



EUPTD, Equal Pay and Pay Transparency: Update November 2025

Including Commission's final report and selected market-related measures for EUPTD implementation

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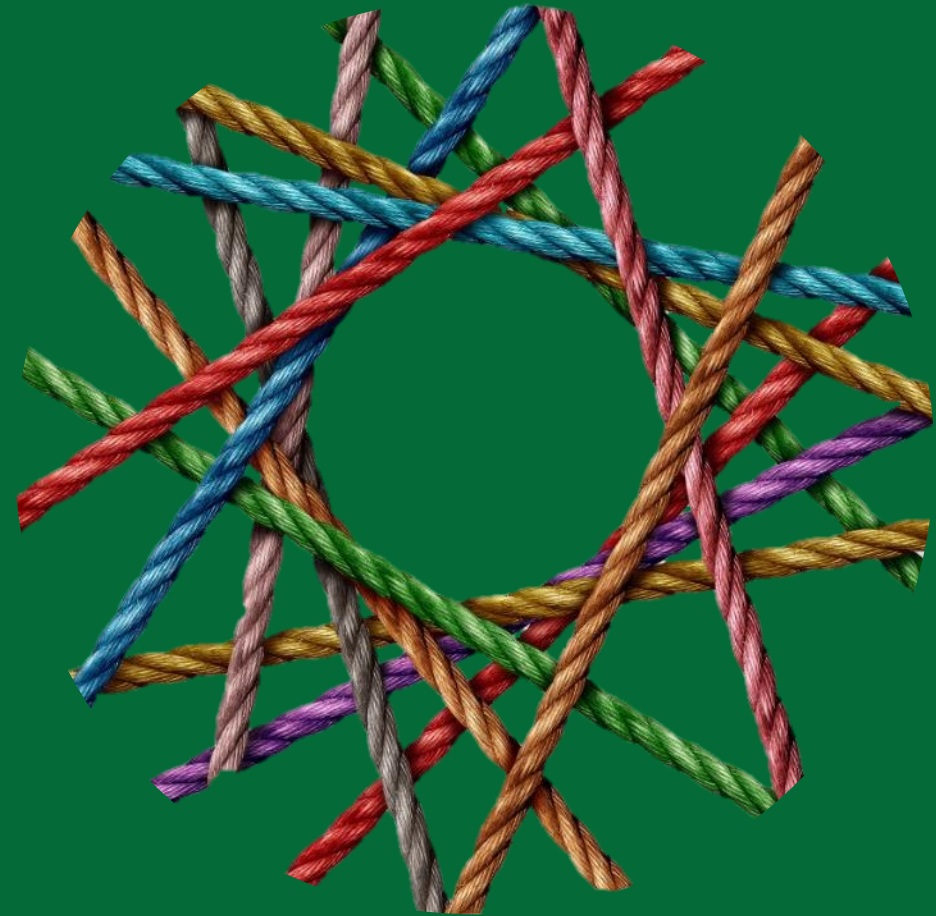


Our current schedule

- 01 Introduction: Status quo EUPTD
- 02 Final report of the Commission dated 24 October 2025 on low-bureaucracy implementation of EUPTD in EntgTranspG
- 03 Right to information and reporting obligations: Applicable law in international corporate groups
- 04 Update: CSRD reporting
- 05 Classification of the German Federal Labor Court judgement of 23 October 2025 (8 AZR 300/24): Adjustment according to "right at the top"?
- 06 Update: Deloitte PEP tool
- 07 Q&A

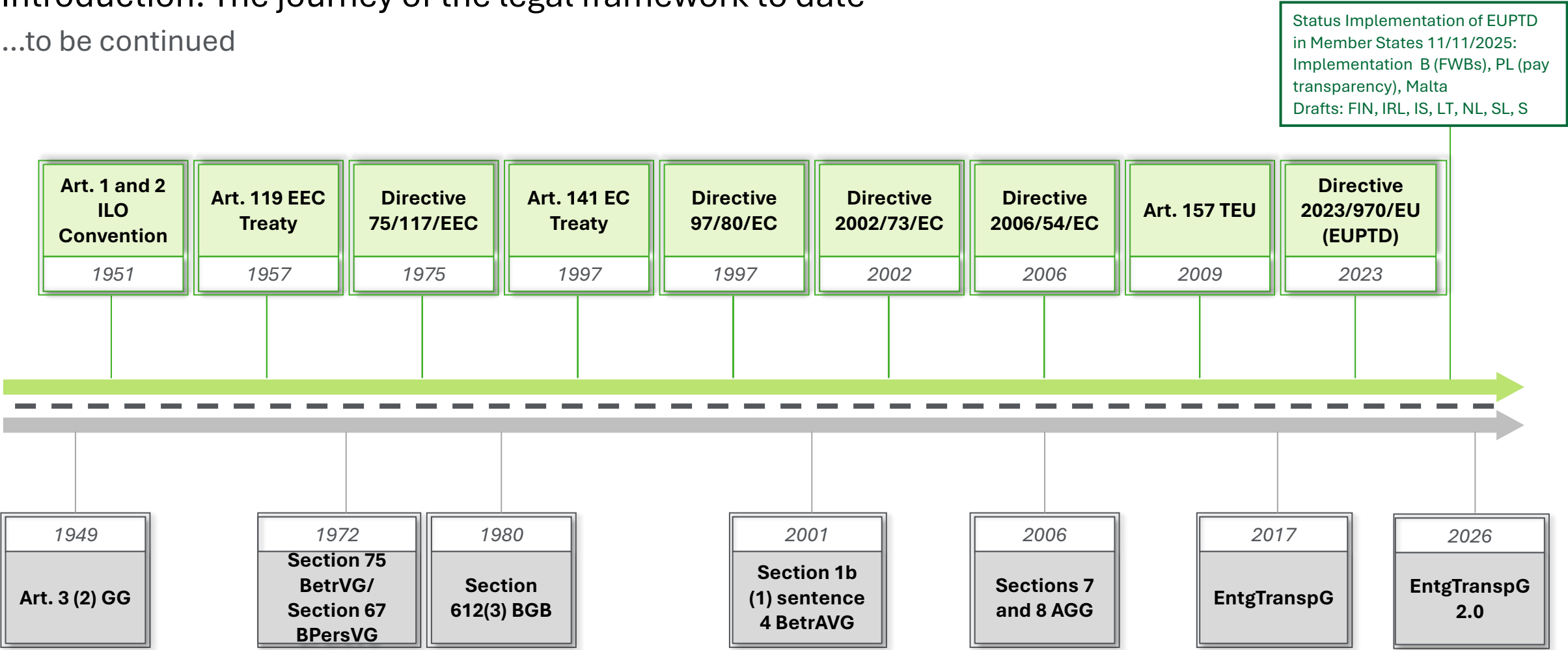


Introduction: Status Quo



Introduction: The journey of the legal framework to date

...to be continued



EU Pay Transparency Directive (EUPTD)

The concrete roadmap

1

July 2023

EU Pay Transparency Directive (EU PTD): The EU directive promoting pay transparency in the European Union comes into force.

2

7 June 2026

Transposition into national law: All EU member states must have transposed the EU PTD into national law.

Today!

3

Annually by 7 June

Annual reporting obligation: All employers with more than 250 employees must prepare an annual report (every three years for 100-249 employees) on the gender pay gap and publish it in relation to the previous calendar year. First reporting obligation on 7 June 2027, for the 2026 calendar year.



