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Support for the Implementation of the EU Pay Transparency Directive in Slovenia: The PAY DAY Project

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Abstract

Directive (EU) 2023/970 on pay transparency (the Directive, or the Pay transparency directive) converts a long-standing but largely unenforceable prohibition of pay discrimination into a set of concrete procedural requirements for employers. Slovenia enters this transition with one of the smaller gender employment and pay gaps in the European Union, a comparatively strong formal legal framework, and an unfinished transposition by the June 2026 deadline. This paper sets out the context of pay transparency in Slovenia and presents the PAY DAY project (CERV-2024-GE, December 2024 – November 2026) as a good practice in implementation support. The project outputs comprise a free online pay-gap calculation and job evaluation tool, guidelines and checklists for gender-neutral job evaluation and classification, a blended-learning programme for employers and employee representatives, and an awareness-raising campaign. We review project challenges and lessons learned. The paper concludes with an assessment of strengths and weaknesses of the practice and discussion questions for the mutual learning seminar.

1. Introduction

The Pay transparency directive aims to reinforce the implementation of the equal pay principle by establishing a set of requirements for employers. Pay levels or ranges are to be disclosed before recruitment, jobs are to be classified against objective and gender-neutral criteria, pay gap indicators are to be reported, and joint pay assessments are to follow where unexplained gaps in categories of workers performing work of equal value persist. The shift is procedural rather than substantive. It also presupposes a defensible job evaluation logic and pay data structured in form that most employers may not currently hold, notwithstanding the long-standing principle of equal pay.

Slovenia approaches this transition from a position that appears comfortable and is in fact more complicated. The headline gender pay gap is among the smallest in the Union, the formal legal guarantees of equal pay are long established, wage setting is embedded in industry collective agreements, the public sector operates a single centrally negotiated pay system, and administrative payroll data are of unusually high quality. These features, while positive, also lower the perceived urgency for action

and thus leave the underlying causes of the gap largely untouched. Transposition, meanwhile, remains unfinished past the June 2026 deadline.

This paper has two purposes. The first is to set out the Slovenian context of pay transparency and gender pay gap, including the state of transposition and the features of the wage setting system that condition it. The second is to present the PAY DAY project (CERV-2024-GE) as a good practice in providing implementation support, to review the challenges encountered in delivering implementation tools ahead of the law they serve, and to draw out the lessons learned. The paper closes with an assessment of the exposed practice against innovativeness, effectiveness, partnership approach, transferability and sustainability.

2. Setting the scene: background and policy context

2.1 Gender pay gap in Slovenia

Slovenia is a small Member State with a labour market characterised by high female participation (the 2024 gender employment gap stands at 4.9%, in comparison with 9.6% in EU average, making it the 5th lowest in the EU)[1], a compressed wage distribution (one of the lowest income inequalities in the world) and a dense system of sectoral collective agreements.

It entered the implementation of the Pay Transparency Directive from a position that is, at first sight, comfortable. According to Eurostat data for 2024 the unadjusted gender pay gap for Slovenia was 8.0 %, against an EU-27 average of 11.1 %. The more recent national figures point in the same direction and are even more favourable. The Statistical Office of the Republic of Slovenia (SURS) reported a gap of 5.0 % for (representative month) October 2024 and 3.3 % for October 2025. Slovenia not only ranks among the Member States with the smallest average gender pay gaps in the EU but also has one of the highest female employment rates (46.1 % of employed; SURS, November 2025).

The overall pay gap figures conceal some less favourable features of the gender pay gap in Slovenia. First, the gap is markedly larger in specific segments. SURS data for October 2025 show a gap of 13.7 % among part-time workers (against 2.4 % for full-time workers)[2] and 10.9 % in the strongly feminised public sector (against 6.8 % in the private sector). Eurostat reports (2026) that, in absolute terms and among Member States for which data are available, every country except Slovenia records a higher gender pay gap in the private sector than in the public sector. As far as industries are concerned, in October 2025 the widest pay gaps were recorded in mining and

[1] Statistics | Eurostat

[2] Even though SI has one of the lowest gender gap in part-time employment: 6.6% in comparison with the EU average of 19.7% in 2025, making it the 10th lowest in the EU (Statistics | Eurostat).

quarrying (22.5 %), financial and insurance activities (22.2 %) and human health and social work activities (17.2 %). Notable pay gaps in favour of women, on the other hand, appeared in transport and storage (−11.6 %), water supply and waste management (−11.0 %) and construction (−8.9 %), which are activities with compressed wage distributions and predominantly male workforces (SURS, 2026).

