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**Supplementary table 1:** Country-specific gender pay gap reporting data

Country	United Kingdom <sup>1,2</sup>	Australia (Commonwealth) <sup>1,3</sup>	Sweden <sup>1</sup>	Germany <sup>1,4</sup>	Canada (federal) <sup>1</sup>	Norway <sup>1</sup>
<b>Regulating body</b>	Equality and Human Rights Commission	Workplace Gender Equality Agency (WGEA)	Equal Opportunities Ombudsman	Federal Anti-Discrimination Agency	Department for Women and Gender Equality	Equality and Anti-Discrimination Ombud; Anti-Discrimination Tribunal
<b>Year of inception of transparency mechanisms</b>	2017	Progressive implementation from 2013 to 2017	1994	2017	1996	2018
<b>Regulating laws</b>	Equality Act 2010 (gender pay gap information) Regulations 2017 apply to private and voluntary sector organisations; Specific Duties and Public Authorities Regulations 2017 apply to public bodies	Workplace Gender Equality Act 2012 (Commonwealth)	Discrimination Act	Wage Transparency Act	Employment Equity Act	Equality and Anti-Discrimination Act
<b>Transparency mechanisms</b>	Publish pay gap report annually on company's UK website & published on government website (retain online for 3 years), signed by director or other responsible person confirming report is accurate	Annual report (workplace and reporting questionnaire) to WGEA (employer-specific remuneration data are confidential and will only be disclosed publicly by WGEA in aggregated form, e.g., per industry)	Annual review of applied practice with regard to salary and other employment conditions — results of which are presented in writing and analysed (no public reporting, only to local union representatives)	Management reports published every 3 years (or every 6 years if collective bargaining agreements are in place) Management reports in the Federal Gazette (1 <sup>st</sup> report in 2018 covering only 2017; rest cover preceding 3 years)	Employer must file employment equity report with designated Minister prior to 1 June each year	Annually: report on state of gender equality in their operation — does not have to be published, but 'public', in that everyone has the right to see the report upon request; filed together with annual financial statement to accounting registry, where everyone can access it upon

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				<p>Individual right to information: In companies with more than 200 employees regularly, employees may request average monthly salary of employees of opposite sex doing similar work (and breakdown of information for up to two specified wage components), only if comparison group consists of 6 or more employees of the opposite sex.</p> <p>Voluntary (optional) audits: companies with &gt; 500 employees should audit compliance with remuneration equality obligations; review remuneration schemes and actual remuneration with regard to gender equality.</p>		request; depending on company's structure, board may be obligated to present report to the General Assembly and the Corporate Assembly
<b>Employees-per-company requirement</b>	Private and public employers with 250 / > employees	Private sector employers with 100 / > employees; if > 500 employees, additional obligation to meet certain minimum standards for gender equality	At least 10 employees	More than 500 employees across the whole business	Public and private sector employers subject to federal regulation for employment matters, and federal contractors with 100 / > employees and are bidding on a government contract, supply arrangement or standing offer worth one million Canadian dollars or more	Employers subject to certain accounting obligations, and all public authorities and companies who are not required to prepare annual reports

