

The Remuneration Registration Tool

User guide

November 2021



CONTENTS

1	Presentation of the tool	2
1.1	Applicable regulations	2
1.2	What the tool is for	3
1.3	What computer skills are required	3
1.4	What the tool includes	4
2	Information to be incorporated	4
2.1	Staff to be included	4
2.2	Reference period	5
2.3	Content of the Register	5
2.3.1	Effective payments	6
2.3.2	Equated payments	6
2.4	Occupational classification system Groupings	8
2.5	Presentation of payment information	8
2.5.1	Averages and medians	8
2.5.2	Level of disaggregation of payment information Payment items	8
3	Description of the tool	10
3.1	The "Home" sheet	10
3.2	The "FIELDS" sheet	11
3.3	The "PAYMENT CONCEPTS" sheet	14
3.4	The "DATA" sheet	15
3.5	The "GROUPINGS" sheet	15
3.6	The "CONTRACTS" sheet	15
3.6.1	CONTRACTS table	15
3.6.2	Table REASON FOR REDUCTION OF WORKING TIME	15
3.7	The "PAY REGISTER" sheets	15
	Example of cell interpretation	16
3.8	Use of column groupings for better visualisation	17
4	Instructions for use	18
	Annex: Legend for the Pay Register Tables	19



PRESENTATION OF THE TOOL

1.1. Applicable regulations

Article 28 of the revised text of the Workers' Statute Law, approved by Royal Legislative Decree 2/2015, of 23 October (hereinafter, Workers' Statute), states in paragraphs 2 and 3 as follows:

- "2. The employer is obliged to keep a record of the average salary amounts, salary supplements and non-wage payments of his staff, disaggregated by sex and distributed by occupational groups, occupational categories or jobs of equal or equal value. Employees have the right of access to their company's wage register through the legal representation of employees in the company.*
- 3. Where, in an undertaking with at least 50 employees, the average pay of employees of one sex is 25 per cent or more higher than the average pay of the other sex for the total wage bill or the average amount paid, the employer must include in the pay register a justification that the difference is due to reasons other than the sex of the employees".*

Articles 5 and 6 of Royal Decree 902/2020, of 13 October, on equal pay for men and women:

"Article 5. General rules on the pay register.

- 1. In accordance with Article 28.2 of the Workers' Statute, all companies must keep a pay register for their entire workforce, including management and senior management. The aim of this register is to ensure transparency in the configuration of payments, in an accurate and up-to-date manner, and adequate access to the payment information of companies, irrespective of their size, through the documented compilation of average and disaggregated data.*
- 2. The pay register must include the average values of salaries, salary supplements and non-wage payments of the workforce disaggregated by sex and distributed in accordance with the provisions of Article 28.2 of the Workers' Statute. To this end, the arithmetic mean and median of what is actually received for each of these items in each occupational group, occupational category, level, post or any other applicable classification system must be established in the pay register of each company, suitably broken down by sex. In turn, this information must be broken down according to the nature of the payment, including basic salary, each of the supplements and each of the non-wage payments, specifying each payment separately.*
- 3. When access to the register is requested by the female worker due to the absence of legal representation, the information to be provided by the company will not be the average data with respect to the actual amounts of the payment included in the register. However, the information to be provided will be limited to the percentage differences that exist in the average payment of men and women, which must also be broken down according to the nature of the payment and the applicable classification system. In companies where there is legal representation of the workers, access to the register must be provided to them through the said representation, and they must have the right to know the full content of the register.*

4. *The reference period must generally be the calendar year, without prejudice to any modifications that may be necessary in the event of substantial alterations to any of the elements making up the register, in such a way as to ensure compliance with the purpose set out in paragraph 1.*
5. *The pay register may be in the format established on the official websites of the Ministry of Labour and Social Economy and the Ministry of Equality.*
6. *The workers' legal representatives must be consulted at least ten days before the register is drawn up. It must also be consulted in good time when the register is amended in accordance with paragraph 4.*

Article 6. Pay register of companies with a pay audit.