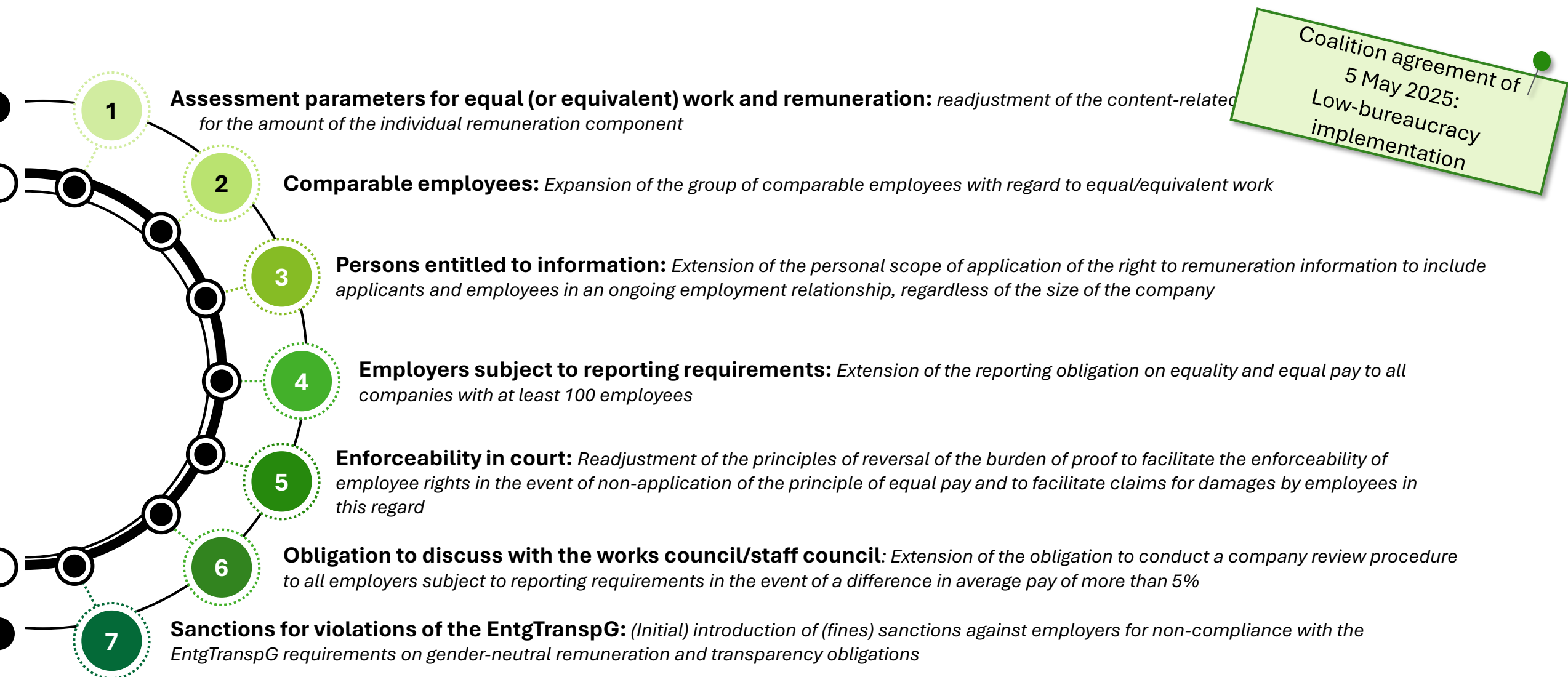
Implementation of EU PTD requirements

- **Pay assessment:** Status quo analysis per organizational unit, function, job category, etc.
- **Early identification of risks and need for action**, such as significant or unexplained salary differences.
- **Overall view of costs** in the context of corporate strategy for management.

Implementation into German law is still pending – **draft bill expected in Q4**

Remuneration transparency 2.0

Overview: Necessary amendment of EntgTranspG (German Remuneration Transparency Act) due to EUPTD



Final report of the Commission
dated 24 October 2025 on
low-bureaucracy implementation of
EUPTD in EntgTranspG



Pay transparency 2.0

Employees entitled to information (AN), employers obliged to provide information (AG) and content of information extended

EntgTranspG 2017

Sections 10 et seq. EntgTranspG:

- **Employees' right to information:** Right to information regarding comparative activities to be specified by employees: (1) average monthly gross remuneration and up to two individual remuneration components with regard to the remuneration regulations in the same company of the employer, (2) time limit of two years for the information cycle (Sections 10f.)
- **Parties obliged to provide information:** Employers for companies with generally more than 200 employees (§ 12 (1))
- **Assertion of the right to information:** (1) For employers bound by collective agreements / applying collective agreements: via the works council, (2) direct claim only against employers not bound by collective agreements (Sections 13f.)

Extended requirements of EUPTD

Art. 5 et. seq. EUPTD:

- **Right to information of job applicants:** Right to information regarding starting pay and applicable collective bargaining provisions (Art. 5)
- **Employees' right to information:** Right to information regarding individual income and average income, (1) broken down by gender and for groups of employees performing the same or equivalent work, (2) no limitation to individual remuneration components, (3) no time limitation (Art. 6, 7)
- **Parties obliged to provide information:** All employers (regardless of company size)
- **Assertion of the right to information:** Employees' right to choose: vis-à-vis (1) the employer, (2) via the works council, (3) via the equal treatment body (Art. 7 (1) and (2))
- **Instrument for ensuring the exercise of information rights:** Companies must actively inform employees annually about their right to information and the procedure for submitting requests (Art. 7 (3))

Commission report

- **Formation of comparison groups:** (1) Comprehensible explanation of formation of comparison groups to minimize queries; (2) no consideration of employees who have left the company; (3) Further application limit specified in Sec. 12 (3) EntgeltTransG
- **Content of the information:** Total gross remuneration paid in the previous year, broken down into gross annual remuneration and corresponding gross hourly remuneration (no breakdown into individual remuneration components)
- **Limitation:** (1) once a year; (2) expires 3 years after the claim arises
- **Privileges for companies bound by collective agreements:** (1) Restriction of information to collective bargaining group of employee requesting the information; (2) Extended deadlines for responding to inquiries
- **And further?** (1) Information forms; (2) Information in text form; (3) Works council as messenger

Pay transparency 2.0

Employees entitled to information (AN), employers obliged to provide information (AG) and content of information extended

EntgTranspG 2017

Sections 21 et seq. EntgTranspG:

- **Companies subject to reporting requirements:** Companies (1) with generally more than 500 employees that (2) are required to prepare a management report in accordance with Sections 264 and 289 HGB (corporations and partnerships with legal entities as shareholders, Section 21)
- **Reporting cycle and reporting period:** (1) Companies bound by collective agreements / companies applying collective agreements: every five years with a five-year reporting period, (2) Companies not bound by collective agreements: every three years with a three-year reporting period (Section 22)

Extended requirements of EUPTD

Art. 9 EUPTD:

- **Reporting companies:** Companies with more than 100 employees (regardless of legal form; optional for companies with fewer than 100 employees)
- **Reporting cycle and reporting period:** (1) Annual reporting obligation for companies with more than 250 employees, (2) Three-year reporting obligation for companies with between 100 and 249 employees

Commission report

- **Reporting entities:** (1) Bundling of reports by the parent company; (2) Cross-company summary of individual indicators (str.); (3) No extension to corporations with < 100 employees
- **Report format and presentation:** (1) Text form; (2) Harmonization with CSRD reporting to avoid duplication; (3) Standardization through digital templates and evaluations; (4) Certification of tools mostly rejected
- **Involvement of works councils in reporting:** only "consultation on the accuracy of the information" (no equal participation)
- **Companies without works councils:** (1) No obligation to create a new representative body, if necessary, select a representative from among the employees; (2) No state authority/equal treatment body to be established
- **And further?:** Secure, automated interfaces for transmission (such as DATEV)

