



Update EUPTD, equal pay and pay transparency 2025

Status quo report on selected market-related actions to implement the EUPTD and focus on new reporting obligations

Today's speakers



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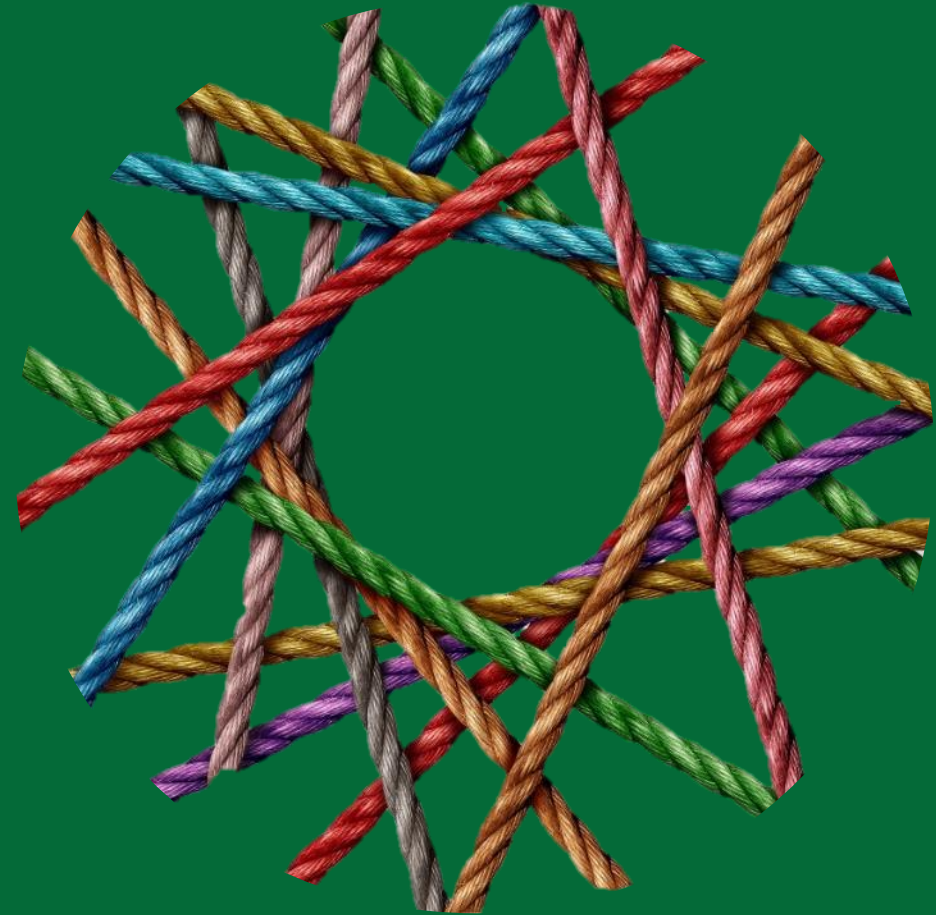
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Our roadmap today

- 01 Introduction: Status quo
- 02 Pay transparency 2.0: Focus - extension of the reporting obligation
- 03 Sustainability-related remuneration requirements
- 04 Study: Gender pay gap in financial companies
- 05 Update on EUPTD implementation from a market perspective
- 06 Q&A

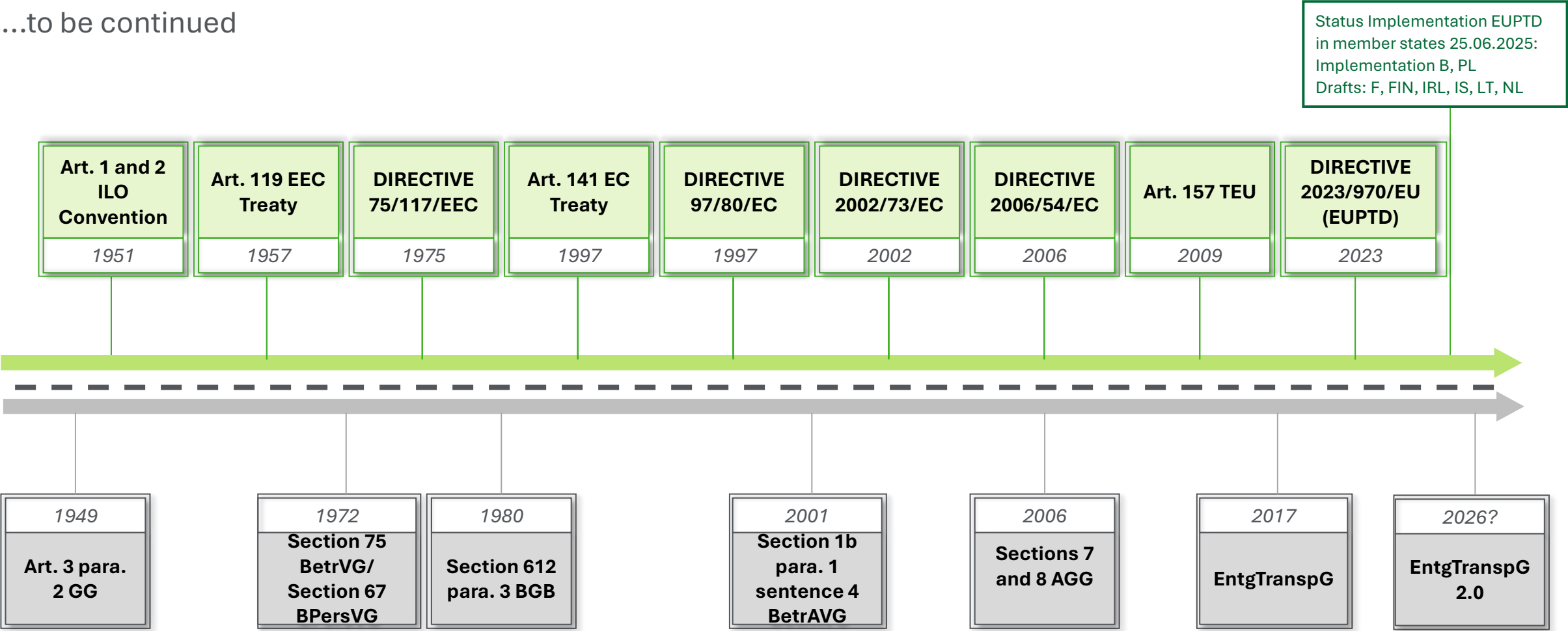


Introduction: Status quo



Introduction: The journey of the legal framework to date

...to be continued



EU Pay Transparency Directive (EU PTD)

The concrete roadmap

1

July 2023

EU Pay Transparency Directive (EU PTD): The EU directive to promote 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 on the gender pay gap (for 100 - 249 employees every three years) and publish it in relation to the previous calendar year. First reporting obligation on 7 June 2027 for the calendar year 2026.



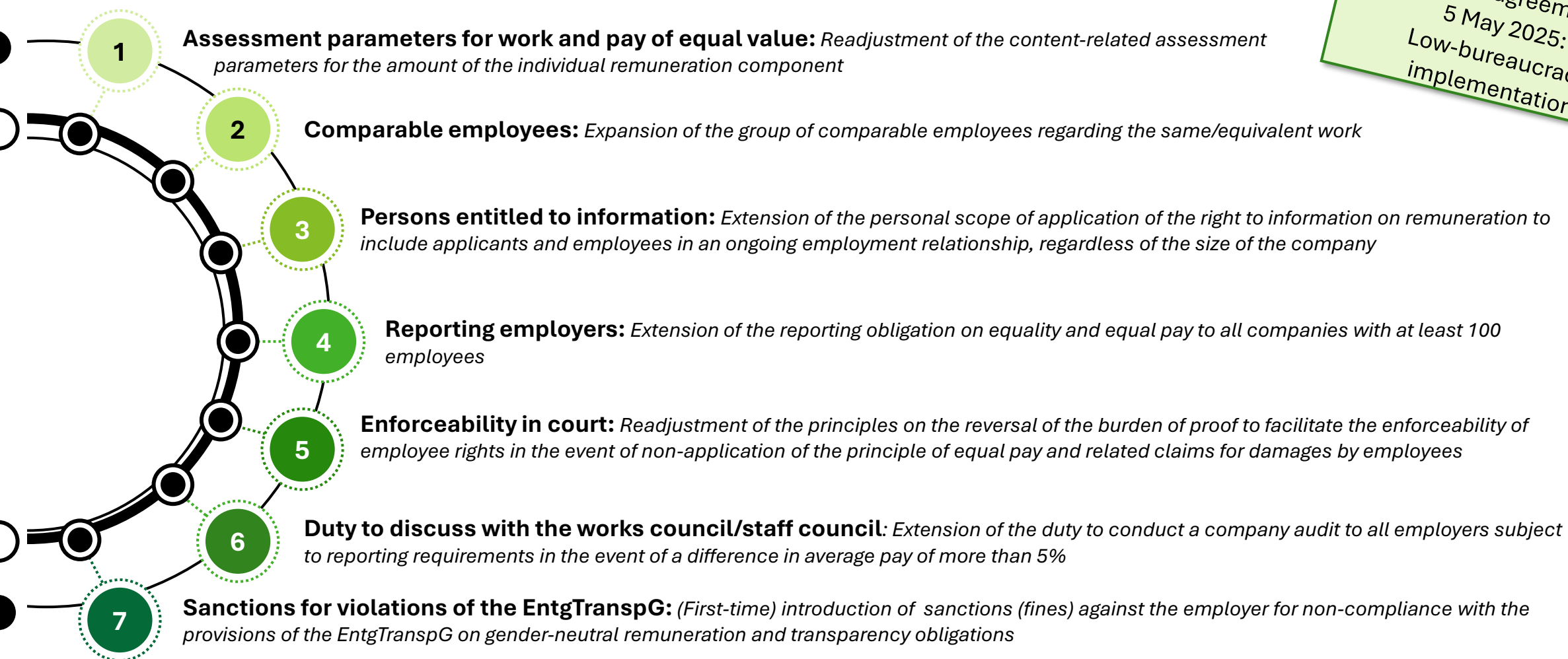
Implementation of the EU PTD requirements

