




# Pay Equity Reporting Around the World

December 2024

This series of infographics provides an overview of pay equity reporting laws internationally, with maps for Europe, North America, and the rest of the world.

## Legend and Definitions

### Equity Types

- 
**Equal pay for equal work (Basic)**  
 The law requires work to be "substantially equal in job content" for equal pay to be applied, while accounting for factors such as skill, responsibility level, effort, and working conditions.
- 
**Equal pay for comparable work (Intermediate)**  
 The law goes further and groups people for demographic comparisons when they do substantially "similar" rather than substantially "equal" work.
- 
**Equal pay for work of equal value (Advanced)**  
 The law requires employers to pay equitably based on the value a person's work brings to the organization rather than the activities a person may be doing. This requires more complex analysis.

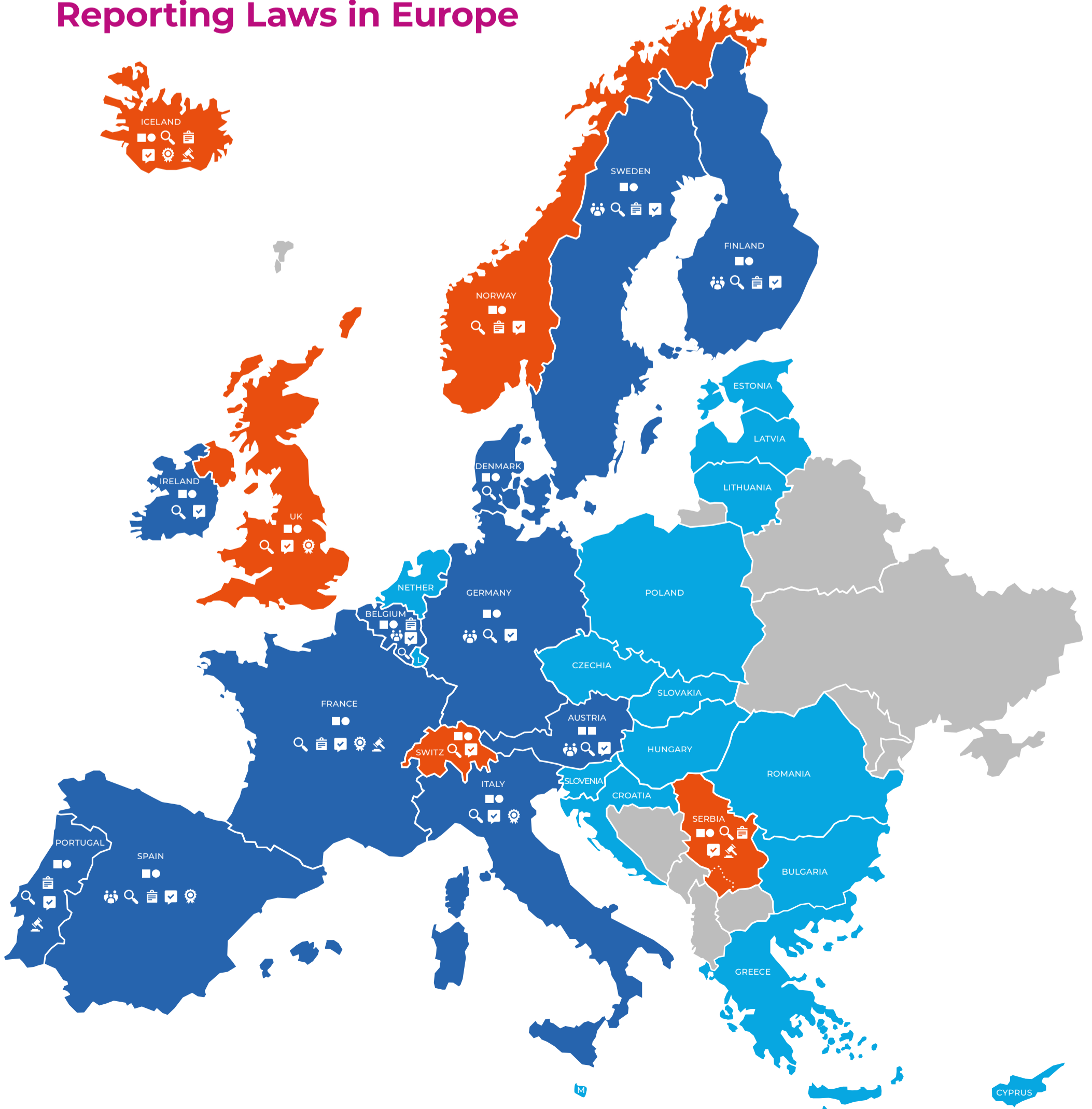
### Key Points

- 
**Employee representation required**  
 The law requires analyses/plans to be developed with input from employee representatives.
- 
**Reporting required**  
 The law requires reports to go to a specific entity.
- 
**Analysis required**  
 The law requires some form of analysis of pay equity in the organization to be performed.
- 
**Certification**  
 The law requires companies to certify or declare their compliance.
- 
**Pay equity plan required**  
 The law requires a plan of action to be created once an analysis has been performed.
- 
**Specific penalties**  
 The law has specific penalties for failing to work toward pay equity by some standard.

### Focus of Pay Equity Reporting Requirements

- 
 Countries with pay equity reporting requirements covering gender
- 
 EU countries with pay equity reporting requirements covering gender
- 
 EU countries that will implement pay equity reporting requirements covering gender by June 2026 (as per the EU Pay Transparency Directive)

## A Map of Pay Equity Reporting Laws in Europe



# Pay Equity Reporting Around the World

December 2024

## Legend

### Equity Types

- Equal pay for equal work (Basic)
- Equal pay for comparable work (Intermediate)
- Equal pay for work of equal value (Advanced)

### Key Points

- Employee representation required
- Analysis required
- Pay equity plan required
- Reporting required
- Certification
- Specific penalties

## European Pay Equity Reporting in Depth

### EU Nations

#### All European Union Countries



- As per the [Pay Transparency Directive](#), all EU countries not listed below must implement gender-focused pay equity reporting requirements by June 2026.
