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Agnieszka Smoder and Joanna Mirosław

The Gender Pay Gap: Concept, Measurement Methods, and Ways to Reduce It

The goal of this article is to present the situation of wage inequality between men and women in Poland as compared with the European Union. The authors also examined actions and initiatives aimed at closing this gap.

Key words: discrimination on the grounds of gender, gender pay gap, promotion of equal pay for men and women, best practice in the area of equal pay.

Introduction

The level of specifically defined remuneration¹ is subject to conditions in the form of many factors that determine its differentiated level in obvious ways. Among them one might identify job seniority, professional experience at an identical job position, work assessment of the given employee to date, and measureable skills. Among factors of a discriminatory character that should not be taken into account in assigning remuneration level are age, race, religion, and sex. Gaps between the remuneration of men and women continue to serve as a reason for discussions in various decision—making bodies, mainly in the context of developing effective ways

In using the terms *pay* and *remuneration*, the authors are fully aware of the distinctness of the concepts. Pay refers to only the basic remuneration that the worker is guaranteed by way of a contract. For its part, remuneration encompasses all financial benefits as well as non–financial ones, including intangible benefits incurred by the worker in connection with the work performed (e.g., use of equipment, development of contacts, relations with coworkers, and promotions). Source: *Encyklopedia Zaraadzania* [Encyclopedia of Management] https://mfiles.pl/pl/index.php/Strona_glowna. Topical literature and official documents often use the two terms interchangeably.

for measuring that would make possible the monitoring of this phenomenon. The goal of this article is the presentation of the unequal pay situation in the case of men and women in Poland against a background of the European Union as well as an overview of selected actions and initiatives aimed at eliminating differences in the remuneration of men and women.

Unequal Pay: Definition and Measurement Methods

Gender-based discrimination in the area of remuneration is defined as "lower remuneration for women, as compared with men, for the performance of the same work (at the same position) involving the same amount of effort and responsibility, and requiring the same qualifications and professional experience" (Wawrowski, 2015, p. 353). On a general level, the terms gender wage gap or gender pay gap refer to the level of inequality in the pay of men and women. These terms have their source in the term gender gap, which was first used in the nineteen-eighties by E. Smeal in a discussion on differences in electoral preferences between men and women in the United States (Cukrowska-Torzewska, 2014, p. 1). Over the past few decades there have been numerous studies on the differences in remuneration between men and women, including comparative analyses. F. D. Blau and L. M. M. Kann proved that the major pay gap among people of difference sex in the United States is a consequence the significant income inequality in that country. According to the findings of those authors, if income inequality in the United States was at as low a level as it is in the Scandinavian countries, then the gender gap would also be at a low level. In their turn, M. Zweimüller, R. Winter-Ebmer, and D. Weichselbaumer indicated a negative correlation between economic freedom and the pay gap between people of different sex in their analyses (Słoczyński, 2012, p. 170).

On Polish soil, the question of unequal remuneration between men and women made its appearance as early as in research work conducted during the interwar period. L. Krzywicki called attention to the reasons and consequences of this phenomenon. In the nineteen–sixties, the reasons behind differentiation in remuneration for men and women were the subject of research by J. Waluk. She noted that the source of this phenomenon should be sought in the beginnings of professional activity by women and the development of industry (Jacukowicz and Czajka, 2010, p. 74). Worth stressing is that the relationship between the pay of men and women was an important point considered in the scientific achievements of Z. Jacukowicz, who conducted an analysis of the relationship between the pay of men and women in various countries, including in Poland. As a result of this work, Jacukowicz concluded that "the lower pay for women can only partially be explained by the labor

market and the inferior situation of women on that market. The fact that women receive lower remuneration regardless of their education and job position signifies that pay discrimination for women lies in the tradition of paying workers and in a certain objectifying of those relations as well as acceptance of lower remuneration on the part of women" (Jacukowicz, 2000, p. 104).² Over recent years, the work of M. Grajek (2003), K. Łatuszyński and Ł. P. Woźny (2008), I. Magda and A. Szydłowski (2008), A. Matysiak, T. Słoczyński, and A. Baranowski (2010), and M. Rokicka and A. Ruzik (2010) have provided valuable input into the question of the pay gap (Słoczyński, 2012, p. 169).