Pay transparency 2.0

Report content extended

EntgTranspG 2017

Sections 21 EntgTranspG:

Report content: Disclosure of

- (1) measures to promote gender equality,
- (2) measures to establish equal pay for women and men,
- (3) quantitative data (broken down by gender) on the average total number of employees and the average number of full-time and part-time employees

Extended requirements of EUPTD

Art. 9 EUPTD:

Report content: Presentation of:

- (1) gender pay gap,
- (2) gender pay gap for supplementary or variable components,
- (3) average gender pay gap,
- (4) average gender pay gap for supplementary or variable components,
- (5) proportion of employees receiving supplementary or variable components,
- (6) Proportion of employees in each pay quartile,
- (7) Gender pay gap between employees in groups of employees, broken down by normal basic wage or salary and by supplementary or variable components

Commission report

- **Clarification of the term "remuneration":** (1) Actual remuneration vs. target remuneration; (2) Total of all remuneration components (exceptions: remuneration not related to work performance; minor remuneration such as discounted canteen meals, stock options not granted by the contractual employer, etc.)
- **Report content:** (1) Gross annual remuneration differentiated according to basic remuneration and all other and variable components (not all components separately); (2) Gross hourly remuneration (contractual vs. actual working hours); (3) Based on full-time equivalents; (4) Separate indicators for each country of employment; (5) Approval of differentiation between employees covered by collective agreements and employees not covered by collective agreements
- **Calculation of the gender pay gap:** Basis should be the actual gross annual remuneration and gross hourly remuneration paid (actual, not target remuneration).

Right to information and reporting obligation: Applicable law in international corporate groups



Right to information and reporting obligations: Applicable law in international corporate groups

Guidelines for employees entitled to information and companies subject to reporting obligations*

Applicable law for the right to information

- I. Right to **information of individual employees is an individual legal right**, the legal basis of which is determined by the **law applicable to the employment relationship**.
- II. Applicable law is governed by **Art. 8 (2–4) of the Rome I Regulation without a choice of law clause**; the decisive factor is usually the **country** in which the employee habitually performs his or her work.
- III. Employees in **EEA countries** can assert their right to information in accordance with the **national implementing laws** of Art. 5 ff. EUPTD; employees in **non-EEA third countries** have **no legal right to information** due to the lack of an implementation obligation.
- IV. In case of **choice of law clauses**, the legal basis for the right to information is determined by the **contractually chosen law** (Art. 8 Rome I Regulation), even for contractors employed abroad.

Applicable law for the reporting obligation

- I. Reporting obligation under Art. 9 EUPTD is **public law obligation** that is exclusively linked to the **legal entity** of the client (**legal entity principle**).
- II. Decisive is **national law of the country** in which the **legal entity** is **based** is decisive; there is **no consideration of the group or corporation as a whole**.
- III. Only employers based in an **EEA member state** that has implemented the EUPTD are subject to the reporting obligation; **legal entities in non-EEA third countries** are **not subject to the reporting obligation**.
- IV. All **employees of the legal entity** must be included in the reporting, regardless of whether they work in Germany, other EEA countries, or non-EEA countries; **consolidated group reporting is not required** by law.

* See also our Client Alert: https://www.deloittelegal.de/dl/en/services/legal/perspectives/euptd-auskunftsberechtigter-arbeitnehmer-berichtspflichtiger-arbeitgeber.html?icid=toggle_dl_en

Right to information and reporting obligations: Applicable law in international corporate groups

Operationalization of the guiding principles for employees entitled to information and companies subject to reporting obligations

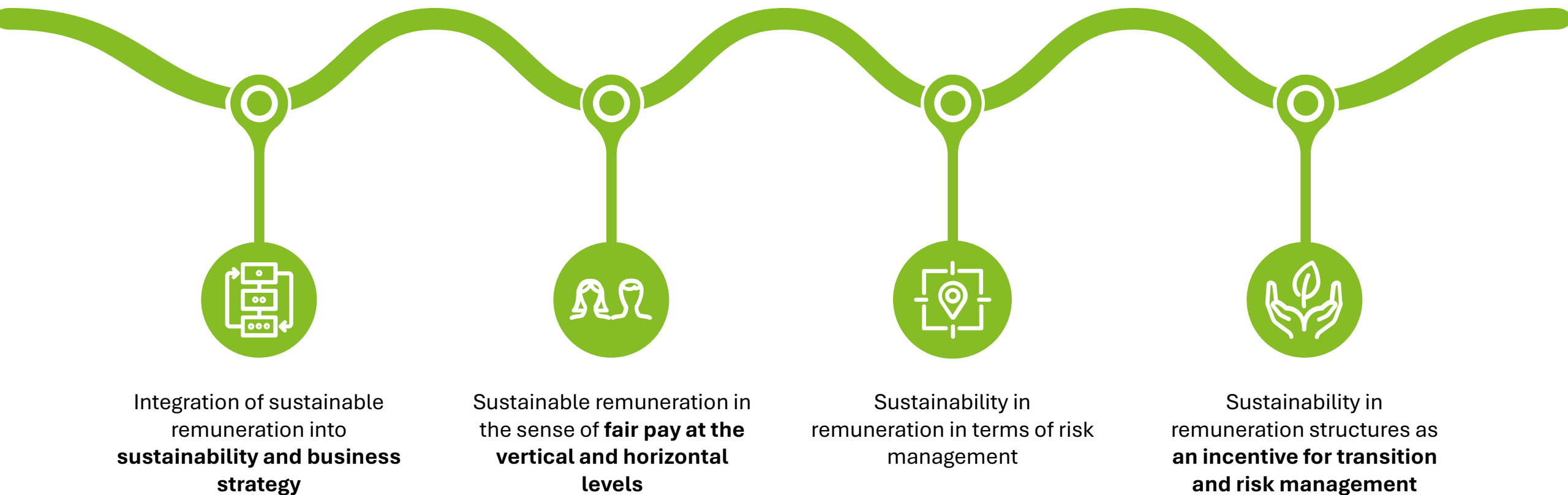
Case group	Facts	Right to information	Reporting obligation
Initial case	Company or group of companies operating exclusively in Germany	<ul style="list-style-type: none"> • Principle: Applicability of the law governing the employment relationship (= EntgTransG based on the territorial principle or choice of law under the employment contract) 	<ul style="list-style-type: none"> • Territorial principle: the registered office of the employer is decisive (= German implementation rules apply to companies operating exclusively in Germany) • Legal entity principle: No group-related attribution
Foreign branches (including non-EEA third countries)	Companies with all companies based in Germany but with foreign branches	<ul style="list-style-type: none"> • Without choice of law clause: Determination in accordance with Art. 8 (2–4) Rome I Regulation <ul style="list-style-type: none"> • AN in other EEA countries → local implementation law; • in non-EEA countries → no claim • With choice of law clause: the contractually chosen law is decisive 	<ul style="list-style-type: none"> • Territorial principle + legal entity principle: all employees of the legal entity must be included <ul style="list-style-type: none"> • both domestic and foreign branches of the respective legal entity • also branches in non-EEA countries • No obligation to present separately by country, but voluntarily permissible
Subsidiaries in non-EEA third countries	Parent company in Germany, other group companies in non-EEA countries	<ul style="list-style-type: none"> • Law of the country of activity in accordance with Art. 8 Rome I Regulation 	<ul style="list-style-type: none"> • Each company reports in accordance with its national implementing law; no consolidation of the group
Subsidiaries in non-EEA third countries	Group parent company in Germany, other group companies in non-EEA third countries	<ul style="list-style-type: none"> • Employees in non-EEA countries: no entitlement (no obligation to implement) • Employees in German branch but entitlement under EntgTransG (if no choice of law has been made) 	<ul style="list-style-type: none"> • No reporting obligation for non-EEA companies • German branches are also not covered by the EntgeltTranspG, as the connection is only to the legal entity.