The relatively small headline gender pay gap in Slovenia reduces the political and corporate sense of urgency to act on the issues of pay transparency and equity. This is a challenge as the implementation of the Directive, which is instrumental in addressing exactly those structural features, requires some very significant changes in policies, mindsets and behaviours (Kotter, 1995).

2.2 The national legal and institutional framework

Equal pay for equal work and for work of equal value has been formally guaranteed in Slovenia for decades. Article 14 of the Constitution guarantees equality before the law irrespective, among other grounds, of sex. Article 133 of the Employment Relationships Act (ZDR-1) obliges the employer to pay equal pay for equal work and for work of equal value regardless of sex, and declares void any provision of an employment contract, collective agreement or general act of the employer to the contrary. Article 6 of the same act prohibits direct and indirect discrimination in employment, including in remuneration. The Act on Equal Opportunities for Women and Men (ZEMŽM) provides the institutional basis for gender equality policy and gender mainstreaming. The Protection Against Discrimination Act (ZVarD) established the Advocate of the Principle of Equality, Slovenia's independent national equality body, competent to investigate discrimination complaints including in pay; and the Labour Inspectorate of the Republic of Slovenia supervises compliance with labour legislation. The Resolution on the National Programme for Equal Opportunities for Women and Men 2023-2030 identifies equal economic independence as a priority field and is operationalised through biennial implementation plans (ReNPEMŽM23–30, 2023). The weakness of this framework was never the norm but its operability. Litigation and complaints have been correspondingly rare.

Three further structural features of Slovenian wage setting shape the context: industry-based collective bargaining, a highly centralised public-sector pay system, and high-quality pay data.

Industry-based collective bargaining. Private-sector base pay determination is strongly embedded in collective agreements, in which tariff classes (anchored to formal qualification levels) function as the traditional proxy for equal value, and negotiated lowest base pays serve as minimum standards. This provides structure, but tariff classes may be too coarse to operationalise the Directive's concept of work of equal value, and existing agreements may contain historically grown biases. Employers covered by collective agreements typically have more formalised pay systems, while those outside them, especially small organisations, tend to rely on ad hoc, individually negotiated pay and are thus less consistent.

Centralised public-sector pay system. The public sector (about 2,750 employers with roughly 190,000 employees) operates under a single common pay system:

several thousand unique jobs, organised in pay pillars and subgroups within 67 base pay grades, are classified centrally through negotiations between the state and public-sector trade unions, leaving individual public sector entities essentially no discretion in job evaluation and classification of employees. Pay discretion of a public sector entity mostly relates to pay for performance allocation and fast or deferred promotion decisions relative to the elapsed time-based logic with standard one pay grade promotion. The recently reformed system is itself being phased in over several years. Notably, pay is already public at the level of the individual public sector employee – transparency that goes beyond the Directive's baseline.

The public sector thus faces a paradox, where in the relevant law (ZSTSPJS) pay as a public information transparency standard has already been set at a higher level than in the Directive (e.g., pay of a public employee and all of its components except for seniority supplement), while the Directive-style gender pay gap indicators have never been routinely calculated at institutional level and individual public sector entities will be very limited to act upon excessive pay gaps if they are established (i.e., gap indicators beyond the 5 % threshold), as they have no authority over the job evaluation and slotting of jobs in the pay system.

High-quality administrative pay data. In Slovenia, employers must file the electronic withholding-tax return form (REK-O) with the Financial Administration (FURS) on the day of each payment, for every recipient. Since 2024 SURS also uses REK-O as the main source for wage/pay statistics, applying the Eurostat methodology (thus more accurate pay statistics after 2024). This yields practically full population coverage, high data quality and real-time availability and a foundation on which company-level reporting can be built with minimal additional burden. The public-sector equivalent, the ISPAP (Information System for the Submission and Analysis of Wage Data) pay database at AJPES (Agency of the Republic of Slovenia for Public Legal Records and Related Services), likewise already captures all payments by gender and could be used for centralised calculation of pay gaps in individual public sector organisations and in the public sector as a whole.

