European Commission

The EU Mutual Learning Programme in Gender Equality

Pay Transparency

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Summary Report

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Justice

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Introduction

Representatives from 17 European Member States met in Ljubljana for a seminar on **Pay Transparency** in the framework of the EU Mutual Learning Programme in Gender Equality. The seminar was hosted by Slovenia, which is on the verge of transposing the EU Pay Transparency Directive into national legislation. Participants exchanged experiences of transposing the Directive, with a view to learning from the Slovenian model and the approaches adopted by other Member States.

In the opening of the seminar, the European Commission presented the Pay Transparency Directive as a central component of the EU's broader policy framework on equal pay and women's economic empowerment. Its implementation contributes to the objectives of the Roadmap for Women's Rights and the Gender Equality Strategy 2026–2030, including closing gender pay and pension gaps, addressing the undervaluation of work predominantly performed by women, and enabling women to participate in the labour market on fair and equal terms.

The presentation outlined the Commission's support for implementing the Directive, including workshops with Member States and social partners, guidance materials, the exchange of good practices and EUR 9 million in funding for projects under the Citizens, Equality, Rights and Values programme. A key implementation resource is the toolkit on gender-neutral job evaluation and classification, developed jointly by the European Commission and the European Institute for Gender Equality.

Finally, the Commission emphasised that the Directive can benefit both workers and employers. It strengthens workers' ability to exercise their right to equal pay and improves access to justice, while clearer and more transparent pay structures can support recruitment, staff retention, organisational reputation and fair career progression. Member States must provide accessible tools for assessing work of equal value and technical assistance to smaller employers and workers' representatives.

1. The good practice of the host country: Slovenia

1.1 Setting the scene: Equal pay

Slovenia enters the implementation of the Pay Transparency Directive with comparatively favourable headline indicators. In 2024, its unadjusted gender pay gap stood at 8.0% (Eurostat, compared with an EU-27 average of 11.1%), while national data recorded a gap of 3.3% for October 2025. The gender employment gap is also relatively small, and women account for 46.1% of people in employment. However, pay differences between women and men vary substantially by employment pattern and sector. In October 2025, the gender pay gap was 13.7% among part-time workers (against 2.4% for full-time workers) and 10.9% in the strongly feminised public sector, compared with 6.8% in the private sector. It reached 22.5% in mining and quarrying, 22.2% in financial and insurance activities, and 17.2% in human health and social work. Slovenia's compressed wage distribution and extensive collective bargaining

provide important context for its overall gender pay-gap figures, while the disaggregated data highlight the relevance of examining differences within particular sectors and forms of employment.

1.2 The national legal and institutional framework

Equal pay for equal work and work of equal value is established in Slovenia's Constitution and Employment Relationships Act, while the Equal Opportunities Act and Protection Against Discrimination Act provide the wider institutional framework. Compliance is overseen by the Labour Inspectorate and the Advocate of the Principle of Equality. Wage setting is strongly shaped by sectoral collective agreements and a centralised public-sector pay system. Although public-sector pay is highly transparent, individual institutions have limited authority to modify centrally negotiated job classifications. Slovenia also has comprehensive administrative pay data through the REK-O tax-return system and the public-sector ISPAP database, offering a potential basis for automatisation of pay reporting with limited additional burden on employers. Transposition through a new Act on Ensuring Equal Pay for Women and Men remained incomplete after the June 2026 deadline. The process was delayed by the parliamentary elections in March 2026, the subsequent change of government and the reorganisation of government structures. The legislative process is expected to resume in autumn 2026, with adoption potentially following in early 2027.

1.3 The PAY DAY Project

The **PAY DAY project**, co-financed by the EU Citizens, Equality, Rights and Values (CERV) programme, supports the practical implementation of the Pay Transparency Directive and responds to three main challenges: novelty for employers to calculate the required pay gap indicators, the lack of established methods for assessing work of equal value, and insufficient knowledge among employers and employee representatives about the new requirements. It is a collaboration between the Ministry of Demography, Family and Social Affairs, the University of Ljubljana's School of Economics and Business, Revelo and Diversity Charter Slovenia. The project combines a free online tool with guidance, training and awareness-raising activities. Its target groups include employers of different sizes, managers, HR and payroll staff, trade unions, employer organisations, works councils and other relevant stakeholders.