Companies that carry out pay audits under the terms established in the following section of this chapter must have a pay register with the following peculiarities with respect to Article 5.2:

- a. *The register must also show the arithmetic averages and medians of the groupings of jobs of equal value in the company, in accordance with the results of the job evaluation described in Articles 4 and 8.1.a) even if they belong to different sections of the professional classification, broken down by sex and disaggregated in accordance with the provisions of the aforementioned Article 5.2".*
- b. *The register must include the justification referred to in Article 28.3 of the Workers' Statute, when the arithmetical mean or median of the total remuneration in the undertaking of workers of one sex is at least 25 per cent higher than that of the other."*

1.2. What the Tool is for

In accordance with the provisions of Article 5.5 of Royal Decree 902/2020, of 13 October, the document containing the register may be in the format established on the official websites of the Ministry of Labour and Social Economy and the Ministry of Equality.

This Tool therefore incorporates a voluntary pay register model that allows companies to comply with the obligation to draw up a pay register in accordance with the requirements set out in Royal Decree 902/2020, of 13 October, on equal pay for men and women and in Article 28.2 of the Workers' Statute.

It is a tool agreed in its different sections with trade union and employers' organisations, and developed jointly by the Ministry of Labour and Social Economy and the Women's Institute of the Ministry of Equality.

1.3. What computer skills are required

The Tool consists of a **Microsoft Excel®** file in which the data must be incorporated. From these data, and in an **automated way**, the application will carry out the necessary calculations for the analyses.

This User Guide provides the necessary indications to be able to fill in the file properly with the data of the template and subsequently obtain the results easily through its **automated calculations and dynamic tables**.

To understand as all operations are performed almost automatically, a user-level knowledge of Microsoft Excel® is sufficient.

1.4. What the Tool includes

The Tool is a Microsoft Excel® workbook. As a *workbook*, it is organised into different sheets, which can be accessed by clicking on the corresponding bottom tab, or by navigating using the corresponding buttons, which are:

- Home
- FIELDS
- PAYMENT CONCEPTS
- DATA
- GROUPINGS
- CONTRACTS
- PAY REGISTER:
 - a) Tables for all companies
 - 1.1.a Average ACTUAL AMOUNTS
 - 1.2.a Median ACTUAL AMOUNTS
 - 2 1 a Average EQUATED AMOUNTS
 - 2 2 a Median EQUATED AMOUNTS
 - b) Additional tables for firms performing fee auditing (work of equal value)
 - 1.1.b Average ACTUAL AMOUNTS.
 - 1.2.b Median ACTUAL AMOUNTS
 - 2 1 b Average EQUATED AMOUNTS
 - 2 2 b Median EQUATED AMOUNTS

2 INFORMATION TO BE INCORPORATED

In order to complete it correctly, the data that must be taken into account are incorporated, including information disaggregated by sex and updated for each of the company's employees, in order to detect pay gaps and possible discrimination in payments between women and men in the companies, guaranteeing transparency in the configuration of earnings and adequate access to payment information through the preparation of averages and medians broken down by sex and applicable professional group/classification.

Most of the information must be entered in the DATA sheet, as described in the FIELDS sheet (see below).

2.1. Staff to be included

All employees, regardless of the type of contract¹ and for as long as the contract is in force at any time during the Reference Period and they have received any payment during that period, must be included.

¹ See modalities of contracts at <https://www.sepe.es/HomeSepe/empresas/Contratos-de-trabajo/modelos-contrato.html>

2.2. Reference period

The register is a documented picture of what happens in the company in terms of payment during a specific reference period, which coincides with the calendar year.

The reference period **must generally be the calendar year**, without prejudice to any amendments that may be necessary in the event of substantial changes to any of the elements making up the register.

The register must contain all amounts actually paid and received in the reference period - the calendar year - irrespective of the date on which they accrue.

However, in the event of substantial alterations to any of the elements of the register, it must be updated in such a way that it continues to fulfil its purpose of "ensuring transparency in the configuration of income, in an accurate and up-to-date manner".