In the matter of measurements of this phenomenon, topical literature differentiates between the adjusted and unadjusted pay gap. The unadjusted pay gap refers to the difference in average pay for men and women, expressed as a percentage of the average pay for men. It should be remembered that this way of presenting pay inequality between people of different sex does not take into account differences in working time, labor market sectors, and education as occurring between men and women.³ For its part, the adjusted pay gap describes pay inequality between men and women that occurred as a result of differences between people of different sex in the area of the (mentioned) social and economic factors.⁴ Special methods of decomposition were developed for this purpose. They are based on econometric models, such as Oaxaca–Blinder decomposition and Nopo decomposition (Cukrowska–Torzewska, 2014, p. 2).

See Andrałojć, 2006, pp. 77–78.

The unadjusted indicator is the usual measure used. However, the level of the indicator may differ depending on the assumed type of remuneration used for the calculations—monthly or hourly remuneration, the taking into account of various components of the remuneration, and the various sources of data. Depending on the applied measure the pay gap indicator for Poland varies from a level of 4.5% to over 17%, "Luka placowa, czyli co zrobić, żeby kobiety nie zarabiały mniej? Jak mierzyć lukę placową?" [The pay gap or what to do in order for women to not earn less and how to measure the pay gap], Ministry of Labor and Social Policy, Warsaw, 2014, a PowerPoint presentation.

The adjusted indicator, which takes into account various characteristics of the work as well as qualities of the workers themselves, makes possible a more accurate measurement of the pay gap. An example of such data is the adjusted pay gap as calculated by Eurostat or the German logib—D model. The logib model identifies factors responsible for the mentioned differences by controlling individual characteristic elements of worker employment—e.g., gross hourly rates, education, and seniority at the given position." Gender Equality Observatory, "Best Practice from Germany," < http://rownoscplci.pl/strona-glowna,rownosc-plci-na-ryn-%20ku-pracy,dobre-praktyki-z-niemiec,52.html >. "This method assumes the estimating of the difference in remuneration between men and women having the greatest possible similarity of characteristics, both personal and regarding job position." (Sarzalska, 2014, < https://www.google.pl/search?client=safari&rls=en&q=m. sarzalska_luka_placowa-_jak_mierzyc_kprm_26032014_+ostateczne.pdf&ie=UTF-8&oe=UTF-8&gfe_rd=cr&ei=e9xXV5urFe2v8wek37-gBw >).

The Pay Gap: Poland and the European Union

In 2014 the pay gap in the average remuneration for men and women in Poland amounted to 7.7%, while the difference in the median pay for men and women was 10.6% (data for 2012, more in Table No. 1). Pursuant to Eurostat data for recent years, there has been a fall in this difference that as of 2012 has been maintained at a level of 5.5%–7.7%. As to the median pay difference, in line with OECD data, no clear downward tendency has been noted (compare with Cukrowska–Torzewska, 2014, p. 2).

Authors	2006	2007	2007	2009	2010	2011	2012	2013	2014
Pay gap in gross average hourly remuneration – Gender Pay Gap (Eurostat)	7.5	14.9	11.4	8.0	4.5	5.5	6.4	7.1	7.7
Pay gap in gross median hourly remuneration – Gender Wage Gap (OECD)	11.4	no data	13.0	no data	7.2	no data	10.6	no data	no data

Table No. 1. The Pay Gap in Poland over the Years 2006–2014 (%)

Source: On the basis of Eurostat and OECD data;⁵ compare with Cukrowska–Torzewska, 2014, p. 2.

GUS Central Statistical Office data indicate that the total gross average hourly remuneration in Poland amounted to PLN 22.91 in 2014. The average hourly remuneration for men was 6.2% higher than the average for the national economy, while that for women was 6.8% lower. Thus, the average gross hourly remuneration for men was 13.9% higher than the average gross hourly remuneration for women (GUS, 2016, p. 23). The total average gross monthly remuneration amounted to PLN 4,107.72, where remuneration for men was 9.1% higher than average earning and 9.7% lower in the case of women. Thus, the average remuneration for men was 20.6% higher (by PLN 764.18) than the average remuneration for women (GUS,