- Basic threshold: All employers
- Extra requirements at: 100 employees
- Reporting: Yes—internal and with appropriate regulatory agency
- Requires input from employee representatives

#### Austria



- [Equal Treatment Act](#)
- Basic threshold: All employers
- Extra requirements at: 150 employees
- Reporting: Yes, to a works council
- Requires input from employee representatives

#### Belgium



- [Pay Gap Law of 22 April 2012](#)
- Extra requirements at: 50 employees
- Reporting: Yes—to a works council
- Requires input from employee representatives

#### Denmark



- [Equal Pay Act](#)
- Basic threshold: All employers
- Extra requirements at: 35 employees
- Reporting: No

#### Finland



- [The Equality Act](#)
- Basic threshold: All employers
- Extra requirements at: 30 employees
- Reporting: Yes—internal
- Requires input from employee representatives

#### France



- [Decree 2019-15](#)
- Basic threshold: 50 employees
- Extra requirements at: 250 employees
- Reporting: Yes—internal, to employers website, and to social and economic council

#### Germany



- [The Pay Transparency Act](#)
- Basic threshold: 200 employees
- Extra requirements at: 500 employees
- Reporting: Yes—internal
- Requires input from employee representatives

#### Ireland



- [The Gender Pay Gap Information Act](#)
- Extra requirements at: 50 employees
- Reporting: Yes—to employers website or to a government portal

#### Italy



- [Equal Opportunity Code](#) (Law no. 162)
- Basic threshold: All employers
- Extra requirements at: 50 employees
- Reporting: Yes—to union and labor ministry

#### Portugal



- [Law 60/2018](#)
- Basic threshold: All employers
- Extra requirements at: 50 employees
- Reporting: Yes—to employees and labor ministry

#### Spain



- [Decree 901](#) and [Decree 902](#)
- Basic threshold: 50 employees
- Reporting: Yes—to employees and public registry
- Requires input from employee representatives

#### Sweden



- [The Discrimination Act](#) (amended in 2017)
- Basic threshold: All employers
- Extra requirements at: 10 and 25 employees
- Reporting: Yes, to a works council, to equality ombudsman
- Requires input from employee representatives

### Non-EU Nations

#### Iceland



- [Equal Status and Equal Rights Act](#) and [Equal Pay Certification](#)
- Basic threshold: All employers
- Extra requirements at: 25 employees
- Reporting: Yes—to employees, and Directorate of Equality
- Requires independent audit in compliance with IST 85 standard