1.3.1 How the online tool works

The online tool is designed to help employers calculate gender pay gaps, evaluate jobs and identify categories of workers performing the same work or work of equal value. It reuses administrative payroll data that employers have already submitted through the REK-O tax-return system and supplements them with information on gender, job title and worker category.

The tool consists of:

- **A pay calculation module:** The tool calculates the indicators required by the Directive, including mean and median gender pay gaps, gaps in variable pay, the proportions of women and men receiving such pay, their distribution across pay

quartiles, and pay gaps within categories of workers performing equal work or work of equal value. Results are presented through accessible visualisations and can be broken down by pay component and job. The tool can also prepare data for statutory reporting. To protect personal data, all pay and employee information is processed locally in the user's browser and is not transmitted outside the user's computer.

- **A job evaluation and categorisation module,** offering three models adapted to organisations of different sizes and capacities. The basic model uses the four factors specified in the Directive, while the extended and customisable models allow more detailed criteria and weighting. Based on the evaluation, jobs are grouped into categories of work of equal value and linked directly to the pay gap calculation. Employers may alternatively import categories developed through another compliant method.
- **Guidelines and practical checklist:** The tool is accompanied by guidelines covering seven steps: strategic preparation; development of the evaluation model; preparation of a job inventory and gender-neutral job descriptions; committee-based assessment and classification; review and verification; communication and use of results, including complaint procedures; and regular maintenance. A checklist with more than 100 control points helps organisations assess the quality and gender neutrality of the process. It supports the documentation of criteria, scales and weights, the use of gender-neutral language, and checks for potential bias in job descriptions and evaluations.

1.3.2 Training and awareness raising

PAY DAY provides separate **blended-learning programmes** for employers and social partners, combining online learning, practical assignments and workshops. Employers are supported in reviewing or upgrading their pay structures, while social partners receive training on interpreting pay data, assessing job evaluation systems, participating in joint pay assessments and monitoring corrective measures.

Awareness-raising is a major strand of the project. It aims to engage employers, employees and social partners who will be involved in applying the legislation once it enters into force. Communication activities include a dedicated project website, promotional and information materials, campaigns on Facebook, Instagram and LinkedIn, and participation in public events. These activities raise awareness of both PAY DAY and the principle of equal pay.

The project also works with **ambassadors** from public authorities, equality bodies, employers, trade unions and academia. Drawing on their relevant expertise and public credibility, they communicate the value and practical benefits of equal pay to different target groups.

The project's integrated approach links pay-gap calculation, gender-neutral job evaluation, awareness raising, guidance and capacity-building. Its longer-term operation will depend on the final legislation and on arrangements for maintaining the tool and providing ongoing user support.

1.4 Practical Examples from the host country

1.4.1 Adoption of pay transparency by large employers

Novartis Slovenija illustrated how pay transparency can be translated into meaningful dialogue with employees. The approach is built on a consistent and explainable job and pay architecture. Roles are first assessed according to their scope, responsibilities, required capabilities and organisational impact. Jobs with comparable requirements and impact are then grouped together and benchmarked against relevant external market data. Based on the organisation's intended market position, salary ranges are established around the resulting reference points. Employees receive information on the external salary range, their individual position within it and the internal pay distribution for the relevant job group. The presentation emphasised that providing data alone is insufficient: employees also need to understand how ranges and comparison groups are defined, which criteria inform pay decisions, and what conclusions the information does and does not support. Implementation therefore requires the early involvement of leadership, people and organisation functions, social partners and communication teams. Managers are prepared through training, practical cases, role plays and FAQs, supported by clear and consistent messages and specialist guidance. Written information, videos, information sessions and opportunities for direct dialogue are combined to reach employees through several channels. The main lesson was that effective pay transparency depends not only on sound methodology, but also on managers' ability to hold fair, respectful and well-informed conversations about pay, contribution and development.

