
Pay Transparency – Collection and Data Analysis

on the Gender Pay Gap

Practical Guide for Employers and Businesses



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1. Purpose and Scope of the Guide

This Guide aims to provide employers with a comprehensive, practical and policy-aligned framework on pay transparency, in accordance with Directive (EU) 2023/970 on strengthening the application of the principle of equal pay for equal work or work of equal value between women and men. It offers practical guidance, methodologies and tools for the collection, analysis and reporting of pay-related data, enabling employers to measure the gender pay gap, understand its underlying causes and implement targeted corrective actions, while ensuring transparency, accountability and compliance with applicable EU and national legislation.

The Guide takes into account the size of the enterprise and the principle of proportionality introduced by the Directive. It is designed to be adaptable and usable by micro, small and medium-sized enterprises (SMEs), as well as by larger organisations, allowing for flexibility in the selection and application of tools depending on organisational capacity and resources.

Its objective is to support organisations, irrespective of size or sector, in understanding the technical, organisational and cultural dimensions of pay transparency and in translating analytical findings into concrete and measurable organisational change. The Guide goes beyond the mere presentation of calculation methods and seeks to facilitate evidence-based decision-making and the development of targeted action plans for the reduction of gender-based pay disparities.

1.1 Enterprise Categorisation

Enterprise category	Number of employees	Pay gap reporting obligation
Very small enterprises	1–9	No obligation (voluntary reporting)
Micro- enterprises	10–49	No mandatory obligation
Medium-sized enterprises	50–99	No mandatory obligation
Medium-sized enterprises	100–249	Mandatory reporting



Large enterprises

250+

Mandatory reporting

The overwhelming majority of Greek businesses are micro and small enterprises (employing up to 50 employees) and therefore are not subject to the statutory obligation to submit detailed pay data (disaggregated by gender).

However, just like medium-sized and large companies, they are legally required to implement pay transparency practices and measures—both at the recruitment stage and throughout employment, across all levels of internal operations—and to apply job classification and job evaluation systems based on objective, gender-neutral criteria, so that they can compare roles and ensure that work of equal value receives equal pay.

1.2 Target Audience

This Guide is primarily addressed to:

- Employers and business owners, particularly in small and medium-sized enterprises
- Company executives and senior management
- Human Resources professionals
- Payroll and accounting staff

The Guide aims to provide support to Greek businesses, with an emphasis on those that do not have the necessary resources to:

- understand the concept of pay transparency,
- identify and address unjustified gender pay differences, and
- adapt to the current and forthcoming European and national regulatory framework.

It is primarily addressed to:



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- employers/business owners of small and medium-sized enterprises (SMEs),
- company executives and managers,
- human resources (HR) staff, and
- accounting/payroll staff.

The analysis and management of pay differences between men and women has multiple technical dimensions; however, it is first and foremost a matter of good governance, transparency, and the documentation of internal processes—i.e., a matter of corporate culture and the overall wellbeing of a business.

2 Identifying the needs of Greek businesses

In the new reality shaped by the incorporation of Directive (EU) 2023/970 on pay transparency, Greek businesses are called upon to adapt to the requirements it introduces—while also understanding the practical implications for their day-to-day operations, as well as the overall benefits of applying the principle of equal pay for the same work or work of equal value, by promoting pay fairness for their workforce, women and men alike.

2.1 What is the picture of Greek businesses?

In the infographic below, titled “**Business Demography, 2023**” by ELSTAT, a concise yet comprehensive snapshot of business activity in Greece for the year 2023 is presented (Hellenic Statistical Authority, publication date: 31 October 2025).



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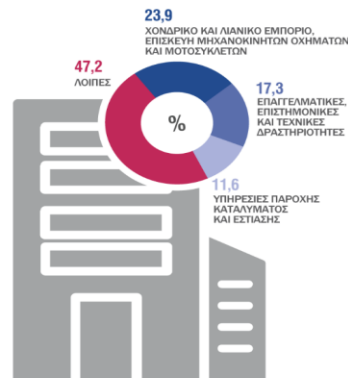
ΔΗΜΟΓΡΑΦΙΑ ΕΠΙΧΕΙΡΗΣΕΩΝ, 2023



ΠΛΗΘΟΣ ΕΝΕΡΓΩΝ ΕΠΙΧΕΙΡΗΣΕΩΝ

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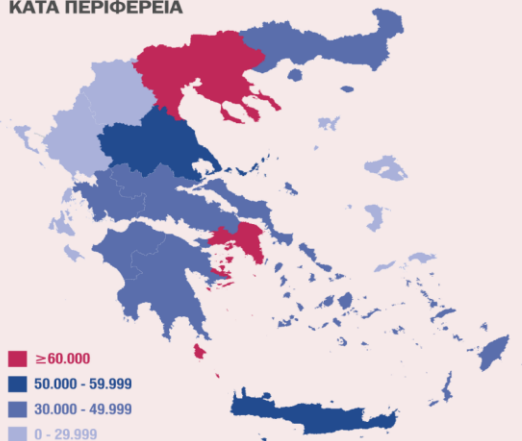


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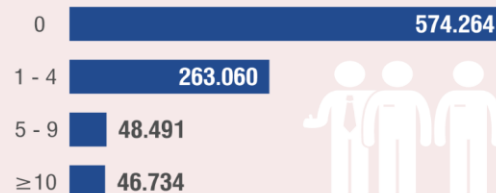


ΕΝΕΡΓΕΣ ΕΠΙΧΕΙΡΗΣΕΙΣ

ΚΑΤΑ ΠΕΡΙΦΕΡΕΙΑ



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ΚΑΤΑ ΚΑΤΗΓΟΡΙΑ ΝΟΜΙΚΗΣ ΜΟΡΦΗΣ



Πηγή: Ελληνική Στατιστική Αρχή / 31 Οκτωβρίου 2025

#GreekDataMatter

Based on the data presented by the Hellenic Statistical Authority, the number of active enterprises in Greece (year 2023) amounts to 932,549. A positive entrepreneurship balance is observed, with business



start-ups significantly outnumbering closures. This indicates strong entrepreneurial dynamism and highlights the need to support Greek enterprises at all levels so that they can continue to be a critical driver of the country's economic growth.

Overall, high-growth enterprises total 7,995, while newly established high-growth enterprises reach 875. These businesses act as “engines” of innovation and employment, pointing to a relatively small yet dynamic segment of the Greek economy.

As regards geographic distribution, it is evident that entrepreneurship is concentrated in major urban areas: Attica accounts for the vast majority of enterprises, while Central Macedonia constitutes the second most important entrepreneurial hub.

Of particular interest is the distribution of enterprises by legal form:

- **Sole proprietorships:** 697,484 (74.8%)
- **Capital companies (S.A., Ltd, P.C.):** 100,844 (10.8%)
- **Partnerships (general and limited partnerships):** 134,221 (14.4%)

The overwhelming majority of enterprises are sole proprietorships, which shows that they form the backbone of Greek entrepreneurship. This finding is linked both to the ease of establishment and to the small scale of activities. At the same time, it is connected to employment patterns—as shown below—and to the overall potential for growth and internationalisation.

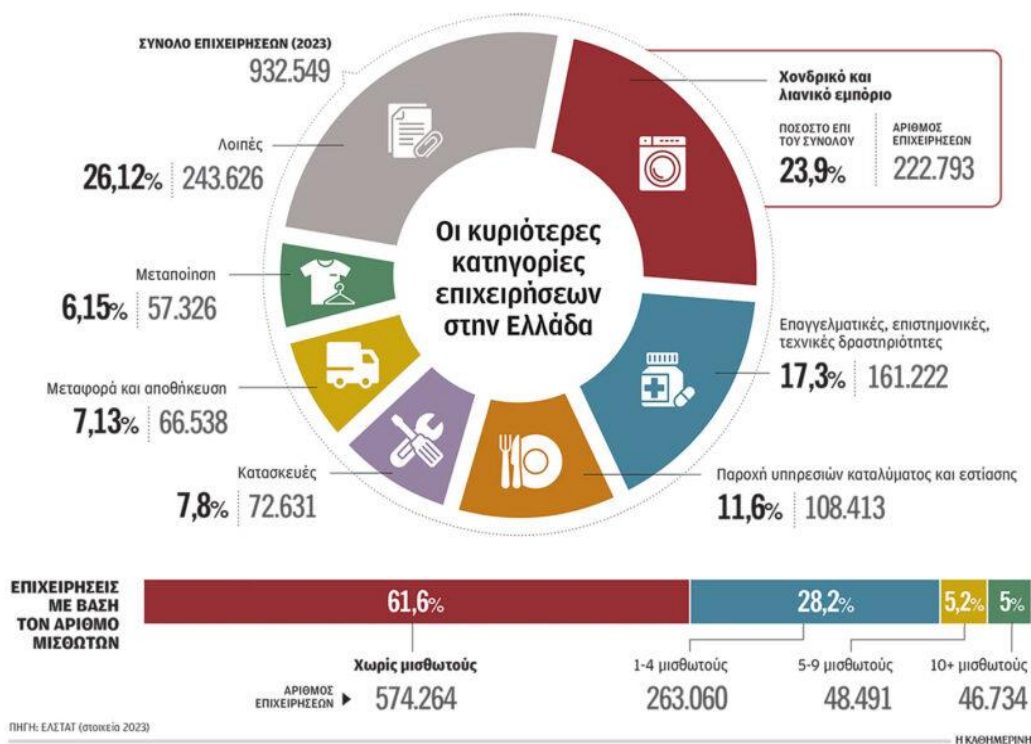
The distribution of active enterprises by sector of economic activity also highlights key features of Greek entrepreneurship.

