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GENDER PAY GAP REPORTING: A COMPARATIVE ANALYSIS

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01. ABOUT

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FOREWORD

Gender parity is an economic and social imperative. Yet the disparity between men and women's pay continues to underpin the power imbalance that defines the world's working populations, and is hindering global efforts to grow our economies, ensure prosperous societies and achieve the UN Sustainable Development Goals. Progress to reduce the gender pay gap has been slow.

In the United Kingdom, it has been 50 years since the landmark legislation that enshrined equal pay in law. However, the median gender pay gap among all employees currently stands at 17.3%, despite the encouraging fact that in recent years the gap has narrowed, particularly for the younger generations.

70% of the world's poor are women. UN figures estimate that globally, women earn on average 77 cents for every dollar that men earn - for work of equal value. This inequality severely impacts the ability of half the world's population to be financially independent, narrowing their access to opportunities, and putting them more at risk of violence and abuse. Moreover, the International Labour Organization suggests that it could take 202 years for this gap to close, unless urgent action is taken.

This year, the pandemic swept across the globe, decimating societies, devastating economies and widening inequalities. Women are severely impacted by this global health crisis: absorbing extra childcare and housework responsibilities, losing jobs in greater numbers than men, many suffering the considerable increase in domestic violence. Warnings from leading international institutions are that the global health emergency could set women's economic progress back half a century.

It is critical that we address this before it is too late. At the Thomson Reuters Foundation, we work towards fostering more inclusive economies – one of the foundations of free and fair societies, where no one is left behind. We collaborate on new approaches and decision-making models that take into account economic and social justice, by engaging key stakeholders such as businesses, the legal community, policymakers, civil society and social enterprises.

This "Gender pay gap reporting: A comparative analysis" report examines laws governing gender pay gap reporting in 10 countries around the world. It identifies best practices when it comes to requirements for gender pay gap reporting, and suggests solutions. We hope this report will be a powerful tool for activists and organisations advocating for better policies to redress the balance in the UK and all around the world. We are proud to have facilitated this report through TrustLaw, the Thomson Reuters Foundation's global legal pro bono service. We applaud the work of the Fawcett Society and the Global Institute for Women's Leadership at King's College London in leading this research. We are grateful to Latham & Watkins, Castrén & Snellman and BBA Fjeldco for their pro bono contribution to the project.

Our hope is that this research does more than just contribute to the narrative; that it becomes a pathway for accelerating progress towards closing the gender pay gap – and indeed towards addressing gender inequalities worldwide.



Giulia Corinaldi,
Director of Inclusive Economies, Thomson Reuters Foundation

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1. EXECUTIVE SUMMARY

INTRODUCTION

This report maps international gender pay gap reporting legislation, with the goal of highlighting best practices internationally and a way forward for the UK. It is a collaboration between the Fawcett Society, the Global Institute for Women's Leadership at King's College London (GIWL) and Thomson Reuters Foundation, with legal input from Latham & Watkins, Castrén & Snellman and BBA Fjeldco.

UK wide gender pay gap reporting was instituted into law in 2017, although duties on Scottish and Welsh public sector bodies pre-date this. The regime is now in its third year, but due to the coronavirus crisis the Secretary of State decided to suspend the requirement for businesses to report in 2020. There is cross-party agreement that the gender pay gap, and gender inequality in the workplace more broadly, are important policy areas—but as we enter a period of profound uncertainty in the wake of the coronavirus crisis and the end of Britain's transition process and full exit from the European Union at the end of 2020, there are both challenges and opportunities for the legislation moving forward.

The main body of the report contains the mapping of international legislation carried out by law firms Latham & Watkins, Castrén & Snellman and BBA Fjeldco, while this executive summary, by the Fawcett Society and GIWL, pulls out the key findings, highlighting areas of strength for the UK legislation, as well as areas of opportunity moving forward.

Table 1: Countries, Legislation and terms to use to refer to them in this report

COUNTRY	LEGISLATION	
	Private Sector	**Public Sector**
Australia	The Workplace Gender Equality Act 2012 (the "Australian Act").	-
Austria	The Gleichbehandlungsgesetz (BGBl. Nr. 108/1979), as amended (the "Austrian Act").	The Bundes-Gleichbehandlungsgesetz (BGBl. I Nr. 100/1993) (the "Federal Law on Equal Treatment"); and various state and municipal laws.
Belgium	The Gender Pay Gap Law (2012), amended 2015 (the "Belgian Act").	-
Finland	The Act on Equality between Women and Men 609/1986 (the "Finnish Act").	
France	Articles 104 to 107 of Law No. 2018-771 of 5 September 2018, which established a new chapter in the French Labor Code ("FLC").	-
Germany	the General Act on Equal Treatment of 2006, (the "AGG"), and the Transparency in Wage Structures Act of 2017 (the "German Act").	-
Iceland	Act No 10/2008 on the Equal Status and Equal Rights for Women and Men (as amended in 2017) (the "Icelandic Act").	
Spain	Organic Law 3/2007 of 22 March 2007 for the Effective Equality between Women and Men (the "Spanish Organic Law") and the Royal Decree 6/2019 of 1 March 2019 (the "Spanish Royal Decree").	
Sweden	The Discrimination Act (2008:567) (the "Swedish Act").	
United Kingdom	The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 (the "GPG Regulations").	The Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, (England) (the "SDPA Regulations", and together with the GPG Regulations are the "UK Regulations"); the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 (as amended in 2015, 2016 and 2018) (the "Scottish Regulations"); and the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011 (as amended in 2019) (the "Welsh Regulations").



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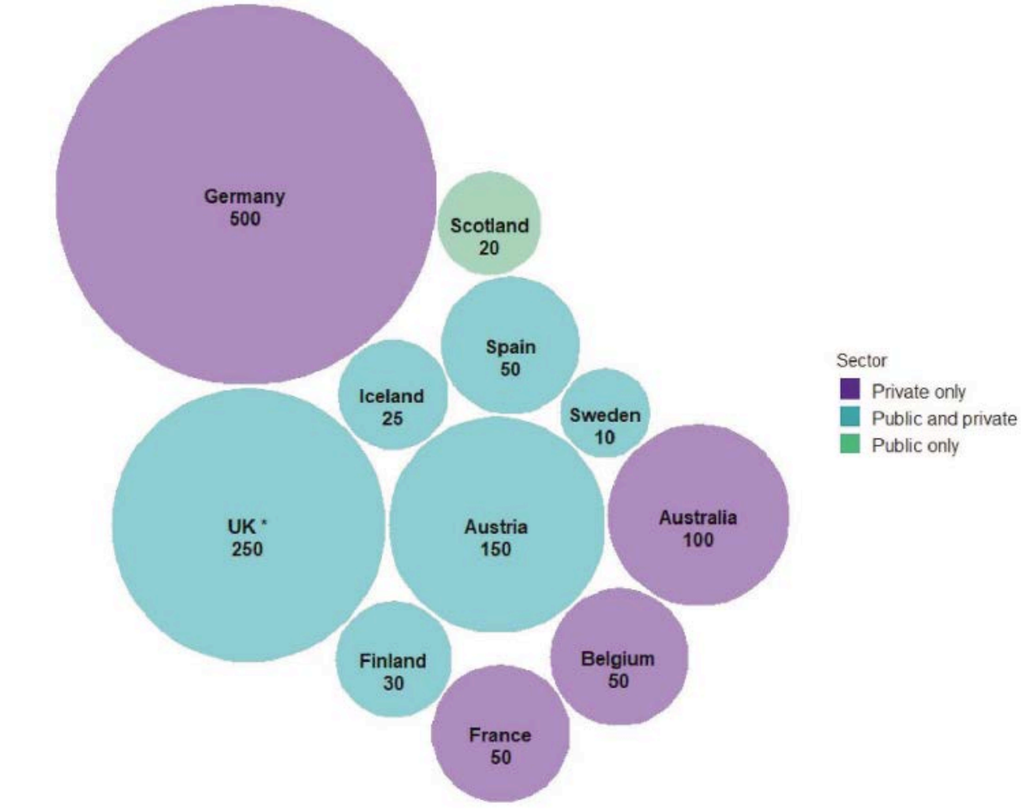
COMPARATIVE ANALYSIS

Who does the legislation apply to?

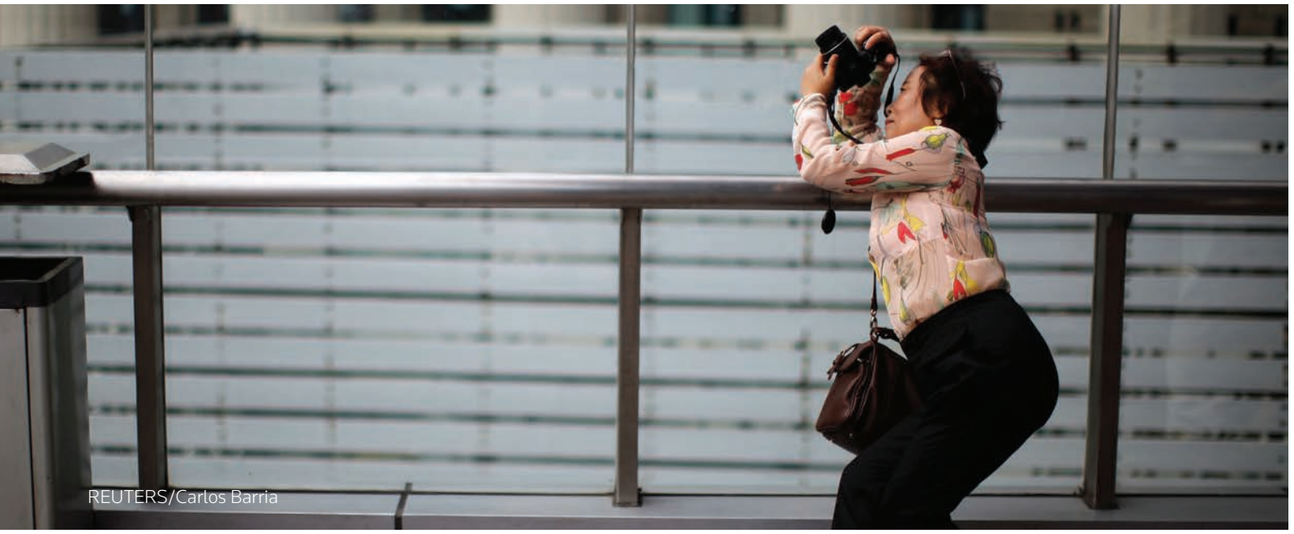
Size and sector of employer

To be subject to the UK Regulations, British private sector employers must have at least 250 employees. Thresholds on public sector employers vary by nation from 250 in England to 20 in Scotland, with no specific threshold in Wales. The 250-employee threshold for UK private sector employers and English public sector employers is high when considered in relation to international comparators. Swedish legislation applies to employers with 10 or more employees, and the median employer size set by the countries we looked at was 50. Of the countries surveyed, only the German legislation had a higher headcount threshold at 500 employees. In about half of countries the legislation applies only to the private sector, while in the rest it applies to both public and private sector employers (fig 1).

Fig 1: Gender Pay Gap Reporting Legislation Internationally by size and sector



* The 250 employee threshold applies to private sector employers UK-wide and English public sector employers


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What data must the employer provide?

There is wide variation between countries in terms of the data that must be provided under the relevant legislation. Data requirements are broadly divided into two categories: (i) a requirement to produce workforce statistics on the remuneration and level of employees by gender; and (ii) a requirement to provide data about workforce policies.

Workforce data

Under the UK Regulations[1] employers must provide four key pieces of information:

- The overall gender pay gap figures for relevant employees, calculated using both the mean and median average hourly pay;
- the proportion of women and men in each of four pay bands;
- information on the employer's gender bonus gap; and
- the proportion of male and female employees who received a bonus in the same 12-month period.

These requirements are comparatively light touch compared to some of the countries covered in the report (see table 2). In Australia, for example, employers must submit data that is further broken down by managerial status, and, for managers, reporting level from the CEO. As well as overall salary level, Australian private sector employers must report data on the number of promotions and resignations made over the reporting period, and data on the gender composition of their governing bodies.[2] Similarly, in France employers must produce information on several indicators including the gap in average pay, the gender gap in the rate of individual salary increases, and the gender gap in promotions, which are then aggregated into an index. As well as including remuneration information, Swedish employers are required to submit a report including a description of the rules used to set wages, and an assessment of whether these rules are gender neutral.

One criticism of the data produced by the current UK legislation is that its lack of granularity means that it can be difficult to diagnose why any inequalities arise. In this respect the Finnish example is instructive. Every two years Finnish employers with more than 30 employees must carry out a pay survey of their workforce with statistics on the classification of tasks performed by women and men, the wages for these tasks and pay gaps in respect of them. The pay survey then compares gender differences in salaries across different employee groups that can be defined by difficulty level or work duties by looking at the mean value for women's salaries and men's salaries.

[1] Scottish public sector reports must contain substantially the same information. There are additional requirements on Welsh public sector reports, discussed in more detail in the next section.

[2] https://www.wgea.gov.au/guide-to-reporting/reporting-overview

Table 2: National Gender Pay Gap Regulations Reporting Obligations by Country

Country	National Gender Pay Gap Regulations Reporting Obligations
Australia	Each Australian Relevant Employer must prepare annual responses to the Workplace Gender Equality Agency (the "**WGEA**") workplace profile and reporting questionnaire for each Australian Reporting Period (an "**Australian Report**"). The Australian Reports must set out information on indicators relating to the Australian Relevant Employer and its: a. workforce gender composition; b. governing bodies' gender composition (a "governing body" includes the board of directors, trustees, management committee, council or other governing authority); c. remuneration equality as between women and men; d. availability and utility of employment terms, conditions, and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities (including information about the existence of employer-funded paid parental leave for primary and secondary carers); e. consultation(s) with employees on issues concerning gender equality in the workplace (a "consultation" can include one-on-ones, town hall meetings with staff, consultative committees or groups, performance discussions, exit interviews, focus groups and surveys); f. sex-based harassment and discrimination prevention policies and strategies, including workplace training and the inclusion of a grievance process in any sex-based harassment and discrimination prevention policy; and g. the existence in its workplace of any strategies or policies in respect of each of (a) – (f), above.
Austria	**Private Sector** Each Austrian Relevant Employer must prepare a company income report (an "**Austrian Income Report**") and issue it every two years to its central works council. The Austrian Income Report sets out the income of women and men in the company (as adjusted by their working hours) as classified by specific groups within the company, including, for example: a. the number of women and men in the respective collective agreement (or, if available, works council use group); b. the number of women and men in the, if available, individual use group years of the use groups to be used; and c. the average or median wages of women and men in the calendar year in the respective collective agreement or, if available, works council use groups and, if available, use group years. **Public Sector** Each Austrian Government Employer is obliged to prepare and publicise its plans to promote women (the "**Austrian Women Advancement Plans**") every two years. The Austrian Women Advancement Plans should: (i) contain suggestions on how the applicable Austrian Government Employer can reduce disadvantages faced by its female employees; and (ii) specify a deadline by which any existing gender imbalance in the department will be eliminated together with the training and personnel that will be required to achieve the deadline. In practice, these measures could require the department to: a. increase the ratio of women to men through the preferred admission of women of equal qualifications as compared to male competitors; b. use measures to ensure the career advancement of women; and c. implement measures to promote the compatibility of work and family.

Country	National Gender Pay Gap Regulations Reporting Obligations
Belgium	Each Belgian Relevant Employer must prepare a gender pay gap review report (the "**Belgian Pay Report**") every two years and submit it to its internal works council committee (the "**Belgian Company Council**") in accordance with its number of employees. There are two forms that the Belgian Pay Report can take, either a shorter version which must be completed by Belgian Relevant Employers with 50 to 99 employees or a longer version which must be completed by Belgian Relevant Employers with at least 100 employees. All Belgian Pay Reports generally must include wages, social benefits, supplementary insurance and other fringe benefits measured as full-time equivalents, and broken down by gender, blue/white-collar status, job level, seniority and level of qualification. The shorter version of the Belgian Pay Report sets out information related to pay structure and provides an average salary breakdown on the basis of three parameters (i.e. position, seniority and qualification) and the number of women and men falling within each parameter category. The longer Belgian Pay Report includes additional subcategories for each of the three parameters and the Belgian Relevant Employer must report the average salary on a gender basis for each subcategory.
Finland	Each Finnish Relevant Employer must prepare an equality plan and pay survey (a "**Finnish Equality Plan**") and update it every two years. The Finnish Equality Plan focuses on pay and other employment terms and, under the Finnish Act, must include: a. a pay survey on the workforce with statistics on the wages of women and men, the classification of tasks performed by women and men, the wages for such tasks, and pay gaps in respect of these tasks. The pay survey gathers each employee's pay details (including basic salary, various supplementary allowances and fringe benefits) and compares salaries across different employee groups (e.g. grouping can be by difficulty level or work duties) by looking at the mean value for women's salaries and men's salaries. The pay survey not only sets out existing pay data but additionally involves wage comparisons with the aim of identifying and assessesing the causes of pay inequality; b. an assessment of the gender equality situation in the workplace, including details on how women and men are placed in different tasks within the company; c. necessary measures planned for promoting gender equality and achieving gender pay equality, which are made with reference to the analysis conducted in the pay survey; and d. an evaluation of actions already taken based on previous plans and their results.
France	Each French Relevant Employer must prepare a yearly gender equality index (the "**French Equality Index**"), which is aimed at measuring the existing pay gap between male and female employees and, if needed, the corrective measures required to eliminate this gender pay gap over the following three years. Each French Equality Index must include information on certain indicators. Each indicator is assigned a value in a strict points-based formula (as set out below), which has an overall maximum score of 100: a. gap in average pay (base plus variable pay including fringe benefits and performance bonuses) between women and men with comparable jobs (or employment status) and age groups (0 to 40 points); b. gap in the rate of individual salary increases between women and men (0 to 20 points, or 0 to 35 points for French Relevant Employers employing between 50 and 250 employees); c. percentage of women benefiting from a salary increase in the year following their return from maternity leave (0 to 15 points); d. number of employees of the underrepresented sex (be it female or male) among the ten highest paid employees (0 to 10 points); and e. gap in the rate of promotions between women and men (French Relevant Employers with fewer than 250 employees do not need to publish data on this indicator) (0 to 15 points).

Country	National Gender Pay Gap Regulations Reporting Obligations
Germany	Each German Relevant Employer must prepare and publish a gender equality and equal pay status report (the "**German Equality Report**") in the German Federal Gazette. The German Equality Report must include the total number of full and part-time employees broken down by gender as well as measures on promoting gender equality (and results) together with measures taken to achieve equal pay. While the German Act does not provide more details on the scope and content of the report, the federal government's online portal for administrative services and information lists the following examples for measures to be included in the German Equality Report: a. measures to promote women to management positions; b. provision of training to prevent discrimination in the process of hiring personnel; c. training on equal treatment and gender equality; d. measures taken to improve work-life balance and allow more work flexibility (e.g., part-time work, home office, teleworking, company-provided child care, women networks, etc.); and e. measures taken specifically to achieve equal pay (e.g. carrying out a company/enterprise audit, transparent work review processes, etc.).
Iceland	**Equal Pay Certification** Each Icelandic Relevant Employer must acquire an Icelandic Pay Certification based on the Equal Pay Standard. This is obtained through an audit of an Icelandic Relevant Employer's equal pay system by an independent certifying body (or a stakeholder, if the applicable collective bargaining agreement includes that option) every three years. **Equal Rights Plan** Each Icelandic Relevant Employer must prepare an "Equal Rights Plan" (or integrate gender equality perspectives into their employee policies) and review their plan and their Equal Opportunities Policy every three years. An Equal Rights Plan must identify the gender pay gap and how to decrease the gap, address other factors contributing to inequality, and set out objectives and a plan for how such objectives are to be achieved in order to ensure employees are afforded the rights provided for under the Icelandic Act and receive a salary based on factors such as competence and experience, not gender.
Spain	Each Spanish Relevant Employer must prepare a Spanish Equality Plan with its workers' legal representatives (the "**Spanish Equality Plan**"). Spanish Relevant Employers are obliged to negotiate with workers' legal representatives and to agree a "diagnosis" specific to the particular Spanish Relevant Employer that is transformed into a Spanish Equality Plan. The "diagnosis" covers a number of topics that are set out in further detail in the Spanish Organic Law, but generally requires: a. analysing gender inequality in the workplace, including the gender pay gap and the "retribution/salaries" that are used to analyse the existence of a gender pay gap; b. considering the measures already taken to avoid gender discrimination and ensure equal treatment between the genders in the workplace; and c. agreeing a set of measures that are aimed at eliminating discrimination (including the gender pay gap) in the workplace.

Country	National Gender Pay Gap Regulations Reporting Obligations
Sweden	Each Swedish Relevant Employer must prepare an equal pay survey and analysis (the "**Swedish Equality Report**") every year, which requires employers to identify, address and prevent any gender pay gap by conducting equal pay surveys and analysis in their workplace. A Swedish Relevant Employer's Swedish Equality Report should include: a. the results of their equal pay survey and analysis; b. a description of the rules and practices used to set wages and other conditions of employment together with the employer's view on whether the rules and practices are gender neutral; c. a description and analysis of any salary differences for equal work, including whether the difference is due to gender; d. a description and analysis of any salary differences between jobs primarily held by women and equivalent jobs, including whether the difference is due to gender; e. a description of salary differences between high-value jobs primarily held by women and other jobs, including whether any lower-valued jobs are better compensated due to gender; f. the existence of any salary adjustments and other measures required to address wage differences that are directly or indirectly related to gender; g. an estimate of cost and time to address any wages differences as soon as possible within the following three years; h. an evaluation of how the previous year's planned measures were implemented; and i. how the obligation to cooperate with employees or union representatives in the creation of the report was fulfilled.