Update: CSRD reporting






Remuneration policy in the context of sustainability regulations

Overview of the different approaches to integrating remuneration



Overview of sustainability reporting

Overview of three frameworks for disclosing remuneration parameters

	CSRD	SFDR	Remuneration Directive
			
Brief description	Obligation for companies to report on sustainability	Disclosure requirements for financial market participants (e.g., asset managers) and financial advisors at the company and product level, as well as for sustainable financial products	Regulations on remuneration (disclosure and obligations to act)
User group	Applies prospectively to all large companies and capital market-oriented SMEs (previous CSRD regulation)	Applies to financial market participants and financial advisors, as well as to sustainable financial products	Applies to companies with 100 or more employees (phased introduction)
Date of application	<ul style="list-style-type: none">European level: FY 2024National implementation in Germany pending	<ul style="list-style-type: none">10 March 2021 (Level 1)1 March 2023 (Level 2)	<ul style="list-style-type: none">May 2023Implementation into national law by 7 June 2026

Study on the gender pay gap

Initial comparative findings*

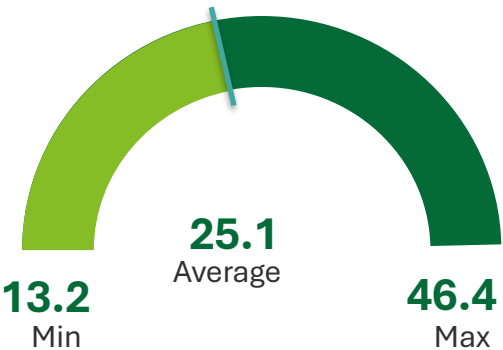
State of knowledge



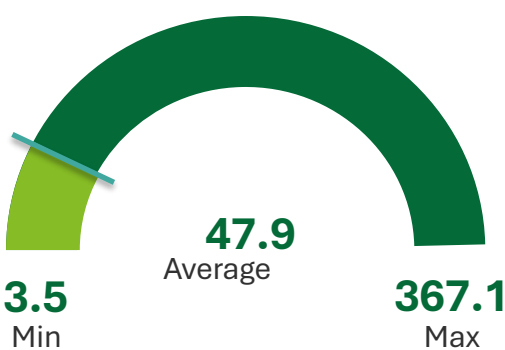
- The initial findings on **the gender pay gap** from the first **year of CSRD implementation** provide important insights into the transparency and diversity development of **companies of public interest**.
- ✓ The evaluation is based on **68 financial companies** from various **European countries** that reported for **FY24** at least **in accordance with the ESRS** and at least the **unadjusted gender pay gap**.
- ✓ From the **financial sector**, **49 banks** and **18 insurance companies** were considered (including 11 German banks and 5 German insurance companies).

Key figures

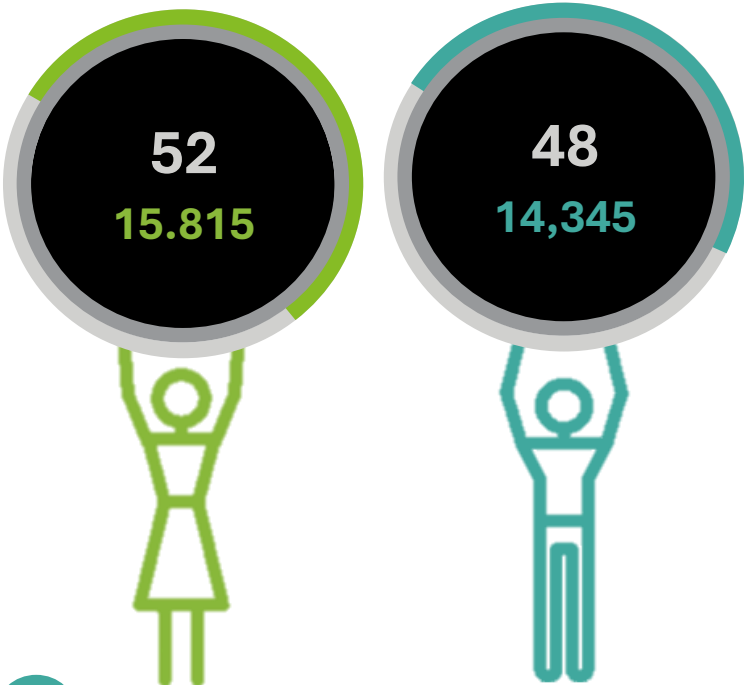
Gender pay gap



Remuneration ratio



Average gender distribution

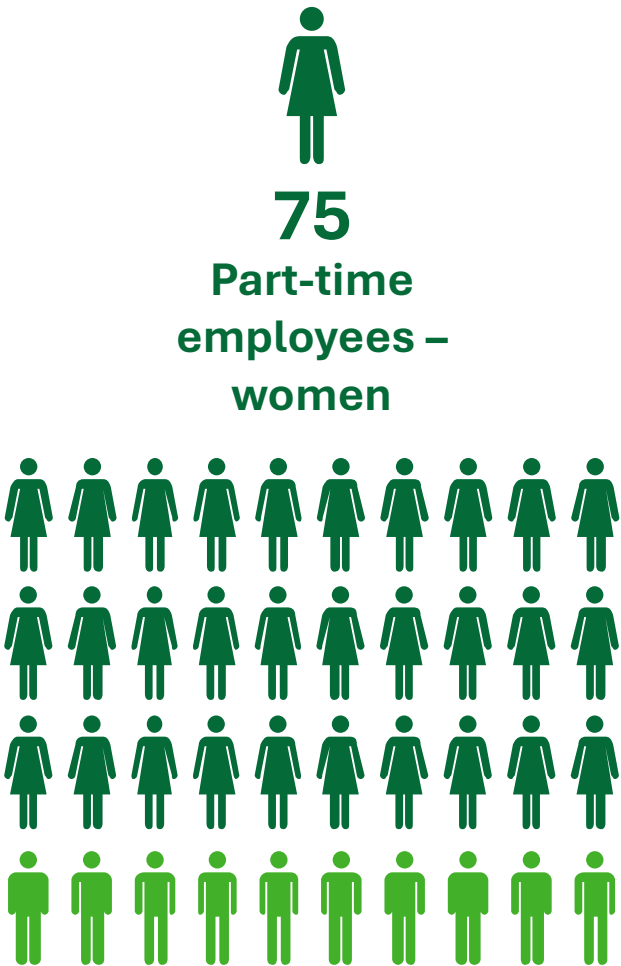


The figures shown represent the **average percentage** and **average number** by gender.