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

Implementation into German law is still pending

Pay transparency 2.0

Overview: Necessary amendment of the EntgTranspG due to EU Directive 2023/970 (EUPTD)



Coalition agreement of
5 May 2025:
Low-bureaucracy
implementation

Pay transparency 2.0: Expansion of reporting obligations



Pay transparency 2.0

Employers subject to reporting obligations extended; reporting cycle and period extended

EntgTranspG 2017

Sections 21 et seq. EntgTranspG

- **Employers subject to reporting obligations:** Employers (1) with generally more than 500 employees (2) who are obliged to prepare a management report in accordance with Sec. 264 and 289 of the German Commercial Code (*Handelsgesetzbuch, HGB*) (corporations and partnerships with legal entities as shareholders, Sec. 21)
- **Reporting cycle and reporting period:** (1) Employers bound by collective agreements/ applying collective agreements to the employments: every five years with a five-year reporting period, (2) Employers not bound by collective agreements: every three years with a three-year reporting period (Sec. 22)

Extended provisions of the EUPTD

Art. 9 EUPTD

- **Employers obliged to report:** Employers with more than 100 regularly employed employees (regardless of legal form; optional for employers with less than 100 regularly employed employees)
- **Reporting cycle and reporting period:** (1) annual reporting obligation for employers with more than 250 regularly employed employees, (2) triennial reporting obligation for employers with between regularly employed 100 and 249 employees

Notes

- **Transitional periods for implementing the reporting obligation:** depending on size, for the first time (1) until 7 July 2027 for employers with more than 150 regularly employed employees, (2) until 7 July 2031 for employers with between regularly employed 100 and 149 employees
- **Side view from practice: Report of the Federal Government of 23 August 2023:** (1) approx. 30% of the companies surveyed have reviewed their company pay structures since 2019, (2) 10% of companies not bound by collective agreements and 30% of companies bound by collective agreements/using collective agreements have reported on equality and equal pay to date

Pay transparency 2.0

Report content extended

EntgTranspG 2017

Sect. 21 et seq. EntgTranspG

Report content: Presentation of

- (1) Measures to promote equality between women and men,
- (2) Measures to achieve equal pay for women and men,
- (3) quantitative data (separated by gender) on the average total number of employees and the average number of full-time and part-time employees (Sec. 21)

Extended requirements of the 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 for groups of employees, broken down by normal base pay or salary and by supplementary or variable components

Notes

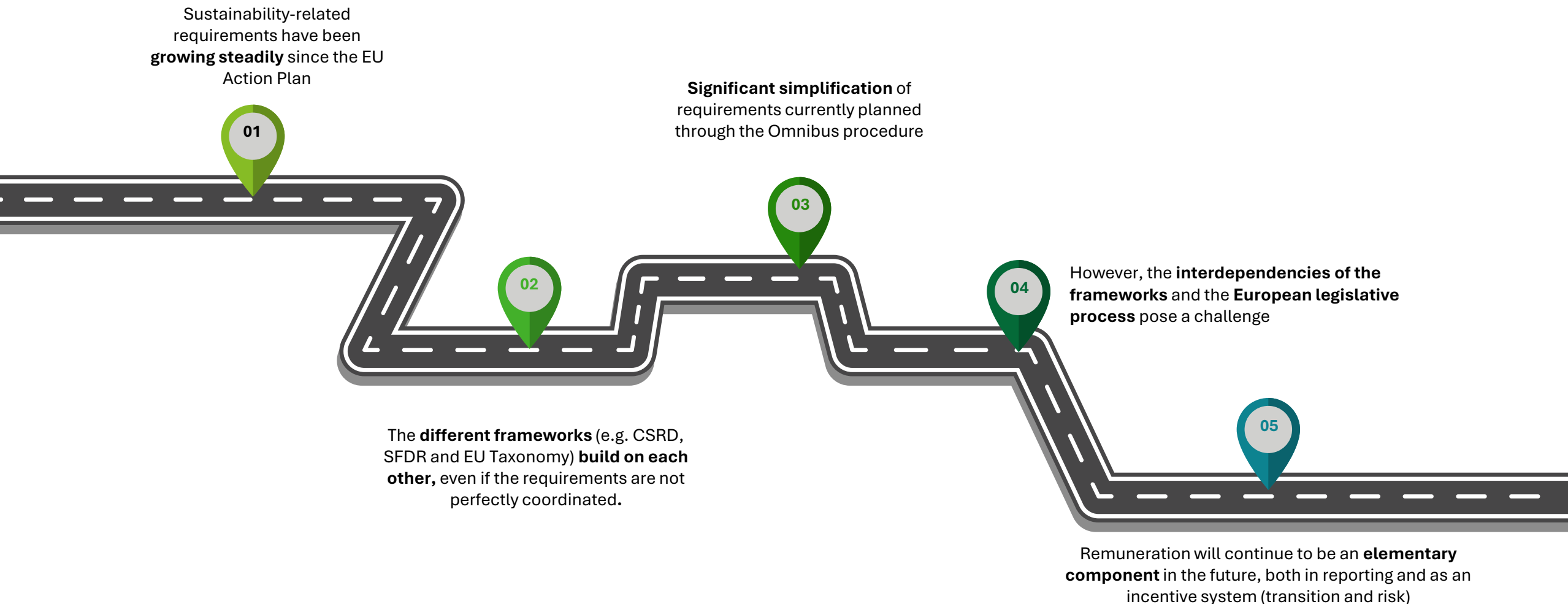
- **Works council/staff council involvement:** (1) Correctness of the information must be confirmed after consultation with employee representatives, (2) Employee representatives have access to the methods used to assess pay
- **Publication:** (1) by monitoring body to be set up by the authorities, (2) by employer optional, (3) to employees
- **Impulses for low-bureaucracy implementation:** (1) Integration into existing reporting formats (e.g. situation report) (2) Standardization of reporting formats

Sustainability-related requirements for remuneration



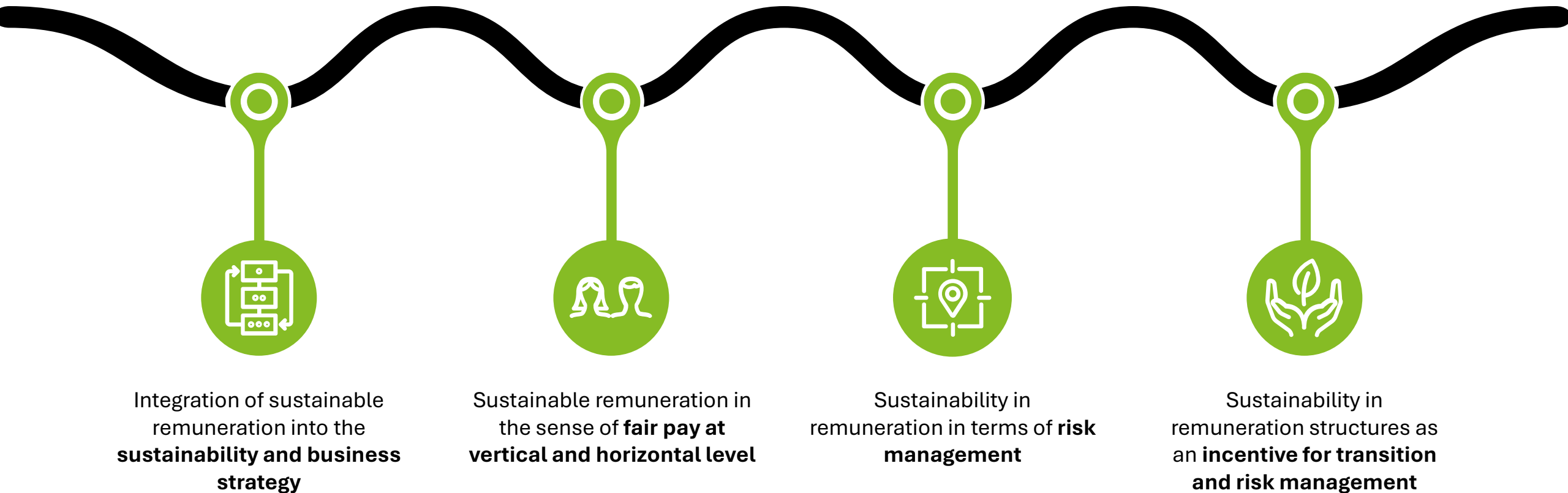
Regulations and sustainability

Overview of historical developments regarding sustainability-related requirements



Remuneration policy in the context of sustainability regulation

Overview of the different approaches to integrating remuneration



Sustainability as a remuneration objective

Representative excerpts from various ESG frameworks and guidelines that include disclosure requirements as well as requirements regarding remuneration parameters and strategies for companies

Requirements related to the remuneration policy



ECB Guide on Climate and Environmental Risks

Supervisory expectations regarding business models and strategies in relation to climate and environmental risks



EBA report on the monitoring and management of ESG risks

Remuneration policy to promote robust ESG risk management



Task Force on Climate-related Financial Disclosures (TCFD)

TCFD recommendation to consider and integrate climate risks and opportunities in the remuneration policy of companies



Task Force on Nature-related Financial Disclosures (TNFD)

According to TNFD, the disclosure of the remuneration policy of companies requires the consideration of natural risks and opportunities.