2.3 The state of transposition of the Directive in Slovenia

Slovenia had not yet communicated any transposition measures for the Directive by the deadline and had not done so by the time this paper was completed.

Slovenia opted for transposition through a dedicated new act. The draft Act on Ensuring Equal Pay for Women and Men was prepared by the Ministry of Labour, Family, Social Affairs and Equal Opportunities (MDDSZ). The draft of the Act was presented for comments to a working group consisting of representatives of ministries, social partners, PAY DAY project members and other stakeholders before being passed on for inter-ministerial consultation and to the Economic and Social Council (ESS, Slovenia’s tripartite body of government, employer organisations and trade union confederations, through which major labour legislation customarily passes before reaching parliament). The Council constituted an expert committee to finalise the text of the Act in February 2026, but that committee had not yet begun substantive work by June 2026.

The draft has not been adopted by the Government and has not been submitted to the National Assembly. Positions among the social partners diverge widely: employer organisations argue for a minimalist transposition confined to the Directive's own requirements, citing administrative burden and the maturity of Slovenia's collective bargaining system, while trade unions support transposition and press for wider disclosure requirements (ZSSS, 2025; Forbes Slovenija, 2026a, 2026b).

In June 2026 a new government was formed. The domain ministry (MDDSZ) was restructured, and it is not clear how the process will continue.

3. Description of the PAY DAY project

3.1 Overview and objective

Co-funded by the EU's Citizens, Equality, Rights and Values (CERV) programme, the PAY DAY project aims to support the implementation of the Directive.

The design of the project responds to three distinct deficits identified in the Slovenian context, and pairs each with a dedicated instrument. A free online tool solves the measurement deficit, helping employers calculate the metrics required by the Directive for reporting purposes. A methodological deficit—where employers lack a defensible way to determine work of equal value—is addressed through a job evaluation methodology integrated into the free online tool, along with supporting guidelines. A capability and awareness deficit—where neither managers nor employee representatives know how the new rights and requirements operate in practice—is addressed with a blended-learning programme and a public awareness campaign.

The project started in December 2024 and is implemented by a national consortium consisting of the Ministry of Labour, Family, Social Affairs and Equal Opportunities (MDDSZ), the University of Ljubljana, School of Economics and Business (UL SEB), IT company Revelo d.o.o., and Diversity Charter Slovenia (DCS). The project supports the implementation of the Directive by establishing a free online tool for gender pay gap calculations and job evaluation; guidelines and checklists for gender-neutral job evaluation, blended-learning programmes for employers and social partners, along with good-practice exchange, awareness-raising and information activities.

The overarching objective of the project is the successful implementation of the Directive so that, when the transposition Act enters into force, organisations will have everything needed to comply meaningfully and practically. The sequencing of Act's transposition and development of support infrastructure is a distinguishing feature of the Slovenian approach *as the support infrastructure is developed in parallel with the drafting of the act and in interaction with the legislative process*.

3.2 Target groups of the project

The target groups of the project are the following:

- **Pay gap report obligated employers (100+ employees) in the private and public sector**. AJPES data (2025) count roughly 740 private employers above 100 employees (254 above 250) and some 440 public employers above 100 (103 above 250) — a highly heterogeneous population, from medium-sized firms and public institutions to subsidiaries of multinationals.
- **Small and micro enterprises (with fewer than 100 employees).** Not subject to pay gap reporting but bound by the equal pay principle (and gender-neutral job evaluations). Slovenia counts roughly 65,000 companies with up to 10 employees, about 6,000 more with fewer than 50 employees, and about 800 more with less than 100 employees. The simplified evaluation model and voluntary use of the tool are designed primarily for them.
- **Social partners and other domain-relevant stakeholders.** Trade union representatives, employer organisation representatives, works councils, bargaining teams for whom the Directive creates new information rights and co-decision responsibilities, addressed through the dedicated training track; HR professionals, payroll and accounting providers, consultants and managers, who will operate the systems in practice; and the general public, addressed through the awareness campaign.