* The study is also published on our website: <https://www.deloitte.com/de/de/services/tax/perspectives/gender-pay-gap-nachhaltigkeitsberichterstattung.html>

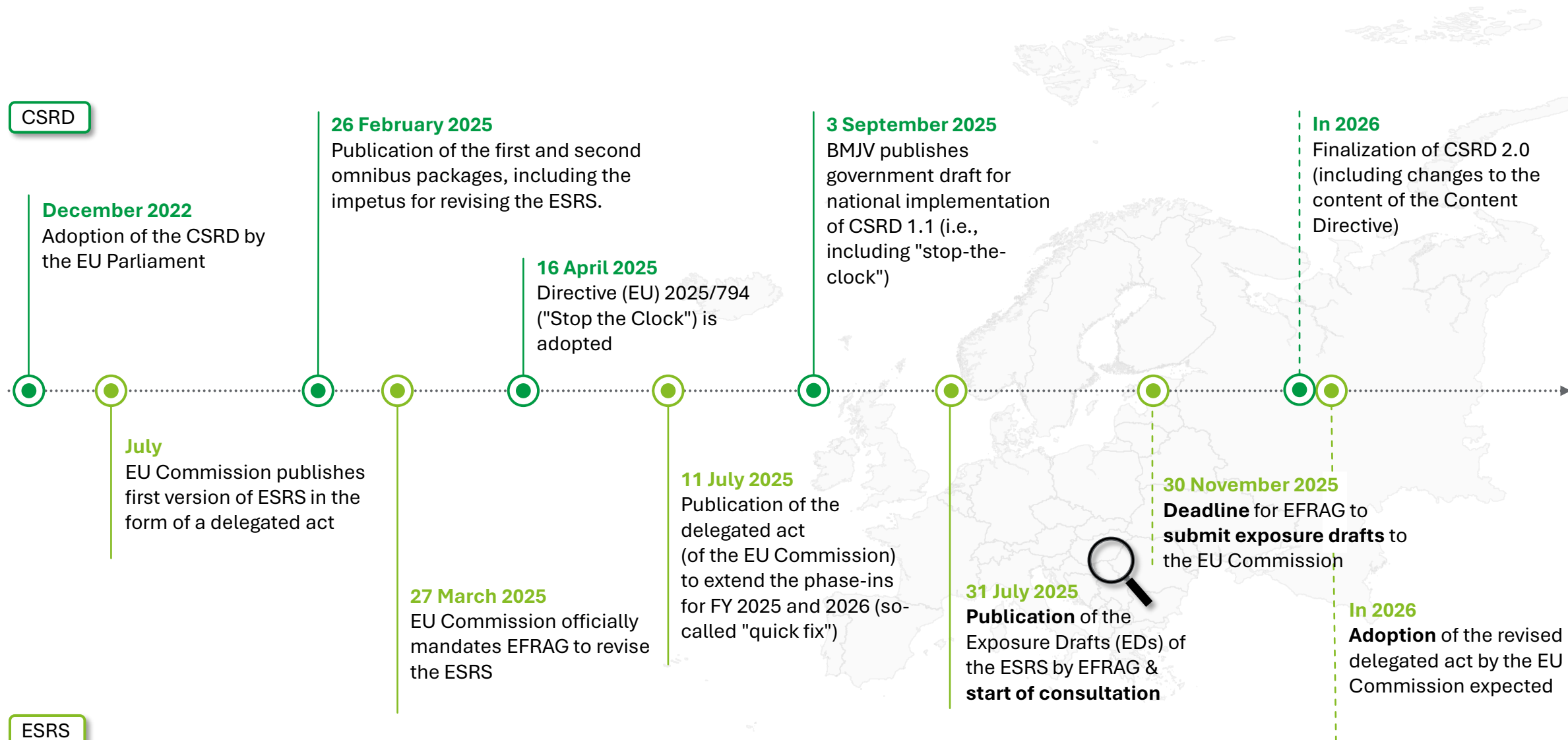
Study on the gender pay gap

What are the possible causes of the gender pay gap?



Development of the CSRD and revision of the ESRS

Classification of the current revision in the context of regulatory developments since 2022



Overview of the Omnibus Initiative from February 2025

The Omnibus Initiative consists of two separate directives. They each adapt different aspects of the frameworks.

"Stop the Clock" EU/2025/794

Adjustment of the effective dates of the CSRD

- **Postponement** of CSRD reporting requirements for wave 2 and 3 companies **by two years**.
- **Wave 1 remains unchanged**. For NFRD companies, the reporting obligation continues to apply as before (since FY 2024 for PIEs with > 500 employees).



"Stop the Clock" has already come **into effect**.
Draft national **CSRD implementation** includes "stop the clock"

"Content Directive" COM (2025) 80

Content adjustment of the CSRD

- Adjustment of the user group to **large companies** with more than **1,000 employees under accounting law** (current proposal by the EU Commission)
- Audit with **limited assurance** only (no legal requirement for reasonable assurance)
- No development of **sector-specific standards**
- Significant **reduction in ESRS standards**
- Introduction of a **value chain cap** to limit data requests for reporting purposes for SMEs.

Content adjustment of the CSDDD



The "Content Directive" is still **being negotiated** at EU level. However, the proposed threshold is already included in **the German CSRD implementation**.



At the same time, EFRAG is working on revising the ESRS standards by 30 November 2025

Publication of the government draft in Germany

Overview of the government draft (RegE) published by the BMJV on CSRD implementation

Gesetzesentwurf der Bundesregierung

Entwurf eines Gesetzes zur Umsetzung der Richtlinie (EU) 2022/2464 hinsichtlich der Nachhaltigkeitsberichterstattung von Unternehmen in der durch die Richtlinie (EU) 2025/794 geänderten Fassung

A. Problem und Ziel

Der Entwurf dient der Umsetzung der Richtlinie (EU) 2022/2464 des Europäischen Parlaments und des Rates vom 14. Dezember 2022 zur Änderung der Verordnung (EU) Nr. 537/2014 und der Richtlinien 2004/109/EG, 2006/43/EG und 2013/36/EU hinsichtlich der Nachhaltigkeitsberichterstattung von Unternehmen (ABl. L 322, 16.12.2022, S. 15) (Corporate Sustainability Reporting Directive, im Folgenden: CSRD). Die Frist zur Umsetzung der Richtlinie ist am 6. Juli 2024 abgelaufen. Mit dem Entwurf soll sichergestellt werden, dass die Bundesrepublik Deutschland ihrer völkerrechtlichen Verpflichtung zur Einführung einer Nachhaltigkeitsberichterstattung von Unternehmen schnellstmöglich nachkommt. Ein früherer Umsetzungsgesetzesentwurf, der während der 20. Legislaturperiode in das parlamentarische Verfahren eingebracht worden war (Bundestagsdrucksache 2012/787), ist nach dem Grundsatz der Diskontinuität verfallen und muss daher neu eingebracht werden. Die Vorgaben der CSRD werden mit dem neuen Entwurf nach dem Prinzip 1:1 umgesetzt und der bestehende Rechtsrahmen punktuell angepasst.

Die mit der CSRD EU-weit eingeführte Nachhaltigkeitsberichterstattung von Unternehmen ermöglicht es Investoren, Verbrauchern, Akteuren der Zivilgesellschaft, einschließlich Nichtregierungsorganisationen und Sozialpartnern, sowie weiteren Interessentengruppen, den Nachhaltigkeitsbeitrag von Unternehmen zu bewerten und darauf basierend Entscheidungen, etwa bei Investitionen oder im Bereich des privaten Konsums, zu treffen. Die CSRD wurde 2022 als Bestandteil des „European Green Deal“ und der Strategie der Europäischen Kommission zur Finanzierung einer nachhaltigen Wirtschaft verabschiedet. Dieser Entwurf steht darüber hinaus im Kontext der UN-Agenda 2030 für nachhaltige Entwicklung und trägt insbesondere zur Erreichung des Nachhaltigkeitsziels 12 bei.