1.4.2 Employee representatives and pay transparency

The Public Services Trade Unions Confederation of Slovenia explained that Slovenia's public sector employs approximately 200,000 people, a considerable number relative to the country's population. The sector operates under a unified national pay structure, and public-sector pay scales must be reported annually to Parliament. Although the unified system may initially appear to prevent gender pay gaps, inequalities can remain concealed within the overall structure. Trade unions have therefore been concerned about equal pay for some time. Until 1 January 2025, employers were not required to collect gender-disaggregated pay data, which limited the identification and assessment of such inequalities. The trade union welcomed the Directive, particularly the introduction of objective criteria and the requirement for employers to collect gender-disaggregated pay data and implement pay transparency effectively. It sees an important role for trade unions in monitoring collective agreements, supporting gender-neutral job evaluation and reviewing annual reports. They also welcomed the requirement to include salary information in job advertisements, as this will enable workers and job applicants to compare pay levels more easily. Priorities include effective legislation, a useful employer tool, training for workers' representatives and employers, regular evaluation, and the development of effective measures that maintain a clear focus on gender equality.

2. The situation in other participating countries

Austria has a high female employment rate, but also one of the largest unadjusted gender pay gaps in the EU, at 17.6% (Eurostat 2024). Women remain concentrated in a limited number of sectors and are disproportionately represented in part-time employment. Equal pay measures introduced in 2011, including mandatory salary information in job advertisements and income reports for larger employers, have not noticeably reduced the pay gap. Transposition of the EU Pay Transparency Directive would strengthen gender-neutral job evaluation, pay information rights, reporting obligations and enforcement mechanisms, including sanctions and a shift in the burden of proof. However, the transposition process has not yet been completed. Key challenges include the expertise and resources required for gender-neutral job evaluation, the potential administrative burden, particularly for SMEs, and concerns that the new requirements could disrupt Austria's established system of collective agreements.

Cyprus has a gender pay gap of 11.8% (Eurostat 2024) and is currently transposing the EU Pay Transparency Directive. The transposition process builds on an existing legal framework. In 2026, a draft law was adopted introducing a revised framework for pay transparency before employment and prohibiting employers from asking applicants about their pay history. It also strengthens employees' rights to pay information and requires gender-neutral pay structures and job evaluation criteria. Implementation is being supported through Thalia 2021–2027, a cohesion policy programme co-financed by the European Union. With strong support from employers, the government has introduced eValueJobs, a digital, gender-neutral job evaluation tool based on the principle of equal pay for work of equal value. An Equality Unit has also been established within the Department of Labour Relations to provide employers with practical guidance and assistance, including support in using eValueJobs.

Estonia has one of the largest gender pay gaps in the EU at 18.8% (Eurostat 2024). The gap is particularly pronounced among employees aged 25-44, with occupational and sectoral segregation, childbirth and care responsibilities among the factors that may contribute to differences in earnings. Estonia has only partially transposed the EU Pay Transparency Directive. Amendments to the Employment Contracts Act, in force since July 2026, require employers to provide pay or pay-range information before job interviews, prohibit questions about previous pay and protect employees' right to disclose their own pay. However, the legislation does not introduce the reporting obligations required by the Directive, and no further transposition legislation is currently being developed. Existing tools include Pay Mirror, which uses public registry data to help employers monitor gender pay gaps, and the wages and salaries application developed by Statistics Estonia and the Equality Commissioner.

Finland has an unadjusted gender pay gap of 16.3% (Eurostat 2024), reflecting occupational and sectoral segregation, differences in career progression, and the concentration of women and men in different areas of employment. The country is preparing to transpose the EU Pay Transparency Directive by amending the Act on

Equality between Women and Men, with the new provisions expected to enter into force on 1 January 2027. Implementation can build on existing mechanisms, including gender equality plans and pay surveys, the Incomes Register, data from Statistics Finland, guidance from the Equality Ombudsman, tripartite Equal Pay Programmes and collectively agreed pay systems. Key challenges include assessing work of equal value and integrating the new requirements into existing sectoral pay structures. Supporting measures include a 2026 report on job evaluation tools and a voluntary national job evaluation model developed by the Ministry of Social Affairs and Health.