Based on **ELSTAT** data, **wholesale and retail trade; repair of motor vehicles and motorcycles** accounts for **23.9%**, **professional, scientific and technical activities** for **17.3%**, **accommodation and food service activities** for **11.6%**, while **other activities** amount to **47.2%**.

The trade sector remains dominant in the Greek economy, followed by tourism and professional services.



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Source: ["Kathimerini"](#) (2.11.2025)

Overall, Greek businesses employ 3,488,231 people, a figure that illustrates the overall impact of businesses on employment, considering that in Q2 2025 the total number of employed persons in Greece amounted to approximately 4,386,832 (employees in both the public and private sectors), according to ELSTAT's Labour Force Survey ([statistics.gr](#)).

More specifically, it is observed that businesses with no employees (predominantly sole proprietorships) account for 61.6% of the total. They are followed by businesses employing 1 to 9 employees at 33.4%, while businesses with more than 10 employees make up only 5%.



Therefore, the vast majority of Greek businesses are very small or sole proprietorships, a longstanding characteristic of the Greek economy, which has historically relied on small and medium-sized enterprises (SMEs).

Taking these data into account, within the framework set by Directive (EU) 2023/970 regarding the obligation to submit information on the gender pay gap, it follows that this requirement applies to a comparatively small number of businesses in Greece. There are no publicly available published data on the number of businesses employing 100+ people; this would require combined processing of data from ELSTAT and possibly from social insurance registries. Approximately, however, it is estimated that this concerns around 2,000 businesses.

2.2 What are the main challenges and needs of Greek businesses?

Small and medium-sized enterprises (SMEs), which constitute the main backbone of entrepreneurship in Greece, face very significant challenges, as indicated by the available data, due to their size and operating characteristics. However, they also demonstrate a high degree of flexibility, which—when coupled with appropriate support—allows them to adapt more rapidly to modern requirements.

Based on a brief review of survey research and studies, the key challenges currently faced by Greek SMEs stem from structural problems as well as contemporary pressures: limited access to finance; high operating costs and high taxation; energy costs; limited outward orientation/internationalisation; lagging performance in digital transformation and innovation; and cybersecurity issues.

Two specific dimensions are of particular importance in the present context:

a) **Administrative/regulatory burdens:** the strain on SMEs arising from the multitude of legislative, regulatory, and administrative obligations has led to high compliance costs. This negatively affects their competitiveness, investment capacity, and sustainability, as highlighted in a study by [IME GSEVEE](#).

b) **Human capital:** difficulties are observed in accessing skills (primarily digital skills) and in finding specialised and suitable (senior) staff, which constrains productivity and negatively affects growth. At the same time, additional issues arise—especially for small and micro-enterprises—regarding the attraction



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and management of human resources, as well as the retention and training of existing staff through evaluation and motivation mechanisms¹.

Most Greek businesses, due to their very small size, are not required to submit data on the gender pay gap.

The analysis and classification of job positions using gender-neutral criteria in the commerce and tourism sectors appears to be particularly important for achieving pay transparency in the Greek labour market.

SMEs in Greece are being called upon to address the challenge of pay transparency alongside issues of attracting suitable human capital,

¹ <https://2act.gr/mikromesaies-epicheiriseis-mme-oi-druseis-synechoys-veltiosis-einai-i-apantisi-stis-prokliseis/>
<https://moneyview.gr/giati-oi-mikromesaies-epicheiriseis-den-megalonoy-n-oi-pagides-tis-stasimotitas/>

3. Understanding Pay Transparency

In order to ensure effective alignment with the principles and obligations introduced by Directive (EU) 2023/970, it is essential that all relevant stakeholders develop a shared and comprehensive understanding of the concept of pay transparency and its scope of application within organisations.

In the table that follows, the key concepts associated with the term “pay transparency” are presented. These also constitute concepts/tools for the stage of practical implementation and adaptation to the requirements set out in Directive (EU) 2023/970.

Term	Definition
Remuneration	The ordinary basic or minimum wage or salary and any other consideration, whether in cash or in kind, which the worker receives directly or indirectly, in respect of employment, from the employer.
Pay level	Gross annual remuneration and the corresponding gross hourly remuneration.
Median pay level	The pay level at which half of an employer’s employees are paid more and half are paid less
Equal pay	Equal remuneration for the same work or for work of equal value, irrespective of gender.
Pay equity	Equal pay for different jobs where those jobs are assessed as being of equal value based on objective criteria (same skills, responsibility, effort, working conditions are required).

Gender pay gap The difference in average pay levels between female and male workers, expressed as a percentage of average male pay

Pay gap by level / grade Difference in pay between groups at the same level of hierarchy or pay scale, even if they do not hold exactly the same role

Gender balance How men and women are distributed across different levels, departments and roles (especially in positions of responsibility/management roles).

Worker category A group of workers performing the same work or work of equal value, grouped using objective and gender-neutral criteria by the employers and, on a case-by-case basis, in cooperation with workers representatives pursuant to national laws and/or practice.

Work of equal value Work that is determined to be of equal value on the basis of impartial and objective, gender-neutral criteria.

Objectively defined, gender-neutral criteria Criteria for determining a job that are not based, directly or indirectly, on the gender of employees. They include **skills, effort, responsibility, and working conditions** and, where appropriate, any other factor deemed relevant to the specific job or position. They are applied in an objective, gender-neutral manner, excluding any direct or indirect discrimination on grounds of gender.

Direct discrimination A situation in which a person is treated less favourably on grounds of sex than another person in a comparable situation.

Indirect discrimination A situation in which an apparently neutral provision, criterion or practice puts persons of one sex at a particular disadvantage, unless objectively justified by a legitimate aim



and the means of achieving that aim are appropriate and necessary.

Intersectional discrimination

Discrimination on the grounds of gender in combination with one or more other grounds of discrimination, such as ethnic origin, age, religion, or sexual orientation

3.1 What is Pay Transparency?

Pay transparency contributes to strengthening the application of the principle of equal pay between women and men for the same work or work of equal value. Its primary objective is to ensure that pay decisions are taken in a fair, objective and gender-neutral manner, free from conscious or unconscious bias.

As a practice, pay transparency refers to the systematic recording, measurement and communication of pay-related data within an organisation, with the aim of ensuring equality and reducing pay inequalities, in particular the gender pay gap.

Under Directive (EU) 2023/970, pay transparency constitutes a legal obligation for employers of a certain size and includes requirements such as the maintenance of pay registers, the structured analysis of pay data by gender and worker category, and the obligation to provide justification where unjustified pay differences exceed established thresholds.

It includes requirements and practices such as:

- **Establishing a pay register** by companies for the entire workforce (including directors and senior management), with the aim of ensuring transparency in how pay is determined internally within the company.



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- **Documented collection of data**, both detailed and aggregated (by occupational groups/categories, level, position, gender), so that it is possible to identify pay gaps and potential discrimination between women and men in remuneration.
- **An obligation to provide justification** where the difference in the average level of pay between female and male employees is **at least 5%** in any employee category.

Transparency Practices

Publishing pay bands in job advertisements and internal role profiles: a practice that reduces bias and reliance on negotiation or an applicant's previous salary.

Disclosing results (sharing outcomes with staff or publicly, e.g., on the website or in the organisation's annual report): a commitment to fairness and transparency, which helps build trust.

3.2 Why Pay Transparency Matters



Pay transparency is extremely important as it enables organisations of both private and public sectors and society at large to identify, understand and address gender-based pay inequalities, generating multiple benefits for workers and employers. It supports legal compliance, fosters trust, improves organisational culture and contributes to more informed and strategic human resource management.

1. Identifying and addressing inequality

The primary purpose of pay transparency is to tackle inequality:

- Analysing the gender pay gap—which requires transparency—is the first critical step towards understanding and reducing pay disparities. Transparency enables comparisons across different levels of the organisation and highlights gaps and inconsistencies in the data.
- Process transparency, such as publishing pay scales, helps eliminate bias.
- **Legal compliance and justification:** Maintaining a “pay register” ensures transparency in how remuneration is determined.

2. Benefits for employees and organisational culture

Pay transparency directly improves the working environment and trust:

- **Building trust:** Sharing gender pay gap results (internally or publicly) demonstrates the organisation’s commitment to fairness and transparency, helping build trust with employees and the wider community.
- **Protecting rights:** When employees—especially women—feel safe and well-informed about their rights, they are more likely to stay, progress, and access promotion opportunities, contributing to a reduction in the gender pay gap.