In **determining which impairments are of a substantial nature**, quantitative and qualitative aspects of the impairment can be considered.

- a From a quantitative point of view, an alteration is substantial when it affects the entire workforce or is of a collective nature.
- b From a qualitative point of view, an alteration is substantial when it affects the company's payment policy.

In this respect, it is considered that the following alterations could be of a substantial nature:

- Substantial changes in remuneration: revision of conventional salaries, activation of the wage guarantee clause, new conventional text, non-application or reduction of conventional salaries, substantial modification of collective working conditions.
- Substantial alterations to the workforce: corporate subrogation, restructuring and successions.
- Substantial changes affecting job classification: modification of the collective agreement or other substantial changes to job classification, including changes resulting from a job evaluation.

In any case, the substance of the cases may vary according to the particular circumstances of each company (workforce, professional sector, etc.) and therefore require an update of the register. It is recalled that the legal representation of workers must be consulted prior to the modification of the register.

2.3. Register content

The register, consisting of the sheets referred to in point 3.7, is a single register, but the Tool includes a utility that will allow the information to be viewed in two different ways through different tables: one with actual pay and one with equal pay. Therefore, the registration tool incorporates two types of information:

- a **Actual amounts**, compulsory information. For this calculation, the actual amounts corresponding to the payments made to each person, and for each of their different contractual situations, are taken into account.

- b **Equated amounts**, voluntary. For this calculation, however, only the last of the contractual situations is considered for each person, in the event that there were several during the Reference Period, and equalisation is carried out as described in this item.

A worker's contractual status is defined as the combination of elements relating to the worker's working conditions relevant for the purposes of the pay register. Different contractual statuses are considered to exist when there are changes of job position, type of contract (permanent or temporary), type of working hours (part-time or full-time), reduction of working hours, length of service, level of training, pay, etc.

The register must indicate the number of contractual situations subject to equalisation, disaggregated by gender and by applicable occupational group or classification.

Workers' legal representatives must have access to the full content of the register, both the actual amounts and the equated amounts, where applicable.

2.3.1. Actual payments

The register must contain all reliable information on the **payment actually received** in the reference period by employees in the company, for each of their contractual statuses, and its averages and medians must be broken down by sex, by categories, professional groups, levels, posts or any other classification system used in the company²

Ultimately, pay data should be grouped or distributed according to the job classification system in place in the company (see section 2.4 of this guide)

2.3.2. Equal pay

The Remuneration Registration Tool, in addition to reliable information on the amount actually paid and corresponding to the different contractual situations grouped according to the company's professional classification system and during the reference period of the calendar year, broken down by sex (actual amounts), includes the so-called "equalisation" (standardisation and/or annualisation) payments, in order to provide additional comparability data (comparable amounts).

² "Article 22 of the Workers' Statute. Occupational classification system.

1. By collective bargaining or, failing this, by agreement between the company and the workers' representatives, the system of occupational classification of workers by means of occupational groups must be established.

2. An occupational group must be understood to be that which unitarily groups together the professional skills, qualifications and general content of the service, and may include different tasks, functions, professional specialisations or responsibilities assigned to the worker.

3. The definition of occupational groups must be based on criteria and systems which, according to a correlational analysis of gender bias, jobs, job classification criteria and pay, aim to ensure that there is no direct or indirect discrimination between women and men. These criteria and schemes must in any case comply with Article 28(1).

4. By agreement between the employee and the employer, the employee must be assigned to an occupational group and the content of the employment contract must be established as the performance of all the duties corresponding to the occupational group assigned or only some of them. Where functional polyvalence or the performance of functions belonging to more than one group is agreed, equalisation must be carried out by virtue of the functions performed for the longest period of time".