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<b>Indicators/measures</b>	Overall (1) mean and (2) median gender pay gap for full-pay employees; (3) mean and (4) median bonus gender gap over past 12 months; (5) proportion of M and F employees receiving a bonus; (6) pay quartiles gender split for full-pay employees	(1) Gender composition of workforce; (2) gender composition of governing bodies; (3) equal remuneration between M and F; (4) availability and utility of employment terms, conditions, and practices relating to flexible working arrangements for employees and to working arrangement supporting employees with family or care responsibilities; (5) consultation with employees on issues concerning gender equality in the workplace; (6) any other matters specified by the Minister	(1) Salary differences between M & F performing same or equivalent work or in regard to professions that are typically dominated by F; (2) by this the employer shall assess whether existing salary differences have a direct or indirect connection to gender	Measures to ensure gender equality and equal pay and their effects	Employee status, occupational group, salary range, hiring, promotion, and termination; employment equity activities that the employer conducted, including: (1) measures (2) results (3) consultations between employer and employee representatives	Description of equality measures that have been implemented & planned for implementation; information designed to reveal unintended and undesirable differences between M & F in the company; describe gender (% preferably) in areas of wages and employment levels
<b>Penalties for non-compliance</b>	None in legislation itself; EHRC considers failure to comply an 'unlawful act' under the Equality Act 2010: writing to the employer; followed by investigation; and, finally, issuing unlawful act notice and application for court order if non-compliance continues	No legal sanctions/fines. Employers who do not comply could be named and shamed by WGEA in report to Minister or other means, e.g., on WGEA website); employer could be precluded from tendering for Commonwealth and some state contracts, or from receiving Commonwealth grants or other financial assistance	EOO may conduct inspections and decide on liquidated damages and fines	No direct sanction on company; if an employee is paid less than the remuneration of a comparable employee, the employee can raise a claim for equal payment	If employer fails to: (1) file an employment equity report; (2) include required information in report; (3) or knowingly provides false or misleading information in the report, employer commits a violation and may be fined a maximum of 10 000 Canadian dollars for a single violation, or 50 000 for repeated or continued violations	No direct legal sanctions; deficient reporting on gender pay equality can result in annual report considered not filed as required, which can result in fines (but this is not likely to happen)

**Supplementary table 2:** Country-specific gender pay gap reporting data

Country	France <sup>1,3</sup>	Iceland <sup>3,5</sup>	Austria <sup>1,3</sup>	Belgium <sup>1</sup>	Denmark <sup>1</sup>	Finland <sup>1</sup>
<b>Regulating body</b>	Defender of Rights	Centre for Gender Equality	Ombud for Equal Treatment	Institute for the Equality of Women and Men	Board of Equal Treatment	Ombudsman for Equality
<b>Date of inception of transparency mechanisms</b>	2019	2018	2011	2012	2007	2014
<b>Regulating laws</b>	Law for the Freedom to Choose one's Professional Future	Act on Equal Status and Equal Rights of Women and Men	Federal Equal Treatment Act	Gender Pay Gap Act	Consolidation Act on Equal Pay to Men and Women	Act on Equality between Men and Women
<b>Transparency mechanisms</b>	Annual information on size of pay gap between M and F employees, on their website	Certification by accredited certification authority; renewed every 3 years	Bi-annual report to the works council (if none, employees are made aware of report, e.g., intranet or notice board)	Bi-annual analysis report on salary structure of employees: full form for technical operating units at least 100 workers, and reduced form if between 50 and 100 workers where union delegation has been established; communicated and discussed with work council (in absence thereof, with the trade union delegation). Does not have to be published. Biannual organisation-wide audits that are publicly available via the national bank.	Required to send information to Statistics Denmark, who provide employers with gender segregated pay statistics annually; If there is agreement with employees/employee representatives, employers can choose to make a statement on equal pay instead of equal pay statistics. Does not have to be published. Employees are entitled to receive information regarding the pay statistics and/or statement under the general rules on employee information and consultation.	Equity plan biannually with respect to pay and other terms of employment. Must be made available to employees. Equity plan must include: (1) analysis of state of equality at the workplace and in different areas of employment; (2) necessary measures planned for introduction or implementation with achieving pay equality; (3) review of extent to which measures previously included in the gender equality plan have been implemented and results achieved
<b>Employee per company requirement</b>	Companies with more than 1 000 employees must publish 2018 score by end March 2019; more than 250 but less than 1 000 by September 2019; more than 50 but less than 250 by March 2020	250 / > employees — no later than 31.12.2018; 150–249 employees — no later than 31.12.2019; 90–149 employees — no later than 31.12.2020; 25–89 employees — no later than 31.12.2021; public institutions, funds and companies that are	Private employers with 150 or more employees	Private sector employers with at least 50 employees	Private and public employers with at least 35 employees and at least 10 employees of each gender with the same work function (only covers employees paid according to time worked, not those paid	Private and public employers with at least 30 employees on a regular basis

