

Mandatory Wages Record

The Government approved **Royal Decree-Law 902/2020**, of October 13, which regulates **equal pay for women and men**, in order to avoid discrimination and the gender pay gap.

In this regard, **Article 28.1 of the Workers' Statute** establishes that:

"The employer is obliged to pay for the provision of **work of equal value the same remuneration**, whether paid directly or indirectly, and whatever the nature of that remuneration, salaried or non-wage, without any discrimination on grounds of gender in any of the elements or conditions of that remuneration."

With this measure, companies must record the average values of salaries, allowances and also non-wage payments disaggregated by gender. This will make it possible to establish whether or not inequalities are occurring, and to correct them if they are occurring.

The compulsory wage register is a document that should include a gender breakdown:

1. The average values of salaries.
2. The average values of salary supplements (overtime, on-call, etc.)
3. Average values of non-wage payments (travel and daily allowance, etc.)

Likewise, the arithmetic mean and median of the amount received for each concept for each professional group and category shall also be broken down by gender; the information must be specifically differentiated for each perception (basic salary, allowances and extra-salary payments).

In the event that the difference exceeds 25% between genders, the company must justify the reason in order to comply with the law. Factors to be taken into account may be: seniority, allowances, working hours, etc.

Notwithstanding the above, and for data protection reasons, individual data will not be recorded for each employee.

This regulation is already **mandatory as of 14 April 2021** and there are no exemptions based on type of company, activity or other factors.

There is no official form for the filing format, although it is advisable to do so by IT resources, given that it has to be updated every calendar year. Without prejudice to the modifications that may be necessary in the event of substantial alterations to any of the elements that make up the register. (Changes in the structure, amounts, etc.)

The company does not have to register this wage register in any public register or notify the Labour Authority. Nor is it necessary to publish it on the notice board. The obligation is to make it available to the workers' representatives. (RTL)

Failure to comply with these labour regulations will be considered as a serious infringement, with penalties ranging from EUR 626 to EUR 6,250.