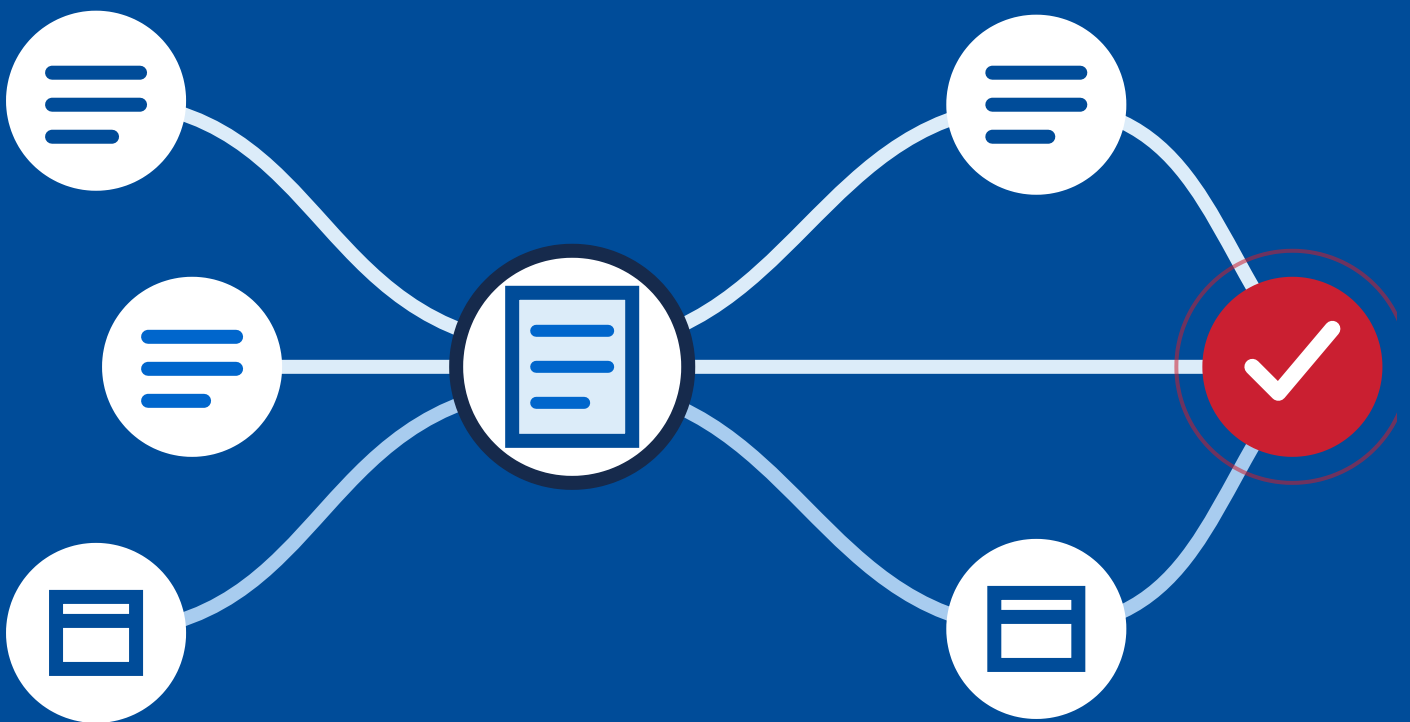


The EU Pay Transparency Directive: A **Multi-Country** Payroll Readiness Playbook

How to build one defensible pay-data model across legal entities, payroll providers, and national reporting calendars



In This Guide

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01

Replace One EU Deadline with a Portfolio of National Clocks

Directive (EU) 2023/970 created an EU floor. National law turns that floor into an operational obligation.

Replace One EU Deadline with a Portfolio of National Clocks

1. The **transposition clock** identifies when the national rules take effect.

- 1. The **reference-period clock** identifies which payroll periods feed the calculation.
- 2. The **submission clock** identifies when the report or data file must reach the competent authority.

The three clocks do not always move together. One group may have an entity preparing a 2026 reference-year report and another operating under a later start date. A third entity may still be waiting for final national legislation.

The Directive Baseline

The reporting floor in Article 9 of Directive (EU) 2023/970 is clear.

EMPLOYER SIZE	FIRST DIRECTIVE DATE	FREQUENCY	REFERENCE PERIOD
250 workers or more	7 June 2027	Annual	Previous calendar year
150 to 249 workers	7 June 2027	Every three years	Previous calendar year
100 to 149 workers	7 June 2031	Every three years	Previous calendar year
Fewer than 100 workers	Voluntary under the directive	National law may require reporting	Confirm locally

These dates are the directive baseline, not a substitute for a national implementation review. Article 27 allows member states to provide more favorable worker protection. Article 9(5) also permits national reporting duties below 100 workers.

