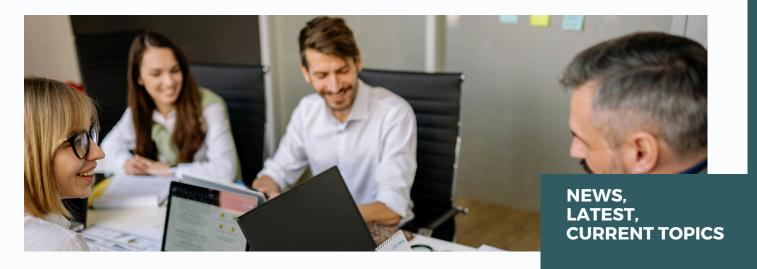


PAY GAP ASSESSMENT PLAN



"THE GENDER PAY GAP REPORT INCLUDES INFORMATION ON THE NUMBER OF EMPLOYEES. **MEN AND WOMEN AND** PART-TIME AND FULL-TIME WORKERS. ON THE OTHER HAND, IT ALSO **INCLUDES THE** CALCULATION OF THE **GENDER PAY GAP (GPG),** WHICH INDICATES THE **DIFFERENCE IN PAY BETWEEN WOMEN AND** MEN IN THE REALITY OF THAT COMPANY."

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At the beginning of 2025, the Authority for Working Conditions (ACT) notified a number of companies to submit a Pay Gap Assessment Plan.

This notification arises when the analysis of the data contained in the Relatório Único for 2023 revealed differences in pay between women and men in the companies notified.

Companies can access their Gender Pay Gap Report, a document produced using the data in the Relatório Único, by <u>logging in to the</u> Relatório Único Portal.

The Gender Pay Gap Report includes information on the number of employees, men and women and part-time and full-time workers. On the other hand, it also includes the calculation of the Gender Pay Gap (GPG), which indicates the difference in pay between women and men in the reality of that company.

The Labor Code and Law 60/2018 foresee that employers must have a transparent remuneration policy, based on the evaluation of job components, based on objective criteria, so it was already provided for in the aforementioned Law 60/2018 that ACT should notify companies that register pay gaps to submit a pay gap evaluation plan, which must be implemented over 12 months and is based on the evaluation of job components, based on objective criteria, in order to exclude any possibility of discrimination based on sex. However, it is only now that ACT has made this legal provision operational.

There is now a 120-day deadline for the companies notified to submit their plan for evaluating differences in pay, which should be a document for reflection that will enhance the analysis of the duties and pay of workers who are in comparable conditions. Both ACT and CITE have published information to support the preparation of evaluation plans, which can be found <u>here</u> and <u>here</u>.

It is important to note that whenever an employee alleges discrimination and/or an authority alleges that there are differences in pay, the burden falls on the employer to justify the differences in pay and, if it fails to do so, the differences in pay that have been identified are presumed to be discriminatory.



"(...) WHENEVER AN EMPLOYEE ALLEGES DISCRIMINATION AND/OR AN AUTHORITY ALLEGES THAT THERE ARE DIFFERENCES IN PAY, THE BURDEN FALLS ON THE EMPLOYER TO JUSTIFY THE DIFFERENCES IN PAY AND, IF IT FAILS TO DO SO, THE DIFFERENCES IN PAY THAT HAVE BEEN IDENTIFIED ARE PRESUMED TO BE DISCRIMINATORY."





