



Evaluation of reforms to the WGE Act | Evaluation Monitoring Report

Workplace Gender Equality Agency

May 2026

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About this report

About this evaluation | Reforms to the WGE Act

Deloitte Access Economics has been commissioned to evaluate the impact of a subset of reforms and to support WGEA to understand and refine its key levers of change in response to the evaluation insights.

The Workplace Gender Equality Agency

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

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

The WGE Act Review and resulting reforms

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

This report considers WGEA's changing impact as a result of select reforms that stemmed from the review (the reforms), as key instigators of accelerated action towards workplace gender equality.

Reforms to the WGE Act in scope for this evaluation

The relevant reforms are numbered as below in this report:

1. Employers must **share their WGEA Executive Summary and Industry Benchmark Report** with their board
2. WGEA **publishes gender pay gap** information at an employer level as an overall figure and by quartile
3. Designated Relevant Employers (DREs) – reporting employers who directly employ 500 or more employees – are required to have **policies or strategies** that cover all six gender equality indicators (not just one policy or strategy for one of four of the gender equality indicators as in the previous minimum standards)
4. DREs are required to commit to and achieve three **measurable genuine targets** to improve gender equality in their workplace. *Note: Legislation for Reform 4 was passed in 2025. The legislation differs slightly from the Review recommendation.*

Box: Reform 4

Reform 4 requires employers to commit to and achieve three measurable genuine targets to improve gender equality in their workplace. In requiring employers to not just select but also achieve genuine targets, Reform 4 is considered a world-first legislative requirement related to gender equality.

Reform 4 is applicable only to DREs. This group represents approximately 20 per cent of reporting employers but over 70 per cent of the 5.4 million workers employed across all reporting employers. DREs need to select and commit to achieve 3 targets from a menu of 19 options. At the end of 3 years, they need to meet or demonstrate improvement against each target selected.

The baseline year is 2024-25, with target selection and achievement in 2026 and progress being assessed in 2029. The process of selecting targets, tracking progress, and assessing compliance will continue in rolling 3-year cycles.

About this evaluation | The role of Deloitte Access Economics

Deloitte Access Economics has been commissioned to evaluate the impact of a subset of reforms and to support WGEA to understand and refine its key levers of change in response to the evaluation insights.

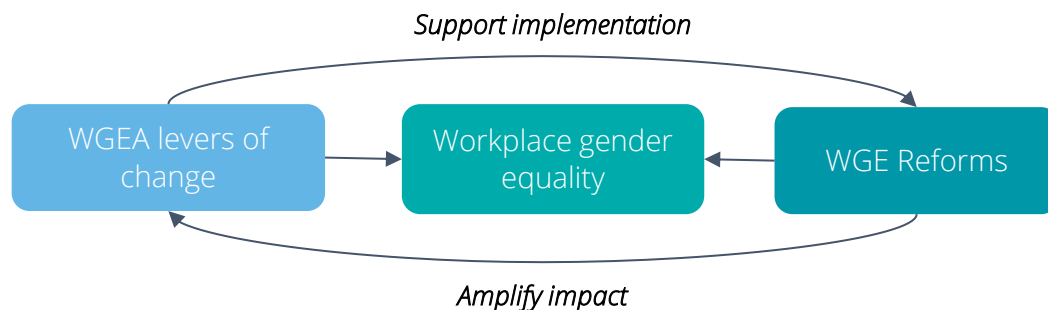
The role of Deloitte Access Economics and the purpose of evaluation

Deloitte Access Economics has been commissioned to understand the impact that WGEA has on driving accelerated, ambitious change among employers, and specifically to evaluate the implementation and impact of the reforms over time. The purposes of this evaluation are to understand the amplifying impact of the reforms on WGEA's ability to drive accelerated change, and 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 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. Evidence indicates that WGEA's levers of change are required both to support employers to implement the reforms and are themselves amplified by the reforms (see Figure i). Therefore, WGEA's key levers for accelerated change are also a focus of this evaluation, to understand what works, in what contexts, and why.

WGEA's key levers of change as explored in this report are 1) insights and capability, 2) communications and campaigns, and the 3) Workplace Gender Equality Citation.

Figure i: Illustrative representation of impact



Source: Deloitte Access Economics (2026).

Not in scope for this evaluation

This evaluation does not consider the appropriateness of the reforms or assess WGEA's implementation of these reforms. Rather, it evaluates WGEA's effectiveness as its available levers for change are enhanced through the reforms. The evaluation does however consider how employers have experienced the implementation of the reforms. This is assessed to understand the current state of the reforms, informing conclusions about the impacts of the reforms themselves.

Other reforms originating from the Review are out of scope of the evaluation (such as mandatory reporting on sexual harassment). The evaluation focuses only on WGEA's interactions with private sector employers. This evaluation does not constitute a formal evaluation of the effect of any legislative changes flowing from the Review, which was recommended by the Review.

While not in scope for evaluation, two further Review recommendations serve as important context to be considered through the design and conduct of our current evaluation:

- **Recommendation 8. Strengthen compliance and enforcement:** In instances where WGEA names employers as non-compliant (section 19D of the Act), 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).
- **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 Review five years from the date of any legislative changes commenced.

About this evaluation | This report

This evaluation report builds on the baseline report and evaluation framework to monitor early impacts of the reforms and to understand the relationship between the reforms, WGEA’s levers of change and the pace of progress to gender equality.

The purpose of this report

In 2025, Deloitte Access Economics produced two documents as part of Phase 1:

- **an evaluation framework**, which outlined a roadmap for the evaluation, including introducing key frameworks such as:
 - The Theory of Change, which seeks to demonstrate the potential amplifying impact of the reforms on WGEA’s ability to drive accelerated change.
 - The [ADKAR framework](#), which conceptualises and tracks how employers move through change related to gender equality.
- **a baseline report**, which considered workplace gender equality *before* the reforms were implemented and the impacts of Reforms 1-3 in the period immediately after. The baseline report included a set of [evaluation questions](#) that were used to guide this Phase 2 monitoring report.

This Phase 2 monitoring report builds on the baseline report and the evaluation framework to consider the early impacts of Reforms 1-3 (implemented 2023-24), as well as how employers are preparing for Reform 4 (to be implemented in April 2026). The report occurs at an early stage of implementation with Reforms 1-3 having been legislated for two years. Reform 4 (target selection and achievement) has not yet been implemented as of the publication of this report and data collected concerns preparation for implementation.

This report assesses progress against intended outcomes, emerging impacts and the relationship between WGEA, recent reforms to the WGE Act, and Australian workplaces.

The diagram on the following page provides a timeline of the key events and data collection periods for this report.

Data used in this report

This report presents data and analysis from the 2020-21 to 2024-25 WGEA Gender Equality reporting, WGEA internal data, publicly available data and data collected through an employer survey with over 400 responses, focus groups with employers, peak bodies and industry groups held in late 2025, interviews with WGEA staff and a targeted desktop review. **The analytical approach links data across employers over time, and econometrics has been used to analyse the impacts of the reforms on employer actions and outcomes.** Appendices D-E include more detail.

Navigating this report

This report comprises three substantive sections:

Dashboard: The dashboard provides key data used throughout the report. They are split into three specific sections: 1) tracking the implementation of the reforms, 2) tracking actions employers have taken as a result of the reforms, and 3) outcomes to date.

Key findings: The second section sets out key findings and supporting analysis. This section is structured to align to the ADKAR framework created in the baseline report. It provides analysis of all data sources across the key evaluation questions. The section also includes opportunities for WGEA to amplify its levers of change based on observations derived through the evaluation process.

Conclusion: This section looks at the implications of this report and sets out the appendices which contain further detail.

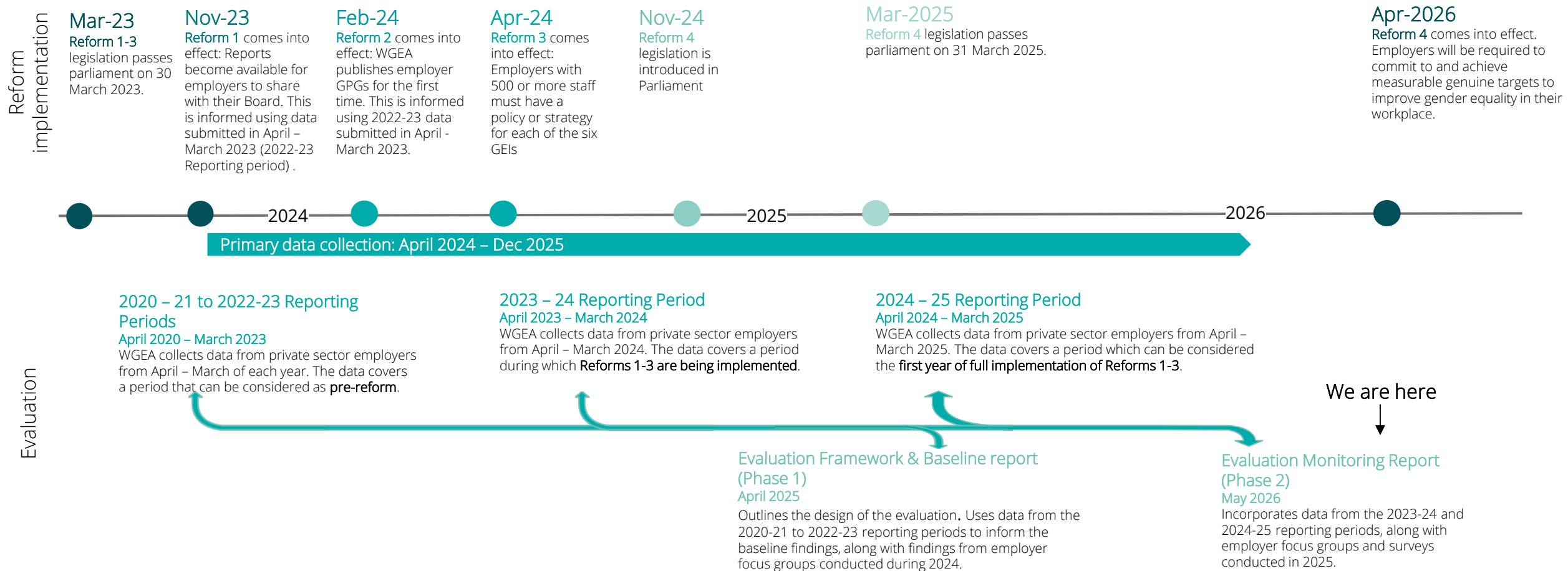
Table 1.1: List of Appendices

Appendix	Title
Appendix A	WGEA Reforms and Levers in scope of this evaluation
Appendix B	The ADKAR model
Appendix C	Evaluation questions and indicators
Appendix D	Data matrix and primary research tools
Appendix E	Approach to quantifying the impact of the reforms
Appendix F	Results
Appendix G	Measuring change
Appendix H	Organisation capability and motivation matrix

About this evaluation | WGEA reform implementation and activity timeline

This timeline provides an overview of key legislative and reform implementation dates, and timeline for evaluation activities.

Figure 1.1: WGEA reform and evaluation timeline



Abbreviations

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.
DREs	Designated Relevant Employers. Reporting employers with 500 or more employees.
GEI	Gender Equality Indicator. Indicators that can quantify and measure gender gaps and progress towards gender equality.
GPG	Gender Pay Gap
KMP	Key management personnel
WGEA	Workplace Gender Equality Agency
WGE Act	Workplace Gender Equality Act 2012. A key aim of the WGE Act is to promote and improve gender equality in employment.

Glossary

Terminology	Definition
Alignment with reform	This report refers to 'alignment' with reforms where an employer is not required to comply (see 'compliance' below) with the reform but does so anyway. This may be either when the employer is not the subject of the reform i.e., they are not a relevant employer (see below), or the reform has not yet been legislated.
Compliance	Compliance means meeting legislative obligations under the Workplace Gender Equality Act 2012. This is that registered relevant employers must lodge an annual Gender Equality Report with WGEA and meet all compliance requirements .
Equal pay	Equal pay is where employees are paid the same for performing the same work or different work of equal or comparable value. This is not the same as the gender pay gap. *
Gender pay gap	A measure of how the contribution of men and women in the workforce is valued. This is usually expressed as a percentage or dollar figure to show the difference between the earnings of women and men. WGEA calculates the gender pay gap including total remuneration, part time and casual employees, whereas the ABS calculates it using the full-time weekly base salary, and excludes overtime, pay that is salary sacrificed, superannuation, as well as junior and part-time employees.
Gender	A social construct distinct from sex. There is a spectrum of gender identities, expressions and experiences that fall outside of the traditional gender binary. Gender is also not static; it exists along a continuum and can change over time.
Gender equality	People of all genders are given equal treatment, such as resources or opportunities.
Gender Equality Standards	The Workplace Gender Equality (Gender Equality Standards) Instrument 2023 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. *
Levers of change	Activities or actions that directly drive and accelerate change.

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

1. Executive summary

Executive Summary

The Phase 2 report suggests that, in the early stages of implementation, reforms to the WGE Act are supporting employers to accelerate progress towards workplace gender equality.

Implementation

In the first year of full implementation of Reforms 1-3, employers are largely fulfilling their obligations. This is supported by WGEA, with WGEA data indicating that most employers fulfill the requirements of Reform 1. As of March 2026, 95 per cent of employers had generated their Executive Summary report and 70 per cent had generated their Industry Benchmark Report. While this does not necessarily guarantee these reports are being provided to governing bodies it reflects a substantial increase in report generation compared to pre-reform levels. 40 per cent of surveyed employees found sharing these reports has led to a greater awareness of gender equality issues in leadership, suggesting broad fulfillment of Reform 1 obligations.

Reform 2, the publication of gender pay gaps, does not require additional action from employers beyond annual mandatory reporting to WGEA; but non-compliance would be evident in organisations not reporting to WGEA. While a small number of focus group participants expressed concerns that other employers may deliberately not comply with reporting requirements such that their gender pay gaps would not be publicly listed, this does not appear to be widespread in the data.

Reform 3, arguably the reform that requires the most effort or change from employers (excluding Reform 4, which is yet to formally bind employers at the time of this evaluation), has seen DREs with policies or strategies across all six Gender Equality Indicators increase to 58 per cent in 2024-25, up from 15 per cent as recorded in the baseline report.

Reform 4, target selection and achievement, is yet to formally bind employers at the time of this evaluation. It is likely that employers will require additional and ongoing support from WGEA when requirements set in. The survey of employers for this evaluation found that a third of respondents are unsure of their designated relevant employer status. This led to immediate action by WGEA to support DREs in understanding their requirements and status. While employers that have accessed WGEA supports report positive experiences, a number of employers have not accessed WGEA supports at all and some DREs remain concerned about their ability to achieve targets over the relevant timeframes.

Awareness

The first set of reforms have amplified WGEA's levers of change by driving awareness and transparency, particularly in relation to the gender pay gap. One of the emerging outcomes of the first stage of reforms is greater transparency among key stakeholders, bringing greater system-wide awareness to issues of gender equality. Through Reform 2, actors in the system like media organisations and workplace employees now have access to further employer level data traditionally collected and held by WGEA, amplifying the ability of these groups to act as agents of change with industries and individual employers. Interestingly, employer survey respondents consider Reform 1 to be more important for leadership awareness of gender equality issues than Reform 2, highlighting the strength of the package of reforms for influencing different stakeholders in the ecosystem.

Desire

Evidence suggests that increased awareness and transparency generated by the reforms is driving further desire for change within employers. The baseline report found that extrinsic drivers were strong motivators for change, such as the new public nature of gender pay gap reporting and the potential for media reporting or employee reactions. In contrast, the evaluation survey informing this (Phase 2) report identifies that intrinsic drivers have become more important over time with over half of respondents reporting personal beliefs as a driving motivator to change. Intrinsic drivers of motivation are more likely to lead to engagement with WGEA and subsequent progress toward accelerated change. However, buy-in from leadership remains critical for driving this change, and less than 30 per cent of survey respondents reported having an engaged and interested leadership in gender equality issues.

Motivation to implement Reform 4 is mixed. Most employers recognise that targets will positively impact their gender equality outcomes, they also report facing challenges in implementation and timeframes. WGEA interviews also highlighted the significant investment in working with employers to understand the reforms and to build motivation by addressing concerns such as not having appropriate targets to select.

Executive Summary

The introduction of target selection and achievement represents a fundamental shift in WGEA's role and the levers of change required to support employers to achieve outcomes.

Knowledge

Many employers are seeking greater knowledge about the drivers of gender inequality and their context, including through using WGEA resources. This also includes greater consultation with employees. However, for some there is a disconnect between wanting to understand drivers of gender equality in general and their specific context or drivers. WGEA interviews emphasised how important knowledge in context is for employers to take meaningful action that will achieve outcomes. This can be frustrating for employers with limited resources or capability, including data literacy, who may be looking for a generalised roadmap of actions. The WGEA Action Planning Tool is a resource here that could meet the needs of some of these employers, but is used far less than other compliance focused resources and did not have strong recognition among employers. It appears that while most WGEA resources are able to help employers identify and understand where action needs to be taken, they fall short in teaching them how to accelerate progress within their context. WGEA resources that do teach employers about their context, such as the direct advisory services, are more limited and resource constrained.

Box: Novel analysis undertaken for this report to assess actions and outcomes

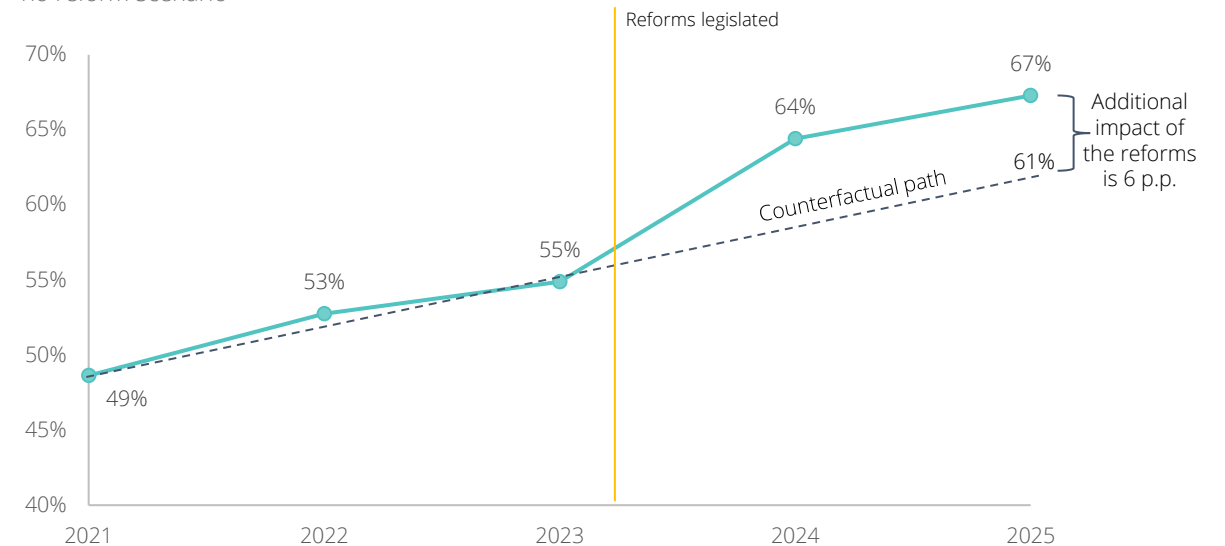
Novel analysis was undertaken for this evaluation to assess whether the reforms have contributed to an acceleration in action-taking, such as undertaking a remuneration gap analysis, and outcomes, such as the gender pay gap, workforce composition and board representation. WGEA employer data was linked over time to create a sub-sample of nearly 2,000 employers with sufficient data available in each year and a small number of pre- and post-reform years of data. The analysis utilised econometric techniques including an interrupted time series model to identify trend breaks coinciding with reform implementation, and a difference-in-differences design exploiting size-based variation to isolate the marginal effect of mandatory policy requirements (i.e., on employers with 500+ employees). Notably, the analysis is indicative only, due to limitations such as no available comparison group of untreated employers (i.e., data is not available for employers not impacted by the reforms).

This issue may be partially addressed through the introduction of targets in Reform 4. For these DREs, the need to achieve or make progress against targets is likely to drive better understanding about what achievable change and meaningful actions are. This is reflected in employer preparation for Reform 4, where the top five actions include building knowledge or consultation.

Ability and action

The reforms have had a clear impact on some employers accelerating the rate at which they undertake some actions. These include actions that focus on building knowledge, such as undertaking a remuneration gap analysis, where there is an estimated 6.0 percentage point increase in the share of employers undertaking that action in 2024-25 relative to an estimated no reform counterfactual (Chart i).

Chart i: Share of employers undertaking remuneration gap analysis under the observed and counterfactual no reform scenario



Source: Deloitte Access Economics (2026) using data from WGEA.

Executive Summary

As the reforms continue to be implemented and employers respond and become more mature, future data will be able to demonstrate the outcomes and impact of this phase of work.

Ability and action (cont.)

There is also evidence that more employers are taking actions targeted at generating progress such as strategies to promote gender equality (11.1 percentage point increase) and supporting employees with caring responsibilities (5.5 percentage point increase). Employers are also 8.5 percentage points more likely to have taken action as a result of a remuneration gap analysis relative to a no-reform counterfactual. These actions are likely to represent and lead to accelerated progress and impacts. This is supported by the finding that survey respondents who indicated their organisation was 'taking action' are much more likely to report impacts as a result of the reforms, and critically, 68 per cent of surveyed employers reported taking at least one action in response to the introduction of the reforms.

Outcomes

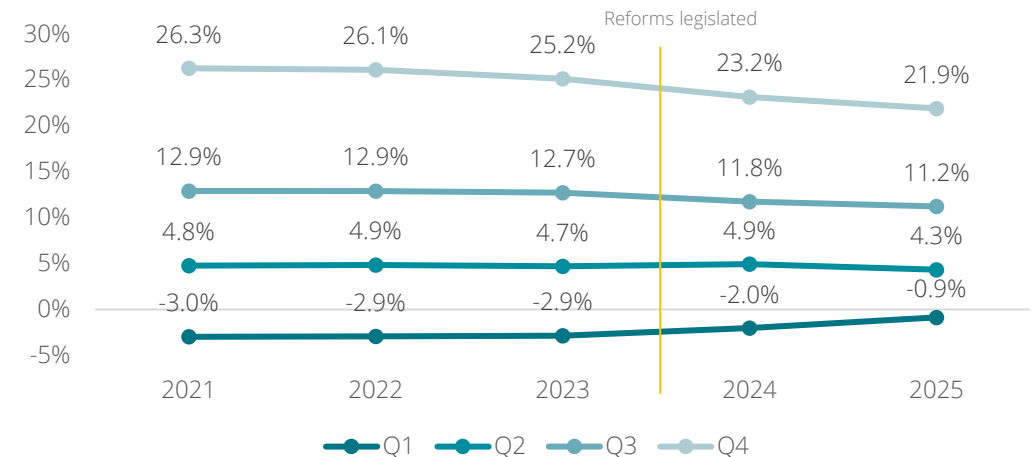
The analysis finds that, in aggregate, the reforms are yet to accelerate progress towards gender equality across metrics such as the gender pay gap and gender representation across the workforce. However, with only a year having passed since full implementation of the first three reforms, it is unsurprising that no significant shift in gender equality outcomes are observable at the aggregate level.

Further sub-sample analysis finds evidence that the reforms have accelerated progress for employers with higher pre-reform gender pay gaps (see Chart ii). That is, employers in the top quartile of the total remuneration gender pay gap (those with the largest gaps favoring men) have improved at a faster rate than prior to the introduction of the reforms. However, these employers also have more room to improve, indicating that the early impact of the reforms has been to narrow the gap between the most and least progressed employers. These employers were already undertaking actions at a relatively higher rate than other employers pre-reform, suggesting that they may now be undertaking action in a way more likely to translate into an acceleration in progress towards gender equality.

Employers with the lowest gender pay gaps (those favoring women) have also accelerated towards parity after the introduction of the reforms (Chart ii). In addition, these employers (and those in female-dominated industries in general) are among those that have increased their action taking post-reform by most. This suggests increased attention on gender equality in areas where it was previously less of a priority.

Over time, further datapoints will be able to substantiate these trends and determine if additional outcomes are realised following increased actions by employers, including through targets.

Chart ii: Median total remuneration pay gap by quartile over time



Source: Deloitte Access Economics (2026) using data from WGEA.

Note: Q1 represents the average of employers with the lowest 25 per cent of GPGs, increasing with Q4 representing employers with the highest 25 per cent of GPGs. Those in Q1 have GPGs that favour women.

Executive Summary

This monitoring report suggests that change is tracking as expected, moving from awareness and desire to knowledge and ability.

Progress against the evaluation framework (which employs the ADKAR model to incrementally map how employers move from awareness, through to understanding, capability growth and, ultimately, change) suggests that employers need to move through change as in [Appendix B](#). The program logic outlines a set of short, medium and long term outcomes based on the ADKAR framework. Figure iii presents an excerpt of the program logic, mapped to the evaluation and the implementation of reforms, for assessing progress at this stage in the evaluation. Early evidence suggests Reforms 1-3 and WGEA's **levers of change are supporting progress towards workplace gender equality**, and that the introduction of Reform 4 will fundamentally shift levers of change and compliance with the Act towards accelerated progress. Looking beyond headline indicators like the gender pay gap, the early results of this evaluation suggest these **changes will, in time, drive meaningful differences to the workplace experiences** of Australians.

Figure iii: Visual progress against outcomes, using program logic excerpt

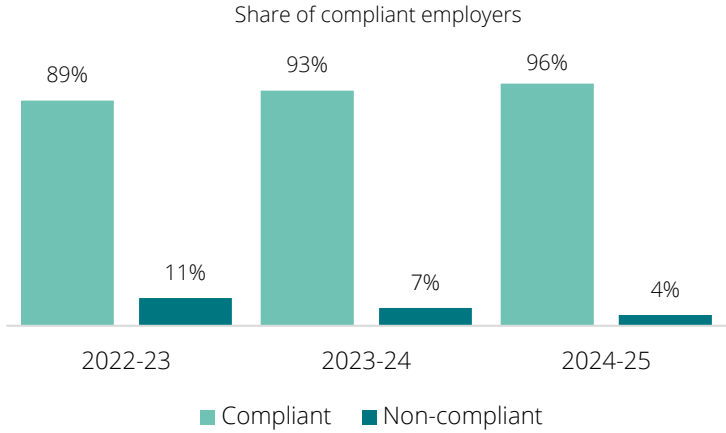
<p><i>Program logic outcomes: journey across all employers:</i></p>	<p><i>Short term outcomes</i></p> <p>Awareness and desire</p> <ul style="list-style-type: none"> • More employers understand how to fulfill reform requirements • More employers are engaged with issues of gender equality in their organisations • Employers have greater confidence and ambition around making change • More employers understand drivers of gender inequality and what to do about them 	<p><i>Medium term outcomes</i></p> <p>Action</p> <ul style="list-style-type: none"> • Employers take more action in their contexts • Employers become more mature in their approach to gender equality • Employers develop more comprehensive and better quality strategies/policies 	<p><i>Long term outcomes</i></p> <p>Outcomes</p> <ul style="list-style-type: none"> • Headline gender equality indicators improve over time • Performance against gender equality indicators improves over time, including increased pace of change against targets • An increasing share of employers demonstrate progress against gender equality indicators year on year
<p><i>Expected observations in this report</i></p>	<ul style="list-style-type: none"> • Short term outcomes are anticipated to be seen for Reforms 1-3 through this report. • No outcomes are anticipated to be seen for Reform 4 at this stage. 	<ul style="list-style-type: none"> • Some medium term outcomes may be seen for Reforms 1-3, likely from organisations with existing awareness/desire 	<ul style="list-style-type: none"> • Long term outcomes are not expected to be observed for Reforms 1-3, or Reform 4.
<p><i>Expectations alignment</i></p>	<p>On track</p> <ul style="list-style-type: none"> • More employers understand and are confident with how to be compliant with Reforms 1-3. • For Reform 4, some employers are already preparing including through taking action around building understanding. 	<p>On track +</p> <ul style="list-style-type: none"> • More employers are taking more actions in their contexts. This includes building knowledge, which should support maturity and quality in further actions. 	<p>On track +</p> <ul style="list-style-type: none"> • Long term outcomes are not observed in this report in aggregate. • There is some evidence that organisations with the highest pay gaps have seen accelerated pace of change in outcomes.