ESG disclosure requirement on remuneration parameters

EU PTD

EU Pay Transparency Directive

Obligation to disclose key figures related to the gender pay gap under Article 9

SFDR

Sustainable Finance Disclosure Regulation

Disclosure obligations at company & product level for financial market participants and financial advisors as well as extended transparency obligations for sustainable financial products

CSRD

Corporate Sustainability Reporting Directive

European sustainability reporting requirements for companies



ESRS



VSME

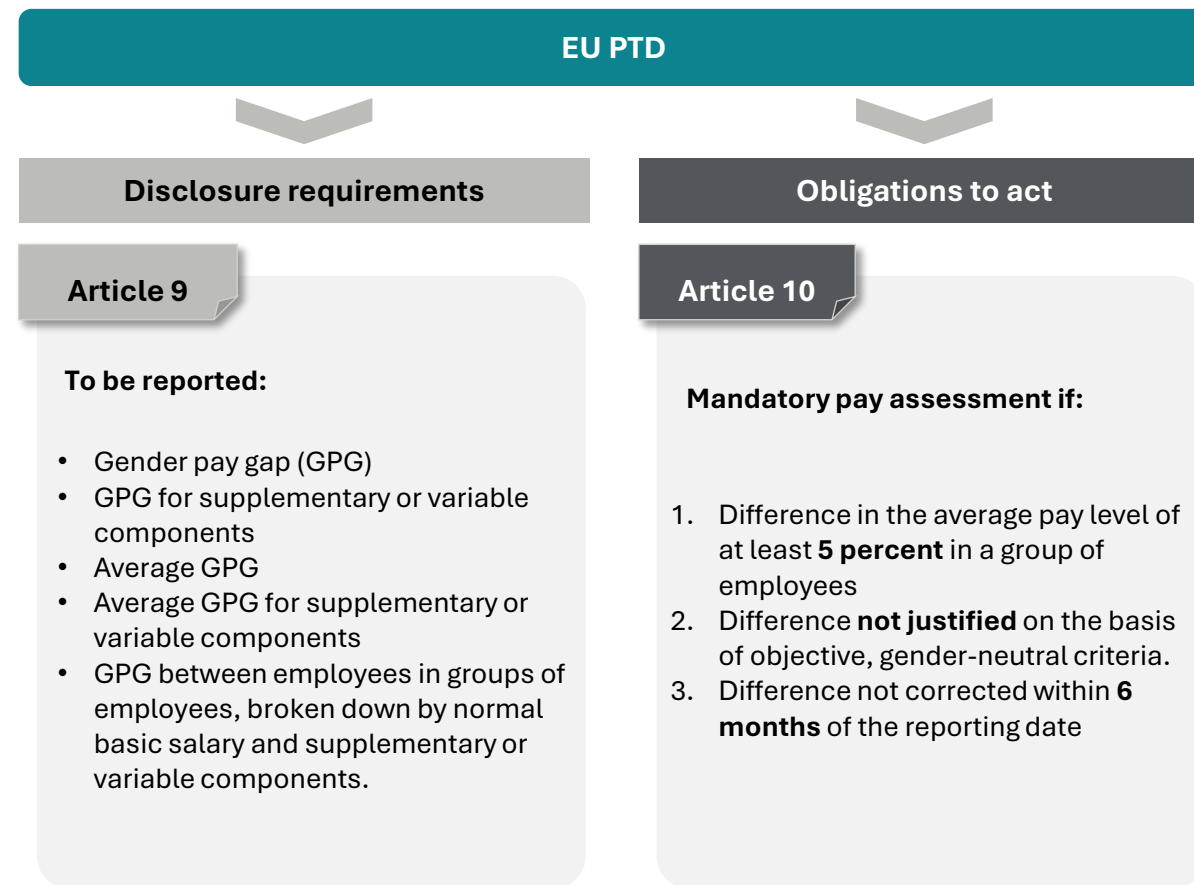
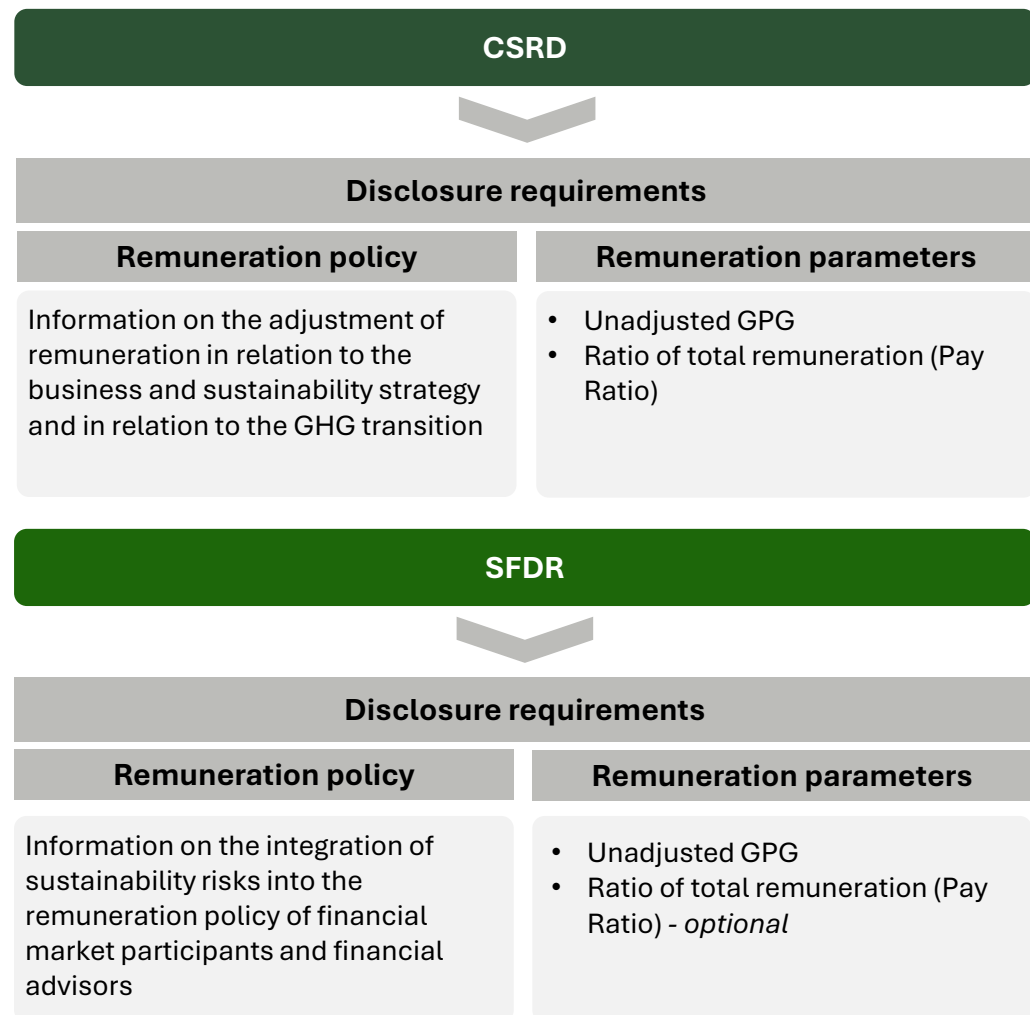


Omnibus initiative

- Reduction of companies subject to reporting requirements
- Simplification of the ESRS
- Introduction of a voluntary reporting standard (presumably based on VSME)
- Value chain cap to avoid a trickle-down effect
- Revision of the SFDR (requirement for investors)


ESG frameworks and the Remuneration Directive in comparison


Comparison of remuneration-related requirements of the CSRD, SFDR and the Remuneration Directive


















ESG frameworks and Remuneration Directive in comparison

Overview of the remuneration-related requirements of various ESG frameworks



 mandatory


 if material/if applicable


 optional

Disclosure requirement		ESRS	LSME	VSME	SFDR	EU PTD
	Unadjusted GPG (GPG)					
	GPG - supplementary/variable components					
	Median GPG					
	Median GPG - supplementary/variable components					
	GPG for groups of employees (basic salary + supplementary/variable components)					
	Ratio of total remuneration (pay ratio)					
Obligation to act						
	Remuneration assessment					
	Risk management					

The Gender Pay Gap will continue to play a significant role

 optional

		ESRS	LSME	VSME	SFDR	EBA Pillar 3	Benchmark Regulation
<div> <div>mandatory</div> <div>if material/if applicable</div> </div> <div>optional</div>							
ESRS S1-16 97 a	Unadjusted gender pay gap	✓	✓	✓	✓		✓

(a) the gender *pay* gap, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees (¹⁰⁴);

ESRS S1 S-16 97a

- (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

VSME Basic Module B10

8. Excessive CEO pay ratio	Average ratio within investee companies of the annual total compensation for the highest compensated individual to the median annual total compensation for all employees (excluding the highest-compensated individual)
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SFDR RTS Annex 1 Table 3



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

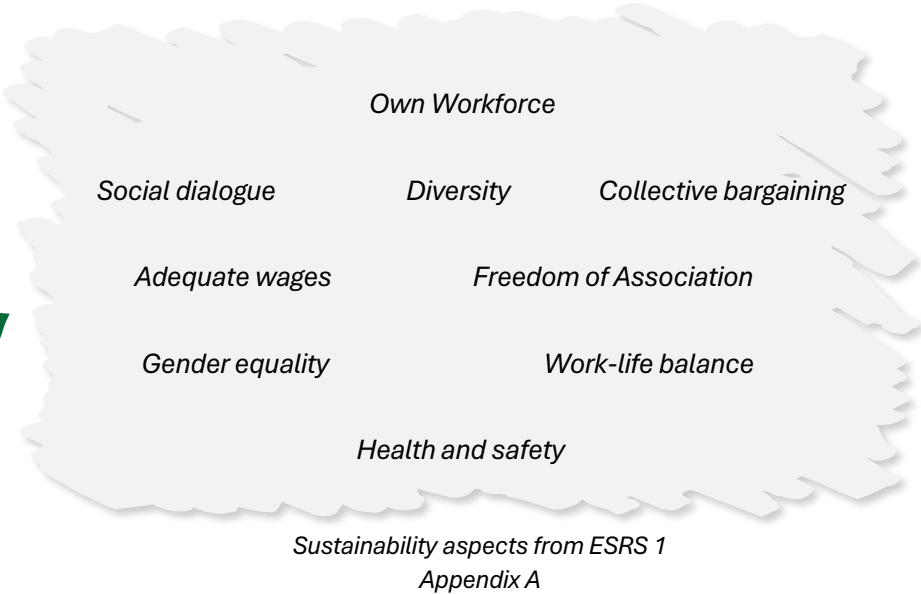
Study: Gender Pay Gap in Financial Institutions