#### Norway



- [Equality and Anti-Discrimination Act](#)
- Basic threshold: All employers
- Extra requirements at: 50 employees
- Reporting: Yes—to ombudsman

#### Serbia



- [Law on Gender Equality](#)
- Basic threshold: All employers
- Extra requirements at: 50 employees
- Reporting: Yes—to labor ministry

#### Switzerland



- [Gender Equality Act](#)
- Basic threshold: All employers
- Extra requirements at: 100 workers, with exception for prior verifications
- Reporting: Yes—internal, and external for public sector employers and publicly traded companies
- Requires independent audit of analysis results
- Alternatively, requires input from employee representatives

#### United Kingdom



- [Equality Act 2010](#)
- Basic threshold: All employers
- Extra requirements at: 250 employees
- Reporting: Yes—to employer's website and to a government website

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### Equity Types

- Equal pay for equal work (Basic)
- Equal pay for comparable work (Intermediate)
- Equal pay for work of equal value (Advanced)

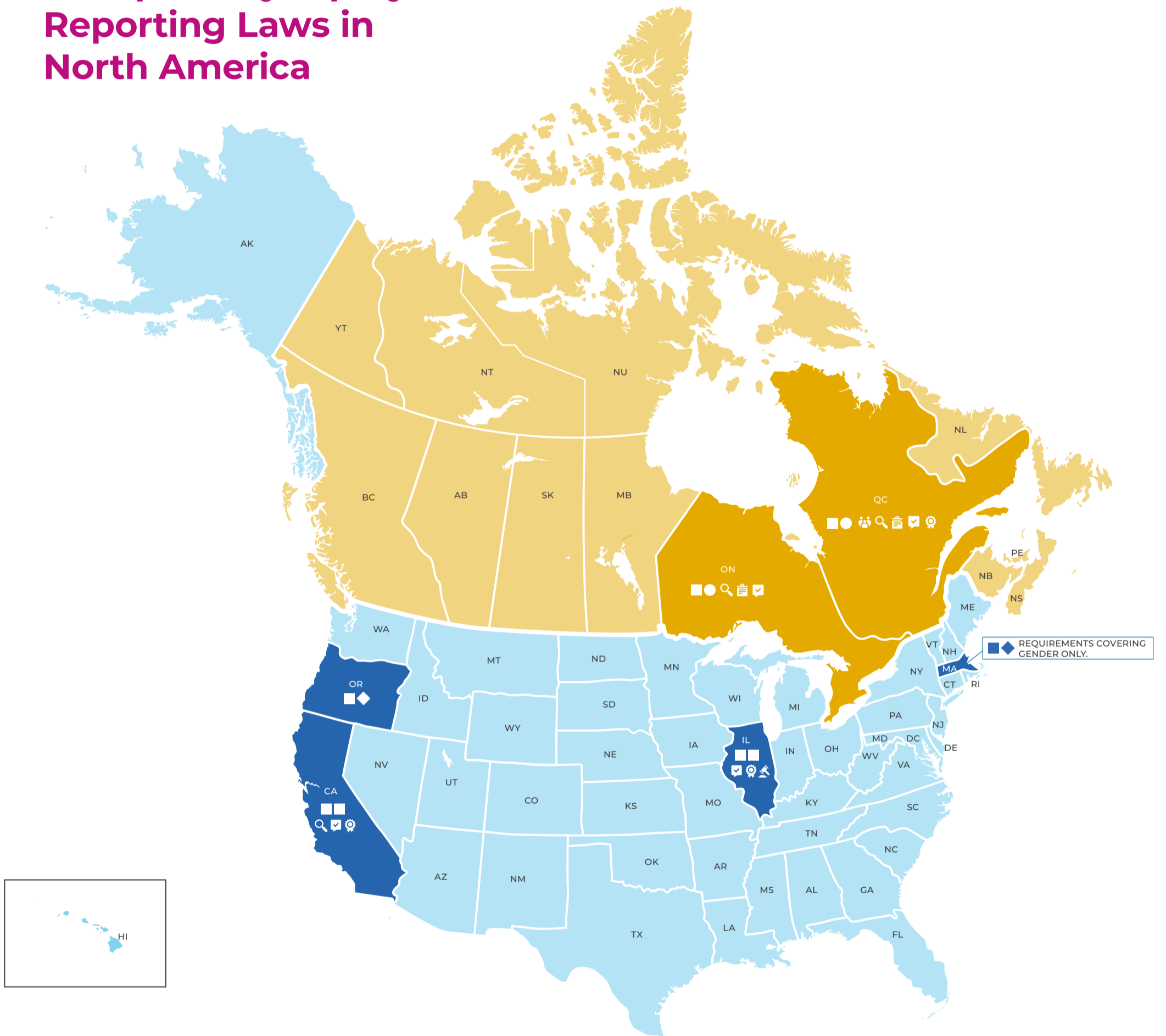
### Key Points

- Employee representation required
- Reporting required
- Analysis required
- Certification
- Pay equity plan required
- Specific penalties

### Focus of Pay Equity Reporting Requirements

- Canadian provinces with pay equity reporting requirements covering gender
- Canada-wide pay equity reporting requirements covering gender
