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Building on Progress in Pay Transparency in Spain

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Abstract

Since 2019, **Spain has strengthened equal pay and pay transparency policies** through a strong regulation on gender equality plans, pay registers, pay audits and gender-sensitive job evaluation, supported by public tools, technical guidance and training activities developed with the social partners. The unadjusted gender pay gap fell to 7.3% in 2024, although differences persist, linked among other factors to occupational segregation (both horizontal and vertical), working time, the lack of shared responsibility between women and men in caregiving tasks and the undervaluation of female-dominated jobs.

Implementing Directive (EU) 2023/970 now requires integrating the new obligations into this framework. The Slovenian PAY DAY project offers useful references for integrating pay data, job evaluation, calculation and reporting, reusing administrative data and training those who will apply the new requirements. Transfer to Spain must be adapted to existing tools and institutions, while Spanish experience also provides elements for mutual learning.

1. Introduction and national context

Implementing Directive (EU) 2023/970 in Spain builds on **experience on equal pay and pay transparency measures developed after 2019**. The pay register, audits linked to gender equality plans and gender-sensitive job evaluation have generated relevant implementation experience for companies, workers' representatives and the public authorities responsible for supporting and supervising compliance. This may facilitate implementation of the Directive, but the new obligations must be integrated coherently with existing tools and applied effectively.

This development took place alongside a reduction in the gender pay gap. The unadjusted gender pay gap was 7.3% in Spain in 2024, compared with 11.1% in the EU-27 (Eurostat, Gender pay gap in unadjusted form 2024). National data nevertheless show substantial differences in annual earnings: women's average earnings were €26,904.90 and men's €32,057.55, that is, women's earnings averaged 83.9% of men's (National Statistics Institute (INE), Annual Salary Structure Survey 2024). Recent research links these differences to horizontal and vertical segregation, different career paths and working time, unequal caring responsibilities and the undervaluation of certain female-dominated jobs (Institute of Women, 2026). The

reduction in the aggregate gap therefore does not remove the need to **identify inequalities within pay structures to ensure equal pay for equal work or work of equal value**.

2. Policy debate

The principle of equal pay has long been enshrined in Spanish law. The 1978 Constitution enshrines equality and non-discrimination on grounds of sex and its article 35 the right to sufficient remuneration without discrimination on grounds of sex. **The Organic Law 3/2007** on effective equality between women and men (Official State Gazette (BOE), 2007) broadened the scope of equality policies and introduced the obligation for companies to develop and implement equality plans. Policy aimed at equal pay was substantially strengthened from 2019 by **Royal Decree 6/2019** (BOE, 2019), which progressively extended the obligation to negotiate gender equality plans to companies with 50 workers or more, carry out a pay audit as part of the diagnosis of the gender equality plan, established the obligation for all companies to elaborate a pay register on an annual bas and introduced an express definition of **work of equal value** in Article 28 of the Workers' Statute.

Royal Decrees 901/2020 and 902/2020 (BOE, 2020a and BOE, 2020b) developed this. The former regulates equality plans, their negotiation and registration. The latter operationalises the principle of pay transparency through the pay register, pay audit, job evaluation and the right of workers to salary information. It also establishes the criteria of adequacy, completeness and objectivity that must guide job evaluations and pays attention to factors that may historically have been undervalued in female-dominated jobs, such as social and caring skills, organisation or responsibility for the well-being of others. Subsequently, **Order PCM/1047/2022** (BOE, 2022), jointly developed by the Ministry of Labour and Social Economy and the Institute of Women with the participation of the most representative employers' and trade union organisations, confirmed the evaluation procedure introduced by the Royal Decree 902/2020.

In parallel, collective bargaining completes this framework. **The 5th Agreement on Employment and Collective Bargaining 2023-2025** (BOE, 2023), signed by the main employers' and the trade unions organisations CEOE, CEPYME, CCOO and UGT, demands criteria for pay transparency and a review of allowances and supplements to avoid gender bias, identification of work of equal value, and the enforcement of Royal Decree 902/2020.