3.3 The process

The project is coordinated by the equal opportunities unit of the competent ministry (MDDSZ), which holds the grant agreement, chairs the project group and is answerable to the Commission. This carries a structural advantage central to PAY DAY: the body coordinating the support measures is the body drafting the transposing legislation, and the working groups run in parallel – one preparing the act, the others developing the tools – so that legislative design and implementation support inform one another in real time rather than sequentially.

Responsibilities follow the partners' competences. MDDSZ, as a partner, ensures continuous two-way alignment between the legislative text and the technical solutions; UL SEB develops the methodologies; Revelo builds the application; DCS, an employer network, leads good-practice exchange, the Expert Council, training and outreach. Work proceeds in a deliberate sequence – analysis of the national baseline and of comparable practice abroad, methodology and tool development, piloting and refinement, the training programme, the public campaign, and a closing conference transferring the outputs into routine availability – governed through regular project group meetings, work package leads, a milestone and deliverable schedule, and reporting to the Commission.

Consultation is built into the process rather than added to it. The social partners are engaged through the working groups, the training streams and the employer network; a 13-member Expert Council channels practitioner reality into design decisions; the

Labour Inspectorate and the Advocate of the Principle of Equality are involved as the institutions that will subsequently enforce the framework; and SURS, the national custodian of pay data and methodology, has been involved so that company-level indicators remain consistent with national wage statistics derived from the same source.

3.4 Main tools and activities

The project grounds its solutions in transnational learning experience: a study visit to Sweden (Ministry of Employment, Equality Ombudsman, National Mediation Office, Lönelotsarna, Tietoevry, ISS), an international expert seminar in Ljubljana with experts from Iceland (Equal Pay Standard), France (Index de l'Égalité Professionnelle) and Switzerland (Logib), a bilateral exchange with Germany, and a systematic collection of practices through the EU Platform of Diversity Charters. The resulting **best-practice report**, deliberately written in Slovenian to feed national policy design, distils these experiences into recommendations for the Slovenian business sector and the project's subsequent phases. Alongside, the project runs a national awareness-raising campaign, and Slovenian front-runner practices (e.g. the pay transparency programme of Novartis Slovenia) are used to demonstrate feasibility to peers.

The centrepiece is a free, voluntary, **online company-level tool** with two integrated modules: a gender pay gap calculation module and a gender-neutral job evaluation and worker categorisation module. The final version will be available free of charge to Slovenian organisations from the end of 2026; a test version is already in use with an extended sample of pilot organisations. Employers remain free to use their own compliant solutions (relevant mainly for multinationals), but the tool gives every pay gap reporting obligated employer, and any smaller employer wishing to self-assess voluntarily, a realistic, technically sound and legally aligned route to compliance.

The **pay gap calculation module** rests on a distinctive design decision: it reuses administrative pay data employers have already filed with the state. In line with the Directive's instruction to draw on data available to public authorities, the tool imports the employer's REK-O withholding-tax returns (ideally as a bundle downloadable 'in one click' from the e-Taxes portal), links them with a maximum four-field employee master file (tax number, gender, job title, employee category)[3], and computes everything automatically. Annual pay totals are divided by each person's hours in the employer's charge, adjusting for the working-hours differences. The default calculation pool covers every pay type potentially falling under the Directive's broad pay concept, with backend switches of the application allowing components to be

[3] Employee category may be pre-existing (based on other tools or proprietary gender-neutral job evaluation methodology) or it can be determined through the process described in the guidelines by a multi-party project team. The tool serves as analytical / visualisation support for making decisions in this case. The outcome of job evaluation module of the tool is employee categorization. It serves as an input for the pay calculation module.

included or excluded as the national legal definition is finalised. The module produces the full set of Article 9 indicators – mean and median gaps, gaps in complementary/variable components, shares of recipients, pay quartiles, and gaps by categories of workers – with intuitive visualisations designed for non-statisticians. An additional analytical layer decomposes the gap by pay component and by job, flags female- and male-dominated jobs (60% dominance threshold). Compliant export packages are generated for statutory filing. Importantly for data protection, the application runs locally in the user's browser and transmits no data outside the user's computer.