Why a Universal 31 December 2026 Gate Is Unsafe

A common project plan assumes that every 250-plus or 150-plus employer must lock calendar-year 2026 data on 31 December 2026 and file by 7 June 2027. That is a useful risk baseline, but it is not a complete multi-country calendar.

Official national updates already show different implementation paths as of 25 September 2026.

MARKET	OFFICIAL STATUS CHECKED	PLANNING CONSEQUENCE
France	A transposition bill was presented to the Council of Ministers on 10 September 2026	Treat dates and process details as pending until the bill completes the parliamentary process
Netherlands	The government submitted a bill on 21 May 2026 with a target start of 1 January 2027	The official plan gives 150-plus employers a first report by 7 June 2028 on calendar-year 2027 data
Czechia	The government approved a proposal on 31 August 2026	Build the data model now, but keep the filing calendar marked provisional until legislation is final
EEA EFTA states	The directive remains under scrutiny for incorporation into the EEA Agreement	Do not apply the EU timetable automatically to Iceland, Liechtenstein, or Norway

The lesson is operational. Maintain one row per legal employer, not one row per country group. The row should contain the national legal status, headcount test, reference year, submission date, reporting frequency, authority, worker-representative route, and local legal owner.

The Seven Metrics

Article 9(1) requires employers to produce seven items about their organization.

1. The gender pay gap.
2. The gender pay gap in complementary or variable components.
3. The median gender pay gap.
4. The median gender pay gap in complementary or variable components.
5. The proportion of female and male workers receiving complementary or variable components.
6. The proportion of female and male workers in each quartile pay band.
7. The gender pay gap by category of workers, split between ordinary basic pay and complementary or variable components.

All seven go to the responsible authority under Article 9(7). The employer may make items one through six public. The category-level metric has a different audience. It must be provided to workers and their representatives, and to the labor inspectorate and equality body on request.

Reporting Is Only One Part of the Exposure

The directive adds information rights before and during employment. Applicants must receive the initial pay or range early enough for an informed negotiation. Employers cannot ask about pay history.

Workers can request their own pay level and category averages by sex. Employers must notify workers of that right every year and answer a request within two months.

Enforcement is designed to make weak process controls expensive.

- Article 9(6) requires management to confirm accuracy after consulting workers' representatives.
- Article 18 can shift the burden of proof to the employer when transparency duties are not implemented.
- Article 16 requires full compensation and does not allow a prior upper limit.
- Article 20 allows courts to order disclosure of relevant evidence, including confidential material with safeguards.
- Article 24 connects equal-pay compliance to public contracts and concessions.

Eurostat reports a provisional EU unadjusted gender pay gap of **11.1% for 2024**. It describes this as a difference in average gross hourly earnings. It is not a finding of discrimination. The directive's recitals refer to 13% for 2020, which explains why older materials show a different number.

NOTE

Control point: Put an owner and a last-verified date beside every national rule. A static 27-country table becomes unreliable quickly. A maintained control matrix remains useful.

02

Scope the Legal Employer, Then Reconcile the Group

The scope exercise has two levels. The first is national and entity-specific.

Scope the Legal Employer, Then Reconcile the Group

Start with the Employing Entity

Article 2 applies the directive to employers in the public and private sectors. It leaves the definition of the employment relationship to national law, collective agreements, and practice. The directive does not give groups a universal headcount aggregation rule or a universal headcount reference date.

The safe operating default is to test each legal employing entity in each member state, then confirm the national rule. This is a planning method, not a statement that every national law uses the same entity test.

For every entity, answer six questions.

1. Which company signs the employment contract?
2. Which company controls the payroll and pay policy?
3. Which national law defines the worker population?
4. Which headcount date or averaging method applies?
5. Which authority receives the report?
6. Which worker-representation body must be involved?

This method prevents a 5,000-person group from assuming that all entities share one reporting band. The same group can contain a 250-plus employer, a 150-to-249 employer, a 100-to-149 employer, and entities below the national threshold.

Non-EU Subsidiaries Do Not Become Article 9 Reporters by Association

A Turkey, UAE, Saudi Arabia, or Egypt subsidiary does not become an Article 9 reporting employer merely because its parent is in the EU. Article 9 is implemented through member-state law. The non-EU entity may still matter for group policy, consolidated reporting, data governance, or litigation analysis.

Article 19 introduces an important counterweight. When assessing equal work or work of equal value, comparison is not always limited to workers of the same employer. It can extend to a single source that sets the relevant pay conditions.