2. Dashboard

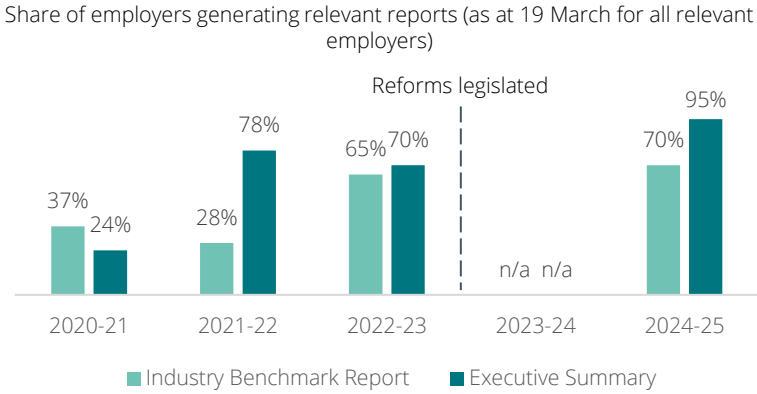
Dashboard 1 | Reform implementation

Note: Results across this page are based on all employers (N = 30,048 employer-year observations). Due to a change in reporting unit from submission group to relevant employer, results are not directly comparable across time.

There has been an increase in the share of employers compliant with the Act, suggesting the reforms has not resulted in widespread non-compliance

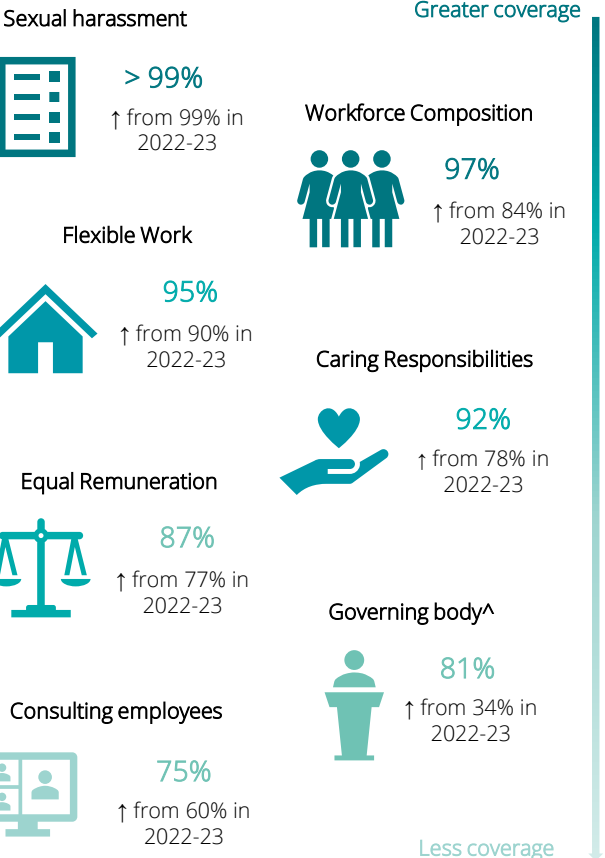


Report generation rates have increased in the reform period suggesting that most employers are providing the required report to their board or governing body

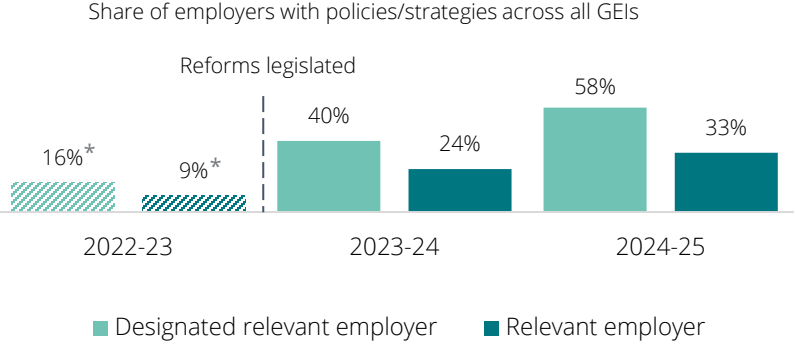


Consultation, governing bodies and equal remuneration are the key outstanding areas of strategy/policy creation for employers

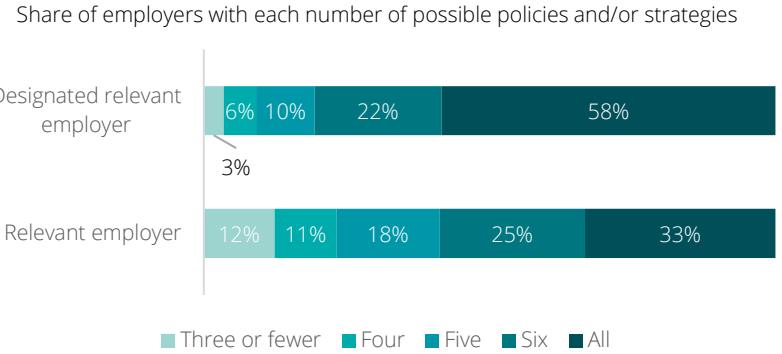
Share of designated relevant employers (500+ employees) with policies/strategies across each GEI



More than half (58%) of DREs have policies/strategies for all GEIs, with the share rising over time



More than half of DREs already have the seven required policies or strategies required by the reform, with evidence of a spillover in action to relevant employers



* Figure differs from the baseline report due to changes in how policies and strategies for organisations without a governing body apply and due to changes from submission group to employer level reporting.

Note: GEI 4 has two aspects requiring policies/strategies. This means that there are 7 policies/strategies required across 6 GEIs.

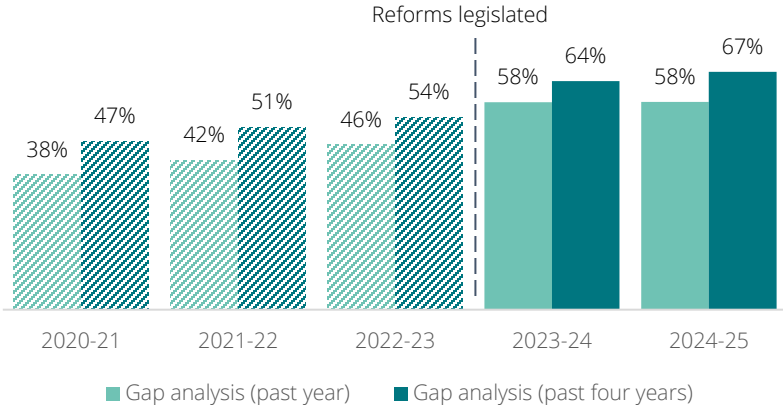
Note: Only DREs are considered due to Reform 3 only applying to them. In addition, proportions are not directly comparable across years due to the change from submission group to employer level reporting

Dashboard 2 | Actions tracking

Note: Results across this page are based on a constant sample of employers between 2020-21 and 2024-25 (N = 9,910 employer-year observations) and, as such, results may differ from other publications but are comparable across time.

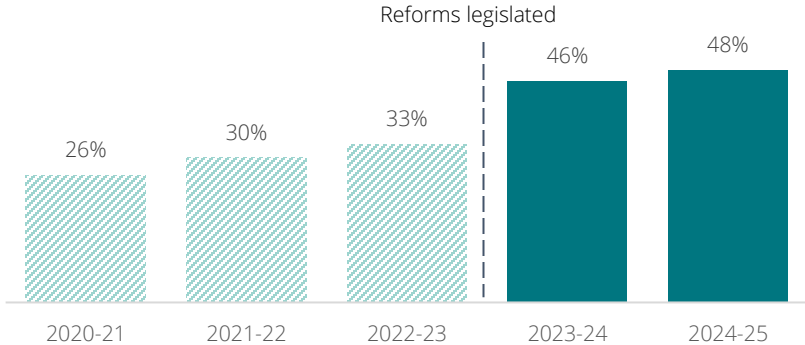
More employers are conducting analysis to understand their gender pay gap each year as a result of the reforms

Share of employers undertaking remuneration gap analysis



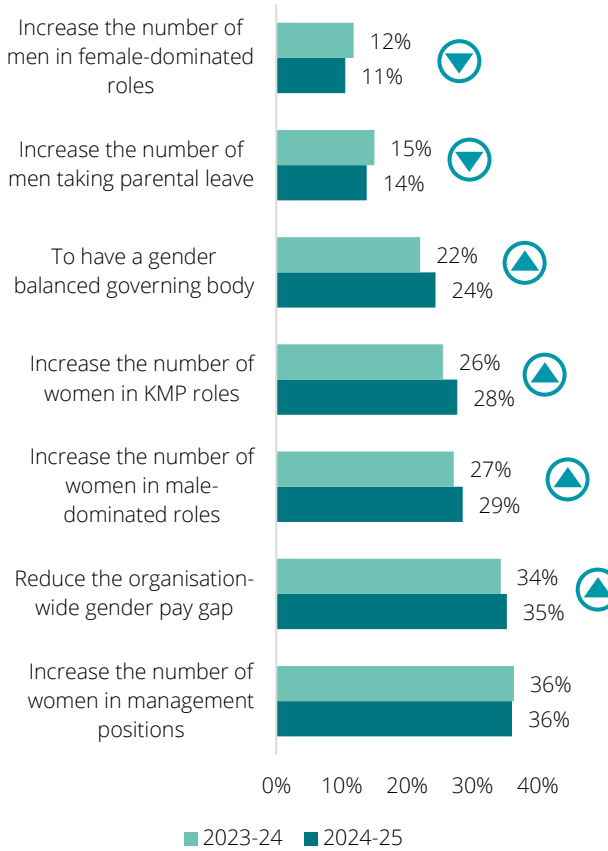
Analysis is translating into action with more employers taking action after conducting pay gap analysis

Share of employers undertaking action after undertaking remuneration gap analysis



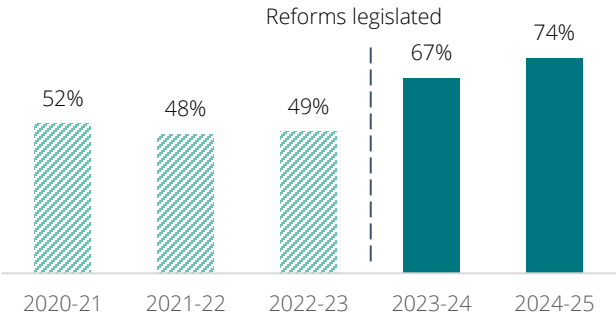
Slightly more employers have set targets than in 2023-24, with increasing the number of women in management positions being the most popular target

Share of DREs setting targets



There has been a sharp increase in the share of employers consulting with employees on issues of gender equality

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



Employers who take action after remuneration analysis are most likely to act by identifying causes of gender pay gaps, and reporting analysis to their executive.

Share of employers who have taken certain actions (out of total employers who took action at all)

Developed a workforce strategy	Conducted a gender-based job evaluation process	Reported pay gap metrics to all employees	Corrected like-for-like gaps	Reported pay gap metrics to the executive
19% - new variable in 2024-25	22%, an increase from 4% in 2023-24	24%, an increase from 8% in 2023-24	40%, an increase from 36% in 2023-24	50%, an increase from 31% in 2023-24
Created a pay equity strategy or action plan	Reviewed talent acquisition processes	Reviewed remuneration decision-making	Reported pay gap metrics to governing body	Identified cause/s of the gaps
21%, an increase from 8% in 2023-24	22% - new variable in 2024-25	37%, an increase from 32% in 2023-24	41%, an increase from 22% in 2023-24	52%, an increase from 37% in 2023-24

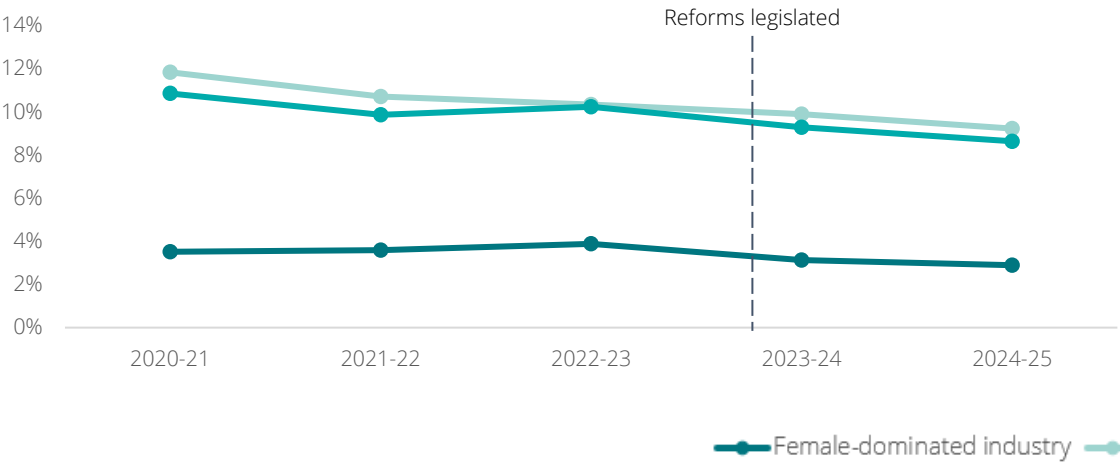
Note: Icons represents where there has been an increase or decrease in the 2024-25 reporting period from the 2023-2024 reporting period.

Dashboard 3 | Outcomes tracking

Note: Results across this page are based on a constant sample of employers between 2020-21 and 2024-25 (N = 9,910 employer-year observations) and, as such, results may differ from other publications but are comparable across time.

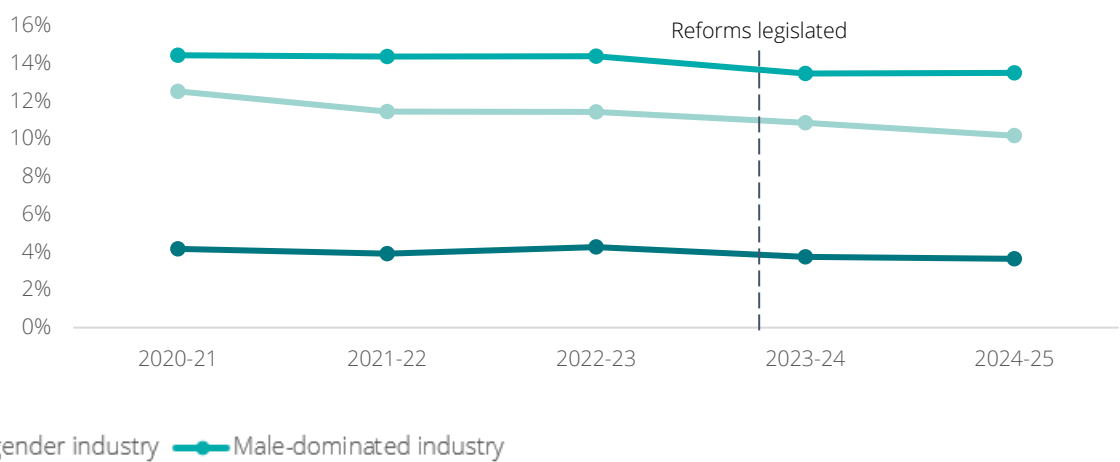
Base salary gaps observed in the baseline across all industries are expected to reduce due to the reforms, with early evidence that employers with higher gaps are improving faster due to the reforms

Median base salary gender pay gap, by industry



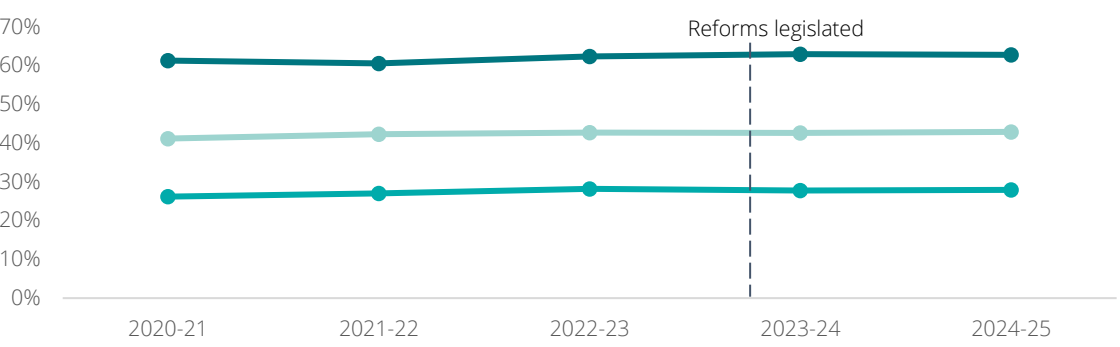
Total remuneration gaps observed in the baseline are expected to reduce due to the reforms, with early evidence that employers with higher gaps are improving faster due to the reforms

Median total remuneration gender pay gap, by industry



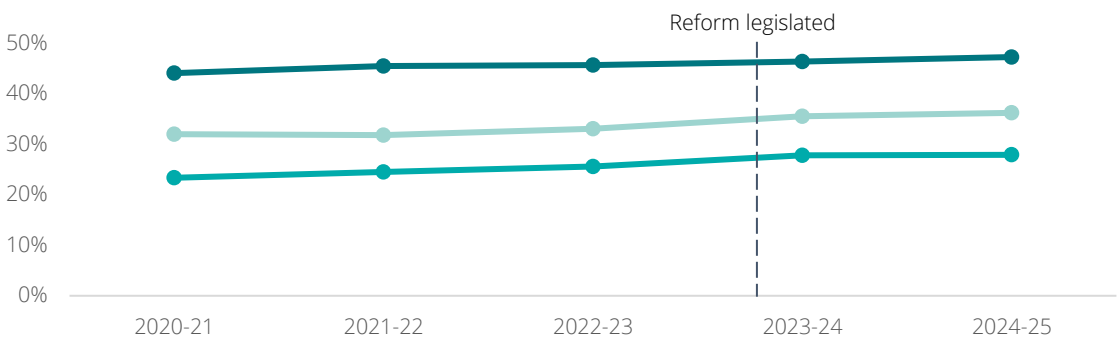
Women's share of manager roles by industry group is highest for female-dominated industries, with male-dominated industries lagging. There is limited early evidence that the reform have reduced gaps.

Share of women in manager roles, by industry



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

Share of women in board positions, by industry



Note: Industries are classified based on the gender share of its workforce. Where 60% or more employees are male, an industry is 'male-dominated'. Where 60% or more employees are female, an industry is classified as 'female-dominated'. Mixed-gender industries are those with between 40% and 60% male and female representation. The assessment is constant across time based on pre-reform outcomes so that changes are based on changes within groups rather than a change in the composition of the groups.

3. Key findings

Implementation (1/4)

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

The proportion of employers meeting Reform 1-3 obligations is increasing

There are positive, wide-spread indications of employers meeting reform obligations. For example, a survey of 1,071 employers fielded by WGEA found that 91 per cent of employers are confident that they understand their compliance requirements, and 57 per cent agree that they have been adequately advised of changes to requirements.

Reform 1: Employers must share their WGEA Executive Summary and Industry Benchmark Report with their board

Focus groups suggested that this reform has been relatively easy for employers to implement, including that it was standard practice for a number of consulted employers pre-reform. WGEA data suggested that, as of 19 March 2026, 70 per cent of employers have generated their Industry Benchmark Report, and 95 per cent have generated their Executive Summary (Chart 3.1). While this does not necessarily guarantee these reports are being provided to governing bodies it reflects a substantial increase in report generation compared to pre-reform levels. This change suggests broad fulfillment of Reform 1 obligations.

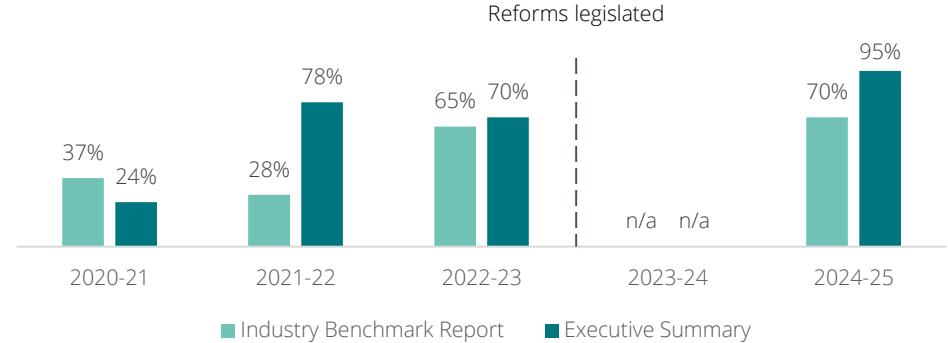
Reform 2: WGEA publishes gender pay gap information at an employer level as an overall figure and by quartile

This reform has been implemented as intended with no additional requirements from employers.

Reform 3: Employers are required to have policies or strategies that cover all six gender equality indicators

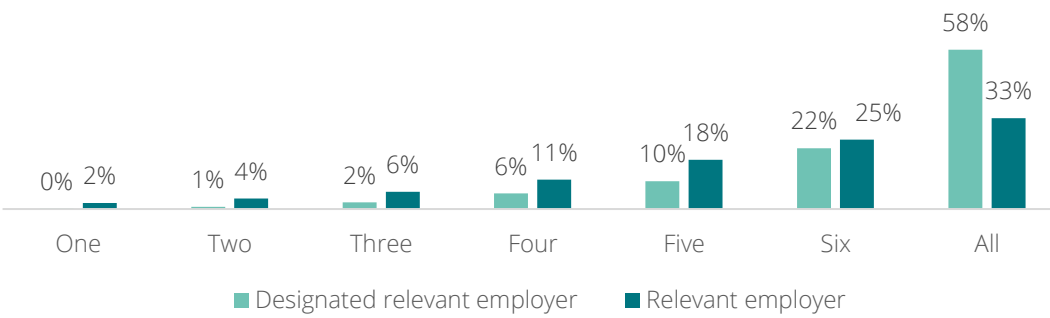
The baseline report found that 15 per cent of DREs had all policies/strategies required under Reform 3, which has grown to 58 per cent for 2024-25. Pre-reform, larger employers were more likely to have policies or strategies across each gender equality indicators than smaller employers (9 per cent versus 17 per cent) and this trend has continued, though smaller employers and relevant employers have also seen a rise in the number of gender equality indicators with a strategy or policy (as per Chart 3.2).

Chart 3.1: Share of employers generating relevant reports (as at 19 March 2026)



Note: Due to a change in how report generation and downloads are tracked, data from the 2023-24 reporting period is unavailable and downloads from 2024-25 are not directly compared to pre-reform values.
Source: Workplace Gender Equality Agency (2026)

Chart 3.2: Share of employers with specific numbers of policies and strategy, 2024-25



Source: Deloitte Access Economics (2026) using WGEA data.

Implementation (2/4)

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

Implementing the reforms has not had a negative impact on the overall reporting compliance, despite a small number of concerns from external stakeholders about deliberate non-reporting to avoid pay gap publication

According to WGEA data, compliance has steadily increased. The 2023-24 reporting period saw an 89 per cent compliance rate in 2022-23, which rose to 93 per cent compliance rate in 2023-24 and a 97.5 per cent compliance rate in 2024-25. Changes to the level at which employers report to WGEA (from submission group to relevant employers) means that compliance rates are also not directly comparable pre- and post- reform. However, the sustained increase in reporting compliance rates suggest that implementing the reforms has not affected reporting engagement from employers.

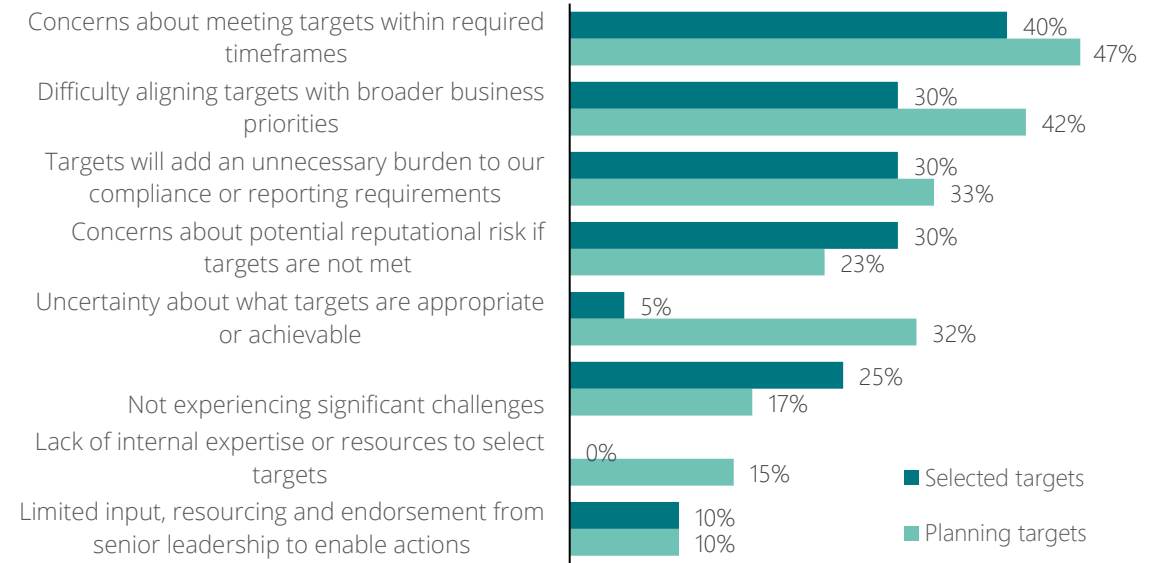
A small number of employers suggested in focus groups that some (other) employers would deliberately not report to WGEA so that their pay gaps would not be published. This appears to be a perception, or to reflect a small proportion of employer behaviour. What this does suggest, is that for some employers, attention and scrutiny of 'high' gender pay gaps would be more damaging than non-compliance (see page 27 for more on motivation). It also demonstrates the awareness that the publication of gender pay gaps draws to employer behaviour (see page 24 for more on awareness).

It is likely that employers will require additional and ongoing support from WGEA to comply with Reform 4 (target selection and achievement)

Over half of DREs in the evaluation survey report taking pre-emptive action around selecting targets (with 47 per cent planning which targets to select and 15 per cent having already selected targets by October 2025, the time of the survey). Only 17 per cent were unaware of their obligations, and the rest were aware but had not yet commenced action. However, four of five employers report in the evaluation survey that they are facing challenges in selecting gender equality targets (see Chart 3.3 for specific challenges reported). In the survey and focus groups, employers who feel they are successfully implementing gender equality actions and seeing outcomes report having limited options to choose from.

This is in contrast to WGEA interviews and guidance which shows that employers have a wide range of actions available to them and that employers that have implemented more action-based targets will be better placed to progress numerical targets.

Chart 3.3: What challenges, if any, does your organisation face in relation to selecting gender equality targets from the WGEA menu?



Source: Deloitte Access Economics (2026) using evaluation survey data.

Employers facing challenges in selecting gender equality targets

"Large organisations are limited in which targets they can select as many of them have been doing many of the targets, or have achieved them previously. They are not ambitious or intersectional with other diversity dimensions. D&I is under attack, and we are creating a further divide by only focusing on Gender." – Evaluation survey

Implementation (3/4)

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

The first set of reforms amplified WGEA's levers of change by driving awareness and transparency, particularly in relation to the gender pay gap.