REUTERS/Kevin Lamarque

Country	National Gender Pay Gap Regulations Reporting Obligations
United Kingdom	**Private Sector (UK) and Public sector (England)** Each UK Relevant Employer must analyse its gender pay gap each April, and prepare and publish a gender pay gap report (an "UK Report") within 12 months. This reporting obligation is entirely separate from other reporting requirements that UK Relevant Employers may be subject to. A UK Relevant Employer's UK Report must include: a. overall gender pay gap figures for relevant employees, calculated using both the mean and median average hourly pay; b. the proportion of women and men in each of four pay bands (quartiles), based on the employer's overall pay range (to show how the gender pay gap differs across the organisation, at different levels of seniority); c. information on the employer's gender bonus gap (that is, the difference between men's and women's mean and median bonus pay over a 12-month period); d. the proportion of male and female employees who received a bonus in the same 12-month period; e. a written statement, signed by an appropriate senior individual, confirming that the published gender pay gap information is accurate; and f. optionally, employers can include a narrative explaining any pay gaps or other disparities, and setting out what action, if any, they plan to take to address them. The provision of a narrative is strongly encouraged, but is not mandatory. **Public Sector (Scotland)** Scottish Reports will contain substantially the same content and be in the same format as above. **Public Sector (Wales)** Under the Welsh Regulations, every Welsh Authority is obliged to observe certain obligations in respect of gender pay differences as part of its obligation to reduce wider socio-economic inequalities, including: a. collecting and publicly publishing employment information metrics on pay and pay differences as between male and female employees; b. where a gender pay difference has been identified, publicly publishing an equality objective that addresses such pay difference together with a statement about the steps the Welsh Authority has taken (or intends to take) to meet this equality objective; c. where an identified gender pay difference is, or is likely to be, for a reason that is related to the protected characteristic of sex, creating and publicly publishing an action plan setting out any policy it has on the need to address the causes of any gender pay differences; and d. preparing an annual report including, for example, the progress the Welsh Authority has made to fulfil each of its equality objectives (e.g. its gender pay difference equality objective) and a statement on the effectiveness of the steps it has taken in order to fulfil each of its objectives.



REUTERS/Shannon Stapleton

Workforce Policy data & Action plans

Under the UK Regulations there is no requirement for private sector employers to provide any information about policies that are put in place to improve gender equality, or to produce a corrective action plan. While employers have the option of including a narrative explaining their pay gaps and setting out what action, if any, they plan to take to address them, this is not mandatory for private sector employers, and the Government Equalities Office estimated that in 2018/19 around half of them published a plan. Duties on public sector employers vary by nation within the UK, with Wales having a requirement for an action plan where gender pay differences are identified, but England and Scotland having no requirement. MPs and campaign groups have called for such a requirement to be legislated for, and this issue was consulted on in 2019 but the Government has not yet responded.[3]

In the majority of jurisdictions covered in the report this requirement is included in current legislation (table 2). In Australia, employers are required to provide details on the availability and use of range of different policies including those relating to recruitment, retention, flexible working, and employer-funded parental leave, among others. In Germany, Finland, Sweden and Spain, relevant employers must submit a report which includes information on the measures taken to promote equality between women and men and an assessment of their impact.

In other jurisdictions the requirement to produce an action plan is triggered under certain circumstances, and in many cases trade unions, or other employee representative organisations play a pivotal role in determining the content of this action plan. Under the French legislation, the failure to gain a certain score against a set of gender pay related indicators triggers the requirement to include an action plan on the agenda for mandatory negotiations with trade unions. In Belgium, internal work councils can review pay data and implement an action plan to eliminate identified gaps. Subsequent reports must include updates on these plans. In Wales, identified gender pay differences trigger the requirement to publish a statement about the steps that will be taken to rectify that difference, developed via a process that involves consultation with certain interested parties, such as employees and trade unions.

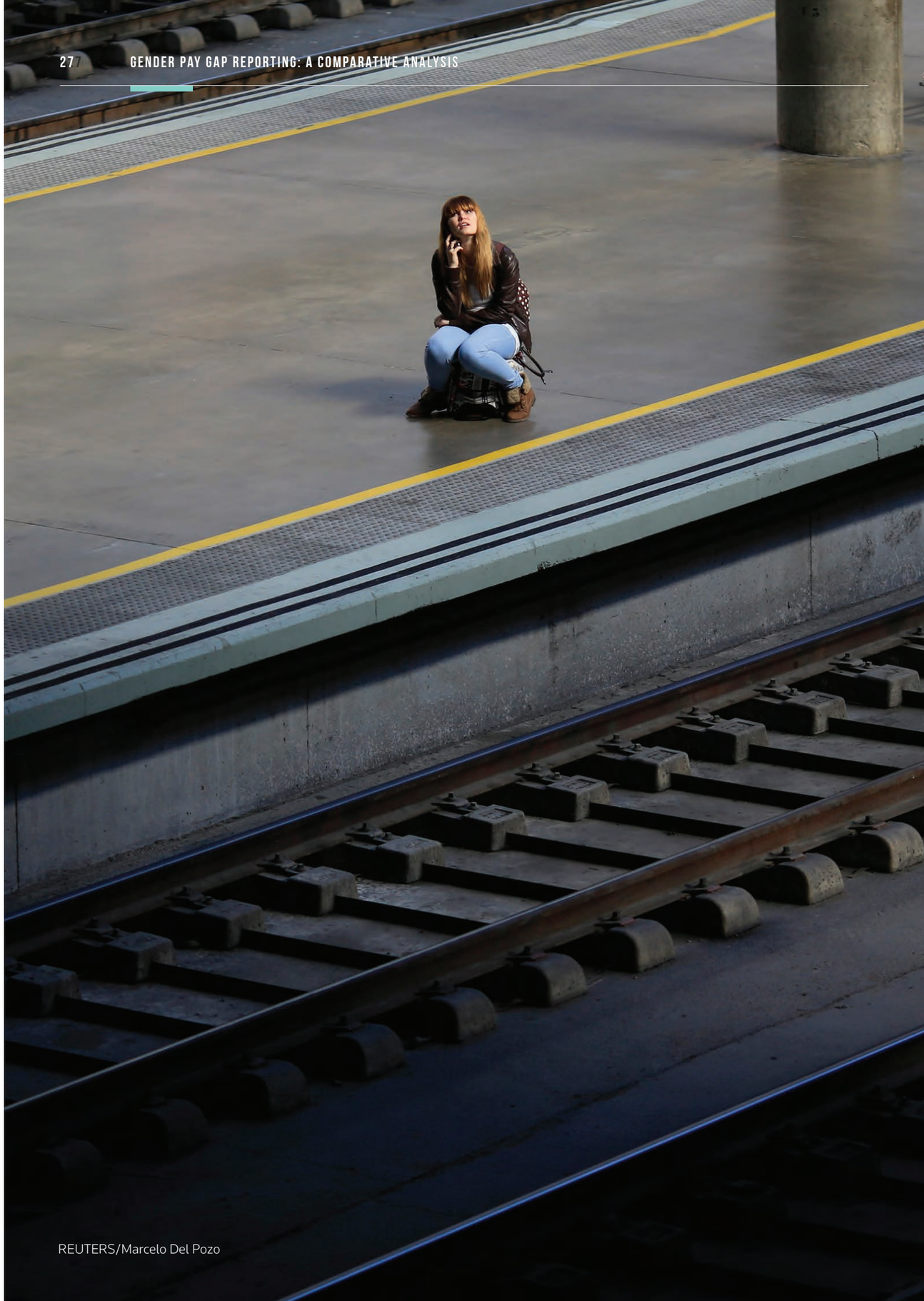
[3] HM Government (2019), ***Good Work Plan: Proposals to support families*** https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/819041/good-work-family-support-consultation.pdf

Table 3: Stipulations around measures taken to promote equality under specific country legislation

Country	Are there stipulations around measures taken to promote equality/ action plans?		Is there a duty to consult on these measures?	
Australia	Yes	Australian Reports must include information on the availability and utility of workplace policies, and relevant employers must have a formal policy or strategy to support gender equality in at least one area, including for example, recruitment, retention performance management or promotion.	No	But one of the aims of the Australian act is to "to foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace"[4] and employers must submit information about any consultations undertaken.
Austria	Yes (public sector only)	Private sector employers are not obliged to set out an action plan.	No	
Belgium	Yes	Belgian Pay Reports are submitted to an internal works council committee who review the report and can implement an action plan to eliminate any identified gender pay gaps. Where such an action plan is implemented, the subsequent Pay Report must include a progress update.	Yes	The action plan is drawn up by an internal company council. In the absence of such a council, the decision is to be taken by the union delegation in consultation with the employer.
Finland	Yes	Under Finnish legislation, relevant employers must submit an Equality Plan which includes necessary measures planned for promoting gender equality and achieving gender pay equality and an evaluation of actions already taken based on previous plans and their results.	Yes	The Finnish Equality Plan must be prepared in cooperation with employee representative(s) (i.e. the Finnish Relevant Employer's shop steward, the elected representative, the occupational safety and health representative or other representative(s) appointed by employees).
France	Yes	If a French Relevant Employer fails to achieve a given score in an overall Equality Index, then they are required to take corrective measures, including the adoption of an action plan with "catch-up" financial measures to level the gender pay gap.	Yes	Corrective measures are either agreed on during mandatory negotiations on gender equality with trade unions or decided by the employer after consultation with employee representatives at a company level.
Germany	Yes	German Relevant Employers must submit a report which includes information on the measures taken to promote equality between women and men (and their impact, if any) as well as the measures taken to create equal pay for women and men. Failing that, the employers should explain why no measures are applied and provide the grounds for this.	No	

[4] https://www.legislation.gov.au/Details/C2016C00895

Country	Are there stipulations around measures taken to promote equality/ action plans?		Is there a duty to consult on these measures?	
Iceland	**Yes**	Each Icelandic Relevant Employer must prepare an "Equal Rights Plan" (or integrate gender equality perspectives into their employee policies) and review their plan and their Equal Opportunities Policy every three years. The plan must identify the gender pay gap and how to decrease the gap, address other factors contributing to inequality, and set out objectives and a plan for how such objectives are to be achieved.	No	
Spain	Yes	Spanish Relevant Employers must produce an Equality Plan that includes an analysis of gender inequality in the workplace, considers the measures already taken to ensure equal treatment, and agrees a set of measures aimed at eliminating discrimination (including the gender pay gap) in the workplace.	Yes	Spanish Relevant Employers are obliged to negotiate with workers' legal representatives and to agree a "diagnosis" specific to the Spanish Relevant Employer that is transformed into an Equality Plan.
Sweden	Yes	Swedish Relevant Employers must produce a report which includes any measures required to address wage differences that are directly related to gender and an evaluation of how the previous year's planned measures were implemented.	Yes	Swedish Relevant Employers have an obligation to cooperate with employees and/or union representatives in creating their Swedish Equality Reports and must explain in the report how this cooperation obligation was fulfilled.
United Kingdom	Yes (Welsh public sector only)	**UK private sector and English and Scottish public sector** Employers can include a narrative explaining any pay gaps or other disparities, and setting out what action, if any, they plan to take to address them. The provision of a narrative is strongly encouraged but is not mandatory. **Welsh public sector** Where a gender pay difference has been identified, Welsh public sector employers must publicly publish an equality objective that addresses such pay difference together with a statement about the steps taken (or intended to take) to meet this equality objective.	Yes (Welsh public sector only)	Published equality objectives are developed through a process that must involve individuals that represent the interests of those who share a protected characteristic (e.g. women) and have an interest in the way the employer carries out its functions (e.g. employees and trade unions).



REUTERS/Marcelo Del Pozo

What level of compliance with the legislation is there?

A success of the British legislation has been its high levels of compliance – with 100% of eligible employers reporting in 2019. This is despite the Equality and Human Rights Commission only having access to a complex multi-stage sanctioning process and has been achieved in part through a collaborative approach with UK employers, and in part through the public naming of the few organisations who initially failed to report.

This contrasts with reported compliance rates for other legislation, which were mixed. In Sweden, for example, 60% of employers were complying or planned to comply in 2017. Some estimates from Germany suggest that nearly 75% of employers have ignored their Act with variations by sector. By contrast, in Spain 95% of audited employers in 2018 were compliant. This suggests that compliance is a complex picture, although it is likely that there is an interaction between how meaningful requirements are, how comprehensively they are complied with, and how rigorously they are enforced.

How much transparency is there around reports?

The final key difference among the countries studied in this report comes from the level of confidentiality attached to the reports that result from the legislation. Again, the UK leads in this regard, with data from the reports made publicly available, as is the case in Germany. In Australia things are more mixed – with pay gap information only available at an aggregated industry, rather than individual company, level. In Austria and Belgium, the resultant reports are only available to internal company councils, with a financial penalty liable for any person that shares a report with a third party.



REUTERS/Kim Kyung Hoon

Table 4: Rules around transparency

COUNTRY	IS INFORMATION GENERATED BY THE LEGISLATION PUBLICLY AVAILABLE?	
Australia		Australian Reports are made available to the public, but pay information is only available at an aggregated industry level.
Austria		**Private Sector** The Austrian Income Report is confidential and is not made public, and the contents of the report must not be communicated to any external person outside of the Austrian Relevant Employer's organisation or company. An administrative penalty of up to EUR 360 can be imposed on employees who communicate details of the income report externally. **Public Sector** Public sector 'Women Advancement Plans' are made public.
Belgium		Belgian Pay Reports must be kept confidential. Illegally disclosing the report is punishable by a fine.
Finland		Equality plans are internal workplace documents and must be reported to employees but are not required to be published.
France		Aggregate scores for the gender equality index and each individual indicator score must be published by each employer on its website.
Germany		German Equality Reports must be published in the German Federal Gazette.
Iceland		The Icelandic Act is silent as to whether Equality Rights Plans can or are obliged to be made public, but it is likely that employees will have access to their employer's Equal Rights Plan as the Icelandic Act provides that the plan can be incorporated into employer's Opportunities Personnel Policy. It is notable, however, that employees of the Directorate of Equality cannot send documents or information to third parties.
Spain		Spanish Equality Plans must be made available to workers' legal representatives and employees and submitted to the Equality Plans Register, but it is not yet clear if they will be made public. However, the Spanish Civil Service and public bodies linked to the Spanish Civil Service must make their Spanish Equality Plans publicly available online.
Sweden		There is no requirement on Swedish Relevant Employers to publish their Swedish Equality Reports, however, employers may opt to voluntarily publish or make their reports available, and it appears that most public institutions choose to do so.
United Kingdom		UK Reports must be published on the UK Relevant Employer's own website and uploaded to a government website. Reports generated under the Scottish and Welsh legislation are also publicly available.

CONCLUSIONS AND RECOMMENDATIONS

This report highlights the breadth of activity in terms of gender pay gap reporting legislation internationally as well as drawing attention to the strengths of the current UK legislation, and the opportunities moving forward. In terms of transparency and compliance, the UK can be proud of its current world-leading position, but in other regards it still has work to do, and these two positive aspects interact with the limited requirements in terms of data and action that are currently placed on employers.

- **Lowering the minimum employee threshold**

UK-wide legislation currently only applies to private sector employers with at least 250 employees. This is well above the median of 50 for the countries studied, and second only to Germany. Although the government has previously rejected calls to include small and medium-size employers in the gender pay gap legislation due to the range of metrics required,[5] we note that these employers are included in legislation from other jurisdictions and that it is possible and common to take a graduated approach to reporting requirements by employer size. In Belgium, for example, the legislation applies to employers with more than 50 employees, but additional remuneration information is required for employers with 100+ employees.

- **Action Plans**

The UK (especially England and Scotland) is unique in its light touch approach to action plans arising from any identified gender pay gaps. While it is a welcome step that the Government has set out guidelines for organisations to analyse their gender pay gaps, as well as recommendations on developing action plans, there is a danger that without a requirement to produce a plan the employers that most need to make changes will fail to do so. An approach similar to that seen in other jurisdictions in which employers must not only develop plans, but report on progress towards their implementation would represent an ambitious step forward in terms of accelerating change.

- **Ethnicity Pay Gap Reporting– an opportunity to lead the world**

While the focus of this report was on international gender pay gap reporting regulations, we also asked our research team to note whether any of the jurisdictions studied had reporting requirements with regard to other protected characteristics and did not find any examples. In this respect the UK has the opportunity to lead the world with plans for ethnicity pay gap reporting that were consulted on 2019.

- **Fawcett's Equal Pay Bill 2020**

This report reflects data and findings drawn by those who collaborated in its creation. The Fawcett Society has, separately, drawn up legislation with the input of an expert working group of lawyers. The Equal Pay Bill 2020, which has been laid in the House of Lords and will soon be laid in the Commons, seeks to enact changes that reflect some of these findings.

In relation to the gender pay gap, it would lower the threshold for reporting to 100 employees or fewer; it would require action plans developed through consultation with employees; and it would require employers to report on their pay gaps on an intersectional basis with ethnic background. The draft bill is available on the Parliament website at https://services.parliament.uk/Bills/2019-21/equalpay.html

[5] https://www.theguardian.com/uk-news/2019/jan/17/gender-pay-gap-medium-sized-firms-small-businesses-beis-report



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LATHAM & WATKINS LLP



Gender pay gap reporting: A comparative analysis

3 March 2020

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1. SUMMARY OF LEGAL RESEARCH AND ANALYSIS

Introduction

1.1 We have prepared this Report at the request of The Fawcett Society in connection with the Fawcett Matters, which are set out in Schedule 1 of this Report.

1.2 This Report solely reviews gender pay gap reporting regulations applicable to the private and public sectors in each of Australia, Austria, Belgium, Finland, France, Germany, Iceland, Japan, Spain, Sweden and the UK (the "**Jurisdictions**"). A summary of our review in respect of each Jurisdiction is set out in sections 2 to 12 of this Report and a quick-reference Jurisdiction-by-Jurisdiction summary table is set out in Schedule 3 of this Report.

1.3 This Report does not purport to exhaustively examine gender equality regulations in each of the Jurisdictions and should be read accordingly. However, we note that in certain Jurisdictions, additional materials beyond gender pay gap reporting regulations have been provided for informational purposes only.

1.4 Capitalised terms used in this Report (including in this section 1 are defined in Schedule 2 of this Report.

1.5 Any questions regarding this Report should be addressed to:

a. Sarah Gadd (Sarah.Gadd@lw.com, +44.20.7710.1000);
b. Kendall Burnett (Kendall.Burnett@lw.com, +44.20.7710.1000);
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d. Daria Les (Daria.Les@lw.com, +44.20.7710.100).

Existence of regulations

1.6 Each of the Jurisdictions, with the exception of Japan, have regulations in place that require gender pay gap reporting to occur in the private sector, in most cases, at least once every two years.

1.7 In addition to private sector requirements, there are also public sector reporting obligations in Austria, Finland, Iceland, Spain, Sweden and the UK. In general terms, the reporting requirements in the public sector largely mirror those in the private sector.

Reporting thresholds

1.8 In each of the reporting Jurisdictions, employers or organisations are subject to reporting obligations depending on their respective regulation's minimum employee headcount threshold. These headcount thresholds range in value, with the:

a. lowest being Scotland (with a public sector threshold of 20), Sweden (with a threshold of ten), Iceland (with a threshold of 25) and Finland (with a threshold of 30);
b. average being Belgium, France and Spain (with thresholds of 50), Australia (with a threshold of 100), and Austria (with a threshold of 150); and
c. highest being the UK (with a public sector threshold of 250 in England and a private sector threshold of 250 in England, Scotland and Wales) and Germany (with a threshold of 500).

1.9 In calculating the employee headcount for the purposes of threshold calculation in each reporting Jurisdiction, the applicable regulations generally include full-time, part-time, casual and temporary employees, but exclude contractors (with the exception of Austria, Iceland, Spain and Sweden where contractors are included in the headcount numbers).

Reporting requirements

1.10 The composition of the reporting requirements across the reporting Jurisdictions vary significantly, however, in general terms, indicators that appear to consistently be reported on include workforce gender composition, data on salary inequality as between women and men (or groups of workers on the basis of experience, job description, etc.), and strategies for increasing gender equality in the workplace.

1.11 In certain reporting Jurisdictions, additional indicators must be reported. For example, France uses a points-based system to determine the gender pay gap, Finland requires reflection on the effectiveness of historic efforts to reduce the gender pay gap, and Germany requires the inclusion of details on family and work-life balance policies.

1.12 Apart from Finland and Iceland, there are no opt-out provisions in the reporting Jurisdictions. Finland excludes religious employers (such as churches) and family employment relationships from its reporting requirements. While Iceland on the other hand, provides an alternative reporting matrix and gender pay gap reporting process for employers through Iceland's collective bargaining system.