A centrally controlled group pay policy may therefore widen the comparator analysis even when the Article 9 filing remains entity-specific. The exact reach is a legal question that should be tested before a group standard is treated as a neutral administrative policy.

Reconcile Article 9 with the Current ESRS Metric

Older sustainability materials refer to remuneration metrics as **ESRS S1-16**. The July 2026 simplification amendment, Commission Delegated Regulation (EU) 2026/1563, moved the remuneration disclosure to **ESRS S1-15**. The next disclosure, S1-16, now covers discrimination and other human-rights incidents.

Where a reporting group must disclose the current ESRS remuneration metric, S1-15 compares the average pay levels of female and male employees. It expresses the difference as a percentage of the average male pay level. Its application requirement uses all female and male employees' gross hourly pay level. The same standard permits country or employee-category views as additional context.

Why the Populations Differ

The population can differ materially from Article 9. Under ESRS 1 paragraph 62, a consolidated sustainability statement follows the same reporting undertaking as the consolidated financial statements. That can bring non-EU subsidiaries into the consolidated employee population even though those subsidiaries do not file an Article 9 report.

POPULATION ROW	ARTICLE 9 NATIONAL VIEW	CONSOLIDATED ESRS S1-15 VIEW	REQUIRED BRIDGE NOTE
EU legal employer above the applicable national threshold	Included under national law	Included if inside the reporting group and metric scope	Reconcile entity result to group population
EU legal employer below the directive threshold	May be voluntary or required by national law	Included if inside the reporting group and metric scope	Explain threshold exclusion from Article 9
Turkey subsidiary	Not an Article 9 reporter solely due to group ownership	Can be included in the consolidated employee population	Document country, currency, hourly-pay conversion, and source
MENA subsidiary	Not an Article 9 reporter solely due to group ownership	Can be included in the consolidated employee population	Document local pay components and data-transfer control
Contractor or agency population	Depends on the national worker definition	S1-15 uses employees for the remuneration metric	Record why the population is included or excluded

The bridge should never force both outputs to match. Its purpose is to show why two correct outputs differ.

Build the Population Bridge

Use a four-column control for every worker record.

FIELD	EXAMPLE VALUE	CONTROL QUESTION	EVIDENCE
Article 9 inclusion	Yes or No	Is this person inside the national reporting population?	National rule and employment record
ESRS S1-15 inclusion	Yes or No	Is this employee inside the consolidated reporting population?	Consolidation scope and employee register
Difference reason	Threshold, entity, worker definition, or reporting scope	Why do the views differ?	Approved mapping note
Data owner	Local Payroll or Group Reporting	Who confirms the source?	Named owner and sign-off date

This bridge solves a recurring management question. A group can publish one pay-gap figure in a sustainability statement and several different employer-level figures under national pay-transparency rules. The numbers do not need to be identical. The methodology and population explanation need to be clear.

NOTE

Control point: Do not move individual pay data across borders merely because a group report needs a total. Use purpose-limited access, a documented lawful basis, secure transfer, local privacy review, and the smallest data set that supports the calculation.

Build the Article 9 Data Dictionary

Article 3 defines pay broadly. It includes ordinary basic or minimum wage or salary and other consideration, in cash or in kind, received directly or indirectly from the employer. It defines pay level as gross annual pay and the corresponding gross hourly pay.

The data model must preserve enough detail to calculate the required views without hiding local differences.

CONTROL LAYER	REQUIRED OUTPUT	MAIN FAILURE PREVENTED
Scope	Legal-employer map and inclusion flag	Applying the wrong threshold or reporting population
Identity	Pseudonymous worker register	Duplicate workers, missing movers, and broken period comparisons
Pay	Component ledger with local-to-group mappings	Inconsistent pay definitions across providers and countries
Job value	Version-controlled worker-category model	Groupings that cannot be explained or reproduced
Lineage	Source, transformation, approval, and exception record	Totals that cannot be defended to workers, representatives, or authorities

Minimum Worker Register

The worker-level register should contain one controlled record per person, legal employer, and reference period.

