pay gap in the initial years of gender pay gap publication,[8] [xxiv] and studies consider the short-term impact on the gender pay gap in those first years.

Studies show that changes in employer gender pay gaps was due to effects on contractual wages, but not on bonus pay or allowances.[xxv] Bonuses can have a discretionary element attached to them, which can make it a more challenging, but not insurmountable, area to measure and manage across a workplace.[xxvi] This highlights the importance of reporting and analysing total remuneration gender pay gaps to address bonuses which predominantly favour men and contribute to the gender pay gap.

Comparisons of UK employers that were in scope of the reporting regulations with those who did not meet the 250-employee threshold found decreases in the gender pay gap through effects on men's base wages.[xxvii] These studies suggest an adjustment to pay imbalances that had favoured men. For instance, one such study shows "pay compression from above" through a 2 percent reduction in men's real base hourly wages in employers that report, relative to employers who do not report.[xxviii] A separate study shows a similar change in men's real base hourly pay (at a 2.6 percent decrease). This effect is attributed to fewer promotions, together with nominal pay decreases in highly paid occupations such as managerial, professional, and technical positions.[xxix] Another analysis finds that women's wages increased at the same rate at employers on either side of the 250-employee reporting threshold, while men's wages at reporting employers increased at a slower rate relative to employers who do not report.[xxx]

These studies consider the first years of reporting, which can also highlight the more immediate or initial steps that employers can take to address their gender pay gap. Another study suggests this by showing that, between the first and second year of reporting in the UK, smaller firms (between 250-499 employees) with few women employees, where it may be relatively easier to address the gender pay gap, had made modest improvements in their gender pay gaps at 0.41 percentage points.[xxxi]

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[7] The shorthand "ESG" is used to refer to a framework through which employers report their environmental, social and governance practices. ESG ratings measure employers' relative performance in these areas and can be used to inform investment decisions as well as consumer behaviour.

[8] 23% of organisations reported the gender pay gap as a high priority, 38% reported it as a medium priority and 35% a low or non-priority.

Reducing the gender pay gap requires sustained focus, strategy, and vigilance to address the drivers which contribute to, and the challenges which sustain, the gender pay gap within the workplace. Ongoing, annual reporting of the gender pay gap is one piece that can assist in maintaining this focus, and research demonstrates this. Although the UK suspended the requirement on employers to report their gender pay gaps in the 2019-2020 financial year due to the COVID-19 pandemic, employers that reported despite the suspension had a smaller gender pay gap (by 0.8 percentage points) in 2021-22 compared to organisations that did not report due to the pandemic suspension. This effect was seen in organisations that had fewer women in their workforce and less union membership.[xxxii] This study indicates that while the reduction to the gender pay gap was small, employers who continued to report showed sustained progress in addressing their gender pay gap over time.

Employers have taken action to promote gender equality

Employers can initiate other measures and actions that foster a workplace culture that supports and promotes gender equality, which can enable women's workforce participation and help to address the gender pay gap over the longer-term. Some employers in the UK implemented these types of measures and actions following gender pay gap publication.

For instance, employers were more likely to include wage information in online job advertisements following the requirement to publicly report gender pay gaps.[xxxiii] This action can contribute to higher levels of gender equality within an organisation where salary may be set on past salary history or negotiation, both of which can place women at a disadvantage. This approach helps to address the "gender ask gap,"[xxxiv] which describes persistent gender inequality in workplace negotiation and contributes to the gender pay gap in turn.[xxxv]

Employers' policies and strategies can also create an environment that promotes workplace gender equality and enables all employees to fulfill both their work and out-of-work responsibilities. This includes policies and strategies related to recruitment and promotion as well as those that support employees in their unpaid and caring responsibilities. Workplace practices that support more equitable uptake of flexible working arrangements and parental leave can also support more balanced sharing of unpaid and caring responsibilities outside of work. Together, these policies and strategies can support and advance women's workforce participation.

Some UK employers reviewed their practices and policies following gender pay gap publication. This includes flexible working arrangements, parental leave, and recruitment and promotion practices. While these practices and policies were often in place prior to the gender pay gap reporting regulations, some employers were prompted to refine them or introduce new actions.[xxxvi] Most employers (89%) held the senior management team to account for these actions and had processes in place to review and assess the actions (75%). A majority (58%) of organisations had processes in place specifically assessing the impact of these practices and policies on the employer's gender pay gap.[xxxvii]

Studies have shown that more employees are involved in gender equality progress across the organisation for UK employers. For example, many HR managers and HR practitioners see gender pay gap reporting as opportunities to be leveraged for gender equality progress in their organisation, as opposed to seeing these requirements as risks to be mitigated. Since gender pay gap reporting, many UK employers embedded gender pay gap reporting into codified protocols and blueprints so it is a normalised part of the reporting cycle, and advocated for gender equality policies to senior management.[xxxviii]

Employers have not experienced negative reaction from employees

Employers have a responsibility to their employees to communicate and engage with them on the gender pay gap and workplace gender equality issues more broadly. Research on the UK gender pay gap publication highlights the importance of communication and engagement with employees on these issues.

Survey research finds that employees were aware of the gender pay gap reporting in the UK, mainly due to media reports[xxxix]. A separate survey found that a minority of UK employers (15%) had a strategy in place to communicate their gender pay gap results, which may have contributed to the majority of UK employers (81%) also reporting "little or no staff reaction" to the gender pay gap results among employees. An additional 16% of organisations said there was some but not widespread reaction among staff, and 2% reported "widespread reaction," such as concerns and questions being raised by employees.[9],[xl]

Publication of employer gender pay gaps gives employees more information and thus more agency. While a study on the UK's gender pay gap publication did not find any ill effects of publication on employee productivity or retention,[xli] women prefer to work at organisations with smaller gender pay gaps. Women, particularly young women, would accept lower pay rather than work at an employer with the highest gender pay gap in their industry.[xlii]

Another study that looks at public information posted on Glassdoor following the first publication of UK employer gender pay gaps highlights factors associated with reputational impacts, including the importance of stakeholder attention and awareness of the issue and the ease of interpreting information. Some employers with small gender pay gaps had a "short-lived reputational boost" while those with large gender pay gaps did not experience reputational impacts or changes in employee evaluations.[xliii]

Conclusion

The publication of employer gender pay gaps in the UK is impacting organisations' gender pay gaps. Other countries have also implemented gender pay gap reporting mechanisms,[xliv] and the European Union has recently adopted new rules requiring companies to report their gender pay gap and take action if it exceeds 5%.[xlv] While narrowing the gender pay gap takes time and sustained effort, the publication of employer gender pay gaps can act as an important step in initiating and deepening action on gender equality and making positive change in the workplace.

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