Confidentiality

1.13 There is significant divergence in respect of maintaining the confidentiality of reports across the reporting Jurisdictions. For example, in Australia, Germany and the UK, reports are made publicly available. However, Belgium and Austria prohibit the disclosure of reports, with Austria even going so far as to place a financial penalty on any person that shares a report with a third party.

Compliance

1.14 Most Jurisdictions have established a public body to monitor compliance and these bodies are also commonly tasked with providing support and guidance to employers and employees on the applicable regulations. Some also have additional powers, such as the ability to carry out individual assessments, hear complaints and maintain registers of compliance/certification (as applicable). Certain Jurisdictions have not established public monitoring bodies, for example, in Belgium, employers' internal committees review the Belgian Pay Report and implement any action plan. Iceland does have a public body ensuring compliance, but it is the responsibility of workers' councils to refer employers to the body for non-compliance.

1.15 Some Jurisdictions have no penalties for non-compliance (such as Austria and Germany). However, most Jurisdictions' monitoring bodies have the ability to publicly "name and shame" and/or the ability to impose monetary fines that vary in amount and are often based on the size of the relevant company's workforce and business. For example, the relevant monitoring bodies in Australia and the UK publish a list of non-compliant companies and produce comparative reports by sector.

1.16 Good compliance has been reported in Australia and the UK (notably 100% in the UK in 2019). Whether this is connected to the publishing of compliance registers is an interesting point to note.

Action plan

1.17 Belgium, Finland, France, Germany, Iceland, Spain, Sweden and Wales require reporting employers to have an action plan that sets out how their gender pay gap will be addressed, which generally includes examining the measures that have been adopted in the past and adopting new measures for the future. In Finland, France, Germany, Spain and Sweden, the obligation to have an action plan

is included within the existing legal reporting obligations, however, for Belgium and Iceland this is a standalone requirement.

1.18 In Australia, certain reporting employers are required to produce an action plan that is aimed at reducing gender inequality more generally and in the UK's private sector, reporting employers are encouraged to voluntarily create an action plan that aims to reduce their gender pay gaps and identifies challenges to that goal.

Impact

1.19 Since much of the legislation reviewed relating to gender pay gap reporting obligations has been implemented relatively recently, there is a limited amount of compliance data and therefore it is, to some extent, difficult to assess the true impact of the gender pay gap reporting legislation. However, certain regulations appear to actively limit the potential effectiveness of the entire regime. For example, prohibition of disclosure of Belgian Pay Reports mean data changes cannot be obtained and monitored. Likewise, a report in Germany found that the lack of sanctions for non-compliance meant that approximately only 20% of private companies in Germany have complied with their reporting obligations. In Sweden, a report from the National Audit Office stated that Swedish Equality Reports have limited potential to affect gender pay gaps in the labour market.

Case law

1.20 Apart from Germany and Spain, there have been few reported decisions relating directly to gender pay gap reporting laws. In Germany, the courts have issued some clarificatory decisions relating to the interpretation of the German gender pay gap regulations, while in Spain, Spanish Equality Plans drawn up without consulting workers' legal representatives were deemed to be null.

Unions and collective bargaining arrangements

1.21 A number of Jurisdictions have active union or collective bargaining arrangements that impact the gender pay gap. In Belgium, for example, employers in certain industries are bound by collective bargaining agreements that specifically set wages for certain jobs (regardless of gender), making it nearly impossible to have a wide gender pay gap for individuals employed in those jobs. Similar collective bargaining agreements are often in place in Finland, France, Germany, Spain and Sweden.

2. AUSTRALIA

No.	Issue	Advice
2.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the Workplace Gender Equality Act 2012 (the "**Australian Act**"), which replaced the Equal Opportunity for Women in the Workplace Act 1999. **Public sector** There are no national regulations regarding gender pay gap reporting or applicable regulations or obligations that require gender pay equality in the public sector. However, each State and Territory government in Australia has the duty to legislate or set standards regarding gender equality in the public sector in their jurisdiction. For example: a. the Victorian government enacted the Gender Equality Act 2020 on 25 February 2020, which aims to improve workplace gender equality by requiring all Victorian public sector organisations (including universities, local councils and emergency services) to prove they are "actively pursuing" gender equality targets; b. the state government in Western Australia has released a plan to address gender inequality, which provides a framework for coordinated action by the government, businesses, organisations and individuals with practical steps to advance gender equality over the next ten years; and c. the New South Wales government released the "NSW Women's Strategy" in 2018, which aims to advance economic and social equality in New South Wales. **Rationale for introducing gender pay gap reporting** The Australian Act was introduced to promote gender equality in the workplace, improve workforce participation, and recognise the importance of equal remuneration and the ability for employees to balance work with family and caring responsibilities in achieving these goals.
2.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Australian Act apply to any non-public sector employer that meets one of the two criteria set out below (an "**Australian Relevant Employer**"): a. an employer who is registered with the Tertiary Education Quality Standards Agency as a higher education provider pursuant to the Tertiary Education Quality and Standards Agency Act 2011; or

No.	Issue	Advice
		b. an employer with 100 or more employees for any consecutive or non-consecutive six month period between 1 April and 31 March the following year (the "**Australian Reporting Period**"). The 100 employee minimum applies to the total number of employees of a parent[1] corporation together with any of its subsidiaries that employ people in Australia. The term "employee" includes full-time, part-time, casual and temporary workers, but excludes independent contractors. Where an Australian Relevant Employer previously reported and its number of employees subsequently falls below 100, the Australian Act continues to apply and the employer must continue to report unless and until its number of employees falls below 80 for at least six consecutive or non-consecutive months of the relevant Australian Reporting Period.
2.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
2.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	Each Australian Relevant Employer must prepare annual responses to the Workplace Gender Equality Agency (the "**WGEA**") workplace profile and reporting questionnaire for each Australian Reporting Period (an "**Australian Report**") and submit them to the WGEA between 1 April and 31 May immediately following the end of the relevant Australian Reporting Period. The Australian Reports must set out information on indicators relating to the Australian Relevant Employer and its: a. workforce gender composition; b. governing bodies' gender composition (a "governing body" includes the board of directors, trustees, management committee, council or other governing authority); c. remuneration equality as between women and men; d. availability and utility of employment terms, conditions, and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities (including information about the existence of employer-funded paid parental leave for primary and secondary carers);

[1] The parent entity reports on behalf of the whole group.

No.	Issue	Advice
		e. consultation(s) with employees on issues concerning gender equality in the workplace (a "consultation" can include one-on-ones, town hall meetings with staff, consultative committees or groups, performance discussions, exit interviews, focus groups and surveys); f. sex-based harassment and discrimination prevention policies and strategies, including workplace training and the inclusion of a grievance process in any sex-based harassment and discrimination prevention policy; and g. the existence in its workplace of any strategies or policies in respect of each of (a) – (f), above. Consultation There is no obligation on an Australian Relevant Employer to consult employees, unions, workers' representatives (or similar internal groups) and/or have these parties help prepare the Australian Report prior to the report being finalised and issued. Publicity The Australian Reports are made available to the public, subject to personal information exceptions. Action plan Australian Relevant Employers with 500 or more employees must have a formal policy or strategy to support gender equality in at least one of the minimum indicator standards including, for example, areas of recruitment, retention, performance management, promotions, etc.[2] Employee information request Australian Relevant Employers must provide their employees access to their respective Australian Reports, but are not required to provide employees with the underlying data.
2.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The WGEA (managed by the Director of Workplace Gender Equality) is the Australian governmental statutory agency that is responsible for monitoring compliance with the Australian Act. The WGEA has the power to issue compliance letters to confirm whether an Australian Relevant Employer is compliant with its reporting obligations under the Australian Act.

[2] For further details on the minimum standards for Australian Relevant Employers with 500 or more employees, please refer to the WGEA's webpage: *Meet minimum standard, 2018*. Available at: https://www.wgea.gov.au/reporting/complying-with-the-act/meet-minimum-standard. (Accessed 18 February 2020).

No.	Issue	Advice
2.6	What is the degree of compliance with the national gender pay gap reporting regulations?	The WGEA may name non-compliant Australian Relevant Employers by listing them on its website. It appears as though there is a good degree of reporting compliance; as of the WGEA's 15 January 2020 public announcement, only 133 Australian Relevant Employers were listed as non-compliant, while Australian Reports were provided from approximately 4,800 Australian Relevant Employers.
2.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	There are no civil or criminal penalties for Australian Relevant Employers who fail to submit their Australian Reports, however, if an Australian Relevant Employer fails to comply with the Australian Act: a. pursuant to Section 19D of the Australian Act, the WGEA may publicly name them (e.g. by listing them on the WGEA website) as having failed to comply; b. they may be ineligible to tender for certain government contracts, or receive certain government grants or other financial assistance. More specifically, Australian government departments are required to comply with the Workplace Gender Equality Procurement Principles,[3] which require Australian Relevant Employers seeking to obtain government procurement contracts above certain thresholds (e.g. above AUD 9,000,000 for procuring construction services) to provide a letter of compliance from the WGEA in respect of their reporting obligations under the Australian Act; and c. for organisations with 500 or more employees, the minimum standards that are reported on must be met and, if not, must be improved upon within the next two Australian Reporting Periods or else the organisation may be deemed non-compliant. However, we have not identified any penalties for non-compliance, except for the inclusion on the WGEA's published non-compliant list.
2.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	Australia's national gender pay gap has fluctuated between 13.9% and 19% for approximately 20 years. At its highest, the gender pay gap was at 18.5% in November 2014, however, as of November 2019, Australia's gender pay gap was at 13.9%.[4] We understand that key industry leaders actively look to be cited as an "Employer of Choice for Gender Equality" by the WGEA, which acknowledges employers and best practices in actively promoting gender

[3] Australian Government Department of Finance, *Workplace Gender Equality Procurement Principles*, undated. Available at: https://www.finance.gov.au/government/procurement/clausebank/workplace-gender-equality-procurement-principles. (Accessed 26 February 2020).

[4] ABS, *Average Weekly Earnings*, November 2019, cat. no. 6302.0, http://www.abs.gov.au/ausstats/abs@.nsf/mf/6302.0. (Accessed 8 July 2020).

No.	Issue	Advice
		equality in Australian workplaces. As of the WGEA's February 2019 citation announcement, a record 141 organisations received the citation.[5] **Evaluation of reporting requirements** There is no annual or regular obligation on the Australian government to review the effectiveness of the gender pay gap reporting requirements or to amend the regulatory provisions, however, the government may add indicators to the existing gender equality indicators that are reported upon through legislative instrument.
2.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
2.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** We have not identified any proposals by the Australian government to introduce ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. **Reporting feedback** An Australian Relevant Employer who reports annually to the WGEA receives a confidential Competitor Analysis Benchmark Report from the WGEA detailing their organisation's gender equality performance relative to other organisations. This report allows organisations to identify areas of strength and opportunities for improvement against the six gender equality reporting indicators set out in paragraph 2.4 and develop strategies to improve gender equality performance over time.

[5] WGEA, *2019 leaders in workplace gender equality announced*, 25 February 2019. Available at: https://www.wgea.gov.au/newsroom/media-releases/2019-leaders-in-workplace-gender-equality-announced (Accessed 27 February 2020). See also: WGEA, *Employer of Choice for Gender Equality*, undated. Available at: https://www.wgea.gov.au/leading-practice/employer-of-choice-for-gender-equality. (Accessed 27 February 2020).

No.	Issue	Advice
		Informative background We draw your attention to the following website, which may be a helpful reference point: https://www.humanrights.gov.au/our-work/education/face-facts-gender-equality-2018.

3. AUSTRIA

No.	Issue	Advice
3.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the Gleichbehandlungsgesetz (BGBl. Nr. 108/1979), as amended (the "**Austrian Act**"). **Public sector** Gender pay gap reporting in the public sector is regulated by: a. the Bundes-Gleichbehandlungsgesetz (BGBI. I Nr. 100/1993) (the "**Federal Law on Equal Treatment**"); and b. various state and municipal laws dealing with gender-based discrimination with respect to state employees, advancing women and the elimination of the underrepresentation[6] of women (e.g. the Wiener Gleichbehandlungsgesetz (Law on Equal Treatment of Vienna) or the Lower Austria Equal Treatment Act). The Austrian Federal Constitution separately prescribes that the Austrian federation, Länder (federal states) and municipalities must all commit to aiming for the equal status of women and men.[7] **Rationale for introducing gender pay gap reporting** Both the Austrian Act and the Federal Law on Equal Treatment were originally introduced to end gender discrimination and to realise gender equality (amongst other objectives), however, they were each amended in 2011 to specifically implement provisions on gender pay gap reporting.
3.2	Who do the applicable national gender pay gap reporting	**Private sector** The reporting obligations under the Austrian Act apply to private sector employers with more than 150 employees on a continuous basis (an "**Austrian Relevant Employer**"). The term "employee" includes part-

[6] Women are deemed to be "underrepresented" if the proportion of women in a specific federal resort, service authority or job function is less than 50%. If this is the case, the institution concerned is under an obligation to take measures to promote women.

[7] We note that although all nine federal states have the same national obligation, implementation depends on political commitment, funding and the priority given to gender equality and women's policies by the various federal state governments and administrations.

No.	Issue	Advice
	obligations apply to (e.g. is there any threshold criteria, etc.)?	time workers and independent contractors, provided that the relevant employment relationship is based on a private law agreement. Should the number of employees fluctuate, an employer must determine its maximum number of employees as against the 150 threshold that it employed over any six month period in the relevant reporting period and use this figure to determine whether it is an Austrian Relevant Employer. The Austrian Act does not include provisions that require Austrian Relevant Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 150. **Public sector** The reporting obligations under the Federal Law on Equal Treatment apply to federal departments and the highest bodies of the federal government (an "**Austrian Government Employer**").
3.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
3.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	**Private sector** Each Austrian Relevant Employer must prepare a company income report (an "**Austrian Income Report**") and issue it every two years to its central works council (or works committee/works council, depending on the relevant council structure) in the first quarter of the following year. If there is no works council, the Austrian Income Report must be made accessible to the Austrian Relevant Employer's employees and must be referred to in a company announcement. The Austrian Income Report sets out the income of women and men in the company (as adjusted by their working hours) as classified by specific groups within the company, including, for example: a. the number of women and men in the respective collective agreement (or, if available, works council use group); b. the number of women and men in the, if available, individual use group years of the use groups to be used; and

No.	Issue	Advice
		c. the average or median wages of women and men in the calendar year in the respective collective agreement or, if available, works council use groups and, if available, use group years. Consultation The Austrian Act does not contain a provision that requires an Austrian Relevant Employer to consult the central works councils or any employees before finalising the Austrian Income Report, however, every member of the central works council (or works committee/works council) has the right to put the Austrian Income Report on the agenda of the works council meeting. During this meeting, each individual works council member has the right to submit questions to, and receive responses from, the central works council on the Austrian Income Report (or request to be provided with a copy). We note that individual employees have no right to challenge an Austrian Income Report. Publicity The Austrian Income Report is confidential and is not made public, and the contents of the report must not be communicated to any external person outside of the Austrian Relevant Employer's organisation or company. An administrative penalty of up to EUR 360 can be imposed on employees who communicate details of the income report externally (e.g. to the media or on the internet). However, the duty of confidentiality is not violated by the disclosure of the report due to: (i) an individual obtaining legal advice or taking advantage of legal advice from interest groups and other persons who in turn are subject to a duty of confidentiality, like lawyers; or (ii) the initiation of proceedings before the Equal Treatment Commission to enforce claims under the Austrian Act. Action plan Austrian Relevant Employers are not required under the Austrian Act to prepare an action plan that sets out how their identified gender pay gaps will be reduced. Employee information request Employees of Austrian Relevant Employers do not have a right to request data on their employer's gender pay gap that they could, for example, use to determine their remuneration as against other employees who are employed for equivalent or comparable work.

		Public sector Each Austrian Government Employer is obliged to prepare and publicise its plans to promote women (the "**Austrian Women Advancement Plans**") every two years. It is notable that whilst Austrian Women Advancement Plans contain anonymised income data, they are not specifically aimed at identifying and reporting on the existence of gender pay gaps. Instead, the objective of the Austrian Women Advancement Plans is to increase the proportion of women within certain public sector positions and across every public sector salary group. The Austrian Women Advancement Plans should: (i) contain suggestions on how the applicable Austrian Government Employer can reduce disadvantages faced by its female employees; and (ii) specify a deadline by which any existing gender imbalance in the department will be eliminated together with the training and personnel that will be required to achieve the deadline. In practice, these measures could require the department to: a. increase the ratio of women to men through the preferred admission of women of equal qualifications as compared to male competitors; b. use measures to ensure the career advancement of women; and c. implement measures to promote the compatibility of work and family. Consultation The Austrian Women Advancement Plans are drafted by a working group of equal opportunities officers who are selected by department heads. These equal opportunities officers are not obligated to consult with employees, unions or other workers' representatives when preparing the plan. Publicity The Austrian Women Advancement Plans are made public and each central office head must report to the Federal Chancellor on the status of their implementation of equal treatment and policies advancing women in their department during the last reporting period by 31 March of the year following the expiry of each two-year reporting period. Action plan Please see above for details on the Austrian Women Advancement Plans.

No.	Issue	Advice
		Employee information request Separate to the above reporting requirements, public sector employees can additionally request information on gender equality related topics, including equal pay, from their equal opportunities officer. The officer is entitled to request an expert opinion from the senior authority as to whether the principle of equal treatment has been violated, however, we have not identified a clear obligation that requires payment data to be provided to the employee initiating the request.
3.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	N/A
3.6	What is the degree of compliance with the national gender pay gap reporting regulations?	N/A
3.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	N/A
3.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	Between 2007 and 2017 there was only a 3.4% decrease in the overall gender pay gap in the private sector for gross annual mean income (from 40.7% to 37.3%).[8] **Evaluation of reporting requirements** There is no specific obligation on the Austrian government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions.
3.9	Are there any examples of cases or decisions, court or	N/A

[8] Statistik Austria, *Austrian Institute of Statistics – Income – 2007-2017*, undated. Available at: https://www.statistik.at/web_de/statistiken/menschen_und_gesellschaft/soziales/gender-statistik/einkommen/index.html. (Accessed 27 February 2020).

No.	Issue	Advice
	administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	
3.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The Austrian government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. **Gender budgeting** Austria is one of very few countries worldwide that has implemented "gender budgeting", a gender mainstreaming measure that has been enshrined in the Austrian Constitution since 2009 and requires authorities at all levels (i.e. federal, Länder and municipal) to implement measures to achieve de facto equality of women and men. In 2000, the Inter-Ministerial Working Group on Gender Mainstreaming/Budgeting (chaired by the Minister for Education and Women's Affairs) was created to support and facilitate the implementation of gender mainstreaming and gender budgeting. The gender equality objective included in the most recent medium-term budgetary framework (adopted in April 2016 for the period 2017 to 2020) stated that "[a] more equal distribution of paid and unpaid work between women and men is supported by the tax system". The more disaggregated yearly budget plans for the years 2014 to 2017 contained various concrete measures that sought to screen income tax law for gender pay gap-relevant provisions in order to eliminate them and reinforce positive employment incentives.

4. BELGIUM

No.	Issue	Advice
4.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the Gender Pay Gap Law, which was adopted on 28 August 2012 and amended on 27 April 2015 (the "**Belgian Act**").[9] **Public sector** There are no regulations regarding gender pay gap reporting in the public sector as initiatives have generally been focused on enhancing gender neutrality in recruitment in the civil service as opposed to directly addressing the gender pay gap. **Rationale for introducing gender pay gap reporting** Belgium has a long history of promoting gender equality via the Belgian institutional wage setting systems (e.g. the National Collective Bargaining Agreement of 1975 on equal pay) and through inter-professional and national agreements on addressing gender bias in job classification systems. The Belgian Act was an acknowledgement by the Federal Parliament of these earlier social partner agreements and introduced mandatory gender pay gap reporting obligations for the first time in Belgium.
4.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Belgian Act apply to: a. every company that has at least 50 employees on a regular basis (a "**Belgian Relevant Employer**"). Article 14 of the 20 September 1948 Act Regarding the Organisation of the Economy[10] provides the methodology to determine whether a company has more than 50 employees on a regular basis, however, the computation itself is made by reference to two year intervals using a set formula determined by Royal decree. The term "employee" refers to a person employed through either an employment or an apprenticeship contract, but excludes independent contractors. The Belgian Act does not include provisions that require Belgian Relevant Employers who previously met the

[9] Loi visant à lutter contre l'écart salarial entre hommes et femmes is available at: http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&cn=2012042229&table_name=loi. (Accessed 18 February 2020).

[10] The 20 September 1948 Act Regarding the Organisation of the Economy is available at: http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&cn=1948092001&table_name=loi. (Accessed 18 February 2020).

