

Enhancements to gender pay gap publishing for 2023-24 reporting

Date of publication: April 2024

On 27 February 2024, the Workplace Gender Equality Agency (WGEA) [published the gender pay gaps](#) of private sector employers with 100 or more employees to increase transparency, encourage conversation around gender pay gaps in Australia and accelerate change.

This publication included the base salary and total remuneration median gender pay gaps and gender composition per pay quartile for all employers that report to WGEA.

In the second round of publishing, which will use data from the 2023-24 reporting year, there will be an expansion to what is published:

Average salaries will be included

Average base salary and total remuneration gender pay gaps will be published, alongside median pay gaps.

CEO remuneration will be included

Until the 2023-24 reporting year, employers voluntarily reported CEO, Head of Business and Casual Manager remuneration. Reporting this data is mandatory from 2023-24 and it will be included in remuneration calculations in the published dataset, including gender pay gaps.

This additional information enables WGEA to publish employer gender pay gaps by *average* as well as median. CEO remuneration has a meaningful impact on the average gender pay gap calculation but is insignificant for median calculations. To ensure future comparability, WGEA published the first set of employer gender pay gaps only by median.

The inclusion of CEO remuneration will be a more accurate representation of the gender pay gap as, currently, nearly 80% of CEOs in Australia are men.

Pay gaps for all 'relevant employers' will be published

Under the *Workplace Gender Equality Act 2012*

(*the Act*), employers with 100 or more employees are 'relevant employers' and are required to report to WGEA. However, the Act allows for fluctuations in the workforce. This means employers must continue to submit a gender equality report to WGEA until their workforce falls below 80 employees. A relevant employer can be a standalone company, a corporate group, or a subsidiary of a corporate group. An employer's ABN is used to determine the number of employees.

If some, or all, of a corporate group's subsidiaries have similar gender equality policies and strategies, these employers can report to WGEA as a 'submission group'.

In the first round of publishing, WGEA published gender pay gaps by submission group.

In the second round of publishing, WGEA will publish gender pay gaps *individually* for all relevant employers. This includes employers that submit data as a part of a submission group.

Given these changes, employers that report to WGEA will receive an Executive Summary and Industry Benchmark Report for each relevant employer. All employers will also have an opportunity to provide an [Employer Statement](#) for each relevant employer.