FIELD	PURPOSE	PRIMARY SOURCE	KEY CONTROL
<code>worker_key</code>	Pseudonymous join key	HRIS	No name in the calculation file unless required
<code>legal_employer_id</code>	Reporting population	HRIS and payroll master	Must match the country control matrix
<code>employment_country</code>	National rule	HRIS	Use employment law location, not home address alone
<code>sex_marker_for_reporting</code>	Required breakdown	Approved HR record	Confirm lawful and nationally accepted handling
<code>contract_start</code> and <code>contract_end</code>	Joiner and leaver logic	HRIS	Preserve effective dates
<code>paid_hours_basis</code>	Gross hourly pay	Time or payroll system	Record actual or standard basis and the rule used
<code>worker_category_id</code>	Metric seven	Job architecture	Version and approval required
<code>base_pay_gross</code>	Ordinary basic pay	Payroll ledger	Keep original currency and period
<code>variable_pay_gross</code>	Variable-component metrics	Payroll ledger	Map code by code
<code>in_kind_value</code>	Broad pay definition	Payroll or benefits ledger	Record valuation method
<code>total_pay_gross</code>	Mean, median, and quartile metrics	Controlled calculation	Reconcile to component totals
<code>currency</code>	Country and group views	Payroll ledger	Do not overwrite original currency
<code>source_system</code>	Lineage	Integration catalog	Name provider and extract version
<code>correction_flag</code>	Restatements and reversals	Payroll ledger	Prevent double counting

Metric-to-Field Map

ARTICLE 9 ITEM	CALCULATION INPUT	CONTROL TEST
Overall gender pay gap	Average gross pay level by sex	Population, hourly denominator, and total-pay reconciliation
Variable-component gap	Average variable components by sex	Code mapping and treatment of zero recipients
Median gender pay gap	Median gross pay level by sex	Sorting, population, and duplicate-person check
Median variable-component gap	Median variable components by sex	Zero-value policy and recipient logic
Variable-component participation	Recipient count by sex divided by population by sex	Recipient flag tied to mapped component ledger
Quartile bands	Ranked gross pay level split into four equal groups	Tie handling and population remainder rule
Category-level gap	Average basic and variable pay by sex and worker category	Approved category version and minimum disclosure safeguard

National law, authority templates, and official guidance may prescribe more detailed calculation rules. The data dictionary should therefore separate statutory facts from company choices. Every company choice needs an owner, rationale, effective date, and version.

The Component Ledger Is the Source of Truth

A year-end employee total is useful for reconciliation, but it is a weak primary source. It cannot show whether a value came from base salary, a performance bonus, a benefit in kind, a reversal, or a late correction.

Request a long-form component ledger with one row per worker, pay period, and pay component. At minimum, require these fields:

- Pseudonymous worker key.
- Legal employer and employment country.
- Pay-period start, end, and payment date.
- Local component code and label.
- Gross amount and currency.
- Quantity or hours where relevant.
- Reversal or correction flag.
- Source payroll and extract timestamp.
- General-ledger account where available.

Then map each local component to a canonical family.

CANONICAL FAMILY	EXAMPLES	CALCULATION USE
Basic pay	Contractual salary, wage, or hourly base	Basic-pay and total-pay metrics
Variable cash	Bonus, commission, incentive, or overtime where legally included	Variable and total-pay metrics
Employer-provided value in kind	Car, housing, or other employer consideration where legally included	Total-pay metric
Correction	Prior-period adjustment, reversal, or retroactive change	Included once in the correct period under the approved rule
Review required	Ambiguous local component	Block final calculation until classified
Excluded with authority	Item outside the applicable legal definition	Exclusion log with legal owner and source

The canonical family is not a legal conclusion by itself. A component may be statutory in one country and discretionary in another. The country exception register records the final local treatment.

Edge Cases That Change the Number

Joiners and leavers: Keep the exact paid period and hours basis. Do not annualize everyone automatically. Follow the applicable national rule.

Part-time workers: The directive requires a corresponding gross hourly pay level. Record the denominator and do not infer hours from full-time-equivalent status alone.

Multiple contracts: Preserve each employment relationship, then apply a documented person-level deduplication rule if the authority expects one worker record.

Corrections and reversals: A negative reversal and a replacement payment can cancel, duplicate, or shift a value between periods. Store the link between the transactions.

Leave and return: Article 10's joint pay assessment can require analysis of pay improvements after return from maternity, paternity, parental, or carers' leave. Preserve leave type and effective dates in a restricted data set.

Benefits in kind: Record the employer valuation and the source system. Do not use a generic market value unless the national method permits it.

Small categories: The directive does not set an EU-wide minimum category size. Article 12(3) allows a member state to restrict access when disclosure would identify a worker. The national rule controls. Do not invent a group-wide threshold and present it as EU law.

Vendor Extract Specification

Send every provider the same request.

NOTE

Required output 1: Worker register One row per worker, legal employer, and reference period with the minimum fields above.

Required output 2: Component ledger One row per worker, pay period, and pay code with gross amount, currency, correction flag, and source timestamp.

Required output 3: Reconciliation control Total gross pay by legal employer and pay period, tied to the payroll register and general ledger.