3. Benefits for businesses

Transparency is also a strategic move that strengthens the organisation:

- **Attracting talent:** Workplaces that are inclusive and fair attract highly skilled people. Transparency signals that an organisation values diversity and fairness.
- **Employee retention:** Fair workplaces improve staff retention.
- **Evidence-based decision-making:** Understanding the gender pay gap enables businesses to make informed decisions about strategies that work to their benefit.
- **Boosting innovation:** A diverse team—supported by a fair and transparent workplace—leads to new ideas and better problem-solving.



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? What is the gender pay gap?

The **Gender Pay Gap (GPG)** is defined as the difference in earnings between male and female employees within an organisation, a business, a sector, or at national level. It is expressed as a percentage of men's total pay.

The gender pay gap is considered an important indicator of overall gender equality within an organisation.

? What are the main causes of the gender pay gap?

The pay gap between men and women is driven by a range of complex factors, including:

- **Role imbalance:** a higher concentration of men in better-paid leadership positions (senior roles).
- **Occupational segregation (vertical/horizontal):** sectors and job roles where women are overrepresented (e.g., education, health, social care) tend to offer lower pay.
- **Career interruption:** women more frequently than men interrupt their careers to take on caregiving responsibilities.
- **Part-time work:** women work part-time at higher rates than men.

However, the largest share of the gender pay gap (around **80%**) is attributed to factors that are difficult to measure, such as conscious and unconscious bias in hiring and pay decisions, as well as differences in the choices and behaviours of men and women.

For the reasons above, fully understanding the pay gap requires multiple levels of analysis and measurement, such as, for example:

? Overall / total gender pay gap

The overall difference in pay between men and women within the organisation



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? Same-Work Pay Gap

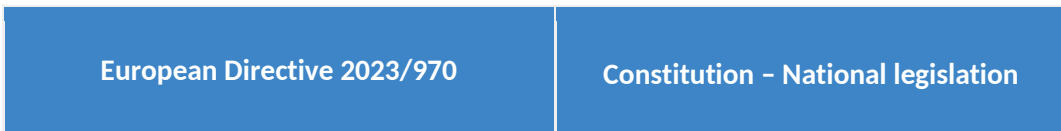
The difference in pay between individuals who perform the same work or substantially the same work. This relates to the concept of **Equal Pay**, i.e., the same pay for the same work, regardless of gender.

? Level-by Level Pay Gap

The difference in pay between groups that are positioned at the same job level or within the same pay structure, even if their roles are not exactly the same.

? Why am I required, as an employer, to apply pay transparency?

An employer’s obligation to apply the principle of pay transparency stems from the European and national legal framework, which aims to eliminate pay inequalities between men and women and to strengthen equality in the workplace.



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<p>Adopted in 2023, and Member States are required to transpose it into their national law by June 2026.</p> <p>It establishes every worker’s right to know the pay-setting criteria and to have access to comparable data for workers in a role of equal value.</p> <p>It imposes on employers transparency obligations before and during employment, as well as reporting on the gender pay gap.</p> <p>It requires employers to publish annual data on the gender pay gap and to cooperate with the competent authorities and labour inspectorates to verify compliance</p>	<p>Article 4 of the Greek Constitution enshrines gender equality.</p> <p>Law 3896/2010 and subsequent provisions (e.g., Law 4808/2021 on Labour Protection) incorporate the European principle of “equal pay for equal work.”</p> <p>The employer is required to prove that there is no discrimination on grounds of sex—direct or indirect—in remuneration</p>
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Which organisations are covered by the obligation to submit information?

The obligation to submit information on the gender pay gap between female and male employees depends on the size of the company or organisation, based on the number of employees it employs.

Companies with **fewer than 100 employees** are **not required** to formally submit official information on pay and the gender pay gap to the designated public authority. However, they **may choose** to provide this information **on a voluntary basis**.

Companies with **100 or more employees** are **required** to submit information at set intervals and depending on their size



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4. - Implementing Pay Transparency in Five Steps

STEP		DESCRIPTION
1	Data collection and calculation of the gender pay gap	Collect data on remuneration and gender. Use the guidelines and tools for accurate calculation.
2	Analysis and interpretation of the results	Analyse the data – examine what the results indicate for your company. Use the findings to design intervention actions
3	Corrective actions and targeted interventions	Start with small, actionable interventions that can have an immediate positive impact. Develop a detailed action plan to reduce the pay gap. Each step promotes transparency and fairness and progressively reduces the gender pay gap
4	Use of templates and tools	Use the available templates, tools, and examples to tailor the processes and actions to your own business.

		Use the available templates, tools, and examples to tailor the processes and actions to your own business.
5	Implementation, monitoring and evaluation	Monitor the data regularly, gather feedback from the team, and make adjustments towards achieving equality.

Step 1

Data collection and calculation of the gender pay gap

Calculating the gender pay gap between women and men is an important first step. It is easier than you might think and, once you do it, it is straightforward to update every year. By doing this regularly, you can monitor progress and understand how changes in your workforce affect your results. This section guides you to understand the type of data generally required—and specifically in relation to the requirements of Directive (EU) 2023/970—how to collect the right information, how to calculate the gap, and how to interpret what it means for your business.

All businesses, regardless of their size or sector, benefit from measuring the gender pay gap. Measuring and reporting the gender pay gap enables you to evaluate your pay practices, identify gaps, and address inequalities. This can help create a fair, inclusive workplace, increase productivity, improve employee satisfaction and retention, and promote a positive public image for your company in today's corporate environment.

To calculate and understand pay differentials between women and men in your enterprise, you need accurate and reliable data on workers' remuneration, as well as basic demographic data. Analysis should be carried out annually in order to monitor progress and identify new gaps.



Collecting remuneration data by sex is a prerequisite for implementing the principle of pay transparency regardless of the size of the enterprise. However, Directive (EU) 2023/970 provides for different obligations depending on the size of the enterprise.

Workplace equality data provide the foundation for understanding, diagnosing, and addressing inequalities—including the gender pay gap—within a company or, more broadly, an organisation. The use of data is recommended to help prioritise efforts towards transparency and equality, as employers should rely on high-quality data to understand the factors driving inequalities so they can target their actions for the most effective outcomes.



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Preparation

Which categories of data need to be collected?

<p>Size of the enterprise</p>	<p>⇒ If your enterprise has fewer than 10 workers, it is difficult to calculate a gender pay gap; results will not be sufficiently reliable.</p> <p>⇒ If you employ 10 or more workers in each sex group, you can calculate the pay gap and present results without enabling the identification of individual workers.</p> <p>⇒ Enterprises employing more than 100 workers have an obligation to collect and submit information on the gender pay gap to the authority designated as competent under Directive (EU) 2023/970.</p>
<p>Number / categories of workers</p>	<p>Include all workers (under an employment contract or employment relationship, as defined by law and collective agreements), such as:</p> <ul style="list-style-type: none"> ● Full-time workers ● Part-time workers ● Workers under fixed-term contracts ● Persons working under a contract or employment relationship via a temporary work agency ● Workers in managerial positions ● Workers under a services-provision arrangement (self-employed/fee-based arrangements, where applicable) ● Trainees and apprentice
<p>Sex / gender breakdown</p>	<ul style="list-style-type: none"> ● Sex-disaggregated data for all remuneration elements ● Percentage of workers receiving supplementary and/or variable pay elements

	<ul style="list-style-type: none"> Percentage of workers by category/grade/level of post
Job category / level of post	<p>“Job category”: a group of employees who perform similar work or work of equal value. They have been grouped based on objective, impartial, and gender-neutral criteria.</p> <p>→ created at the level of the company or organisational unit → or arising from applicable collective labour agreements</p> <p>For example: manual workers, administrative staff, skilled tradespeople/craftspeople, managerial/executive staff.</p> <p>Position/Hierarchy level: Entry-level/Mid-level/Senior</p> <p>Where a pay audit is required, the remuneration register should also show mean and median pay levels for groupings of jobs of equal value, even if they fall under different occupational categories.</p>
Working time	<p>Weekly working hours or total annual hours</p>
Total annual remuneration	<p>Total annual remuneration should cover the basic salary / minimum wage / daily wage, plus supplementary and variable elements. In the final pay-gap calculation, not only the basic pay but all relevant elements must be included.</p> <p>Supplementary pay elements may include:</p> <ul style="list-style-type: none"> Position/responsibility allowances Marriage/children allowances Hazard allowances Maternity leave-related allowance Sickness allowance Benefits under occupational pension schemes Benefits in kind (e.g. company car, supermarket vouchers)

	<p>Variable pay elements may include:</p> <ul style="list-style-type: none"> • Performance bonuses • Commissions • Overtime payments (including night shifts) • Profit sharing • Any other form of monetary compensation <p>In the final calculation of the gender pay gap, all of the above components are taken into account in addition to the basic/main salary.</p>
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<p>Pay quartiles</p>	<p>Pay quartiles describe the distribution of remuneration across the workforce, typically by dividing workers into four equally sized groups ordered by pay. They are useful for identifying whether women or men are over-represented in higher-paid segments of the distribution.</p> <table border="0"> <tr> <td>1st</td> <td>quartile</td> <td>=</td> <td>below</td> <td>25%</td> <td>(lowest</td> <td>pay)</td> </tr> <tr> <td>2nd</td> <td></td> <td></td> <td>quartile</td> <td>=</td> <td></td> <td>25-50%</td> </tr> <tr> <td>3rd</td> <td></td> <td></td> <td>quartile</td> <td>=</td> <td></td> <td>50-75%</td> </tr> <tr> <td colspan="7">4th quartile = top 25% / above 75% (highest pay)</td> </tr> </table>	1st	quartile	=	below	25%	(lowest	pay)	2nd			quartile	=		25-50%	3rd			quartile	=		50-75%	4th quartile = top 25% / above 75% (highest pay)						
1st	quartile	=	below	25%	(lowest	pay)																							
2nd			quartile	=		25-50%																							
3rd			quartile	=		50-75%																							
4th quartile = top 25% / above 75% (highest pay)																													

How is the gender pay gap calculated?