Reforms 1-3 have brought more awareness and transparency to issues of gender equality in the workplace, increasing WGEA's power and influence to create impact. This evaluation conceptualises a of change that illustrates the complex system dynamics around gender equality actions and outcomes, in which WGEA plays a role. Through Reform 2, other actors in the system like the **media and employees** have had access to further information and data traditionally collected and held by WGEA. This means that the WGEA dataset can be amplified as a lever of change by expanding access to other system actors. This has most clearly been seen in this evaluation through employers' mentions of the media, and employee, and C-suite responses to gender pay gap publication. Board and C-suite attention to gender pay gap and gender equality issues has also been driven by Reform 1. This is in line with how stakeholders view WGEA, with raising awareness of gender equality issues (56%) and publishing gender equality information (51%) respectively the second and third most common evaluation survey responses to how WGEA's key function is viewed, following monitoring and enforcing compliance (57%). It remains to be seen how sustained the increased interest and awareness in gender pay gap data will be.

The second phase of reform, the introduction of target selection and achievement, represents a fundamental shift to WGEA's role and the levers of change required to support employers – a shift from monitoring and enforcing compliance, to supporting employers to know how to act and to achieve outcomes.

WGEA has adapted its levers of change to support DREs to respond and comply with Reform 4; however, there are early indications that employers require significant support to **achieve targets** or make meaningful progress. On the other hand, as the Reform 4 only applies to large employers with 500+ employees it is targeted at those employers better able to access expertise. The evaluation survey found that a third of respondents are unsure of their DRE status, which led to immediate action by WGEA to support DREs in understanding their requirements and status, including through targeted communications. WGEA adapted traditional levers of change to support employers around selecting targets, such as offering new masterclass offerings. Satisfaction with this offering is high, with 82 per cent of those attending 'Selecting Targets for Gender Equality' being satisfied or very satisfied with the masterclass.

"The relevance [of Reform 2] is keeping it [gender equality/pay gap] in the news. If nothing else, organisations care about perceptions and market, and it fits that purpose." – Focus groups

Impacts of media

"Targets are now the strongest lever for change. It's only a quarter of employers but that requirement to deliver an **outcome** and **make progress** is the largest change." – Staff interview

Achieving targets

Chart 3.5: What do you view as WGEA's primary function? (Select up to 3)



Source: Deloitte Access Economics (2026) using evaluation survey data.

Implementation (4/4)

EQ3 | Are the reforms cost effective?

In this early implementation period, it is too early to determine the cost-effectiveness of reforms as outcomes are not yet fully realised. The following insights relate to perceptions of costs, resource prioritisation and opportunity costs for employers.

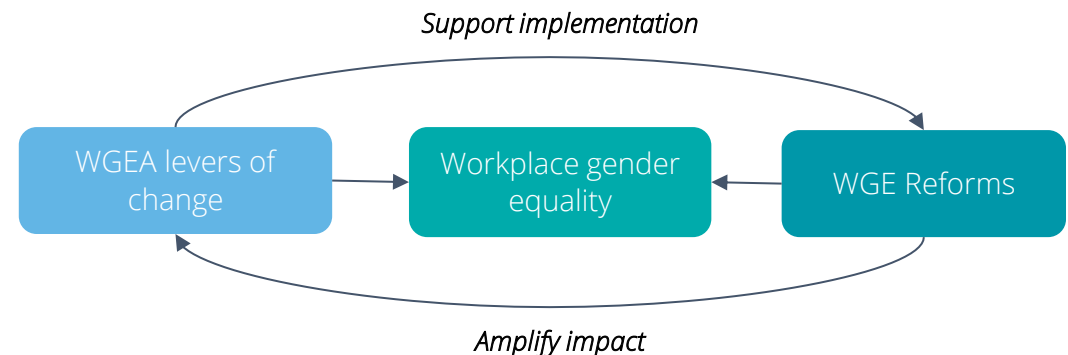
A number of employers raised concerns about the time and resources needed to report to WGEA and the impact on their ability to invest in other actions.

As reported in the Baseline Report, employers continue to raise challenges in relation to effort required to report to WGEA and comply with the WGE Act. In the evaluation survey the highest reported impact or challenge of the reforms was an **increased time or resources spent on compliance** (55 per cent of all responses). Some employers suggested that as new requirements are added and the reporting format changes, more time must be spent to update processes. These changes occur for a variety of reasons including the reforms, but also through WGEA responding to feedback and as part of continuous quality improvement measures. This suggests that while the burden on employers should be considered, WGEA's responses have aimed to reduce complexity and respond to feedback where possible. On the other hand, an employer survey fielded by WGEA finds that the time taken to complete annual report is modest, with 64% of respondents taking an average of 40 or less hours to report.

The more significant increase in investment required from employers is likely related to direct action to progress gender equality outcomes (as distinct from WGEA reporting). For example, the evaluation survey found that 42 per cent of employers report increased time spent on actions related to progressing gender equality. The increase in time spent was highest for DREs with 19 per cent reporting a significant increase compared to only 5 per cent of relevant employers reporting the same level of impact. This result aligns with the practical impact of the reforms which have a minimal consequence for reporting compliance but implicitly require extra work from DREs through analysis, planning, implementation, measurements and communication of targets over the coming cycle. As Reform 4 is yet to be fully implemented, the evaluation has not assessed the value or effectiveness of the associated investment from employers.



Figure 3.1: Illustrative representation of impact



Source: Deloitte Access Economics (2026).

Awareness (1/2)

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

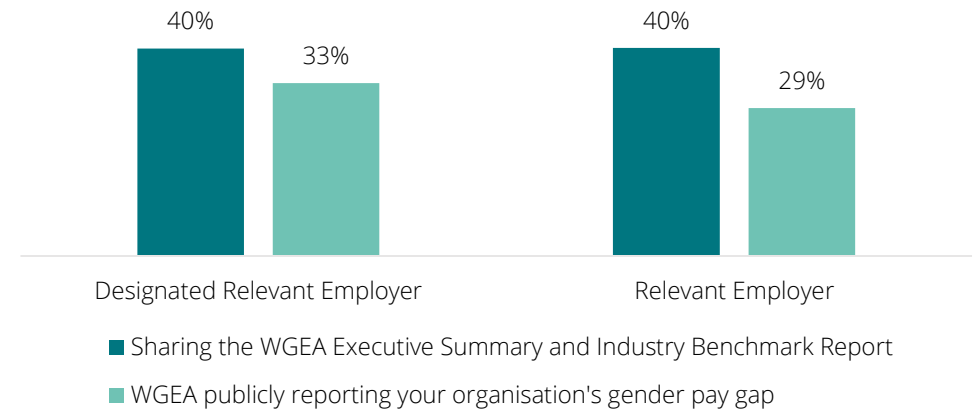
The reforms are increasing awareness within organisations at the leadership level, while external forces continue to play a role within broader organisations' levels of awareness.

In the Baseline Report, it was observed that Reform 2 was having the greatest impact in contributing to an organisation's awareness of gender inequality, specifically within leadership. Survey responses indicate that Reform 2 is still having a positive impact, however it has been overtaken by Reform 1.

In the evaluation survey, 40 per cent of respondents indicated that the requirement to share the WGEA Executive Summary and Industry Benchmark Report with the board/governing body in the organisation has led to a greater awareness of gender equality issues among leadership. This is compared to 30 per cent who indicated the public reporting of their organisation's gender pay gap has had the same impact. While this shows that both reforms are increasing leadership awareness of gender equality, these responses suggest that the **information contained within both the Executive Summary and Industry Benchmark Report play a greater role in promoting awareness for organisational leadership than gender pay gap publication**. This could potentially be because gender pay gap publishing has raised awareness within employers, but senior executives are now looking for the level of detail contained within the Executive Summary and Industry Benchmark Report to understand drivers and impact. On the other hand, it may also suggest that the salience of gender pay gap publication in isolation, in relative terms, has declined over time.

Employers in focus groups remarked that the requirement to share these documents with their boards/governing body has had largely positive results. Employers shared that it has allowed them to bring issues of gender inequality to the attention of senior executives. The perceived effectiveness of the reforms in raising awareness differs across industries. For example, a higher portion of respondents who indicated that Reform 1 has led to a greater awareness among leadership came from male-dominated industries (48%). Awareness is the first step in the ADKAR framework, so it is to be expected at this point in the evaluation that many organisations are still building their awareness of gender equality in their workplace and that this step in the framework will see the largest impact.

Chart 3.6: Share of responses which indicate that the reforms have led to a greater awareness of gender equality issues among leadership



Source: Deloitte Access Economics (2026) using evaluation survey data.

Awareness of gender inequality

"[We] looked at our competition, to see what they are doing and effectively, and what [to] extent we believe that we can move the needle." – Focus group participant

Awareness (2/2)

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

Data collection and accessibility continues to drive awareness.

The Baseline Report observed that **data drives awareness**. This still appears to be the case, with employers dedicating time and resources to collect data within their organisation. While the reforms themselves do not directly make extra data available, they drive an increase in data literacy within organisations, particularly with regards to gender equality. One-in-four organisations indicated that because of the reforms, they have undertaken a detailed gender pay gap analysis. Further, over half (53%) of respondents indicated that they are collecting and analysing workforce data to identify gaps for target selection and achievement. This focus on data collection within organisations contributes to a greater understanding of gender equality within organisations (see also [Knowledge](#)); as organisations attempt to explain or understand the status of gender equality within their organisation, they need more insight into the current status quo.

As the reforms are still relatively new, this is to be expected. As organisations move along the AKDAR framework, it is anticipated that they will shift from knowledge gathering and building capabilities into implementing meaningful action on gender equality.

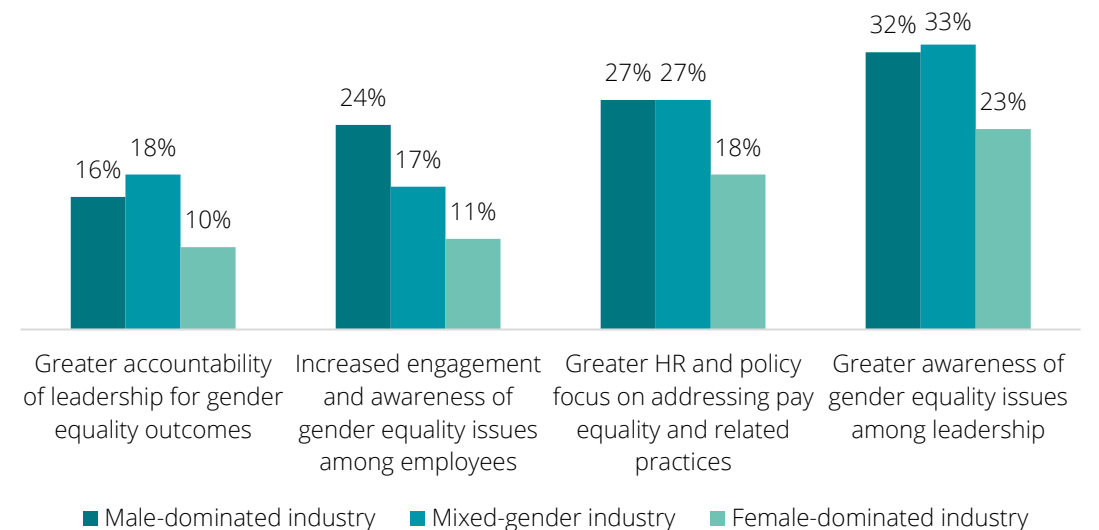
The reforms have driven awareness and led to greater transparency among key stakeholders, including leadership, specifically regarding gender pay gap publication.

One-in-six of all survey respondents indicated that WGEA publicly reporting the gender pay gap has led to an increased engagement and awareness of gender equality issues among employees. This is higher in male-dominated industries, where approximately one-in-four (24%) reported greater awareness in employees following the gender pay gap publication. The increased transparency and awareness has led to a greater call for accountability on leadership for gender equality outcomes and for increased policy focus on addressing pay equality within organisations. This is typically higher in male-dominated and mixed-gendered industries, suggesting that increased awareness is having greater impacts in industries where women do not make up the majority of the workforce.

Data drives awareness

"[The workshops] were excellent because... you learn from other people's questions and you realise you're not alone in some of these challenges." – Focus group participant

Chart 3.7: What impact has WGEA publicly reporting your organisation's gender pay gap had on your organisation? By industry composition.



Source: Deloitte Access Economics (2026) using evaluation survey data.

Desire (1/2)

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

Employers are increasingly motivated intrinsically; however external perceptions and requirements are still significant drivers.

Similarly to the observations made under the baseline report, there are strong **extrinsic motivators** for employers, including compliance requirements and external perceptions of the organisation. Focus group participants referenced the external brand image as important for both current employees and for recruitment. Despite strong external motivators, phase 2 of the evaluation found that **two thirds (64%) of employers credit the reforms for creating motivation within their organisation.**

Additionally, employers are motivated by internal factors such as personal beliefs (51%) and employee expectations (37%). Survey evidence indicates that the organisations with high **intrinsic motivation** are more likely to engage with WGEA and subsequently to make progress toward accelerated change. *Note: given the absence of a survey in the baseline report it is not possible to directly compare the findings between the reports.*

Buy-in from leadership remains an important factor in whether an organisation is motivated to make systemic change and go beyond compliance requirements.

Employers report that when C-suite and high-level executives are engaged with and interested in gender equality, it is easier for the organisation as a whole to embrace accelerated and systematic change. The commitment from leadership is important, as it sets the tone, allocates resources, and drives accountability across the organisation, making change more achievable and sustainable. However, not all organisations are experiencing the same level of interest from senior executives. **Less than 30 per cent of survey respondents reported having an engaged and interested leadership.** Without this engagement, these organisations risk WGEA requirements becoming a “check the box exercise” without any impactful change.

Focus group participants indicated that the requirement to present their Industry Benchmark report and Executive Summary to their board has had mixed results. Some reported that it increased progress toward engaging the board with gender equality discussions, while others have reported that the reports are tabled and not further discussed. Active engagement from boards is important for organisations to create any change, let alone make accelerated change. Without this engagement, there is little motivation for these organisations to make change.

Employees who operate within the HR or D&I functions of their organisations also reported that bringing the reports to their board allowed them to initiate conversations about potential actions and changes that could be made by the organisation to accelerate their progress toward gender equality. This feedback demonstrates how WGEA reforms and levers can be impactful within organisations who may not otherwise engage with gender inequality concerns by creating space for dialogue between organisation boards and employees. It also shifts the rhetoric, from gender inequality being purely an operational responsibility, to involving gender action plans in larger organisational strategies. This broader rhetoric is important for embedding gender equality progress and accelerating change.

In summary, the reforms and WGEA's broader levers for change are impactful and are motivating employers to make accelerated changes, however unless there is buy-in from senior leadership, the reforms risk becoming perceived as a compliance exercise.

"[businesses] get sensationalised in the media that they were not able to meet a particular requirement... absolutely about protecting an organisations reputation from a diversity and inclusion perspective" – Focus group participant

Extrinsic motivators

"Our argument is that we do it because it is the right thing to do" – Focus group participant

Intrinsic motivators

Commitment from leadership

"Gender at the more senior levels, board, CEO etc., is important to our members and there is a bit of stagnation at those levels" – Focus group participant

Desire (2/2)

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

WGEA's mandatory reporting requirements remain its most powerful motivational tool.

As discussed in the baseline report, a key lever for WGEA is its mandatory reporting requirements. Compliance was named as the top motivating factor for 44 per cent of employers. However, in focus groups, some employers highlighted that the mandatory reporting requirements have expanded, and consequently, they are prioritising meeting compliance requirements to the detriment of other internal actions. For example, one industry body described that several of their members had reported that they were no longer aspiring for Workplace Gender Equality citation, as the process to receive the citation was too burdensome when combined with mandatory requirements.

Additionally, there is some concern from employers that burdensome reporting requirements and over-regulation could result in WGEA reporting being seen as “box-ticking” exercise rather than an instrument for systemic change. However, these concerns are not widespread and may dissipate as the reforms progress.

Of WGEA's levers, compliance levers are the most utilised, however employers are still benefitting from resources aimed at education and capability building.

As instruments of motivation, WGEA's most powerful levers are its compliance levers (mandated actions such as reporting requirements, requirement to present to boards and the new target selection and achievement requirements). As discussed above, they are powerful in accelerating employers' motivations and actions. The presence of these levers continues to legitimise actions taken by employers. Additionally, as compliance with the Act is a prerequisite for federal government contracts, by being non-compliant, organisations risk losing out on contracts and work. Having consequences for non-compliance ensures that gender equality progress is important to organisations by tying it to an organisation's source of revenue.

With increasing compliance requirements, organisations must invest significant time, resources, and attention to meet WGEA's standards. For some, this leads to internal debates about whether the costs of compliance outweigh the potential benefits, such as positive public perception or eligibility for government contracts. For WGEA, this demonstrates the need to ensure its requirements are not so burdensome that employers disengage or view them as mere box-ticking exercises.

In addition, the evaluation found that employers are also benefitting from supports and resources offered by WGEA that are more focused on education and capability, such as WGEA's Masterclasses, Action Planning Tool or policy guides. Focus group participants emphasised that these resources were highly valued. However, there was some confusion from participants regarding navigating WGEA's systems when searching for resources (see pages [30-31](#)).

“It's not just hey you comply or you don't comply [with WGEA requirements]. It's like [WGEA] want you to comply. [WGEA] want you to succeed in this and here are the tools that [WGEA] think will help you do it. It's also made our processes in examining equity outcomes much more mature.” – Focus group participant

Compliance levers

Opportunities for WGEA: Expanding WGEA's influence

The reforms have elevated WGEA's already significant role in the gender equality landscape, providing an opportunity to consider how to expand WGEA's influence in targeted ways.

WGEA supports and resources are impacted by the reforms including through increased demand and tailoring supports to respond to need, and support unlocking the benefits of the reforms.

WGEA supports and resources play an important role in helping the reforms deliver benefits by supporting employers to act and make progress. WGEA's key levers of change have responded to the reforms, ensuring that employers have access to the information they need and are seeking. This not only helps employers to fulfil reform obligations but removes barriers like not understanding the requirements, meaning that the motivation to comply can outweigh the risks or challenges. While WGEA's resources are, therefore, split across multiple levers of change, this likely represents effective investment in unlocking the benefits of reform.

In addition, the introduction of targets, which legislates the progression towards measurable outcomes, likely contributes to an expansion in the role employers expect WGEA to play. That is an expansion from WGEA's core reporting compliance role to a role in supporting employers achieve outcomes. Given this, WGEA's support and resources will need to continue to evolve over time to meet employer demands.

Opportunity 1: Continue to strengthen collaboration industry partners and advocacy organisations as an avenue for continued progress towards one-to-many forms of support.

Focus groups suggest that advocacy organisations and industry partners view WGEA as a strong collaborator. Building on this momentum, there is an opportunity to further leverage these partnerships. By working with existing and new partners, WGEA can expand its reach and engage organisations that may not currently interact with the agency, supporting a scalable "one-to-many" model. For example, webinars with industry bodies on target selection and achievement have been well received.

Partnering with industry groups, peak bodies, media, and other organisations to create and share case studies of best practice, and of poor practice would be valuable. Employers are seeking practical examples, but developing these internally is resource-intensive for WGEA. Collaborating with partners to produce and promote case studies is a more efficient approach, allowing WGEA to focus its resources while still meeting employer demand for real-world examples. However, the effectiveness of case studies are also likely to come from the ability of employers to transfer the learnings of the case study to their own context. As such, they may be best in live or face to face learning environments so context can be examined and included. Those developed and deployed in partnership with peaks or industry bodies may be most valuable when they enhance contextual relevance for the specific intended audience.

Opportunity 2: Expand the influence of WGEA compliance lever through third-parties requiring compliance or procurement or other standards.

WGEA's mandatory reporting requirements remain its most powerful motivating tool. Amplifying WGEA's compliance lever could be achieved by engaging with industry groups, peak bodies and other levels of government (including state and local) to include WGEA compliance as a requirement for procurement or other standards. Drawing on the approach where non-compliance with WGEA reforms affects an organisation's eligibility to tender for government contracts (as is the case with Commonwealth procurement processes), similar mechanisms could be used in the private sector. If companies are required to demonstrate compliance to secure business with other organisations, this would raise awareness and provide a strong extrinsic motivation to comply. Such changes would likely need to be driven at the industry group level, providing an opportunity for entire industries to demonstrate their commitment to gender equality, even where broader societal barriers are felt.

Knowledge (1/4)

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

Employers are best able to understand the state and key drivers of gender inequality in their organisations when they are supported to analyse their own data and context.

Building an organisation’s capability to understand their own drivers of gender inequality is vital for WGEA, especially as employers emphasise the unique complexities they face when implementing reforms. Many employers simply want actionable solutions and clear guidance, often without deep knowledge of gender equality frameworks. This leads to frustration when WGEA’s advice highlights that not all strategies will suit every context. At the same time, WGEA’s capacity to provide tailored guidance is limited, given its national regulatory remit and resource constraints. Building the capability of employers to understand drivers, will reduce the need for WGEA to provide individualised guidance.

Employers value WGEA’s resources, but most frequently access those linked to Gender Equality reporting, such as the gender pay gap analysis guide, action planning tool and industry benchmark reports (see Chart 3.8). These resources not only raise awareness of individual organisational gaps but also enables benchmarking against industry data, helping employers target their efforts more effectively. The reforms themselves contribute to knowledge-building; as organisations try to explain their gender equality results, they are compelled to deepen their understanding of the underlying drivers.

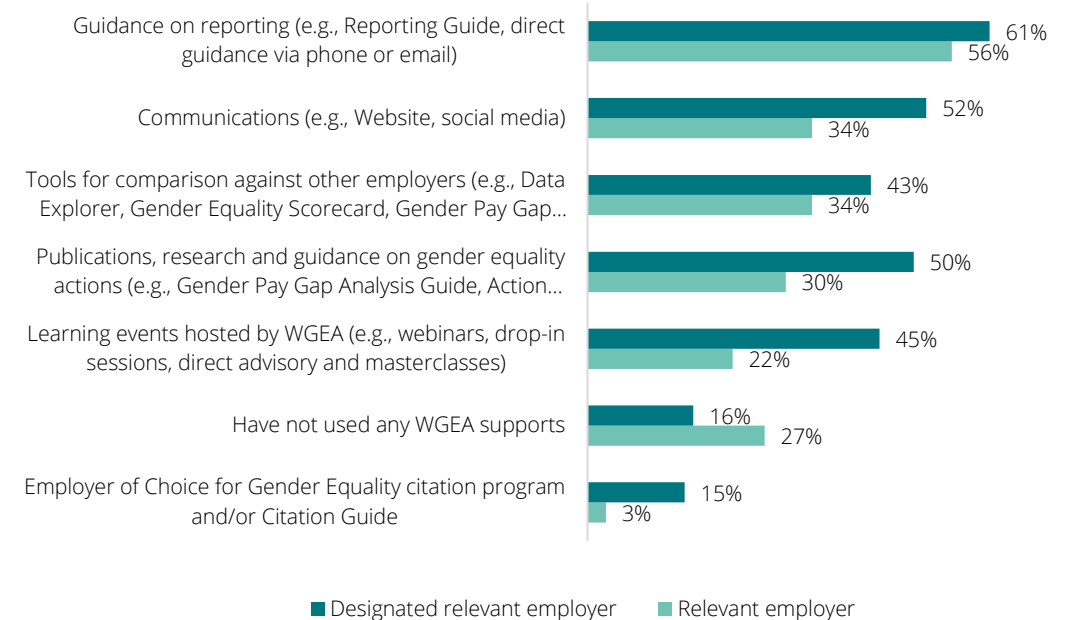
WGEA’s dual function as regulator and driver of change offers both accountability and guidance, ensuring employer actions are more informed and meaningful. While many employers report trust in WGEA’s expertise, feedback on accessibility is mixed, reflecting appreciation for available support alongside desire for straightforward, actionable advice, especially in resource and time-constrained environments.

WGEA recognises the importance of nuance and internal capability for employers. Staff strive to ensure organisations are successful, acknowledging that without a genuine understanding of key drivers, there is a risk of unsuccessful outcomes. This challenge highlights the importance of balancing broad guidance with practical, context-specific support.

WGEA’s reforms play a crucial role by requiring employers to move beyond surface-level compliance and examine the factors that shape gender inequality within their workplace.

The reforms shift the focus from simply measuring gender equality to demanding informed action and delivering improved outcomes. Employers are prompted to use their own data to design interventions that address their specific challenges, rather than a one-size-fits-all checklist. As a result, organisations take ownership of their progress and implement sustainable and impactful strategies. WGEA’s dataset further strengthens this process, providing evidence to inform both regulatory oversight and practical support for employers.

Chart 3.8: Which WGEA supports, if any, have you or your organisation used?



Knowledge (2/4)

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

Employers often reported a gap in the use of WGEA resources helping employers identify where action needs to be taken and in teaching them how to accelerate progress in their organisation.

In the evaluation survey, 40 per cent of respondents indicated that WGEA supports have helped their organisation understand the key drivers of gender equality in their organisation. A similar share (38%) indicated that WGEA supports have enabled their organisation to act on gender equality. However, only one-quarter (23%) indicate WGEA supports have enabled their organisation to develop the necessary skills to act on gender equality. This should be understood in the context of skill development supports being a more recent form of support provided by WGEA over the past two years.

The most used WGEA support was guidance on reporting (used by 58% of survey respondents) suggesting that reporting requirements is the entre to further actions on gender equality taken by organisations. However, given that employers have been reporting to WGEA for almost 12 years, there is some level of expectation that guidance on reporting would be the most accessed and known resource.

Employers often reported that they were aware of where they need to focus their attention, but they are still not sure *how* to accelerate progress towards gender equality. This indicates a gap in understanding of their specific context, and what would be most effective for their organisation. Approximately one-in-three employers (31%) have reported engaging employees and stakeholders in discussions about targets in preparation for selection, suggesting a desire to understand what would be the most effective target from the employee's perspective and industry context.

WGEA resources are well regarded and of good quality, however awareness of them remains a barrier.

A critical part of awareness is knowing which resources exist, how to find them, and then knowing how to triage what would be the most helpful or appropriate for their organisation at a specific point in time.

Some employers report that they were not aware of WGEA resources, and that they can sometimes be difficult to locate. Others suggest that, once located, the amount of WGEA resources can be overwhelming, and they often would prefer to be guided as to what the most appropriate resource is, or what their next action should be. However, it is also essential that actions be informed by the organisation's own data, making individual guidance to every employer unfeasible.

Chart 3.9: To what extent do you agree with the following statements?



Note: chart shows the sum of respondents who selected either 'Agree' or 'Strongly Agree'
 Source: Deloitte Access Economics (2026) using evaluation survey data.

"We didn't really know that these resources existed until we came across one. We're like, wow, look at all this stuff here" – Focus group participant

WGEA supporting organisations

WGEA resources

"WGEA want you to be able to put in the right information and really help you to get there." – Focus group participant

Knowledge (3/4)

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

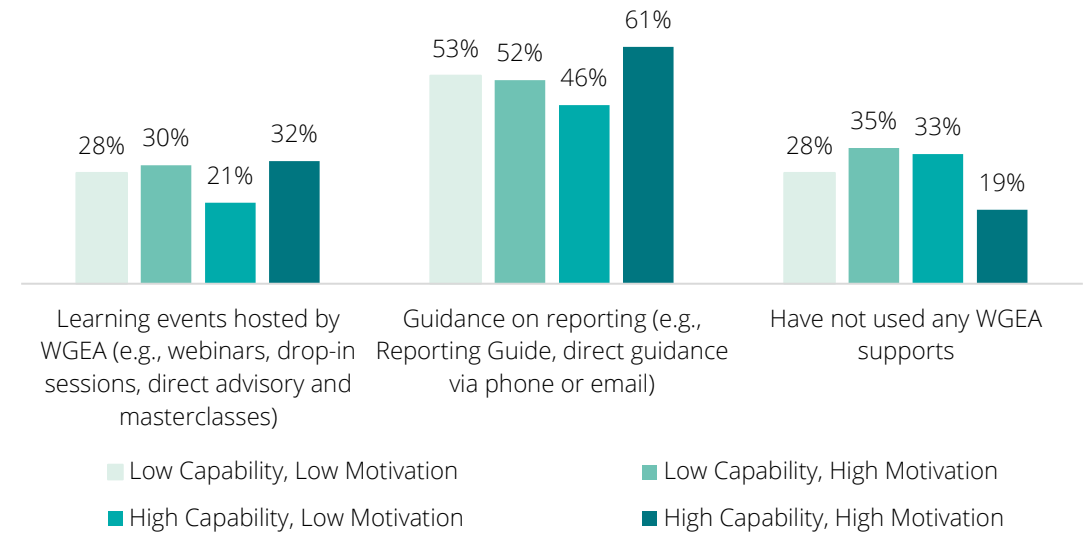
Employer motivation appears to be a driver behind the use of certain WGEA supports by organisations, over the capability level of the firm.