- US states with pay equity reporting requirements covering gender and race
- US-wide pay equity reporting requirements covering gender and race

## A Map of Pay Equity Reporting Laws in North America



## North American Pay Equity Reporting in Depth

### Canada

#### All Canadian Provinces and Territories



- [Pay Equity Act](#)
- Basic threshold: Federally regulated employers with 10 or more employees
- Extra requirements at: 100 employees
- Reporting: Yes—to employees and to pay equity commissioner
- Requires input from employee representatives

#### Ontario



- [Pay Equity Act](#)
- Basic threshold: 10 employees
- Reporting: Yes—to employees

#### Quebec



- [Pay Equity Act](#)
- Basic threshold: 10 employees
- Extra requirements at: 50 employees
- Reporting: Yes—to employees
- Requires input from employee representatives

### United States of America

#### All U.S. States



- [EO 11246](#)
- Basic threshold: Federal contractors with 50 or more employees and a contract or subcontract of \$50k or more
- Reporting: No

#### California



- [SB-973](#)
- Basic threshold: 100 employees
- Reporting: Yes—to the Department of Fair Employment and Housing

#### Illinois



- [Equal Pay Act of 2003 - Amended](#)
- Basic threshold: 100 employees
- Reporting: Yes—to the Illinois Department of Labor

#### Massachusetts



- [Massachusetts Equal Pay Act](#)
- Basic threshold: All employers
- Reporting: No