→ **Equalisation criteria****A. Same day throughout the year. The payments must be normalised at the same working day (full working day).**

- Assumptions:
 - a. People with part-time contracts
 - b. Reductions in working hours
- Methodology: To "Normalise" is to transform the amounts in such a way that they are comparable according to the criterion of percentage of working time. The amounts to be considered will be for the case of full working time. In the case of including people who do not have full working time (due to contract and/or reduction of working time), the pay should be increased proportionally up to full working time. Examples:
 - If a person has an effective salary of €2000 per month with a contract of 80% working time, his salary should be "normalised" by multiplying it by 1.25 ($1/80\% = 1.25$), so the normalised salary will be €2500.
 - If a person has an effective salary of €1500 for a 100% working day, he/she would have the same normalised salary as a person who, working a 50% working day, would receive €750. The normalisation of the €750 figure would be done by dividing that amount by 50%, which gives the result of €1500 (so the normalised amounts would be equal, in this case)

B. Same duration of services provided throughout the year. Salaries received in periods of less than one year must be annualised.

- Assumptions:
 - a Fixed-term contracts of persons who have not been employed for the whole year because they were hired after the beginning of the year or their contracts were terminated before the end of the year
 - b Persons who are in a situation of suspension of their contract for any reason of Art. 45 ET or on leave of absence at any time during the year
- Methodology: The amounts to be considered are for the full year under consideration (reference period) The actual salary should be increased proportionally up to the year (e.g. if a person has been employed for 6 months, his/her salary should be "annualised" by multiplying by 2)

For the sole purpose of making and facilitating comparability and applying the equalisation criteria described above, where a person has had more than one different contractual situation in the reference period, the last one taken into account must be the one in which the person had more than one different contractual situation in the reference period.

There may be some salary items that are not subject to this adjustment (that are not standard or annualisable) because the company pays them in full to all workers regardless of the actual working day or period worked, which must be indicated in a timely manner. Some examples may be (if applicable in each case): full payment of the Transport Bonus for workers with reduced working hours, full payment of company bonuses in the event of maternity leave, etc.

2.4. Occupational classification system. Groupings

To this end, the arithmetic mean and median of what is actually received for each of these items in each occupational **group, occupational category, level**, post or any other applicable classification system must be established in the pay register of each company, suitably broken down by sex.

→ Register of companies with a pay audit³

In addition to the above, companies with a pay audit must include the averages and medians of the remuneration of the groupings resulting from the job evaluation process - jobs of equal value - suitably broken down by sex, and including all payments actually paid, broken down according to the nature of the same, including basic salary, each of the allowances and each of the non-wage payments, specifying each payment separately.

2.5. Presentation of payment information

2.5.1. Averages and medians

The wage register must include a breakdown by sex of the averages and medians of each and every one of the salary items that affect companies

2.5.2. Level of disaggregation of payment information. Salary items

The register must specify in a differentiated manner each payment with no other distinction than that resulting from the three main blocks indicated in Article 5(2) of Royal Decree 902/2020, of 13 October: basic salary, salary supplements and non-wage payments

It should therefore provide information on each and every salary item paid by the companies, without grouping them together:

"Article 26 of the Workers' Statute. Wages.

1. *Wages must be deemed to be the total financial compensation received by workers, in cash or in kind, for the professional provision of employment services as an employee, whether this compensation is for actual work, regardless of the form of payment, or for rest periods that can be counted as work. In no case, including the employment relationships of a special nature referred to in Article 2, may the salary in kind exceed thirty per cent of the worker's wages, nor give rise to a reduction in the full amount in cash of the minimum inter-professional wage.*

³ "Article 6 of Royal Decree 902/2020, of 13 October 2020 pay register of companies with pay auditing Companies that carry out pay audits under the terms established in the following section of this chapter must have a pay register with the following peculiarities with respect to Article 5.2:

a) The register must also show the arithmetic averages and medians of the groupings of jobs of equal value in the company, in accordance with the results of the job evaluation described in Articles 4 and 8.1.a) even if they belong to different sections of the professional classification, broken down by sex and disaggregated in accordance with the provisions of the aforementioned Article 5.2".
b) The register must include the justification referred to in Article 28.3 of the Workers' Statute, when the arithmetical mean or median of the total salary in the undertaking of workers of one sex is at least 25 per cent higher than that of the other sex."