Required output 4: Mapping inventory Every active and inactive pay code used during the reference period, including code label, description, taxable treatment, contribution treatment, and provider recommendation for canonical family.

Required output 5: Exception log Missing values, manual adjustments, unsupported hours, duplicate records, and provider assumptions.

Article 12(2) sets a hard purpose limitation for personal data processed under Articles 7, 9, and 10. It cannot be used for another purpose. Put that limit into the data request, access group, retention schedule, and processing record.

04

Harmonize Pay Codes and Create Defensible Worker Categories

A multi-country readiness program does not need to replace every payroll system before reporting. It does need a stable translation layer.

Harmonize Pay Codes and Create Defensible Worker Categories

1. Inventory every code used during the reference period, including retired codes that still appear in corrections.

Build the Translation Layer in Five Steps

- 1. Map each code to a canonical pay family.
- 2. Add a country exception when local law changes the treatment.
- 3. Reconcile mapped totals to the original payroll register and general ledger.
- 4. Freeze and version the mapping before the calculation run.

LOCAL PROVIDER	LOCAL CODE	LOCAL LABEL	CANONICAL FAMILY	COUNTRY TREATMENT	EVIDENCE OWNER
Provider A	BASIC01	Monthly base	Basic pay	Included	Local Payroll
Provider B	INCENT_Q	Quarterly incentive	Variable cash	Included	Reward
Provider C	CARBEN	Car benefit	Value in kind	Confirm valuation	Tax and Legal
Provider D	RETRO	Retro correction	Correction	Link to original period	Payroll Control
Provider E	ALLOW_X	Local allowance	Review required	Country opinion pending	Local Legal

The same control works for a Turkey or MENA payroll that feeds a consolidated group metric. The local code does not need to be renamed inside the payroll system. The group needs a reliable mapping, evidence, and version control.

Worker Categories Need More Than Job Titles

Article 3 defines a category of workers as people doing the same work or work of equal value, grouped in a non-arbitrary manner. Article 4 requires objective, gender-neutral criteria. The minimum factors are:

- Skills.
- Effort.
- Responsibility.
- Working conditions.

Relevant soft skills must not be undervalued. Additional job-relevant factors may be used when justified. There is no EU-mandated weighting formula in the directive.

A defensible minimum category file should contain:

FIELD	WHAT IT PROVES
Category ID and version	The group did not change categories after seeing the result
Included job IDs	The population is reproducible
Factor scores or documented criteria	The grouping rests on objective factors
Weighting rationale	The model can be explained
Worker-representative evidence	Required involvement occurred where applicable
Exceptions	Outliers were not hidden
Approval date	The model existed before filing

Avoid two shortcuts. First, do not use job title alone. Titles can differ across countries while the work has equal value.

Second, do not create categories so narrow that every group contains one person or one sex. That undermines the non-arbitrary standard and can create privacy risk.

One Example, Four Payroll Contexts

Assume a group employs payroll analysts in an EU headquarters, an EU shared-service center, Turkey, and the UAE. Local job titles and pay codes differ. The group applies the same four job-value factors and documents country differences in working conditions.

- The two EU employers use the category for Article 9 metric seven if the national rules put them in scope.
- The Turkey and UAE employees do not enter those national Article 9 filings merely due to group ownership.
- All four populations can enter the consolidated ESRS S1-15 employee metric if they fall inside the reporting group and applicable reporting scope.
- The bridge explains the entity exclusions and the group inclusions.

This structure produces one method without pretending there is one filing population.

The Reconciliation Pack

For each calculation run, retain:

1. Original provider extracts and the population inclusion file.
2. Pay-code mapping version and the country exception register.
3. Worker-category version and the calculation code or workbook version.
4. Variance report, reviewer comments, and approvals.

The pack matters because Article 9(6) gives workers' representatives access to the methodology. Article 20 can also make relevant evidence discoverable in proceedings. Methodology is not an internal footnote. It is part of the compliance output.

Make Consultation Part of the Critical Path

Worker-representative involvement changes across the directive.

PROVISION	ROLE OF REPRESENTATIVES	OPERATIONAL EVIDENCE
Article 4	Objective job-value criteria are agreed with representatives where they exist	Meeting record, category method, and approval
Article 9(6)	Management confirms accuracy after consulting representatives	Consultation pack and management sign-off
Article 9(10)	Unjustified differences are remedied in close cooperation	Issue log and action plan
Article 10	Joint pay assessment is conducted in cooperation with representatives	Joint analysis, agreed reasons, and measures

Article 13 promotes social dialogue. It does not create one universal representative body or designation rule. The correct counterparty comes from national law and practice.

