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Making Pay Transparency Work: Belgian Perspectives on Slovenia's PAY DAY Project

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Abstract

Belgium has an established but fragmented pay-transparency and equal-pay framework, combining interprofessional collective labour agreements, the Act of 22 April 2012 on combating the gender pay gap, biennial remuneration-structure analyses for employers with at least 50 employees, and sectoral job-classification systems.

At the time of writing, the transposition of Directive (EU) 2023/970 remains under development, raising questions about reporting scope, remuneration components, worker categories, data protection and institutional responsibilities.

This paper examines the transferability of Slovenia's PAY DAY project from a Belgian perspective, drawing on BE-MAGIC and a complementary company-level methodological prototype. PAY DAY offers valuable integrated support through data analysis, gender-neutral job evaluation, training and stakeholder involvement, but it cannot be adopted in Belgium without adaptation. Successful transfer would require alignment with Belgium's existing legal and collective-bargaining architecture, reliable and sufficiently detailed remuneration data, compatible job-classification systems, clear institutional governance, and tailored support for employers and social partners.

The paper therefore recommends interoperable tools, practical guidance and sustained resources to support implementation while preserving Belgium's sectoral diversity and social-partner involvement.

1. Relevant country context

1.1 Existing legal and institutional framework

Belgium's legal framework is established, but it is not a single, unified pay-transparency system. Collective labour agreement (CLA) No. 25 establishes the principle of equal pay for women and men for equal work or work of equal value and applies to all elements and conditions of remuneration. CLA No. 38 is relevant at the recruitment and selection stage: it governs recruitment and selection and requires employers, among other things, to respect equal treatment, provide sufficient information about the position and protect applicants' privacy.

1.2 Company-level remuneration-structure analysis

The Act of 22 April 2012 on combating the pay gap between men and women adds company-level transparency. Companies with at least 50 employees must prepare a remuneration-structure analysis every two years. Companies with 50–99 employees prepare a shorter report, whereas companies with at least 100 employees prepare a more detailed report. The analysis covers remuneration and relevant employment-related benefits, reported by gender and broken down according to the employee's status, the job level assigned under the job-classification system applicable within the company, seniority, and qualification or education level.

The analysis must be discussed with the works council or, in its absence, the trade union delegation, within three months after the end of the financial year. The employee representatives assess with the employer whether an action plan should be drawn up to promote a gender-neutral remuneration structure. Employee representatives therefore have a defined role in reviewing the analysis.

1.3 Sectoral job classifications and social dialogue

A second layer is sectoral. Joint committees and social partners play an important role in shaping sectoral job classifications and remuneration structures. The BE-MAGIC mapping of 60 joint committees illustrates the practical importance of this layer: analytical classifications are present in roughly one quarter of the analysed sample, while non-analytical systems remain widespread. The mapping also identified significant differences in methodology, transparency, documentation and updating procedures.

1.4 The European framework and the forthcoming Belgian implementation

The Directive adds a more prescriptive European baseline. It requires pre-employment information on the initial pay or its range and prohibits questions about pay history; it gives workers access to pay criteria and relevant pay information; and it introduces reporting duties and, where the applicable threshold for an unjustified pay difference is reached, joint pay assessments. The Belgian implementation will need to translate these requirements into workable rules for remuneration components, worker categories, data access, employee representation and enforcement.

1.5 Gender pay-gap data and its interpretation

The national gender pay gap figures should be interpreted with care, as they are based on different methodologies and reference years. Belgium's 2023 gender pay gap was 0.7% using the European harmonised average gross hourly earnings methodology. A different Belgian indicator, taking working-time differences into account, reported a 4.7% gap for 2022. In 2023, 40.2% of salaried women worked part-time, compared with 12.1% of salaried men. These are different indicators and reference years; neither alone describes the whole picture. Sector, age, occupation,

working time and remuneration components produce substantial variation beneath the national average.

More detailed Belgian data on age groups and economic sectors currently relate to 2022. The national average concealed marked differences: the gap was −0.2% among workers under 25, 4.4% among those aged 35–44 and 8.5% among those aged 55–64. By sector, it reached 11.0% in water supply, sewerage, waste management and remediation activities and 11.0% in information and communication. It was −3.9% in mining and quarrying and −0.2% in arts, entertainment and recreation, meaning that women earned slightly more on average in those categories. These figures do not contradict the 0.7% 2023 hourly indicator: they concern a different reference year, breakdown and indicator.