2. *The amounts received by the worker as compensation or allowances for expenses incurred as a result of his work, social security benefits and allowances and compensation for transfers, suspensions or dismissals must not be considered as wages.*
3. *Collective bargaining or, failing this, the individual contract must determine the wage structure, which must comprise the basic wage, as salary fixed per unit of time or work and, where appropriate, wage supplements fixed according to circumstances relating to the personal conditions of the worker, the work performed or the situation and results of the undertaking, which must be calculated in accordance with the criteria to be agreed for this purpose. Likewise, the consolidation or non-consolidation nature of these wage supplements must be agreed, and those that are linked to the job or to the situation and results of the company must not be consolidated, unless otherwise agreed".*

For information purposes only, the composition of the salary is shown in the table below, with some examples of salary and non-wage supplements:

Wage composition

The wage structure is established by collective bargaining or, failing that, by individual contract and must comprise:

- *The basic salary.*
 - *It is the remuneration fixed per unit of time or work.*
- *Wage supplements.*
 - *It is the salary fixed on the basis of circumstances relating to:*
 - *The personal conditions of the worker.*
 - *To the work carried out.*
 - *To the situation and results of the company.*
 - *Among the wage supplements normally agreed in collective bargaining are the following:*
 - *Seniority*
 - *Profit-sharing.*
 - *Job allowances, such as hardship, toxicity, dangerousness, shifts, night work, etc.*
 - *Production bonuses for quality or quantity of work.*
 - *Residence in island provinces and Ceuta and Melilla, etc.*

Payment that is not considered as a salary

The amounts received by the worker in respect of:

- *Compensation or allowances for expenses incurred as a result of their work.*
- *Social Security benefits and compensation.*
- *Distance and transport bonuses.*
- *Transfer allowances.*
- *Compensation for suspensions or dismissals.*
- *Accommodation and subsistence allowances.*

However, it should be pointed out that the fact that a company classifies a given allowance in one of these blocks does not prejudice the nature of the amount, which will be the one actually paid.



DESCRIPTION OF THE TOOL

The Tool consists exclusively of a [Microsoft Excel® workbook](#). As a "Book"; the file is organised in different "Sheets", which can be accessed by clicking on the corresponding bottom tab, and which are:

- Home
- FIELDS
- WAGE ITEMS
- DATA
- GROUPINGS
- PAYMENT RECORD Sheets

Let us now look at the Sheets one at a time.

3.1. The "Home" sheet

On this sheet you must enter, in the corresponding fields, the company name, the tax ID number, and, for the **reference period**, its Start and End 4. The latter two data are compulsory, as they determine the range to which the payment indicated corresponds.

This is followed by a "Table of Contents" composed of shortcut buttons providing access to the rest of the Book Sheets.



Remuneration Registration Tool				
Company name:	Company Job			
Tax ID No.:	B12345678			
REFERENCE PERIOD	Start date	01-01-19	End date	31-12-19

FIELDS	PAYMENT CONCEPTS	DATA	GROUPINGS	CONTRACTS
--------	------------------	------	-----------	-----------

PAY REGISTER TABLES			
1.1. ACTUAL AMOUNTS Average	1.2. ACTUAL AMOUNTS Median	2.1. EQUATED AMOUNTS Average	2.2. EQUATED AMOUNTS Median
TABLAS ADICIONALES PARA EMPRESAS QUE REALICEN AUDITORÍA RETRIBUTIVA (TRABAJOS DE IGUAL VALOR)			
1.1. ACTUAL AMOUNTS Average	1.2. ACTUAL AMOUNTS Median	2.1. EQUATED AMOUNTS Average	2.2. EQUATED AMOUNTS Median

⁴ In general, the period must be the calendar year. Consider the first day of the period as the start and the last day of the period as the end (not the next day). The tool already takes into account that an extra day needs to be added to calculate the number of days included.