The ESRS are divided into 12 different standards

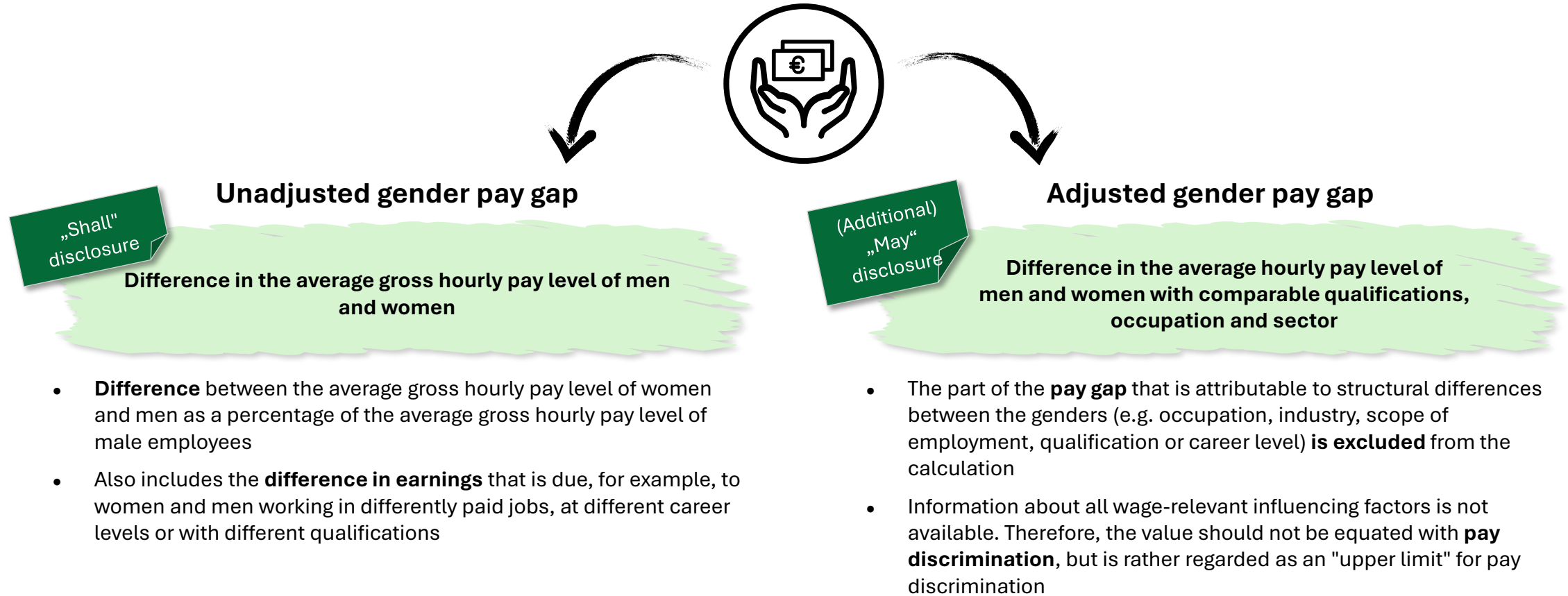
ESRS S1 – Own workforce

Cross-cutting Standards	ESRS 1 General Requirements		ESRS 2 General Disclosures	
Environmental	ESRS E1 Climate Change	ESRS E2 Pollution	ESRS E3 Water and Marine Resources	ESRS E4 Biodiversity and Ecosystems
	ESRS E5 Resource Use and Circular Economy			
Social	ESRS S1 Own Workforce	ESRS S2 Workers in the Value Chain	ESRS S3 Affected communities	ESRS S4 Consumers and end-users
Governance	ESRS G1 Business Conduct			



Deep Dive: S1-16 Remuneration parameters

In accordance with S1-16, an adjusted gender pay gap can also be disclosed in addition to the unadjusted pay gap



Source: [How is the gender pay gap collected and calculated? - Federal Statistical Office \(destatis.de\)](#), [Gender Pay Gap - explained - Federal Statistical Office \(destatis.de\)](#)


Deep Dive: S1-16 Remuneration parameters

Focus on gender pay gap


ESRS S1 - Own workforce

S1-16 (para. 95):


*The undertaking shall disclose the **percentage gap in pay** between its female and male employees and the **ratio between the remuneration of its highest paid individual to the median** remuneration for its employees.*




Scope: All employees of the company in included units



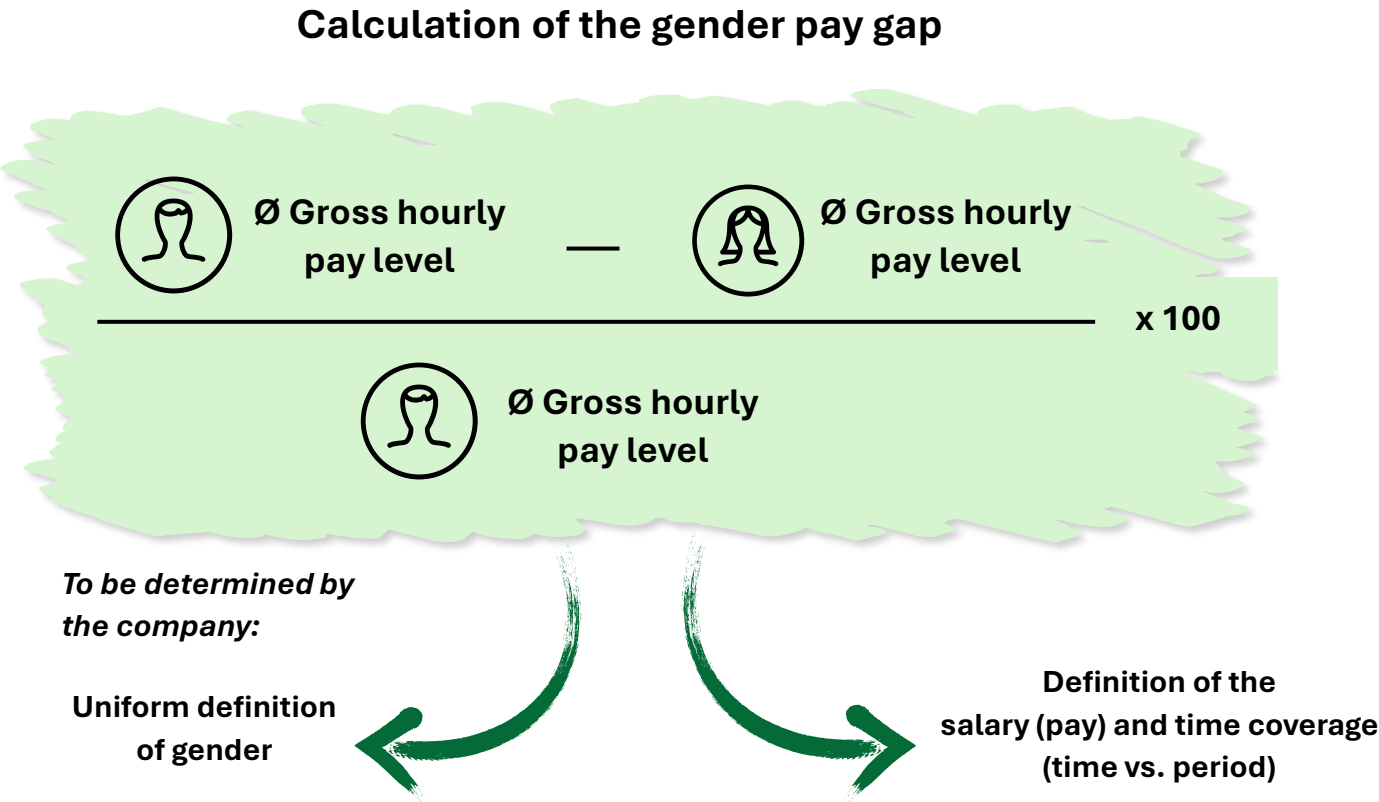
Report format: Table and text



Unit: Percentage (%)



Disaggregation: by employee category and/or country/segment (if relevant)



Study on the gender pay gap

First comparative findings

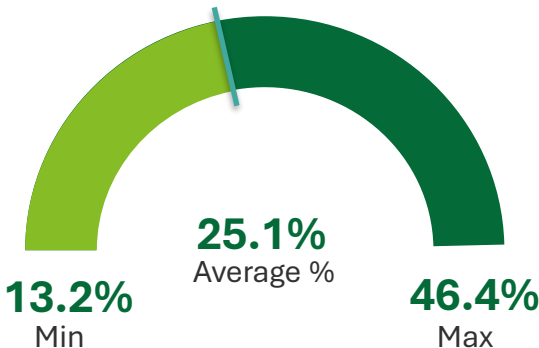
State of knowledge



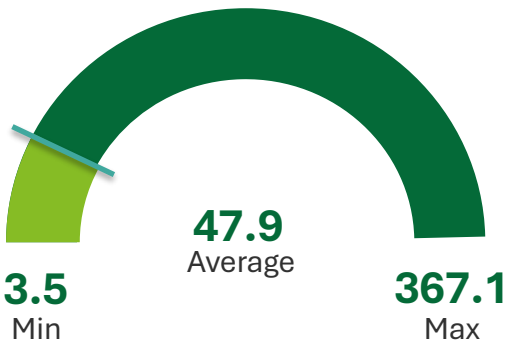
- The initial findings on the **gender pay gap** from the first **CSRD implementation year** provide important insights into the transparency and diversity development of **public interest entities**.
- ✓ The analysis is based on **68 financial companies** from various **European** countries that reported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