Survey responses were analysed to form a Capability and Motivation matrix (see [Appendix H](#)), which plots organisations against these characteristics. Most organisations were classed as 'Low Motivation, Low Capability' or 'High Motivation, High Capability'.

The survey results indicated that a majority of employers have accessed and used WGEA supports, regardless of their motivation or capability. However, when looking at the survey responses by capability and motivation level, those with high capability but low motivation were less likely to attend learning events or use any guidance on reporting, compared to those with low capabilities but high motivation. They were also less likely to have used any WGEA supports. This suggests that high motivation to accelerate progress is a precursor to learning and gaining knowledge on how to do so. Overall, those who were both highly motivated and highly capable were more likely to use WGEA resources.

Additionally, employer access to WGEA resources and supports is also driven by a motivation to meet requirements and gain further knowledge. A number of focus group participants noted that their access to WGEA resources was when they were looking for specific advice. For example, as DREs prepared to select targets, many reported accessing WGEA's target selection and achievement guide and FAQs.

Chart 3.10: Which WGEA supports, if any, have you or your organisation used? By capability and motivation level



Source: Deloitte Access Economics (2026) using evaluation survey data.

"[WGEA] providing the master class and all of the webinars and support tools has been hugely beneficial" – Focus group participant

Attending learning events

"I think in the past I used to see them much more as, you know, monitor compliance and regulatory, but I feel like they're trying to position themselves now as being more partners and really working to achieve sustainability [in gender equality]." – Focus group participant

WGEA supporting organisations

Knowledge (4/4)

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

The requirement to set targets is driving progress, however some employers report that target selection and achievement requirements overlook organisations who have established gender equality targets.

Focus groups reveal that some employers believe that target selection and achievement disadvantages organisations who have historically acted or made progress on gender equality by constraining the options available to them. In practice, the target selection menu is likely sufficiently flexible to allow DREs to select targets that are appropriate in their circumstances even if they represent an incremental improvement. In addition, **over two-thirds of surveyed DREs believe that the targets will have a positive impact** on their organisation, with 34 per cent indicating this will occur over the next three years, and 33 per cent indicating it will take longer than three years. The evaluation survey indicates that target selection and achievement is primarily impacted by employers' current progress, what will make a difference and targets being ambitious but achievable (see page 37). However, those already selecting targets are less likely to consider these factors as important and more likely to prioritise targets that are less ambitious and easier to meet. It is important to recognise that progress is unlikely if employers choose targets that do not suit their organisational context, as such targets may be irrelevant or too difficult to achieve.

"For us, it's about understanding and well, setting the WGEA targets now, that's probably going above and beyond what our board are expecting."
– Focus group participant

"Where there is a requirement to select specific items within a target... we may already have most of them so therefore we cannot select 6 to finish off that whole target selection."
– Focus group participant

Employers' current progress

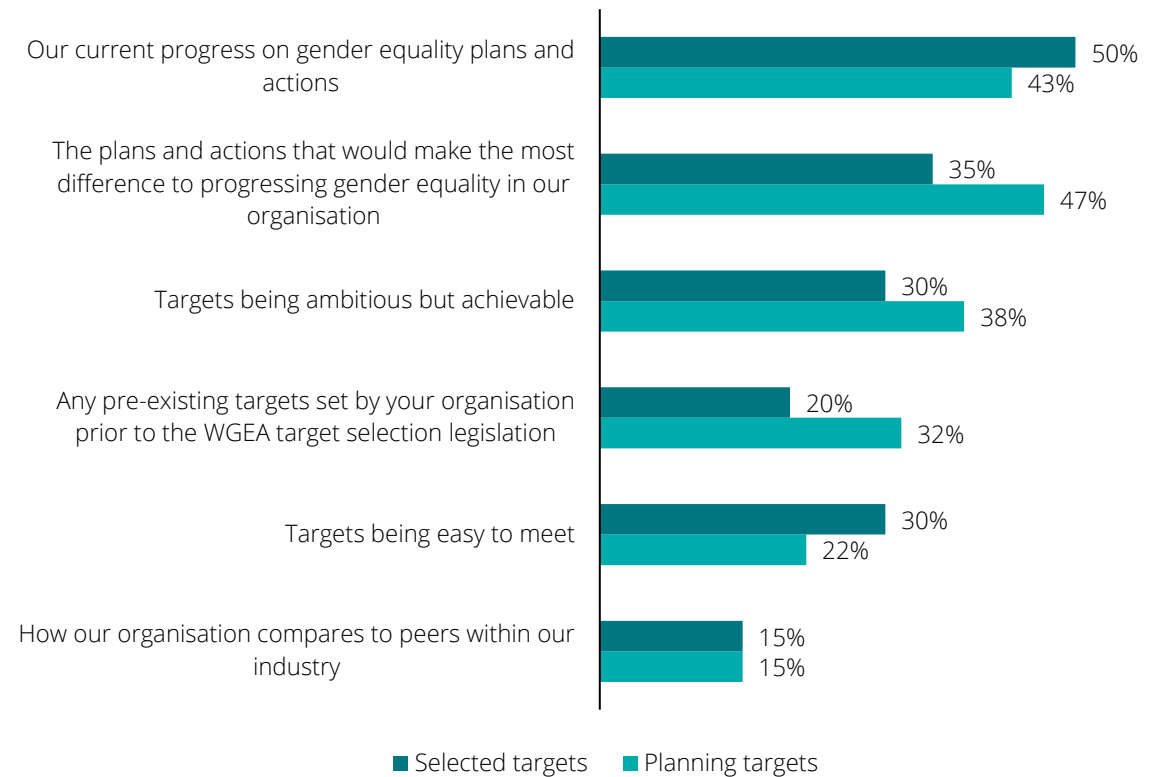
"Organisations that are already advanced in gender equity have fewer opportunities to make further progress under the current framework."
– Focus group participant

Targets will have a positive impact

"[Businesses] are hungry and thirsty for data and benchmarking."
– Focus group participant

"[Targets] are where we put our line in the sand around the standards of leading practice and where we think our outcomes will occur."
– Focus group participant

Chart 3.11: What considerations are most important for your organisation when thinking about what targets to select?



Note: Respondents could select multiple options, so the sum of results may exceed 100%
Source: Deloitte Access Economics (2026) using evaluation survey data.

Opportunities for WGEA: WGEA resources, supports and systems

Helping employers access and navigate resources, supports and systems is an important foundation for how WGEA affects change.

WGEA supports and resources are impacted by the reforms including through increased demand and tailoring supports to respond to need.

WGEA supports and resources play an important role in helping the reforms deliver benefits by supporting employers to act and make progress. WGEA's key levers of change have responded to the reforms, ensuring that employers have access to the information they need and are seeking. In addition, the introduction of targets, which legislates the progression towards measurable outcomes, likely contributes to an expansion in the role employers expect WGEA to play. That is an expansion from WGEA's core reporting compliance role to a role in supporting employers achieve outcomes. Given this, WGEA's support and resources will need to continue to evolve over time to meet employer demands.

Opportunity 3: Refine the number and accessibility of WGEA resources to help employers navigate and access the supports available.

WGEA resources are well regarded and of good quality, however awareness of them remains a barrier for some employers. Awareness includes knowing that the resources exist, finding them (including finding the most up to date ones), and triaging what will be the most helpful at a point in time. Through consultations some employers suggested a sense of overwhelm and wanting to be guided to the next action or resource.

To improve the navigation of resources, efforts should concentrate on effectively communicating and sharing existing materials. For example, embedding links to resources within compliance and reporting communications will streamline access, ensuring employers can easily find relevant information. Additionally, WGEA reports that nonessential and outdated resources are being retired, which is likely to support navigation and accessibility.

The creation of new resources should be needs based, with new development driven by clearly identified demand. Supports (such as masterclasses) related to target selection and achievement are well received and it is likely that similar support will be needed as DREs transition into the next stage of the target cycle.

There is also a recognised need for materials that support effective communication to C-suite and other leadership roles. This could build upon existing resource such as the *Communications; Ten Point Guide* which offers guidance to organisations on how to communicate their gender equality data both internally and externally. Such resources play an important role in contextualising progress and helping DEI teams motivate senior stakeholders within the organisation. WGEA reports that such resources are currently in development including a "How to Engage and Influence the C Suite and Governing Body on Gender Equality" masterclass and resource, and "Gender Equality Literacy for Directors" resource.

Opportunity 4: Continue to invest in the reporting process to maintain employer trust

Ease of use in the reporting process is a necessary foundation for trust in WGEA. As such, ongoing support and improvement of the reporting process is essential. For example, focus group participants and survey respondents identified that challenges in reporting (such as complicated or time-consuming reporting processes) can negatively impact employers' experiences with WGEA and erode trust in their capability. As such, enhancing the user experience should remain a priority. A competing consideration is to maintain the comparability of data over time to avoid undermining the integrity of long-term data analysis.

Other avenues for further investment could include introducing a chatbot or piloting AI-driven assistance to quickly address straightforward queries and guide users to relevant resources. Reinstating phone support, particularly during peak reporting periods, could provide invaluable, real-time assistance. However, it is important to acknowledge WGEA's experience that when direct support is offered, some employers express frustration, particularly if their query is not resolved during their initial contact with WGEA. Additionally, given WGEA's limited resources, dedicating staff to handle direct enquiries may also reduce capacity in other priority areas.

Ability and action | Actions (1/4)

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

The reforms have contributed to employers taking more action on gender equality.

The reforms have had a clear impact on employers accelerating the rate at which they undertake a range of actions (see Table 3.1). This includes:

- **Actions directly related to the reforms**, such as policy and strategy creation. For example, the share of employers with policies and strategies focused on consulting employees on issues of gender equality, supporting employers with caring responsibilities and achieving gender equality in their governing body has increased by up to 28 per cent in 2024-25 compared to what they are projected to have been in the absence of the reforms. Some actions such as strategies or policies for sexual harassment prevention and flexible work show negligible further gains due to high baseline adoption rates.
- **Actions closely related to the reforms**. For example, the share of employers conducting a remuneration gap analysis and taking consequential action as a result of that analysis is, respectively, estimated to be 10 per cent and 21 per cent higher in 2024-25 compared to what they are projected to have been in the absence of the reforms. The proportional increase in action due to remuneration gap analysis is twice as large as conducting a remuneration gap analysis, suggesting a progression from actions related to awareness and desire (which are still being undertaken) to actions associated with a knowledge and ability to achieve gender equality outcomes.

Designated relevant employers more likely to act

DREs consistently show larger proportional effects across actions such as remuneration gap analysis and taking consequential action. This is despite starting from a higher baseline rate than relevant employers. Across most strategies and policies DREs show a proportionally larger increase in adoption, which aligns to the objectives of the reforms. However, some policies and strategies such as for supporting gender equality and supporting employees with caring responsibilities show a similar proportional increase by relevant employers compared to DREs, suggesting the reforms have had somewhat of a spill-over effect.

Table 3.1: Change in share of employers taking actions relative to a no reform counterfactual

GEI	Action	All Employers	Designated relevant emp	Relevant employer	ADKAR
3	Conducting remuneration gap analysis	10%	16%	7%	Knowledge/ Reinforcement
3	Taking action as a result of remuneration gap analysis	21%	33%	15%	Desire/Ability
1	Strategies or policies supporting gender equality	13%	13%	12%	Ability
2	Strategies or policies to achieve gender equality in the governing body	28%	21%	33%	Ability
3	Strategies or policies on equal remuneration between women and men	3%	7%	0%	Ability
4	Strategies or policies supporting employees with caring responsibilities	9%	8%	10%	Ability
4	Strategies or policies relating to flexible work arrangements	-3%	-1%	-4%	Ability
5	Strategies or policies to consult with employees on issues of gender equality	2%	7%	-1%	Awareness/ Knowledge
6	Strategies or policies for the prevention of and response to sexual harassment	-1%	-1%	0%	Ability
All	All policies and strategies	82%	84%	81%	Ability
5	Consulted with employee	62%	46%	73%	Knowledge/ Reinforcement

Note: Percentages reflect the difference between observed action taking in 2024-25 compared to a hypothetical rate if the reforms had not occurred. The no reform counterfactual is projected based on econometrically estimated baseline time trends (see Appendix F). The precision of estimates vary and, as such, some results have a large margin of error.

Source: Deloitte Access Economics (2026) using WGEA data.

Ability and action | Actions (2/4)

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

Employers in female-dominated industries have responded more strongly

Female-dominated industries consistently exhibit the largest relative effects across most action types. This includes adoption of all policies and strategies, consulting with employees, conducting remuneration gap analysis and taking action on remuneration gap analysis. These findings suggest that female-dominated industries, which typically had lower baseline adoption rates, were particularly responsive to the reforms (see page 84). This is indicative of the reforms broadening the group of employers take action on gender equality and support the narrative that gender equality is about all genders rather than solely about women. On the other hand, gender pay gaps in female-dominated industries are much lower on average, suggesting that additional action among those employers may not translate into significant change in aggregate gender pay gaps. However, there are other important outcomes such as gender composition at all levels and employee experience that are likely to be impacted.

Employers with higher gender pay gaps are less likely to have responded to the reforms

Analysis has been undertaken based on employer’s pre-reform level of total remuneration gender pay gap with employers separated in quartile groups (see page 68). Quartile 1 (Q1) is predominately a group with pay gaps that favoured women while employers in quartile 4 (Q4) has the largest pay gaps. A clear gradient emerges across gender pay gap quartiles: employers in Q1 show the greatest increase in action taking as a result of the reforms, with effects progressively diminishing through to Q4. This effect is primarily due to the fact that employers with lower pre-reform gender pay gaps were less likely to be undertaking specific actions prior to the reforms. This also true in the post-reform period with the share of Q1 employers undertaking actions remaining lower than other groups.

Findings on action taking by pre-reform pay gap quartiles reinforce findings from analysis of female-dominated industries and suggests that increases in action taking has been largest among groups of employers that had done less in the past. However, it should be recognised that the actions covered by the WGEA dataset are generally focused at the policy level. As such, this analysis does not capture the quality, investment in or intensity of effort with which actions are taken.

Table 3.2: Change in share of employers taking actions relative to a no reform counterfactual

GEI	Action	Female-dominated	Male-dominated	Mixed-gender industry	ADKAR
3	Conducting remuneration gap analysis	24%	5%	7%	Knowledge/ Reinforcement
3	Taking action as a result of remuneration gap analysis	77%	12%	13%	Desire/Ability
1	Strategies or policies supporting gender equality	20%	9%	10%	Ability
2	Strategies or policies to achieve gender equality in the governing body	19%	80%	15%	Ability
3	Strategies or policies on equal remuneration between women and men	5%	-4%	6%	Ability
4	Strategies or policies supporting employees with caring responsibilities	12%	9%	7%	Ability
4	Strategies or policies relating to flexible work arrangements	-2%	-6%	-1%	Ability
5	Strategies or policies to consult with employees on issues of gender equality	26%	-2%	-8%	Awareness/ Knowledge
6	Strategies or policies for the prevention of and response to sexual harassment	0%	0%	-1%	Ability
All	All policies and strategies	161%	151%	36%	Ability
5	Consulted with employee	116%	54%	40%	Knowledge/ Reinforcement

Note: Percentages reflect the difference between observed action taking in 2024-25 compared to a hypothetical rate if the reforms had not occurred. The no reform counterfactual is projected based econometrically estimated baseline time trends (see Appendix F). The precision of estimates vary and, as such, some results have a large margin of error.

Source: Deloitte Access Economics (2026) using WGEA data.

Ability and action | Actions (3/4)

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

There is qualitative evidence that the reforms, rather than other factors, are prompting employers to take greater action to address gender equality.

There are a range of drivers outside of WGEA and the reforms that could contribute to employers taking additional action of gender equality over time. These include a changing global landscape in approach to gender equality, changes in institutional settings such as the Fair Work Commission gender undervaluation reviews and the implementation of Respect@Work. However, there is evidence that the reforms are, at least in part, driving significant practical changes with 68 per cent of surveyed employers reporting taking at least one action in response to their introduction.

The actions taken aligns to the theorised chain of behaviour under the ADKAR framework where employers build knowledge and awareness before acting and then realising outcomes. For example, the top reported action is conducting a gender pay gap analysis, which is a prerequisite to addressing the gender pay gap. Additionally, DREs are substantially more likely than relevant employers to report taking action (76% compared to 60%) and are more likely to take specific actions including conducting a gender pay gap analysis, updating remuneration practices and setting gender equality targets. This outcome is also consistent with a greater level of obligation being placed on these employers through Reform 3 and Reform 4.

Factors such as existing level of motivation and action influence the impact the reforms are having on different employers.

Findings from the employer survey suggests that existing level of action on gender equality impact employers' responses to the reforms. For example, respondents who indicated their organisation was already 'taking action' on gender equality are 46 percentage points more likely to report experiencing impacts as a result of the reforms. Similarly, respondents who are characterised as high motivation were also 25 percentage points more likely to take action than low motivation employers (see page 93 for further details).

Chart 3.12: As a result of the reforms, has your organisation taken any specific actions or changed practices?



Source: Deloitte Access Economics (2026) using evaluation survey data

Ability and action | Actions (4/4)

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

Most DREs are still in a preparatory stage of target selection at October 2025 when the employer survey was fielded, indicating a need for further support.

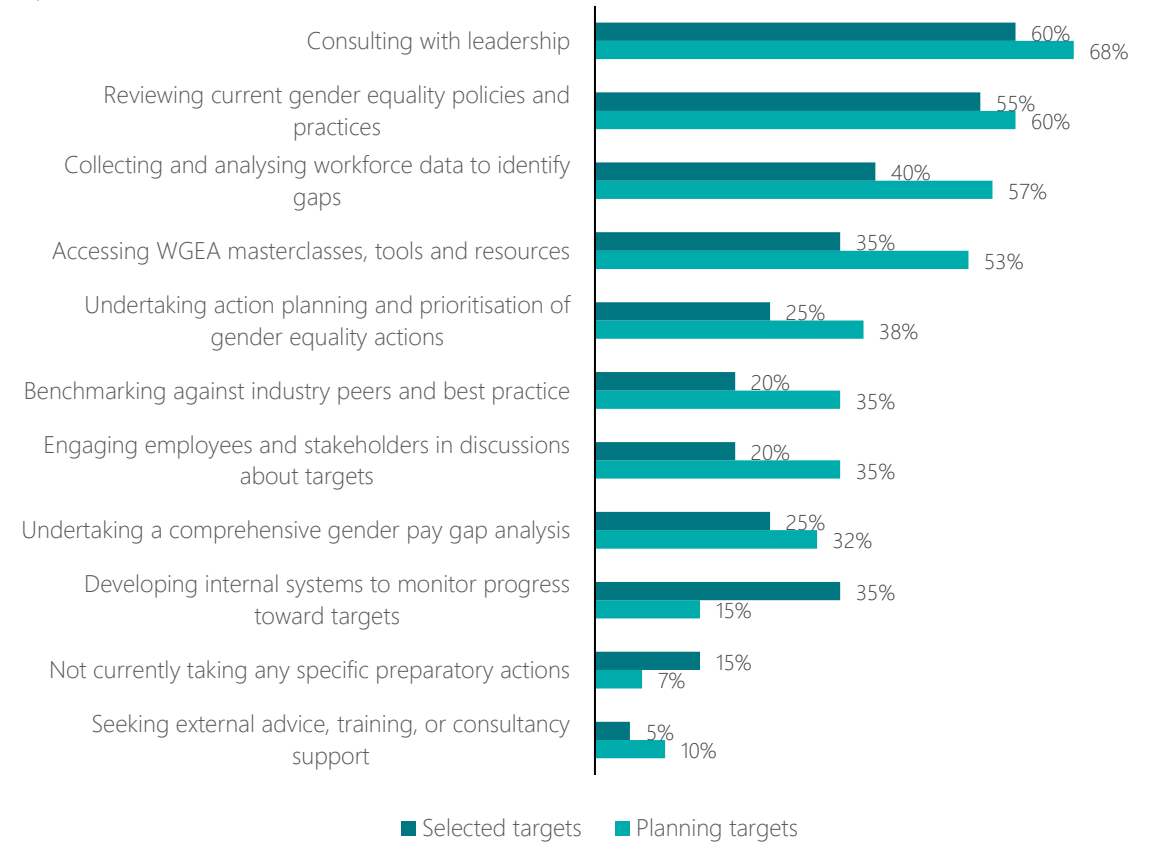
Of surveyed DREs, only 15 per cent indicated they have already determined which targets they intend to select. With 32 per cent of survey respondents being unsure of whether they are DREs, the true share is likely somewhat smaller. As target selection remained 6 months away at the time of fielding, this result may not be surprising but is suggestive of a need for continued support and education from WGEA through to the 2025-26 submission period.

Employers are taking a range of other preparatory actions ahead of target selection requirements in April 2026.

Most DREs aware of target selection requirements report that their organisation is undertaking some preparatory action (91%). The top actions being taken primarily relate to understanding their current state such as through consultation with leadership, reviewing current policies and practices, and collecting and analysing workforce data. In future years, it is anticipated that organisations will begin to convert their knowledge into action at a faster pace.

Actions taken by organisations in the planning phase of target selection differ from those who have already selected targets. Those in the planning phase are much more likely to be undertaking actions to help develop their capabilities or knowledge such as accessing WGEA supports, collecting and analysing workforce data, undertaking action planning and benchmarking themselves against peer employers (Chart 3.12). Conversely, those who have already selected targets, are more likely to be developing internal systems to monitor progress towards targets, suggesting they are moving towards measures and implementation. It is noted that whilst employers who have already selected targets may be more mature or progressed on their journey towards gender equality, they are also five times as likely to report negative expectations from target selection.

Chart 3.13: What activities, if any, is your organisation undertaking to prepare for target selection requirements?



Note: Respondents could select multiple options, so the sum of results may exceed 100%
Source: Deloitte Access Economics (2026) using evaluation survey data

Opportunities for WGEA: Targeting WGEA supports

Understanding the motivation and needs of groups of employers could inform how WGEA targets engagement and the supports developed

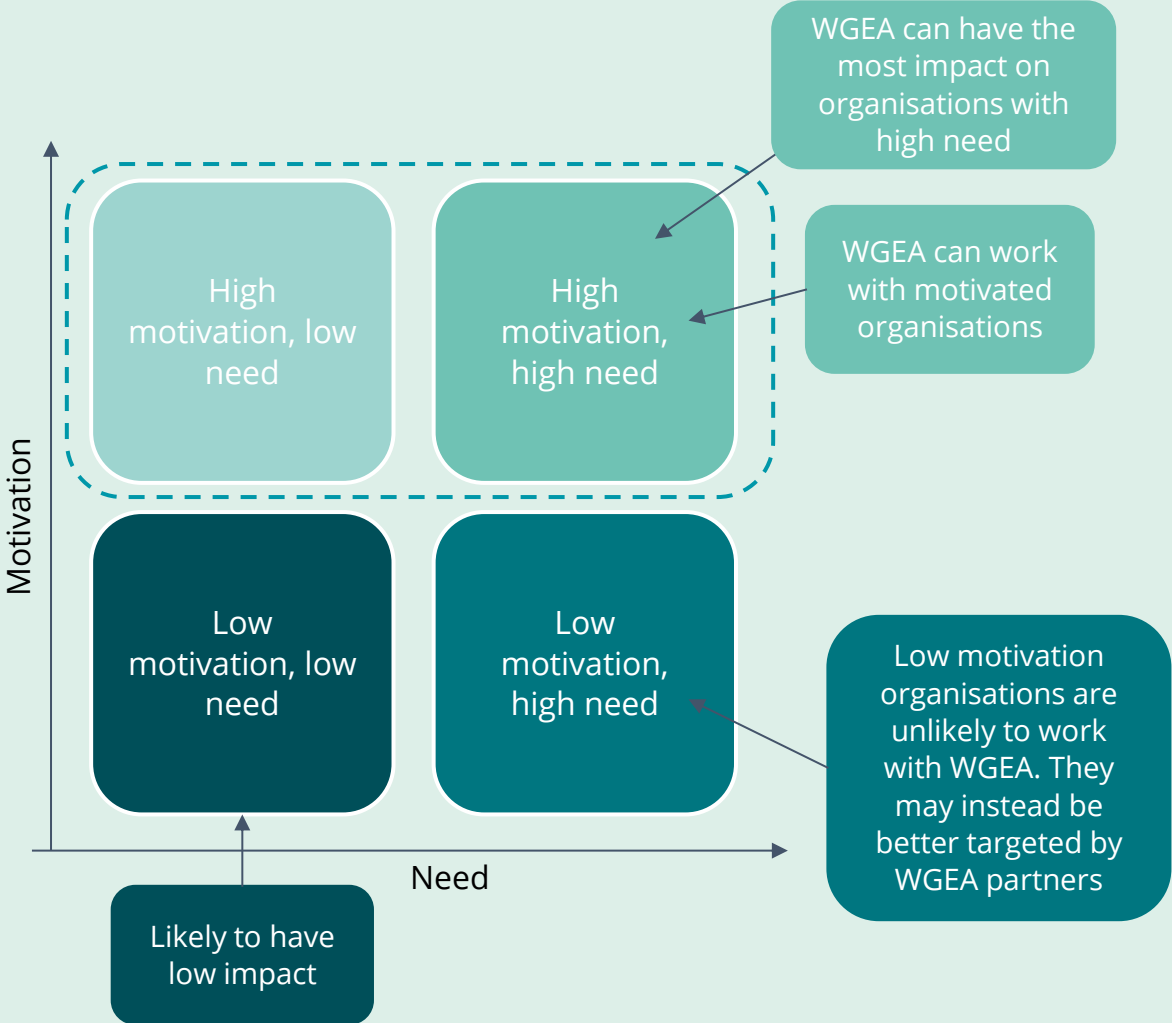
Opportunity 5: For WGEA to maximise progress towards gender equality across the whole system there is a need to prioritise working with 'moveable' employers that require support to achieve outcomes and have the motivation to change.

WGEA could consider prioritising resource to support groups of employers who would contribute to the greatest system wide improvement in gender equity outcomes. One target group could include DREs who employ approximately 70 per cent of all employees employed by reporting employers. As such, greater proportional effort directed towards the issues faced by this group could result in proportionally better outcomes. For example, a 10 per cent reduction in average total remuneration gender pay gap for all DREs would result in a system wide reduction twice as large as an equivalent reduction for relevant employers.

Another means of prioritising effort, within the group of DREs or for all employers, could include targeting resources at the issues faced by employers who are already most motivated and in need of change. To identify this group, WGEA could identify need based on current progress towards gender equality compared to peer employers. For DREs, need could be based on targets selected, with more WGEA resources allocated towards areas where more employers are selecting targets.

WGEA could also identify motivation based on DRE target selection, with the ambition of numeric targets compared to employers' trajectory over time. Additionally, WGEA could utilise a Customer Relationship Management system to identify the need or motivation of specific employers based on who has accessed which supports. This would highlight where targeted support can be deployed and allow for direct comparison to employer results over time. Consequently, WGEA could track and explore the effectiveness of its resources.

Targeting resources at areas where progress is most achievable does not mean leaving other employers behind. WGEA could also consider lower cost but potentially effective avenues for shifting employers from low motivation to high motivation.



Ability and action | Outcomes (1/2)

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

Over the first year of full implementation of Reforms 1-3, there has not been a detectable shift in gender equality outcomes at the aggregate level, in line with hypothesised rates of change.

Econometric analysis finds no statistically significant level change or trend break at the point of reform across any of the assessed gender equality outcomes at the aggregate level. That is to say that, across all employers, there is not yet evidence to support an acceleration of progress towards gender equality. However, this is not an unexpected result with data covering only one full post-reform year. In addition, improvements in gender equality outcomes are likely to occur over a longer period of time as employers act and respond to the reforms.