2. Policy debate

At the time of writing, the Belgian transposition process for Directive (EU) 2023/970 was still ongoing. Social partners and public administrations are discussing how to integrate the Directive with the existing Belgian architecture. A central design question is the interaction between the Directive's reporting duties, starting at 100 employees under the staged European timetable, and the existing Belgian remuneration-structure analysis for employers with at least 50 employees. The outcome will depend on choices about frequency, reference periods, reporting units, worker categories, employee-representative access and safeguards for small groups where reporting could risk the identification of individual employees.

Transposition is also an institutional question. Under the current Belgian system, the remuneration-structure analysis is an internal company document: it is discussed with the works council or, in its absence, the trade union delegation, but it is not submitted to a public authority. The Directive will introduce an additional reporting channel, requiring Belgium to determine which public authority will collect, process and, where applicable, publish the reported information. The division of responsibilities between that authority, the bodies responsible for equality and the institutions responsible for labour administration and data protection will also need to be clarified. This is particularly relevant for public-sector employers, since responsibility for public-service employment is divided between the federal level and the Communities and Regions. The final institutional arrangements remain uncertain.

Data protection is a central implementation issue. Pay information must be sufficiently useful to reveal patterns while protecting individuals in small categories, particularly where sex, age, working time or job group combinations make re-identification possible. The future rules may also require amendments to, or closer alignment with, CLAs Nos. 25 and 38, especially concerning recruitment information, pay criteria and access rights. For public-sector employers, implementation is further complicated by the division of responsibility between the federal level, the Communities and the Regions. Clear allocation of responsibilities will therefore be important.

Reference dates and periods will affect comparability. The implementing rules will need to clarify how particular categories of workers and situations are to be taken into account in the reporting, including starters and leavers, part-time and variable-hours workers, absences, secondments and corrections to payroll data. Without clear and consistent rules, employers may calculate the same indicators differently from one reporting period to the next, making it difficult to interpret changes over time and to distinguish genuine changes in pay patterns from differences caused by the calculation method.

The scope of remuneration is another emerging policy issue. Differences in basic pay, working time and leave patterns may also be reflected in the amounts received through bonuses, night premiums and supplementary occupational pensions provided through employer- or sector-based pension schemes. These components will need to be considered in the implementation design.

The Directive defines remuneration broadly. Belgium will therefore need clear rules on how basic pay, variable and supplementary pay and benefits in cash or in kind are identified and included in the relevant reporting categories and reference periods. Different components may require different calculation methods, but the rules should prevent both omissions and double counting. The precise Belgian approach has not yet been settled.

Belgium formally requested six additional months to complete the transposition process. This request did not alter the Directive's transposition deadline of 7 June 2026.

3. Practical examples

3.1 BE-MAGIC: sectoral implementation support

BE-MAGIC – Belgium: Modernisation and Adaptation of Gender-neutral Instruments of Classification – is a Belgian Federal Public Service Employment, Labour and Social Dialogue project co-financed under the Citizens, Equality, Rights and Values Programme. It supports the implementation of Article 4(2) of Directive (EU) 2023/970 by improving accessible tools for gender-neutral job evaluation and classification. Running from 15 January 2025 to 14 January 2027, the project combines legal and policy analysis, the assessment and development of tools, and awareness-raising and training for social partners, employers, employee representatives and other stakeholders. Social partners are involved in the project's development and governance, and the outputs are intended to remain available to social partners and the presidents of joint committees after the project ends.

The project examined the sectoral job-classification systems of 60 joint committees and three supplementary remuneration components: year-end bonuses, night premiums and supplementary occupational pensions provided through employer- or sector-based pension schemes. The analysis identified modernisation efforts but also differences in the design and transparency of classification systems. It further showed

that supplementary remuneration may reinforce horizontal and vertical segregation, underlining the need for greater transparency and gender-impact analysis.

BE-MAGIC is therefore a practical implementation-support project, not a substitute for Belgian legislation. Its tools and analyses are intended to support sectoral social dialogue and the application of the Directive; they do not determine the final legal obligations applicable to employers.

3.2 Private initiative for company-level analysis

In collaboration with Antwerp Management School (AMS), SD Worx has developed a private initiative exploring how organisations could analyse gender pay gaps at company level. The initiative considers broad remuneration components, worker categories and data-quality checks, and examines the calculation of mean and median gaps, quartile distributions and gaps by worker category. It also considers explanatory analysis and communication with employee representatives.

The initiative provides a structured basis for addressing methodological questions in practice, including how to define the population, check data quality, calculate the relevant indicators, investigate patterns and document limitations. It is a methodological prototype, not legislation, official guidance or a binding interpretation of Directive (EU) 2023/970.