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		employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 50; b. joint committees (the "**Commission Paritaires**"), which are consultative bodies that are established for each industry sector and are composed of an equal number of representatives from worker unions and businesses within that sector. Sectoral Commission Paritaires help develop specific measures to reduce gender inequality, such as gender neutral job classifications, that are submitted to the Federal Public Service for Employment Labor and Social Dialogue and assessed as against the Institute for the Equality of Women and Men's gender neutral job evaluation and classification checklist (see paragraph 4.10 for further details); and c. the Central Economic Council (the "**Conseil Central de l'Economie**"), which is a consultative body that is established across industries and is composed of representatives from worker unions and businesses active across the service, agriculture, trade, craft and non-retail industry sectors.
4.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
4.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what	Under the Belgian Act, each Belgian Relevant Employer must prepare a gender pay gap review report (the "**Belgian Pay Report**") every two years and submit it to its internal works council committee (the "**Belgian Company Council**") in accordance with its number of employees. There are two forms that the Belgian Pay Report can take, either a shorter version which must be completed by Belgian Relevant Employers with 50 to 99 employees or a longer version which must be completed by Belgian Relevant Employers with at least 100 employees.[11] All Belgian Pay Reports generally must include wages, social benefits, supplementary insurance and other fringe benefits measured as full-time equivalents, and broken down by gender, blue/white-collar status, job

[11] The shortened version of the Belgian Pay Report is available at: https://emploi.belgique.be/sites/default/files/content/documents/Egalit%C3%A9%20et%20non-discrimination/Proc%C3%A9dures%20et%20formulaires/analysestructureremuneration_abrege.docx. (Accessed 10 February 2020). The full version of the Belgian Pay Report is available at: https://emploi.belgique.be/sites/default/files/content/documents/Egalit%C3%A9%20et%20non-discrimination/Proc%C3%A9dures%20et%20formulaires/analysestructureremuneration_complet.docx. (Accessed 10 February 2020).

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	details are included in the report, and is the report made public)?	level, seniority and level of qualification. The shorter version of the Belgian Pay Report sets out information related to pay structure and provides an average salary breakdown on the basis of three parameters (i.e. position, seniority and qualification) and the number of women and men falling within each parameter category. The longer Belgian Pay Report includes additional subcategories for each of the three parameters and the Belgian Relevant Employer must report the average salary on a gender basis for each subcategory. Consultation A Belgian Pay Report has to be communicated and discussed with the Belgian Company Council (or in the absence of a works council, with the trade union delegation). Publicity Belgian Pay Reports must be kept confidential. As such, while the reports are submitted to the Belgian Company Council, they are not made available to the public and cannot be provided to individual employees. However, data from each Belgian Relevant Employer's Belgian Pay Report is provided on a confidential basis to the Commission Paritaires, who collate data across their respective industry sectors. This collated data is subsequently provided to the Conseil Central de l'Economie on a confidential basis, who in turn collates the provided data. A member of the Belgian Company Council or union delegation who illegally discloses a report to third parties can have a level two sanction under the Social Criminal Code (i.e. a fine of up to EUR 4,000 multiplied by the number of employees involved (subject to a cap of 100 employees)) imposed upon them. However, this sanction requires sufficient evidence of the precise person who leaked the report, which can be difficult to establish. Action plan Once a Belgian Pay Report has been drafted and communicated to the Belgian Company Council, the council will decide whether or not it is appropriate to draft an action plan that can be adopted to ensure a gender neutral remuneration structure. We understand that it is obligatory for an action plan to be drawn up in the event the Belgian Pay Report shows that women's remuneration is less than men's. Where there is no Belgian Company Council, this decision is be taken by the union delegation "in consultation with the employer". We have not identified how disagreements between the union delegation and employer would be resolved or if there are any penalties that can be sanctioned in respect of the preparation of the action plan more generally.

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		Employee information request The 2012 amendment to the Belgian Act requires employers to include the differences in salaries between women and men in their annual audits and reports, which are made publicly available via the national bank.
4.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	There is no prescribed governmental body that is responsible for monitoring compliance with the Belgian Act. However, the Belgian Act prescribes that Belgian Company Councils are in charge of reviewing their respective Belgian Relevant Employer's Belgian Pay Report and can implement an action plan to eliminate any identified gender pay gaps. Where such action plan is implemented, the Belgian Relevant Employer's subsequent Belgian Pay Report must include a progress update on the action plan. Separately, under the Gender Act 2007 (as amended by the Belgian Act), every Belgian Relevant Employer is voluntarily able to appoint a mediator from amongst their workforce to assist its various internal divisions with their implementation of measures to eliminate any gender pay gap together with potential remedies to address claims of gender pay discrimination. The mediator is designated from amongst the Belgian Relevant Employer's employees and has full autonomy and authority to discharge this duty, including in devising and implementing policies and strategies, and hearing individual complaints on pay discrimination, which could be vital in the investigation of pay claims by individuals. However, we have not identified any evidence of mediators ever having been appointed.
4.6	What is the degree of compliance with the national gender pay gap reporting regulations?	N/A
4.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	A Belgian Relevant Employer that fails to produce its Belgian Pay Report can have a level two sanction under the Social Criminal Code (i.e. a fine of up to EUR 4,000 multiplied by the number of employees involved (subject to a cap of 100 employees)) imposed upon it. Public sources additionally suggest that if reporting obligations are not observed, moderate administrative fines (ranging from EUR 150 to EUR 1,500) or penal fines (ranging from EUR 300 to EUR 3,000) may also be imposed on the Belgian Relevant Employer. However, we have not identified any examples of such fines being imposed.

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4.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	Due to the confidentiality restrictions that are imposed on Belgian Pay Reports, it is difficult to measure the impact of the Belgian Act. The Annual Report of the Institute for Equality of Women and Men published in 2015 reported that there is no formal encouragement to discuss the Belgian Pay Report within works councils and the Belgium Equality Body has noted it is regretful that Belgian Pay Reports cannot contribute meaningfully to general statistics or national policy plans. Removing the confidentiality restrictions on Belgian Pay Reports may increase the effectiveness of the Belgian Pay Reports. **Evaluation of reporting requirements** There is no specific obligation on the Belgian government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions.
4.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
4.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The Belgian government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. **Unions and collective agreements** Belgium has a unique pay system based on trade unions. An estimated 55% of all Belgian workers are members of a trade union and as of a 2014 study by the Belgian employment services, an estimated 96% of all Belgian workers are covered by collective bargaining agreements.[12] Instead of individually negotiating their salary with

[12] Jean Van Oycke and Guy Van Gyes, *Working life in Belgium*, 27 July 2018, Institut des Sciences du Travail. Available at: https://www.eurofound.europa.eu/country/belgium#collective-bargaining. (Accessed 8 July 2020).

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		their manager, the collective agreements provide a set framework for wages based upon job description. Wage increases are linked to the cost of living and so workers do not have to actively ask for a pay rise. Due to this approach to setting pay, all wages are set by collective agreements, which apply regardless of gender and therefore do not discriminate against women. This framework for setting salaries makes it nearly impossible to pay female workers less to do the same job if they are covered by an applicable collective bargaining agreement. **Belgian Company Code** Under the Belgian Company Code, regardless of the number of employees, all employers must produce a "social balance sheet", which provides data on the number of employees, hours worked, personnel costs and total amount of bonuses paid. Due to the Belgian Act, this social data must be broken down by gender but there is no requirement for further analysis. **Interactive resources** Belgium's Institute for the Equality of Women and Men issued a gender neutral checklist for job assessment and classification that covers a number of gender equality issues (e.g. proportionate and balanced representation depending on job and gender, and whether employees receive information about progress being made on gender equality), which gained legal recognition. When a joint sector committee adopts a job classification system, it must be submitted to a department of the Federal Ministry of Employment for an assessment of its gender neutrality, and the Belgium Institute for the Equality of Women and Men's gender neutral checklist is taken into consideration during that assessment. Joint sector committees and individual enterprises must, if necessary, amend job evaluation systems in light of gender inequality, however, there is no obligation to have a job evaluation system. The Institute for the Equality of Women and Men also has a useful website[13] that provides a French and Flemish language tool to calculate wage equality and a checklist on gender neutrality in job evaluation and classification.

[13] The website is available at: https://igvm-iefh.belgium.be/fr/activites/emploi/ecart_salarial/calcul. (Accessed 5 February 2020).

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		Belgian equality bodies Belgium has two equality bodies, which are: a. the Institute for the Equality of Women and Men, which is a national equality body that was established in 2002. Its aim is to guarantee and promote the equality of women and men to fight against discrimination and inequality based on gender through the development and implementation of an adequate legal framework, appropriate structures, strategies, instruments and actions. It offers reports and statistics on gender equality in French, Flemish and English and also publishes an annual report on the gender pay gap together with the Federal Public Administration in charge of Employment. This report aims to clarify gender pay gap issues by providing targeted, comparable data that is updated on an annual basis together with drawing factual conclusions and strategic recommendations that are helpful for policy makers and social partners; and b. UNIA (Interfederal Centre for Equal Opportunities), which is an inter-federal, independent public service that was established in 1993 and specialises in policy on equal opportunity and non-discrimination. Part of UNIA's mandate is to help promote equal opportunities and rights for all citizens and to fight against discrimination. Its wider aim is to contribute to collective development and to do so in a culture rooted in dialogue, collaboration and respect.

5. FINLAND

No.	Issue	Advice
5.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the Act on Equality between Women and Men[14] (the "**Finnish Act**"). **Public sector** The regulations regarding gender pay gap reporting in the public sector are the same as those for private sector employers identified above. **Rationale for introducing gender pay gap reporting** The Finnish Act was introduced to promote equality and eliminate discrimination, especially in the workplace.
5.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Finnish Act apply to any private or public employer with at least 30 regular employees (a "**Finnish Relevant Employer**"). The term "employee" applies to all employed persons, whether permanent, fixed-term or part-time, but excludes employees who are employed in jobs of an exceptionally temporary nature or employed in shorter seasonal work. The Finnish Act does not include provisions that require Finnish Relevant Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 30.
5.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	Activities associated with the religious practices of any Finnish churches and relationships between family members or other relationships in private life are excluded from the scope of the Finnish Act and therefore the requirement to report.
5.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is	Each Finnish Relevant Employer must prepare an equality plan and pay survey (a "**Finnish Equality Plan**") and update it every two years. However, it is possible to agree in collective agreements (see paragraph 5.10 for further details) that the pay survey will be carried out every three years, provided that the other three

[14] The Act on Equality between Women and Men is available in the English language at: https://www.finlex.fi/fi/laki/kaannokset/1986/en19860609_20160915.pdf. (Accessed 27 February 2020).

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	responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	components of the plan are completed annually. The Finnish Act provides that Finnish Relevant Employers can include their Finnish Equality Plan in their personnel and training plan. The Finnish Equality Plan focuses on pay and other employment terms and, under the Finnish Act, must include: a. a pay survey on the workforce with statistics on the wages of women and men, the classification of tasks performed by women and men, the wages for such tasks, and pay gaps in respect of these tasks. The pay survey gathers each employee's pay details (including basic salary, various supplementary allowances and fringe benefits) and compares salaries across different employee groups (e.g. grouping can be by difficulty level or work duties) by looking at the mean value for women's salaries and men's salaries. The pay survey not only sets out existing pay data but, additionally involves wage comparison and identifying and assessing the causes of pay inequality; b. an assessment of the gender equality situation in the workplace, including details on how women and men are placed in different tasks within the company; c. necessary measures planned for promoting gender equality and achieving gender pay equality, which are made with reference to the analysis conducted in the pay survey; and d. an evaluation of actions already taken based on previous plans and their results. Consultation The Finnish Equality Plan must be prepared in cooperation with employee representative(s) (i.e. the Finnish Relevant Employer's shop steward, the elected representative, the occupational safety and health representative or other representative(s) appointed by employees). The representative(s) must have sufficient opportunity to participate and influence the preparation of the Finnish Equality Plan, including deciding upon the content of the plan and monitoring its implementation. The Finnish Act does not specify what "cooperation" means in the context of equality planning, however, the employer must cooperate in equality planning at least in such a way that the interaction obligation between the employer and the employees' representative(s) is realised. Where a Finnish Equality Plan has not been drawn-up in collaboration with the employees' representative(s), the Ombudsman for Equality can investigate whether such plan meets the requirements of the Finnish Act and certain penalties can be imposed (see paragraph 5.7 for further details).

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		Where the Finnish Equality Plan is included within the Finnish Relevant Employer's personnel and training plan, the Finnish Act provides that the personnel and training plan must be prepared by observing a spirit of cooperation as between the Finnish Relevant Employer and the employees' elected representative(s) (or, if no representative has been appointed, all of the employees together). This cooperation must be observed to obtain consensus on the grounds, objectives, purpose and effects of the personnel and training plan. If a Finnish Relevant Employer breaches this obligation to cooperate, the breach could give rise to penal responsibility under the Finnish Act. However, this obligation does not apply if the Finnish Equality Plan is not made part of the personnel and training plan. Publicity The Finnish Equality Plan is an internal workplace document and is not required to be published, although a Finnish Relevant Employer may opt to make their plans public. Regardless of a Finnish Relevant Employer's decision to make their Finnish Equality Plan public, the plan, together with any updates, must be reported to employees in order to implement gender equality measures. Action plan As indicated above, the Finnish Equality Plan requires the inclusion of measures that will be taken to promote gender equality and to achieve gender pay equality, accordingly, a separate action plan is not required. Employee information request A Finnish Relevant Employer has no obligation to provide gender pay gap data to its employees apart from the pay survey that is conducted as part of the Finnish Equality Plan. We note that all employees of Finnish Relevant Employers must be informed about their employer's Finnish Equality Plan (a communication plan that sets out how information on the plan and the results of monitoring will be shared with employees is included in Finnish Equality Plans).
5.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The Ombudsman for Equality and the National Non-Discrimination and Equality Tribunal supervise compliance with the Finnish Act. The Ombudsman for Equality provides, among other matters, guidance and advice on the application of the Finnish Act (e.g. non-discrimination and gender equality planning) to Finnish Relevant Employers and to employees.

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5.6	What is the degree of compliance with the national gender pay gap reporting regulations?	N/A
5.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	Whilst we have not identified any instances in which Finnish Relevant Employers have been held liable, should the Ombudsman for Equality discover that a Finnish Relevant Employer neglected its obligation to prepare a Finnish Equality Plan despite receiving guidance and advice, the Ombudsman for Equality can demand that such a plan be prepared within a reasonable time period, which is determined on a case-by-case basis. If this does not achieve the desired result, the Ombudsman for Equality can ask the National Non-Discrimination and Equality Tribunal to order the Finnish Relevant Employer to prepare a Finnish Equality Plan within a specified time period, which is determined on a case-by-case basis. This order can, at the discretion of the National Non-Discrimination and Equality Tribunal, be reinforced by a conditional fine, the amount of which is also determined on a case-by-case basis. Consultation As noted in paragraph 5.4, if a Finnish Relevant Employer has neglected to draw-up its Finnish Equality Plan in collaboration with the employees' representative(s), the Ombudsman for Equality can investigate whether the plan meets the requirements of the Finnish Act. This investigation can be more intensive and substantive than the ombudsman's typical investigation, and if it is determined that the obligations of the Finnish Act are not being observed or that the regulations of the Finnish Act are being violated (including the obligation to prepared a Finnish Equality Plan), the Ombudsman for Equality must seek to prevent this by providing guidance and advice (or requiring a Finnish Equality Plan to be prepared). In practice, this investigation would likely occur due to a tip-off from an employee representative, or by a person who suspects that they have been discriminated against asking for guidance and advice. Additional powers The National Non-Discrimination and Equality Tribunal can prohibit discriminatory proceedings that violate the Finnish Act (such as pay discrimination), levy a fine and order a Finnish Relevant Employer to draw up a Finnish Equality Plan to address any such discriminatory proceedings.

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5.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	N/A **Evaluation of reporting requirements** There is no specific obligation on the Finnish government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions. Accordingly, any amendments to the Finnish Act must be initiated following ordinary legislative procedure (e.g. on the basis of a government proposal, a Member's motion or a citizen's initiative). In general, most legislation and amendments to legislation are initiated via the government's proposal, and as the current government is committed to promoting gender equality and reducing the gender pay gap (including in the formulation of Prime Minister Sanna Marin's Government Action Plan for Gender Equality), it is anticipated that amendments and/or policy changes will likely occur in the future.
5.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
5.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** Existing Finnish equality legislation (i.e. the Non-discrimination Act) requires an employer who regularly employs at least 30 persons to have an equality plan that sets out the necessary measures required to promote equality more generally, however, we understand that this plan does not include an ethnicity pay survey. **Unions and collective agreements** Collective agreements concluded between trade unions and employer organisations may: (i) contain stricter provisions on gender equality as compared with the provisions of the Finnish Act; and (ii) include regulations that specify minimum wages and working hours. Collective agreements applicable to a particular sector or

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		industry bind all employers that are members of the relevant employers' association that is party to the agreement, however, if a collective agreement has widespread applicability it can also be declared generally binding on all employers in that sector regardless of employers' association membership. **Pay transparency working group** In January 2019, the Ministry of Social Affairs and Health appointed a tripartite working group to address pay transparency in order to achieve pay equality. The task of the working group was to: a. review the need for changes in pay transparency; b. assess and record the legal means to strengthen pay transparency; c. prepare conclusions and guidelines for legislation and other measures for further use (due to the resignation of the Finnish government, this part of the assignment was not completed); and d. consider personal data protection issues related to pay transparency. **Government programmes** Pay equality has been included as one of the goals in the current Government Programme[15] and Equal Pay Programme. However, the preparation of the Equal Pay Programme ceased in February 2020 due to the lack of consensus between the Finnish Government and the Labor Market Organizations on what measures could be taken to narrow the gender pay gap. According to a press release by the Ministry of Social Affairs and Health on 13 February 2020, the work to reduce the gender pay gap and to enforce the principle of equal pay will continue despite the cessation of the Equal Pay Programme.

[15] Programme of Prime Minister Sanna Marin's Government, *Inclusive and competent Finland - a socially, economically and ecologically sustainable society*, 10 December 2019. Available at: http://julkaisut.valtioneuvosto.fi/handle/10024/161935. (Accessed 27 February 2020).

6. FRANCE

No.	Issue	Advice
6.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by Articles 104 to 107 of Law No. 2018-771 of 5 September 2018,[16] which established a new chapter in the French Labor Code ("**FLC**") called "Measures to eliminate the pay gap between women and men in the company" and amended several other provisions of the FLC. The implementing provision of this law is the Decree n°2019-15 of 8 January 2019 on the Implementation of Provisions Aimed at Eliminating the Pay Gap Between Women and Men in the Workplace and on Fighting Sexual Violence and Gender-based Conduct at Work.[17] **Public sector** There are no specific regulations regarding gender pay gap reporting in the public sector. However, there are numerous legal requirements on French public sector employers to promote gender equality. For example: a. the French Constitution provides that the law shall promote equal access of women and men to professional responsibilities; b. Law No. 83-634 of 13 July 1983 on the Rights and Obligations of Civil Servants (as amended by Law No. 2001-397 of 9 May 2001 on Professional Equality between Women and Men) sets out the principle of equal treatment as between male and female public officials; c. the Agreement on Equality between Women and Men in the Civil Service signed on 8 March 2013 by public employers and trade unions provided for professional equality in public administrations, communities and public establishments. This was followed by the signing of a new Agreement on Professional Equality between Women and Men in the Civil Service on 30 November 2018, which has five key objectives:

[16] The specific provisions of the FLC on eliminating the pay gap between women and men in companies are available at: https://www.legifrance.gouv.fr/affichCode.do;jsessionid=5845D3CA4E4F3EE9149354FFE686529B.tplgfr31s_1?idSectionTA=LEGISCTA000037380113&cidTexte=LEGITEXT000006072050&dateTexte=20200313. (Accessed 13 March 2020). The full text of Law No. 2018-771 of September 2020 for the Freedom to Choose One's Professional Future is available at: https://www.legifrance.gouv.fr/affichTexte.do;jsessionid=CE634E422B5E0263C675E6696BC05BC4.tplgfr31s_1?cidTexte=JORFTEXT000037367660&dateTexte=20180906. (Accessed 17 February 2020).

[17] The Decree No. 2019-15 of 8 January 2019 on the Implementation of Provisions Aimed at Eliminating the Pay Gap Between Women and Men in the Workplace and on Fighting Sexual Violence and Gender-based Conduct at Work is available at: https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000037964765&categorieLien=id. (Accessed 17 February 2020). See also: https://www.legifrance.gouv.fr/affichCode.do;jsessionid=CE634E422B5E0263C675E6696BC05BC4.tplgfr31s_1?idSectionTA=LEGISCTA000038026083&cidTexte=LEGITEXT000006072050&dateTexte=20190101. (Accessed 17 February 2020).

