

Indicators

G4-LA13

RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN BY EMPLOYEE CATEGORY, BY SIGNIFICANT LOCATIONS OF OPERATION

- Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.
- Report the definition used for 'significant locations of operation'.

GUIDANCE

Relevance

Many countries have introduced legislation to enforce the principle of equal pay for work of equal value. This issue is supported by the ILO Convention 100 'Equal Remuneration Convention'²⁷. Equality of remuneration is a factor in retaining qualified employees in the workforce. Where imbalances exist, an organization runs a risk to its reputation and legal challenges on the basis of discrimination.

Compilation

Identify the total number of employees in each employee category across the organization's operations, by gender using the information from G4-LA12. Employee categories are defined based on the organization's own human resources system. The total number of employees and the regions in which they are employed match that reported in G4-10.

Identify the basic salary for women and for men in each employee category.

Identify the remuneration for women and for men in each employee category. Base remuneration upon the average pay of each gender grouping within each employee category.

Using this information, calculate the ratios of basic salary and remuneration of women to men by employment category, by significant locations of operation.

Definitions

See Glossary in *Implementation Manual*, p. 244

- [Basic salary](#)
- [Employee category](#)
- [Remuneration](#)

Documentation sources

Potential sources of information include pay-scales, and employee and payment records.