Die Umsetzung der CSRD erfolgt zu einem Zeitpunkt, zu dem sich auf EU-Ebene bereits erkennbar ganz erhebliche Entlastungen gegenüber dem rechtlichen Status quo abzeichnen. Das gilt sowohl für den Kreis der einbezogenen berichtspflichtigen Unternehmen als auch für die Standards, nach denen die CSRD-Berichte geprüft werden. Die Bundesregierung unterstützt die entsprechenden Vorschläge und setzt sich für die rasche Verabschiedung ein, um die Ergebnisse nach in Rahmen des laufenden Gesetzgebungsverfahrens umzusetzen. Die Bundesregierung verfolgt das Ziel, dass alle betroffenen deutschen Unternehmen rasch und rechtsicher von den Vereinfachungen profitieren.

Die Bundesregierung bekräftigt die Ziele des „European Green Deal“. Die Zielerreichung darf aber nicht mit unverhältnismäßigen Bürokratielasten für europäische Unternehmen einhergehen. Daher begrüßt sie ausdrücklich die umfangreichen Maßnahmen, die die Europäische Kommission am 26. Februar 2025 im Rahmen ihres Ordre-de-Gesetzpakets vorgelegt hat. Bei der CSRD-Nachhaltigkeitsberichterstattung sind signifikante Erleichterungen und Vereinfachungen für die betroffenen Unternehmen erforderlich, damit der Umfang der bürokratischen Lasten wieder in ein angemessenes Verhältnis zur politischen Zielerreichung gebracht wird.

BMJV government **draft** on CSRD
implementation (3 September 2025)

Background and objectives

- Implementation of EU Directive 2022/2464 (CSRD) originally scheduled for July 2024
- Draft for **national implementation of the CSRD, including stop-the-clock** by RegE
- Expansion of sustainability reporting and integration into the management report

Contents and audit requirement

- Almost **1:1 implementation** of CSRD requirements (taking into account European minimum requirements and national specifics)
- Audit with **limited assurance**; no statutory audit requirement with reasonable assurance provided for

Gradual introduction of reporting requirements

- From FY **2025**: Large companies & parent companies of large public-interest groups with more than 1,000 employees

Affected by "stop-the-clock":

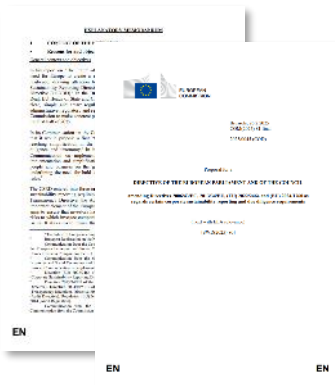
- From FY **2027**: All **other large companies** and parent companies of a large group (including large companies and parent companies of a large group of **public interest** with 501 to 1,000 employees)
- From FY **2028**: Small and medium-sized capital market-oriented companies (**SMEs**) as defined by accounting law, as well as small and non-complex credit institutions and company-owned insurance and reinsurance companies
- From FY 2028* : Third-country companies with domestic subsidiaries or branches

*Companies outside the EU with net turnover in EU & EEA member states of at least €150 million in the last two fiscal years and at least one large or capital market-oriented TU or branch with net turnover of at least €40 million in the EU

Recent developments in the context of the ESRS revision

The publication of the ESRS exposure drafts was preceded by preparatory publications in the form of the omnibus package and the progress report.

Omnibus package on sustainability



- Planned **revision of the first ESRS set** as part of the Omnibus initiative to reduce the burden of sustainability reporting
- The EU Commission mandated EFRAG to revise the ESRS on 27 March 2025

ESRS revision: Progress report as of 20 June 2025



- **Amendment** of standards in accordance with the Omnibus Regulation based on feedback from over 800 stakeholders
- The aim is to **significantly reduce mandatory data points** (by at least 50%)
- **Six levers** are intended to enable a substantial reduction in ESRS data points

ESRS exposure drafts dated July 31, 2025



- **Changes** based on **stakeholder feedback**
- **Data points** reduced by **57%** (mandatory) and **68%** (total)
- **Overall scope reduced** by more than **55%** for easier application
- **Consultation phase** ended on 29 September 2025, final publication on 30 November 2025

Deep Dive – Gender Pay Gap

The gender pay gap will continue to play a significant role



97. Die in Absatz 95 genannten Angaben umfassen Folgendes:

a) das geschlechtsspezifische Verdienstgefälle, d. h. die Differenz zwischen dem Durchschnittseinkommen von weiblichen und männlichen Arbeitnehmern, ausgedrückt als Prozentsatz des Durchschnittseinkommens männlicher Arbeitnehmer, ^(*)

Disclosure requirements of the ESRS S1 S-16 97a analogously included in LSME

SFDR RTS Annex 1 Table 3

8. Überhöhte Vergütung von Mitgliedern der Leitungsorgane	Durchschnittliches Verhältnis zwischen der jährlichen Gesamtvergütung des höchstbezahlten Mitarbeiters und dem Median der jährlichen Gesamtvergütung aller Mitarbeiter (ohne den höchstbezahlten Mitarbeiter) in den Unternehmen, in die investiert wird
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B10 – Workforce – Remuneration, collective bargaining and training

42. The undertaking shall disclose:

(a) whether the **employees** receive **pay** that is equal or above applicable minimum **wage** for the country it reports in, determined directly by the national minimum wage law or through a **collective bargaining** agreement;

(b) the percentage gap in **pay** between its female and male **employees**. The undertaking may omit this disclosure when its headcount is below 150 employees noting that this threshold will be reduced to 100 employees from 7 June 2031;

(c) the percentage of **employees** covered by **collective bargaining** agreements; and



The disclosure of the **unadjusted gender pay gap** is part of the **ESRS**, **LSME**, **VSME**, **SFDR**, and **Benchmark Regulation**.

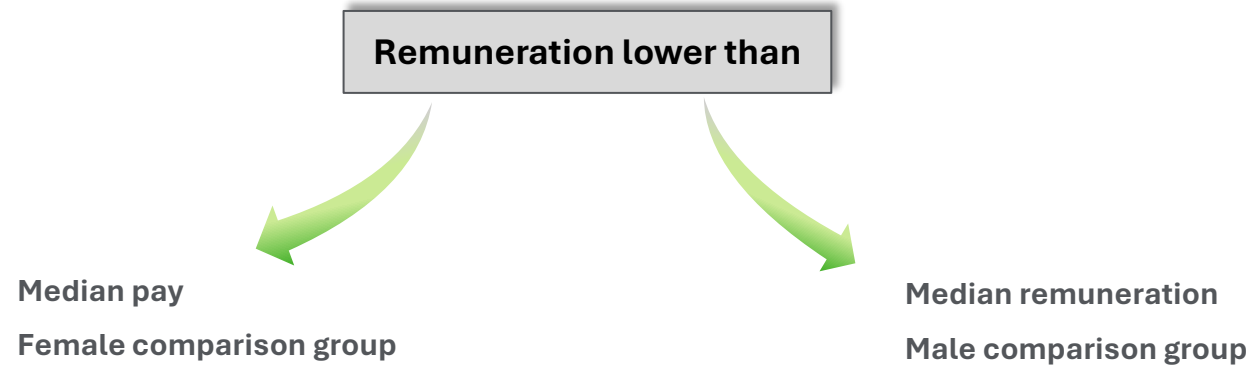
Classification of the German Federal Labor Court's ruling on pay transparency dated 23 October 2025 (8 AZR 300/24): Adjustment to the "very top"?



Federal Labor Court (BAG) ruling of 23 October 2025 (8 AZR 300/24): Highest earners as benchmark?

Facts

Plaintiff = part-time employee, 3rd management level



Plaintiff demands difference between her remuneration and the remuneration of a named male colleague in the comparison group ("highest earner").

Federal Labor Court (BAG) ruling of 23 October 2025 (8 AZR 300/24): Highest earners as benchmark?