Use a Country Counterparty Matrix

Do not copy a generic list of works-council thresholds into the project plan. Build a maintained matrix with these fields.

FIELD	QUESTION
Legal employer	Which entity is consulting?
Country and instrument	Which national law or collective agreement controls?
Counterparty	Works council, union, elected representatives, or another body?
Trigger	Which headcount or representation condition applies?
Article 4 action	Who must agree the category criteria?
Article 9 action	Who receives the method and consultation pack?
Article 10 action	Who participates if a joint pay assessment is triggered?
Lead time	How long does information, translation, review, and meeting require?
Local owner	Who verifies the current rule?
Last checked	When was the source reviewed?

Put Consultation Before Management Confirmation

The sequence should be explicit.

1. Payroll completes the controlled calculation.
2. Reward validates category design and explanations.
3. Privacy reviews the disclosure audience and small-category controls.
4. Local Legal confirms the national rule.
5. Representatives receive the method and result in the required format.
6. The employer records questions, corrections, and unresolved issues.
7. Management confirms accuracy only after consultation.
8. The filing pack is locked and submitted.

If consultation is scheduled after the intended submission date, the plan is already late. Work backwards from each national date and reserve time for a rerun.

Define the RACI Once

WORKSTREAM	ACCOUNTABLE	RESPONSIBLE	CONSULTED	INFORMED
Country scope	Global HR	Local Legal	Payroll and Privacy	Finance
Data extract	Global Payroll	Local Payroll and providers	HRIS	Legal
Pay-code mapping	Global Payroll	Payroll Control	Tax and Reward	Finance
Worker categories	Global Reward	Job Architecture	Representatives and Legal	Payroll
Privacy controls	Data Protection Officer	Privacy team	Legal and Payroll	Representatives
Calculation	Global Payroll	Payroll Analytics	Reward and Finance	Legal
Management confirmation	Country management	Payroll lead	Representatives and Legal	Group HR
Submission	Country management	Local compliance owner	Payroll and Legal	Group Finance

The RACI should name people, not only functions. A function cannot answer a two-month worker information request or sign an accuracy confirmation.

06

Treat a Five-Percent Gap as a Workflow, Not a Verdict

A category gap of 5% does not automatically prove discrimination and does not automatically trigger a joint pay assessment.

Treat a Five-Percent Gap as a Workflow, Not a Verdict

Article 10 requires all three conditions.

1. The report shows a difference in average pay of **at least 5%** in a category of workers.
2. The employer has not justified the difference using objective, gender-neutral criteria.
3. The employer has not remedied the unjustified difference within six months from submission of the report.

The language matters. Article 10 uses **at least 5%**. Article 24's public-procurement provision uses **more than 5%**. Keep separate controls for the two thresholds.

The Six-Month Clock Starts at Submission

The remediation window in Article 10(1)(c) begins on the date the report is submitted. An early filing can therefore start the clock early. Record the exact submission timestamp and calculate the internal decision dates from it.

The joint pay assessment must cover representation by sex in each category, pay components, category gaps, reasons, measures, and relevant leave-return pay improvements. It also reviews the effectiveness of earlier measures. Reasons for differences are established jointly by the employer and representatives.

A Numeric Example

Assume one worker category has 10 women and 10 men. Average gross hourly pay is EUR 28.20 for women and EUR 30.00 for men.

The gap is:

$$(30.00 - 28.20) / 30.00 = 6\%$$

That result opens a review. It does not decide the outcome.

- If the EUR 1.80 difference is supported by objective, gender-neutral criteria that were consistently applied, condition two is not met.
- If the difference is not justified and is corrected within six months after submission, condition three is not met.
- If it is unjustified and remains unremedied after six months, all three conditions are met and a joint pay assessment is required.

If the chosen remedy raises the 10 women by EUR 1.80 per hour for 160 paid hours each month, the direct annualized gross-pay increase is EUR 34,560. That figure excludes employer contributions, benefits linked to base pay, tax processing, accrual effects, accounting, and any retroactive period. It is an illustrative planning calculation, not a required remediation formula.

Turn the Adjustment into a Payroll Change Package

For every affected country, document:

- Effective date of the pay change.
- Whether the change is prospective or retroactive.
- Gross-pay amount and component code.
- Employer contribution treatment.
- Employee tax and withholding treatment.
- Effect on bonus, leave, pension, severance, or other pay-linked bases.
- Required corrected filings.
- General-ledger and accrual effect.
- Worker communication and approval route.
- Evidence that the post-change gap was recalculated.

If a group extends an EU remediation policy to Turkey & MENA, local payroll, tax, social security, and employment-law treatment must be assessed before posting the adjustment. A group principle does not create one cross-border payroll treatment.