#### Oregon



- [Oregon Equal Pay Act](#)
- Basic threshold: All employers
- Reporting: No

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### Equity Types

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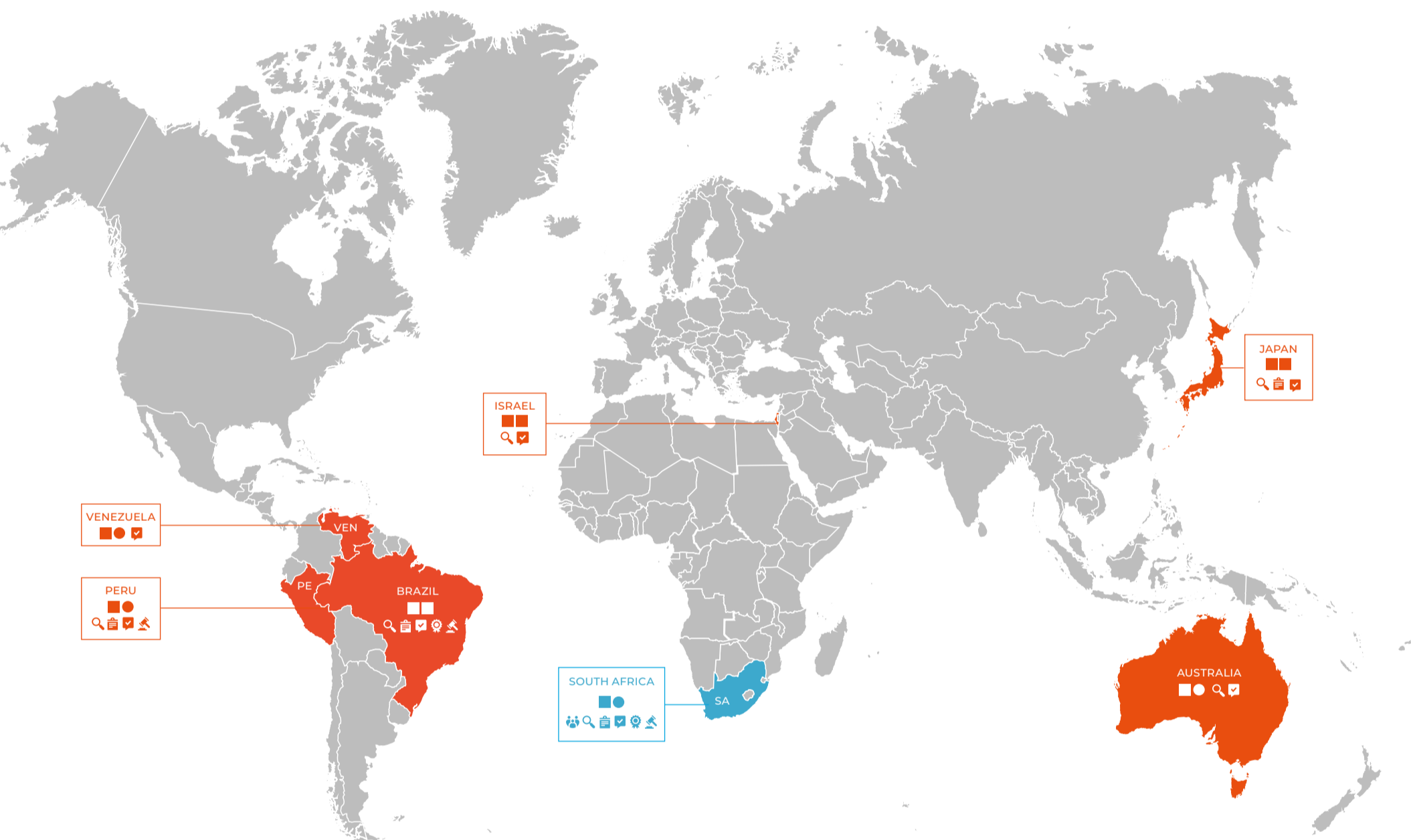
### Key Points

- 👥 Employee representation required
- 🔍 Analysis required
- 📋 Pay equity plan required
- ✅ Reporting required
- 🏆 Certification
- ⚖️ Specific penalties

### Focus of Pay Equity Reporting Requirements

- Countries with pay equity reporting requirements covering gender.
- Countries with pay equity reporting requirements covering gender and race.

## Rest of world (ROW) (Asia, Africa, the Middle East, and South America) Pay Equity in Depth



## Rest of World Pay Equity Reporting in Depth

### South America

#### Brazil



- [Law No. 14,611/2023](#)
- Basic threshold: All employers
- Extra requirements at: 100 employees
- Reporting: Yes—to employee representatives, and to the Ministry of Labor and Employment

#### Peru



- [Law No. 30709](#)
- Basic threshold: All employers
- Reporting: Yes—to employees and to Ministry of Labor upon request
- Input from employee representatives encouraged

#### Venezuela



- [Organic Law of Labor and Workers](#)
- Basic threshold: All employers
- Reporting: Yes—to labor ministry

### APAC

#### Australia



- [Workplace Gender Equality Act 2012](#)
- Basic threshold: 100 employees
- Reporting: Yes—to public and to Workplace Gender Equality Agency

#### Japan



- [Act on Promotion of Women's Participation and Advancement in the Workplace](#)
- Basic threshold: 100 employees
- Extra requirements at: 300 employees
- Reporting: Yes—to public, and to prefectural labor bureaus

### Africa and the Middle East

#### Israel



- [Equal Pay for Male and Female Employees Law, 1996](#)
- Basic threshold: All employers
- Extra requirements at: 518 employees
- Reporting: Yes—to employees and to public on website

#### South Africa



- [Employment Equity Act](#)
- Basic threshold: 50 Employees, or when meeting turnover threshold
- Reporting: Yes—to Department of Employment and Labour
- Requires input from employee representatives

Watch for updates to this graphic at [affirmity.com/resources/visual-guide-pay-equity-around-the-world](https://affirmity.com/resources/visual-guide-pay-equity-around-the-world)

Need help preparing your organization for global pay equity reporting requirements?

Contact us today at [affirmity.com/contact-us](https://affirmity.com/contact-us).