The main sources for data for international comparisons in the area of remuneration are Eurostat data ("Structure of Earnings Survey") and the OECD (OECD Employment Database). In the first case, the pay gap is seen as the difference between average gross wages per hour of work by men and women, where the measure is the percent of average gross earnings per hour of work by men. The conducted analysis of the pay gap refers to gross remuneration per hour of work (such a research approach takes into account the impact of taxes on remuneration as well as differences in terms of time worked by men and women). For its part, the OECD data present the pay disproportions by sex (gender wage gap) using the difference between the median remuneration per hour of work by men and women presented as a percent of the median remuneration per hour od work by men (Cukrowska–Torzewska, 2014, pp. 1–2).

2016, p. 22). Similar results were reached with respect to disproportions between the pay of men and women on the basis of Polish National Remuneration Research for 2015. In this case, the average monthly remuneration for men was at a level of PLN 4,200, where for women the figure was PLN 3,400, which is 19% less (Remuneration for Men and Women ...). This tendency is also confirmed by the results of the Social Diagnosis for 2013, according to which, as was the case in 2009 and 2011, women declare income that is lower by one-quarter as compared to that of men.⁶ A similar difference in this area applies to all social-professional groups (with the exception of retirees) as well as all age groups. Moreover, differences in pay level for people of different sex, but within similar professional groups, similar competencies, and similar positions are on the same level. In line with the data received from the Social Diagnosis 2013 it may be concluded that pay inequality between men and women is at a level of 19%-20% (Kotowska, 2014, pp. 201-204). The presented findings demonstrate that the value of the pay gap indicator is dependent on the measurement method used, where there are rather significant differences among the individual values of this indicator.

According to Eurostat data the situation relating to disproportions in remuneration between men and women in Poland, as compared with other European Union member states, is rather favorable (detailed comparative data for the years 2006–2014 are presented in Table No. 3). Eurostat data also indicate that over the years 2006–2014 one can see the narrowing of the pay gap between men and women in most countries of the European Union. The greatest narrowing has been noted in the Netherlands (by 7.4%), Cyprus (by 6.4%), and Slovenia (by 5.1%). Several European Union member states have noted increased pay inequality between men and women. The most significant changes in this area have been observed in Portugal (an increase in pay difference between men and women by 6.1%) and in Italy (by 2.1%). In Poland, disproportions in pay between people of differing sexes increased by 0.2% over the discussed period (from 7.5% in 2006 to 7.7% in 2014) (see Table No. 2).

The fall in pay disproportions between men and women does not necessarily signify an increase in the pay of women. Studies conducted for the European Commission indicate that during the period of economic depression the fall in differences in remuneration for men and women was the result of a fall in the average remuneration for men. Among the main reasons behind the drop in men's remuneration was a decrease in additional financial remuneration (e.g., remuneration for overtime and bonuses) as well as the increased presence of women in the public sector. Pay supplements are awarded to men more often. When the economic

The methodology applied in research within the framework of the Social Diagnosis uses the unadjusted pay gap indicator, Kotowska, 2014.

situation worsens, employers look for savings by limiting such benefits, hence the fall in the pay of this group of workers. Economic depression is also tied to a fall in employment, which is more noticeable in the private sector where pay disproportions are the greatest. The impact of depression on the public sector, in light of its character, is lesser (Cukrowska–Torzewska, 2014, p. 4).

Table No. 2. The Pay Gap in Average Hourly Remuneration in the Countries of the European Union over the Years 2006–2014* (%)

Country	2006	2014	2006-2014***	
Austria	25.5	22.9	-2.6	
Belgium	9.5	9.9	0.4	
Bulgaria	12.4	13.4	1.0	
Cyprus	21.8	15.4	-6.4	
Czech Republic	23.4	22.1	-1.3	
Denmark	17.6	15.8	-1.8	
Estonia	29.8	28.3	-1.5	
Finland	21.3	18.0	-3.3	
France	15.4	15.3	-0.1	
Spain	17.9	18.8	0.9	
Netherlands	23.6	16.2	-7.4	
Ireland	17.2	14.4**	-2.8	
Lithuania	17.1	14.8	-2.3	
Luxembourg	10.7	8.6	-2.1	
Latvia	15.1	15.2	0.1	
Malta	5.2	4.5	-0.7	
Germany	22.7	21.6	-1.1	
Poland	7.5	7.7	0.2	
Portugal	8.4	14.5	6.1	
Romania	7.8	10.1	2.3	
Slovakia	25.8	21.1	-4.7	
Sweden	16.5	14.6	-1.9	
Hungary	14.4	15.1	0.7	
Great Britain	24.3	18.3	-6.0	
Italy	4.4	6.5	2.1	