The **job evaluation and categorisation module** operationalises the requirement of pay structures based on objective, gender-neutral criteria. It offers three size-graduated evaluation models with a decision wizard: a basic model for small organisations (the four factors of the Directive, one simple criterion each); an extended (default) analytical point model for medium-sized and larger organisations (ten criteria with preset scales and weights); and a customised model for large organisations (up to 15 criteria, adjustable weights, an optional fifth gender-neutral factor (the four existing Directive factors cannot be renamed or removed)[4]. Evaluated jobs are visualised against gender composition and pay data and grouped into categories of workers performing work of equal value using equal-width bands or constant-percentage growth. The tool allows for iteration by the user in finding optimal number of categories. The categorisation is exported directly into the pay gap module.

The tool is embedded in a comprehensive methodological apparatus (subsequently updated as company-facing guidelines). **The guidelines** walk organisations through a seven-step process featuring strategic preparation; development of the evaluation model; job inventory and analysis with gender-neutral titles and descriptions; committee-based scoring and classification; review and verification (including bias audits of male- versus female-dominated jobs, paired comparisons and blind scoring); use and communication of results, with complaint procedures and protection against retaliation; and maintenance.

Guidelines are accompanied by **a practical checklist of more than 100 control points**. Their methodological signature is the 'POJ' approach (Slovenian acronym for Process, Decisions, Language). Bias is controlled by paying attention to the process, carefully documenting decisions on criteria, weights and scales, and using gender-neutral language throughout – with particular attention to the mechanisms through which evaluation reproduces bias (soft skills treated as 'natural' traits, feminised job content omitted from descriptions, physical effort valued above emotional and psychosocial effort). The guidelines are aligned with the draft EIGE toolkit, ILO guidance and international practice. They also highlight a politically important point:

[4] This model allows for a 5th factor to be added. It is not determined in advance and the supporting guidelines call for caution in adding another factor due to the redistribution of the weights (danger of too much fragmentation of the weights) and the requirement for the 5th factor to add something substantively different to the existing factors of job evaluation.

the Directive does not impose pay levelling (or compression) as differences remain permissible but must be justified by gender-neutral factors or other objective, documented reasons.

The tool and guidelines have been piloted in two case-study organisations (one public, one private) chosen to expose the two most demanding implementation environments. Across both cases, the central pilot conclusion is that the technical ability to calculate indicators is not the primary hurdle; the difficult part is constructing credible 'equal value' categories and interpreting results in a way that supports decisions, communication and corrective measures.

Further, the project builds capacity of target groups by learning. The capacity-building pillar comprises **two parallel blended-learning tracks** (one for employers, one for social partners) sharing a common foundation but tailored to the distinct roles the Directive assigns to each group. Each track combines mandatory online pre-learning (two e-modules, six andragogical hours), structured interim work in the participant's own organisation, and two four-hour face-to-face workshops. The employer track leads organisations 'from obligation to responsibility': each participant commits to preparing a pilot plan for reviewing or upgrading pay structures in their own organisation. The social partner track builds the analytical and argumentation capacity the Directive presupposes – interpreting pay data, judging the quality of job evaluation, participating in joint pay assessments (including a simulation) and monitoring corrective measures, with explicit warnings against 'cosmetic' measures. Content is delivered by the consortium according to expertise, together with company practitioners. Completion of the learning track leads to a certificate issued in the name of the project partners. The curriculum, developed with a 13-member multi-stakeholder Expert Council, is fully codified and therefore replicable beyond the project.

4. Challenges, constraints and their mitigation

Like any project, PAY DAY has met challenges and constraints. These are set out below, together with mitigation possibilities where these are available.

Legislative uncertainty and timing. The transposition act remains in draft form, with no clear timeline for its further progression. The tool's final calibration, especially regarding which pay components enter the calculations, depends on the final text of the Act. The configurable application backend mitigates this (although the project might operationally end before the Act is passed), but pilot organisations are working against a moving target, and the missed transposition deadline compresses the runway to the first reporting year (foreseen as 2028 for reference year 2027 in the latest Act draft).