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		i. strengthening the governance of equality policies; ii. creating conditions for equal access to jobs and professional responsibilities; iii. eliminating pay and career development discrepancies; iv. increasing support for pregnancy, parenthood and the reconciliation of professional and personal life; and v. strengthening the prevention of, and fight against, sexual violence, harassment and gender-based violence; d. Law No. 2012-347 of 12 March 2012 introduced various provisions relating to the civil service in respect of reducing gender discrimination, including a gender-balanced appointment system to management posts and other measures to develop social dialogue, human resources management and administrative culture; and e. the French government established equality as between men and women as the "great cause of the five-year period" in 2018. **Rationale for introducing gender pay gap reporting** Regulations on gender equality and non-discrimination already existed in France (e.g. Law No. 2014-873 of 4 August 2014 on Real Equality between Women and Men or Article L3221-2 of the FLC, which states that all employers shall ensure equal pay for equal work or work of equal value for women and men), however, the new chapter in the FLC that established the current gender pay gap reporting regulations in France was introduced to specifically identify and reduce the gender pay gap.
6.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the FLC apply to any private company with 50 employees or more (a "**French Relevant Employer**") and are effective on: a. 1 March 2019 for French Relevant Employers with more than 1,000 employees; b. 1 September 2019 for French Relevant Employers with between 251 and 1,000 employees; and c. 1 March 2020 for French Relevant Employers with between 50 and 250 employees. The FLC does not define the term "employee", however, it is understood that "employee" takes its widely accepted traditional meaning under French labor laws (i.e. a natural person who is linked to an employer by the conclusion of an employment contract and by a permanent subordination relationship, regardless of the

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		contract's duration). This traditionally includes part-time workers but excludes independent workers and employment that is not under private law (e.g. voluntary work). The FLC's gender pay gap reporting regulations are silent as to whether French Relevant Employers who previously met the employee headcount threshold in a prior reporting period must continue to report for an interim period if their employee headcount falls marginally below 50. On a strict interpretation of the FLC, once an employer's employee headcount falls below 50, gender pay gap reporting obligations immediately cease to apply.
6.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
6.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	Each French Relevant Employer must prepare a yearly gender equality index (the "**French Equality Index**"), which is aimed at measuring the existing pay gap between male and female employees and, if needed, the corrective measures required to eliminate this gender pay gap over the following three years. Each French Equality Index must include information on certain indicators. Each indicator is assigned a value in a strict points-based formula (as set out below), which has an overall maximum score of 100: a. gap in average pay (base plus variable pay including fringe benefits and performance bonuses) between women and men with comparable jobs (or employment status) and age groups (0 to 40 points); b. gap in the rate of individual salary increases between women and men (0 to 20 points, or 0 to 35 points for French Relevant Employers employing between 50 and 250 employees); c. percentage of women benefiting from a salary increase in the year following their return from maternity leave (0 to 15 points); d. number of employees of the underrepresented sex (be it female or male) among the ten highest paid employees (0 to 10 points); and e. gap in the rate of promotions between women and men (French Relevant Employers with fewer than 250 employees do not need to publish data on this indicator) (0 to 15 points).

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		Every year, after completing their French Equality Index, a French Relevant Employer must: a. publish on 1 March, at the latest, each individual indicator score and the overall score of the previous year on its website or, in the absence of the latter, employees must be informed of each individual indicator score and the overall score by any appropriate means; b. inform employee representatives at company level (i.e. the Social and Economic Committee (called the "Comité Social et Economique") or the Works Council, if any), through the Economic and Social Data Base, which is accessible to all employee representatives, of the relevant indicators, methodology for calculating the score and annual score. This information is also shared with the Ministry of Labor; and c. file the indicators, the methodology and the associated annual score to the Labor Inspection Services of the geographically competent Regional Directorate of Enterprises, Competition, Consumer Affairs, Labor and Employment (Direction Régionale des Entreprises, de la Concurrence, de la Consommation, du Travail et de l'Emploi, also known as "**DIRECCTE**"). The purpose of this filing is to enable the Labor Inspection Services to monitor compliance with the FLC. Consultation The FLC does not contain a provision that requires a French Relevant Employer to consult the central works councils or any employees before finalising the French Equality Index. Publicity While the scores are made public, there is no provision in the FLC that requires the methodology used to compute the indicator scores to be made public (albeit the methodology must be shared with the geographically competent Labor Inspection Services and the employee representatives at company level). However, in the event public disclosure were to occur, the FLC does not prescribe any type of penalty. Action plan If a French Relevant Employer's overall French Equality Index score exceeds 75 points, there is no obligation to create an action plan. However, failure to achieve a score of at least 75 points triggers an obligation to take adequate and corrective measures, including the adoption of an action plan with "catch-up" financial

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		measures to level the gender pay gap[18] to be taken by the French Relevant Employer once annually or at multiple times during a year. These measures are either: (i) agreed upon during the French Relevant Employer's mandatory negotiations on professional gender equality with trade unions; or (ii) in the absence of agreement, decided by the French Relevant Employer after consultation with the Social and Economic Committee. Regardless of the method by which the measures in the action plan are determined, the French Relevant Employer must notify the measures to the Labor Inspection Services of the DIRRECTE, who in turn is able to comment upon them. If the action plan is not followed, this will technically result in the French Relevant Employer continuing to hold a score below 75, and therefore being open to financial penalties (see paragraph 6.7 for further details). The FLC is silent as to whether the measures have to be published, however, there is no confidentiality obligation attaching to the measures. Employee information request The FLC does not provide any particular mechanism through which an employee could request its employer to disclose information or data on its gender pay gap. However, as the employee representatives at company level are being informed of the relevant indicators, methodology and annual score, they would be able to transmit this information to any employees who requests it.
6.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The Labor Inspection Services of the 13 DIRECCTE (i.e. decentralised State services under the joint supervision of the Ministry of Labor and the Ministry of the Economy and Finance responsible for enforcing legislation at the local level) monitor compliance by French Relevant Employers located within their territorial jurisdiction. Each DIRECCTE also helps certain French Relevant Employers (i.e those with between 50 and 200 employees) in complying with the FLC by designating one or more referee(s) who are responsible for assisting such companies (at their request) in calculating the indicators and, where appropriate, in defining appropriate and relevant corrective measures.

[18] The FLC does not explicitly prescribe that the action plan must identify the French Relevant Employer's gender pay gap together with the corrective measure to reduce such gap, however, in order to take effective and efficient corrective measure to tackle the gender pay gap it is possible that the gender pay gap must be identified.

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6.6	What is the degree of compliance with the national gender pay gap reporting regulations?	As the FLC changes have only recently come into force, it is not possible to provide any compliance reports or relevant statistics.
6.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	Failure to achieve a score of at least 75 points triggers an obligation on the relevant French Relevant Employer to take corrective measures, in particular by including a wage catch-up plan in its agenda for mandatory negotiations with trade unions on professional gender equality. When a Labor Inspection Control Officer finds that a French Relevant Employer's score has been below 75 points for three years, he must send a report on this situation to the Director of the DIRECCTE. The DIRECCTE's Director will inform the French Relevant Employer that the DIRECCTE is considering imposing a financial penalty and require the French Relevant Employer to provide explanations as to the failure to comply within a month. The financial penalty imposed may be up to 1% of the total salaries paid by that French Relevant Employer for the previous year (we understand that this penalty is restricted to the particular entity, as opposed to its entire group or parent). However, where the failure is justified by circumstances such as economic difficulties, ongoing restructuring or ongoing insolvency proceedings, the DIRECCTE can give the French Relevant Employer an extra year to obtain at least 75 points. The same penalty may also apply if the French Relevant Employer's indicators are not published or in the absence of an agreement or action plan. Due to the recent implementation of the FLC changes, it is not possible to provide any details as to the enforcement of these penalties in practice.
6.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	As the FLC changes have only recently come into force, it is not possible to provide any implementation reports or relevant statistics, or to determine whether there has been any impact. **Evaluation of reporting requirements** There is no specific obligation on the French government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions.
6.9	Are there any examples of cases or decisions, court or administrative, interpreting or	N/A

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	otherwise applying the national gender pay gap reporting regulations?	
6.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The French government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. However, Law No. 78-17 of 6 January 1978 on Information Technologies, Files and Freedoms prohibits the collection or processing of personal data that reveals (directly or indirectly), amongst other data, "racial or ethnic origin". Further, the French Constitutional Court declared[19] in 2007: (i) that Section 63 of the Law on Immigration was unconstitutional because it sought to amend Law No. 78-17 of 6 January 1978 by allowing the French Data and Privacy Authority to study data on the diversity of peoples' origins, discrimination and integration; and (ii) that ethnicity statistics were contrary to Article 1 of the French Constitution, which states that France *"is an indivisible, secular, democratic and social Republic. It ensures the equality before the law of all citizens without distinction of origin, race or religion."* **Unions and collective agreements** In France, trade unions are particularly widespread and have significant bargaining power. Collective bargaining can take place at the national level covering all employees, at the industry level (which can involve national, regional or local bargaining), and at company or plant level. The FLC and French labour laws impose a mandatory obligation on all private sector employers that requires them to regularly negotiate with employee representatives and trade unions at all levels on employment matters, including pay.

[19] Cons. const., decision n° 2007-557 DC of 15 November 2007, Loi relative à la maîtrise de l'immigration, à l'intégration et à l'asile, paras 24-29. Available at: https://www.conseil-constitutionnel.fr/decision/2007/2007557DC.htm. (Accessed 17 March 2020).

7. GERMANY

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7.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the General Act on Equal Treatment of 2006 (the "**AGG**"), and the recently enacted Transparency in Wage Structures Act of 2017 (the "**German Act**").[20] **Public sector** There are no regulations regarding gender pay gap reporting in the public sector. The public sector is a direct addressee of the German Constitution, which contains articles that specifically protect all persons from discrimination, explicitly provide for equal rights for men and women, prohibit any favoured or unfavoured treatment because of gender, and promotes the implementation of equal rights of women and men together with steps to eliminate existing disadvantages. Additionally, state (Länder) legislation sets out legal requirements in regards to equality as between women and men within the states. We note that where the public sector is organised under private law and has business filing reporting requirements, the regulations regarding gender pay gap reporting are the same as those for private sector employers identified above under the German Act. **Rationale for introducing gender pay gap reporting** The German Act was introduced to enforce the right to equal pay for women and men for equal work or work of equal value. The draft bill provides additional context on the reasoning for the introduction of the German Act, including that: (i) the existence of the gender pay gap is the basis for why further legislative action was required; and (ii) the objective of the German Act was "to eliminate direct and indirect pay discrimination on grounds of gender" because "pursuant to the [German Constitution], the legislator is obliged to work towards the implementation of the principle of equal pay for men and women".[21]
7.2	Who do the applicable national gender pay gap reporting	The various reporting obligations under the German Act apply to any employer with more than 500 employees (a "**German Relevant Employer**").

[20] English translations of the applicable parliamentary laws are available at: http://www.gesetze-im-internet.de/englisch_entgtranspg/englisch_entgtranspg.html#p0036 and http://www.gesetze-im-internet.de/englisch_agg/. (Accessed 27 February 2020).

[21] The draft bill of 13 February 2017, German Bundestag [parliament] printed matter 13/1113, is available in German at: https://dipbt.bundestag.de/doc/btd/18/111/1811133.pdf. (Accessed 18 March 2020).

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	obligations apply to (e.g. is there any threshold criteria, etc.)?	The term "employer" refers to natural and legal persons as well as business partnerships with legal capacity employing persons defined as "employees" under the German Act, which includes persons in dependent employment, public officers of the federal government (as well as of other bodies, institutions and foundations under public law placed under the supervision of the federal government), federal judges, servicewomen and men, persons employed in the context of vocational training, and home workers and those equated with them. The German Act does not include provisions that require German Relevant Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 500.
7.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
7.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	Each German Relevant Employer must prepare and publish a gender equality and equal pay status report (the "**German Equality Report**") in the German Federal Gazette. The German Equality Report covers the preceding five or three years depending upon the time period in which it is to be prepared (i.e. for German Relevant Employers that are bound by or apply collective bargaining agreements (see paragraph 7.10 for further details), reports have to be prepared every five years, while for all other German Relevant Employers, reports have to be prepared every three years). The German Equality Report must include[22] the total number of full and part-time employees broken down by gender as well as measures on promoting gender equality (and results) together with measures taken to achieve equal pay. While the German Act does not provide more details on the scope and content of the report, the federal government's online portal for administrative services and information lists the following examples for measures to be included in the German Equality Report: a. measures to promote women to management positions; b. provision of training to prevent discrimination in the process of hiring personnel;

[22] Bundesministerium für Familie, Senioren, Frauen und Jugend, *Lagebericht nach dem Entgelttransparenzgesetz Entgegennahme*, undated. Available at: https://www.beta.bund.de/DE/Leistung/99006033000000/Lagebericht_nach_dem_Entgelttransparenzgesetz.html. (Accessed 27 February 2020).

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		c. AGG training on equal treatment and gender equality; d. measures taken to improve work-life balance and allow more work flexibility (e.g. part-time work, home office, teleworking, company-provided child care, women networks, etc.); and e. measures taken specifically to achieve equal pay (e.g. carrying out a company/enterprise audit, transparent work review processes, etc.). Consultation There is no obligation on a German Relevant Employer to consult employees, unions, workers' representatives (or similar internal groups) and/or have these parties help prepare the German Equality Report prior to the report being finalised and issued. Publicity The German Equality Report must be published in the German Federal Gazette. Action plan German Relevant Employers do not have to prepare a separate action plan that identifies the employer's gender pay gap together with a concrete plan for how the gap will be reduced. However, as set out above, the German Equality Report must include the measures taken to promote equality between women and men (and their impact, if any) as well as the measures taken to create equal pay for women and men. Failing that, the German Equality Report should explain why no measures are applied and provide the grounds for this. Employee information request Separate to the above reporting requirement: a. any employer (including companies that are in the public service) with more than 200 employees must have available at the individual request of any of its employees: (i) the monthly average remuneration of the other gender; (ii) a breakdown of remuneration for up to two specified wage components (e.g. salary and bonus payments); and (iii) information on the relevant criteria for each employee to determine their own remuneration and the remuneration for the same or comparable work; and

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		b. each German Relevant Employer may, but is not obliged to, conduct voluntary pay equity audits, however, should the audit be conducted, employees must be informed about the results and the audit has to be reported on during workers' council meetings.
7.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	N/A. However, the German Act prescribes that Equal Opportunities Officers ("Gleichstellungsbeauftragte") of the federal administration, the federal establishments, the federal courts and the officers who are responsible for gender equality in individual companies must promote the implementation of the German Act with respect to the enforcement of the right to equal pay for women and men for equal work or work of equal value.
7.6	What is the degree of compliance with the national gender pay gap reporting regulations?	Please see paragraph 7.8 for further details.
7.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	N/A
7.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	Under the German Act, the federal government must evaluate the effectiveness of the German Act every four years (following an initial assessment two years after implementation). The overall effectiveness of the German Act and its state of implementation in practice are assessed, taking into consideration opinions from different stakeholders on both the employer and employee side (e.g. the Confederation of German Employers' Associations, the German Trade Union Confederation,[23] and the German Association of Public Servants). This evaluation must describe the implementation of the principle of equal pay for women and men performing the same work or work of equal value in establishments and companies of all forms and sizes that

[23] The involvement of trade unions in the evaluation process of the German Act has raised questions about the influence of such unions and their collective bargaining powers on the gender pay gap. Some studies indicated that the gender pay gap is lower under collectively negotiated contracts than in firms not bound by such contracts. This might be the case, because wage structures or salary increases are collectively bargained for all employees of employers bound by the respective collective bargaining contract. However, unions usually bargain for the collective of the employees without taking gender aspects into particular consideration. Studies have shown that differences in pay between women and men often are not a topic in collective bargaining processes and we note that in addition, women are still underrepresented in unions. However, some rights advocated for by unions (e.g. a right to return from part-time back to full-time employment) indirectly benefit women more, which demonstrates that despite their gender-neutrality, unions can help to reduce the gender pay gap in Germany. Debora Gärtner, Veronika Grimm, Julia Lang and Gesine Stephan, *Kollektive Lohnverhandlungen und der Gender Wage Gap*, The German Journal of Industrial Relations, 2015, p. 260 et seq.

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		fall under the scope of the German Act, and must also report on the developments in equal pay and gender equality in establishments with fewer than 200 employees where no other reporting obligation applies. In 2019, the federal government conducted the first effectiveness evaluation study, the results of which were published on 10 July 2019.[24] The report concluded that while all stakeholders demonstrated support for the goals of the German Act, there have been numerous difficulties in its implementation (including that the German Act is not widely known amongst employees) and that the German Act has contributed little to the achievement of its goals as many companies simply ignore their obligations due to the lack of sanctions. The report further highlighted that: a. every seventh company reported having received at least one individual information claim request and overall only 2% of employees have requested information from their employers under the German Act, which equals approximately 0.64% of all German employees; b. slightly less than 50% of the companies surveyed stated that they had conducted a review of their remuneration structures since the German Act came into force; and c. the vast majority of companies surveyed stated that they fulfilled their reporting obligations under the German Act. However, an assessment of the reports published in the Federal Gazette revealed that while 80% of DAX companies had fulfilled their reporting obligation, the percentage of other companies in compliance with the requirements of the German Act was only 20%. A study published on 10 January 2019 by the Institute of Economic and Social Research of the Hans-Böckler-Foundation[25] (a non-governmental organisation) came to slightly different conclusions, including that: a. nearly 75% of German Relevant Employers and medium-sized companies with 200 to 500 employees have ignored the German Act (despite German Relevant Employers being obliged under section 21 of the German Act to publish a gender equality and equal pay status report); b. the German Act has been slightly more successful in certain industries (for example 28% of companies in the information and communications and finance and insurance sectors have reacted to the German Act, representing an above-average percentage); and

[24] Federal Ministry for Family Affairs, Senior Citizens, Women and Youth, *Bericht der Bundesregierung zur Wirksamkeit des Gesetzes zur Förderung der Entgelttransparenz zwischen Frauen und Männern*, September 2019. Available at: https://www.bmfsfj.de/blob/137224/79c7431772c314367059abc8a3242a55/bericht-der-br-foerderung-entgelttransparenz-data.pdf. (Accessed 27 February 2020).

[25] Baumann, Helge and Christina Klenner and Tanja Schmidt, *Entgeltgleichheit von Frauen und Männern: Wie wird das Entgelttransparenzgesetz in Betrieben umgesetzt? Eine Auswertung der WSI-Betriebsrätebefragung 201*, January 2019. Available at: https://www.boeckler.de/pdf/p_wsi_report_45_2019.pdf. (Accessed 27 February 2020).

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		c. companies are particularly observant of the German Act if they have an above-average number of young employees.
7.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	We have only identified two cases dealt with by German courts on the basis of claims under the German Act, which are: a. LArbG Berlin-Brandenburg, Judgment of 5 February 2019 – 16 Sa 983/18, which confirmed that the German Act is not applicable to freelancers; and b. LArbG Niedersachsen, Judgment of 1 August 2019 – 5 Sa 196/19, which confirmed that information received in response to an individual information request under section 10 of the German Act is not an indication, within the meaning of the AGG (even in the case of large differences in remuneration between the earnings of a plaintiff and the median of their male peer group), which permits the assumption of discrimination on grounds of gender to be assumed with overwhelming probability. Accordingly, any such information request cannot serve as sufficient evidence in a lawsuit where the plaintiff claims the difference in pay from an employer.
7.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The German government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. However, the German Constitution and the AGG prohibit discrimination based on ethnicity. **Unions and collective agreements** Germany has trade unions, which are associations of workers acting as bargaining agents for employees for the purpose of securing improvements in collective bargaining arrangements in respect of pay, benefits, working conditions, or social and political status. The most important union is the German Confederation of Trade Unions, which is the umbrella association of eight individual trade unions for certain economic sectors and represents more than 6,000,000 employees.

		Proposed reforms to the German Act The German legislature has been called to reform the German Act and make the legal instruments more binding. Specific recommendations made by the Hans-Böckler-Study (as noted above) include: a. making the voluntary pay audits under section 17 of the German Act compulsory; b. lowering the requirements for the individual information claim under section 10 of the German Act and making it applicable for all employer-employee relationships (and not only for companies with more than 200 employees); c. lowering the employee number thresholds in general to make the German Act applicable to more companies; and d. including adequate sanctions for non-compliance. It is unlikely that the German legislature will comply with these recommendations and reform the German Act accordingly. The initial draft for a "Law for more wage equality between women and men" was not only aimed at more wage transparency but put a stronger focus on the individual claims, however, this draft was drastically "softened" after harsh criticism from many companies and it is not to be expected that the German legislature will push for an amendment that would set out stricter rules in the future. **Salary adjustment** Section 8 of the German Act prescribes that provisions contained in agreements that violate the requirement for equal pay are invalid and the relevant employee is entitled to a salary adjustment. However, this provision was recognised before the enactment of the German Act and, as such, claims derive from the principle of equal treatment and the provisions of the AGG. In practice, to enforce a claim for salary adjustment, the relevant employee has the burden of proof to demonstrate that the difference in pay is based solely on gender, however, the burden of proof will shift to the employer if the company does not meet its obligations to provide the required information in response to an individual employee request. However, should the employer comply with such a request, the information received is not considered sufficient evidence or even an indication for unequal treatment in a litigation for follow-up claims under the AGG. Accordingly, in practice, the German Act does not improve the employee's situation. **Additional regulation** The Federal Act on Gender Equality of 5 December 2001 (the "**German Federal Act**") (which is mirrored on state and company level) provides that in every federal department with at least 100 employees, an Equal Opportunities Commissioner is to be appointed from among the female employees after secret election by

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		the female employees. The Equal Opportunities Commissioner has the task of promoting and monitoring the implementation of the AGG (with regard to discrimination on grounds of gender and sexual harassment) and participates in all matters which concern the equality of women and men and the compatibility of family and employment. She is involved in the preparation of the German Equality Report and at an early stage in personnel measures (e.g. recruitment), organisational and social matters, and additionally advises and supports women in their professional advancement or in cases of discrimination.