The initiative is separate from BE-MAGIC and addresses a different level of implementation. BE-MAGIC is a public project focused on sectoral job classifications and on supporting the authorities, social partners and joint committees. The SD Worx–AMS research focuses instead on the practical analysis of remuneration data at company level and constitutes an independent private methodological initiative. It does not determine the legally required scope or methodology, which remain matters for the competent legislator and authorities.

4. Transferability aspects

Several elements of PAY DAY are relevant to Belgium. These include involving social partners and other practitioners from the outset; embedding consultation in the design and implementation process; providing differentiated training for employers, social partners and other stakeholders; reusing reliable administrative payroll data where this is legally and technically possible; and offering proportionate methods for organisations with different levels of capacity. Belgium is already applying comparable principles through BE-MAGIC, which involves social partners in the development and governance of sectoral job-classification tools and provides training, workshops, webinars and e-learning.

The reuse of administrative payroll data is potentially relevant to Belgium, which has extensive payroll and social-security data. However, the available data may not cover all remuneration components or company-specific information needed for future reporting. Broader digital-government initiatives may contribute to the wider data infrastructure but constitute a separate policy track.

Two constraints are particularly relevant for Belgium. First, PAY DAY's default calculation pool covers every type of remuneration potentially falling under the Directive's broad concept of pay. This is difficult to apply in Belgium, where remuneration comprises numerous statutory, collectively agreed and company-specific elements. Some benefits may also be converted through flexible remuneration or cafeteria plans, and the relevant information may not always be fully visible in the available administrative data. A Belgian approach would therefore need clear rules on scope, data sources, valuation and flexible benefits.

Second, credible categories of work of equal value must remain compatible with existing or newly developed company-level job-classification systems. Employers should be able to use their own classification systems where these are based on objective, gender-neutral and documented criteria. A common methodological framework is useful, but a single mandatory classification model would not reflect the diversity of Belgian companies and sectors.

For Slovenia, Belgium's experience suggests two priorities. First, employers should remain free to use their own compliant solutions. At the same time, Slovenia should consider how information generated by different company-level systems can ultimately be reported to the authorities in a uniform and comparable form. The practical arrangements for this would need to be determined as part of the implementation process. Second, PAY DAY should be tested with smaller companies whose job architecture and data structures are less developed. Such testing could identify practical obstacles and provide feedback for both the further development of PAY DAY and the implementing legislation.

5. Conclusions and recommendations

5.1 Recommendations at Belgian level

- **Clarify the interaction with existing systems.** Belgium should clarify how the Directive's requirements apply alongside existing collective agreements, sectoral job-classification systems and the remuneration-structure analysis for companies with at least 50 employees. The transposition should identify which requirements are already addressed, which are new and where further action is needed, while respecting the autonomy of the social partners in negotiating and maintaining sectoral remuneration structures.
- **Define the reporting scope clearly.** Belgium should specify which worker categories and remuneration components must be included in the reporting. It should also clarify how workers performing equal work or work of equal value are to be grouped for reporting purposes and how basic, variable and supplementary remuneration is to be reported within those categories.
- **Address data limitations and confidentiality.** If Belgium relies on existing payroll and social-security data, it should first determine which remuneration components and worker information are actually available. The implementing

framework should then specify how missing, incomplete or non-comparable data are to be identified, documented and treated, while safeguarding confidentiality and preventing re-identification in small categories.

- **Ensure long-term maintenance of implementation resources.** Belgium should assign responsibility and provide resources for maintaining and updating BE-MAGIC and other implementation materials after project funding ends.

5.2 Recommendations at EU level

- **Consider a more phased implementation approach.** The EU should consider whether future implementation timetables should allow sufficient preparation time for Member States to develop legislation, guidance, data infrastructure, job-evaluation methods and training. This would also give social partners, individual employers and employees time to understand the new requirements, prepare their systems and build the capacity needed to apply them in practice. The parallel preparatory work undertaken in Slovenia and Belgium illustrates the practical value of developing implementation support alongside transposition.
- **Clarify the treatment of remuneration components.** The EU should provide clearer guidance on which forms of remuneration and benefits must be taken into account for the purposes of the Directive, including basic pay, variable and supplementary remuneration, and benefits in cash or in kind. The guidance should explain how Member States should identify, value, allocate and report these components, including benefits received by all employees on identical terms and in identical amounts. A common framework would support consistent implementation, reduce unnecessary reporting and limit divergent national interpretations of the Directive's broad concept of remuneration.

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