The gender pay gap is calculated as the difference between men’s and women’s average pay, expressed as a percentage of men’s average pay

Positive percentage → men are paid more

Negative percentage → women are paid more

Gaps from -5% to +5% are considered neutral

<p>(Unadjusted) Gender pay gap (%) =</p>	<p>(Average pay of men - Average pay of women) / Average pay of men × 100</p>
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Example	Type of pay component	Average salary (men)	Average salary (women)	Gap
	Base salary	€2,000	€1,800	10%
	Supplementary pay	€400	€250	37.5%
	Variable pay	€600	€300	50%
	<p style="text-align: center;">Total pay gap = $\frac{3000-2350}{3000} * 100 = 21,7\%$</p> <p><i>The breakdown analysis shows that the most significant problem is concentrated in the variable components."</i></p>			
Adjusted gender pay gap	<p>It is calculated after removing the differences explained by job- and employee-related characteristics. It reflects the "unexplained" component, i.e., potential indirect or direct discrimination.</p>			
Gender pay gap in additional or variable remuneration elements	<p>The difference (on average) between women and men is not in base pay, but in the additional, non-fixed parts of remuneration.</p> <p>It can be measured as:</p> <ul style="list-style-type: none"> ● Difference in the average amount of variable/supplementary pay received by men vs women, and/or ● Difference in the likelihood of receiving it (e.g., what percentage of men/women receive a bonus), and/or ● Difference as a share of total pay (i.e., how much variable pay "weighs" in the overall package for each gender). <p>Example (within a company):</p> <ul style="list-style-type: none"> ● the average base salary is almost the same, 			

Overall median pay gap

- but the **average bonus** is €1,200 for men and €800 for women,

then there is a **€400 gap in variable pay components**, which can create a substantial difference in annual total income.

It is calculated as the percentage difference between the median pay of men and the median pay of women, within a given period and population (e.g., all full-time/part-time employees, measured per hour or per month—but the unit must be the same for both genders).

1. **Calculate each person's hourly pay:**
 - total annual earnings / total annual working hours
2. **Split people into groups:**
 - men, women
3. **For each group, sort the hourly pay rates from lowest to highest**

Suppose you have the following hourly wages:

Men (10 **people**):
12, 13, 13, 14, 15, 15, 16, 18, 20, 25

Median: average of the 5th and 6th values = $(15 + 15)/2 = 15$

Women (10 **people**):
10, 11, 12, 12, 13, 13, 14, 15, 16, 18

Median: average of the 5th and 6th values = $(13 + 13)/2 = 13$

$$\frac{15 - 13}{15} \times 100 = \frac{2}{15} \times 100 = 13.333... \% \approx 13.3\%$$

So, the **overall median pay gap** = **13.3%** (women have a median hourly wage that is 13.3% lower than men's).

You can perform corresponding calculations:

- **by department** (e.g., sales, administration),
- **by job level**,
- **only for full-time employees**,
- **only for part-time employees**, etc.

<p>Median gender pay gap in supplementary or variable pay components</p>	<p>The difference in pay between men and women after taking into account pay elements that are not based on fixed earnings, such as allowances, overtime pay, productivity-related pay, bonuses, etc. (i.e., the difference after removing all components that are not directly related to the basic salary).</p> <p>If there is a significant difference between the gender pay gap and the gap in supplementary/variable pay components, this indicates that women receive fewer additional payments than men, even when they work in roles with similar working hours and qualifications.</p>
<p>Gender pay gap by employee category, broken down by standard base salary and supplementary or variable pay components.</p>	<p>It describes:</p> <ul style="list-style-type: none"> • How much less women are paid than men in each job category (e.g., senior management, technicians, office staff, etc.). • How much of this difference is due to base salary. • How much is due to supplementary/variable pay (bonuses, commissions, overtime, etc.). • And how these two types of pay contribute overall to the total gender pay gap.
<p>Median vs mean gender pay gap</p>	<p>The best approach is to use both, because they provide different perspectives and address different questions.</p> <p>Mean gender pay gap: useful when you are interested in:</p> <ul style="list-style-type: none"> • the overall wage ‘mass’ and the role of the top end of the distribution (e.g., senior positions), • the overall impact on total payroll expenditure. <p>Median gender pay gap: useful when:</p> <ul style="list-style-type: none"> • you want to describe the central tendency and the experience of the ‘average’ employee in the everyday sense, • there is substantial inequality in the wage distribution.

Examples of an analysis of the gender pay gap by employee category and by type of remuneration (base salary, supplementary/variable pay components)

<p>Additional or Variable Remuneration Elements</p>	<p>1 Bonuses / Performance Incentives</p> <ul style="list-style-type: none"> ● Link to targets/performance ● Often correspond to higher pay for men in certain roles <p>2. Commissions / Sales</p> <ul style="list-style-type: none"> ● In sectors such as sales, men may receive higher commission rates <p>3. Overtime</p> <ul style="list-style-type: none"> ● Greater use of overtime by men, or unequal access to overtime opportunities <p>4. Additional benefits / Perks</p> <ul style="list-style-type: none"> ● Shares/stock options, insurance packages, travel/commuting or housing allowances <p>6. Productivity bonus or profit-sharing</p>
<p>Gap in base salary</p>	<p>Average basic salary (men): €1,500</p> <p>Average basic salary (women): €1,350</p> $\frac{1500 - 1350}{1500} \times 100 = 10\%$
<p>Gap in supplementary and variable data</p>	<p>They depend on:</p> <ul style="list-style-type: none"> ● the type of work, ● access to any additional remuneration (bonuses/commissions), ● overtime hours, <p>The gap here is often larger or different from the base pay..</p>

Example:

Average variable pay (men) = €500

Average variable pay (women) = €300

$$\frac{500 - 300}{500} \times 100 = 40\%$$

This suggests that while base pay may vary less, variable compensation can amplify the overall gender pay gap.

What does this mean in practice?

Total gap = base salary + variable pay

- It is often larger than the gap in base salary alone.

Differences by group

- In occupations with high mobility and bonuses (e.g., sales), the gap is larger.
- In occupations with stable, collectively agreed pay (e.g., the public sector), it may be smaller.

Drivers

- Discrimination in promotions and career development opportunities
- Different patterns in working hours
- Differences in access to variable pay components

Based on Directive (EU) 2023/970, companies employing more than 100 employees are required to submit data on both the **average** and the **median** pay gap, in line with all of the above.

Is there an obligation to submit and/or disclose information related to the gender pay gap?

Under Directive (EU) 2023/970, companies are required to communicate the above information to the authority responsible for collecting and publishing such data.

Employers may publish information on the gender pay gap on the company's website or disclose it through any other means they choose.

Employees, employees' representatives, and the competent institutional authorities have the right to request additional clarifications and details from employers regarding the data provided, including explanations for any pay differences between women and men.

The European Directive also identifies other "intersectional" forms of discrimination (discrimination on grounds of sex combined with any other ground or grounds of discrimination, e.g. racial or ethnic origin, religion, disability, age, or sexual orientation).

However, it does not introduce additional obligations for the collection and provision of relevant data.

? For medium-sized and large enterprises that are subject to a data submission obligation, the main categories of data collected and analysed are:

Gender	Representation	Data:
These relate to the representation of women across different occupational groups/categories and hierarchical levels.		

Gender	Pay	Gap	Data:
These identify differences in remuneration between the two groups (men/women). Such data must be analysed across different types of pay, for example:			

- **Hourly pay gap:** The difference in the mean or median hourly pay.
- **Bonus gap:** The difference in mean and median bonus pay, as well as the proportion of employees who received a bonus.
- **Overtime pay gap:** The difference in mean and median overtime pay, as well as in the mean and median annual number of overtime hours worked.

Each enterprise, depending on the types of additional and/or variable remuneration it provides to its employees, should collect the corresponding data on pay gaps.