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		at least half-owned by the state with an average of at least 25 employees — annually. by 31.12.2019; Icelandic Government Ministries by 31.12.2018			according to performance)	
<b>Indicators/measures</b>	(1) Pay gap between M and F, calculated with reference to average remuneration of F compared to M by age group and equivalent job category; (2) gap in percentage of individual pay increases (promotion unrelated) between M and F; (3) gap in percentage of promotions between M and F; (4) percentage of Fs with pay increase in year following return from parental leave, if pay increases occurred during leave; (5) number of employees of under-represented gender among top 10 highest earners	Equal pay policy; rules of procedure of application of policy	(1) Number of M and F employees and their positions in salary schemes according to collective bargaining agreements or internal salary schemes and their seniority; (2) average or median M v F salary by occupational group and levels of pay; (3) total remuneration figures, including ‘benefits in kind’ and part-time and partial-year employment, calculated as a full-time equivalent	Analytic report compiled on the basis of the forms included in the Royal Decree of 25 April 2014	Statement must contain: (1) description of factors having an influence on the remuneration of men and women at the company; (2) plan for how company intends to prevent or reduce pay gap between men and women; (3) follow-up procedure	Plan includes pay survey which must include: (1) details of employment of M and F in different jobs; (2) survey of grade of jobs performed by M and F; (3) pay for those jobs, and differences in pay.
<b>Penalties for non-compliance</b>	If wage gap persists, company will have to set aside wage catch-up budget for women; if still persisting after 3 years above a minimum rate set by Ministerial Order, the employer may be subject to a financial penalty of up to 1% of total payroll.	If not certified by deadline, a fine of ISK 50 000 (€397) per day	Works council or employees themselves may bring claim within 3 years relating to provision of report at the Labour Court	Fail to draft report: fine of up to €4 000, multiplied by number of workers involved (max 100)	If employer fails to report, employer must produce own statistics on equal pay. A fine may also be applicable for failure to comply with the rules.	If employer neglects to produce equality plan several times, the National Non-Discrimination and Equality Tribunal may impose an obligation on the employer to prepare an equality plan within a defined period, under threat of a fine, if necessary.

**Supplementary table 3:** Country-specific gender pay gap reporting data

Country	Italy <sup>1</sup>	Japan <sup>1,6</sup>	Peru <sup>7,8</sup>	India <sup>1,9</sup>
<b>Regulating body</b>	Department for Equal Opportunities	Ministry of Health, Labour & Welfare	National Superintendency of Labour Inspection; Labour Authority	Chief Labour Commissioner (Central Industrial Relations Machinery)
<b>Date of inception of transparency mechanisms</b>	2006	2016	2019	1976
<b>Regulating laws</b>	Code of Equal Opportunities	Act on the Promotion of Women's Participation and Advancement in the Workplace	Law Prohibiting Discrimination Between Men and Women	Equal Remuneration Act and Equal Remuneration Rules
<b>Transparency mechanisms</b>	At least biannual report to Regional Labour Office	(1) Research Report; (2) submit action plan based on research to Minister of Health, Labour and Welfare	Wage Tables	Wage Register
<b>Employees-per-company requirement</b>	Private and public employers with > 100 employees	> 300 employees	All companies	All companies
<b>Indicators/measures</b>	Situation of male and female personnel in the following areas: (1) hiring; (2) training; (3) professional promotion; (4) enrolment level; (5) changes of category or qualification; (6) redundancy events; (7) intervention of wage integration fund; (8) dismissals; (9) early retirements and retirements; (10) remuneration actually paid	(1) rates of newly hired F employees; (2) gender gap for years of continuous employment; (3) working hours; (4) rates of female managers  Action plan should include: (i) terms of the plan; (ii) targets; (iii) content; (iv) timing	Wage tables regarding employee categories and functions	Description of work, number of men and women employed, rate of remuneration paid, breakdown of the components of remuneration
<b>Penalties for non-compliance</b>	If not sent at least biannually, Regional Labour Office may ask companies to provide report within 60 days; if not, employer must pay administrative fine of €103.00 to €516.00	No penalties	Financial penalty based on the number of employees affected	Failure to maintain the mandated information could result in the employer being imprisoned for 1 month or fined INR10 000 or both; failure to comply with provisions relating to recruitment or payment of remuneration could result in a fine of not less than INR10 000 (up to INR20 000) or imprisonment from 3 months to 1 year, or both

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