3.2. The "FIELDS" sheet

This sheet details, one by one, each of the data requested for each member of staff, indicating:

- **FIELD:** name of the field, as it appears in the column headers of the Data Sheet.
- **Type** (of FIELD): depending on the information you provide This information is for guidance only.
- **Pay Reg.:** indicates, if marked with an "x", whether the field is used by the Tool for carrying out the PAYMENT REGISTRATION. The rest can be filled in if more complete information is required.
- **Description:** contains a description of each field. This is essential as it details what information should be included when filling in the Data Sheet.
- **Format:** indicates what kind of format the provided value should have.
- **Allowed values:** in cases where the data must correspond to a value from a predefined list.

See below for the full content of this sheet .

FIELD	Type	Pay Reg.	Description	Format	Allowed values
id	PERSON	x	Unique identifier for each worker	Whole number	
Sex	PERSON	x	Sex of the worker	Text	Male / Female
Date of birth	PERSON		Date of birth of the worker	Date	dd-mm-yyy
Qualification level	PERSON		Current academic level of the worker	Text	
Family situation	PERSON		Family situation according to AEAT FORM 145	Whole number	in accordance with FORM 145 AEAT
Children	PERSON		Number of children of the worker, according to AEAT FORM 145	Whole number	
Recruitment date	CONTRACTUAL STATUS	x	Recruitment date Used only for recruitments dated after the start of the reference period. If earlier, can be left blank 1/1/1900 = 0	Date	dd-mm-yyy
Hiring date	CONTRACTUAL STATUS	x	Date of recruitment Used only for recruitments dated after the start of the reference period. If later, can be left blank 1/1/1900 = 0	Date	dd-mm-yyy
Seniority date	CONTRACTUAL STATUS		Date applicable for seniority calculation purposes (may or may not coincide with recruitment date)	Date	dd-mm-yyy
Start date Contractual Status	CONTRACTUAL STATUS	x	Start date of Contractual Status To be used exclusively in case of start of Contractual Status dated after the start of the reference period. If earlier, can be left blank 1/1/1900 = 0	Date	dd-mm-yyy
End Date Contractual Status	CONTRACTUAL STATUS	x	End date of Contractual Status Used only in case of end of Contractual Status dated before the end of the reference period. If later, can be left blank 1/1/1900 = 0	Date	dd-mm-yyy
% of working day	CONTRACTUAL STATUS	x	% of working hours worked by the person in the reference period and Contractual status, considering 100% as full-time, and without taking into account reductions in working hours . If the % has varied over the reference period, it must be ensured that for the period indicated (start and end of contract to be indicated), the % of working time is constant, and that the amounts paid are also consistent with that %.	Percentage	%