Germany has a high women's employment rate, while the gender pay gap stood at 15.6% in 2024 (Eurostat). Contributing factors include occupational segregation, women's underrepresentation in senior positions and their high part-time employment rate. The 2017 Pay Transparency Act introduced information, review and reporting requirements, although evaluations indicate that its effects have been limited. Germany has not yet transposed the EU Pay Transparency Directive, and discussions are continuing on how to ensure effective implementation while limiting the administrative burden on employers. Existing tools such as Logib-D, eg-check.de, pair comparison and Compass-W support pay analysis and gender-neutral job evaluation. Further company-level engagement, stakeholder involvement, training and awareness-raising are needed for effective implementation, alongside broader measures to address structural labour-market inequalities.

Greece has a gender pay gap of 13.4% (2024 Eurostat), alongside a comparatively low women's employment rate and marked sectoral differences. Law 5316/2026 transposed the EU Pay Transparency Directive in July 2026, introducing gender-neutral pay structures, pre-employment salary transparency, access to pay information, reporting obligations and joint pay assessments. Implementation remains transitional, as technical specifications, job evaluation guidance and procedures for joint assessments are still being developed. Key challenges include ensuring coordination among monitoring authorities, managing compliance costs and extending support to micro-enterprises and SMEs, which account for a substantial share of the labour market but are not covered by reporting obligations. Greece can build on ERGANI, its digital employment-reporting system, and the FAIR PAY project, which provides employers and employees with training, guidance, checklists and a pay-gap calculator.

Hungary has a gender pay gap of 16.9% (2024 Eurostat), which has remained broadly unchanged since 2020. Contributing factors include occupational segregation, women's greater share of unpaid care work and their limited representation in senior positions. Although equal pay and equal treatment are regulated by law, salary information is often confidential, limiting the identification of pay discrimination. Hungary has not yet transposed the EU Pay Transparency Directive. Legislative preparations and stakeholder consultations are under way, indicating progress towards its implementation. Key needs include adequate institutional capacity, effective monitoring and sanctions, clear information for workers, and support for employers in meeting reporting and job-evaluation requirements. Existing civil society initiatives include training, guidance, a pay-gap

calculator and a municipal pilot in which ten municipalities published gender pay-gap data and developed job-classification systems.

Ireland's gender pay gap was estimated by Eurostat at 8.3% in 2024, with substantial variation across sectors. Occupational segregation, women's higher participation in part-time work and unequal caring responsibilities contribute to earnings differences. Ireland did not fully transpose the EU Pay Transparency Directive by the June 2026 deadline. While existing legislation already covers some elements of the Directive and requires employers with at least 50 employees to report gender pay gaps, further measures are needed on worker categories, gender-neutral job evaluation, joint pay assessments, information rights and enforcement. Existing initiatives include the official Gender Pay Gap Portal, the independent PayGap.ie database, the Code of Practice on Equal Pay and shared reporting services for public bodies. Key challenges include improving data coverage and validation, linking reporting to corrective action, and providing practical support to employers and workers.

Lithuania had a gender pay gap of 10% in 2024, below the EU average of 11.1%, although substantial sectoral differences persist. Legislation transposing the EU Pay Transparency Directive entered into force in June 2026, with key employer obligations phased in from 2027. A notable good practice is the centralised reporting model: employers submit pay, working-time and job-group data to the State Social Insurance Fund Board, which calculates standardised gender pay indicators, reducing employers' calculation burden and methodological inconsistencies. Lithuania can also build on mandatory salary disclosure in job advertisements, the publication of employer-level earnings data by sex, and guidance and seminars provided by the State Labour Inspectorate. The main challenge is defining categories of workers performing the same work or work of equal value. Further nationally adapted guidance and capacity-building are needed to support employers and workers' representatives.