Implementation and enforcement mechanisms have been strengthened simultaneously. The State Office for Fighting Discrimination was established in 2023 within the Labour and Social Security Inspectorate (ITSS) with responsibilities on working conditions and pay. The **ITSS Strategic Plan 2025-2027** prioritises fighting pay discrimination and promoting equal pay for work of equal value (BOE, 2025). The new **Statute of the Institute of Women** (BOE, 2026) expressly includes the promotion of equal pay and pay transparency and monitoring developments in this area. In response to the European call for cooperation between equality bodies and

labour inspectorates (BOE, 2026), the Women's Institute and the ITSS agreed to cooperate in monitoring effective equality in companies, including mechanisms for coordination, information exchange, training and monitoring.

Spain has not yet completed the adaptation of its legislation to Directive (EU) 2023/970 even though the deadline for transposition expired on 7 June 2026. Spain notified national measures concerning the transposition to the Commission (European Union, 2026) and the process is ongoing. Currently, a new Royal Decree is being processed to transpose the directive that will regulate certain aspects not included in the current legislation.

This draft Royal Decree modifies Royal Decree 902/2020 on equal pay and pay transparency. The Ministry of Labour and Social Economy launched a public consultation on April 23, 2026 , with the deadline for receiving contributions ending on May 8 . Likewise, on August 3, the draft Royal Decree was submitted to the procedure of hearing and public information, with the deadline for receiving contributions ending on August 24. The text of the Royal Decree is currently in the negotiation phase with social partners.

Against this background, adapting the Spanish legal framework will need to **integrate new obligations with the instruments in place, avoiding duplication and ensuring the coherence of the system**.

3. Good practices

Implementation of the equal pay framework has been supported by free public tools jointly developed by the Institute of Women and the Ministry of Labour and Social Economy, with the participation of the most representative employers' and trade union organisations. They cover the pay register, gender sensitive job evaluation and pay audits and are complemented by specific training (Institute of Women).

3.1 Pay Register Tool

The **Pay Register Tool**, published in 2021, is a spreadsheet-based app where companies enter information on its workforce and pay. The tool calculates women and men´s mean and median salaries, supplements and non-salary payments and breaks down the results by sex and groups of positions of equal value. The tool provides calculations for the register and identifies **the groups and components of pay where there are differences between women and men**. It is accompanied by a user guide, a practical example and a roadmap for use by companies.

3.2 Job Evaluation Tool

The **Job Evaluation Tool** gender sensitive was published in 2022. The tool uses factors and sub-factors to evaluate the requirements of individual jobs. These factors include knowledge and skills, responsibility, effort and working conditions, and female-dominated job factors previously undervalued like caring responsibilities, social and communication skills, organisation, sustained attention or some emotional demands.

The application scores each job and **groups jobs of equal value regardless of title or occupational classification** thus enabling comparisons of women's and men's pay. It can identify potential undervaluations of female-dominated jobs and provides companies with a common gender-sensitive evaluation procedure. Order PCM/1047/2022 formally approved the procedure and confirmed that evaluations using the tool meet Spanish legal requirements.

3.3 Pay audit guide and training

Alongside these tools, in 2022 Institute of Women the **Guidance for Conducting Gender-Sensitive Pay Audits** was published. The guidance includes criteria and tools for analysing companies' pay system based on information in the register and the job evaluation. It provides guidance on analysing **pay differences between women and men and the factors that explain them**, including those related to career progression, work-life balance and the shared responsibility for care, or certain mobility and availability practices, as well as action plans with objectives, measures, persons responsible, timetables and monitoring mechanisms.