8. ICELAND

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8.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by Act No 10/2008 on the Equal Status and Equal Rights for Women and Men (as amended in 2017) (the "**Icelandic Act**"). **Public sector** The regulations regarding gender pay gap reporting in the public sector are the same as those for private sector employers identified above. **Rationale for introducing gender pay gap reporting** The Icelandic Act originally was introduced to regulate equality and non-discrimination, however, the 2017 amendments to the Icelandic Act were introduced specifically to identify and reduce the gender pay gap.
8.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Icelandic Act apply to any private or public company or institution employing 25 or more employees on average on an annual basis in a calendar year (an "**Icelandic Relevant Employer**"). The Icelandic Act is silent both as to whether: (i) the term "employee" includes full-time, part-time, temporary or independent contract workers; and (ii) Icelandic Relevant Employers who previously met the employee headcount threshold in a prior reporting period must continue to report for an interim period if their employee headcount falls marginally below 25. Although the 2017 amendments to the Icelandic Act entered into force on 1 January 2018, there is an adjustment grace period. Accordingly, the deadline by which Icelandic Relevant Employers must acquire an Icelandic Pay Certification is no later than: a. 31 December 2019 for public institutions, funds and companies that are at least 50% owned by the state with an average of 25 or more employees on an annual basis; b. 31 December 2019 for Icelandic Relevant Employers with an average of 250 or more employees on an annual basis; c. 31 December 2020 for Icelandic Relevant Employers with an average of 150-249 employees on an annual basis;

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		d. 31 December 2021 for Icelandic Relevant Employers with an average of 90-149 employees on an annual basis; and e. 31 December 2022 for Icelandic Relevant Employers with an average of 25-89 employees on an annual basis.
8.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	Acquiring equal pay certification (the "**Icelandic Pay Certification**") (see paragraph 8.4 for further details) is mandatory for all Icelandic Relevant Employers. However, the parties negotiating collective bargaining agreements in the labour market (see paragraph 8.10 for further details) can negotiate the inclusion of a provision in their respective collective bargaining agreements that allow Icelandic Relevant Employers employing an average of 25 to 99 employees on an annual basis the choice between two audit options to comply with Icelandic legislation, which are: a. the normal process of obtaining the Icelandic Pay Certification (see paragraph 8.4 for further details); or b. a confirmation provided by a stakeholder in accordance with Article 1 b of the Equal Pay Standard, confirming that the relevant company's or institution's equal pay system and its implementation meet the requirements of the Equal Pay Standard (known as the "Standard ÍST 85"), which enables companies and institutions to establish a system of management that ensures certain procedures and protocols are observed in decision-making regarding wages. Regardless of the choice of audit option, the Icelandic Relevant Employer must provide the relevant monitoring party (i.e. the parties to the labour market noted above) with the information and data deemed necessary to carry out its supervision. If the Icelandic Relevant Employer does not obtain an Icelandic Pay Certification or renewal (or does not provide the necessary information or data for supervision) to the relevant monitoring party, that party can report such failure to the Directorate of Equality who is able to take certain actions against the company or institution (see paragraph 8.7 for further details).

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8.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	Subject to the opt-out provisions identified in paragraph 8.3, each Icelandic Relevant Employer must acquire an Icelandic Pay Certification based on the Equal Pay Standard. This is obtained through an audit of an Icelandic Relevant Employer's equal pay system by an independent certifying body[26] (or a stakeholder, if the applicable collective bargaining agreement includes that option) every three years. The certifying body (or stakeholder, as applicable) must report whether the Icelandic Relevant Employer's existing system of equal pay and implementation has met the requirements of the Equal Pay Standard. Where the audit outcome determines that the Equal Pay Standard: a. has been met, the certifying body must submit a certificate to the Directorate of Equality together with its report; or b. has not been met, the certifying body must notify the Directorate of Equality of this outcome (together with a report setting out the reasons for non-compliance) and the Directorate of Equality is permitted to provide the representatives of workers (e.g. the Confederation of Icelandic Workers) access to this report. Consultation Neither the Icelandic Act nor secondary legislation contain provisions that require employees, unions, worker's representative (or similar internal groups) to be consulted when the report is prepared. Publicity As noted above, if the audit shows that the Equal Pay Standard has not been met, the Directorate of Equality is permitted to provide the representatives of workers with access to the certifying body's (or stakeholder's, as applicable) report setting out the reasons for non-compliance. Action plan Each Icelandic Relevant Employer must prepare an "Equal Rights Plan" (or integrate gender equality perspectives into their employee policies) and review their plan and their Equal Opportunities Policy every three years. This plan, or if such plan is not available, an Equal Opportunities Personnel Policy, must be

[26] The parties who currently hold a temporary license to carry out certifications are listed online at: https://www.jafnretti.is/is/vinnumarkadur/jofn-laun-og-jafnir-moguleikar/listi-yfir-vottunaradila. (Accessed 27 February 2020). We note the minister has issued regulation (No 1030/2017) on the competence requirements made of certifying bodies and stakeholders. Regulation No 1030/2017 (as amended) on the certification of equal pay systems of companies and institutions according to the ÍST 85 Standard is not available in English.

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		submitted to the Directorate of Equality together with a report on progress towards gender equality if the Directorate of Equality requests. Neither the Icelandic Act nor secondary legislation contain provisions that require Icelandic Relevant Employers to consult employees, unions, worker's representative (or similar internal groups) when preparing the Equal Rights Plan. An Equal Rights Plan must identify the gender pay gap and how to decrease the gap, address other factors contributing to inequality, and set out objectives and a plan for how such objectives are to be achieved in order to ensure employees are afforded the rights provided for under the Icelandic Act and receive a salary based on factors such as competence and experience, not gender. The Icelandic Act is silent as to whether Equality Rights Plans can or are obliged to be made public, but it is likely that employees will have access to their employer's Equal Rights Plan as the Icelandic Act provides that the plan can be incorporated into employer's Opportunities Personnel Policy. It is notable, however, that employees of the Directorate of Equality cannot send documents or information to third parties. Employee information request The Icelandic Act is silent as to whether an employee could request its employer to disclose information or data on its gender pay gap. However, it is specified in the Equal Pay Standard that the employer's average salary statistic can be presented voluntarily (i.e. it is not specified to be an obligation).
8.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The parties to the labour market (see paragraph 8.10 for further details) must monitor and ensure that an Icelandic Relevant Employer acquires certification or confirmation (as applicable) and renews it. Icelandic Relevant Employers must provide these parties with the information and data deemed necessary to carry out this monitoring role. If an Icelandic Relevant Employer has not obtained certification or renewal, or does not provide the necessary information or data, the relevant monitoring party can report it to the Directorate of Equality. The general hierarchy of administration under the Icelandic Act is set out as follows: a. the Ministry of Welfare is responsible for enforcing the Icelandic Act; b. the Directorate of Equality (an independent institution under the auspices of The Ministry of Welfare):

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		i. maintains a register of the Icelandic Relevant Employers that have acquired an Icelandic Pay Certification and displays it in an accessible manner on its website; ii. maintains a register of Icelandic Relevant Employers that have not received an Icelandic Pay Certification (or confirmation in accordance with the applicable provisions of the Icelandic Act); iii. provides advice, public education and information concerning gender equality; and iv. may direct Icelandic Relevant Employers who have not obtained certification or renewal (or who have not provided the necessary information or data to determine if an Icelandic Pay Certification has been obtained) to make acceptable improvements within a reasonable time limit; and c. the Equality Complaints Committee, being a board of appeal operating within the Administration of Equality Affairs, reviews complaints and provides written rulings on whether the provisions of the Icelandic Act have been violated (which cannot be appealed to a higher authority within the Icelandic administration and are binding for all parties).
8.6	What is the degree of compliance with the national gender pay gap reporting regulations?	As the 2017 amendments to the Icelandic Act that introduced the Icelandic Pay Certification only came into force on 1 January 2018 (and there are adjustment grace periods extending into 2022), there has not been comprehensive compliance with the Icelandic Pay Certification requirements.
8.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	Under Article 18 of the Icelandic Act, if a company or institution: a. fails to comply with the instructions of the Directorate of Equality as it carries out its oversight functions under the Icelandic Act; or b. fails to submit a copy of its Equal Rights Plan or its Equal Opportunities Personnel Policy when requested, the Directorate of Equality may decide that such company or institution is required to pay fines of up to ISK 50,000 per day until compliance occurs. In determining the specific amount of daily fines, the Directorate of Equality will consider the company's or institution's number of employees and the scale of its business.

No.	Issue	Advice
		Decisions of the Directorate of Equality on daily fines may be enforced by attachment (i.e. the legal process by which assets may be withheld from a person by the state), however, appeals may be lodged with the Ministry of Welfare or litigation before the Icelandic courts can be commenced, which can defer such enforcement action. Additionally, we understand that if an employer fails to improve its gender pay gap, the workers' representatives can notify the Directorate of Equality, who can levy periodic daily financial penalties on the employer.
8.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	The Icelandic Act has been in force since 2008 and as of data collected in 2017:[27] a. women had 78.5% of men's total employment income in 2014 according to tax returns; b. the gender pay gap was 5.7% according to a study in 2013; and c. men make up 90% of CEOs, executive managers and board members of companies with 50 or more employees. **Evaluation of reporting requirements** There is no specific obligation on the Icelandic government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions. However, the Icelandic Act does specify that every four years the Minister must present an action plan in relation to equality issues that is valid for four years.
8.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	As the 2017 amendments to the Icelandic Act that introduced the Icelandic Pay Certification only came into force on 1 January 2018 (and there are adjustment grace periods extending into 2022), we have not identified examples of cases or decisions, court or administrative, interpreting or otherwise applying the legal provisions in respect of the Icelandic Pay Certification.

[27] The Centre for Gender Equality Iceland, *Gender Equality in Iceland Report 2017*, March 2017, p. 15. Available at: https://www.jafnretti.is/static/files/utgefid_efni_af_gomlu_sidu/gender_equality_in_iceland_2017.pdf. (Accessed 27 February 2020).

No.	Issue	Advice
8.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The Icelandic government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. However, the Icelandic Constitution prohibits discrimination on the basis of ethnicity. **Unions and collective agreements** Collective bargaining agreements are a feature in Iceland's industry sectors and are established pursuant to the legal framework applicable to relevant labour market. These agreements include provisions that enable compliance with Icelandic legislation, however, they can also prescribe greater details on the terms of employment of wage earners than Icelandic legislation. Although the composition of negotiating parties depends on the industry sector, they are generally umbrella associations of employees (i.e. unions or profession-specific associations) and associations of employers.

9. JAPAN

No.	Issue	Advice
9.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	There are no gender pay gap reporting regulations in Japan in either the public or private sector. Please see paragraph 9.10 for general details on Japan's regulations regarding gender equality.
9.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	N/A
9.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
9.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	N/A

No.	Issue	Advice
9.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	N/A
9.6	What is the degree of compliance with the national gender pay gap reporting regulations?	N/A
9.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	N/A
9.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	N/A
9.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
9.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** We have not identified any proposals by the Japanese government to introduce ethnicity pay gap reporting regulations.

No.	Issue	Advice
		Gender equality laws and policies In Japan, gender equality is regulated by a number of acts and policies including, for example: a. the Act on Promotion of Women's Participation and Advancement in the Workplace (the "**APWPAW**") received partial enforcement on 4 September 2015 and full enforcement on 1 April 2016 and promotes the participation and advancement of women in the labour force.[28] The APWPAW applies to any private sector employer. Those employers with over 300 regularly employed workers must collect and analyse data[29] on issues of gender and employment, analyse circumstances to be improved for the promotion of women's participation and advancement in the workplace, and establish separate action plans considering the results of the analysis (a "**Japanese Action Plan**") for indefinite-term employees and for fixed-term employees.[30] The Japanese Action Plan must include certain information (including the plan period, goals to be achieved implementing measures for promotion of Women's Participation and Advancement in the Workplace and particulars of the initiatives) and must be notified to the Ministry of Health, Labor and Welfare. Employers with over 300 regularly employed workers must, when establishing or modifying their Japanese Action Plan, publicise those matters pursuant to the provisions of the Ordinance of the Ministry of Health, Labor and Welfare, however, there is no specific statutory requirement to report on wages. Some large companies[31] appear to have provided their Japanese Action Plan on their websites, however, we are unable to confirm if this is obligatory or voluntary; b. the Guideline for Promotion of Women's Empowerment and Work-life Balance of Female National Government Employees (the "**Japanese Guidelines**") was formulated in October 2014 and mandated action plans for the prevention of discrimination against women in the workplace. The Japanese Guidelines apply to the Japanese government, local governments, and large companies each of whom must assess their current gender equality of their employees in the workplace and formulate action plans in response to their findings, which are made available to the Japanese national government;[32]

[28] The Act on Promotion of Women's Participation and Advancement in the Workplace is available at: http://www.japaneselawtranslation.go.jp/law/detail_main?re=02&vm=02&id=3018. (Accessed 27 February 2020).

[29] The data to be collected include statistics on: (1) the percentage of women workers in the total number of employed workers; (2) gender differences in the number of years of continuous employment; (3) circumstances of working hours; (4) the ratio of women workers in the total number of workers in managerial positions; (5) the rates of newly hired female employees; and (6) other situations related to Women's Participation and Advancement in the Workplace in their businesses.

[30] Act on Promotion of Women's Participation and Advancement in the Workplace, Article 8(1). See also, Yamaguchi, Kazuo, *Gender Inequalities in the Japanese Workplace and Employment*, Chapter 8.8.1.

[31] See for example: https://www.nikkiso.com/company/stakeholders/actionplan.html and https://www.e-nexco.co.jp/en/company/actplan/01.html. (Accessed 27 February 2020).

[32] Measures for Gender Equality, *Women's Empowerment Act*, undated. Available at: http://www.gender.go.jp/english_contents/pr_act/pub/pamphlet/women-and-men19/pdf/3-5.pdf. (Accessed 27 February 2020).

No.	Issue	Advice
		c. the Women's Empowerment Act is an intensive policy to accelerate the empowerment of women and was promulgated and came in to effect, in part, on 4 September 2015 and in full, on 1 April 2016. The Women's Empowerment Act focuses on guaranteeing women's full participation in economic life across all sectors. The Women's Empowerment Act applies to private business owners with 301 or more employees, national government and local governments. These employers must collect and analyse their female employee's advancement rates in their workplace and establish and disclose a plan of action with numerical target for promoting and employing women (including the share of women in recruitment, the difference in duration of employment between women and men, working hours and the ratio of women in management positions) to the national and local government; d. the updated governance code, adopted by the Financial Service Agency and Tokyo Stock Exchange (the "**TYO Code**") aims to increase the number of female board members for listed companies. The reporting obligations under the TYO Code apply to all listed companies on the Tokyo Stock Exchange who are required to file their ratio of female to male board members annually. If a listed company chooses not to comply with any of the TYO Code's listed principles, the company is required to explain why they did not comply, which is known as the "comply-or-explain" rule. Despite this reporting obligation, the proportion of female executives is approximately 3% and it seems unlikely that the government's desired 10% target by 2020 is achievable; e. the Fourth Basic Plan for Gender Equality was approved by the Japanese Cabinet in December 2015 and provides a direction for governmental policies to provide for women's empowerment as well as specific measures on labour;[33] and f. the Gender Parity Law was enacted in 2018 and recommends (but does not require) that political parties should aim to achieve parity between the number of male and female candidates in national and local elections. We have not identified any information in connection with the aforementioned laws and any potential penalties for non-compliance, and note that despite Japan having relatively powerful gender equality laws, since they are not mandatory, gender equality is improving at a very slow pace and gender inequality remains pronounced.

[33] Measures for Gender Equality, *The Fourth Basic Plan for Gender Equality*, undated. Available at: http://www.gender.go.jp/english_contents/pr_act/pub/pamphlet/women-and-men19/pdf/3-3.pdf. (Accessed 27 February 2020).

10. SPAIN

No.	Issue	Advice
10.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by the Organic Law 3/2007 of 22 March 2007 for the Effective Equality between Women and Men (the "**Spanish Organic Law**")[34] and the Royal Decree 6/2019 of 1 March 2019 (the "**Spanish Royal Decree**"),[35] which modified, amongst other regulations, the Spanish Organic Law. **Public sector** The regulations regarding gender pay gap reporting in the public sector are the same as those for private sector employers identified above. **Rationale for introducing gender pay gap reporting** The Spanish Organic Law and the Spanish Royal Decree were introduced to reduce gender inequality, including by identifying and reducing the gender pay gap. The Spanish Royal Decree's preamble specifically notes that gender inequality in the workplace is most visible through the gender pay gap.
10.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Spanish Royal Decree and the Spanish Organic Law apply to any company, ministerial department or public body with more than 50 workers (a "**Spanish Relevant Employer**"), which has been lowered from the previous 250 worker threshold under the Spanish Organic Law. The Spanish Royal Decree does not define the term "worker", however, according to Royal Legislative Decree 2/2015 of 23 October 2015, it is understood that "worker" takes its meaning under the Estatuto de los Trabajadores (also known as the "Worker' Statue"), and includes any person that is voluntarily providing services in exchange for remuneration. This is a very broad definition and includes part-time workers, temporary workers, and those that are hired to execute a specific project or service. This interpretation has been confirmed by the Spanish Supreme Court, which has established that temporary agency workers are "workers" for the purposes of

[34] The Organic Law 3/2007 of 22 March 2007 is available at: https://www.boe.es/buscar/pdf/2007/BOE-A-2007-6115-consolidado.pdf. (Accessed 27 February 2020).

[35] Royal decrees generally develop or modify laws, with such changes being only minor or non-substantive. The Royal Decree 6/2019 of 1 March 2019 is available at: https://www.boe.es/buscar/doc.php?id=BOE-A-2019-3244. (Accessed 27 February 2020).

No.	Issue	Advice
		the reporting requirements.[36] We note that a special regulation exists for certain categories of workers, such as lawyers or company executives. The Spanish Organic Law and the Spanish Royal Decree are silent as to whether Spanish Relevant Employers who previously met the employee headcount threshold in a prior reporting period must continue to report for an interim period if their employee headcount falls marginally below 50 on the snapshot date. However, companies with fewer than 50 workers are voluntarily able to comply with the Spanish Royal Decree's and the Spanish Organic Law's reporting requirements and voluntarily produce a Spanish Equality Plan. As the obligation to implement a Spanish Equality Plan is a novelty introduced by the Spanish Royal Decree for Spanish Relevant Employers with under 250 workers, the following transition periods for drawing up a Spanish Equality Plan have been established: a. 1 March 2020 for Spanish Relevant Employers with between 151 and 249 workers; b. 1 March 2021 for Spanish Relevant Employers with between 101 and 150 workers; and c. 1 March 2022 for Spanish Relevant Employers with between 50 and 100 workers.
10.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
10.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who	Each Spanish Relevant Employer must prepare a Spanish Equality Plan with its workers' legal representatives (the "**Spanish Equality Plan**"). We understand the Spanish Equality Plan will likely be submitted to the Equality Plans Register as a one-off submission in accordance with the Spanish Royal Decree, although we note that the Equality Plans Register has not yet been implemented as of 8 July 2020 and interim reporting registration provisions have instead been adopted.[37]

[36] Judgement 778/2019, ES:TS:2019:3703 of the Supreme Court of 13 November 2019. Available at: http://www.poderjudicial.es/search/AN/openCDocument/e5e0cf323aea82eb84b8072b28c6b92a44d31b42150549bb. (Accessed 27 February 2020).

[37] The Ministry of Equality´s website provides for a law that will the interim period (i.e. Art. 4, Royal Decree 713/2010, of 28 May 2010 in respect of the registry of collective and workforce agreements in general), which states that the Spanish Equality Plans will be available to the public and will additionally be published in the Spanish Official Journal (Boletín Oficial).

No.	Issue	Advice
	is the report provided to (if at all), what details are included in the report, and is the report made public)?	Spanish Relevant Employers are obliged to negotiate with workers' legal representatives and to agree a "diagnosis" specific to the particular Spanish Relevant Employer that is transformed into a Spanish Equality Plan. The "diagnosis" covers a number of topics that are set out in further detail in the Spanish Organic Law, but generally requires: a. analysing gender inequality in the workplace, including the gender pay gap and the "retribution/salaries" that are used to analyse the existence of a gender pay gap; b. considering the measures already taken to avoid gender discrimination and ensure equal treatment between the genders in the workplace; and c. agreeing a set of measures that are aimed at eliminating discrimination (including the gender pay gap) in the workplace. Consultation As noted above, workers' legal representatives play a key role in the process of creating a Spanish Equality Plan. In the event a Spanish Relevant Employer fails to observe the legal requirement to negotiate and agree the "diagnosis" without their workers' legal representatives and proceeds to unilaterally approve their Spanish Equality Plan, the plan is deemed to be null, including in instances where there is a disagreement between the parties and an agreement cannot be reached on the "diagnosis" (see paragraph 10.9 for further details). Apart from the agreed "diagnosis", workers' legal representatives must also be consulted before a Spanish Relevant Employer implements or changes its Spanish Equality Plan. Publicity The contents of the Spanish Equality Plan are made available to the workers' legal representatives and the employees of a Spanish Relevant Employer, and the plan itself must be submitted to the Equality Plans Register. However, as noted above, as the register is yet to be implemented, we are unable to confirm if third parties will have access to Spanish Equality Plans submitted to the Equality Plans Register in the future. However, we understand that the Spanish Civil Service (Administración del Estado) and public bodies the Spanish Civil Service is linked to must make their Spanish Equality Plans available to the public online. Action plan As indicated above, the Spanish Equality Plan requires the inclusion of an action plan, which is negotiated with the workers' representatives as part of the "diagnosis".