Requirements - Data Format

↳ **Gender-disaggregated analysis:** All data relating to salaries, allowances, occupational classification, promotions, and training must be analysed by gender. This enables a quantitative indication of inequalities.

↳ **Completeness and transparency:** The pay register must include the mean and median values of salaries, salary supplements, and non-wage benefits for the entire workforce (including senior management), broken down by gender, occupational category, and jobs of equal value. Transparency aims to identify any direct or indirect discrimination.

Keep in mind

? **Median:** the middle value of remuneration (robust to outliers). It is useful for understanding the pay experience of the ‘typical’ worker.



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☒ **Mean:** useful for estimating overall pay expenditure and identifying whether higher remuneration is concentrated in one sex group (e.g. more men in the highest-paid posts).

☒ **Total remuneration:** analysis should be based on total remuneration (basic pay plus fixed and variable payments, bonuses, overtime, etc.).

☒ **Comparability:** for part-time workers or workers who did not work the full reference year, remuneration should be normalised:

☒ Convert pay to full-time equivalent (FTE). Example: if a worker works 80% of full-time hours, multiply remuneration by 1.25 to obtain the FTE equivalent.

☒ Adjust remuneration to cover the full reference period (typically the calendar year), especially for workers who joined/left during the year or were on suspension/leave (e.g. parental leave).



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Step 2

Analysis and interpretation of results

Calculating the gender pay gap reveals a percentage. This figure is useful, but it is only the beginning. What matters most is understanding what lies behind it. Please note that, according to analyses at both international and European level, the largest share of the gender pay gap is attributed to “unexplained” factors such as conscious and unconscious bias.

The analysis of data collected for pay transparency is the first critical step to understand where you stand and to identify the factors that create the gap. By identifying these factors, you can take targeted measures to address them and reduce the gap.

The results of measuring the gender pay gap will be expressed as a percentage:

Positive → gap in favour of men

Negative → gap in favour of women

If the gap exceeds **+5%** and cannot be justified on the basis of **objective, gender-neutral criteria**, companies that are required to submit data (**with 100+ employees**) must take action by conducting a **joint pay assessment** in cooperation with employees’ representatives.

In very small and small businesses, it is normal for the percentage to change from year to year. What matters is understanding what causes this change (distribution of roles, pay decisions, access to opportunities, training, other factors, etc.) and planning improvement actions.

? Key drivers

- Pay inequality for the same/equivalent work
- More men in senior roles – more women in lower-level roles
- Concentration of men in higher-paid occupations
- Unequal participation in part-time work
- Inequality in workforce mobility (promotions, hires, employee exits)

To make the results easier to understand and to identify the factors that have a decisive impact, you can pose and analyse some of the following questions, taking into account the main drivers that create the pay gap:

- ⇒ Who holds positions of responsibility/leadership roles?
- ⇒ Are there more men in managerial positions and more women in junior roles with lower pay (e.g., many women in administrative/secretarial support, few in sales or technical roles)?
- ⇒ How are decisions on pay and pay rises made? Are there clear criteria, or is it done “roughly”/case by case without a structured approach?
- ⇒ Is there a difference in pay between men and women for the same or equivalent/comparable work?
- ⇒ How easy is it for women to access training, promotions, or role changes?
- ⇒ Is the number of women working part-time higher?

Below are some basic guidelines on calculating the gender pay gap and managing the data, based on the size of a company.

Micro-enterprises (up to 10 employees)

If you have small teams (e.g., fewer than 10 people per team), it is advisable to keep the figures for internal use only (management and, where applicable, HR), in order to protect personal data and avoid indirect identification.

However, you can share qualitative conclusions, such as: “We identified a difference in pay between levels X and Y and we are planning..”.

[?](#) See the action plan for the gender pay gap

Small and Medium-sized Enterprises (no obligation to submit data)

The findings are useful when:

- They are grouped so that the underlying causes and the appropriate courses of action become clear:
 - Structural causes (e.g. concentration of women in lower-paid roles)
 - Procedural causes (e.g. informal pay negotiations or non-standardised salary increases)
 - Cultural causes (e.g. unconscious bias among senior staff and top management)
- They are prioritised based on impact:
 - What is the size of the pay gap?
 - How many employees are affected?
 - Is there a legal and/or reputational (communications) risk for the company?

[?](#) See: Action Plan for the Gender Pay Gap

Medium & large enterprises (with an obligation to submit data)

- ☐ The analysis uses payroll data and demographic information to compare the remuneration of men and women across different levels of the company.
- ☐ Mean and median data must be presented separately by gender, in accordance with the company's job/occupation classification system.
- ☐ Occupational Groups/Categories: analysis by occupational groups, occupational categories, grade/level, position, or any other applicable classification system. This helps to understand the gap within specific hierarchical grades. Data are recorded by job category (occupational category).
- ☐ Job Evaluation Groupings: for enterprises required to carry out a pay audit, the payroll dataset (pay register) must additionally show the means and medians of remuneration for groupings of jobs of equal value, even if they belong to different occupational categories.
- ☐ Same Work Comparison: the difference in remuneration is compared between individuals performing the **same or substantially the same work. This analysis can be carried out based on job level.**
- ☐ See: Action plan for the gender pay gap

In the table below, indicative findings are presented, derived from the collection of data on the gender pay gap, along with the type of analysis that helps you better identify: (a) the areas where you need to focus, and (b) the type of corrective actions you could implement.

Key findings	Analysis
<p>Different pay for the same or equivalent work</p>	<p>Different pay for the same or equivalent work</p> <ul style="list-style-type: none"> • Compare men and women in the same job position (occupation) or at the same job level (e.g., low/medium/high). • Calculate the mean and median of total earnings for jobs that fall within the same classification. <p>Investigate any deviations/discrepancies.</p>
<p>Higher concentration of men in higher-paid positions (“vertical” occupational segregation)</p>	<p>When men are overrepresented in high-paid leadership positions, their average income increases.</p> <p>Women’s representation in managerial and senior roles is examined because these roles tend to be better paid.</p> <p>Compare the average earnings of men and women in:</p> <ul style="list-style-type: none"> • Lower-paid positions • Senior positions <p>Check the gender ratio across the two levels.</p> <p>If women are concentrated in lower-paid positions, their average pay decreases, creating a pay gap.</p>
<p>More men in highly paid jobs (“horizontal” occupational segregation).</p>	<p>Occupational “gender stratification” creates a gap when:</p> <ul style="list-style-type: none"> • Women are concentrated in low-paid jobs. • Men dominate higher-paid, technical, or technology-related jobs.
<p>Unequal participation in part-time work</p>	<p>Women are more likely to work part-time or on an irregular/occasional basis, due to their greater involvement in care responsibilities.</p> <p>As a result:</p>

	<ul style="list-style-type: none"> • They receive fewer bonuses (where these exist), because bonuses are typically awarded to full-time positions. • They have less access to senior roles. <p>Compare the share of men and women in each employment arrangement (full-time/part-time).</p> <p>Women often predominate in part-time jobs, which are usually lower paid.</p>												
<p>Deviations by experience/seniority</p>	<p>It is examined whether women’s work experience leads to pay differences and whether shorter tenure in certain specific roles is associated with these pay differences.</p>												
<p>Differences in recruitment, promotion, training and exits</p>	<p>Biases and discrimination in hiring, promotions, salary increases, or rewards that could widen the gap are examined.</p> <ul style="list-style-type: none"> • Whether women have equal access to promotion opportunities and continuous training, and whether rules (e.g., geographical mobility requirements) create indirect discrimination. <p>Compare the percentages of men and women who were hired, promoted, or resigned, as well as the average salary increases.</p> <table border="1" data-bbox="534 1444 933 1870"> <thead> <tr> <th>Indicator</th> <th>Women</th> <th>Men</th> </tr> </thead> <tbody> <tr> <td>Resignations</td> <td>60%</td> <td>40%</td> </tr> <tr> <td>Promotions</td> <td>35%</td> <td>65%</td> </tr> <tr> <td>New hires</td> <td>48%</td> <td>52%</td> </tr> </tbody> </table>	Indicator	Women	Men	Resignations	60%	40%	Promotions	35%	65%	New hires	48%	52%
Indicator	Women	Men											
Resignations	60%	40%											
Promotions	35%	65%											
New hires	48%	52%											

	<i>Illustrative mobility indicators (example)</i>
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Key questions to guide interpretation

- What differences and disparities are observed in remuneration between men and women in different roles of the same level and/or in the same job positions?
- What is the mean and median pay gap (basic salary & total compensation)?
- Which factors appear to be driving this gap?
- What does the analysis of these disparities show, e.g., by department?
- What actions will be required to reduce the gap?

Depending on how these questions are answered, one or more drivers of inequality can be identified. The next step is to select interventions proportionate to the identified drivers.

Step 3

Corrective actions and targeted

Whether you are a micro-enterprise or a medium-sized one, whether you have already calculated the gender pay gap or are only beginning to explore it, the next step is to take action. Even if you have not calculated the pay gap in detail, there are meaningful changes you can make to create a fairer and more transparent workplace.