3.4 Technical Advisory Service of the Institute of Women

The Institute of Women has a technical advisory service that supports companies to implement their obligations regarding equal pay and gender equality, mainly through answering questions and providing information, training activities, and awareness-raising activities. In this way, the publication of the tools was accompanied by **training on transparency pay**. Seminars on the Pay Register Tool, the Job Evaluation Tool and pay audits were held in 2025 and the supporting materials and recordings made available online (Institute of Women, 2025). In 2026, the seminars were on identification and prevention of unconscious bias in job evaluations (Institute of Women, 2026).

On the occasion of Equal Pay Day, which is celebrated in Spain on February 22, the Institute of Women holds workshops, conferences, publishes materials, and other resources to raise awareness among the public about the existence of the gender pay gap.

4. Transferability aspects

Spain already has tools for pay registration, job evaluation and pay audits, but the Directive (EU) 2023/970 creates new needs related to their integration, reporting and the use and interpretation of information. The Slovenian practice presented in the Discussion Paper includes several components that may provide useful reference points:

- **Integration of tools and reuse of administrative information.** PAY DAY integrates pay data, evaluation and grouping of jobs of equal value, calculation of indicators and reporting. For Spain, better linking tools would allow to avoid duplication of efforts by reutilising information generated at different stages. Pay and employment data already reported by companies to tax authorities and Social

Security could also be reused. INE´s experience combining administrative records with company information in the Annual Salary Structure Survey may prove helpful in identifying data suitable for future reporting. Administrative data alone, however, cannot determine which jobs constitute the same work or work of equal value and must be supplemented by company data on job functions and characteristics.

- **Application to companies of different sizes and training.** Adapting procedures and support to company size will facilitate implementation by small companies. In addition, the system must ensure confidentiality when calculating indicators and interpreting categories of work of equal value with few people. The Slovenian practice uses models of varying complexity according to size, while the 2026 EIGE guidelines differentiate micro-organisations, small and medium-sized organisations and large organisations (EIGE, 2026).
- **Collecting information and reporting.** The Directive requires a system to collect, aggregate and publish company-level indicators. The approach presented in the Discussion Paper links indicator calculation to the generation of reports, an approach that may inform the Spanish system. The system should also address reporting for categories of workers performing work of equal value where the number of workers is small, as this may affect confidentiality and the robustness of indicators. In the public sector, diverse administrations, pay structures and staff regimes require comparable criteria and indicators. The IV Plan for Gender Equality in the General State Administration, approved in 2025, addresses the gender pay gap among civil servants and other public employees and envisages the development of a methodology for its analysis (BOE, 2025).

PAY DAY is still under development, and its pilots have identified issues with the categories of work of equal value with few people, the public sector and national aggregation. Transfer to Spain must be adapted to existing institutions and information systems and focus on integrated and simpler procedures, reuse of available information, and support for companies and workers' representatives in implementing the new obligations.

5. Conclusions and recommendations

Spain is implementing Directive (EU) 2023/970 with **a broad equal pay framework developed after 2019**. Pay registers and audits, the definition and evaluation of work of equal value and supporting public tools provide a strong basis to meet the Directive's new obligations, including pay reporting and joint pay assessments. Spain should build on this experience to ensure coherence between existing tools and the new requirements and to avoid duplication of efforts.

The next phase should link the **existing tools** with the **new reporting system, reuse available information and establish procedures proportionate to organisation size**. It should also support the identification of categories of workers performing the same work or work of equal value and the calculation of reliable pay gap indicators for these categories, while ensuring confidentiality where they include few workers.

More information alone will not deliver more pay equality. Competent authorities, companies and workers' representatives need the knowledge and support to read pay differences, analyse the causes and develop and monitor corrective measures where appropriate. Training, social dialogue and collective agreement clauses review, monitoring and enforcement mechanisms should accompany implementation.

In this context, the Slovenian experience offers useful insights for integrating functions, reusing administrative information and linking tools with training. Its application in Spain must be adapted to the existing framework and tools. Spain's experience in gender-sensitive job evaluation, pay registers and audits, public tools and social partner participation, in turn, provides elements for mutual learning.

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