Key figures

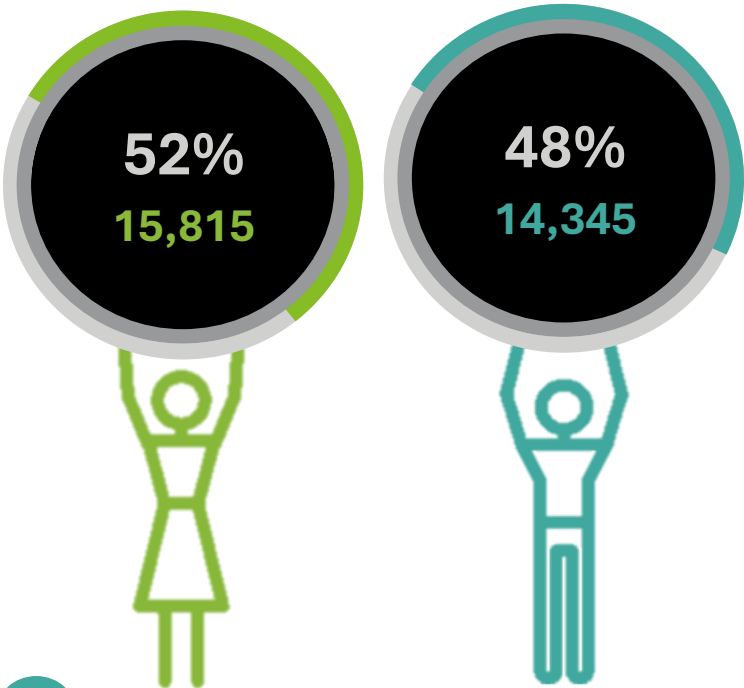
Gender Pay Gap



Remuneration Ratio



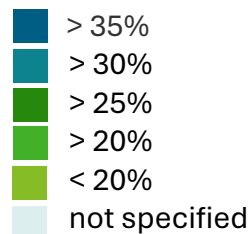
Average gender distribution



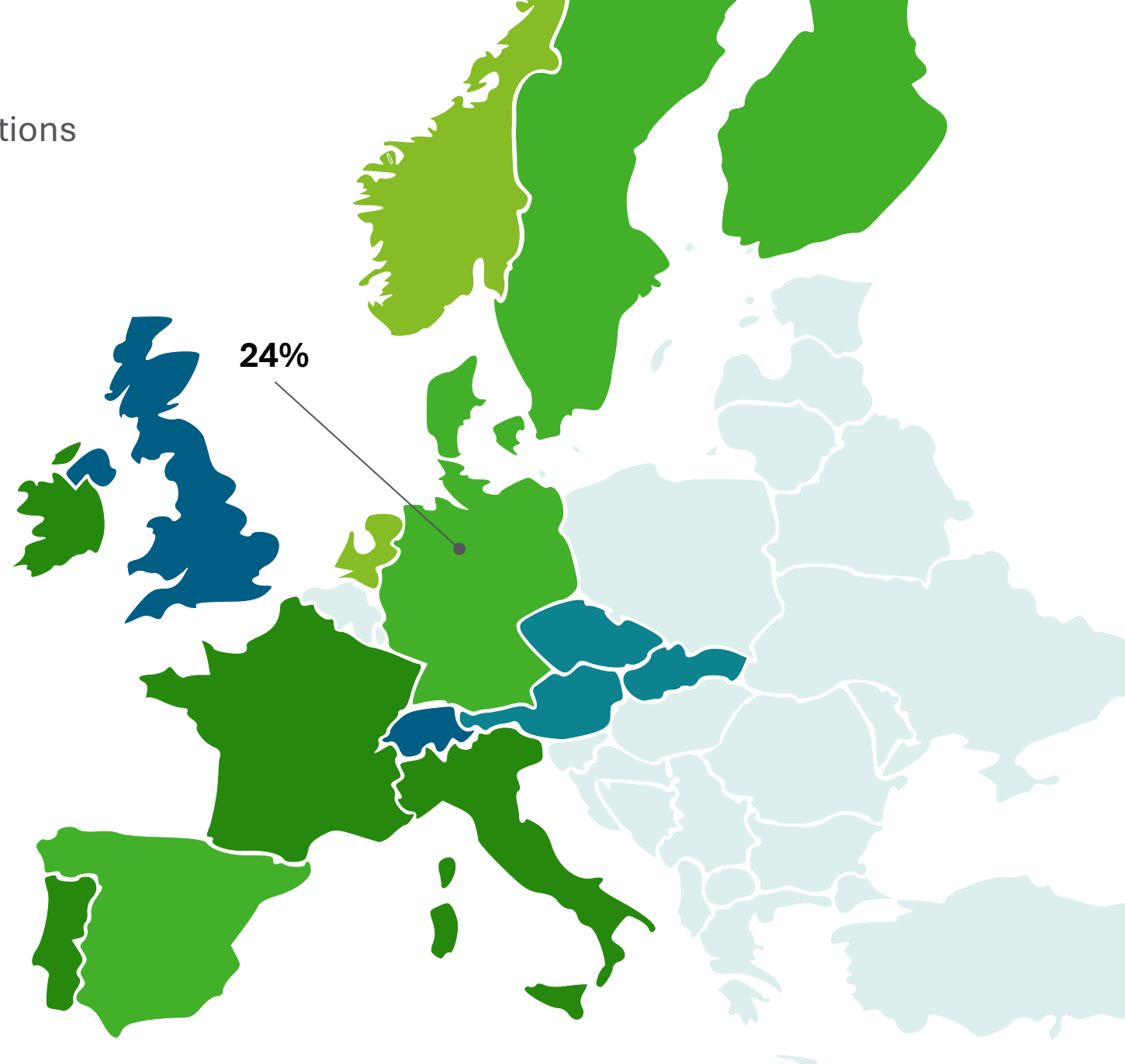
! The values presented show the **average percentage** and the **average number** by gender.

Country analysis of the analysed financial institutions

- The companies examined in the study are based in **16 different countries**.
- The **parent companies based in Germany have** an average gender pay gap of **24%¹** and **are therefore in line with the overall average** of the group examined.
- **No survey results** are available for countries marked with „**not specified**".