^{*} No data for Greece and Croatia. ** Data for Ireland for 2012. *** Positive values signify an increase in the pay gap, negative ones a decrease.

Source: Eurostat data, http://ec.europa.eu/eurostat/tgm/table.do?ta-b=table&init=1&language=en&pcode=tsdsc340&plugin=1.

Examples of Actions Taken for Equal Pay for Men and Women in the Countries of the European Union

The leveling of remuneration inequality between men and women is a priority challenge facing the European Union (Cukrowska–Torzewska, 2014, p. 1). The importance of this question for the development of the social and economic potential of the population is reflected in the provisions of many European Union documents. An obligation on the part of the European Union to eradicate the differences in remuneration between men and women is found in Article 119 of the Treaty of Rome of 1957 in which member states obligated themselves to observe the principle of equal remuneration for men and women for the performance of the same work.⁷ This provision gave rise to successive instruments in this area, including the European Social Charter of 1961,⁸ the Equal Pay Act of 1963,⁹ and later documents of the European Commission.¹⁰

Among actions taken on the level of individual European Union member states, the introduction of a strategy aimed at the equal treatment of men and women that assumes diverse tools for fighting gender discrimination should be mentioned. The elimination of differences in remuneration is an important element of plans that are aimed at the equal treatment of men and women on the labor market in Austria and Portugal. For their part, Estonia and Finland have action plans targeting the leveling of the pay gap. Lithuanian regulations have been assembled in a national plan for equal opportunities for men and women (Letter of the Citizens' Rights Ombudsman to the Minister of Labor and Social Welfare).

As a result of national regulations in effect, employers in certain countries are obligated to monitor the level of remuneration and to draft reports devoted to the question of remuneration for men and women. An example of a practice from this area is the development of a system of transparency of remuneration structure that

⁷ The Treaty Establishing the European Economic Community, known as the Treaty of Rome, was signed on March 25, 1957 and came into force on January 1, 1958.

⁸ The primary document of the Council of Europe was developed in Turin. It applied to the social and economic rights of citizens and was open for signing in Turin on October 18, 1961. It states the "right to fair remuneration" obligated all parties to "recognize the right of men and women workers to equal pay for work of equal value." Poland ratified the Charter on June 10, 1997 (Journal of Laws od January 29, 1999; Journal of Laws 99.8.67).

This document was drafted in the United States. In accordance with its provisions men and women are to receive equal remuneration for equal work. In this context, equal work signifies work that requires equivalent skills, effort, and responsibilities, and is also performed subject to similar conditions.

Directive 2006/54/EC on the Implementation of the Principle of Equal Opportunities and Equal Treatment of Men and Women in Matters of Employment and Occupation of July 5, 2006 (Official Journal of the European Union L.2006.204.23).

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may be examined by worker representatives. This solution is in force in Austria, Finland, France, Italy, Norway, Sweden, and Belgium.

Among initiatives on a European Union level is the Equal Pay Day organized starting with March 5, 2011 by the European Commission. Every year the Equal Pay Day is set as a different day depending on whether the difference in remuneration between the sexes is growing or shrinking (Cibor, 2015). The day marks the number of additional days women must work in order for their pay to equal that of men (Brussels, February 27, 2013, European Commission Press Release "Equal Pay Day: Women in Europe work 59 days 'for free"). In 2014 the day fell on February 28, which stresses the fact that as a result of pay discrimination between people of difference sexes, women worked for free for the first two months of 2013 (in 2011 Equal Pay Day was held on March 5, in 2012 on March 2, and in 2013 on February 28).¹¹