You do not need to implement everything included in this guide. Select measures that fit your organisational context, resources and priorities.

A record of proposed corrective measures, actions, and practical guidance by area is provided below, which can be used by employers and business management teams to address the causes that generate the gender pay gap.

For micro-enterprises, managing these issues is a major challenge, as they have limited resources, smaller teams, and few or inadequate tools. However, businesses of this size have greater flexibility and the ability to communicate with their staff more directly and effectively—characteristics that represent advantages for the swift implementation of corrective measures.

Practical steps for micro-enterprises

Start with simple actions:

- Record and monitor pay in a simple spreadsheet (e.g. Excel).
- Begin with 2–3 simple pay categories (where possible, use existing administrative data sources).
- Make pay adjustments case-by-case (prioritise critical posts and the largest unexplained gaps).
- Compare pay based on equivalent roles.
- Combine pay improvements with other benefits (e.g. flexible working hours, telework).
- Make use of relevant funding programmes and subsidies, where available.



Advantages for micro-entreprises

- Faster decision-making
- Direct communication with the whole workforce
- Easier monitoring of progress
- More personalised approach to workers' needs

Indicative areas for intervention (examples)

The following table includes specific guidance for you to take action, taking into account the drivers associated with the creation of the gender pay gap.



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Remuneration	
Immediate corrective actions	Correct unjustified pay differentials without delay; prioritise jobs with the largest gaps.
Pay setting - Transparency	<p>For small businesses that have an accounting function or a small HR department</p> <ul style="list-style-type: none"> ➤ define simple pay scales per role (e.g. entry-mid-senior) or responsibility level; ➤ define objective criteria for pay increases ➤ keep a simple justification file for pay decisions and review pay-gap data regularly <p>Prepare concise role descriptions linked to objective pay criteria (e.g. experience, skills, responsibility level).</p> <p>For medium-sized enterprises with a more complex organisational structure:</p> <ul style="list-style-type: none"> ● Full pay scales with a complete salary range (min-max) ● Definition of objective eligibility criteria for progression ● Documentation of performance evaluation ● Training for line managers/supervisors ● Annual internal report on the gender pay gap
Communication	Communicate the remuneration policy and the employee performance evaluation criteria to all staff.
Monitoring & Review	<p>At least once a year:</p> <ul style="list-style-type: none"> ● make a list of all employees including: gender, department, role, salary, and working hours/schedule, ● compare people with similar experience and role,

- identify cases where women are paid less without an objective reason and develop a corrective plan (e.g., gradual pay increases, etc.).

Recruitment practices (to prevent reproducing gaps)

Create 1-2 standard job ads (e.g., one for an administrative role, one for a sales role) that include:

- a stated **salary range**,
- a short paragraph committing to **equal pay**,
- a reference to available **flexible working arrangements**,
- **gender-neutral language**.

State the salary range in each ad because it:

- helps ensure pay isn't driven by negotiation skills (where women often ask for less),
- reduces reliance on "previous salary", which may already be low,
- shows the organisation operates with clear job levels and criteria.

Try "**blind**" CV screening (remove name, gender, photo, date of birth).

Set **basic evaluation criteria** and categorise CVs based on those criteria—not on "gut feeling".

Focus on **skills and experience**, not gender.

Avoid asking about **previous salary**.

Ideally, don't assign candidate evaluation to only one person. A small **mixed panel** (2-3 people) supports objectivity.

Promotions, performance evaluation and progression opportunities

- ❖ Ensure transparent promotion processes with objective criteria.
- ❖ Encourage women to take on roles of responsibility.
- ❖ Coordinate across managers before finalising promotions/performance ratings to identify sex-based deviations.
- ❖ Ensure that shortlists for senior posts normally include women candidates (where a relevant pool exists).
- ❖ Actively sponsor women into 'high-visibility' projects/roles.
- ❖ Ensure that new posts or expanded roles are announced internally with clear essential/desirable requirements.
- ❖ Check whether women systematically receive lower performance ratings than men with similar outcomes/targets.
- ❖ Use outcome-based criteria rather than 'availability' or physical presence hours, which can indirectly penalise workers with caring responsibilities.
- ❖ Ensure that part-time/flexible workers have equal access to promotions and mentoring.

Upskilling and pathways to higher-paid roles

- ❖ Create transition programmes into higher-status/higher-paid roles (e.g. data analysis, cybersecurity, engineering, corporate sales) with practical training on projects.

Work-life balance

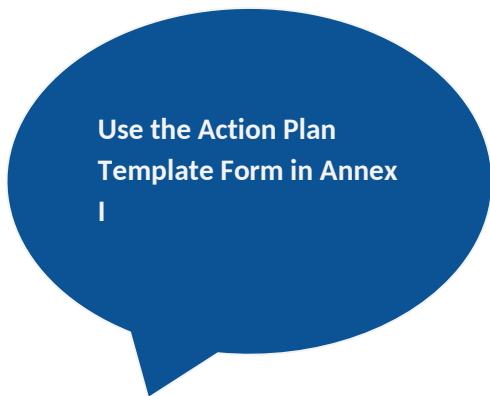
- ❖ Flexible work: offer options such as changing start/end times and working from home where feasible.
- ❖ Create a clear framework enabling part-time/flexible work for men as well, without stigma.
- ❖ Parental leave support: keep in touch during leave and provide for a gradual return to work.
- ❖ Strengthen and actively encourage men’s uptake of parental leave to reduce the ‘default’ allocation of care to women.
- ❖ Care support measures: partnerships with childcare providers, possibility to take emergency leave.

Based on the above, each enterprise—after analysing drivers and causes—should identify and prioritise intervention areas, specify actions and corrective measures, and integrate them into a broader Action Plan.

The action plan must align with the causes that give rise to the gender pay gap in your organisation. Its main components are as follows:

Element	Description
Statement of Commitment	A short statement reflecting the organisation’s intention to reduce pay gaps and more broadly improve gender equality.
Objectives	The overall outcomes the organisation seeks to achieve. They should be broad, measurable, consistent with wider priorities, and focused on the key drivers of the gender pay gap (e.g. “increase the proportion of women in leadership roles by 30%”).
Actions/Measures	Detailed steps answering “how” and “when” the objectives will be achieved in key areas such as recruitment, pay, and career development.

	They should be easy to understand and have a clear, measurable outcome.
Focus Areas	Actions should be organised into areas such as recruitment, career progression and promotions, pay, leadership, and leave/flexible working.
Timelines and Milestones	Define clear timelines and milestones for implementation to ensure progress, especially for more ambitious actions. It may take 2–3 years for lasting results to become visible.
Monitoring and Evaluation	Processes to monitor pay gaps and measure the impact of actions, including reviewing progress against the action plan (every 1–2 years).



In Annex II, you will find examples of action plans for two companies operating in the tourism and retail sectors.

Step 4

Use of templates and tools

For your preparation and gradual familiarisation with the requirements for implementing pay transparency, a set of ready-to-use tools and templates is provided to help you put it into practice. They have been designed to save time and to support you—both generally and specifically—in meeting the requirements of Directive (EU) 2023/970, with the aim of creating a more inclusive and equitable workplace environment.

To support implementation, it is recommended to use standardised templates and tools such as:

1. Checklists for preparation and needs 'diagnosis'.
2. A template Excel file for recording data and calculating the gender pay gap.
3. An action plan template for documenting and tracking corrective measures and interventions.
4. Illustrative examples of action plans.

See more tools

- [The Remuneration Registration Tool](#), User Guide (Spain)
- [Gender pay gap reporting: guidance for employers](#) (UK)
- [The Gender Pay Gap Toolkit](#) (New Zealand)
- [Employment Equity Data & Narrative report](#) (Canada)
- [Workplace Gender Equality Action Planning Playbook](#), WGEA, (Australia)

Step 5

Implementation, monitoring and evaluation

Eliminating the gender pay gap in an organisation is not a process that is implemented once and then completed. It is a continuous journey over time. The more you listen to workers, analyse your data, learn and adapt, the more inclusive, transparent and equitable your workplace becomes. Complex tools and monitoring systems are not necessarily required; what is needed is a structured approach to thinking and action, continuous documentation and consistency in implementation.

Developing an action plan to address the issue of pay disparities is a necessary, but not sufficient, condition for a comprehensive and effective approach, as this is an ongoing challenge in the operation of a business.

Implementation, transparency, continuous monitoring, and evaluation are just as important as the design of the plan.



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Governance and participation

- **Commitment and consultation:** full commitment and participation from all parts of the enterprise, including top management. Consultation with workers and their representatives (associations/trade unions) is recommended during development and implementation. The plan should include procedures for monitoring the pay gap and measuring/evaluating the impact of actions against objectives
- **Approval and publication:** once steps are completed, the action plan should be approved by the management team and key stakeholders.
- **Transparency:** publish the action plan on the enterprise's website and make it easily available to staff; ensure that criteria and methodology are clear and transparent.
- **Data protection:** ensure that any published data remain confidential and are not presented in a way that could enable identification of individual worker

Monitoring and Evaluation

How is the action plan monitored?