The public sector as a special case. The Directive's employer-level logic sits uneasily with the Slovenian centralised public-sector pay system. Institutions will be responsible for reporting and addressing gaps, but they have no direct power to correct job evaluations, since job positioning is negotiated centrally. A pilot in the

public sector demonstrated this concretely, and the wider problem is compounded by the fact that the measured gap is highest in the public sector. The project's proposed responses – a dedicated dialogue forum, the proposal to verify the fit between public-sector pay grades and Directive-compliant job values on a representative sample, and centralised calculation via ISPAP (welcomed by the pilot institution) – are promising but unresolved. The Act's success might depend considerably on the public-sector pathway (the role modelling effect for the private sector). However, any major change to the public-sector pay structure and its job evaluation may take years and have significant implications for the budget, as is the experience with the recent pay-system reform.

Constructing credible and robust categories of work of equal value. Both pilots converge on this point. In the public sector, categories can for now only proxy equal value (same starting job pay grade). Full alignment presupposes an analytical, gender-neutral re-evaluation of public-sector jobs. In the private sector, job fragmentation (as seen at the pilot company) and small headcounts per role make category-level indicators unstable or incalculable, while pragmatic broader groupings drift away from the Directive's approach to assess jobs' value. Category design must simultaneously respect equal value and statistical robustness – a genuine methodological dilemma the tool addresses but cannot abolish.

Interpretation, not calculation, is the challenge. The existing pilots show that a large employer can face over 20 categories, many with indicators above the 5% pay gap threshold in absolute value, mean/median divergence and sign flips between total, base and variable/complementary pay – none of which is self-explanatory. Post-calculation analysis, contextual knowledge (additional data gathering) and managerial capacity to explain results to employees will absorb most of the effort. Some indicators (shares of recipients of variable/complementary components) are trivially ~100% in the Slovenian context as they are mandatory for everyone and thus carry little informational value. Several non-identical gap figures (Eurostat, SURS, company-level) will also circulate publicly and require careful communication.

Company capacity and readiness, especially among SMEs. Many organisations will encounter job evaluation as such for the first time; analytical evaluation has been weakly present in Slovenia, and the smallest obligated employers often lack any job architecture. Consultations flag limited managerial competence to explain pay decisions, fear of disclosure, and a persistent culture in which pay is a taboo theme. Introducing evaluation takes time, generates 'considerable dynamics' in work collectives and entails non-negligible costs – as the private-sector pilot, which treats the transition as a fully-fledged change project, confirms.

Data protection and data quality. Pilots confirmed that acceptance hinges on demonstrably compliant personal-data processing (local in-browser operation was decisive) and that anonymisation for any external analysis is demanding. The REK-O-based calculation further depends on employers filling in the structured pay data reliably (mistakes with correction REK-O files have been identified while piloting). Finally, the national aggregation layer (how company reports will be collected, compared and used, and how employer-specific categories will map onto national

classifications) remains undefined – securing its foundations now would be far easier than retrofitting it later.

Parallel processing of transposition and support. It is beneficial down the line in bringing better fit between support tools and transposition, however, it is difficult for tools and guidelines developers. For example, instead of taking a finished Act and building support tools based on it, developers need to be ready for possible changes as the process of transposition unfolds. It is important to use a contingency mode of development, focus on features that are more stable and prepare for adaptation of features that are subject to intense discussion among stakeholders. Also, data privacy issues in piloting were more exposed as the Act, which is the basis for dealing with pay data for calculating indices, has not yet been passed and could not provide the legitimate purpose for additional data processing.

5. Lessons learned

The consortium partners learnt several lessons during the project that may be of interest to other Member States considering transferring the practice.

Building on data the country already has. Anchoring calculation in mandatory administrative payroll returns minimises burden, maximises quality and coverage, and creates consistency between company and national statistics – a transferable principle the Directive itself encourages. Pilots confirmed the data pipeline works and is quick to operate after first use.