The gender pay gap in **Malta** stood at 4.9% in 2024 (Eurostat), although substantial differences persist across sectors and age groups. The country completed the transposition of the EU Pay Transparency Directive in June 2026 through the Equal Pay (Transparency and Reporting) Regulations. Key implementation challenges include limited transition time, uncertainty about pay definitions and job categorisation, privacy concerns, and the resources needed to adapt HR and payroll systems. These challenges are particularly relevant given the predominance of micro-enterprises, which fall outside mandatory reporting requirements. Existing support includes the National Commission for the Promotion of Equality's (NCPE) voluntary Equal Pay Tool and Equality Mark certification, training and guidance, a dedicated pay-transparency portal, seminars organised by the Department for Industrial and Employment Relations, and a reporting tool under development.

Portugal has an unadjusted gender pay gap of 7% (2024 Eurostat) in overall earnings, with particularly pronounced gaps among highly qualified employees. Transposition of the EU Pay Transparency Directive is pending; a draft bill published in August 2026 would extend existing requirements on recruitment, pay information, reporting and joint pay assessments. Portugal can build on Law No. 60/2018, annual monitoring through the Gender Pay Gap Barometer, employer evaluation plans and

binding opinions on pay discrimination. Challenges include administrative and technical complexity, effective worker participation, and sufficient institutional capacity. Good practices comprise guidance and training on gender-neutral job evaluation, the Equal Pay Seal, integration of job evaluation into collective bargaining, and the ongoing Equal Pay Transparency project, which is developing a free digital tool for reporting and job evaluation.

Romania had one of the EU's lowest unadjusted gender pay gaps in 2024, at 3.7% (Eurostat), although larger gaps persist in some sectors and women face broader labour-market inequalities. Transposition of the Directive is ongoing, with draft legislation under parliamentary consideration as of September 2026. It would introduce recruitment transparency, employee information rights, gender pay-gap reporting, joint pay assessments and strengthened enforcement. Key challenges include defining work of equal value, developing reporting methodologies, protecting personal data and ensuring the preparedness of SMEs and public authorities. Existing practices include public-sector pay disclosure, increasing publication of salary ranges in job advertisements, employer training and guidance, and an automated system being developed by the National Agency for Equal Opportunities to collect and manage pay-transparency reports. However, practical support remains fragmented and a coordinated national framework is still needed.

Slovakia had an unadjusted gender pay gap of 15.7% in 2024 (Eurostat). Act No. 76/2026, in force since June 2026, transposed the EU Pay Transparency Directive. It strengthens pay-information and enforcement rights, requires gender-neutral remuneration structures and job evaluation, and introduces reporting obligations based on employer size. Key implementation challenges include the short transition period, the development of credible categories of work of equal value, data quality, confidentiality in small employee groups and limited capacity among smaller employers. Existing support includes a national Fair Remuneration information platform, a detailed job-evaluation methodology and an analytical spreadsheet tool. The IQualPay initiative provides additional support for job evaluation and pay analysis. Further needs include stable reporting specifications, simplified tools, training and technical assistance.

Spain had a gender pay gap of 7.3% in 2024 (Eurostat), with differences linked to occupational segregation, working-time patterns, unequal caring responsibilities and the undervaluation of female-dominated jobs. Spain has not yet completed transposition of the EU Pay Transparency Directive; a draft Royal Decree is being negotiated with social partners to incorporate outstanding requirements into the existing framework. Key challenges include avoiding duplication, integrating existing tools into the new reporting system, defining work of equal value and protecting confidentiality in small groups. Good practices include mandatory pay registers, pay audits within equality plans for companies with at least 50 employees, and gender-sensitive job evaluation. The free Pay Register Tool calculates pay differences by sex and job group, while the Job Evaluation Tool groups jobs of equal value using objective criteria. Both are complemented by Guidance for Conducting Gender-Sensitive Pay Audits, technical advice and training.

3. Discussions and conclusions

The discussions confirmed that the **transposition of the Pay Transparency Directive is not merely a legislative exercise**. Its effectiveness will depend on whether the legal requirements are translated into a coherent and workable framework that enables employers, workers and their representatives to understand pay structures, identify unjustified pay differences and take corrective action. Although national institutional settings and stages of transposition differ, participants identified broadly similar implementation challenges. These include the development of gender-neutral job evaluation and worker categorisation systems, the availability and quality of data, the design of reporting arrangements, and the need to provide practical support to the stakeholders responsible for applying the new requirements.