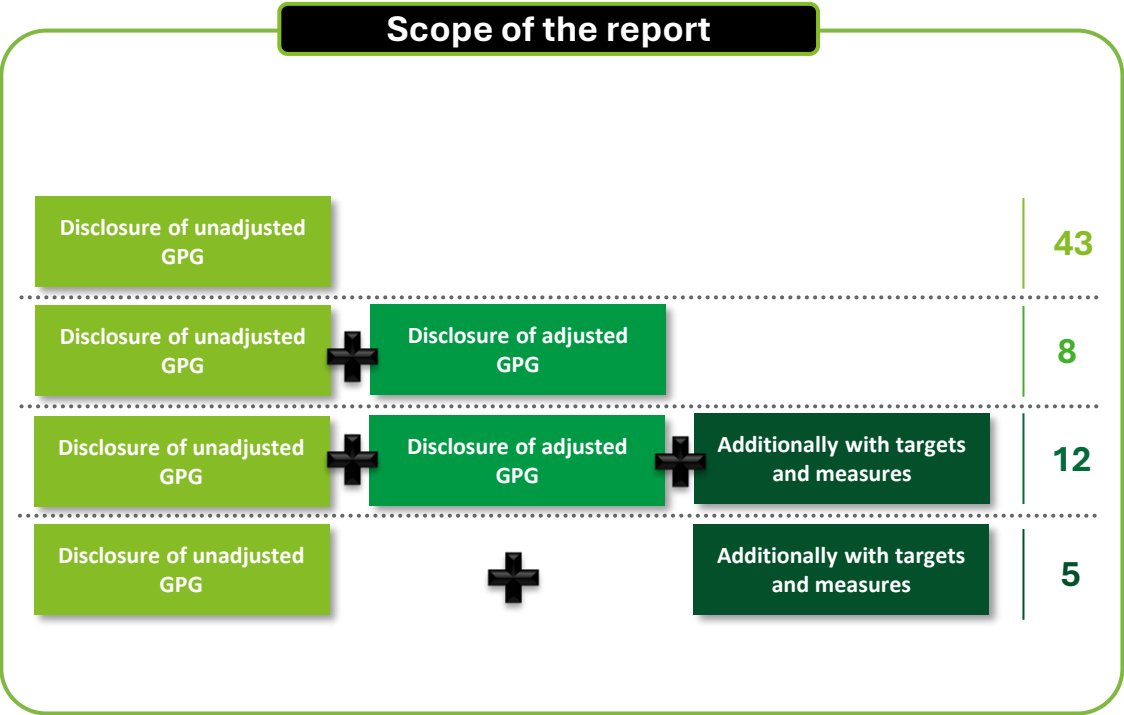


Deloitte Legal 2025

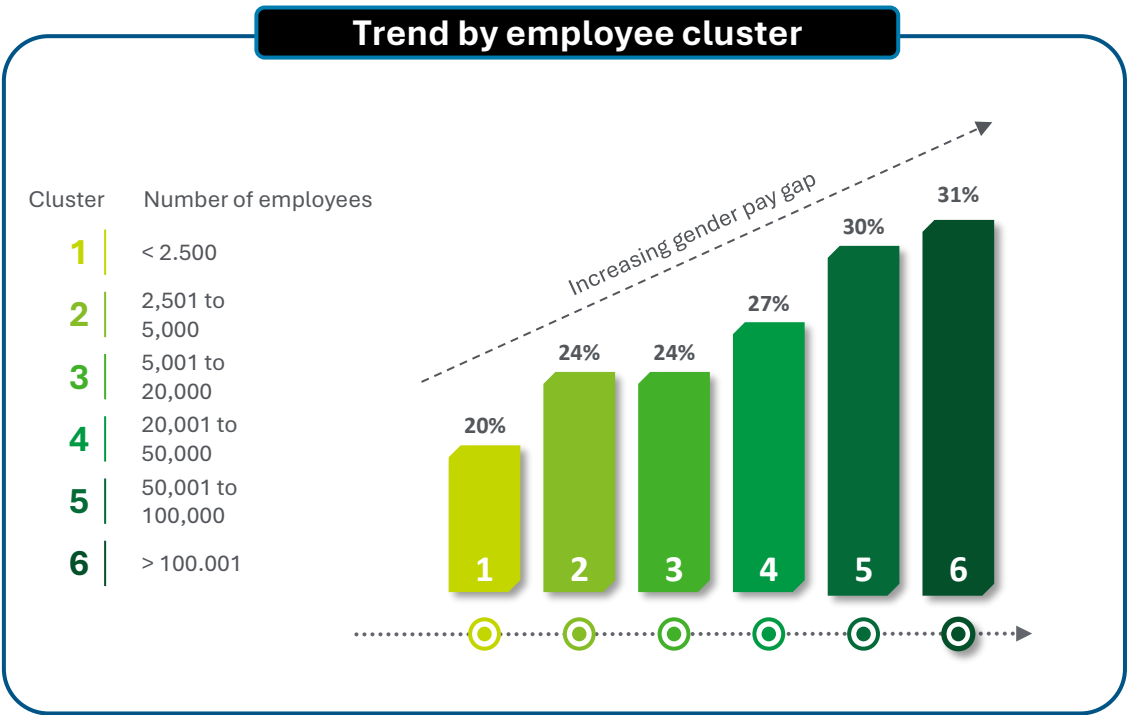


Study on the gender pay gap

Initial comparative findings from the first CSRD implementation year



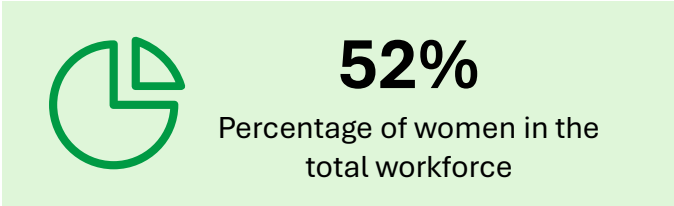
- **43** companies only disclosed the **unadjusted gender pay gap**.
- **12** companies have, **in addition** to the mandatory disclosure:
 - defined specific **targets** to reduce the pay gap;
 - formulated **measures to achieve these targets**;
 - and, where applicable, documented **progress** in the implementation of these measures.



- The **average number of employees** is **30,160**.
- The companies were divided into **6 clusters** according to the number of employees.
- There is an **increasing pay gap** with increasing company size:
 - **The larger the company, the higher the gender pay gap.**

Study on the gender pay gap

What are the possible causes of the gender pay gap?



Study on the gender pay gap

Main challenges for the analysed companies

The focus is shifting from "whether" to "how" to report - **methods, data sources and assumptions** are gaining importance; calculations based on grant or inflow principle are possible

The main challenge for companies when calculating the gender pay gap lies in the **availability and quality of the required data**

Additional process steps are necessary, including the **harmonization of salary components** across national borders, the **standardization of employment types** and **working time models** as well as the **clear allocation of employees** according to gender, activity and organizational affiliation

The **monetary valuation of benefits in kind**, which can vary in type and scope depending on the company and location



Update: EUPTD implementation from a market perspective



Pay transparency 2.0

Status quo: Assessment parameters for work and pay of equal value

EntgTranspG 2017

Sect. 9 et al. EntgTranspG

- **Assessment of the equivalence of work I - Actual standard example catalog of Section 4 para. 2:** with criteria (1) type of work, (2) training requirements, (3) working conditions; which **are** independent of performing employees and their performance
- **Assessment of the equivalence of work II - Legal function of equivalence for employers bound by collective agreements/applying collective agreements:** Presumption of equivalence of activities in the same pay group (Sec. 4 (5), 11 (3))
- **Permissible differentiation criteria for different pay levels for equal/equivalent work - list of standard examples in Section 3 (3):** with reference to (1) labor market, (2) work performance, (3) work result
- **Comparable employees:** Only employees in the same legal relationship (in terms of time) (Sec. 4 (3) 3)

Extended requirements of the EUPTD

Art. 4, 19 EUPTD

- **Assessment of the equivalence of work - Further catalog of standard examples:** with criteria (1) skills, (2) workload, (3) responsibilities, (4) working conditions. Other relevant criteria can be taken into account in individual cases (Eg. 26)
- **Comparable employees:** All employees whose remuneration is based on a *single source* for the relevant remuneration components (e.g. collective agreement, Group reference for Group matters); simultaneous employment not required (Art. 19 (1) and (2))

Comments

- **No (longer) fiction of equivalence of activities in the same pay group under collective agreements for employers bound by/applying collective agreements under EUPTD:** However, classification in identical pay group still possible as an indication of equivalence
- **Impulses for low-bureaucracy implementation:** (1) for employees covered by collective agreements: readjustment of the classification features and pay groups by the parties to the collective agreement, (2) market-related orientation through the use of existing/to-be-developed suitable sources

Pay transparency 2.0

Assessment parameters for work of equal (value) and comparable employees:
A side view

Equivalence of the work

- **1:1 implementation of the EUPTD for initial criteria:** In line with the substantive concretization already developed in legal practice (especially by case law), including with a focus on the content of the activity regardless of job title (B, NL, PL); implementation as a holistic assessment with the criteria of the EUPTD as standard examples (S)
- **Objective justification of the specific job profile:** Employers must objectively justify specific requirements for individual job profile/activity in terms of training, qualifications and/or professional experience (IRE)
- **Reversal of the burden of proof for gender-neutral remuneration:** Employer must explain and prove the gender-neutral structure if an employee claims remuneration that is not gender-neutral (S)

Comparable employees

- **Performance of equal or equivalent work:** Without clarification of the time reference not required (NL, S)
- **1:1 implementation of the directive** (IRE, PL)

Comments

- **Previous implementation in the context of the respective national labor law ("Holistic individual"):** Particularly in light of the fact that EUPTD should not affect the various national pay systems (Rec. 27). However, individual criteria are expected to provide impetus for the German legislative process

Q&A





**Thank you very
much**
for your attention

Annex



Our Pay Equity Platform (PEP)

Overview of the Deloitte Pay Equity Platform (PEP)

Accessible 24/7 or usable for a specific pay gap analysis

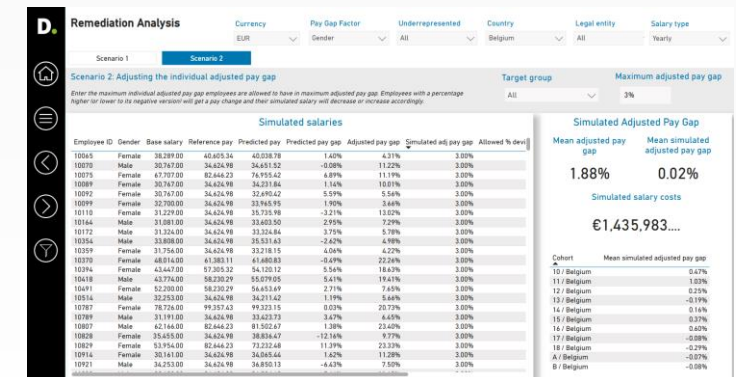
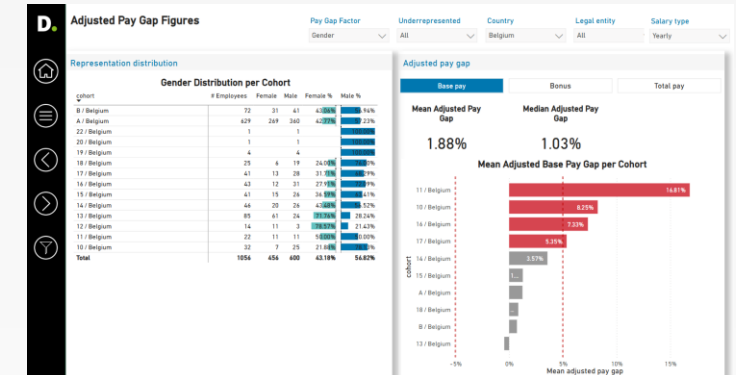
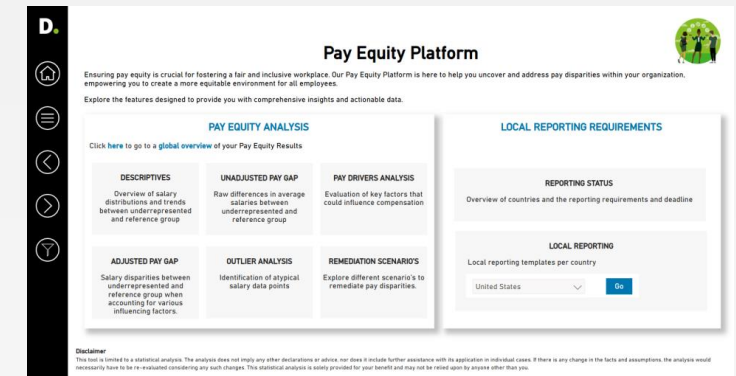
Our Pay Equity Platform is a proprietary platform developed by Deloitte for in-depth and accurate analysis of pay equity. Our platform uses **Power BI embedded technology** and **R**, which enables us to perform accurate pay gap and multiple regression analysis and create insightful and user-friendly dashboards and reports in no time.