Job architecture is the foundation and pay transparency is the superstructure. Every project strand and every international practice examined converges on this: without a clear, consistent, gender-neutrally evaluated job architecture, reporting becomes an empty ritual. Since the motivation of most employers is strictly compliance (AON, 2026), supervising the quality of job architectures is likely to prove very difficult. Anecdotal evidence from gender pay gap reporting under sustainability reporting rules points the same way: even auditing and consulting houses, which are well-versed in supervising quality of reported (organizational and financial) indicators struggled to give companies workable guidance on how to report the gender pay information in the annual reports so that is it informative for the intended stakeholders.

Pay transparency is a communication and trust project, not (only) a calculation project. Numbers alone change little. Managers must be able to explain pay decisions (it comes down to supervisor-employee communication), employees must understand the criteria, and introduction must be gradual and accompanied by continuous communication. The pilots and our interaction with employers reinforce this. Organisations identified explanation and expectation management, not computation, as the core future workload. Sweden's experience (only one in ten mandatory analyses adequately performed) shows that obligations without capacity underdeliver.

Differentiate job evaluation by size and sector – one size does not fit all. The three-tier model job evaluation architecture, simplified checklists for micro firms, the involvement of external accounting providers and a distinct public-sector pathway

reflect a deliberate design lesson: obligations and support must be graduated to organisational capacity, or the Directive will be experienced as pure burden. A staged approach, starting from defensible proxies for categories and progressively strengthening job evaluation, might be a legitimate transition strategy.

Social dialogue confers legitimacy. Fair and legitimate systems can only be designed in partnership between employers, employees and unions; the project therefore trains social partners in parallel with employers. The joint pay assessment mechanism will only work if social partners possess the analytical competence the Directive presupposes – a capacity gap the project addresses directly.

Experiences with other Directives' enforcement delays may spill over. Employers and employer associations who have witnessed the requirements of the Sustainability Reporting Directive being postponed or withdrawn may draw an analogy with similar obligations elsewhere, such as reporting under the Pay transparency directive (we heard such comments from these audiences ourselves, and that is despite the clear commitment being communicated by the Commission that no delays or revisions would take place). Motivating the indifferent majority to act becomes harder as a result.

Country and company pay gap scores will diverge. Statistical offices have different instructions how to calculate unadjusted pay gap at the level of a country in comparison to scores that are needed for calculating the indices required in the Directive. The (comparative) informational value of company indices will be limited to highly similar companies (similar pay structure, similar job and worker composition etc.), comparisons to country-level pay gap scores will not be very informative.

Learn transnationally, adapt nationally – and prepare guidance before obligations bite. Iceland's certification, France's index, Switzerland's Logib and Germany's emerging solutions offer borrowable components and cautionary tales alike. Publishing methodologies, guidelines and training while the Act is still in preparation gives organisations lead time, reduces panic compliance and feeds practical insight back into the legislative process. Keeping tools configurable until the law is final is the necessary complement.

6. Assessment of the strengths and weaknesses of the practice

6.1 Innovativeness

Strengths. The reuse of verified administrative tax data with one-click import, which is among the most burden-minimising reporting designs in the EU; privacy by design in the calculation app (fully local in-browser processing); the integration of the two core Directive obligations (evaluation and reporting) in one interoperable tool; the size-graduated three-model job evaluation tool; iterative job/employee categorisation support; and the POJ (Process–Decisions–Language) framing of bias control.

Weaknesses/risks. The web tool is still at test stage, so innovation claims await validation at scale; some features (e.g., clustering-based categorisation) have been omitted from design as they were considered too demanding for less savvy users; and the dependency on one national data format limits direct reuse abroad.

6.2 Effectiveness

Strengths. All mandatory indicators are produced without manual rework; the analytical layer moves users from compliance to diagnosis; the training tracks require each employer to produce a concrete pilot plan; and the involvement of the legislating ministry maximises the match between supported practice and legal obligations. In pilot case organisations the tool worked as intended, data preparation was manageable, and Directive-style indicators were calculated for the first time in each organisation's history. We also observed that the tool's outputs successfully surfaced the interpretive questions the Directive intends employers to confront.

