

EU Pay Transparency Gap Analysis Template

Directive (EU) 2023/970 · Articles 4, 9, 10 · Gender pay gap metrics + the 5% joint-assessment trigger
FREE TEMPLATE — XLSX · PDF · MD | Version 1.0 · Updated 2026-07-17

What the XLSX contains

Categories	One row per category of workers (same work / equal value, Art 4): headcounts and average basic + variable pay by gender; computed gap %, ≥5% flag, justification status, +6-month remedy deadline, and the joint-assessment flag implementing the three cumulative Art 10(1) conditions
Art 9 Metrics	Company-wide report set: weighted mean gaps (computed), median gaps (input — medians need raw payroll data), proportions receiving variable components
Quartiles	Four equal pay bands, female/male counts, computed proportions (Art 9(1)(f))
Joint Assessment	The seven Art 10(2)(a)–(g) elements as a tracked checklist — run in cooperation with workers' representatives
Timeline	250+/annual and 150–249/3-yearly from 7 Jun 2027 (2026 data); 100–149 from 7 Jun 2031; national variations (Slovakia 15 Apr; DE/NL/FR delays); UK and Norway rows
Worked example	Aurora Software GmbH (fictional, 320 workers, 7 categories) incl. one category crossing the 5% line

The trigger, precisely

A joint pay assessment becomes mandatory only when ALL THREE hold (Art 10(1)):

(a)	The Art 9 report shows a gender pay gap of at least 5% in average pay level in any category of workers
(b)	The employer cannot justify the gap on the basis of objective, gender-neutral criteria
(c)	The employer has not remedied the unjustified gap within six months of the date of report submission

The six months are a remedy window: fixing an unjustified gap in time avoids the assessment obligation. The common shorthand — ‘5% means audit’ — overstates the rule and misallocates HR effort.

Why category definition decides compliance

The 5% test runs per category of workers, not company-wide. A 2% overall gap can hide a 9% gap in one job family — and one category is enough to trigger Art 10. Categories must group workers doing the same work or work of equal value, on objective, gender-neutral criteria (skills, effort, responsibility, working conditions — Art 4(4)). Build the category register from your job architecture before any gap math.

Transposition reality (July 2026)

July 2026 transposition trackers list only Italy, Slovakia, Lithuania and Malta as fully transposed at the 7 June 2026 deadline. Germany targets 2027 legislation (first reporting signalled 2028), the Netherlands and France 1 January 2027; Sweden has paused. The directive's data years don't move: employers with 150+ workers report 2026 data by 7 June 2027. Planning against your national draft instead of the directive is how the 2026 data year gets lost.

UK & Norway

UK	Equality Act 2010 regs: 250+ employees, six metrics (mean/median hourly gap, mean/median bonus gap, bonus proportions, quartiles), snapshot 31 Mar (most public bodies) / 5 Apr, publish within 12 months. No category-level 5% trigger. Ethnicity + disability reporting committed via the Equality (Race and Disability) Bill
Norway	ARP (likestillings- og diskrimineringsloven §26): public employers and private 50+ (20–49 on request) map pay by gender and work of equal value every two years and publish in the equality statement. EU directive is EEA-relevant; Norwegian implementation work announced Nov 2025

Machine-readable variant for AI-agent workflows: orbihq.com/downloads/templates/eu-pay-transparency-gap-analysis.md · Companion guides: [/eu-regulations/eu-pay-transparency-directive](#) · [/eu-regulations/gender-pay-gap-reporting](#)