Worth noting is the initiative of the Belgian Parliament that in 2012 passed an act on the reduction of the pay gap, which encumbers employers with the obligation of presenting information regarding differences in pay as well as costs as stemming from the employment of men and women in the given company. In addition to this, companies are obligated to prepare a comparative analysis on remuneration structure every two years. If the pay of women turns out lower, the employer must present a recovery plan aimed at eliminating pay discrimination. Moreover, Belgium was the first European Union member state to organize Equal Pay Day. That was in the year 2005. For its part, French legislation on equal remuneration for men and women in effect as of 2006 requires obligatory collective establishing of conditions for the equal treatment of both sexes as well as a requirement obligating companies to prepare remuneration reports and solutions aimed at eliminating inequality in the area of pay for people of difference sex. Moreover, the French government intensified sanctions with respect to companies (employing at least fifty people) that fail to observe regulations governing equality between the sexes. April of 2013 was the first time that two companies were deemed guilty of pay discrimination for gender reasons.

Austrian legislation is also targeting the leveling of differences in remuneration between men and women through relevant reporting on the part of employers. Pursuant to the provisions of the Austrian legislation on equal treatment, companies are obligated to prepare cyclic reports on remuneration equality. Such a report should contain data on the number of men and women working at individual job positions as well as the average or median remuneration for that position, taking into account the working time of men and women in the given category. Currently,

this applies to companies employing over 150 workers. Regulations introduce the obligation to state proposed remuneration for a given position in published advertisements for job positions.

A resolution passed by Portugal on March 8, 2013 assumes the implementation of instruments facilitating the maintenance of equal opportunities for men and women on the labor market. Among the specified tools is an obligation resting with employers to draft reports on differences in remuneration between men and women. These reports must be filed with the National Labor Inspectorate, plant trade unions, and members of the National Social Dialogue Commission (representatives of the employers). On March 8 the Council of Ministers passed a resolution on the application of tools serving the equality of people of difference sexes on the labor market (including the leveling of remuneration).¹²

Research into remuneration and reporting in this area is also practiced in Italian and Swedish companies. Italian companies employing over one hundred workers are obligated to present information on the level of pay subdivided by men and women to representatives of plant trade unions as well as the Regional Ombudsman for the Equal Status of Men and Women every two years. In Sweden, pursuant to regulations as found in the Act on Equality of 2009, employers are obligated to perform research into remuneration every three years. This makes possible the identification and elimination, as well as prevention, of any improprieties related to the employment and working conditions (including level of remuneration) between men and women. Employers employing at least twenty—five workers subsequently develop action plans aimed at pay equality on the basis of this research.¹³

There is also an initiative promoting the idea of the equal treatment of men and women on the labor market, including efforts aimed at eliminating differences in remuneration. Most efforts are supported by the European Union. Like in other European Union countries, the *Sejm* [Parliament] of the Republic of Poland established March 5 as Equal Pay Day for Men and Women, expressing its conviction that this day will play a role in increasing social awareness of the principle of "equal pay for equal work" as established by the Labor Code (Sibińska). A successive initiative intended to decrease differences in remuneration between men and women is the Gender Index—a project implemented within the framework of the EQUAL European Community initiative (2005–2007) aimed at developing good solutions

¹² Equal Pay Day: The difference in the remuneration of men and women in Europe continues to be at a level of 16.4%, European Commission Press Report ..., 2015.

Compare with the Letter of the Citizens' Rights Ombudsman to the Minister of Labor and Social Policy ..., pp. 6–8, Report of the European Commission ..., 2014, and the report of the European Network of Equality Bodies (EQUINET) on equal pay 2013.

leading to good company management taking into account equal rights policy. In establishing the Gender Index, experts from the United Nations Development Program benefited from the experience of the United Nations work system that, in practice, implements the principle of equal rights in the workplace. It is within the framework of this project that a woman-friendly company model was developed. This project has become an inspiration for the inauguration in 2013 of the European-wide Gender Equality Index. This is a unique measurement tool indicating the differences in the treatment of men and women in specific member states. The Gender Equality Index serves to identify differences in the situation of men and women in six areas—work, money, knowledge, time, power, and health. 14 Moreover, worth noting is the fact that as of 2002 the Government Plenipotentiary for the Equal Status of Men and Women awards a prize known as the "Equality Glasses." This is a prize for people, organizations, and institutions that, in their work, see the problem of discrimination and promote the principle of equal status for men and women in their efforts (Jaruga-Nowacka Foundation). A successive effort is the Sub-Carpathian Equal Opportunity Employer project. This project aims at the equal rights of women on the labor market and targets sub-Carpathian companies employing several dozen people that, in the view of the owner or employee, create good conditions for work by women.¹⁵