The PAY DAY project was considered particularly instructive because it combines job evaluation, the establishment of categories of workers and gender pay gap calculations within **one integrated approach**. Its transferability lies less in replicating the model unchanged than in applying its underlying principles to different national contexts. These include building on existing tools and administrative structures, avoiding unnecessary duplication of data collection, and integrating the different elements of pay transparency into a coherent system. The use of administrative data was seen as a promising way to reduce the burden on employers and improve data consistency, provided that responsibilities for accessing and processing the data are clearly defined. At the same time, administrative data alone cannot explain the causes of pay differences. Reliable reporting therefore needs to be accompanied by contextual information, appropriate indicators and guidance on how results should be interpreted.

Particular attention was given to **job evaluation and the establishment of categories of workers**. In many organisations, especially smaller enterprises, formal job structures are not yet sufficiently developed. Even where job evaluation systems exist, they may not fully reflect the gender-neutral criteria required by the Directive. Participants highlighted the risk that existing pay levels, labour market conditions or historically established assumptions about the value of different types of work could influence the evaluation process. Clear methodologies, concrete scoring criteria, practical examples and sector-specific guidance are consequently needed. **Training** should also help users recognise and avoid gender bias and apply evaluation criteria consistently, including in borderline cases. Effective, proportionate and user-friendly tools will be especially important for small and medium-sized enterprises, which may have limited human resources and technical capacity.

A further conclusion was that **reporting is only a starting point**. Employers need support not only to calculate pay gaps, but also to distinguish between explained and potentially unjustified differences, identify their underlying causes and determine appropriate follow-up measures. Workers, trade unions and employee representatives likewise require the capacity to interpret indicators, assess results across different categories of workers and engage meaningfully in subsequent processes. Monitoring arrangements should therefore examine more than formal

compliance or the submission of reports. They should also consider whether the tools are being used effectively, whether identified gaps lead to further analysis and whether corrective action is taken.

Broad stakeholder involvement emerged as a central condition for effective implementation. Public authorities, employers, workers, social partners, equality bodies, labour inspectorates, technical experts and other relevant actors should be involved from an early stage. Co-development can strengthen the technical quality and legitimacy of tools and guidance while creating a sense of shared ownership. However, collaboration does not arise automatically. It requires political will, clearly allocated responsibilities, sufficient resources and actors capable of convening and maintaining dialogue.

Continued peer exchange was regarded as particularly valuable, as it allows stakeholders to compare practical approaches, anticipate common difficulties and learn from solutions developed elsewhere.

Awareness raising and capacity building should accompany the transposition process from the outset rather than follow the adoption of legislation. Communication should explain the purpose and practical implications of pay transparency, correct misconceptions and demonstrate its added value. Participants noted that positive arguments may help broaden support, including the contribution of fair and transparent pay structures to employee trust, talent attraction and retention, and an employer's overall organisational credibility. Business representatives and other trusted intermediaries may act as credible promoters. Nevertheless, communication about organisational benefits should not obscure the Directive's primary objective: advancing equal pay and gender equality.

The discussions also underlined that technical and legislative measures alone cannot address all the **structural causes of the gender pay gap**. Pay inequalities are connected to gender norms, occupational and sectoral segregation, the unequal distribution of paid and unpaid work, and wider employment conditions. The Directive should therefore be seen within a broader policy framework that includes work-life balance, working conditions and measures addressing labour market inequalities. Maintaining this broader perspective can help ensure that implementation does not become a narrow reporting exercise.

Overall, the seminar highlighted the **need to combine clear legislation with reliable data, integrated and accessible tools, practical guidance, training, monitoring and sustained social dialogue**. The available approaches provide a valuable basis for mutual learning, but their transfer requires adaptation to national institutional, legal and labour-market contexts. Throughout this process, the substantive objective should remain visible: not transparency for its own sake, but the identification and removal of unjustified pay inequalities and measurable progress towards gender equality.