Weaknesses/risks. Outcome evidence remains limited – no measured gap reductions yet, and the first statutory reporting round is only foreseen for 2028; the voluntary tool may be adopted predominantly by already-motivated organisations; pilots confirmed that some mandatory indicators carry little informational value in the Slovenian context[5]; and effectiveness remains hostage to the timely adoption and final content of the Act.

6.3 Partnership approach

Strengths. The quadripartite consortium – ministry, university, technology firm, employer network – is itself a transferable governance model, coupling regulatory authority, theoretical and methodological domain expertise, software delivery and access to companies. The Expert Council, inter-ministerial working group, public-sector forum, cooperation with FURS/AJPES/SURS, parallel training of employers and social partners, and pilots co-designed with case organisations embed the practice in a dense stakeholder web; transnational partnerships add a European learning dimension.

Weaknesses/risks. The formal social partners are engaged mainly through consultation and training rather than as co-owners, and the unresolved ESS coordination of the act shows consensus is not guaranteed; sustained ministry commitment across political cycles is a further dependency.

[5] In Slovenia everybody is entitled by law to receive a holiday allowance (annual and recently added winter variant) and seniority supplement. As this counts as variable/supplemental elements of pay, the share of man/women receiving variable/supplemental elements of pay indicator is practically obsolete. The overall variable/supplemental elements of pay indicator is so coarse that is need thorough analytical work to effectively diagnose the origins or a potential gap.

6.4 Transferability

Strengths. The generic architecture – a free national tool built on existing administrative payroll data; a four-factor, size-graduated job evaluation and classification methodology; codified guidelines, checklists and a documented curriculum for two stakeholder groups – is country-agnostic and replicable by any Member State with a standardised payroll return. The practice also demonstrates transferability in reverse: it was built by adapting international components (EIGE draft toolkit, ILO factors, Logib concepts) to national institutions, and the case-study method for testing implementation in the two hardest settings (centralised public sector; fragmented private employer) is directly imitable.

Weaknesses/risks. The Slovenia-specific pay data availability, idiosyncratic pay components and institutional calibration mean transfer requires genuine adaptation, not copying; documentation is largely in Slovenian (English summaries mitigate this only partially; but AI capability can resolve this quickly).

6.5 Sustainability

Strengths. Sustainability is designed in: the tool remains free and its backend configurable as legal definitions evolve; the guidelines will become an interactive component of the tool; training content is codified and linked to a permanent e-learning environment; the practice is anchored in the responsible ministry and permanent state data infrastructure; and the methodology institutionalises maintenance within organisations (standing evaluation commissions, 'no pay grade without evaluation', three-yearly reviews). Pay transparency is consistently framed as a process, not a one-off event.

Weaknesses/risks. Post-project financing of tool operation, support and updating is the classic vulnerability of EU-funded tools and should be explicitly secured; the national (pay gap reports) aggregation layer remains undefined; and a prolonged legislative vacuum would further erode the momentum for change in the pay systems area.

7. Discussion questions

PAY DAY is being developed while the transposing act is still in preparation, and several of the open issues set out above are not specific to Slovenia. We would welcome the experience of the peer countries on the following questions:

- The PAY DAY project was presented as a good practice for supporting (full) implementation of the Directive. Which aspects of the project do you find interesting as a learning point and which for adopting directly or indirectly when pursuing implementation of the Directive in your country?

- How are other Member States solving entity-level reporting for potentially centralized public-sector pay systems, where individual public sector entities have no discretion in job evaluation and classification (as is done at the super-entity level)?
- While job evaluations, categorization of workers and subsequent calculations of gender pay gap indices are always employer-specific, there may be ways to develop actionable insight for policy based on the data gathered from reporting entities. Which approaches exist for the national aggregation, comparison and publication of company-reported indicators, and (if so) how are employer-specific worker categories reconciled within national and international occupational classifications?
- Are there any countries exercising the option under Article 9(8) to use administrative payroll data for Directive reporting? Where this approach has been [planned to be] adopted, which data protection and verification arrangements have proven acceptable to employers?
- How are Member States preparing employers for the interpretation and communication challenges that follow pay gap indicators calculation, and what support has proven effective for SMEs and for less motivated employers?

8. References

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