Summary

The NIK Supreme Audit Office conducted an analysis of the remuneration of over 120,000 people working on the basis of employment contracts in entities of the public sector that showed that men earn more than women in most of the examined public administration entities, and municipal and State Treasury companies. Furthermore, a detailed analysis of remuneration showed that the differences in remuneration level were not the result of infringement by the employer against the law on the equal treatment of men and women. Differences in pay mainly stemmed from the greater share of men in the group of managerial positions as well as the role that the given entity where the given worker was employed played in the institution as a whole, which was linked with the scope of responsibilities entrusted to the given worker. Moreover, factors not taken into account in the study might

¹⁴ The EQUAL project Internet database.

The Sub-Carpathian Equal Opportunity Employer project aims at the equal rights of women on the labor market, an interview with Piotr Fularz of the Center for Social and Economic Development of Sielce, project coordinator, free brochure on the labor market and companies in the *powiat* [county] of Dębica.

have had an impact on the lower remuneration for women—e.g., social and cultural conditions behind choice of college major that determined education, professional experience, and acquired qualifications (*Zapevnienie prava* ..., 2013).

In the view of the NIK, any unequivocal assessment of observance of the principle of equal remuneration for men and women is very difficult. This is because, to date, no tool has been developed in Poland that would make possible the monitoring of the level of differentiation in pay as well as of objective measures allowing the establishing of the impact of individual factors on the level of remuneration. Factors influencing pay levels directly and indirectly are numerous and often difficult to measure. In the view of A. Kozlowska–Rajewicz, the former Government Plenipotentiary for Equal Treatment, in spite of provisions in the Labor Code that regulate matters relating to equal pay for men and women, there are difficulties in enforcement. Both the PIP National Labor Inspectorate and employers need tools to identify pay gaps in the workplace as well as their characteristics (defining the scale of the phenomenon, its causes). For obvious reasons employers are reluctant to admit to improprieties in this area. The optimum solution is the conducting of an audit on pay disparity and the application of reporting.¹⁶

The developers of methods for estimating pay gaps and taking into account factors responsible for the appearance of differences in the wages of men and women call attention to significant changes in the awareness of the population, especially on the company and organizational levels. They are vital in order to lower the level of discrimination of people of different sexes in employment and in remuneration for work of the same value (Gender Equality Observatory, *Best Practice from Germany* ...). Presently, there is an absence of general awareness and knowledge concerning the concept of equal pay for work of the same value. Changes in the remuneration system is not only dependent on accessible knowledge on systems for assigning values to job positions, but also on the approach of employers, employees, and trade union originations to this question. It is in this context that an improvement in the effectiveness of regulations could guarantee encouragement of even arbitrarily imposed obligations that might force an overview of pay systems, for example.

The examples of initiatives conducted in the countries of the European Union presented earlier are proof that there is a rich catalogue of solutions whose goal is acting against the pay gap. Implementation of at least certain possibilities is conceivable in Poland. First and foremost, this will necessitate the desire to notice the problem of pay inequality between men and women by decision–makers in the broad sense, employers, employees, and public opinion. A successive phase is the

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identification of the reasons behind such differentiation as well as planning the elimination of the causes and effects of this phenomenon. "Access to information on unjustified pay differences as well as an awareness of factors influencing such a state of affairs is the first and key step in the fight against the unequal treatment of men and women on the labor market" (Gender Equality Observatory, *Best Practice from Germany ...*).

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Luka płacowa (gender pay gap). Pojęcie, metody pomiaru, sposoby ograniczania

Streszczenie

Celem niniejszego artykułu jest przedstawienie sytuacji nierówności placowych kobiet i mężczyzn w Polsce na tle Unii Europejskiej. Autorki dokonały również przeglądu działań i inicjatyw na rzecz niwelowania różnic w wynagrodzeniach kobiet i mężczyzn.

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