Previous instance:

Basis for claim

- Art. 157 TFEU
- Sections 3 (1) and 7 EntgTranspG



Application of Section 22 AGG



Presumption of causality

Requirements for presumption

Demonstration of

1. disadvantage
2. Probability of causality for gender-based discrimination



Indicative effect for disadvantage does not apply in the case of a comparison only with a higher-earning colleague

Legal consequence

- Entitlement to additional remuneration exists
- However, only in the amount of the difference between the median remuneration of the female and male comparison groups

Federal Labor Court (BAG) ruling of 23 October 2025 (8 AZR 300/24): Highest earners as benchmark?

BAG: Pair comparison is sufficient

Underlying legal situation:

- If evidence is presented that suggests gender-based discriminatory pay, § 22 AGG (General Equal Treatment Act) provides for a reversal of the burden of proof.
- The employer bears the burden of proof that no discrimination has taken place.

Key points of the decision:

There is no need for a high probability of gender-based discrimination.

A pair comparison is sufficient to presume pay discrimination on the basis of gender.

The size of the male comparison group and the median pay of both gender groups are irrelevant for the presumption.

Federal Labor Court (BAG) ruling of 23 October 2025 (8 AZR 300/24): Highest earners as benchmark?

Implications for practice

Employers must also be prepared to justify differences in pay, taking into account comparisons between couples:



Criteria for determining remuneration must be objective and gender-neutral (based on skills, workload, responsibility, working conditions).



Remuneration determination and setting must be documented in order to be able to refute the presumption of discrimination



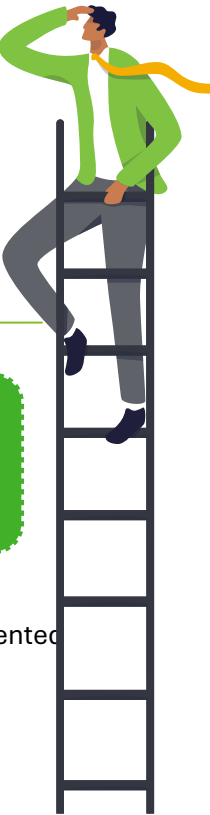
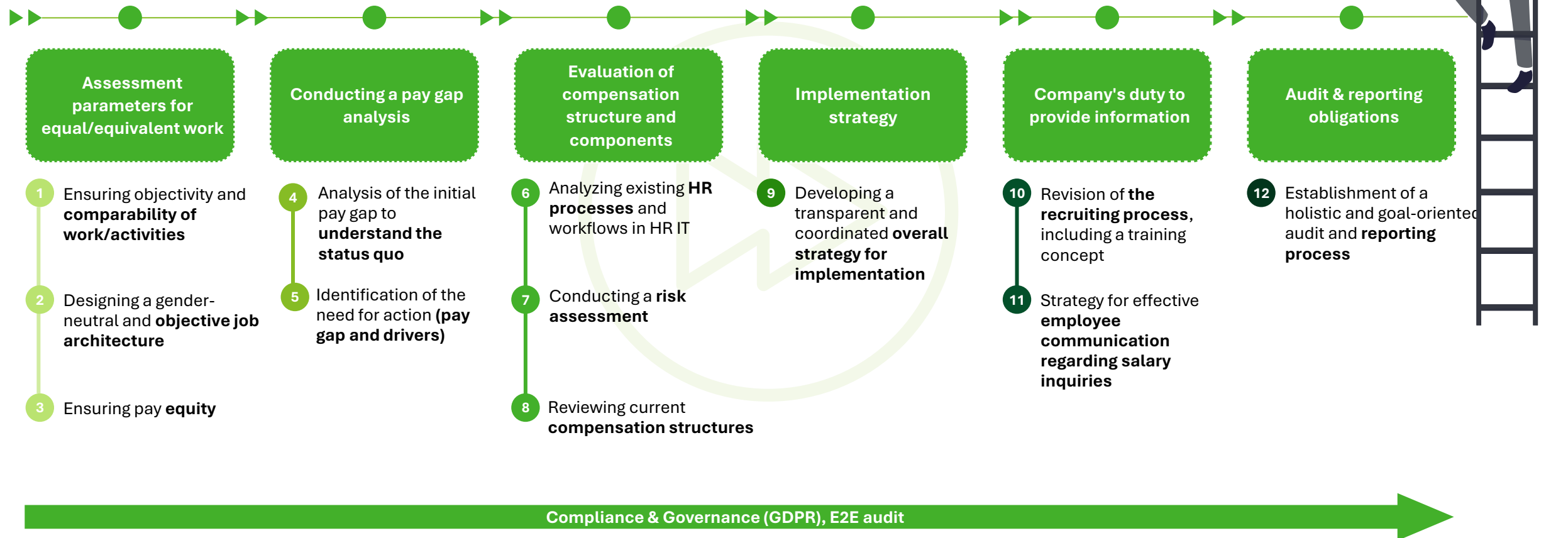
In addition, particular care is required when forming comparison groups

Update: PEP tool



Strategic roadmap

The implementation of the EUPTD is divided into various work packages that work together to ensure effective and successful transition



Our Pay Equity Platform (PEP)

Our Pay Equity Analysis Tool, with direct HRIT integration, is a convenient solution for pay gap reporting.

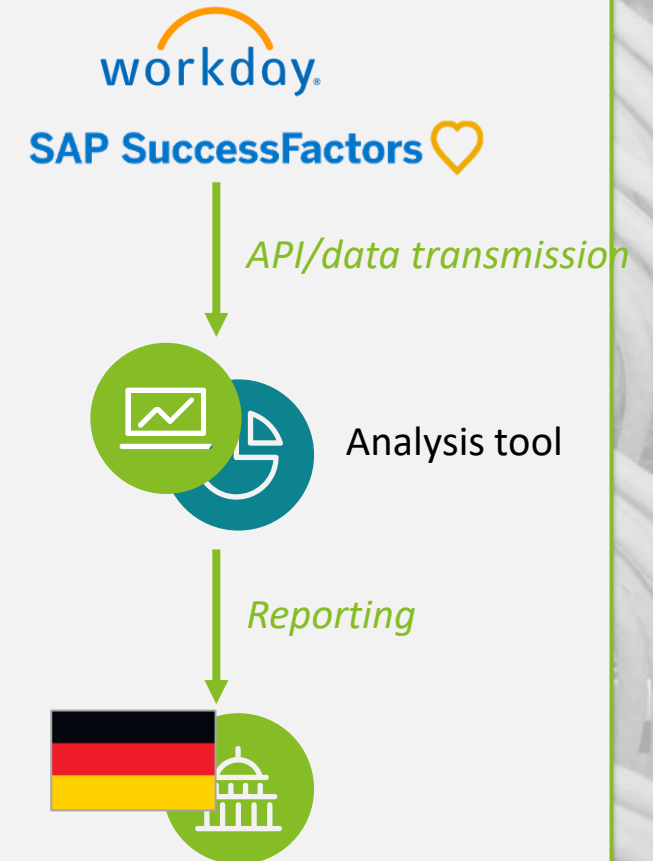
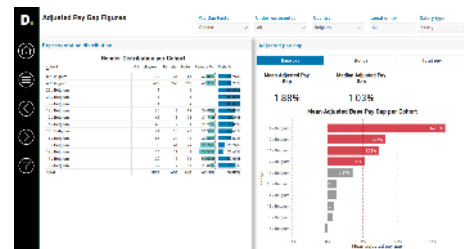
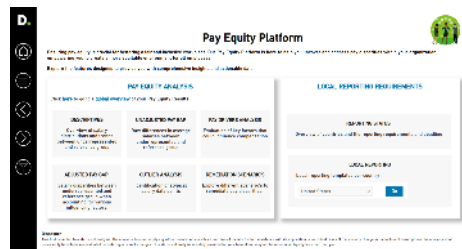
Key features