There is early evidence that the reforms have contributed to accelerated progress for employers with worse baseline outcomes. Econometric analysis finds statistically significant evidence that employers with higher pre-reform gender pay gaps, less gender equal boards and less gender equal board chairs improve each of these outcomes at a faster rate than before the reforms (see Table 3.3).

The additional obligations on DREs have not yet generated a measurable marginal effect. Analysis comparing DREs against relevant employers are consistently small and statistically insignificant across all specifications (see Appendix F). This suggests that mandatory policy and strategy requirements, over and above transparency, have not yet translated into a greater rate of gender pay gap reductions for larger employers, noting that employers have three years to put these into place before being assessed as non-compliant.

Table 3.3: Overviews of findings on reform impacts

GEI	Variable	Findings	Finding rating	Evidence rating
Gender composition of the workforce	Workforce	No statistically significant evidence that the reforms have contributed to increased representation across the workforce.	Low impact	Strong evidence
	Management	There is some early evidence that the additional obligations placed on DREs have, relative to relevant employers, increased representation in management roles by approximately 0.8 percentage points . However, these results are not robust across all model specifications.	Small positive impact	Weak evidence
Gender composition of governing bodies	Boards	There is some early evidence that the reforms have had an impact on board representation among male-dominated boards. For these boards the reforms are associated with a positive level shift at reform of 1.4 percentage points and additional 0.9 percentage points per year decline . The size of the effect is equal to an acceleration of approximately two years of the counterfactual non-reform rate of improvement.	Medium positive impact	Weak evidence
	Chairs	There is some early evidence that the reforms have had an impact on chair representation among employers with male-dominated chairs pre-reform. For these employers there is positive level shift at reform of 2.7 percentage points and a further significant acceleration in the post-reform trend of 2.3 percentage points per year . The size of the effect is equal to an acceleration of approximately eight years of the counterfactual non-reform rate of improvement.	Medium positive impact	Weak evidence
Equal remuneration	Median base pay	Early evidence that that the reforms have contributed to employers with the largest baseline gender pay gap accelerating their progress towards pay equality. Employers in the highest quartile of baseline gender pay gaps (18% – 43%) experience an additional 2.2 percentage point reduction in base salary gender pay gaps . The size of the effect is equal to an acceleration of approximately four years of the counterfactual non-reform rate of improvement for this group.	Medium positive impact	Moderate evidence
	Median total remuneration	Early evidence that that the reforms have contributed to employers with the largest baseline gender pay gap accelerating their progress towards pay equality. Employers in the highest quartile of baseline gender pay gaps (16% – 43%) experience an additional 2.5 percentage point reduction in total remuneration gender pay gaps . The size of the effect is equal to an acceleration of approximately four years of the counterfactual non-reform rate of improvement for this group.	Medium positive impact	Moderate evidence

Ability and action | Outcomes (2/2)

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

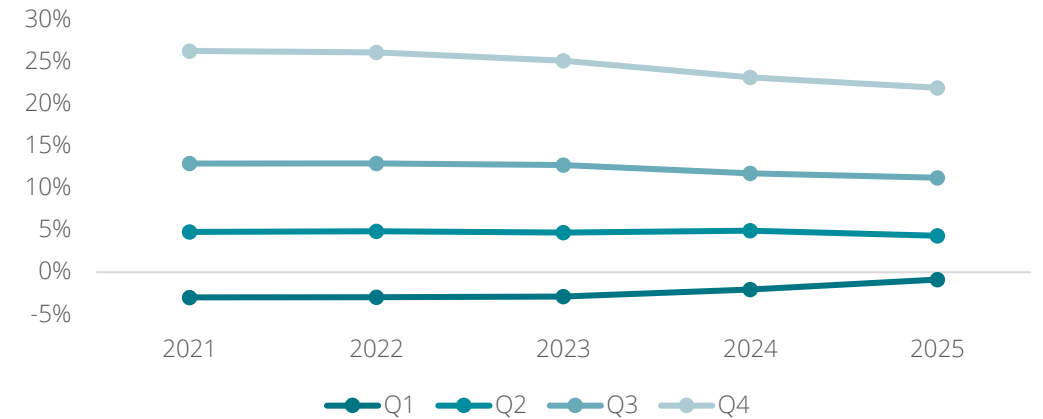
There is early evidence to suggest the reforms have helped accelerate progress towards gender equality for employers with higher starting gender pay gaps. Analysis suggests the employers with larger baseline gaps have narrowed their gaps more rapidly since the introduction of the reforms than those with smaller gaps. For example, the total remuneration gender pay gap of employers in the fourth quartile (highest) are approximately 2.5 percentage points lower in 2024-25 than it would have otherwise been under its pre-reform trajectory of decline. In contrast, employers in the middle two pay quartiles pre-reform experience materially smaller and less statistically significant improvements in their gender pay gaps.

This result is consistent with a reputational or compliance pressure mechanism that sees employers under more scrutiny as a result of the reforms responding more strongly. It may also reflect the fact that employers with higher starting gender pay gaps may have more options available to them to address the gaps, or an increased upfront awareness.

Convergence is happening from both directions. While employers with large male-favouring gender pay gaps (as discussed above) show early signs of a post-reform narrowing, employers with female-favouring gender pay gaps also show a statistically significant movement toward parity. This finding suggests the reforms are not simply compressing pay gaps downward but are encouraging convergence toward zero from both sides. This is consistent with early findings that female-dominated industries have become more engaged in gender equality as a result of the reforms. However, on average this lowest quartile group remain within the range considered to be at parity (+/- 5%) both pre- and post-reform.

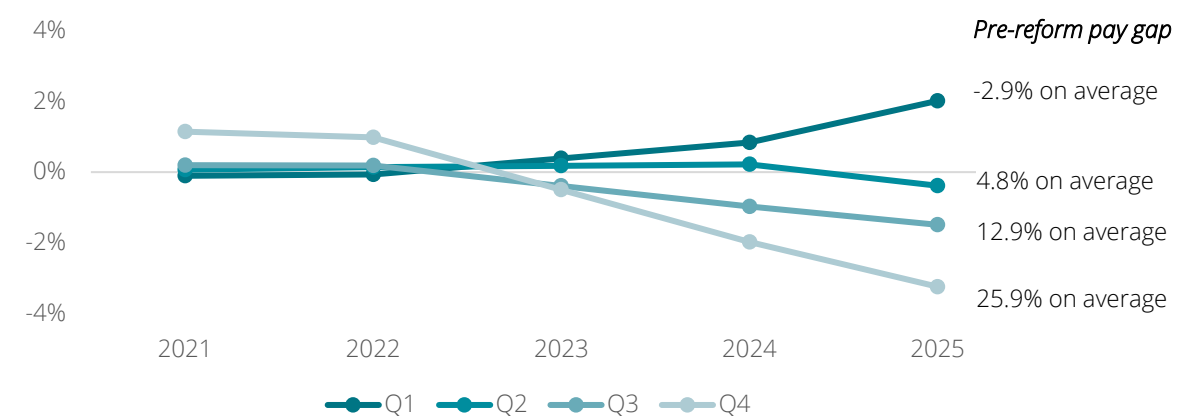
Limitations: There are a range of limitations inherent in this analysis including that the data only covers two post-legislation reporting periods, an absence of a true untreated comparison group, potential external unobserved changes impacting the trajectory of outcomes and changes in how WGEA reports unit-level data. As such, results should be interpreted with caution and should be considered early indicative evidence rather than definitive causal estimates. See page 66 for further detail on limitations.

Chart 3.14: Median total remuneration pay gap by quartile



Source: Deloitte Access Economics (2026) using data from WGEA.

Chart 3.15: Median total remuneration pay gap. Change relative to 2023



Note: Q1 represents the average of employers with the lowest 25 per cent of GPGs, increasing with Q4 representing employers with the highest 25 per cent of GPGs. Those in Q1 have GPGs that favour women.

Source: Deloitte Access Economics (2026) using data from WGEA.

4. Conclusion

Monitoring report conclusions and next steps

Early evidence suggests Reforms 1-3 and WGEA's levers of change are supporting progress towards workplace gender equality, and that the introduction of Reform 4 will fundamentally shift levers of change and compliance towards accelerated progress.

Impacts of Reforms 1-3

The monitoring report builds on baseline observations to confirm that there is progress being made towards workplace gender equality through actions hypothesised to lead to greater outcomes. While it does not yet show aggregate outcomes in the pace of change of key headline outcomes, such as the gender pay gap, short and medium term outcomes show demonstrable change associated with the reforms. This reflects the complexity of change, where workplace gender equality is impacted by a range of system and societal factors, not just workplaces, and where the results of actions as a result of Reforms 1-3 are likely to take time.

Patterns throughout the monitoring report show that organisations and employers experience the reforms differently, notably depending on whether they are DREs or not, but also based on their pre-reform gender pay gap. That those with the highest gender pay gap show evidence of accelerated pace of change suggests that the reforms are already impacting those with most need to change. Employers may also be affected differently depending on their existing authorising environment, data literacy, ability to access resources and the industry they operate in.

Hypothesised impact of Reform 4

This report suggests that the implementation of Reform 4 will represent a substantial and significant change, based on perceptions of WGEA and employers. By legislating achievement of outcomes as requirements for DREs, the government is mandating progress for all. For some, progress may be consistent with their current pace of change, where their existing targets and strategies to achieve them are merely reported on to a wider and more public audience, with additional accountability. For others, this reform likely indicates an accelerated pace of change by shifting action to things that are more meaningful and likely to drive outcomes in their context. For employers to achieve their targets, it will require a mature understanding of the drivers of gender equality in their context and appropriate actions.

WGEA's levers of change have already responded to the new context for employers and in relation to the reforms, providing support to employers to prepare for target selection. These supports are important, given the number of employers identifying challenges in implementing Reform 4. The positive feedback on the target selection supports compared to the more mixed or negative feedback on other support in the survey suggest that more employers would benefit from similar resources. However, this may also reflect that target selection is more recent. It is possible that the challenges will increase around implementation and as employers feel the responsibility to achieve or make progress on their targets. Employers are likely to seek support around the time of completing the reporting, and to look for supports and resources related to the targets they have selected and committed to.

Looking forward

This first monitoring report built on the baseline report through the addition of an evaluation survey, longitudinal focus group invitations and additional focus group invitations to peak bodies and industry groups. The analysis included examining the full sample of WGEA Census data and a balanced panel to allow comparison of actions and outcomes over time. In the future, additional data and evidence will be able to further test conclusions, trends and hypotheses and strengthen conclusions around attribution of outcomes to WGEA and the reforms.

The program logic and expected actions and behaviours also hypothesise that longer term headline indicators will take longer to change based on reform actions. Even for Reform 4 where progress is required, this may not translate into outcome indicators like the gender pay gap immediately or even over a longer period. This is not to say that this does not show progress towards workplace gender equality. The experiences of the Australian workforce, the policies and practices they experience, and the continual striving towards fairness by their employers are real and meaningful indicators of equality, that may not be represented in these data. However, the Theory of Change and the emerging insights of this evaluation suggest that progress towards both is possible and accelerated by the recent reforms, supported by the work of WGEA.

Appendix A: WGEA Reforms and Levers in scope of this evaluation

About this evaluation | In-scope activities

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

In Scope Reforms

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

Table A.1: In scope reforms and indicated timing

#	Reform	Relevant employers	Timing
1	Employers must share their WGEA Executive Summary and Industry Benchmark Report with their board	Relevant employers	February 2024
2	WGEA publishes gender pay gap information at an employer level as an overall figure and by quartile		November 2023
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)	Designated relevant employers	April 2024
4	Employers are required to commit to, achieve and report to WGEA on measurable genuine targets to improve gender equality in their workplace		Legislated 2025 Selection in 2026, as employers lodge their Gender Equality Report.

Source: Deloitte Access Economics (2026).

In Scope WGEA Levers of Change

WGEA undertakes multiple activities, some of which are considered levers for change – directly accelerating change – and some are considered enablers of change – in supporting the levers. The impact of the levers for change will be directly considered in this evaluation (“in-scope”) while the enablers will be considered to the extent they influence the levers. Enablers of change include technology, reporting and compliance monitoring, and data collection and analysis. See the following page for more details on levers for change.

Table A.2: WGEA activities or levers of change

Key activity category	Purpose / key actions
Insights and Capability	<ul style="list-style-type: none"> Working with employers to deepen their understanding and capacity to take effective action to improve gender equality. Producing resources and learning opportunities and materials that translate the WGEA data and contemporary research into education and guidance that enables actions that accelerate change. Publishing WGEA data and insights at the national and industry level to provide comparison points.
Communications and campaigns	<ul style="list-style-type: none"> 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.
Workplace Gender Equality Citation	<ul style="list-style-type: none"> A citation program to encourage, recognise and promote employers' active commitment to achieving gender equality in Australian workplaces.

Source: Deloitte Access Economics (2026).

About this evaluation | In-scope WGEA activities

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

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

Key activity category	Purpose	What this means or looks like for employers
Capability building (within the Insights and Capability function)	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 • Industry/Peak body workshops and webinars • Employer Statement guidance and direct advice • Target Selection Guide and masterclasses
Education and research (within the Insights and Capability function)	<p>Producing research, translating research and evidence into guidance and tools to educate and enable employers on workplace gender equality and how to accelerate change.</p> <p>Publish WGEA data and insights at the national and industry level to provide comparison points.</p>	<ul style="list-style-type: none"> • 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 • Website content • Reporting questionnaire • Response to complex employer queries • Employer Reference Group
Communications and campaigns	Working with media, government and policy makers to raise awareness of workplace gender inequality issues and priorities. Additionally, advocating for and motivating the taking of action to drive change.	<ul style="list-style-type: none"> • 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 • Monthly WGEA newsletter • Direct contact with Workplace Gender Equality Citation holders for collection and promotion of case study examples in media, social media and website
Workplace Gender Equality Citation	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 citation framework • Promotion of Workplace Gender Equality Citation holders including on website and social media • Community of practice for Citation holders • Accelerator program

Source: Deloitte Access Economics (2026).

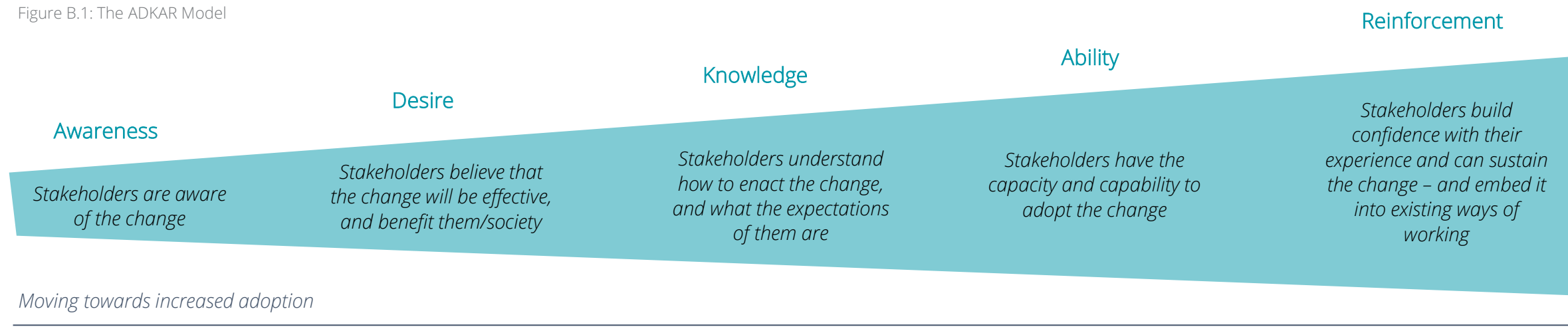
Appendix B: The ADKAR Model

The ADKAR Model

The model of behavioural change referenced in this work

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

Figure B.1: The ADKAR Model



Source: Deloitte Access Economics (2026), 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.

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

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

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

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

		Awareness	Desire	Knowledge	Ability	Reinforcement
ADKAR Stages		Employers engage with issues of gender equality in their organisation. They believe that organisations have a role to play in societal change.	Employers are motivated to take concerted action to accelerate change. They feel confident they can be successful. This may be due to intrinsic or extrinsic drivers.	Employers understand the key drivers of gender equality in their organisation (understand their data) and know what to do to address these (which actions to take).	Employers have the capacity and capability to act, in ways that effect actual change. Employers have authority to act and ability to implement informed actions to effect change.	Employers embed and sustain actions in business-as-usual organisational process and monitor the impact of actions taken and adapt as necessary. The success of actions reinforces commitment to accelerate action.
WGEA	Levers	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.		Capability 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 to reinforce action.	
			Workplace Gender Equality Citation acts as a motivating factor for citation holders (through recognition and brand effects) and non-citation holders (through role model effects). WGEA supports citation holders 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 raises internal awareness, builds knowledge, and can motivate change through increased internal accountability.			Reform 2: Publishing pay gaps increases awareness and desire to make change, particularly through extrinsic drivers and public accountability.	
		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	

Appendix C: Evaluation questions and indicators

Evaluation questions

Evaluation questions across the domains of implementation, efficiency and effectiveness

Table C.1 Evaluation questions

EVALUATION QUESTION	PURPOSE
Implementation	
1. To what extent have the reforms been implemented as intended and are employers complying?	Exploring whether the reforms have been implemented such that employers understand what they are required to do and are able to fulfill their obligations
2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	Exploring how WGEA's levers of change have been impacted by the reforms
3. Are the reforms cost effective?	Assessing the additional effort required from employers and WGEA, relative to the scale of impact.
Effectiveness	
Awareness and desire	
4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	Exploring what makes gender equality more of a priority for employers, whether some disengage and how the reforms have impacted WGEA's ability to influence employers' engagement.
5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	Exploring what motivates employers to take more ambitious action and accelerate their progress, and how the reforms impact WGEA's role in motivating employers to progress.
Knowledge	
6. What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps or encourages employers to improve how they understand the state of gender quality and relationship between the specific drivers and priorities in their organisation and their gender equality outcomes.
7. What helps employers know how to accelerate progress towards gender equality 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 (2026).

Evaluation questions | Sub-evaluation questions

Sub-evaluation questions by evaluation question

Table C.2 Evaluation questions and sub-questions

EVALUATION QUESTION	SUB-EVALUATION QUESTIONS
Implementation	
1. To what extent have the reforms been implemented as intended and are employers complying?	<ul style="list-style-type: none"> A. To what extent are employers fulfilling the actions required by the reform? B. Why are employers fulfilling the actions required by the reform? C. Are the reforms targeting the correct points in the ADKAR model? D. Do the reforms influence decision makers at the right levels of the organisation?
2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	<ul style="list-style-type: none"> A. How have the reforms impacted where WGEA directs efforts across and within their levers and enablers for change? B. Has there been a change in how or how many employers engage with WGEA's levers for change? How has WGEA responded to any change? C. Has the implementation of the reforms presented barriers for employers in engaging in action beyond compliance? For example, reporting issues or process changes required to meet new compliance obligation? D. Are previously unregistered employers, registering with WGEA? If so, why? How do WGEA's activities and the reforms affect incentives for employers to register or report? E. Are WGEA's levers for change targeting the correct points in the ADKAR model? F. Do WGEA's levers for change influence decision makers at the right levels of the organisation?
3. Are the reforms cost effective?	<ul style="list-style-type: none"> A. To what extent do employers invest additional time and effort in meeting reporting and compliance requirements? B. To what extent do employers perceive any additional time, effort, and resources required by the reforms as worthwhile? Has this limited investment in creating more ambitious change? C. To what extent have the reforms created significant additional regulatory burden for WGEA? Is the level of additional burden proportionate to the scale of impact created?
Effectiveness	
Awareness and desire	
4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	<ul style="list-style-type: none"> A. What influences employers' awareness of, and focus and attention on, gender equality? B. How have the reforms changed WGEA's influence on employers' awareness of, and focus and attention on, gender equality? Which reforms have been most impactful? C. Have the reforms led to any unintended consequences such as increasing resistance and backlash from employers around gender equality?
5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	<ul style="list-style-type: none"> A. What influences employers' belief that it is important to make more ambitious change on gender equality? B. Where is pressure coming from to take more ambitious action? Are employers more motivated by intrinsic or rinsic drivers? C. How do the reforms motivate employers to take more ambitious action? How do the levers of change motivate employers?

Source: Deloitte Access Economics (2026).

Evaluation questions | Sub-evaluation questions

Sub-evaluation questions by evaluation question

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

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

Source: Deloitte Access Economics (2026).

Appendix D: Data matrix and primary research tools

Data Matrix

Primary data sources provided central and contextual evidence throughout the evaluation process

Table D.1: Data sources for reform evaluation

		EVALUATION QUESTION	ABOUT	Focus groups	Survey	WGEA reporting data	WGEA operational data	WGEA interviews /workshops
Implementation		1. To what extent have the reforms been implemented as intended and are employers complying?	Exploring whether the reforms have been implemented such that employers understand what they are required to do and are able to fulfill their obligations					
		2. How have WGEA's levers of changes adapted, reacted and been amplified by the reforms?	Exploring how WGEA's levers of change have been impacted by the reforms					
		3. Are the reforms cost effective?	Assessing the additional effort required from employers and WGEA, relative to the scale of impact.					
Effectiveness	Awareness and desire	4. What influences employers' awareness of gender equality? How do the levers for change and the reforms contribute?	Exploring what makes gender equality more of a priority for employers, whether some disengage and how the reforms have impacted WGEA's ability to influence employers' engagement.					
		5. What influences employers' motivation to make accelerated change? How do the levers for change and the reforms contribute?	Exploring what motivates employers to take more ambitious action and accelerate their progress, and how the reforms impact WGEA's role in motivating employers to progress.					
	Knowledge	6. What helps employers understand the state and key drivers of gender inequality in their organisation? How do the levers for change and the reforms contribute?	Looking at what helps or encourages employers to improve how they understand the state of gender quality and relationship between the specific drivers and priorities in their organisation and their gender equality outcomes.					
		7. What helps employers know how to accelerate progress towards gender equality 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 and 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 (2026).

Overview of data collection

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

Data collection

A range of both primary and secondary data sources were utilised throughout this evaluation. These sources are explained in further detail in the following pages.

The primary data segment of the evidence base consisted of three key tools:

- Survey to employers
- Focus groups with employers
- Interviews with the WGEA team

Primary data was used to understand how employers utilise WGEA engagement and support, how employers perceive WGEA and sentiment toward WGEA reforms.

This project also used secondary data sources:

- WGEA operational data
- WGEA private employer data
- WGEA public employer data
- Desktop research.

The data sources along with further rationale are explored more on the following s.

The data sources align to the evaluation framework and were agreed to by WGEA at the commencement of the project.

Table D.2: Data sources for Phase Two of the evaluation

	Data source	Description	Timing
Primary data	Survey of employers	Quantitative and qualitative insights from employers regarding the impact of the reforms on their motivation, actions and progress towards workplace gender equality. For more detail on the survey, including on sampling method see page 58.	October 2025
	Focus groups with employers	Qualitative insights from employers regarding the impact of the reforms on their motivation, actions and progress towards workplace gender equality.	November – December 2025
	Interviews with the WGEA team	Interviews with the WGEA team explored how WGEA itself is implementing reforms, the impacts of the reforms felt by the WGEA internal teams and general sentiment regarding WGEA's trajectory.	December 2025
Secondary data	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 was balanced with the internal burden on WGEA to collate and validate the data.	Data from 2020-21 to 2024-25
	WGEA private employer data	Non-public data included gender pay gaps by employers, and surveys or feedback received from employers such as the WGEA Reporting Experience Feedback survey. The data set covered the 2020-21 and 2024-25 years.	Data from 2020-21 to 2024-25
	WGEA public employer data	Publicly released reporting data including gender equality indicators by organisation. Data was linked by employers across time, as appropriate and feasible, to create the baseline and monitor trends. Data was disaggregated by key employer characteristics such as industry and size.	Data from 2020-21 to 2024-25
	Desktop research	Secondary desktop research was drawn upon where relevant.	As required

Purpose and composition of focus groups

The 2025 focus group employers discussed their experiences with the WGEA reforms and other key topics, covering the full ADKAR model of change.

Over November and December of 2025, ten interviews and focus groups were conducted (four of which were focus groups of three or more employers). Participants came from a mix of industries and sizes. Most came from DREs (>500 employees), and HR and DEI professionals, or those with strong links to WGEA reporting, though some senior leaders attended (alongside their HR staff). Industry and advocacy bodies were represented by their DEI and HR leads, with several CEOs from these groups also participating.

Participants for interviews and focus groups were sampled as outlined in Table D.3.

Recruitment

Participants from Phase 1 of this evaluation were invited back to participate in these Phase 2 focus groups. Others were recruited through WGEA mailing lists or from Masterclass participant lists. Only those who had given WGEA permission to share their contact information were contacted for this evaluation.

Industry and advocacy bodies were contacted by Deloitte Access Economics through their public contact details. Industry and advocacy groups were chosen through discussion with WGEA.

Table D.3: Interview participant grouping, sampling method and number of participants consulted from each group

Group type	Sampling method	n
Designated relevant employers (500+ employers)	Contact details (emails) were shared by WGEA (with permission from participants). An email was then sent with an invite to participate.	16
Relevant employers (<500 employees)	Contact details (emails) were shared by WGEA (with permission from participants). An email was then sent with an invite to participate.	4
Industry and Advocacy associations	The project team reached out to Australian industry and advocacy associations through their preferred contact methods.	4

Source: Deloitte Access Economics (2026).

Focus group questions

The 2025 focus groups were grouped into three distinct groups, each with a particular set of questions aiming to best understand how each group interacts with WGEA and its recent reforms.

Focus group questions were designed to draw out meaningful insights into stakeholders' experiences, perceptions, and suggestions regarding WGEA's recent reforms, the role of WGEA and any barriers they faced when implementing the reforms. The questions were open-ended and neutral, creating a safe space for honest discussion. They explored awareness of WGEA's activities, the perceived impact of its reforms, barriers to gender equality (both systemic and employer specific), and opportunities for improvement.

Introductory questions

- Your name
- Your organisation
- Something you're proud of in your organisation's approach to gender equality
- How do you think about 'success' and 'effectiveness' in progressing towards gender equality?

Industry and advocacy associations

- How does your organisation interact with gender equality?
- How do you think about 'success' and 'effectiveness' in progressing towards gender equality in your sectors?
- What is your relationship with WGEA?
- What kinds of conversations do you and your members have about WGEA and the reforms to the Act?
- How has WGEA influenced your work?
- What lessons has your organisation learned about what works to promote gender equality?
- Is there anything you would like to do but face barriers in implementing?

Relevant employers (<500 employees)

- Can you describe the implementation of each reform in your organisation?
- How have you used WGEA's supports such as guides, tools or live learning events to implement the reforms?
- What actions have you taken? Can you describe the outcomes of each reform in your organisation?
- How was your experience using WGEA supports and resources?
- How do you think about WGEA's role in relation to gender equality?
- What are they doing well and what could they do better as a regulator?
- What are they doing well and what could they do better as a driver of change on gender equality?
- What could WGEA do differently to support organisations to improve gender equality?
- What actions have you taken? Can you describe the outcomes of each reform in your organisation?
- *Masterclass participants were also asked about their motivation to attend / register for masterclasses*

Designated relevant employers

- Can you describe the implementation of each reform in your organisation?
- How have you used WGEA's supports such as guides, tools or live learning events to implement the reforms?
- What actions have you taken? Can you describe the outcomes of each reform in your organisation?
- Have there been any unanticipated outcomes, or negative impacts, from these actions?
- What information is important for your organisation when thinking about which targets to select?
- What are you doing to prepare for target selection requirements?
- What was the outcome of using WGEA resources and information to inform target selection?
- How do you think about WGEA's role in relation to gender equality? What are they doing well and what could they do better as a regulator?
- What are they doing well and what could they do better as a driver of change on gender equality?
- *Masterclass participants were also asked about their motivation to attend / register for masterclasses*

Employer survey

A survey of employers was conducted in late 2025.

Rationale

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.