No.	Issue	Advice
		Employee information request All private sector employers are required to prepare a register of their workforce's average salary, disaggregated by gender and broken down into professional groups, job categories, or roles that are equivalent or of equal value. There is no obligation for the employer to prepare the register through consultation or negotiation with employees. Workers have the right to access their employer's salary register through their workers' legal representative in the company, however, the register is not made public or accessible to third parties and we have not identified any penalties that could be imposed on a person who makes the register public. In a company with more than 50 employees, if a wage gap between one sex (female or male) is 25% higher than the other sex, the company must be able to include a note on the register that the gap is not related to the gender of the particular employees. We have not identified an equivalent obligation on public sector employers or any mechanism by which employees or workers' representatives are able to request gender pay gap data. Additional public sector reporting In addition to the Spanish Equality Plan, all Ministerial Departments and public bodies must report, at least annually, to the Ministry of Labor and Social Affairs and of Public Administrations, information regarding the effective application of the principle of equality between women and men. There is no prescribed form the report must be provided in, however, we understand it is likely to take the form of a written report. The data is to be provided by gender, worker's distribution, degree/level within the administration, level of complementary assignment and average personnel remuneration. The Spanish Organic Law does not contain a provision that requires employees to be consulted prior to the finalisation of the report and whilst certain Ministries have published this information, we understand that there are no mandatory publishing requirements to the public.

No.	Issue	Advice
10.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The Labor Inspectorate is the public body responsible for the monitoring of the implementation and compliance of any laws relating to workers, including gender equality laws, in the private and public sectors.[38] **Public sector** The Civil Service's compliance with their Spanish Equality Plan obligations is assessed annually by the Council of Ministers. Additionally, the Inter-ministerial Commission of Equality Between Women And Men (a special entity within the Spanish Public Sector created in 2007) is responsible for supervising the active integration of the principle of equality in the Civil Service (Administración del Estado). It is also responsible for coordinating the policies and measures adopted within the Ministerial departments related to equality between women and men.[39] Within each government ministry there is additionally an Equality Unit that gathers information to prepare statistics, draft reports and ensure that the Spanish Organic Law is applied within the public sector.
10.6	What is the degree of compliance with the national gender pay gap reporting regulations?	According to the Annual Report of the Ministry of Labor and Social Security for 2018,[40] out of 847 companies audited, 38 (i.e. approximately 5% of audited companies) were non-compliant with their Spanish Equality Plan obligations and other gender equality requirements under Spanish law.
10.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	A Spanish Relevant Employer that fails to implement their Spanish Equality Plan may entail fines up to EUR 6,250. A Spanish Relevant Employer that fails to draw up a register of its workforce's average salary may entail fines up to EUR 6,250. Where there is a proven difference in pay due to gender, a company might be sanctioned with higher fines (up to EUR 187,515) in addition to any other legal actions that the affected employee may pursue. It is notable that wage discrimination will be deemed to exist (as a rebuttable presumption) when a Spanish Relevant Employer's average salary of one gender of employees is higher than that of the other by 25% or more,

[38] Law 23/2015, of 21 July 2015, authorising the Labour and Social Security Inspectorate.

[39] Royal Decree 1370/2007, approving the Inter-ministerial Commission of Equality between women and men, is available at: https://www.boe.es/buscar/act.php?id=BOE-A-2007-18917. (Accessed 27 February 2020) and article 76 of the Spanish Organic Law.

[40] Ministerio de Trabajo, Migraciones y Seguridad Social, *Informe annual de la Inspeccion de Trabajo y Seguridad Social 2018*, undated. Available at: http://www.mitramiss.gob.es/itss/ITSS/ITSS_Descargas/Que_hacemos/Memorias/MEMORIA_2018.pdf. (Accessed 27 February 2020).

No.	Issue	Advice
		based on the total payroll or the average payment made. In such cases, the employer must prove that the difference does not relate to gender.
10.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	According to the Institute of National Statistics, the gender pay gap (salaries per hour) has not been significantly reduced and has increased in the public sector following the implementation of the Spanish Organic Law. For example, in 2012, the pay gap was 21.9% in the private sector and 14.3% in the public sector,[41] however, in 2017 the pay gap had been reduced in the private sector to 19.3% but had increased in the public sector to 15.9%. The Spanish Royal Decree was adopted as an urgent measure to reduce the gender pay gap identified in these statistics, however, given the Spanish Royal Decree has only recently been implemented, it is not possible to provide further details on the impact of the Spanish Royal Decree or the modified Spanish Organic Law. **Evaluation of reporting requirements** There is no specific obligation on the Spanish government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions.
10.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	The Audiencia Nacional (a special court with jurisdiction over certain categories of crime) has recognised the right of workers' representatives to have access to Spanish Relevant Employers' Spanish Equality Plan.[42] The Spanish Supreme Court has additionally declared that any Spanish Equality Plan that has been unilaterally approved by a Spanish Relevant Employer without the workers' legal representatives is null.[43]

[41] Eurostat, *Gender pay gap statistics*, February 2019. Available at: https://ec.europa.eu/eurostat/statistics-explained/index.php/Gender_pay_gap_statistics#Gender_pay_gap_levels_vary_significantly_across_EU. (Accessed 27 February 2020); Instituto Nacional de Estadistica, *2.1 Salario anual medio, mediano y modal. Salario por hora. Brecha salarial de género (no ajustada) en salarios por hora*, 11 October 2019. Available at: https://www.ine.es/ss/Satellite?L=es_ES&c=INESeccion_C&cid=1259925408327&p=1254735110672&pagename=ProductosYServicios%2FPYSLayout. (Accessed 27 February 2020).

[42] Judgment 159/17, ES:AN:2017:4211 of the Supreme Court of 10 November 2017. Available at: http://www.poderjudicial.es/search/DeActualidad/AN/Social/. (Accessed 27 February 2020).

[43] Judgment of the Spanish High Court 143/2015 of 16 September 2015 as confirmed by the Supreme Court judgment 403/2017 of 9 May. Available at: https://2019.vlex.com/#vid/682378657. (Accessed 27 February 2020).

No.	Issue	Advice
10.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** The Spanish government has not proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place, however, there are existing legal provisions that prohibit harassment in the workplace (including on the basis of ethnicity). There is also a certain degree of consideration in the public space in Spain on ethnic discrimination, which covers ethnic discrimination in the workplace and access to the labour market. **Unions and collective agreements** Collective agreements are negotiated and agreed as between unions and employers across certain industry sectors. These agreements include regulations that set a minimum wage for defined categories of jobs regardless of gender. Once these agreements are set, they are approved by regulation and become binding for all employers within the relevant industry sector. **Equality in the Company distinction** In compliance with the 7 March 2014 European Commission Recommendation,[44] the Spanish Royal Decree introduced a legal definition of "equal pay" for the first time. This concept implies that businesses are obligated to pay equal "remuneration" for "work of equal value" without any form of discrimination on grounds of gender. In this context, "remuneration" includes remuneration paid both directly and indirectly, whatever its nature (wage or additional remuneration) and two roles are of "equal value" when there is equivalence between: (i) the nature of the functions or duties; (ii) the educational, training, or professional requirements for undertaking such functions or duties; (iii) factors strictly relating to the performance of such functions or duties; and (iv) the working conditions in which the functions/duties are carried out. Companies that comply particularly diligently with this obligation can receive the distinction "Equality in the Company" that can be used in their daily business and as part of its advertising activity.

[44] European Commission, *European Commission Recommendation of 7 March 2014*, 7 March 2014. Available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32014H0124. (Accessed 27 February 2020).

11. SWEDEN

No.	Issue	Advice
11.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector is regulated by The Discrimination Act (2008:567)[45] (the "**Swedish Act**"). **Public sector** The regulations regarding gender pay gap reporting in the public sector are the same as those for private sector employers identified above. **Rationale for introducing gender pay gap reporting** The Swedish Act was introduced to promote equal rights and opportunities regardless of sex, transgender identity or expression, ethnicity, religion or other belief, disability, sexual orientation, or age. It was not introduced to specifically identify and/or reduce the gender pay gap.
11.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	The reporting obligations under the Swedish Act apply to all private and public employers with ten or more employees at the start of the calendar year regardless of whether the number of employees drops below ten during year (a "**Swedish Relevant Employer**"). The term "employee" includes every employee (i.e. full-time or part-time, trainee, temporary employees (e.g. from a staffing/consultancy agency)) and job-applicants. The Swedish Act does not include provisions that require Swedish Relevant Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below ten.
11.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A

[45] The Discrimination Act (2008:567) is available at: https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/diskrimineringslag-2008567_sfs-2008-567. (Accessed 27 February 2020).

No.	Issue	Advice
11.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	Each Swedish Relevant Employer must prepare an equal pay survey and analysis (the "**Swedish Equality Report**") every year, which requires employers to identify, address and prevent any gender pay gap by conducting equal pay surveys and analysis in their workplace. A Swedish Relevant Employer's Swedish Equality Report should include: a. the results of their equal pay survey and analysis; b. a description of the rules and practices used to set wages and other conditions of employment together with the employer's view on whether the rules and practices are gender neutral; c. a description and analysis of any salary differences for equal work, including whether the difference is due to gender; d. a description and analysis of any salary differences between jobs primarily held by women and equivalent jobs, including whether the difference is due to gender; e. a description of salary differences between high-value jobs primarily held by women and other jobs, including whether any lower-valued jobs are better compensated due to gender; f. the existence of any salary adjustments and other measures required to address wage differences that are directly or indirectly related to gender; g. an estimate of cost and time to address any wages differences as soon as possible within the following three years; h. an evaluation of how the previous year's planned measures were implemented; and i. how the obligation to cooperate with employees or union representatives in the creation of the report was fulfilled.

No.	Issue	Advice
		Consultation Swedish Relevant Employers have an obligation to cooperate with employees and/or union representatives in creating their Swedish Equality Reports and must explain in the report how this cooperation obligation was fulfilled. There are no prescribed forms for the cooperation, but typically the Swedish Relevant Employer will invite union representatives to participate in the working groups that are responsible for creating the Swedish Equality Report, and union representatives have a right under the Swedish Act to receive all information required and to actively participate in the cooperation. In the event a Swedish Relevant Employer ignores this obligation, employees or union representatives can complain to the Equality Ombudsman, who can request that The Board Against Discrimination (known as "Nämnden mot diskriminering") orders the employer to comply with its obligations under the Swedish Act on penalty of a fine. Publicity There is no requirement upon Swedish Relevant Employers to publish or submit their Swedish Equality Reports to any government agency, however, the report may be requested by the Equality Ombudsman (DO). Swedish Relevant Employers may opt to voluntarily publish or make available their Swedish Equality Reports, and it appears that most public institutions choose to do so. Action plan Swedish Relevant Employers are not obligated to create a separate action plan for addressing and improving identified gender pay gaps as this planning is already required to be included in the Swedish Equality Report (see items (f) through (h) above). Employee information request Employees do not have a right under the Swedish Act to gain access to Swedish Relevant Employers' Swedish Equality Reports and the data contained therein on the gender pay gap, however, a Swedish Relevant Employer may at their own discretion share their Swedish Equality Report with their employees.
11.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The Swedish Act prescribes that the Equality Ombudsman (DO) shall promote compliance with the law on a voluntary basis, and should work to combat discrimination on grounds of gender, transgender identity or expression, ethnic origin, religion or other belief, disability, sexual orientation or age. The Equality Ombudsman

No.	Issue	Advice
		(DO) may examine complaints concerning discrimination and harassment, and assesses how employers, higher education institutions and schools work to prevent discrimination.
11.6	What is the degree of compliance with the national gender pay gap reporting regulations?	In 2018, the largest trade union in Sweden published the report "Lönekartläggning lönar sig 2018",[46] which concluded that six out of ten companies were complying with the Swedish Act and had, or were planning to, conduct equal pay surveys and analyses in 2017.
11.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	The Equality Ombudsman (DO) will annually conduct random compliance checks and can request that The Board Against Discrimination (known as "Nämnden mot diskriminering") order a Swedish Relevant Employer to comply with its reporting obligations under the Swedish Act. Failure to comply with an order by The Board Against Discrimination can result in a financial penalty. The financial penalty is determined on a case-by-case basis by taking into account the Swedish Relevant Employer's financial position and other circumstances that may promote compliance with the order. For example, in 2016 the Board Against Discrimination ordered The Swedish Armed Forces to comply with its obligation to conduct an equal pay survey and analysis under penalty of fine of SEK 2,000,000 (approx. EUR 190,000). However, as at 11 February 2020, no fine had ever been issued in a case concerning non-compliance with the equal pay survey and analysis obligation.
11.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	The gender pay gap in Sweden was 10.7% in 2018 according to the National Mediation Office,[47] which has decreased by 5.6% from 2007, however, there appears to be general publicity about the gender pay gap in Sweden and public interest in reducing the gender pay gap. The Swedish National Audit Office issued a report[48] in 2019 (based on questions answered through statistical analyses, a questionnaire sent to employer and employee organisations, interviews and a review of written material), which concluded that "[t]he overall findings of the audit are that equal pay surveys, as the current

[46] Unionen, *Lönekartläggning lönar sig 2018*, December 2017. Available at: https://unionenopinion.se/wp-content/uploads/2018/01/Lo%CC%88nekartla%CC%88ggning-lo%CC%88nar-sig-2018.pdf. (Accessed 27 February 2020).

[47] Medlingsinstitutet, *Löneskillnaden mellan könen fortsätter minska*, 6 June 2019. Available at: https://www.mi.se/nyheter/2019/loneskillnaden-mellan-konen-fortsatter-minska-2/. (Accessed 27 February 2020).

[48] Swedish National Audit Office, *The Discrimination Act's equal pay survey requirement – a blunt instrument for reducing the gender pay gap*, 25 June 2019. Available at: https://www.riksrevisionen.se/download/18.211196c116b8a790f9895fe/1561470125325/RiR_2019_16_ENG.pdf. (Accessed 27 February 2020).

No.	Issue	Advice
		legislation is formulated, have limited potential to affect gender pay differences in the labour market." The report further stated that whilst the legislative amendments on gender pay gap reporting and documentation did not affect gender equality, the companies studied in the audit had relatively few employees, so it is possible the requirements had reduced the gender pay gap at larger employers. **Evaluation of reporting requirements** The Swedish National Audit Office considers that the development of pay differences at the employer level should be regularly monitored and has published its recommendations of actions to the Swedish government, however, the Swedish government is not obliged to implement such recommendations.
11.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
11.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay gap reporting** We have not identified any information that suggests the Swedish government has proposed ethnicity pay gap reporting obligations akin to the gender pay gap reporting obligations currently in place. **Unions and collective agreements** Unions play a very important role in Sweden and around 90% of all employees in Sweden are covered by collective agreements that regulate minimum wages and other working conditions. Local agreements between unions and employers generally provide that a gender pay gap should not exist.

12. UNITED KINGDOM

No.	Issue	Advice
12.1	What national gender pay gap reporting laws, schemes, mechanisms and/or regulatory frameworks are in place for the private and public sector?	**Private sector** Gender pay gap reporting in the private sector in England, Scotland and Wales is regulated by the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, which came into force on 6 April 2017 (the "**GPG Regulations**"). **Public sector** Gender pay gap reporting in the public sector in: a. England, is regulated by the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, which came into force on 31 March 2017 (the "**SDPA Regulations**", and together with the GPG Regulations are the "**UK Regulations**"); and b. Scotland, is regulated by the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 (as amended in 2015, 2016 and 2018) (the "**Scottish Regulations**"), which came into force on 27 May 2012. Public sector employers in Wales do not have a specific legally-mandated standalone gender pay gap reporting obligation in contrast to the explicit reporting obligations under the UK Regulations and Scottish Regulations (albeit some public sector employers in Wales voluntarily opt to publish gender pay gap reports that are in-line with the UK Regulations).[49] Instead, the Equality Act 2010 (Statutory Duties) (Wales) Regulations 2011 (as amended in 2019) (the "**Welsh Regulations**"), which came into force on 6 April 2011, fold gender pay difference reporting obligations into measures that target inequality more broadly. **Rationale for introducing gender pay gap reporting** The gender pay gap reporting obligations in the UK Regulations and the Scottish Regulations were introduced to specifically identify and reduce the gender pay gap. The Welsh Regulations were introduced in connection with the Equality Act 2010 and aim to reduce wider socio-economic inequalities.

[49] For example, see Cardiff University's 2017, 2018 and 2019 Gender Pay Gap Reports available at: https://www.cardiff.ac.uk/public-information/equality-and-diversity/gender-pay-gap and Swansea University's 2018 and 2019 Gender Pay Gap Reports available at: https://www.swansea.ac.uk/jobs-at-swansea/equality-and-diversity/gender-pay-gap/#:~:text=Our%20current%20position,our%20median%20average%20is%2013.68%25.&text=Other%20universities%20may%20also%20report,an%20organisation%2Dwide%20bonus%20scheme. (Accessed 28 July 2020).

No.	Issue	Advice
12.2	Who do the applicable national gender pay gap reporting obligations apply to (e.g. is there any threshold criteria, etc.)?	**Private sector** The GPG Regulations apply to any 'relevant employer' in England, Scotland and Wales that is a private or voluntary sector employer with 250 or more employees on the 'snapshot date', being 5 April in the relevant year (an "**UK Relevant Employer**"). The term "employee" for the purposes of the 250-employee threshold is defined by reference to the wider definition of employment in section 83 of the Equality Act 2010, which provides that employment means employment under a contract of employment, a contract of apprenticeship, or a contract personally to do work and employment for the Crown and the Houses of Parliament. Guidance provided by Acas (the Advisory, Conciliation and Arbitration Service) (the "**Acas Guidance**") states that "partners, where they would usually be considered employees, should be used to establish the employee headcount, but not be used as part of the calculations". The GPG Regulations do not include provisions that require UK Relevant Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 250 on the snapshot date. However, Acas Guidance states that while employers with less than 250 employees are not required to comply with the GPG Regulations, they should give "serious consideration to the business benefits of doing so". **Public sector** England The SDPA Regulations apply to any public sector body and local authority employer in England with 250 or more employees on the 'snapshot date' as is set out in Schedule 2 of the SDPA Regulations (an "**English Government Employer**"), which includes, for example, certain parts of the British Broadcasting Corporation and the armed forces. The SDPA Regulations do not include provisions that require English Government Employers who previously met the employee headcount threshold in a prior reporting period to continue to report for an interim period if their employee headcount falls marginally below 250 on the snapshot date. However, Acas Guidance states that while employers with less than 250 employees are not required to comply with the SDPA Regulations, they should give "serious consideration to the business benefits of doing so".

No.	Issue	Advice
		Scotland The Scottish Regulations apply to any public sector body and local authority in Scotland that is listed in the Schedule to the Scottish Regulations and employs 20 or more employees (i.e. full-time, part-time and temporary employees) (a "**Scottish Government Employer**"). Scottish Government Employers are not required to continue to report for an interim period if their employee headcount falls marginally below 20 during a reporting period. Wales The Welsh Regulations apply to any public sector body and local authority listed in Part 2 of Schedule 19 to the Equality Act 2010 (a "**Welsh Authority**").
12.3	Are there any opt-out provisions to the national gender pay gap reporting regulations and in what circumstances do they apply?	N/A
12.4	What are the national gender pay gap regulations' reporting obligations (e.g. who is responsible for preparing the report, what is the timescale for delivery of the report, who is the report provided to (if at all), what details are included in the report, and is the report made public)?	**Private sector** Under the GPG Regulations, each UK Relevant Employer must analyse its gender pay gap each April, and prepare and publish a gender pay gap report (an "**UK Report**") within 12 months. This reporting obligation is entirely separate from other reporting requirements that UK Relevant Employers may be subject to. A UK Relevant Employer's UK Report must include: a. overall gender pay gap figures for relevant employees,[50] calculated using both the mean and median average hourly pay; b. the proportion of women and men in each of four pay bands (quartiles), based on the employer's overall pay range (to show how the gender pay gap differs across the organisation, at different levels of seniority); c. information on the employer's gender bonus gap (that is, the difference between men's and women's mean and median bonus pay over a 12-month period);

[50] A "relevant employee" is an employee employed on the relevant snapshot date (being 5 April), with the exception of partners (including LLP members).

No.	Issue	Advice
		d. the proportion of male and female employees who received a bonus in the same 12-month period; e. a written statement, signed by an appropriate senior individual, confirming that the published gender pay gap information is accurate; and f. optionally, employers can include a narrative explaining any pay gaps or other disparities, and setting out what action, if any, they plan to take to address them. The provision of a narrative is strongly encouraged, but is not mandatory. Consultation There is no obligation on an UK Relevant Employer to consult employees, unions, workers' representatives (or similar internal groups) and/or have these parties help prepare the UK Report prior to the report being finalised and issued. Publicity The UK Report must be published on a UK Relevant Employer's own website (and must be kept online and publicly available for three years), and the UK Relevant Employer must also upload the information to a government website. Action plan UK Relevant Employers are not required under the GPG Regulations to prepare an action plan that sets out how their identified gender pay gaps will be reduced. However, Acas Guidance encourages employers to go beyond the requirements of the GPG Regulations and implement an "action plan" that aims to reduce the gender pay gap in their workplace and identifies the challenges behind eliminating the gender pay gap. Among other benefits, the Acas Guidance states that implementing an action plan is likely to attract a wider pool of talented people, (helping employers to recruit the best possible candidates) and may be of particular benefit to employers who have a reputation of being "ethical" or "fair". The Acas Guidance states that any action plan should be handled by committed and sufficiently senior management to ensure that actions are implemented, monitored and evaluated.