Why the Evidence Pack Matters

Article 18 can move the burden of proof to the employer when Articles 5, 6, 7, 9, or 10 are not implemented. Article 16 requires full compensation and includes back pay, bonuses or payments in kind, lost opportunities, non-material damage, and interest. Article 24 permits public-procurement consequences where the relevant conditions are met under national implementation.

The objective is not to eliminate every pay difference. The objective is to identify, explain, correct, and evidence each difference using an objective method.

ACTION

Control point: A dashboard flag is not a remediation record. The record needs the reason, owner, decision, payroll action, representative involvement, and post-change calculation.

07

Run the Q4 2026 Readiness Sprint

The fastest safe path is a 90-day sprint that creates reusable controls. It should not assume every country files on the same date.

Run the Q4 2026 Readiness Sprint

Outputs: Legal-entity map, country control matrix, named owners, and source register.

Days 1 to 15: Scope and Authority

- List every employing entity and payroll provider.
- Record headcount band and worker-definition question.
- Capture the current national instrument and its status.
- Identify the authority and worker-representation route.
- Mark the reference period and submission date as confirmed, provisional, or unknown.
- Escalate entities where no accountable owner exists.

Gate 1: No entity enters the calculation workstream without an owner and a dated legal-source row.

Days 16 to 30: Extract and Reconcile

Outputs: Worker register, component ledger, source-system inventory, and reconciliation totals.

- Send the same extract specification to every provider.
- Run uniqueness, missing-value, and period-completeness checks.
- Reconcile gross totals to payroll registers and the general ledger.
- Separate current-period entries from reversals and corrections.
- Record every provider assumption.

Gate 2: Component-ledger totals reconcile to the signed payroll registers within an approved tolerance.

Days 31 to 45: Map Pay Components

Outputs: Canonical pay dictionary, country exception register, and versioned mapping.

- Map every used code.
- Assign legal review for ambiguous components.
- Preserve original code and currency.
- Confirm hours or the alternative denominator accepted under the national rule.
- Freeze mapping version one for the dry run.

Gate 3: No active code remains unclassified or silently excluded.

Days 46 to 60: Build Categories and Run the Dry Calculation

Outputs: Worker-category file, seven metrics, variance report, and Article 9 to ESRS bridge.

- Apply the four job-value factors.
- Check category sizes and disclosure risks.
- Calculate the seven Article 9 outputs.
- Compare results across providers and entities.
- Reconcile entity populations to the consolidated ESRS S1-15 employee population where relevant.
- Document why outputs differ.

Gate 4: The same source file produces the same result when rerun by an independent reviewer.

Days 61 to 75: Review, Consult, and Decide

Outputs: Methodology pack, consultation materials, issue register, and remediation decisions.

- Explain material variances.
- Review category gaps at or above 5%.
- Separate justified, unresolved, and remediation-required cases.
- Complete privacy checks for small categories.
- Start the correct local consultation process.
- Record corrections and rerun the metrics where necessary.

Gate 5: Management receives the representative feedback and corrected result before confirming accuracy.

Days 76 to 90: Lock the Control Pack

Outputs: Approved methodology, evidence archive, entity calendar, and next-action plan.

- Lock the calculation version and hash the source files.
- Approve the country-specific filing calendar.
- Assign owners for worker information requests.
- Create the six-month post-submission remediation tracker.
- Schedule national-law rechecks.
- Approve the final Article 9 to ESRS reconciliation narrative.

Gate 6: Every reported number can be traced to a source record, mapping decision, calculation version, reviewer, and approval.

Q4 Readiness Scorecard

Score each item 0, 1, or 2. Zero means absent. One means partial. Two means complete and evidenced.

#	CONTROL	SCORE
1	Every legal employer has a current national calendar	/2
2	Headcount and worker-definition rules are confirmed locally	/2
3	All providers can supply a component-level extract	/2
4	Payroll totals reconcile to signed registers and the general ledger	/2
5	Every pay code is mapped or formally blocked for review	/2
6	Worker categories use objective, gender-neutral factors	/2
7	Representative involvement is mapped and scheduled	/2
8	Small-category privacy controls follow national law	/2
9	Article 9 and ESRS S1-15 populations are bridged	/2
10	Remediation and worker-request workflows have named owners	/2

16 to 20: Controlled readiness. Focus on national updates and dry-run findings. **10 to 15:** Material execution risk. Start with provider extracts and category governance. **0 to 9:** Reporting cannot yet be defended. Establish scope, data lineage, and accountability before producing a figure.

08

Working Appendices

Copy one row per legal employer.