It is advisable to designate a body (a joint committee) or a Monitoring Lead/Officer for monitoring.

The committee is recommended to have equal representation from management and employees and, where possible, a balanced composition of men and women.

Ensure that the individuals appointed as responsible for implementing and monitoring the actions have the necessary time within their working hours.

It is essential to keep staff informed about the plan's progress and to seek their views on the process.

How often does monitoring/evaluation take place?

A review of the pay gap is advisable on an annual basis. Use a fixed snapshot date for consistency.

For the monitoring and evaluation of the action plan, it is recommended to set interim milestones and distribute them over time.

The evaluation takes into account pay data, staff questionnaires and/or personal interviews:
 → regular discussions with staff—exit interviews/resignation interviews help to understand employees' experiences and the barriers they encountered, particularly women.

What do we monitor and what do we evaluate?

- **Pay gap data** (gender distribution by pay level, mean and median pay gap, etc.)
- **Indicators** on recruitment, promotions, training, and departures
- **Broader equality indicators:** beyond the overall gap, indicators such as women's representation at different hierarchical levels and the proportions of men and women receiving additional remuneration (bonuses) should be monitored.
- **Assess** the degree of implementation of each measure taken against the objectives set and the number of people affected by it.
- **Measure** the actual changes in pay gap figures and the overall reduction of inequalities within the company as a result of the action plan.
- **Make adjustments** (adding, refocusing, or discontinuing actions) if it is found that they do not produce the expected results.
- **Reassess the targets:** if targets are achieved too easily, more ambitious targets may need to be set to accelerate progress.

Communication and dissemination

Management should keep the team informed about progress and the actions being implemented, thereby building trust and creating positive momentum

Overall monitoring

Depending on the size of the company, you may choose to communicate the results internally or publicly—for example on the company website or in the annual report.

It is advisable that monitoring also covers broader gender equality measures within the company (such as women’s representation at various levels, distribution of additional remuneration, etc.).

Where feasible and where data exist, comparing the company’s results with **industry benchmarks** may provide valuable insights into relative progress

Οι πολύ μικρές επιχειρήσεις μπορούν να αξιοποιήσουν όλα τα παραπάνω στοιχεία για την παρακολούθηση και αξιολόγηση των στόχων που έχουν θέσει για να βελτιώσουν το επίπεδο μισθολογικής διαφάνειας και τις ανισότητες στις αμοιβές.

Ιδιαίτερη σημασία συνιστάται να δοθεί στα παρακάτω:

Guidelines for micro-enterprises (up to 9 employees)

- Review the overall hourly pay gap (mean and/or median).
- Assess the **within-role pay gap** only where there are ≥ 2 people in the same role.
- Put the emphasis on **hiring decisions / pay rises / any bonuses**—i.e., the mechanisms that create the gap—when, due to having one person per role, an indicator cannot be produced.
- Make **corrective adjustments** for specific individuals/roles (targeted, not “across-the-board”).
- Establish small **pay bands** per role (2–3 levels with defined criteria).
- Review pay rises:** ensure they are criteria-based and documented.

- ❓ Ensure **restricted access** to payroll data.
- ❓ Create a **confidential reporting channel** (e.g., to you as the owner or to an external adviser/accountant), since in businesses with 1–9 people relationships are direct/personal.
- ❓ Report only **aggregated information**, not individual salaries. Avoid publishing indicators that could lead to indirect identification.
- ❓ Recheck the data **quarterly**, and carry out an “ad hoc” check before hires/pay rises.
- ❓ Prepare a one-page summary presenting the figures/indicators, what was implemented, what was corrected, and the targets for the following year—and brief staff accordingly.

FAQ (Indicative list)

- ❓ **Only 13 people work in my business. Why does Directive (EU) 2023/970 concern me?**



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The Directive's pay-gap reporting obligations apply to companies employing more than 100 employees. For all other companies, the process is optional. However, companies with fewer than 100 employees should develop internal processes for recording pay and measurements, as well as objective criteria for assessing pay and promotions. The Pay Transparency Directive is an important development in tackling the gender pay gap in Greece and across the EU. Its implementation aims to increase pay transparency, strengthen workers' rights, and improve employers' accountability for the pay policies they apply.

When should Greek businesses begin complying?

Each EU Member State must transpose the Directive into national law by 7 June 2026. In Greece, transposition will change the way pay is disclosed and monitored in companies. The first implementation for large companies is expected from 2027.

What must a job advertisement include?

Under Directive (EU) 2023/970, job adverts and job offers must include information on the pay scale or pay range, either in the advert itself or before the interview.

Can an employee request information about colleagues' pay?

An employee has the right to request information on the average pay for the same or equivalent position, broken down by gender, but individual colleagues' salaries are not disclosed.

Is an employer allowed to ask about previous salary during an interview?

No — the Directive prohibits requesting information on a candidate's pay history, in order to avoid perpetuating existing disparities.

What does the term “gender composition” of a business/organisation include?

Gender composition measures the participation rates of genders in the workplace. It includes:

- Ratio by role and hierarchical level: the percentage of men and women in managerial and non-managerial positions.
- Occupational segregation: identifying horizontal segregation (stereotypes in task allocation) and vertical segregation (distribution of leadership/responsibility roles).



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- Type of employment: percentages of full-time, part-time, and temporary/casual employment by gender.
- Mobility: rates of hiring, promotions, and resignations by gender.
- Company characteristics: a company is characterised as “female-dominated” if women exceed 60%, and “male-dominated” if men exceed 60%.

Which workers must be included when calculating the gender pay gap?

For the pay-gap calculation, a specific reference date must be used and the company’s entire workforce must be included. This includes:

- All employees with an employment contract, regardless of type or form.
- All senior and top management executives.
- Full-time and part-time employees (part-time counts as one person, not as a full-time equivalent).
- Fixed-term employees.
- Temporary or casual employees.
- Employees supplied via temporary work agencies.
- Employees on parental leave or unpaid leave.
- Remote workers.

What is gender pay gap reporting?

It is the obligation for companies to calculate and declare data on differences in pay between men and women in the same or equivalent roles within the company, including benefits beyond basic salary.

What do the pay-gap calculation results mean (positive/negative percentage)?

A positive percentage means the reference group (e.g. women) is paid less than the comparison group (men), while a negative percentage means it is paid more.

What is the difference between the mean and the median pay gap?

The mean pay gap measures the difference between average pay levels, but it can be distorted by very high or very low pay for a small number of individuals. The median pay gap compares the middle pay value if all salaries were listed from lowest to highest, representing the “typical” situation in the organisation.

How does parental leave affect the calculation of pay?

Employees on parental leave must be included in the calculations, using their contractual pay rather than any amount they may receive during leave. Parental leave particularly affects variable pay (bonuses, commissions). Also, where working hours are reduced due to childcare, the company must ensure that any reduction in base pay and allowances is justified.

What happens if the company has a pay gap above 5%?

If the gap exceeds 5% and cannot be justified by objective, gender-neutral criteria, the company must take corrective measures so that it complies with equal pay rules.

Are there sanctions for non-compliance?

Yes — national rules transposing the Directive are expected to provide for fines and other sanctions for companies that breach the rules or fail to submit the required reports.

Which factors contribute to a pay gap between men and women?

Internal factors (at organisation/company level): more men in senior positions; differences in starting pay due to negotiations or biased hiring practices; discrimination in task allocation or access to career development opportunities; bonus and incentive structures; concentration of women in part-time roles; rigid or non-existent parental leave and dependent-care policies.

External factors: undervaluation of women’s work (undervaluation and lower pay in jobs and roles often held by women, such as care, education, and administrative support); occupational segregation; unpaid work (care responsibilities at home or in the community); career breaks (childrearing or caring for elderly/sick relatives); conscious and unconscious bias; the “motherhood penalty”.

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ANNEX I Action plan Template



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Annex II Action plans (cases)

ΠΗΓΕΣ:



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FAIR PAY



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Action Plan Template

[Business Name]

Action Plan for Pay Transparency and the Gender Pay Gap

[YEAR]

Our commitment to reducing the gender pay gap

Insert here the context and commitment statements of your business

Our Data

We calculated the gender pay gap using the methodology set out in the Guide.

The gender pay gap at [business name] in [YEAR] is [XX.X%].

Where available, record figures from previous years and compare them.

The above is based on the company's workforce, which corresponds to [#] FTE (full-time equivalents) and [#] part-time employees.

The gender breakdown of our staff is as follows:

- [#] men
- [#] women

The senior management team consists of [#] people, with the following gender breakdown: [#] men, [#] women.

Include any additional data or analysis you have available, such as information by hierarchical level or by occupational role. Ensure that the data remain confidential and do not enable the identification of employees, directly or indirectly.

Factors contributing to the gender pay gap

Insert your analysis here.

Goals



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Action Plan Template

Insert your goals here.

