

Pay Transparency and Comprehensive HR Solutions for Your Organisation

EU Pay Transparency Directive

The EU Pay Transparency Directive 2023/970 introduces major changes in the area of **pay transparency**. It significantly bolsters the application of the principle of equal pay for men and women for the same work or work of equal value between men and women. The Directive, which member states must implement into national legislation, **imposes several obligations on employers**.

Key changes for businesses

- **Transparency of information** right from the recruitment process.
- A clear system **for comparing job roles** based on the value of the work.
- A credible, systematic **pay system** and **HR policy**.
- **Mandatory reporting of pay gaps** for companies with over 150 employees in 2028 and for companies with 100–149 employees in 2031.
- Establishment of **gender-neutral criteria** and transparent rules for determining compensation.

- **Rapid resolution of identified inequalities**, with pay gaps exceeding 5% to be eliminated within 6 months.

How can we help you?

- 1. Customization of compensation processes**
We will help you set up gender-neutral processes and a transparent remuneration system.
- 2. Analysis and elimination of gender gaps**
We will help you identify any gaps and propose solutions to eliminate them.
- 3. Minimising risks**
Forvis Mazars will help you avoid legal sanctions and maintain a positive corporate image by ensuring transparent processes are properly established.
- 4. Equal Salary Certification**
As an accredited partner of the Equal-Salary Foundation, we are authorized to provide audits leading to the Equal Salary Certification.



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About Forvis Mazars

Forvis Mazars is a leading global professional services network. The network operates under a single brand worldwide and has only two members: Forvis Mazars LLP in the United States and Forvis Mazars Group SE, an internationally integrated partnership operating in more than 100 countries and territories. Both member firms share a commitment to providing clients with the highest quality services in the areas of audit, tax and advisory services worldwide.
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EQUAL-SALARY Certification

How would the working environment change if everyone knew they were being paid fairly? Did you know that fair pay can influence your employees' loyalty and motivation, and therefore your company's performance? What if your company became a leader in equal pay?

A focus on equal pay is not merely a matter of complying with the legislation required by Directive 2023/970 of the European Parliament and of the Council. It is a strategic advantage that strengthens team culture, increases employee engagement and leads to greater overall efficiency.

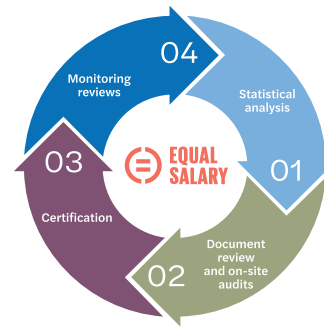
Obtaining **Equal-Salary Certification** enables organisations to showcase that they reward their employees, both women and men, equally, and brings them significant added value.

What are the benefits for employers?

- 1. Enhanced reputation and trust**
The Equal-Salary Certificate boosts employee trust and enhances the company's reputation as a fair employer in the market.
- 2. Attractiveness to talents and employees**
Certified companies are more attractive to top talents. Equal pay increases employee satisfaction reduces staff fluctuation and boosts productivity.
- 3. Reduced risk of discrimination**
Adherence to equal pay principles helps companies avoid the legal risks associated with discrimination claims.
- 4. Challenging stereotypes**
The company demonstrates its responsibility and commitment to social values, which is increasingly valued not only by customers and suppliers, but also by the broader public.

Our services in the area of Equal-Salary Certification

As an accredited partner of the EQUAL-SALARY Foundation, we are authorized to provide audits leading to Equal-Salary Certification. The Equal-Salary Certificate is issued by the EQUAL-SALARY Foundation, an independent Swiss non-profit organisation. The Certification is based on a rigorous scientific methodology, was developed in collaboration with the University of Geneva, is financially supported by the Swiss Confederation, and is open to any organisation with at least 50 employees, of whom at least 10 are women.



How the service works – step by step

1. The EQUAL-SALARY Foundation collects data on the salaries of all employees anonymously and confidentially. This data is then analysed to determine whether the gender pay gap is less than or equal to 5%, and to highlight a list of specific cases that will need to be explained or addressed further.
2. Once the analysis has been carried out and provided the company achieves a satisfactory result, Forvis Mazars is asked to conduct qualitative audits leading to the award of the Equal-Salary Certificate.
3. Based on Forvis Mazars' final report, the EQUAL-SALARY Foundation decides whether to issue the Certificate. The organisation is then entitled to use the 'EQUAL-SALARY Certified' logo for a period of three years.
4. During this period, the company must undergo two monitoring audits. After that, the process of renewing the Certificate begins.

Certification goes far beyond a mere salary analysis. It requires a clear and ongoing commitment from the organisation's management and the existence of effective HR processes that enable continuous improvement in gender equality within the company.