Working Appendices

Appendix A: Country Control Matrix

FIELD	VALUE
Legal employer and registration number	
Employment country	
National implementing instrument	
Instrument status	Confirmed, provisional, or pending
Headcount test and date	
Worker definition	
Reporting band	
Reference period	
Submission date and frequency	
Competent authority	
Worker-representation counterparty	
Privacy or small-category rule	
Local legal owner	
Source URL and last-verified date	

Appendix B: Article 9 to ESRS S1-15 Bridge

ENTITY	ARTICLE 9 POPULATION	ESRS S1-15 POPULATION	DIFFERENCE	REASON	OWNER
EU Entity A					
EU Entity B					
Turkey Entity	Not applicable unless a national EU rule reaches the population			Non-EU subsidiary	
MENA Entity	Not applicable unless a national EU rule reaches the population			Non-EU subsidiary	
Group total	Not a single Article 9 filing			Consolidated reporting view	

Appendix C: Calculation Decision Log

DECISION ID	QUESTION	OPTIONS CONSIDERED	APPROVED RULE	OWNER	SOURCE	EFFECTIVE DATE
D-001	Hourly-pay denominator					
D-002	Variable-pay recipient logic					
D-003	Joiner and leaver treatment					
D-004	Correction-period treatment					
D-005	Quartile tie handling					
D-006	Small-category disclosure route					

Appendix D: Verified Source Register

SOURCE	USE IN THIS PLAYBOOK	STATUS
Directive (EU) 2023/970	Articles 1 through 37, reporting, rights, and enforcement	Primary, confirmed
European Commission FAQ	Institutional interpretation	Primary institutional guidance
Commission Delegated Regulation (EU) 2023/2772	Consolidated sustainability reporting scope	Primary, confirmed
Commission Delegated Regulation (EU) 2026/1563	Current ESRS S1-15 remuneration metric	Primary, confirmed
Eurostat gender pay gap statistics	2024 unadjusted EU figure and methodology	Primary statistical source
French labor ministry	France bill status	Official national source
Government of the Netherlands	Netherlands bill and planned first report	Official national source
Czech labor and social affairs ministry	Czech proposal status	Official national source
EFTA EEA-Lex	EEA incorporation status	Official institutional source

09

How Datassist Supports Multi-Country Readiness

The hardest part of pay-transparency readiness is not the formula. It is the handoff between local payroll, group Reward, Legal, Privacy, Finance, and worker representatives.

How Datassist Supports Multi-Country Readiness

Datassist helps global teams create a common payroll-data model across Turkey & MENA while preserving the country controls needed for EU reporting and consolidated group analysis. Turkey payroll is run directly from Istanbul. MENA delivery is coordinated through vetted in-country partners under a global master framework, country-level scopes, and service levels. Datassist remains the accountable relationship for the regional payroll workstream.

Why Datassist for This Workstream

OPERATING PROOF	RELEVANCE TO PAY-TRANSPARENCY READINESS
One model	Common payroll data dictionary
One bridge	Article 9 to group reconciliation
One owner	Regional accountability
Since 1999	Turkey payroll specialization

A Readiness Engagement Produces Four Outputs

1. **Country and entity map:** Legal employers, providers, owners, and calendar dependencies.
2. **Controlled extract model:** Worker register, component ledger, pay-code mapping, and reconciliation rules.
3. **Reporting bridge:** National Article 9 populations reconciled to the relevant consolidated employee population.
4. **Action plan:** Consultation, remediation, privacy, and submission controls with named owners.

Datassist has specialized in payroll operations since 1999 and has twice received the Global Payroll Association's Best In-Country Payroll Provider recognition. For this project, the relevant value is practical. A global team gets one regional data contract, one control pack, and one accountable contact instead of rebuilding the same mapping with each provider.

Scope a Readiness Session

Bring three inputs to the first meeting: your entity list, latest provider register, and one anonymized payroll code inventory. The session will identify which data decisions can be standardized, which must remain country-specific, and where the current evidence chain breaks.

Visit datassist.com/en/contact to scope a multi-country payroll readiness session.

NOTE

Legal and regulatory notice: This guide is for general information and operational planning. It does not constitute legal, tax, accounting, or data-protection advice. National implementing laws, authority templates, and official guidance can change. Confirm the current rule in each jurisdiction before filing, consulting workers' representatives, transferring personal data, or making a pay adjustment.



1999

Turkey payroll specialization

**One
model**

Common payroll data dictionary

**One
bridge**

Article 9 to group reconciliation

One owner

Regional accountability

**Turn your country
map into one
defensible pay-
transparency data
model**

Scope a readiness session

Multi-country payroll readiness

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