		Employee information request Employees of UK Relevant Employers do not have a right, per se, to request data on their employer's gender pay gap, however, as the UK Report must be published publicly, an employee is able to access the information as published. **Public sector** England Under the SDPA Regulations, substantially the same obligations in respect of reporting, opting to prepare an action plan and responding to employee information requests are imposed as for the GPG Regulations, but for English Government Employers. This reporting obligation is entirely separate from other equality reporting requirements that English Government Employers may be subject to. The key differences for the SDPA Regulations and the GPG Regulations are that under the SDPA Regulations: a. the snapshot date is 31 March; b. there is no requirement to prepare a written statement, authorised by a senior person, confirming the accuracy of the calculations; and c. there is a further reporting duty on affected public sector employers which obliges them to demonstrate compliance with the public sector equality duty set out in the Equality Act 2010 (Specific Duties) Regulations. Scotland Under the Scottish Regulations, every two years on 30 April, a Scottish Government Employer must publicly publish information on its gender pay gap based upon the most recent data available for a date the Scottish Government Employer had at least 20 employees (the "**Scottish Report**").[51] This reporting obligation is entirely separate from other equality reporting requirements that Scottish Government Employers may be subject to. From our review of a selection of Scottish Government Employers' Scottish Reports, we understand that Scottish Reports will contain substantially the same content and be in the same format as a UK Relevant Employer's report.

No.	Issue	Advice
		Scottish Government Employers are not required under the Scottish Regulations to prepare an action plan or to consult with employees, unions, workers' representatives (or similar internal groups) and/or have these parties help prepare the Scottish Report prior to the report being finalised and issued. Wales Under the Welsh Regulations, every Welsh Authority is obliged to observe certain obligations in respect of gender pay differences as part of its obligation to reduce wider socio-economic inequalities, including:[52] a. collecting and publicly publishing employment information metrics on pay and pay differences as between male and female employees no later than 31 March each year in a standalone report or as part of its annual report (see paragraph d below for further details); b. where a gender pay difference has been identified, publicly publishing an equality objective that addresses such pay difference together with a statement about the steps the Welsh Authority has taken (or intends to take) to meet this equality objective. This process must involve individuals that represent the interests of those who share a protected characteristic (e.g. women) and have an interest in the way the Welsh Authority carries out its functions (e.g. employees and trade unions) in such a manner that the Welsh Authority is sufficiently informed and can improve its equality outcomes. The Welsh Authority must review its equality objective addressing gender pay differences at least no later than four years after the objective was first published or last reviewed (as applicable); c. where an identified gender pay difference is likely to be related to employees being women or men, creating and publicly publishing an action plan setting out any policy it has on the need to address the causes of any gender pay differences, which can be published in the Welsh Authority's publicly available Strategic Equality Plan (as revised from time to time); and d. preparing an annual report in respect of each 12 month period from 1 April to 31 March and publicly publishing it by 31 March of the following year. The particulars to be set out in the annual report include, for example, the progress the Welsh Authority has made to fulfil each of its equality objectives (e.g. its gender pay difference equality objective) and a statement on the effectiveness of the steps it has taken

[51] The Equality and Human Rights Commission, *Technical Guidance on the Public Sector Equality Duty: Scotland*, November 2014. Available at: https://www.equalityhumanrights.com/sites/default/files/technical_guidance_on_the_psed_scotland.pdf. (Accessed 28 July 2020).

[52] The Equality and Human Rights Commission, *Technical Guidance on the Public Sector Equality Duty: Wales*, August 2014. Available at: https://www.equalityhumanrights.com/sites/default/files/technical_guidance_on_the_psed_wales.pdf. (Accessed 28 July 2020).

No.	Issue	Advice
		in order to fulfil each of its objectives.
12.5	Who is tasked with overseeing compliance with the national gender pay gap regulations?	The Equality and Human Rights Commission ("**EHRC**") checks that all UK Relevant Employers, English Government Employers, Scottish Government Employers and Welsh Authorities have complied with their various obligations and reporting requirements, and is able to use its existing powers of enforcement to ensure compliance and to take action against breaches.
12.6	What is the degree of compliance with the national gender pay gap reporting regulations?	Following successful enforcement action[53] against late reporters, there was 100% compliance on gender pay gap reporting in 2019 in the private sector in England, Scotland and Wales, and in the public sector in England and Scotland. Due to COVID-19, the Secretary of State decided to suspend the reporting requirements for 2019/2020 (although as at 24 March 2020, more than 3,000 employers had already reported their data).
12.7	What are the penalties for non-compliance with the national gender pay gap reporting regulations?	Although the UK Regulations, Scottish Regulations and Welsh Regulations do not contain sanctions against employers, failure to comply with the relevant obligations (as applicable) can trigger the EHRC's enforcement powers under the Equality Act 2006. These enforcement powers include the power to investigate actual or suspected breaches (pursuant to section 20 of the Equality Act 2006) and to subsequently serve an unlawful act notice (where a breach has occurred) requiring an action plan to be drafted that addresses how a breach will be remedied and prevented in the future. If the EHRC does not receive this action plan, the EHRC can apply to the court to obtain an injunction or interdict that requires the relevant organisation to provide such an action plan. Failure to comply with such a court order without reasonable excuse is an offence and will trigger liability to pay a "level 5" fine, which has no maximum limit.[54] In practice, in 2019, the EHRC issued warnings of their intention to open statutory investigations to 46 companies that failed to report on time. Following these warnings, the EHRC opened formal investigations against six companies that still had not complied. The EHRC also publically named the organisations that failed to report their gender pay gap data on time.

[53] The EHRC issued warnings against those companies that were late to report. Formal investigations were then opened by the EHRC under section 20 of the Equality Act 2010 against those companies that had still not complied. Following this, 100% compliance was achieved. For further details see the 14 August 2019 press release available at: https://www.equalityhumanrights.com/en/our-work/news/formal-investigations-lead-100-compliance-gender-pay-gap-reporting. (Accessed: 8 July 2020).

[54] EHRC, *Our litigation and enforcement policy 2019-22*, November 2019. Available at: https://www.equalityhumanrights.com/sites/default/files/our-litigation-and-enforcement-policy-2019-2022.pdf. (Accessed: 29 July 2020).

No.	Issue	Advice
12.8	What has been the impact of the introduction of the national gender pay gap reporting regulations?	The Government Equalities Office's summary of reported data for 2018/2019 on gender pay gap reporting estimates that, consequent to the gender pay gap reporting obligations, 47-57% of employers have published an action plan, which we note is not a required reporting obligation, to tackle their gender pay gap. This statistic provides some evidence that the reporting obligations are having a positive impact and some employers are taking steps to tackle their gender pay gap. **Evaluation of reporting requirements** There is no specific obligation on the UK government to evaluate the effectiveness of the gender pay gap reporting requirements and to make amendments to the regulatory provisions.
12.9	Are there any examples of cases or decisions, court or administrative, interpreting or otherwise applying the national gender pay gap reporting regulations?	N/A
12.10	Any other relevant items relating to national gender pay gap reporting?	While not strictly relevant to the Fawcett Matters, we provide the below items for informational purposes only. **Ethnicity pay reporting obligations** The UK government is proposing to introduce ethnicity pay reporting obligations akin to the UK Regulations, to work towards removing barriers in workplace progression faced by ethnic minorities. The UK government ran a consultation from October 2018 to January 2019 on ethnicity pay reporting obligations akin to the UK Regulations and a petition calling for mandatory ethnicity pay gap reporting reached more than 100,000 signatures in June 2020, meaning it will be considered for debate before Parliament (the date of which has not yet been set). Despite not being a legal requirement, it is noteworthy that certain employers have voluntarily opted to include ethnicity pay gap reporting in their gender pay gap reports. For example, the Scottish Parliament's 2019 Diversity

No.	Issue	Advice
		Pay Gap Report contains information on the ethnicity pay gap that align with gender pay gap reporting requirements.[55]

[55] The Scottish Parliament's Diversity Pay Gap Report 2019 is available at: https://www.parliament.scot/StaffAndManagementResources/Diversity_Pay_Gap_Report_2019_FINAL.pdf. (Accessed: 29 July 2020).

SCHEDULE 1

REPORT SCOPE

1. This Report has been prepared by reference to the research we have carried out on the below listed matters:
   a. the national regulatory framework, laws and schemes for gender pay gap reporting and oversight in each of the Jurisdictions (the "**PG Regulations**");
   b. the relevant persons the PG Regulations apply to in each of the Jurisdictions;
   c. the penalties for non-compliance with the PG Regulations in each of the Jurisdictions;
   d. the level of compliance with the PG Regulations in each of the Jurisdictions;
   e. court or administrative cases or decisions that have interpreted or applied the PG Regulations in each of the Jurisdictions; and
   f. the impact of the PG Regulations in each of the Jurisdictions,
   (together, the "**Fawcett Matters**").
2. This Report provides an overview of the Fawcett Matters in each of the Jurisdictions as at February 2020 (subject to minor updates on 8 July 2020, and updates on 28 July 2020 in respect of Scotland and Wales).
3. For the avoidance of doubt, equal pay legislation and litigation in each of the Jurisdictions is outside of the scope of the Fawcett Matters and this Report should be read accordingly.
4. This Report is for guidance only and should not be read as a substitute for obtaining legal advice in any of the Jurisdictions.
5. While outside the scope of the Fawcett Matters and not relevant to the PG Regulations in each of the Jurisdictions, we have included additional information that we have obtained in connection with our research of the Fawcett Matters (as set out in paragraphs 2.10, 3.10, 4.10, 5.10, 6.10, 7.10, 8.10, 9.10, 10.10, 11.10 and 12.10 of this Report) for informational purposes only. We have not systematically or exhaustively gathered this additional information, and the information contained in these paragraphs should be read accordingly.

SCHEDULE 2

DEFINITIONS AND INTERPRETATION

1. DEFINITIONS

1.1 In the Report, unless the context otherwise requires:

"**Acas Guidance**" has the meaning given in paragraph 12.2 of the Report;

"**AGG**" has the meaning given in paragraph 7.1 of the Report;

"**APWPAW**" has the meaning given in paragraph 9.10 of the Report;

"**Australian Act**" has the meaning given in paragraph 2.1 of the Report;

"**Australian Relevant Employer**" has the meaning given in paragraph 2.2 of the Report;

"**Australian Report**" has the meaning given in paragraph 2.4 of the Report;

"**Australian Reporting Period**" has the meaning given in paragraph 2.2 of the Report;

"**Austrian Act**" has the meaning given in paragraph 3.1 of the Report;

"**Austrian Income Report**" has the meaning given in paragraph 3.4 of the Report;

"**Austrian Government Employer**" has the meaning given in paragraph 3.2 of the Report;

"**Austrian Relevant Employer**" has the meaning given in paragraph 3.2 of the Report;

"**Austrian Women Advancement Plans**" has the meaning given in paragraph 3.4 of the Report;

"**Belgian Act**" has the meaning given in paragraph 4.1 of the Report;

"**Belgian Company Council**" has the meaning given in paragraph 4.4 of the Report;

"**Belgian Pay Report**" has the meaning given in paragraph 4.4 of the Report;

"**Belgian Relevant Employer**" has the meaning given in paragraph 4.2 of the Report;

"**Commission Paritaires**" has the meaning given in paragraph 4.2 of the Report;

"**Conseil Central de l'Economie**" has the meaning given in paragraph 4.2 of the Report;

"**DIRECCTE**" has the meaning given in paragraph 6.4 of the Report;

"**EHRC**" has the meaning given in paragraph 12.5 of the Report;

"**English Government Employer**" has the meaning given in paragraph 12.2 of the Report;

"**EU**" means the European Union;

"**Fawcett Matters**" has the meaning given in paragraph 1 of Schedule 1 of this Report;

"**Federal Law on Equal Treatment**" has the meaning given in paragraph 3.1 of the Report;

"**Finnish Act**" has the meaning given in paragraph 5.1 of the Report;

"**Finnish Equality Plan**" has the meaning given in paragraph 5.4 of the Report;

"**Finnish Relevant Employer**" has the meaning given in paragraph 5.2 of the Report;

"**FLC**" has the meaning given in paragraph 6.1 of the Report;

"**French Equality Index**" has the meaning given in paragraph 6.4 of the Report;

"**French Relevant Employer**" has the meaning given in paragraph 6.2 of the Report;

"**German Act**" has the meaning given in paragraph 7.1 of the Report;

"**German Equality Report**" has the meaning given in paragraph 7.4 of the Report;

"**German Federal Act**" has the meaning given in paragraph 7.10 of the Report;

"**German Relevant Employer**" has the meaning given in paragraph 7.2 of the Report;

"**GPG Regulations**" has the meaning given in paragraph 12.1 of the Report;

"**Icelandic Act**" has the meaning given in paragraph 8.1 of the Report;

"**Icelandic Pay Certification**" has the meaning given in paragraph 8.3 of the Report;

"**Icelandic Relevant Employer**" has the meaning given in paragraph 8.2 of the Report;

"**Japanese Action Plan**" has the meaning given in paragraph 9.10 of the Report;

"**Japanese Guidelines**" has the meaning given in paragraph 9.10 of the Report;

"**Jurisdictions**" has the meaning given in paragraph 1.2 of the Report;

"**Latham & Watkins**" means Latham & Watkins (London) LLP, a registered limited liability partnership organised under the laws of the State of New York and authorised and regulated by the Solicitors Regulation Authority (SRA No 203820), which is affiliated with the firm Latham & Watkins LLP, a limited liability partnership organised under the laws of Delaware;

"**PG Regulations**" has the meaning given in paragraph 1a of Schedule 1 of this Report;

"**Report**" means this report or any part of it and includes the schedules to the Report;

"**Scottish Government Employer**" has the meaning given in paragraph 12.2 of the Report;

"**Scottish Regulations**" has the meaning given in paragraph 12.1 of the Report;

"**Scottish Report**" has the meaning given in paragraph 12.4 of the Report;

"**SDPA Regulations**" has the meaning given in paragraph 12.1 of the Report;

"**Spanish Equality Plan**" has the meaning given in paragraph 10.4 of the Report;

"**Spanish Organic Law**" has the meaning given in paragraph 10.1 of the Report;

"**Spanish Relevant Employer**" has the meaning given in paragraph 10.2 of the Report;

"**Spanish Royal Decree**" has the meaning given in paragraph 10.1 of the Report;

"**Swedish Act**" has the meaning given in paragraph 11.1 of the Report;

"**Swedish Equality Report**" has the meaning given in paragraph 11.4 of the Report;

"**Swedish Relevant Employer**" has the meaning given in paragraph 11.2 of the Report;

"**The Fawcett Society**" means The Fawcett Society, a private limited company by guarantee with registered company number 04600514 and registered charity number 1108769, with registered address of Studio 222, China Works, 100 Black Prince Road, London, SE1 7SJ, UK;

"**TYO Code**" has the meaning given in paragraph 9.10 of the Report;

"**UK Regulations**" has the meaning given in paragraph 12.1 of the Report;

"**UK Relevant Employer**" has the meaning given in paragraph 12.2 of the Report;

"**UK Report**" has the meaning given in paragraph 12.4 of the Report;

"**UK**" means the United Kingdom;

"**We**", "**us**" and "**our**" refer to Latham & Watkins, or, to the extent used in relation to section 5 (Finland) and section 8 (Iceland), Castrén & Snellman Attorneys Ltd and BBA Fjeldco ehf. respectively;

"**Welsh Authority**" has the meaning given in paragraph 12.2 of the Report;

"**WGEA**" has the meaning given in paragraph 2.4 of the Report; and

"**Welsh Regulations**" has the meaning given in paragraph 12.1 of the Report.

2. INTERPRETATION

2.1 In the Report, unless the context otherwise requires:

a. references to a "person" includes any individual, partnership, body corporate, corporation sole or aggregate, state or agency of a state, and any unincorporated association or organisation, in each case whether or not having separate legal personality;

b. references to "sterling", "pounds sterling", "GBP" or "£" are references to the lawful currency from time to time of the UK;

c. references to "euro", "EUR" or "€" are references to the single currency of the member states of the European Union that adopt or have adopted the euro as their lawful currency under the legislation of the EU or European Monetary Union;

d. references to "dollar", "USD" or "$" are references to the lawful currency of the United States of America;

e. references to "Australian Dollar", "AUD" or "A$" are references to the lawful currency of Australia;

f. references to "Krona", "ISK" or "$" are references to the lawful currency of Iceland;

g. words introduced by the word "other" shall not be given a restrictive meaning because they are preceded by words referring to a particular class of acts, matters or things;

h. general words shall not be given a restrictive meaning because they are followed by words which are particular examples of the acts, matters or things covered by the general words and the words "includes" and "including" shall be construed without limitation; and

i. words in the singular includes the plural (and vice versa) and a gender includes every gender.

SCHEDULE 3

SUMMARY TABLE

QUESTION		AUSTRALIA	AUSTRIA	BELGIUM	FINLAND	FRANCE	GERMANY	ICELAND	JAPAN	SPAIN	SWEDEN	UK
Are there gender pay gap reporting regulations?		✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓
REPORTING REQUIREMENTS												
Do the reporting regulations require employers to prepare a report?	Private sector	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓
	Public sector	X	✓	X	✓	X	X	✓	X	✓	✓	✓
What is the employee headcount threshold that generally triggers reporting obligations?		100	150	50	30	50	500	25	X	50	10	250 (or 20 for the Scottish public sector)
Does the employee threshold count include all employees (i.e. full-time, part-time, casual and temporary)?		✓	✓	✓	✓	✓	✓	✓	X	✓	✓	✓
Does the employee threshold count include contractors?		X	✓	X	X	X	X	✓	X	✓	✓	X
Are there opt-out provisions?		X	X	X	✓	X	X	✓	X	X	X	X
Is the report prepared frequently (i.e. at least once every two years)?	Private sector	✓	✓	✓	✓	✓	X	X	X	X	✓	✓
	Public sector	X	✓	X	✓	X	X	X	X	✓	✓	✓

QUESTION		AUSTRALIA	AUSTRIA	BELGIUM	FINLAND	FRANCE	GERMANY	ICELAND	JAPAN	SPAIN	SWEDEN	UK
Do unions / collective agreements / employee consultations impact gender pay gap reporting?	Private sector	X	X	✓	✓	✓	X	✓	X	✓	✓	X
	Public sector	X	X	X	✓	X	X	✓	X	✓	✓	✓ (Welsh public sector only)
REPORT PUBLICITY												
Is the report submitted to a public body?	Private sector	✓	X	X	X	✓	✓	✓	X	✓	X	✓
	Public sector	X	✓	X	X	X	X	✓	X	✓	X	✓
Is the report made available to the public?	Private sector	✓	X	X	X	✓ (Scores only)	✓	X	X	✓	X	✓
	Public sector	X	✓	X	X	X	X	X	X	✓	X	✓
ACTION PLANS												
Do reporting employers have an obligation to produce action plans that set out how any identified gender pay gaps will be reduced?	Private sector	✓	X	✓	✓	✓	✓	✓	X	✓	✓	X
	Public sector	X	✓	X	✓	X	X	✓	X	✓	✓	✓ (Welsh public sector only)
Is there a body (whether governmental or internal to an employer) who reviews and enforces action plans to ensure that they have an impact on reducing identified gender pay gaps?		X	X	✓	✓	✓	X	✓	X	✓	✓	X

QUESTION	AUSTRALIA	AUSTRIA	BELGIUM	FINLAND	FRANCE	GERMANY	ICELAND	JAPAN	SPAIN	SWEDEN	UK
REPORTING COMPLIANCE											
Is there a monitoring body for reporting compliance?	✓	X	X	✓	✓	X	✓	X	✓	✓	✓
Are there penalties for non-compliance with reporting regulations?	✓	X	✓	✓	✓	X	✓	X	✓	✓	✓
Are the non-compliance penalties monetary?	X	X	✓	✓	✓	X	✓	X	✓	✓	X
Is there a high degree of compliance with reporting regulations?	✓	X	X	X	X	X	X	X	✓	✓	✓
IMPACT OF REGULATIONS											
Does the government have a specific obligation to review the effectiveness of the reporting regulations?	X	X	X	X	X	✓	X	X	X	X	X
Has the government reviewed the reporting regulations to assess their effectiveness?	X	X	X	X	X	✓	X	X	✓	X	X
Is there any evidence or statistics (or other helpful information) that demonstrates that the gender pay gap has been reduced following the introduction of the reporting regulations?	✓	X	X	X	X	✓	X	X	✓	✓	✓
What percentage of reporting employers (if known) have complied with their reporting obligations?	X	X	X	X	X	25%	X	X	95%	60%	100%
Are there any cases interpreting the reporting requirements?	X	X	X	X	X	✓	X	X	✓	X	X



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