Key features

1. **Pay in combination with other parameters** (gender, ethnicity, etc.) provides statistical insights into descriptors within your organization, country, grade, etc.
2. Calculation of **unadjusted, projected and adjusted pay gaps** (through multiple regression analysis) for your entire organization, broken down by defined group and cohort from a global, regional and local perspective.
3. A **detailed analysis of the various pay gaps** across all employee demographics and parameters to find the root cause. This provides valuable insights to support equal pay for work of equal value.
4. Insights into the **potential budget impact** of closing specific pay gaps.
5. The **dashboards are used as a basis for reporting** and can be easily inserted into any Microsoft 365 Office product (doc, pptx, excel etc.).
6. **Additional dashboards** or insights can be created on request.
7. **Local pay gap reporting** can be activated on request.

Further highlights

- ✓ Pre-built integration with HR-IT available.
- ✓ Simple onboarding process and single sign-on (SSO) capabilities.
- ✓ Supports various data sources and connection types (databases, files, CSV, Json, web/cloud platforms, etc.).
- ✓ Advanced dashboarding and features (Power Query, Power Pivot and Power View), powerful DAX analytics and AI capabilities.
- ✓ Role-based data access restrictions (per country, type of (HR) user, etc.)
- ✓ First-class security and GDPR compliance.



PEP provides compliance templates for all mandatory local reporting as well as deadline management for pay gap reporting.

Global overview of pay gaps

A positive pay gap indicates that the average wage for the underrepresented group is lower than the average wage for the reference group and for a negative figure the opposite holds.

Unadjusted Pay Gap

Pay Gap Factor	Underrepresented	Country	Legal entity	Salary type
Gender	All	All	All	Hourly

Unadjusted Pay Gap

Base pay	Bonus	Total pay
3256	1537	1719
Employee Count	Underrepresented Empl. Count	Reference Empl. Count

Mean Unadjusted Base Pay Gap

15.42%

Median Unadjusted Base Pay Gap

10.63%

Country	# Legal entities	# Exceeding threshold
United States	2	2
United Kingdom	1	1
Sweden	1	1
Finland	3	3
Total	9	8

Legal entity

legal entity 1
legal entity 2
legal entity 3
legal entity 4
legal entity 5


Cohort

10 / Belgium
10 / Sweden
10 / United Kingdom
11 / Belgium
11 / Finland

Pay Equity Platform

Ensuring pay equity is crucial for fostering a fair and inclusive workplace. Our Pay Equity Platform is here to help you uncover and address pay disparities within your organization, empowering you to create a more equitable environment for all employees.

Explore the features designed to provide you with comprehensive insights and actionable data.



788

Employee Count

PAY EQUITY ANALYSIS

Click [here](#) to go to a [global overview](#) of your Pay Equity Results

DESCRIPTIVES

Overview of salary distributions and trends between underrepresented and reference group

UNADJUSTED PAY GAP

Raw differences in average salaries between underrepresented and reference group

PAY DRIVERS ANALYSIS

Evaluation of key factors that could influence compensation

ADJUSTED PAY GAP

Salary disparities between underrepresented and reference group when accounting for various influencing factors.

OUTLIER ANALYSIS

Identification of atypical salary data points

REMIEDIATION SCENARIO'S

Explore different scenario's to remediate pay disparities.

LOCAL REPORTING REQUIREMENTS

REPORTING STATUS

Overview of countries and the reporting requirements and deadline

LOCAL REPORTING

Local reporting templates per country

Local reporting of pay gaps - United Kingdom

788

Employee Count

Main gender pay gap figures

Women earned 88.0p for every £1 that men earned (comparing median hourly pay)

Women made up 32.5% of employees in the highest paid quarter, and 47.9% of employees in the lowest paid quarter

1. Hourly pay

Women's median hourly pay was 12.0% lower than men's – this means they earned 88p for every £1 that men earn when comparing median hourly pay

Male 1.00

Female 0.88

Women's mean (average) hourly pay was 13.9% lower than men's

2. Pay Quarters

In this organization, women made up:

- 32.5% of employees in the upper hourly pay quarter (highest paid jobs)
- 53.8% of employees in the upper middle hourly pay quarter
- 47.9% of employees in the lower middle hourly pay quarter
- 47.9% of employees in the lower hourly pay quarter (lowest paid jobs)

Country	Legal entity	Reporting	Deadline	# employees	Compliance status
Finland	legal entity 1	No		137	
Sweden	legal entity 9	No		146	
United States	legal entity 7	Yes, every year	3/31/2025 12:00:00 AM	340	Non-Compliant
United States	legal entity 8	Yes, every year	3/31/2025 12:00:00 AM	336	Non-Compliant
United Kingdom	legal entity 6	Yes, every year	4/1/2025 12:00:00 AM	788	Pending Compliance
Belgium	legal entity 4	Yes, every year	6/1/2027 12:00:00 AM	620	In Progress
Belgium	legal entity 5	Yes, every year	6/1/2027 12:00:00 AM	436	In Progress
Finland	legal entity 2	Yes, every 3 years	6/1/2031 12:00:00 AM	240	In Progress
Finland	legal entity 3	Yes, every 3 years	6/1/2031 12:00:00 AM	213	In Progress

3. Bonus pay

Women's median bonus pay was 5.6% higher than men's – this means they earned 106p for every £1 that men earn when comparing median bonus pay

Male 1.00

Female 1.06

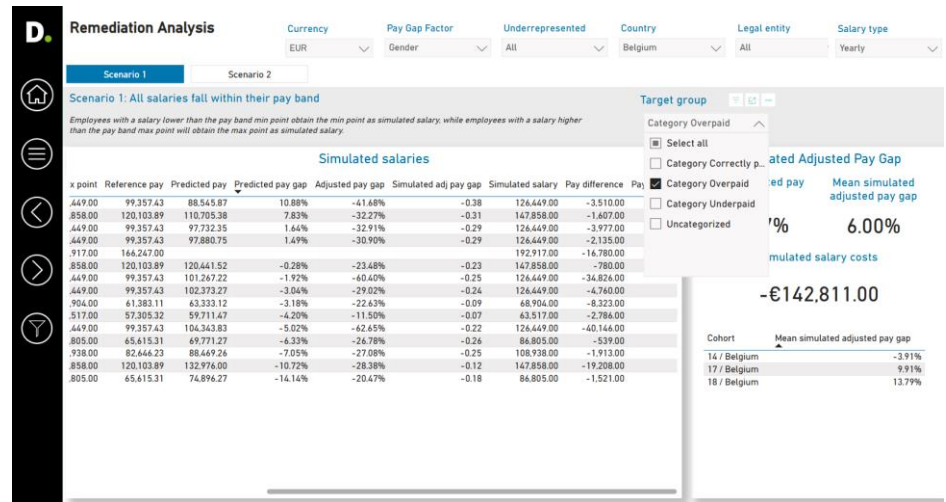
Women's mean (average) bonus pay was 8.0% lower than men's

91.1% of women and 91.4% of men received bonus pay

Deep Dive: Pay Equity Platform (PEP) from Deloitte (2/2)

PEP can run various simulations for different audiences, including (1) ensuring that salaries are within the respective pay bands and (2) ensuring that customized pay gaps are below a user-defined threshold.

PEP automatically generates an Excel report that includes both individual and overall pay gaps.



Employee ID																						Comments		Share	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V				
1	Male	Belgium	United Kingdom	11	United Kingdom	11	United Kingdom	11	11	11	11	11	11	11	11	11	11	11	11	11	11				
2	Male	Belgium	United Kingdom	11	United Kingdom	11	United Kingdom	11	11	11	11	11	11	11	11	11	11	11	11	11	11				
3	Male	Belgium	United Kingdom	11	United Kingdom	11	United Kingdom	11	11	11	11	11	11	11	11	11	11	11	11	11	11				
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Our remuneration simulation tool

Our remuneration simulation tool (1/3)

Our simulation tool supports the review of EU PTD requirements and shows the future development of personnel costs in the event of remuneration adjustments. The tool is also available to our clients free of charge after project completion

REPORTING



Status quo analysis of personnel costs and determination of the **gender pay gap** in accordance with EU-PTD requirements



Stand-alone tool with a possible interface to HR IT systems (independent of existing IT landscape)