Action 1:
Focus areas
Steps and specific tasks
Timeline
Measurement of success
Action 2:
Focus areas
Steps and specific tasks
Timeline
Measurement of success
Action 3:
Focus areas
Steps and specific tasks
Timeline
Measurement of success
Action 4:
Focus area(s)
Steps and specific tasks



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Action Plan Template

Timeline
Measurement of success
Action 5
Focus area (s)
Steps and specific tasks
Timeline
Measurement of success



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Action Plan Template



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[Business name]

Action Plan on Pay Transparency and the Gender Pay

[YEAR]

Our commitment to reducing the gender pay gap

[.....Our business is committed to systematically reducing any unjustified pay differences that may exist between women and men employees and to ensuring that all employees in our company have equal opportunities and prospects in terms of working conditions, access to additional benefits, and promotions, so that they feel confident and secure]

Our Data

What we measure

- **Mean and median gender pay gap** at company level, based on full-time equivalent / hourly pay.
- **Pay gap** by role group/department (indicative):
 - Front Office (Reception)
 - Housekeeping (Cleaners)
 - F&B (service / bar / kitchen)
 - Technical Support (Maintenance)
 - Sales/Reservations/Back Office (if applicable)
- **Bonus/variable pay:** commissions, target bonuses, seasonal allowances.
- **Tips/service charge** (if applicable): allocation by department and distribution rules.
- **Shifts/hours:** night shifts, weekends, overtime, split shifts.
- **Recruitment/promotions/exits** by gender and department.

Include any additional data or analysis available, such as trends by management level or by occupational role. Ensure that data remain confidential and do not enable easy identification of employees.

We publish data only where we have groups of ≥ 5 people per role. For smaller groups, we keep details internal and report only procedures/measures.

Drivers contributing to the gender pay gap

1. **Seasonality & contracts:** different pay levels for seasonal vs permanent staff.
2. **High-value shifts:** night/weekend/overtime allocated unevenly.
3. **Tips/service charge:** unequal access to higher-tipping departments or non-transparent distribution.



4. **Occupational segregation** (e.g. women in housekeeping, men in maintenance/security).
5. **Bonuses/targets for sales/reservations** or management roles that widen differences.
6. Return from **parental leave** and any “penalty” in shift allocation

Our objectives

- Reduce the overall gap by X percentage points by [YEAR].
- 100% of roles described with grade/level and pay range.
- Transparent rules for tips/service charge and annual review to ensure no substantiated differences arise.
- Fair shift allocation: deviation per person for night/weekend shifts ≤ a predefined monthly/seasonal threshold.
- Development & progression: increase representation of the underrepresented gender in supervisor roles (e.g. housekeeping supervisor, F&B shift supervisor, front office supervisor) from X% to Y% by [YEAR].

What will we do?

Action 1: Job evaluation and pay bands (by department/role)

Focus area(s): Fair pay

Steps and specific actions

- Map roles by department.
- Define 2–4 levels per department (e.g. junior/senior/supervisor).
- Set pay bands per level, with rules for hiring/increases/promotions.
- Document exceptions (e.g. critical specialism, languages, certifications).

Timeline: 0–4 months design, 4–6 months implementation

Measuring success

Indicators

- 100% of roles classified by grade/level & pay range
- ≥95% of pay within band
- Reduction in “unjustified gap” per grade/level

Action 2: Pay equity review pre-season / post-season

Focus area(s): Pay review and reduction of unjustified differences

Steps and specific actions

- Two reviews: before peak period starts (preparation) and after (review).
- Review hourly pay + allowances + overtime + bonus/tips.
- Remediation plan or policy changes

Timeline: 2 cycles/year (or 1 annual cycle if seasonality is limited)

<p>Measuring success</p> <p>Indicators</p> <ul style="list-style-type: none"> • Reduction in pay gap within 12–24 months • Remediation fully documented • Identification and correction of differences in allowances/overtime
<p>Action 3: Transparent policy for tips</p>
<p>Focus area(s): Equality in variable pay; culture of trust in the business and among employees</p>
<p>Steps and specific actions</p> <ul style="list-style-type: none"> • Document current practice (who receives tips, how/when). • Define a “policy”: eligibility criteria, distribution formula, frequency, brief reporting. • Check for indirect bias (e.g. exclusion of departments). • Staff briefing and a process for objections/appeals.
<p>Timeline: 0–3 months</p>
<p>Measuring success</p> <p>Indicators</p> <ul style="list-style-type: none"> • 100% of employees informed • Reduced gender differences in access to/distribution of tips (where measurable) • Fewer complaints/appeals and reduced resolution time
<p>Action 4: Fair scheduling rules: shifts, nights, weekends and overtime</p>
<p>Focus area(s): Work–life balance; equal access to additional pay/allowances</p>
<p>Steps and specific actions</p> <ul style="list-style-type: none"> • A single shift scheduling system/file (per department), visible to all and rule-based. • Balance rule for nights/weekends/overtime (monthly or seasonal). • Ensure flexible needs (e.g. childcare) do not lead to a “penalty” in development opportunities and pay.
<p>Timeline: 1–2 months to define rules, then ongoing implementation</p>
<p>Measuring success</p> <p>Indicators</p> <ul style="list-style-type: none"> • Variation in nights/weekends per person within the set threshold • Reduction in last-minute overtime • Employee satisfaction indicator regarding the rotation
<p>Action 5: Progression into supervisor roles</p>
<p>Focus area(s): Representation in roles of responsibility</p>
<p>Steps and specific actions</p> <ul style="list-style-type: none"> • Promotion criteria per department.

Example 1

Medium-sized enterprise with 54 employees — Sector: Tourism

- Short training for supervisors (team management, service quality, health & safety/hygiene, complaints handling).

Track promotions/upgrades by gender

Timeline: 6-18 months

Measuring success

Indicators

- % of underrepresented gender in supervisor roles
- Promotion rate by gender
- Retention into the post-season period
- Training completion rate (target: $\geq 90\%$)



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[Business name]

Action Plan on Pay Transparency and the Gender Pay

[YEAR]

Our commitment to reducing the gender pay gap

[Business name... is committed to applying equal pay for work of equal value, ensuring transparency in how employees are remunerated, and promoting equal opportunities. As a micro-enterprise, we apply privacy protection practices so that our data do not allow individual employees to be identified.]

Our Data

What we measure without “exposing” individuals:

- Average hourly pay by role category (e.g., cashier/sales, warehouse, shift supervisor).
- Differences in shifts/hours (e.g., Saturdays, evenings) and any allowances.
- Bonuses/commissions (if any) by role.

Privacy principle:

We do not publish gender-based percentages when a category includes only 1–2 people, as this can lead to indirect identification. Instead, we keep internal documentation and focus on rules and procedures.

Drivers contributing to the gender pay gap

- Differences in hours/shifts (more evenings/weekends assigned to one group).
- Established (“historical”) pay levels for longer-serving staff without regular updates.
- Differences in commissions (e.g., if target-based sales opportunities are assigned to specific individuals).
- Lack of standardisation in recruitment and salary negotiation

Our objectives

- 100% of roles have a clear job description and an hourly pay range.
- No pay differences > 5% for work of equal value in the same role, without documented justification (internally).
- Fair allocation of shifts: a monthly “balance rule” (e.g., no one disproportionately takes all Saturdays/evenings).

What will we do? *



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Example 1

Micro-enterprise with 8 employees – Sector: Retail

Action 1: “Mini” pay framework (pay bands by role)
Focus area(s): Fair pay
Steps and specific actions Define 3-4 roles, 1-2 levels per role, and an hourly pay range
Timeline: 1-2 months
Measuring success Indicators <ul style="list-style-type: none">• 100% of roles have a pay scale.• 100% of new hires are placed within the pay scale.
Action 2: Rules for shifts & allowances (fair scheduling)
Focus area(s): Work-life balance; equal access to additional earnings/allowances
Steps and specific actions <ul style="list-style-type: none">• We prepare a simple, rule-based shift record: equal allocation of weekends/evenings, transparency in allowances/overtime.
Timeline: 1-3 months (then ongoing monthly monitoring)
Measuring success Indicators <ul style="list-style-type: none">• Deviation in weekends/evenings per person \leq 1 shift/month (adjusted to operational needs).
Action 3: Standardised recruitment & pay rises
Focus area(s): Equality in recruitment – the right to “equal pay”
Steps and specific actions <ul style="list-style-type: none">• 5 structured interview questions (scorecard).• Rule: “same starting point” for new hires in the same role.• Annual pay review.
Timeline: 2-12 months
Measuring success Indicators <ul style="list-style-type: none">• 100% of hires use a scorecard.• 100% of pay rises have documented criteria.

* The action plan for such a small business includes only 3 actions so that it can be implemented realistically within 12 months.

** It is noted that, under Directive (EU) 2023/970, Member States may exempt employers with fewer than 50 employees from the obligation to make accessible to employees the criteria used to determine pay, pay levels and pay progression.



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Example 1

Micro-enterprise with 8 employees – Sector: Retail



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