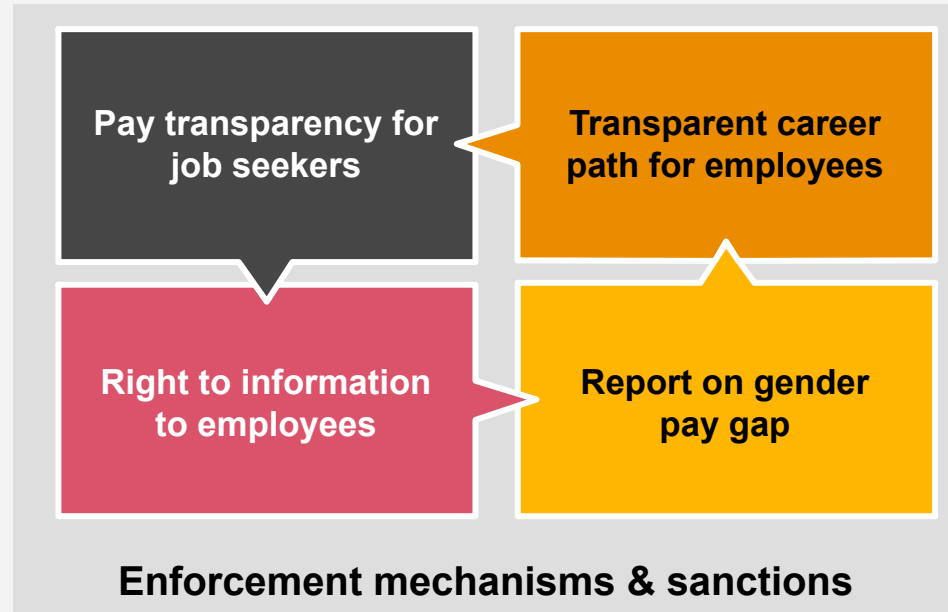


# Pay Transparency

## The EU Pay Transparency Directive (PTD)

- Objective: Ensure equal pay for equal work or work of equal value
- Addressing the gender pay gap through pay transparency enabling employees to claim their rights to equal pay



## What?

In response to the persistent gender pay gap, the EU has recognized the imperative for legislative intervention and, therefore, adopted the **Pay Transparency Directive**, a pivotal measure aimed at addressing the gender pay gap through pay transparency, enabling employees to claim their rights to equal pay. Pay transparency serves as a **catalyst for change**, seeking to challenge longstanding **pay disparities**, promote **accountability**, and establish a new paradigm of **fairness** in the modern workforce.

While this concept may seem straightforward, its implications are profound, reaching far beyond individual salary figures.

Leadership & culture

HR data

Pay structure and architecture

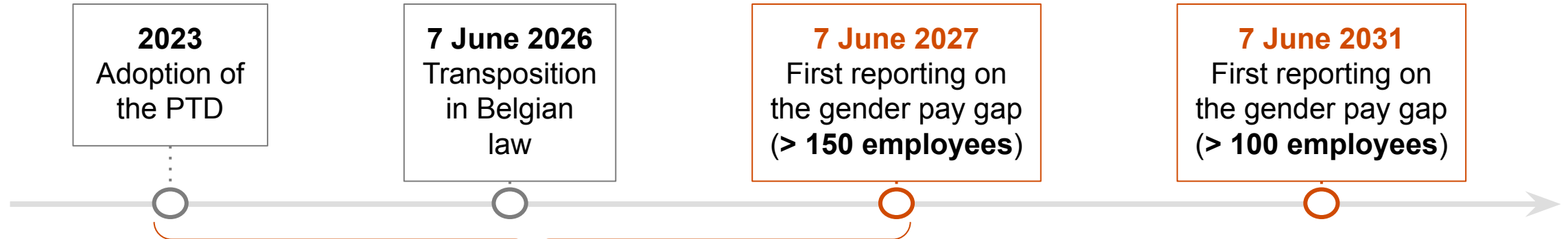
Policies and processes

Pay audits and gender pay gap

Communication

# Pay Transparency

## When?



The timeline to prepare for pay transparency depends on several factors such as the size and complexity of the organization, the current level of pay transparency, and the specific needs and goals of the organization.

**Getting prepared for pay transparency and addressing any pay disparity identified during that exercise will not be done overnight! Don't wait until it is too late...**

### Key dates to remember:

- 7/06/2026 - Transposition by Member States
- **7/06/2027** - First reporting on the gender pay gap (**250+ employees**) - **every year**
- **7/06/2027** - First reporting on the gender pay gap (**150+ employees**) - **every three years**
- **7/06/2031** - First reporting on the gender pay gap (**100+ employees**) - **every three years**

# Pay Transparency

## How can we help?

While pay transparency can be a powerful tool to promote fairness and equity in the workplace, ensuring its **successful implementation** requires careful consideration and communication. PwC is committed to help organizations on their journey to fairness by clearing the ground to pay transparency and address any pay gaps that would be identified during this process.

### Job architecture

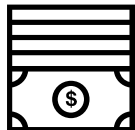
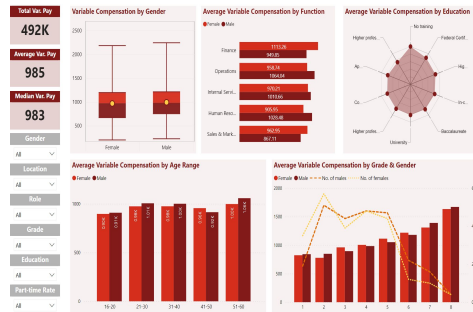
Equal pay for equal work & work of equal value stays a major priority. Identify job of equal value and ensure your job classification system is gender neutral and accurate.

Evaluation profile									Job Value
A	B	C	D	E	F	G	H		
Professional Knowledge	Cognitive/Business Awareness	Social Competence	Scope of Thinking	Degree of Difficulty	Autonomy of Decision	Area of Influence	Intensity of Influence		54
A1	B1	C1	D1	E1	F1	G1	H1		
A3	B3	C3	D3	E3	F3	G3	H3		
A5	B5	C5	D5	E5	F5	G5	H5		
A7	B7	C7	D7	E7	F7	G7	H7		
A9	B9	C9	D9	E9	F9	G9	H9		
A11	B11	C11	D11	E11	F11	G11	H11		
A13	B13	C13	D13	F13	G13				
A15			D15	F15	G15				



### Pay Gap Analysis

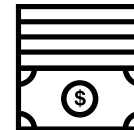
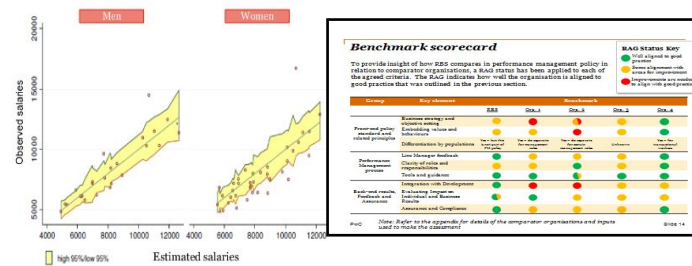
Identify potential cases of discrimination, investigate how these cases compare to their peer groups and deep dive into unusual cases to understand where the gap is coming from.



### Readiness check

Review of the current situation in terms of gender pay gap:

- Statistical analysis of salary data
- Overall review of HR policies
- Interviews with members of senior leadership



### EQUAL-SALARY Certification

Show the world you are committed to equality at the workplace by completing an independent and robust review of data, practices and policies in the area of gender pay using proven methodologies to obtain a fully independent certification.