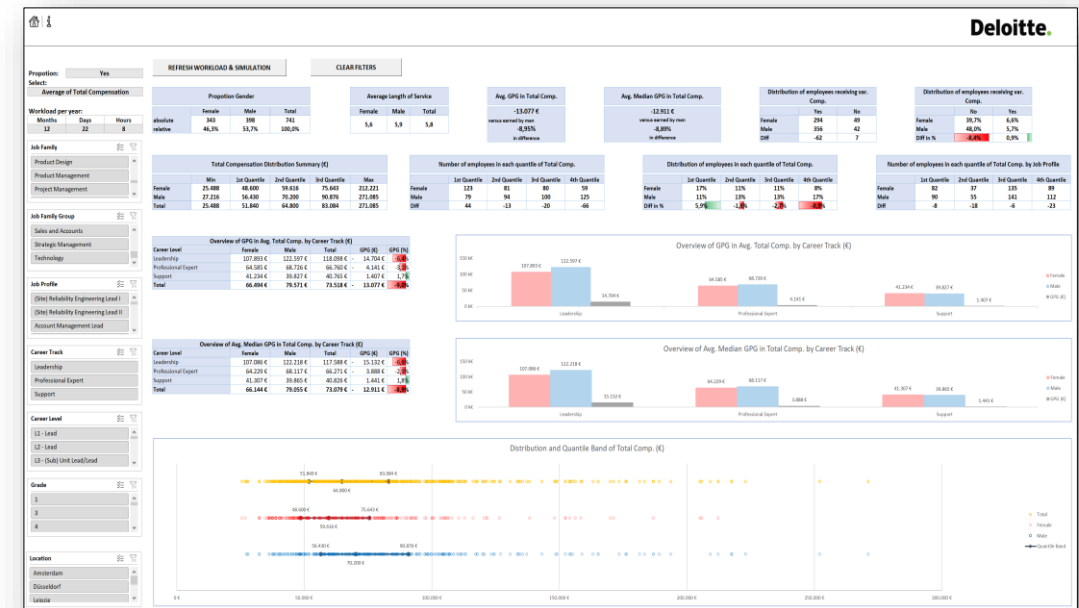
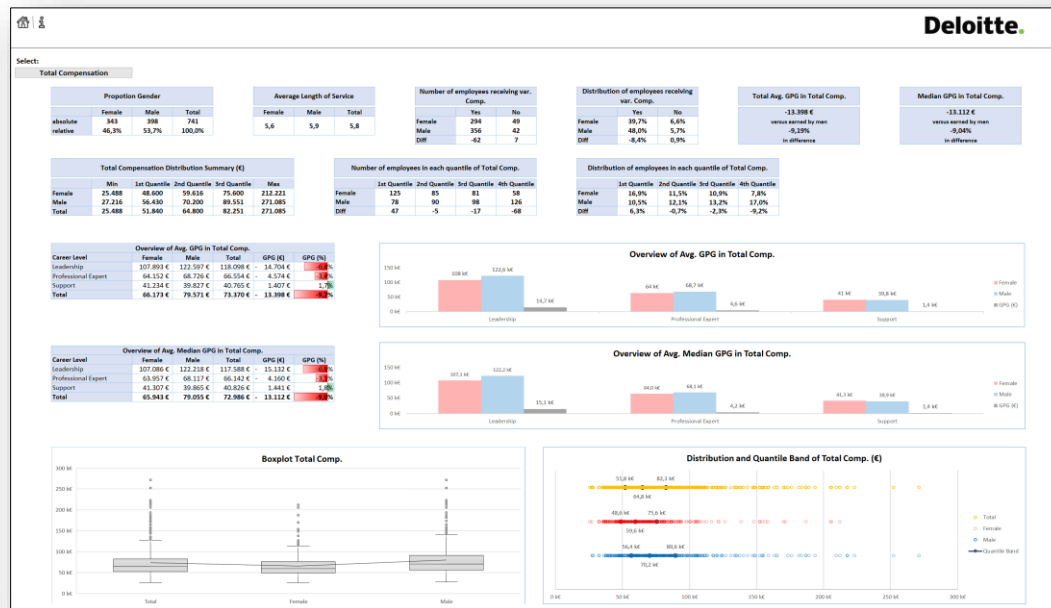
SIMULATION



Scenario-based remuneration simulation to support the remuneration review process and eliminate pay gaps



Overview of the future **development of personnel costs** as a result of changes



Our remuneration simulation tool (2/3)

The remuneration simulation covers all indicators of the EU-PTD to be reported and promotes the finding of solutions for a successful adaptation to the requirements of the directive

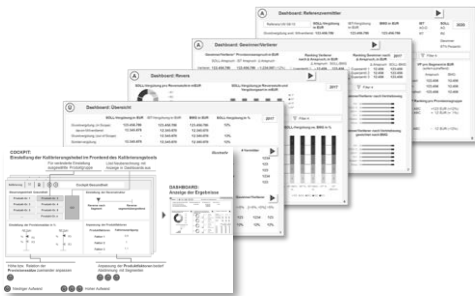


Basic functions of the simulation tool (highlights)

The remuneration of employees can be illustrated using the **3 elements** of our remuneration toolkit.



Simulation tool



CATEGORIES:

- Compensation component
- Job Family Group, Job Family, Job Profile, Career Level etc.
- Organizational Unit
- ...

BASIC INFORMATION:

- Gender ratio per position
- Average length of service
- Distribution of employees according to remuneration type
- Number, age group of employees, etc.

FUNCTIONS:

- Average & median total remuneration / component
- Quantile distribution of employees
- Potential cost development
- Country comparison
- ...

Work results (highlights)



OBJECTIVE:

- Modeling based on the compensation model with mapping of the intended strategic impact

RESULTS:

- ✓ Listing of possible **pay differentials** > 5%
- ✓ Analysis of the **efficiency level** and **effectiveness** of the current remuneration models
- ✓ Overview of possible **costs** of changing the current remuneration structure & components and job architecture
- ✓ **Comparison** of remuneration levels
- ✓ Introduction of a new or adapted job architecture with corresponding **cost development**
- ✓ **Modification** of existing career paths & hierarchies with regard to remuneration models
- ✓ Presentation of **changes compared to the status quo** as well as transparency regarding the type and scope of personnel cost development

Our compensation simulation tool (3/3)

An overview provides users with a general summary of the gender pay gap as well as general information about the workforce analyzed

Important KPIs of the tool

General information on the workforce

	Female	Male	Total
absolute	343	398	741
relative	46.3%	53.7%	100.0%

Overview of the gender pay gap

Career Level	Female	Male	Total	GPG	GPG (%)
Leadership	107.893 €	122.597 €	118.098 €	- 14.704 €	-12,0%
Professional Expert	64.152 €	68.726 €	66.554 €	- 4.574 €	-6,7%
Support	41.234 €	39.827 €	40.765 €	1.407 €	3,5%
Total	66.173 €	79.571 €	73.370 €	- 13.398 €	-16,8%

Average Length of Service

Female	Male	Total
5.6	5.9	5.8

Filter options

Total Compensation
Base Salary
Variable Compensation

EXAMPLE

Information provided

- Users receive general demographic information and information on the distribution of the entire analyzed workforce broken down by career level, job profile, gender, etc:**
- ✓ Gender ratios
 - ✓ Average length of service
 - ✓ Distribution of employees
 - ✓ Average age
 - ✓ Age structure
 - ✓ Number of employees with variable remuneration
 - ✓ Distribution of employees with variable remuneration
 - ✓ Distribution of employees by pension scheme and gender
- Users receive salary information for the entire workforce analyzed broken down by career level, job profile, gender, etc.:**
- ✓ All compensation information for total compensation, base salary and variable compensation
 - ✓ Gender pay gap between average salary/median salary/average pension contribution
 - ✓ Distribution of remuneration per quantile by gender
 - ✓ Distribution of employees per quantile
 - ✓ Gender pay gap between average earnings/median earnings/average benefit costs/median benefit costs

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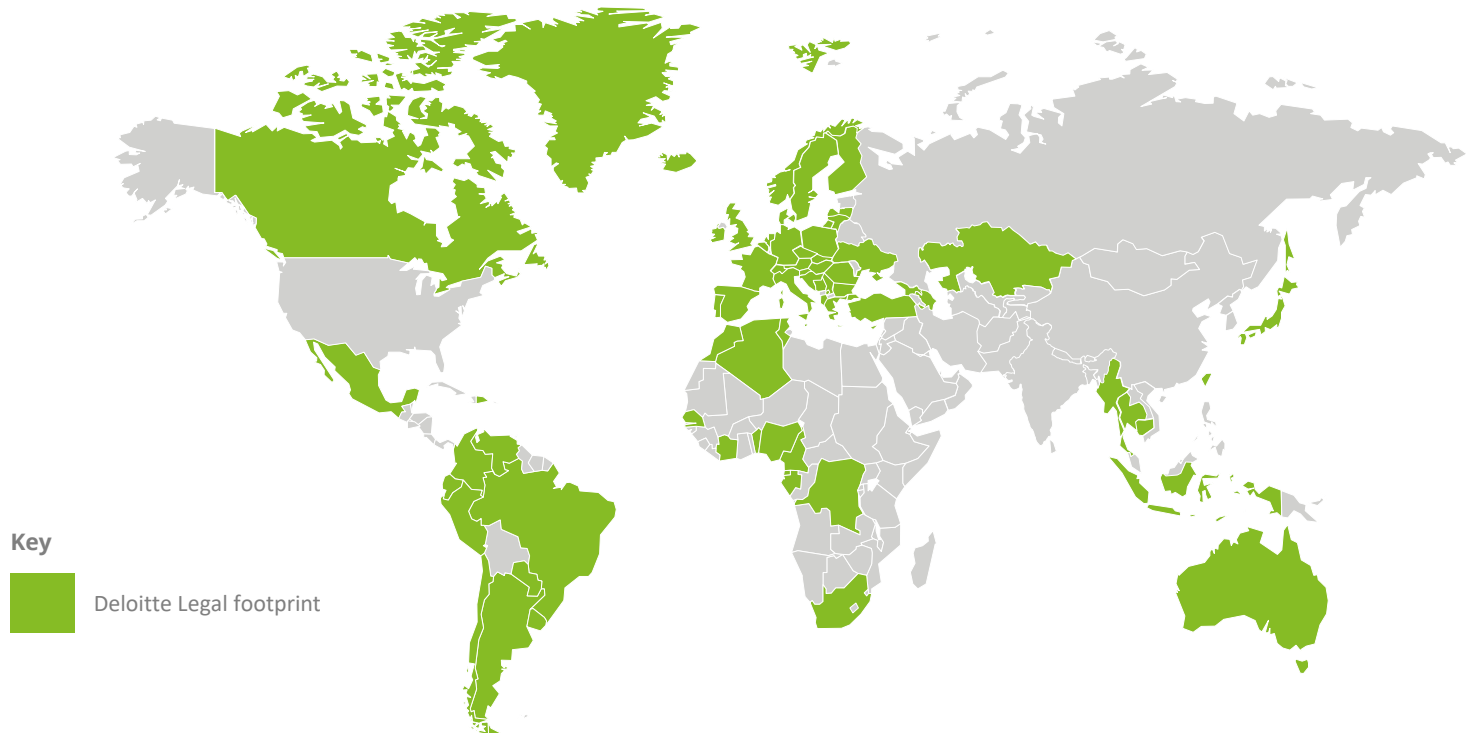
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