The survey findings served to inform the findings of this evaluation. They are featured throughout the main body of the report.

Methodology

The survey was built using the survey platform Qualtrics. It was designed in collaboration with WGEA. The target length of the survey was under 15 minutes in order to minimise any burden felt by respondents and reduce any attrition. On average, the respondents spent just under eight minutes (7 minutes and 51 seconds) completing the survey.

Sampling

The survey was distributed to employers by WGEA. It was included within an email from WGEA CEO Mary Wooldridge to employers who had agreed to receive communication from WGEA. The survey was open for two weeks for employers to respond.

In November 2025, 603 employers of different sizes and industries completed the survey. Responses were excluded from analysis if less than 14 per cent of the survey was complete, leaving a total sample size of 436. Charts D.1, D.2 and D.3 across the page provide further insight into the survey sample.

Table D.4: Survey structure

Section	Description	Questions
1: Role of WGEA	This section asks about WGEA's influence on your employer's journey to gender equality.	Impact of WGEA resources and reporting on: <ul style="list-style-type: none"> • motivation to take action • understanding of the drivers of inequality, • identifying effective gender equality actions, and • capability and confidence to take action.
2: Role of the reforms	This section asks about how your employer has responded to recent WGEA reforms.	Awareness, clarity and ease of reforms, time spent reporting and acting on gender equality, impact of reforms on time spent, impact of reforms on motivation to take action, anything else to add
3: Selecting and meeting targets (DREs only)	This section asks about DRE awareness of target selection requirements, the processes used by employers for selecting their targets.	Awareness of targets, important considerations for target selection, contributors to employer target selection, preparation activities, WGEA supports used in target selection, expectations of target selection, challenges to target selection.
4: Gender equality action	This section asks about how gender inequality is addressed by your employer	Current state of gender equality, leadership and employee support, positive impact, drivers that motivate action, stakeholders that motivate action, positive outcomes from action, understanding of the drivers of inequality and the actions that are needed, stakeholders that design the action taken, capacity, capability, leadership authorising environment, potential for meaningful progress
5: Demographics	This section asks demographic questions.	Position, other participants, name of employer, staff, gender split of industry

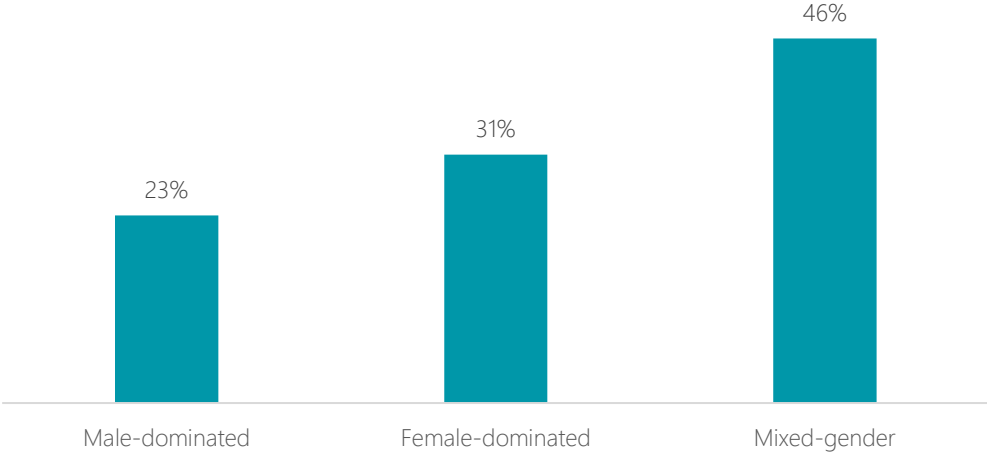
Employer survey sample

A survey of employers was conducted in late 2025.

The survey sample comprised of:

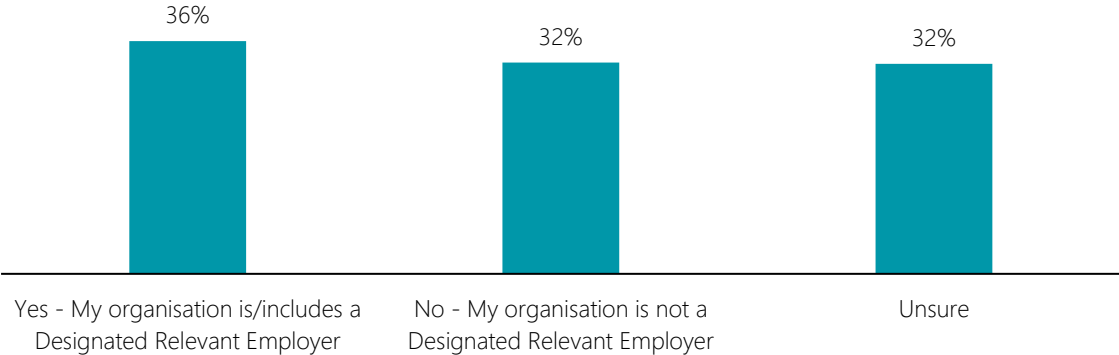
- Employers from male-dominated, female-dominated, and mixed-gender industries, with the majority being from mixed-gender industries (Chart D.1)
- A relatively even distribution of responses DREs and relevant employers. However, **a third of respondents are unsure of their DRE status** (Chart D.2).
- Two thirds (65%) of respondents indicate they are in a **human resources position**, with a third indicating they are in a leadership position (Chart D.3).

Chart D.1: Industry of operation, industry gender composition



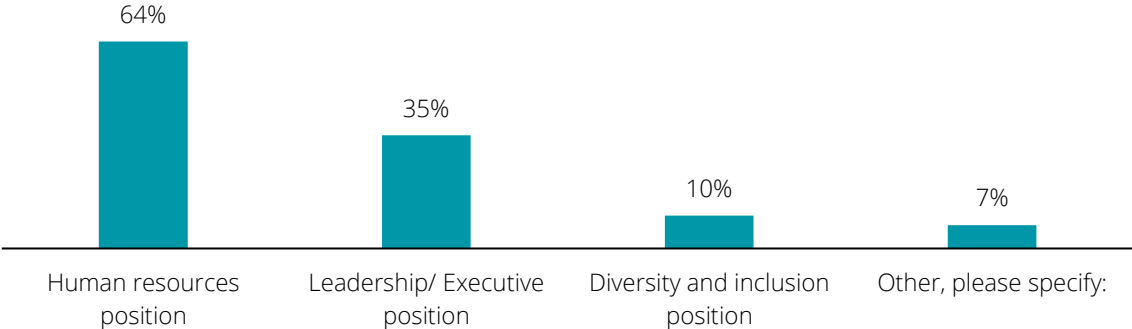
Source: Deloitte Access Economics (2025)

Chart D.2: For the purposes of WGEA reporting is your organisation a Designated Relevant Employer or has a Designated Relevant Employer within the group?



Source: Deloitte Access Economics (2025)

Chart D.3: Which one of the following best describes your position at your place of work?



Note: Respondents could select multiple options, so the sum of results may exceed 100%
Source: Deloitte Access Economics (2025)

Appendix E: Approach to quantifying the impact of the reforms

Data sample construction

A balanced panel of employers is created for econometric analysis that enables comparison of actions and outcomes over time.

Constructing a dataset for analysis

Outcome and action data used for analysis in this report is constructed based on publicly available WGEA private sector employer information. The data is supplemented by historical gender pay gap information provided by WGEA.

This report analyses information based on two versions of this dataset:

- The **full sample** that includes all employers reporting in each year between 2020-21 and 2024-25 (noting some of these employers may commence reporting at some year during the period).
- The **econometric sample** that relates only to employers who are in the dataset every year and considered comparable overtime (i.e., it is balanced).

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

A key factor impacting inclusion in the balance comparable sample is a change in the unit which WGEA reports private sector employer data from 2023-24 onwards. Specifically:

- Prior to 2023-24 the unit of observation was “submission groups” which allows employers within the same corporate structure to report together if they belong to the same organisation, and have the same or similar gender equality policies, strategies and actions.
- From 2023-24 onwards the unit of observation shifted to the individual employer level. Employers may sit within a corporate group which is made up of a controlling corporation (parent company) and one or more subsidiary organisations.

The impact of this change in reporting unit is that the data for many employers are not comparable overtime. As such, only employers whose submission group is equivalent to an individual employer are comparable across their entire period of analysis. In practice this means that only employers in single employer submission groups are included in much of the analysis undertaken in this report. The process of creating a balanced and comparable panel of employers results in total of 1,982 employers included in the econometric sample. Across the five years included in the analysis this comprises 9,910 employer-year observations. These employers are not necessarily reflective of the entire population of reporting employers, which is larger, more likely to be in female-dominated industries and has lower gender pay gaps than other employers (Table E.1).

Table E.1: Summary statistics, employers included and excluded in econometric analysis

Variable	Response	Included employers	Excluded employers
Number of employees (range)	<250	4,157 (41.9%)	10,275 (51%)
	250-499	2,832 (28.6%)	4,319 (21.4%)
	500-999	1,366 (13.8%)	2,683 (13.3%)
	1000-4999	1,252 (12.6%)	2,464 (12.2%)
	5000+	303 (3.1%)	397 (2%)
Employer type	Designated relevant employer	2,921 (29.5%)	5,544 (27.5%)
	Relevant employer	6,989 (70.5%)	1,4594 (72.5%)
Industry	Female-dominated industry	3,336 (33.7%)	3,827 (19%)
	Male-dominated industry	2,569 (25.9%)	7,030 (34.9%)
	Mixed-gender industry	4,005 (40.4%)	9,281 (46.1%)
Reporting period	2020-21	1,982 (20%)	2,492 (12.4%)
	2021-22	1,982 (20%)	2,812 (14%)
	2022-23	1,982 (20%)	3,151 (15.6%)
	2023-24	1,982 (20%)	5,426 (26.9%)
	2024-25	1,982 (20%)	6,257 (31.1%)
Outcomes	Median gpg (total remuneration)	8.1%	8.4%
	Median gpg (base salary)	6.4%	6.8%
	Number of employees	836	770
	Female board members (share)	34.3%	30.0%
	Female chairs (share)	21.3%	16.7%
Total observations		9,910 (100%)	20,138 (100%)

Note: Employers here refers to employer-year observations rather than individual organisations.
Source: Deloitte Access Economics (2026) using data from WGEA.

Approach to quantifying the impact of the reforms | Outcomes (1/4)

Three methods of analysis are undertaken to assess the impact of the reforms on outcomes including employer-level gender pay gaps, workforce composition and board representation.

This section outlines the econometric approach used to evaluate the impact of the reforms on gender equality outcomes. Employer-level pay gaps as used as an example of the approach taken, with comparative analysis undertaken on other outcomes variables including gender composition of the workforce, gender composition of management roles, gender composition of governing bodies and gender composition of governing body chairs. The analysis proceeds in three stages:

- an **interrupted time series (ITS) model** to identify trend breaks coinciding with reform implementation;
- a **Difference-in-Differences (DiD)** design exploiting size-based variation to isolate the marginal effect of mandatory policy requirements (i.e., on employers with 500+ employees);
- and **sub-sample ITS analyses** based on pre-reform level of gender pay gaps.

Interrupted time series

The first stage of the analysis uses an ITS design to provide descriptive evidence of any potential trend break in employer-level gender pay gaps at the point of reform implementation. Reforms 1-3 took effect from the 2023–24 reporting period onwards, with the last pre-reform reporting period being 2022–23. The ITS model exploits the sharp timing of reform introduction to test whether the level or trajectory of pay gaps changed after the policy came into force.

Prior to formally testing the impact of the reforms through the ITS design, the average of the median base salary and total remuneration is plotted and visually inspected to validate whether the reforms have a discernable impact at the aggregate level (Chart E.1). Based on this it is evident that (a) there is a pre-existing downwards trend in both base and total gender pay gaps across the included sample and (b) the introduction of the reforms coincide with a potential increase in the rate of decline.

Given the possible existing impact at the aggregate level the employer-level ITS model is specified as:

$$GPG_{it} = \alpha_i + \beta_1 Time_t + \beta_2 Post_t + \beta_3 (Time \times Post) + \epsilon_{it}$$

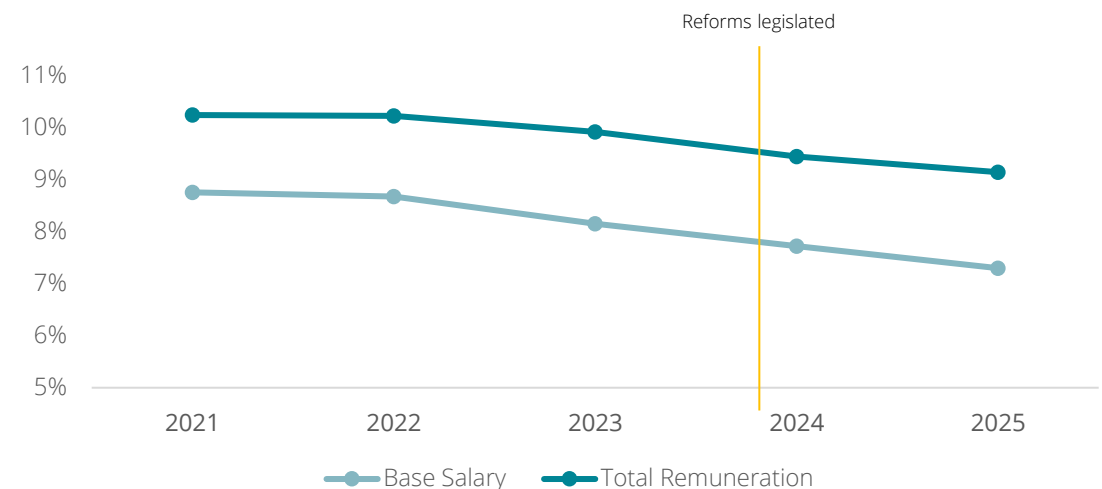
where GPG_{it} is the median gender pay gap (as a percentage of male median pay) for employer i in year t ; α_i is an employer fixed effect absorbing all time-invariant employer characteristics;

$Time_t$ is a linear time trend centred on the last pre-reform year (2022-23 = 0); $Post_t$ is an indicator equal to one from the 2023–24 reporting period onwards; and the interaction $Time_t \times Post_t$ captures any change in the trend slope after reform.

The coefficient β_2 estimates the immediate level shift in the gender pay gap at the point of reform, while β_3 estimates whether the rate of change in the gap accelerated or decelerated following reform implementation. Standard errors are clustered at the employer level to account for serial correlation within employers over time. The model is estimated separately for total remuneration and base salary pay gaps.

A key limitation of this design is the short panel window: only three pre-reform and two post-legislation reporting periods are available. This makes it difficult to precisely estimate pre-reform trends or to distinguish reform effects from coincident aggregate shocks affecting the labour market over the same period. The ITS results should therefore be interpreted as descriptive evidence of trend breaks rather than as causal estimates. This limitation is expected to ease over time as more data is available.

Chart E.1: Average median gender pay gap, econometric sample



Source: Deloitte Access Economics (2026) using data from WGEA.

Approach to quantifying the impact of the reforms | Outcomes (2/4)

The greater intensity of obligations placed on DREs is exploited to test whether additional strategy and policy creation requirements result in accelerated progress towards gender equality.

Difference-in-differences (for Reform 3 only)

A key limitation of the econometric analysis is that the reforms apply to all employers above the WGEA reporting threshold, meaning there is no true untreated. As such, the ITS design captures the aggregate reform effect but cannot separate it from coincident macroeconomic or labour market trends.

The DiD design addresses this partially by exploiting variation in the intensity of regulatory obligations imposed on DREs (i.e., those with 500+ employees) who are required to have policies and strategies across all GEIs, to Relevant Employers (those with less than 500 employees). However, this approach estimates only the marginal effect of mandatory policies over and above the common transparency requirements of gender pay gap publication and report sharing.

The DiD design compares the change in pay gaps before and after the reform for DREs (the treatment group) against relevant employers below the 500-employee threshold (the comparison group). The expectation is that DREs, who are exposed to greater intensity of reforms, experience a greater decline in their gender pay gaps. As with the ITS approach, this is first visually assessed by plotting total and base gender pay gaps overtime (Charts E.2 and E.3). At the aggregated level there is indicative support for the hypothesis that DREs experience a greater rate of decline post-reform.

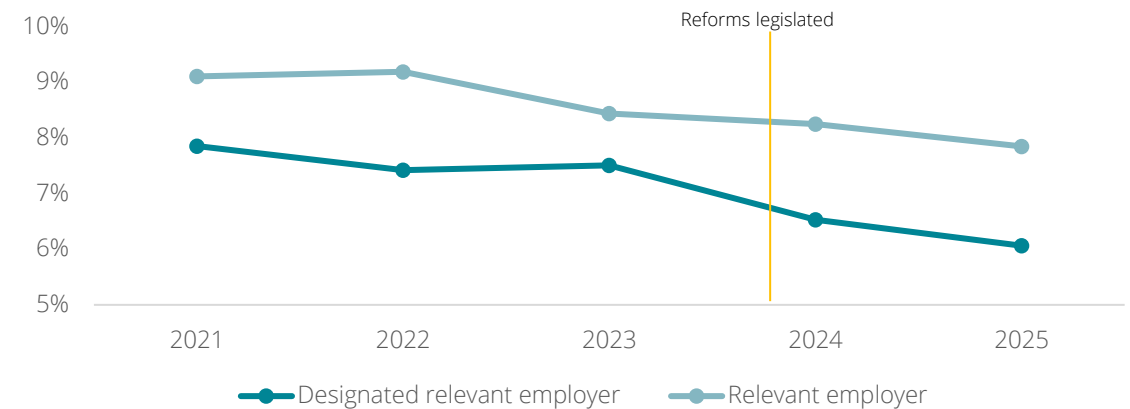
The formal approach to testing this hypothesis is given by the estimating equation:

$$GPG_{it} = \alpha_i + \gamma_t + \delta(Designated_i \times Post_t) + X_{it}'\beta + \epsilon_{it}$$

where α_i and γ_t are employer and year fixed effects respectively; $Designated_i$ is an indicator for employers classified as DREs in the 2022–23 reporting period; $Post_t$ is the post-reform indicator; and X_{it} is a vector of time-varying controls including the female workforce share, the female management share, and the log of total employees.

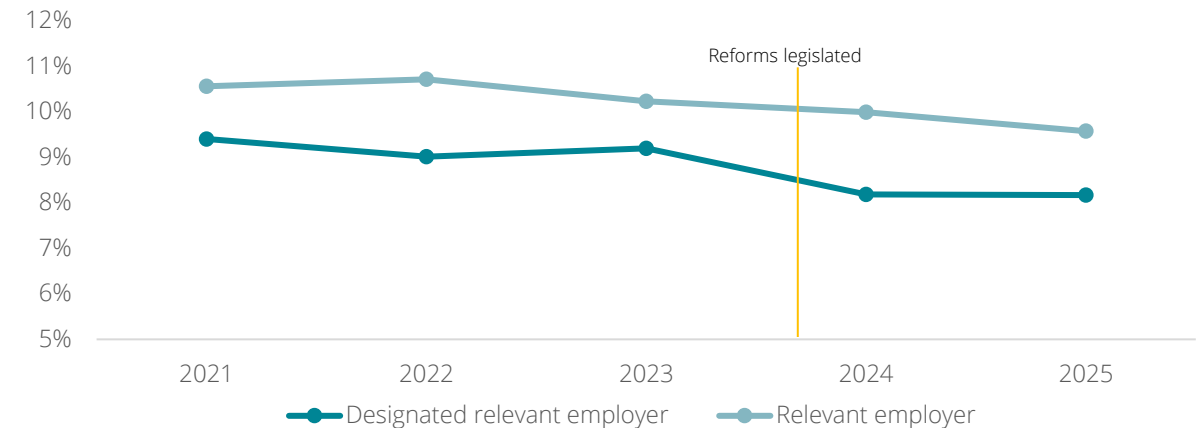
The parameter of interest, δ , estimates the marginal effect of mandatory policy requirements on the gender pay gap, over and above the publication and board reporting obligations that apply to all employers. The employer fixed effects absorb all time-invariant differences between treatment and comparison groups, while year fixed effects absorb common time trends.

Chart E.2: Average of average total remuneration pay gap



Source: Deloitte Access Economics (2026) using data from WGEA.

Chart E.3: Average of average base pay gap



Source: Deloitte Access Economics (2026) using data from WGEA.

Approach to quantifying the impact of the reforms | Outcomes (3/4)

Differences across employers with different baseline gender pay gaps is assessed to identify potential heterogeneous impacts across these groups.

Differences in impact based on starting gender pay gaps

The third stage of the analysis splits the sample by the direction of the employer's baseline gender pay gap to examine whether reform effects operate differently for employers with male-favouring gaps (positive values, where men earn more than women) versus female-favouring gaps (negative values, where women earn more than men). This distinction is motivated by the hypothesis that reputational and compliance pressures from the reform should incentivise convergence toward pay parity from both directions.

The baseline gap is calculated as the employer's mean median gender pay gap across all pre-reform reporting periods (2020–21 to 2022–23). Using the pre-reform average avoids endogeneity concerns that would arise from classifying employers based on their post-reform outcomes. Two measures are created from this variable including (a) a standardised continuous variable with mean 0 and standard deviation of 1, and (b) a categorical variable ranging from Q1 to Q4 where Q1 is the lowest gender gap and Q4 is the highest.

Charts E.4 and E.5 visually demonstrate an apparent relationship where employers with greater baseline gender pay gap experience a greater decline post-reform. Of note, group Q1 have a gender pay gap below zero meaning that an increase is a movement towards parity.

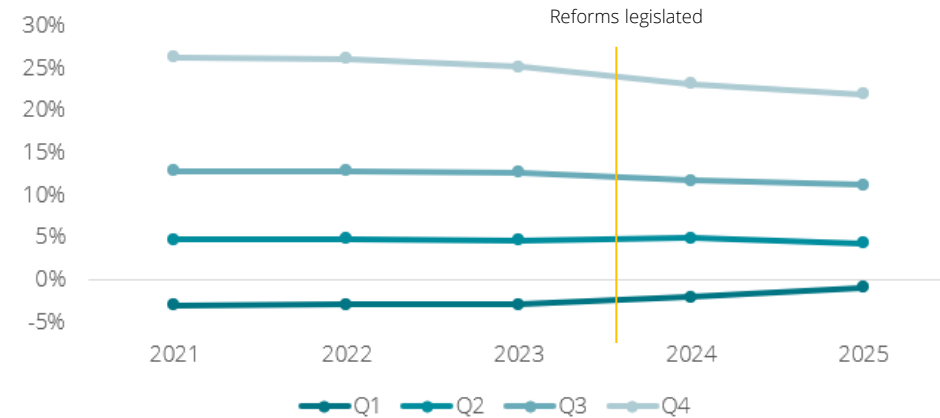
To formally test the impact of the reforms, an additional ITS model is estimated separately for the positive-gap subsample and the negative-gap subsample. The equation is estimated as:

$$GPG_{it} = \alpha_i + \varphi_j + \beta_1 Time_t + \beta_2 Post_t + \beta_3 (Time \times Post) + \epsilon_{it}$$

where α_i and φ_j are employer and industry composition fixed effects respectively. The analysis is further extended by interacting the post-reform terms with the DRE indicator within each subsample. This allows assessment of whether larger employers subject to additional regulatory obligations experienced differential changes relative to smaller employers, conditional on the direction of their initial pay gap.

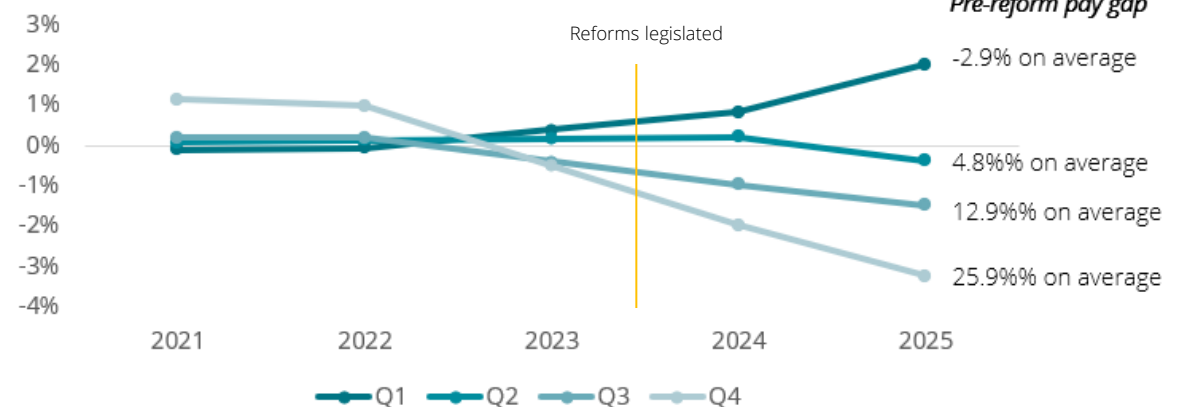
If the reforms are driving convergence toward parity, we would expect to observe negative post-reform coefficients for the positive-gap subsample (indicating a narrowing of male-favouring gaps) and positive post-reform coefficients for the negative-gap subsample (indicating a narrowing of female-favouring gaps). Asymmetric effects across these subsamples would provide evidence on the mechanisms through which transparency and compliance requirements influence employer behaviour.

Chart E.4: Average of median total remuneration pay gap, by baseline quartile



Source: Deloitte Access Economics (2026) using data from WGEA.

Chart E.5: Average of median total remuneration pay gap, change relative to 2023



Source: Deloitte Access Economics (2026) using data from WGEA.

Approach to quantifying the impact of the reforms | Actions (4/4)

Analysis is undertaken to identify the extent to which the reforms are contributing to employers are undertaking action on gender equality at higher rates than the pre-reform trajectory would imply.

The impact of the reforms on actions take by employers are estimated using linear probability models (LPMs), which yield coefficients directly interpretable as percentage-point changes in the probability of adoption. All standard errors are clustered at the employer level to account for serial correlation within employers over time.

As with outcomes variables the primary framework utilised is an ITS design, which tests for a discrete change in the level and trajectory of action-taking coinciding with the introduction of reforms in 2024.

The baseline ITS model is:

$$Y_{it} = \alpha_i + \beta_1 Time_t + \beta_2 Post_t + \beta_3 (Time_t \times Post_t) + \epsilon_{it}$$

where: Y_{it} is a binary indicator equal to one if employer i has adopted the action in year t ; $Time_t$ is a linear time trend (year – 2020), capturing any secular trend in adoption over the full sample period; $Post_t$ is an indicator equal to one for years 2024 onwards, capturing the immediate level shift in adoption at the point of reform; $Time_t \times Post_t$ counts years since reform onset capturing any change in the rate of adoption following reform.

The coefficient β_1 captures the pre-existing annual trend in adoption. β_2 estimates the immediate level shift in the probability of adoption at the reform date, conditional on the underlying trend. β_3 estimates whether the annual rate of increase (or decrease) in adoption changed after the reform. A positive and statistically significant β_2 would indicate that the reform was associated with a discrete increase in the probability of employers adopting the action. A positive β_3 would indicate that adoption accelerated in the post-reform period beyond the pre-existing trend.

Worked example: Consulting with Employees

As an illustrative example Chart E.6 visually demonstrates a significant increase in the share of employers consulting with employees on gender equality coinciding with the introduction of the reforms. To estimate the magnitude of the increase, the relevant coefficients shown in Table E.2 can be used. Specifically, $0.121 \times (2 \times 0.86)$. As such, **the ITS estimate shows that the reforms have resulted in a 21-percentage point increase in the proportion of employers who have consulted with their employees** on issues concerning gender equality compared to a non-reform counterfactual. Results are significant on all relevant parameters to the 1 per cent level.

Chart E.6: Share of employers consulting with employees on gender equality over time, by industry composition



Source: Deloitte Access Economics (2026) using data from WGEA.