1. **Statistical insights into pay drivers** (via PowerBI & R)
2. Calculation of the **unadjusted & adjusted** pay gap (using multiple regression analysis)
3. **Analysis** of different **pay gaps** & identification of causes
4. Scenario simulation of the impact on the **budget when closing** certain pay gaps
5. **Creation of a dashboard** as a basis for reporting

Additional benefits

- ✓ **Single sign-on (SSO)**
- ✓ Integration with **SAP SuccessFactors, Workday**, and other systems possible
- ✓ **Dashboard & AI enabled**
- ✓ **Role-based access rights**
- ✓ **GDPR compliant**

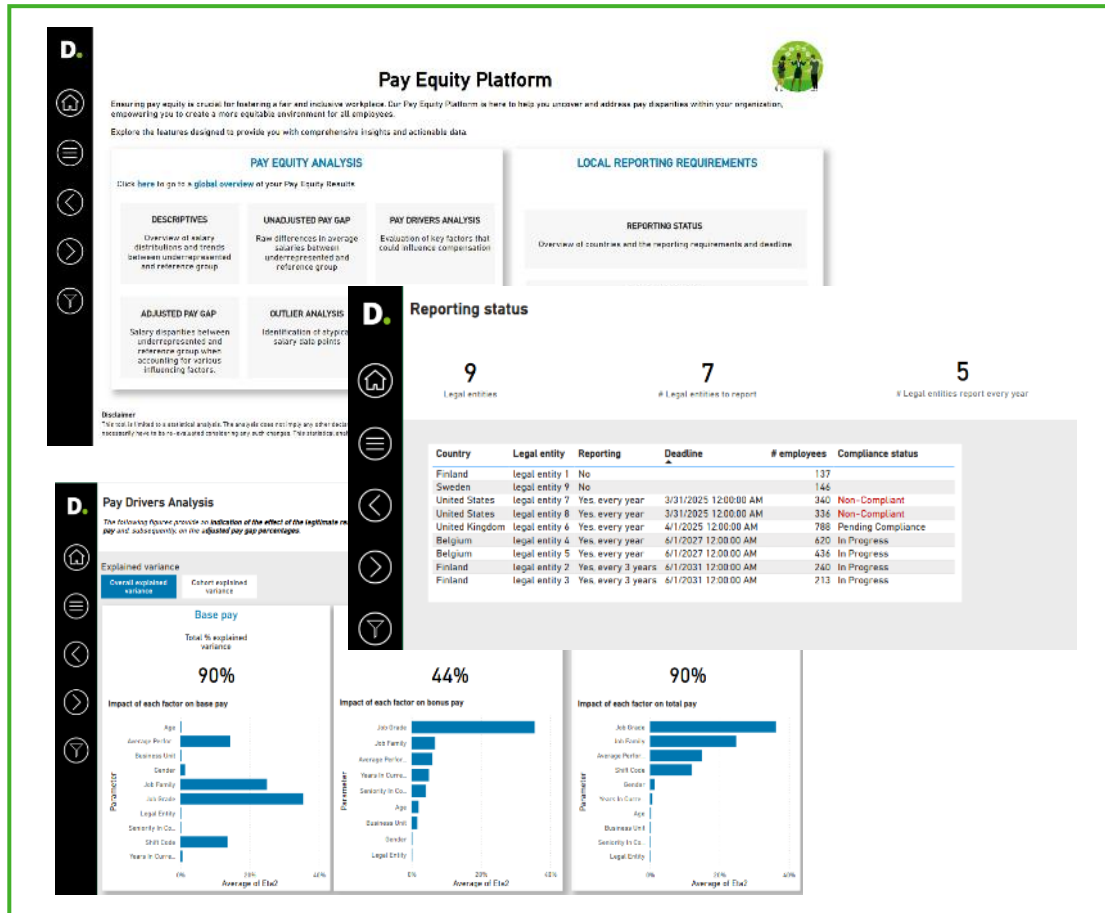
Exemplary results



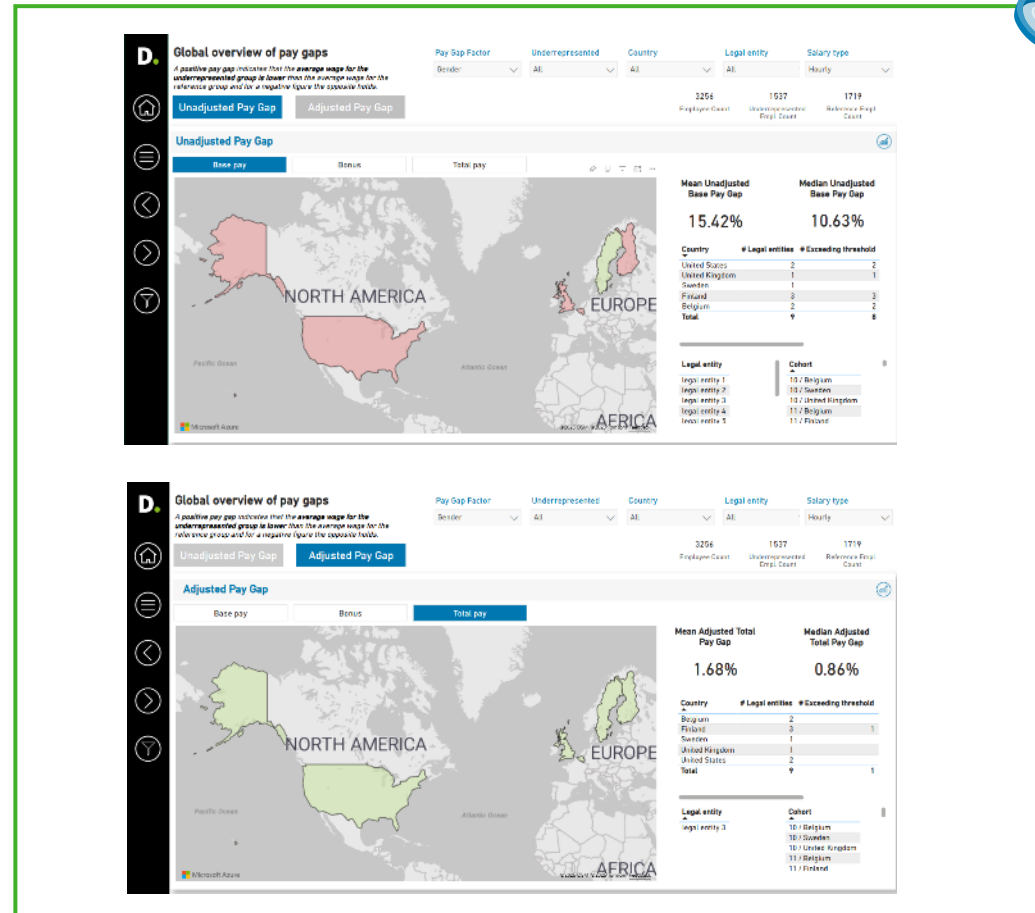
Our Pay Equity Platform (PEP)

Advanced dashboards and analytics enable in-depth investigation of the causes of pay gaps, calculation of potential budget impacts, and implementation of measures


PEP provides compliance templates for all mandatory local reporting requirements and deadline management for pay gap reporting.



PEP enables you to gain a comprehensive understanding of both the unadjusted and adjusted pay gaps.



Q&A



**Thank you very
much**
for your attention.



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