Table E.2: Estimated coefficients and standard error

Action	$\beta_1 Post_t$		$\beta_2 Time_t$		$\beta_3 TimeAfter_t$	
	Coefficient	Std. error	Coefficient	Std. error	Coefficient	Std. error
Consulting with employees	0.121	0.013	-0.0176	0.005	0.086	0.011

Source: Deloitte Access Economics (2026) using data from WGEA.

Key limitations of quantifying the impact of the reforms

The analysis produced using these approaches carry a number of important limitations and should be interpreted with them in mind.

Limited reporting period

The analysis relies on a short panel of five reporting periods, with only two falling after the reforms were legislated. This limits the precision of trend estimates and makes it difficult to distinguish sustained reform effects from short-term adjustments or transitory shocks. The pre-reform period is also relatively brief, restricting the ability to establish robust baseline trends. As additional reporting periods become available, estimates will become more precise and it will be possible to assess whether the patterns observed here are sustained, accelerating, or fading.

Changes to WGEA's data reporting unit

Changes to the unit at which WGEA publishes data impacts the sample size and type of employers who are included in econometrics analysis. Specifically:

- Prior to 2023-24 the unit of observation was “submission groups” which allows employers within the same corporate structure to report together if they belong to the same organisation, and have the same or similar gender equality policies, strategies and actions.
- From 2023-24 onwards the unit of observation shifting to the individual relevant employer level. Employers may sit within a corporate group which is made up of a controlling corporation (parent company) and one or more subsidiary organisations.

While best endeavours have been made to ensure a comparable sample of employers are analysed (see page 61) it remains possible that results reflect, at least in part, changes to reporting unit rather than the reforms.

No true untreated employers

The reforms apply to all employers above the reporting threshold simultaneously, meaning there is no untreated comparison group for the core transparency and publication requirements. The interrupted time series captures changes coinciding with reform implementation but cannot rule out the possibility that other concurrent labour market developments contributed to the observed patterns. This includes shifts in workforce composition, broader societal attention to pay equality,

or macroeconomic conditions. The Difference-in-differences design partially addresses this by exploiting variation in regulatory intensity between DREs and relevant employers, but it estimates only the marginal effect of mandatory policies over and above the common transparency requirements, not the total reform effect.

Reversion to the mean

The heterogeneity analysis by baseline gender pay gaps, while producing the strongest results, should be interpreted with some caution. Employers with larger initial gaps have more room to improve mechanically, and some degree of convergence toward the mean would be expected even in the absence of reform. While the employer fixed effects and pre-reform trend controls mitigate this concern, they cannot eliminate it entirely. The finding that convergence accelerated after the reform, rather than simply continued, provides some reassurance, but it is not possible to fully separate reform-driven change from natural reversion. These results are therefore best understood as descriptive evidence of heterogeneous adjustment patterns rather than as clear causal estimates.

Cannot observe the mechanism of change

The analysis measures changes in reported pay gaps and cannot directly observe the mechanisms through which any changes occur. Reductions in the gender pay gap could reflect genuine changes in pay-setting practices, shifts in workforce composition (such as hiring or attrition patterns), reclassification of roles, or changes in the relative use of bonuses and other non-base remuneration components. Further work linking pay gap movements to specific employer actions (such as the adoption of particular policies or changes in workforce structure) would strengthen the evidence on causal pathways.

Appendix F: Results

Overview of econometrics results | Outcomes

Table F.1: Overview of econometrics results

Outcomes	Approach	Results	Reference
Gender pay gap	Interrupted time series	No clear evidence that either base pay or total remuneration pay gaps are lower than they would otherwise be as a result of the reforms. However, weak evidence to suggest that DREs experienced a greater decline in gender pay gaps.	Tables F.6 – F.7
	Difference in difference	No evidence that the additional obligations placed on DREs contributed to a greater reduction in the gender pay gaps relative to relevant employers.	Tables F.8 – F.9
	Segmented by baseline achievement	<p>Early evidence that that the reforms have contributed to employers with the largest baseline gender pay gap (in both the positive and negative directions) accelerating their progress towards pay equality. Results suggest:</p> <ul style="list-style-type: none"> Employers in the highest quartile of baseline gender pay gaps (18% – 43%) experience an additional 2.2 and 2.5 percentage point reduction in base and total gender pay gaps respectively as a result of the reforms. This is equivalent to approximately 4 years of additional progress at the rate of change that is estimated to have otherwise occurred. Employers in the lowest quartile of baseline gender pay gaps (16% – 43%) experience an additional 1.9 percentage point increase in total gender pay gaps as a result of the reforms. That is to say that the total remuneration pay gap moves towards zero for this group. However, the result the change is associated with an initial level change at the same time as the reforms rather than ongoing movement towards zero. <p>Effects for all groups are similar across designated and relevant employers. These results are consistent with an interpretation that the transparency components of the reforms create additional pressure or motivation for employers.</p>	Tables F.10 - F.13
Workforce composition	Interrupted time series	Evidence that the reforms are associated with a small decline in the average share of women in both the workforce and management positions in aggregate due to the estimated level change and time trend associated with the reforms operating in difference directions. However, the net magnitude of change is small, being less than the annual change in each variable that is estimated to occur regardless of the reforms.	Tables F.14 – F.15
	Difference in difference	Evidence that the additional policy and strategy requirements placed on DREs has contributed to an increase in the share of women in management roles compared to relevant employers. The size of the increase in representation in management roles is equal to approximately 0.8 percentage points above the no reform counterfactual. However, there is no evidence of a comparable effect on the composition of the workforce overall.	Tables F.16 – F.17
	Segmented by baseline achievement	Comparable results to the first stage ITS approach with small effects relative to the non-reform time trend, with level changes and time trends associated with the reforms operating in different directions.	Table F.18

Overview of econometrics results | Outcomes

Table F.2: Overview of econometrics results

Outcomes	Approach	Results	reference
Boards	Interrupted time series	Evidence of a statistically significant upward pre-reform trend with female board representation increasing by around 0.8 percentage points per year prior to the reforms ($p < 0.01$). However, there is no statistically significant level shift at the time of the reform (0.4 percentage points), nor any significant change in the post-reform trend. This suggests that female board representation was already on a gradual upward trajectory, and the reforms do not appear to have generated an additional acceleration or discrete jump in board composition over and above that existing trend. Additional analysis of impacts on DREs similarly do not find statistically significant evidence of change associated with the reforms.	Tables F.19 – F.20
	Difference in difference	Analysis of the additional impact of reforms on DREs do not support evidence of a statistically significant impact of the reforms on board representation.	Table F.21
	Segmented by baseline achievement	<p>There is early evidence that the reforms have had an impact on board representation when the sample is segmented by baselines levels of representation:</p> <ul style="list-style-type: none"> • Among male-dominated boards, there is a strong and statistically significant pre-reform upward trend (1.0 percentage point per year), and a positive level shift at reform of 1.4 percentage points ($p < 0.05$). Importantly, the interaction term is also positive and marginally significant (0.9 percentage points per year, $p < 0.1$), indicating an acceleration in progress after the reforms. • For boards that were already near parity (40–60%), there is a similarly strong pre-reform upward trend, but no statistically significant level shift or change in slope after reform. • For female-dominated boards, there is no significant pre-reform downward trend and evidence of a statistically significant negative change in post-reform slope (–3.3 percentage points per year, $p < 0.05$) indicating a movement towards parity. <p>These results suggests that the reforms may have had their clearest effect among boards starting from relatively low female representation, both through an immediate uplift and a steeper post-reform trajectory. The size of the effect on these employers is equal to an acceleration of approximate two years of the counterfactual non-reform rate of improvement.</p>	Table F.23

Source: Deloitte Access Economics (2026) using data from WGEA.

Overview of econometrics results | Outcomes

Table F.3: Overview of econometrics results

Outcomes	Approach	Results	reference
Chairs	Interrupted time series	The pre-reform trend is positive, though modestly estimated (around 0.8 percentage points per year, statistically significant at the 10 per cent level). Unlike board share, there is evidence of a small but statistically significant positive level shift at the time of reform with female chair representation increasing by approximately 1.7 percentage points in the first post-reform year ($p < 0.1$). However, there is no evidence of a sustained change in the slope of the trend thereafter. This pattern is consistent with a one-off upward adjustment in female chair representation around the time of the reforms, rather than a structural acceleration in progress. In addition, the estimated post-reform level shift is larger in magnitude but, as with board representation, these effects are not statistically significant. As with board share, there is no evidence of a sustained change.	Tables F.19 – F.20
	Difference in difference	There is some evidence that the reforms may have had a discernible short-run impact on chair appointments among DREs. While the estimated effects are modest in magnitude and significance ($p < 0.1$), they are directionally consistent with a response expected due to the reforms. This is supported by other analysis that suggest that the creation of governing body policies and strategies are among those that have increased most due to the reforms.	Table F.22
	Segmented by baseline achievement	<p>There is early evidence that the reforms have had an impact on chair representation when the sample is segmented by baselines levels of representation:</p> <ul style="list-style-type: none"> • Among male-dominated chair positions, there is a positive and statistically significant pre-reform trend (0.9 percentage points per year), a sizeable positive level shift at reform (2.7 percentage points, $p < 0.01$), and a further significant acceleration in the post-reform trend (2.3 percentage points per year, $p < 0.01$). This indicates both an immediate and sustained improvement in female chair representation among employers starting from low baseline levels. • For employers with equal chair representation, estimates are imprecise with the estimates produced across a much smaller sample, and there is no statistically significant reform effect. • For female-dominated chair roles, while there is no significant level shift, there is a large and statistically significant negative post-reform slope change (-13.6 percentage points per year, $p < 0.01$). This result is counter to the theoretical impact of the reforms and may reflect a reversion to mean level of representation rather than true effects of the reforms. 	Table F.24

Source: Deloitte Access Economics (2026) using data from WGEA.

Understanding econometric results | Actions

The following pages outline the increase (in both percentage point and per cent terms) in the share of employers taking specific actions in 2024-25, compared to a counterfactual no reform scenario. The no reform scenario is estimated based on the results of the econometric ITS analysis outlined on p.65. To assist in interpreting these values, a worked example on the share of employers undertaking remuneration gap analysis is outlined below.

Table F.1 provides a summary of the key coefficients where: $Time_t$ is the estimated baseline time trend, $Post_t$ is a dummy variable indicative of the level shift associated with the reforms, and $Time_t \times Post_t$ is the trend shift associated with the reforms. Based on these values we estimate a counterfactual and actual rate of action taking as below:

$$\text{Counterfactual rate} = \text{Initial rate in 2023} + (2 \times Time_t)$$

$$\text{Observed rate} = \text{Forecast baseline} + (2 \times Time_t \times Post_t)$$

Chart F.1 visually demonstrates the counterfactual no reform trend of undertaking remuneration gap analysis relative to the observed actuals, demonstrating an additional effect due to the reforms of ~6 percentage points or ~10% over 2023-23 levels. There are several key limitations of the approach:

- Not all variables are statistically significant (such as $Time_t \times Post_t$ in the worked example), suggesting some estimates will be less precise. However, in general these coefficients are small in magnitude.
- The values are based on one full year of post-reform data meaning values could change significantly as more data is added.
- There is a limited number of pre-reform observations. As such, the estimated counterfactual trend may not reflect what would have otherwise happened. In reality, progress does not happen at a steady rate. It starts and stops along employers' journeys.
- One implication of the above points is that values close to or around 0 should be considered as a finding of limited observed impact of the reform. A negative value means that compared to trend pre-reform actions taken by employers, there is a projected decline relative to the counterfactual. In reality, the share taking the action may still increase.

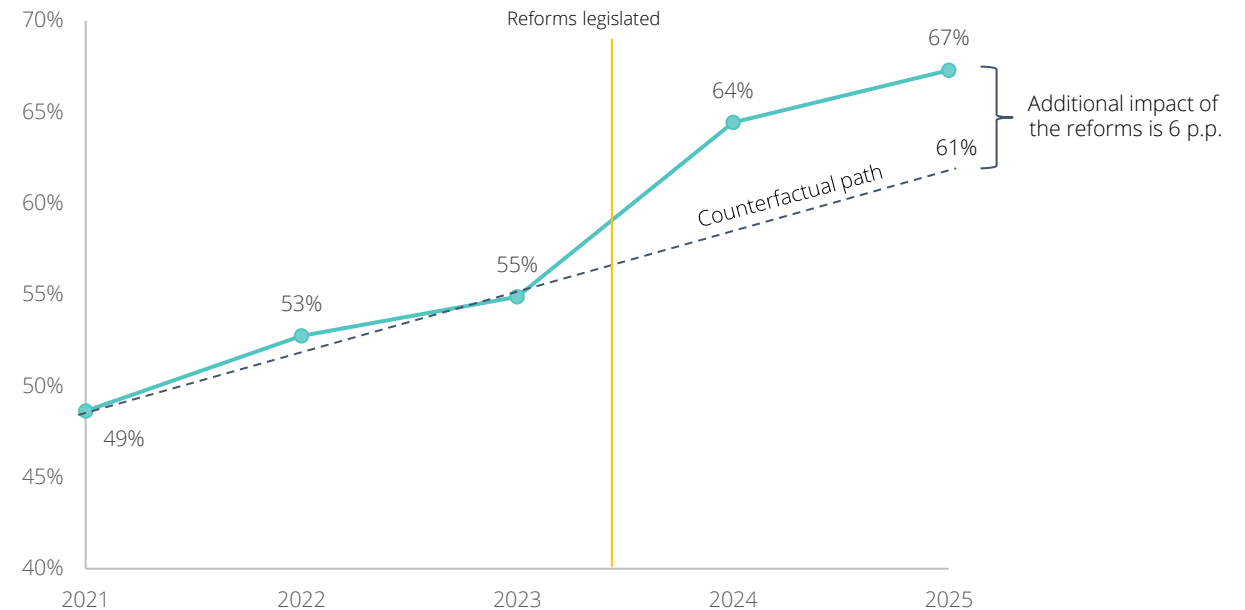
Table F.1: Regression results on the percentage of employers who conducted remuneration gap analysis.

	Reform impact
$\beta_1 Time$	0.030***
$\beta_2 Post$	0.064***
$\beta_3 (Time \times Post)$	-0.002

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Chart F.1: Share of employers undertaking remuneration gap analysis under the observed and counterfactual scenarios



Source: Deloitte Access Economics (2026) using data from WGEA.

Overview of econometrics results | Actions

Decrease in the reform period Minimal Impact Increase in the reform period



Table F.4: Percentage point increase over counterfactual level in 2024-25

	All Employers	Designated relevant employer	Relevant employer	Female-dominated industry	Male-dominated industry	Mixed-gender industry	Q1 (lowest gap)	Q2	Q3	Q4 (highest gap)
Conducting remuneration gap analysis	6.0	11.1	3.8	9.2	3.8	4.8	10.2	6.6	4.3	3.1
Taking action as a result of remuneration gap analysis	8.5	15.7	5.4	12.7	5.9	6.8	8.4	6.5	13.1	6.2
Strategies or policies supporting gender equality	10.3	11.2	9.9	15.0	7.6	8.1	10.2	11.4	9.4	10.2
Strategies or policies to achieve gender equality in the governing body	16.7	15.0	17.5	11.9	32.8	10.4	26.5	11.2	12.8	16.3
Strategies or policies on equal remuneration between women and men	1.8	5.8	0.1	2.8	-3.2	4.2	1.0	3.7	0.6	2.0
Strategies or policies supporting employees with caring responsibilities	7.4	7.2	7.5	9.1	7.3	6.0	8.3	4.3	9.7	7.4
Strategies or policies relating to flexible work arrangements	-2.4	-0.6	-3.1	-1.7	-5.2	-1.2	-1.8	-0.3	-1.3	-6.1
Strategies or policies to consult with employees on issues of gender equality	1.3	5.2	-0.4	12.2	-1.3	-6.0	17.3	-2.3	-3.4	-6.4
Strategies or policies for the prevention of and response to sexual harassment	-0.5	-0.6	-0.4	-0.2	-0.3	-0.8	-1.1	-0.8	0.9	-0.9
All policies and strategies	18.7	27.6	14.8	20.7	26.6	12.1	26.1	16.6	18.3	13.7
Consulted with employee	28.8	26.6	29.8	38.8	25.6	22.5	39.0	20.4	28.5	27.4

Source: Deloitte Access Economics (2026) using data from WGEA.

Note: A negative number means that compared to pre-reform actions taken by employers, there is an observed reduction in up-take. A significant reduction for one group does not necessarily mean a reduction overall. For instance, there is a -6.4 point decrease in Q4 employers consulting with employees, but a 1.3 point increase overall. Due to the way the values were calculated, values close to or around 0 should be considered as a limited observed impact of the reform.

Overview of econometrics results | Actions

Decrease in the reform period Minimal Impact Increase in the reform period



Table F.5: Percentage increase over counterfactual level in 2024-25

	All Employers	Designated relevant employer	Relevant employer	Female-dominated industry	Male-dominated industry	Mixed-gender industry	Q1 (lowest gap)	Q2	Q3	Q4 (highest gap)
Conducting remuneration gap analysis	10%	16%	7%	24%	5%	7%	24%	12%	7%	4%
Taking action as a result of remuneration gap analysis	21%	33%	15%	77%	12%	13%	40%	19%	30%	10%
Strategies or policies supporting gender equality	13%	13%	12%	20%	9%	10%	13%	14%	11%	12%
Strategies or policies to achieve gender equality in the governing body	28%	21%	33%	19%	80%	15%	56%	18%	20%	26%
Strategies or policies on equal remuneration between women and men	3%	7%	0%	5%	-4%	6%	2%	5%	1%	2%
Strategies or policies supporting employees with caring responsibilities	9%	8%	10%	12%	9%	7%	11%	5%	12%	9%
Strategies or policies relating to flexible work arrangements	-3%	-1%	-4%	-2%	-6%	-1%	-2%	0%	-1%	-6%
Strategies or policies to consult with employees on issues of gender equality	2%	7%	-1%	26%	-2%	-8%	42%	-4%	-5%	-8%
Strategies or policies for the prevention of and response to sexual harassment	-1%	-1%	0%	0%	0%	-1%	-1%	-1%	1%	-1%
All policies and strategies	82%	84%	81%	161%	151%	36%	295%	81%	71%	38%
Consulted with employee	62%	46%	73%	116%	54%	40%	121%	41%	59%	51%

Source: Deloitte Access Economics (2026) using data from WGEA.

Gender pay gap analysis – Interrupted Time Series

Table F.6: Interrupted time series results, all employers

	Total Remuneration	Base Salary
β_1 Time	-0.002*	-0.003***
β_2 Post	-0.002	-0.001
β_3 (Time \times Post)	-0.001	-0.001
Num. Obs.	9,910	9,910
R ²	0.832	0.821
R ² Adj.	0.790	0.776
R ² Within	0.008	0.012
R ² Within Adj.	0.007	0.012
RMSE	0.05	0.05
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.7: Interrupted time series results, by employer type

	Total Remuneration	Base Salary
β_1 Time	-0.002*	-0.003***
β_2 Post \times Designated relevant employer	-0.006*	-0.001
β_2 Post \times Relevant employer	-0.001	-0.001
β_3 (Time \times Post) \times Designated relevant employer	0.001	-0.002
β_3 (Time \times Post) \times Relevant employer	-0.002	-0.001
Num. Obs.	9,910	9,910
R ²	0.832	0.821
R ² Adj.	0.789	0.776
R ² Within	0.008	0.013
R ² Within Adj.	0.007	0.012
RMSE	0.05	0.05
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Gender pay gap analysis – Difference-in-differences

Table F.8: Difference-in-differences results (total pay) by employee characteristics

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	-0.001	-0.002	-0.001
Female share of all employees			0.396***
Female share of management			-0.123***
Total employees (log)			-0.006
Num. Obs.	9,910	9,910	9,884
R ²	0.832	0.834	0.841
R ² Adj.	0.790	0.790	0.799
R ² Within	0.000	0.000	0.036
R ² Within Adj.	-0.000	-0.000	0.036
RMSE	0.05	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year	✓	✓	✓
FE: year	✓	✓	

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.9: Difference-in-differences results (base pay) by employee characteristics

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	-0.002	-0.003	-0.002
Female share of all employees			0.379***
Female share of management			-0.120***
Total employees (log)			-0.005
Num. Obs.	9,910	9,910	9,884
R ²	0.821	0.824	0.831
R ² Adj.	0.776	0.778	0.786
R ² Within	0.000	0.000	0.034
R ² Within Adj.	-0.000	0.000	0.034
RMSE	0.05	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year	✓	✓	✓
FE: year	✓	✓	

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Gender pay gap analysis – Baseline gender pay gaps

Table F.10: Analysis by baseline gender pay gap (total remuneration)

	Q1 (Lowest)	Q2	Q3	Q4 (Highest)
β_2 Post	-0.003	-0.008*	-0.005	-0.008*
β_1 Time	0.001	0.000	0.000	-0.006***
β_2 Post \times β_1 Time	0.011***	-0.006*	-0.004	-0.007**
Num. Obs.	2,480	2,480	2,475	2,475
R ²	0.528	0.320	0.320	0.555
R ² Adj.	0.410	0.128	0.149	0.408
R ² Within	0.410	0.017	0.017	0.108
R ² Within Adj.	0.028	0.015	0.015	0.057
RMSE	0.05	0.05	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.11: Analysis by baseline gender pay gap (base salary)

	Q1 (Lowest)	Q2	Q3	Q4 (Highest)
β_2 Post	0.007	0.004	-0.003	-0.011**
β_1 Time	-0.000	-0.003	-0.003	-0.006***
β_2 Post \times β_1 Time	0.005	0.000	-0.003	-0.007**
Num. Obs.	2,480	2,480	2,475	2,475
R ²	0.560	0.291	0.312	0.637
R ² Adj.	0.450	0.112	0.139	0.546
R ² Within	0.019	0.020	0.024	0.123
R ² Within Adj.	0.017	0.014	0.023	0.122
RMSE	0.05	0.04	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Gender pay gap analysis – Baseline gender pay gaps

Table F.12: Negative gaps, baseline gender pay gap analysis

	Positive Gap	Negative Gap	Positive (DRE)	Negative (DRE)
β_1 Time	-0.002**	-0.000	-0.002**	-0.000
β_2 Post	-0.002	-0.001	-0.001	-0.001
β_3 (Time × Post)	-0.005***	0.016***	-0.006***	0.018***
β_2 Post × Designated relevant employer			-0.006	-0.001
β_3 (Time × Post) × Designated relevant employer			0.004	-0.004
Num. Obs.	8,375	1,535	8,375	1,535
R ²	0.804	0.515	0.804	0.515
R ² Adj.	0.754	0.392	0.754	0.391
R ² Within	0.022	0.054	0.022	0.055
R ² Within Adj.	0.022	0.052	0.022	0.051
RMSE	0.05	0.05	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓	✓
FE: industry_composition	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.13: Continuous measures of gender pay gap analysis

	Total Rem.	Base Salary
β_1 Time	-0.003***	-0.004***
β_2 Post × Baseline GPG (total, standard deviation)	-0.006***	
β_3 (Time × Post) × Baseline GPG (total, standard deviation)	-0.009***	
β_2 Post × Baseline GPG (standard deviation)		-0.008***
β_3 (Time × Post) × Baseline GPG (standard deviation)		-0.008***
Num. Obs.	9,910	9,910
R ²	0.838	0.828
R ² Adj.	0.798	0.785
R ² Within	0.047	0.052
R ² Within Adj.	0.047	0.052
RMSE	0.05	0.05
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Workforce composition analysis – Interrupted Time Series

Table F.14: Interrupted time series analysis, female share of employees and management by employer type

	Female Share	Female Management Share
β_1 Time	0.002***	0.007***
β_2 Post	0.000	0.004
β_3 (Time × Post)	-0.002**	-0.005**
Num. Obs.	9,910	9,884
R ²	0.991	0.947
R ² Adj.	0.989	0.933
R ² Within	0.011	0.024
R ² Within Adj.	0.011	0.024
RMSE	0.02	0.05
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.15: Interrupted time series analysis, female share of employees and management by employer type

	Female Share	Female Management Share
β_1 Time	0.002***	0.007***
β_2 Post × Designated relevant employer	0.002	0.009**
β_2 Post × Relevant employer	-0.000	0.001
β_3 (Time × Post) × Designated relevant employer	-0.003***	-0.005**
β_3 (Time × Post) × Relevant employer	-0.001	-0.004*
Num. Obs.	9,910	9,884
R ²	0.991	0.947
R ² Adj.	0.989	0.933
R ² Within	0.011	0.025
R ² Within Adj.	0.011	0.024
RMSE	0.02	0.05
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Workforce composition analysis – Difference-in-differences

Table F.16: Difference-in-differences results, female employment share by employer type

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	-0.000	0.001	0.001
Total employees (log)			0.008**
Num. Obs.	9,910	9,910	9,910
R ²	0.991	0.992	0.992
R ² Adj.	0.989	0.990	0.990
R ² Within	0.000	0.000	0.004
R ² Within Adj.	-0.000	-0.000	0.004
RMSE	0.02	0.02	0.02
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year		✓	✓
FE: year	✓		

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.17: Difference-in-differences results, female management share by employer type

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	0.006*	0.008**	0.008**
Total employees (log)			0.002
Num. Obs.	9,884	9,884	9,884
R ²	0.947	0.948	0.948
R ² Adj.	0.933	0.934	0.934
R ² Within	0.001	0.001	0.001
R ² Within Adj.	0.000	0.001	0.001
RMSE	0.05	0.05	0.05
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year		✓	✓
FE: year	✓		

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Workforce composition analysis – Baseline composition

Table F.18: Analysis by baseline composition of female employees and management, by industry composition

	Female Share			Female Management Share		
	Male-dominated	Mixed	Female-dominated	Male-dominated	Mixed	Female-dominated
β_2 Post	0.004***	-0.003*	-0.000	0.006*	0.003	0.001
β_1 Time	0.006***	0.003***	-0.001*	0.010***	0.006***	0.002
β_3 (Time \times Post)	-0.004***	-0.001	-0.000	-0.004*	-0.002	-0.008**
Num. Obs.	3,160	2,665	4,085	4,440	2,766	2,678
R ²	0.954	0.840	0.950	0.839	0.593	0.669
R ² Adj.	0.943	0.799	0.937	0.798	0.490	0.585
R ² Within	0.122	0.010	0.007	0.078	0.030	0.003
RMSE	0.02	0.02	0.02	0.05	0.05	0.06
FE: Employer	✓	✓	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Board and chair analysis – Interrupted Time Series

Table F.19: Interrupted time series results, board and chair share

	Board Share	Chair Share
β_1 Time	0.008***	0.008*
β_2 Post	0.004	0.017*
β_3 (Time × Post)	-0.001	-0.008
Num. Obs.	9,037	9,106
R ²	0.797	0.728
R ² Adj.	0.742	0.653
R ² Within	0.014	0.004
R ² Within Adj.	0.013	0.003
RMSE	0.10	0.21
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.20: Interrupted time series results, board and chair share, including employer type

	Board Share	Chair Share
β_1 Time	0.008***	0.008*
β_2 Post × Designated relevant employer	0.015	0.029
β_2 Post × Relevant employer	-0.001	0.012
β_3 (Time × Post) × Designated relevant employer	-0.002	-0.005
β_3 (Time × Post) × Relevant employer	0.000	-0.009
Num. Obs.	9,037	9,106
R ²	0.797	0.728
R ² Adj.	0.742	0.653
R ² Within	0.014	0.004
R ² Within Adj.	0.014	0.004
RMSE	0.10	0.21
Std. Errors	by: Employer	by: Employer
FE: Employer	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Board and chair analysis – Difference-in-differences

Table F.21: Difference-in-differences results, board analysis

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	0.012*	0.010	0.010
Total employees (log)			-0.005
Num. Obs.	9,037	9,037	9,037
R ²	0.797	0.800	0.800
R ² Adj.	0.742	0.742	0.742
R ² Within	0.001	0.000	0.001
R ² Within Adj.	0.001	0.000	0.000
RMSE	0.10	0.10	0.10
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year		✓	✓
FE: year	✓		

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.22: Difference-in-differences results, chair analysis

	Base DiD	+ Ind×Year FE	+ Controls
Designated relevant employer × β_2 Post	0.023	0.027*	0.027*
Total employees (log)			0.019
Num. Obs.	9,106	9,106	9,106
R ²	0.728	0.731	0.731
R ² Adj.	0.653	0.652	0.652
R ² Within	0.001	0.001	0.001
R ² Within Adj.	0.000	0.001	0.001
RMSE	0.21	0.21	0.21
Std. Errors	by: Employer	by: Employer	by: Employer
FE: Employer	✓	✓	✓
FE: anzsic_division×year		✓	✓
FE: year	✓		

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Board and chair analysis – Baseline composition

Table F.23: Analysis by baseline composition of board, by industry composition and employer type

	Board Share			Chair Share (Designated relevant employers)		
	Male-dominated	Mixed	Female-dominated	Male-dominated	Mixed	Female-dominated
β_2 Post	0.014**	-0.014	-0.013	0.016	-0.012	0.032
β_1 Time	0.010***	0.010***	-0.006	0.016***	0.023***	-0.013
β_3 (Time × Post)	0.009*	-0.008	-0.033**	0.003	-0.019	-0.055
Num. Obs.	5,330	2,825	862	1,577	950	255
R ²	0.691	0.345	0.507	0.684	0.392	0.419
R ² Adj.	0.605	0.169	0.374	0.597	0.228	0.258
R ² Within	0.067	0.004	0.091	0.097	0.028	0.104
RMSE	0.10	0.10	0.13	0.10	0.09	0.14
FE: Employer	✓	✓	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.24: Analysis by baseline composition of chair, by industry composition and employer type

	Chair Share			Chair Share (Designated relevant employers)		
	Male-dominated	Mixed	Female-dom.	Male-dominated	Mixed	Female-dominated
β_2 Post	0.041**	-0.233**	0.004	0.027***	-0.059	-0.019
β_1 Time	0.003	-0.059	0.055**	0.009**	0.028	0.004
β_3 (Time × Post)	0.029**	0.102	-0.193***	0.023***	-0.015	-0.136***
Num. Obs.	2,245	84	472	7,162	214	1,706
R ²	0.423	0.293	0.364	0.428	0.256	0.430
R ² Adj.	0.267	0.038	0.191	0.272	0.004	0.279
R ² Within	0.062	0.097	0.110	0.055	0.003	0.143
RMSE	0.18	0.34	0.26	0.17	0.36	0.28
FE: Employer	✓	✓	✓	✓	✓	✓

* p < 0.1, ** p < 0.05, *** p < 0.01

Source: Deloitte Access Economics (2026) using data from WGEA/

Remuneration gap analysis

Analysis and action

Table F.25: Conducting remuneration gap analysis

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	54.9%	60.9%	0.060	9.9%
Employer Type				
Designated relevant employer	63.8%	68.3%	0.111	16.2%
Relevant employer	51.0%	57.7%	0.038	6.6%
Industry Composition				
Female-dominated industry	33.8%	39.1%	0.092	23.6%
Male-dominated industry	63.9%	71.8%	0.038	5.2%
Mixed-gender industry	66.6%	72.1%	0.048	6.6%
GPG Quartile				
Q1	39.3%	43.1%	0.102	23.6%
Q2	49.2%	55.4%	0.066	11.8%
Q3	59.2%	65.1%	0.043	6.6%
Q4	71.9%	80.2%	0.031	3.8%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.26: Taking action as a result of remuneration gap analysis

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	33.4%	39.8%	0.085	21.4%
Employer Type				
Designated relevant employer	44.7%	47.8%	0.157	32.9%
Relevant employer	28.4%	36.3%	0.054	14.8%
Industry Composition				
Female-dominated industry	13.8%	16.5%	0.127	77.2%
Male-dominated industry	42.2%	50.5%	0.059	11.6%
Mixed-gender industry	43.9%	52.2%	0.068	13.0%
GPG Quartile				
Q1	16.5%	21.0%	0.084	40.1%
Q2	28.2%	33.5%	0.065	19.3%
Q3	38.6%	43.6%	0.131	30.0%
Q4	50.1%	61.2%	0.062	10.1%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Strategies and/or policies supporting gender equality, including in governing bodies

GEI's 1 and 2

Table F.27: Strategies or policies supporting gender equality

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	79.9%	82.5%	0.103	12.5%
Employer Type				
Designated relevant employer	85.8%	86.8%	0.112	12.9%
Relevant employer	77.3%	80.7%	0.099	12.3%
Industry Composition				
Female-dominated industry	74.5%	76.4%	0.150	19.6%
Male-dominated industry	83.1%	86.0%	0.076	8.9%
Mixed-gender industry	82.3%	85.4%	0.081	9.5%
GPG Quartile				
Q1	77.8%	81.5%	0.102	12.5%
Q2	77.6%	80.4%	0.114	14.2%
Q3	79.6%	82.4%	0.094	11.4%
Q4	84.4%	85.9%	0.102	11.9%

Note: Effects measured relative to projected counterfactual adoption rates.
Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.28: Strategies or policies to achieve gender equality in the governing body

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	29.6%	59.1%	0.167	28.3%
Employer Type				
Designated relevant employer	35.8%	71.7%	0.150	20.9%
Relevant employer	26.8%	53.7%	0.175	32.6%
Industry Composition				
Female-dominated industry	30.9%	62.2%	0.119	19.2%
Male-dominated industry	20.4%	41.0%	0.328	80.0%
Mixed-gender industry	34.2%	68.1%	0.104	15.3%
GPG Quartile				
Q1	23.8%	47.6%	0.265	55.8%
Q2	31.0%	62.1%	0.112	18.1%
Q3	32.1%	64.2%	0.128	20.0%
Q4	31.3%	62.6%	0.163	26.1%

Note: Effects measured relative to projected counterfactual adoption rates.
Source: Deloitte Access Economics (2026) using data from WGEA.

Strategies and/or policies supporting equal remuneration and caring responsibilities

GEI's 3 and 4

Table F.29: Strategies or policies on equal remuneration between women and men

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	69.5%	73.1%	0.018	2.5%
Employer Type				
Designated relevant employer	78.8%	80.3%	0.058	7.2%
Relevant employer	65.5%	70.0%	0.001	0.2%
Industry Composition				
Female-dominated industry	55.1%	60.1%	0.028	4.6%
Male-dominated industry	77.8%	83.4%	-0.032	-3.9%
Mixed-gender industry	76.2%	77.3%	0.042	5.5%
GPG Quartile				
Q1	60.5%	65.5%	0.010	1.5%
Q2	64.7%	67.9%	0.037	5.4%
Q3	71.7%	74.1%	0.006	0.8%
Q4	81.2%	84.8%	0.020	2.4%
Effect				

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.30: Strategies or policies supporting employees with caring responsibilities

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	74.8%	79.7%	0.074	9.3%
Employer Type				
Designated relevant employer	82.5%	85.8%	0.072	8.3%
Relevant employer	71.4%	77.1%	0.075	9.8%
Industry Composition				
Female-dominated industry	73.0%	77.2%	0.091	11.8%
Male-dominated industry	71.6%	78.2%	0.073	9.4%
Mixed-gender industry	78.3%	82.8%	0.060	7.3%
GPG Quartile				
Q1	69.6%	72.4%	0.083	11.4%
Q2	75.2%	83.1%	0.043	5.2%
Q3	76.4%	80.2%	0.097	12.0%
Q4	78.0%	83.2%	0.074	8.9%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Strategies and/or policies relating to flexible work and to consult with employees

GEI's 4 and 5

Table F.31: Strategies or policies relating to flexible work arrangements

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	86.4%	92.8%	-0.024	-2.6%
Employer Type				
Designated relevant employer	92.8%	97.5%	-0.006	-0.6%
Relevant employer	83.6%	90.8%	-0.031	-3.5%
Industry Composition				
Female-dominated industry	83.3%	90.6%	-0.017	-1.9%
Male-dominated industry	85.9%	94.3%	-0.052	-5.5%
Mixed-gender industry	89.3%	93.7%	-0.012	-1.3%
GPG Quartile				
Q1	83.5%	90.7%	-0.018	-2.0%
Q2	83.3%	88.5%	-0.003	-0.4%
Q3	88.3%	92.5%	-0.013	-1.4%
Q4	90.7%	99.6%	-0.061	-6.1%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.32: Strategies or policies to consult with employees on issues of gender equality

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	31.5%	63.1%	0.013	2.1%
Employer Type				
Designated relevant employer	37.5%	75.0%	0.052	7.0%
Relevant employer	28.9%	57.9%	-0.004	-0.7%
Industry Composition				
Female-dominated industry	23.1%	46.8%	0.122	26.1%
Male-dominated industry	34.3%	68.3%	-0.013	-1.9%
Mixed-gender industry	36.7%	73.1%	-0.060	-8.2%
GPG Quartile				
Q1	20.6%	41.1%	0.173	42.2%
Q2	32.3%	64.5%	-0.023	-3.5%
Q3	34.3%	68.7%	-0.034	-4.9%
Q4	39.0%	78.0%	-0.064	-8.2%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Strategies and/or policies relating to consultation with employees, and sexual harassment

GEI's 5 and 6

Table F.35: Consultation with employees

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	48.9%	46.2%	0.288	62.4%
Employer Type				
Designated relevant employer	60.7%	58.2%	0.266	45.7%
Relevant employer	43.8%	41.0%	0.298	72.6%
Industry Composition				
Female-dominated industry	38.7%	33.6%	0.388	115.5%
Male-dominated industry	49.4%	47.5%	0.256	53.8%
Mixed-gender industry	57.1%	55.8%	0.225	40.4%
GPG Quartile				
Q1	37.7%	32.3%	0.390	120.9%
Q2	49.8%	50.2%	0.204	40.7%
Q3	51.7%	48.3%	0.285	58.9%
Q4	56.6%	54.1%	0.274	50.6%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Table F.33: Strategies or policies for the prevention of and response to sexual harassment

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	98.9%	99.6%	-0.005	-0.5%
Employer Type				
Designated relevant employer	99.7%	100.2%	-0.006	-0.6%
Relevant employer	98.6%	99.4%	-0.004	-0.4%
Industry Composition				
Female-dominated industry	98.8%	99.3%	-0.002	-0.2%
Male-dominated industry	98.0%	98.8%	-0.003	-0.3%
Mixed-gender industry	99.6%	100.4%	-0.008	-0.8%
GPG Quartile				
Q1	98.6%	99.8%	-0.011	-1.1%
Q2	99.2%	100.4%	-0.008	-0.8%
Q3	98.4%	98.0%	0.009	0.9%
Q4	99.6%	100.4%	-0.009	-0.9%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Strategies and/or policies relating to all GEIs

All GEIs

Table F.34: All policies and strategies

	Baseline Rate	Counterfactual Rate	Total Effect (pp)	% Increase
Overall				
All Employers	11.4%	22.7%	0.187	82.3%
Employer Type				
Designated relevant employer	16.5%	33.0%	0.276	83.6%
Relevant employer	9.1%	18.2%	0.148	81.3%
Industry Composition				
Female-dominated industry	6.3%	12.9%	0.207	160.7%
Male-dominated industry	8.8%	17.7%	0.266	150.5%
Mixed-gender industry	17.1%	34.0%	0.121	35.5%
GPG Quartile				
Q1	4.4%	8.9%	0.261	294.7%
Q2	10.3%	20.6%	0.166	80.9%
Q3	12.9%	25.9%	0.183	70.8%
Q4	17.8%	35.6%	0.137	38.4%

Note: Effects measured relative to projected counterfactual adoption rates.

Source: Deloitte Access Economics (2026) using data from WGEA.

Appendix G: Measuring change

Literature informing the evaluation design

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

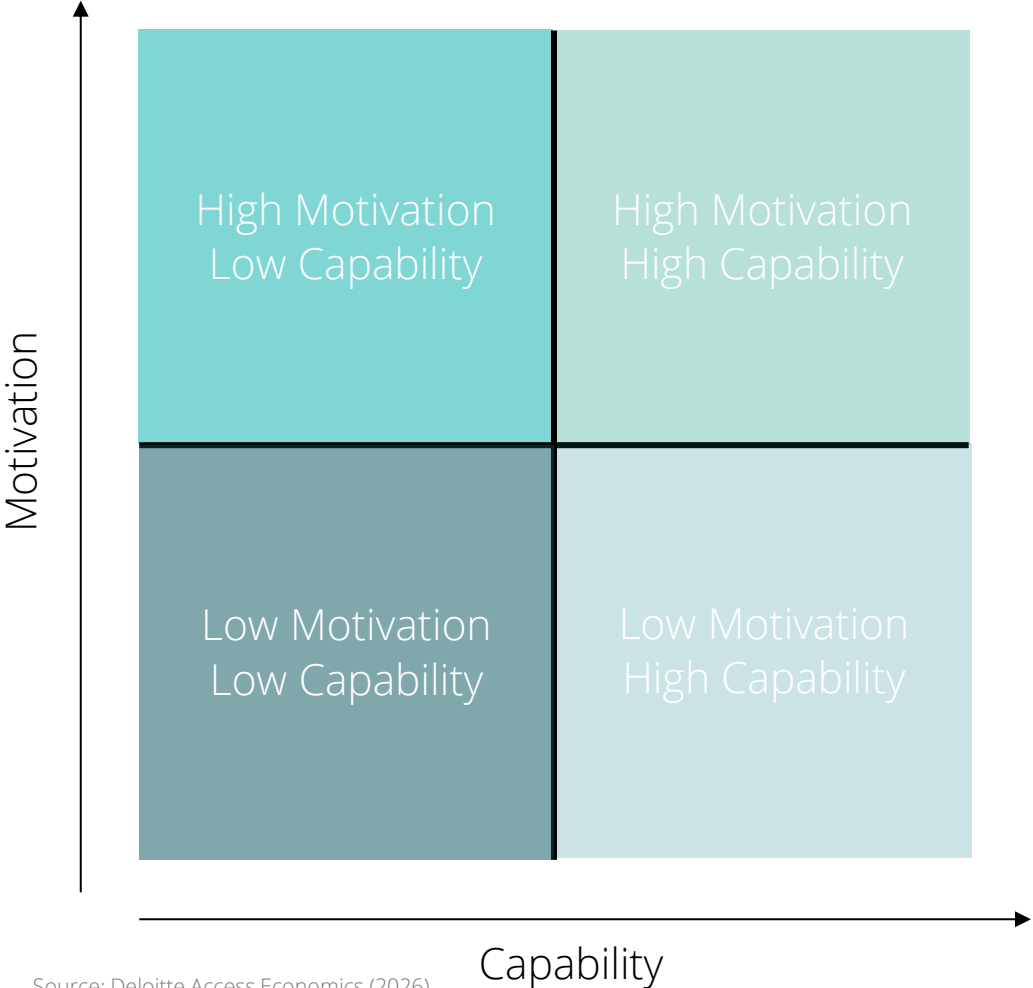
Source	Research design	Data type used	Relationship tested	Findings	Relevance to current study
Cassells R and Duncan A., (2020), <i>Gender Equity Insights 2020: Delivering the Business Outcomes</i> . BCEC WGEA Gender Equity Series, Issue 5.	Multivariate regression methods, including two-way fixed effects 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-differences 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-differences, 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-differences	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-differences approach can be applied to Reforms 2 & 3.
Jones, M and Kaya, E., (2022), 'Organisational Gender Pay Gaps in the UK: What Happened Post-Transparency?', <i>IZA Discussion Paper No. 15342</i> .	Multivariate regression model	UK Gender Pay Gap Reporting data	Organisational characteristics and gender pay gap.	Conducted a single country study in the UK and looked at the factors associated with changing organizational gender pay gaps immediately following reporting requirements. They found a greater narrowing of GPGs in organisations with a larger initial gender pay gap and evidence that interorganizational comparisons matter. For organisations with higher GPGs than the average of their intra-industry comparators, lower comparator gender pay gaps are associated with further narrowing.	Analysis of drivers of GPGs and other gender equity indicators can inform controls used in regression modelling, and highlight differences in organisation characteristics which may drive results.
Azmat, G and Boring, A., (2021), 'Gender diversity in firms', <i>Oxford Review of Economic Policy</i> , 36(4)	OLS regression analysis	Data set from Vigeo Eiries. This collects data on nearly 4,000 firms globally and their internal policies and targets.	Gender equity strategies and firm's gender equity performance.	Looked at global firms to determine the extent to which publicly traded firms and other large organisations have implemented policies in favour of gender diversity. These include the share of women on boards, in the C-suite and in management positions, it also measures diversity policies, policy implementation and quantitative targets. Results show a significant positive correlation between gender equality and having a formalized gender diversity policy in place.	

Appendix H: Organisation Capability and Motivation matrix

Organisation Capability and Motivation matrix

Applying ADKAR to assess an organisation's overall Capability and Motivation

Figure H.1: Organisations Capability and Motivation matrix



Deloitte Access Economics analysed the evaluation survey data according to an organisation's motivation and capability. This was done to determine where in the ADKAR framework organisations are currently sitting. Ideally, throughout the evaluation it will be possible to measure an organisation's movements to understand how the reforms are helping businesses increase both their motivation and capability to take action on gender inequality.

In order to complete this, several survey questions were mapped to different stages of the ADKAR framework (see page 96). These were then classified as either representing an organisation's 'Motivation' or 'Capability':

- Motivation: The first two stages of ADKAR, Awareness and Desire, and
- Capability: The last three stages of ADKAR, Knowledge, Ability, and Reinforcement.

The relevant survey questions asked respondents to indicate to what extent they agreed or disagreed with the statements of these questions. These responses were assigned a value (e.g., 1 for disagree, 2 for agree). The sums of these responses was taken to ascertain a 'score' for Motivation and Capability, which was used to ascertain their corresponding levels of Motivation and Capability.

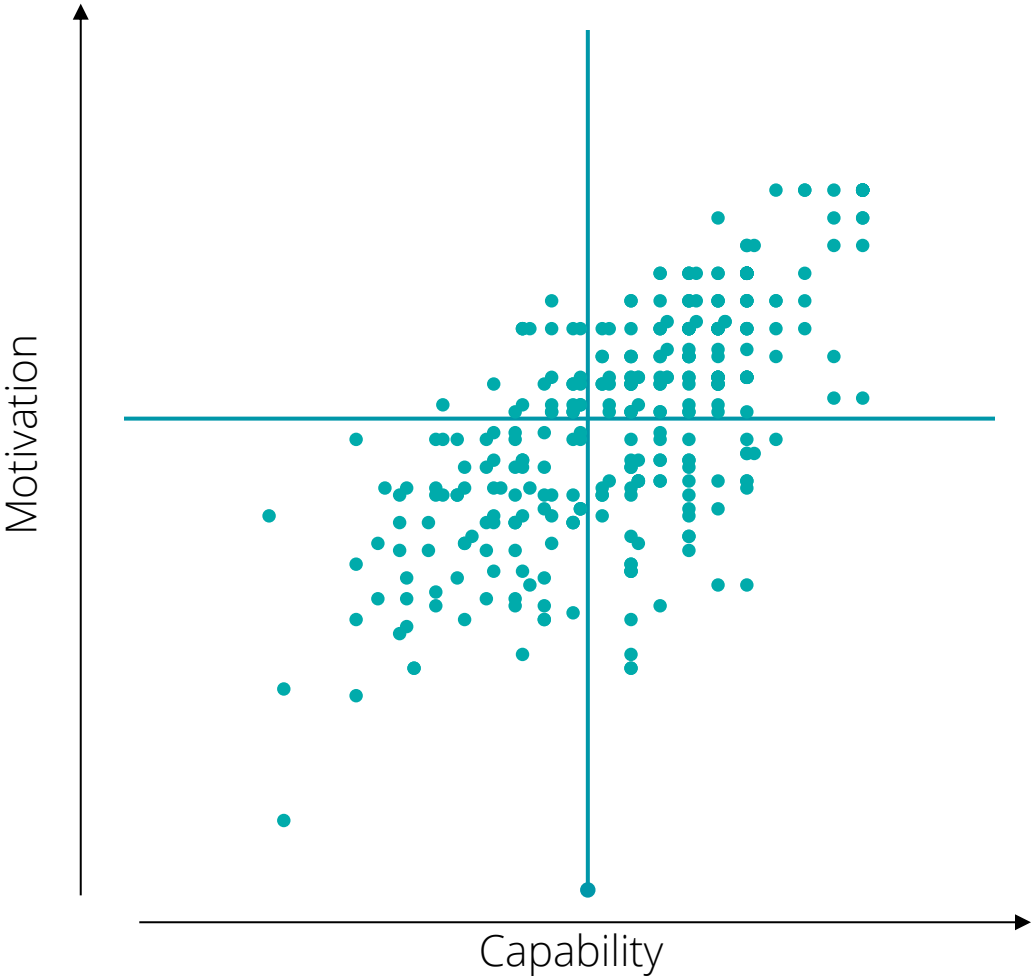
Limitations of this analysis include the small sample size of each classification. Furthermore, this score is not a perfect reflection of the organisation's true motivation or capability, as it is dependent on the responses given by the person filling out the survey.

Source: Deloitte Access Economics (2026)

Organisation Capability and Motivation matrix

Applying ADKAR to assess an organisation's overall Capability and Motivation

Chart H.1: Distribution of organisations Capability and Motivation



This analysis shows the spread of different capability and motivation levels from the organisations that completed the survey. While there are some outliers, the majority of organisations can be classified as either 'Low Motivation, Low Capability' or 'High Motivation, High Capability'. Organisations who are classified as Low Capability, Low Motivation are likely to have a negative perception of WGEA and the reforms.

The reforms themselves appear to have had a positive impact on organisations who are both highly capable and motivated. These respondents were more likely to indicate that the reforms have led to a greater awareness of gender equality issues among leadership and have led to an improved understanding within the organisation of its gender equality performance.

Of those who have lower capability and higher motivation, a lack of awareness of the supports available to them through WGEA is one potential reason for their lower capability level. Raising awareness of WGEA supports could help increase the level of capability in these organisations.

Less than one-third indicate that they have not used any WGEA resource (28%). The most popular resource used among this quadrant is the Guidance on Reporting, used by 53%.

Low Capability, Low Motivation

"[I] was not aware most of these [WGEA supports] existed."

Low Capability, High Motivation

"Unfortunately, our founder and our CEO have no interest in gender diversity."

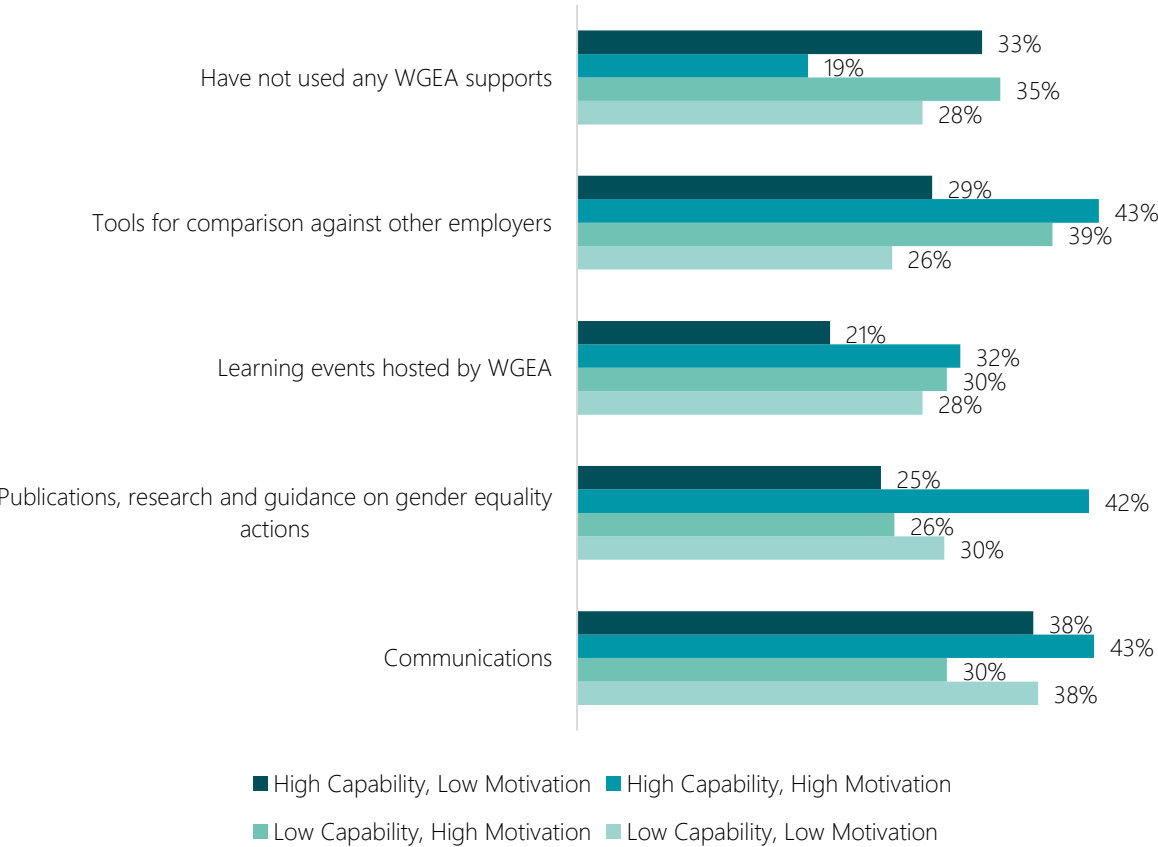
High Capability, Low Motivation

Source: Deloitte Access Economics (2026)

Organisation Capability and Motivation matrix

Applying ADKAR to assess an organisation's overall Capability and Motivation

Chart H.2: Use of WGEA resources by Capability and Motivation level



Motivation of the organisation appears to be a key driver in both the use of WGEA resources, and the likelihood that they will be taking action on gender equality.

Despite some cohorts reporting a lack of awareness for WGEA resources, organisations in all cohorts report using at least one resource. In general, there is a higher use of WGEA resources among organisations who are more highly motivated. This cohort were more likely to have used WGEA publications, research, and guidance and tools for comparison against other employers. This suggests that the ability to benchmark against the industry is less important for organisations with a lower level of motivation.

A higher capability level does not always translate into a higher use of WGEA resources. For instance, one-in-three (33%) of organisations with High Capabilities, but Low Motivation indicated they have not used any WGEA resources. This could be partially explained by the organisation's perception that because they already possess the required capabilities to take action on gender equality, there is not the same level of demand for support from WGEA from this cohort.

Organisations who are Highly Motivated are more likely to indicate that one of their key drivers is their belief that it is the right thing to do and are more likely to agree that their organisation promotes gender equality as a priority in their workplace.

74% of organisations in these cohorts agree that their organisation promotes gender equality as a priority in their workplace.

High Motivation

Over half of these organisations (56%) indicate that they are motivated to take action on gender equality by a belief that it is the right thing to do.

High Capability, High Motivation

Source: Deloitte Access Economics (2026)

Survey question classification

Mapping survey questions to the ADKAR framework and Capability/Motivation quadrant

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

Question text	ADKAR	Quadrant classification
My organisation provides a gender equal experience to all employees	Ability	Capability
My organisation provides gender equal outcomes to all employees and performs better regarding providing gender equal experiences/outcomes than other comparable Australian employers	Ability	Capability
My organisation is taking action on gender equality (i.e., has taken at least one action over the past year)	Desire	Motivation
My organisation is taking ambitious or innovative action on gender equality, compared to other comparable Australian employers	Desire	Motivation
My organisation promotes gender equality as a priority in our workplace	Desire	Motivation
My organisation has the capability to identify the key drivers of gender inequality in my organisation	Awareness	Motivation
My organisation has clear insights into the key drivers of gender inequality within my organisation	Knowledge	Capability
My organisation has clear understanding of the actions needed to address the key drivers of gender inequality in my organisation	Awareness	Motivation
My organisation has a clear understanding of how to track and measure the effectiveness of actions to address gender inequality in my organisation	Reinforcement	Capability
My organisation has the time and resources to take gender equality action	Ability	Capability
My employer has the skills and confidence to take gender equality action	Knowledge	Capability
Leadership within my organisation creates an environment that enables taking action on gender equality	Desire	Motivation



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