FIELD	Type		Description	Format	Allowed values
% reduced working hours	CONTRACTUAL STATUS	x	Measured in relation to the working hours per contract in the contractual situation. Example: if a person with a full-time contract reduces his/her working hours by 1/3, the % to be indicated is 66.67%. If a person with a 50% part-time contract reduces his/her working hours by 1/3, the % to be indicated is also 66.67%. Leave blank if there is no reduction in working hours.	Percentage	%
reason for reduction	CONTRACTUAL STATUS		Reason for reduction of working hours (leave blank if there is no reduction of working hours) in the Contractual Status	Text	see table "Reason for reduction of working hours"
Contract Key	CONTRACTUAL STATUS		Key of the worker's current contract in the Contractual Status, according to the Social Security codes	Whole number	see table "Contract Key" in the sheet "CONTRACTS"
Area-company	CURRENT POSITION		Area of the company in which the person in the Contractual situation works. If useful, this field and the following field can be used to reflect any other organisation in the company (work centre, division, regional address, etc.)	Text	those of the company
Dpt-company	CURRENT POSITION		Worker's current department in the Contractual Situation	Text	those of the company
Position-company	CURRENT POSITION	x	Current position of the employee in the Contractual Situation For better visualisation of the data, it is recommended to use a nomenclature with short names	Text	those of the company
Timetable (continuous/split)	CURRENT POSITION		Indicates the type of timetable you work in the current situation	Text	continuous/split
Shift work	CURRENT POSITION		Indicates whether or not he/she performs shift work in the current situation	Text	Yes/No
Company scale	CURRENT POSITION		Current scale of the employee in the Contractual Situation, according to the company's current management scale	Text	those of the company
GROUP. PROF. CLASS.	CURRENT POSITION	x	Grouping in which the person is grouped in his/her Contractual Situation according to the professional classification of the company in accordance with the applicable Agreement. They will necessarily be named as GROUP 01, GROUP 02, etc., up to a maximum of 30. It is recommended that this order be related to the hierarchy within the companies. This grouping is the one used in the PAY REGISTER TABLES	Text	GROUP 01 GROUP 02 ... to GROUP 30 (maximum)
GROUP. JOB EVAL.	CURRENT POSITION	(x)	Grouping in which the person is grouped in their Contractual Situation according to their job evaluation (only for companies with a pay audit). They will necessarily be named as STAGE 01, STAGE 02, etc., up to a maximum of 30. It is recommended that this order be related to the value of the jobs grouped in that SCALE. This grouping is the one used in the ADDITIONAL TABLES FOR COMPANIES PERFORMING PAY AUDITS (WORK OF EQUAL VALUE)	Text	STAGE 01 STAGE 02 ... to STAGE 30 (maximum)
Agreement/Area	CONTRACT-AGREEMENT	x	Agreement applicable to each contract It is not necessary to include the complete number of the agreement, a nomenclature being sufficient to identify it. In agreements with several Areas, indicate jointly the Area for each case	Text	those of the agreement and contract
Professional category	CONTRACT-AGREEMENT		Professional category that corresponds to the person in his/her Contractual Situation, according to the Agreement (It may be that the reference Agreement does not use Categories, but Groups, see below)	Text	those of the agreement and contract
Professional group	CONTRACT-AGREEMENT		Professional group that corresponds to the person in his/her Contractual Situation, in accordance with the Agreement	Text	those of the agreement and contract
Level	CONTRACT - AGREEMENT	x	(Pay) Level that corresponds to the person in his/her Contractual Situation, in accordance with the Agreement	Text	those of the agreement and contract

3 2 THE "FIELDS" SHEET

FIELD	Type		Description	Format	Allowed values
Social Security Contribution Group.	SOCIAL-SEC		Social Security contribution group	Whole number	see here
BASE S	SALARY	x	Person's basic salary (sum of amounts corresponding to the reference period and Contractual Status) Extra payments received must be added	Currency	
Wage Item 01	SALARY	x	Wage Item 01 A To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
Wage Item 02:	SALARY	x	Wage Item 01 To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
Wage Item 03:	SALARY	x	Wage Item 03 A To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
Wage Item 04:	SALARY	x	Wage Item 04 A To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
Wage Item 05:	SALARY	x	Wage Item 05 A To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
...		
Wage Item 30:	SALARY	x	Wage Item 30 A To be determined by the organisation (sum of amounts for the reference period and Contractual Status)	Currency	
Extra-W. 01:	SALARY	x	Extra-wage Item 01 A To be determined by the organisation -(sum of amounts for the reference period and Contractual Status)	Currency	
...	Currency	
Extra-W.05:	SALARY	x	Extra-wage Item 05 A To be determined by the organisation -(sum of amounts for the reference period and Contractual Status)	Currency	
Start D.cal	CALCULATED FIELD		Start date taken into account for the calculation of the annualisation of amounts for equalisation purposes	Date	dd-mm-yyy
End.D.cal	CALCULATED FIELD		End date taken into account for the calculation of the annualisation of amounts for equalisation purposes	Date	dd-mm-yyy
% normalis	CALCULATED FIELD		% of actual working time, calculated as the product of % of working time and % of reduced working time as described above. Used for normalisation of pay for equalisation purposes	Percentage	%
% annualis	CALCULATED FIELD		% of the Reference Period in which the Contractual Status has been active, calculated as the difference between the End D.cal minus the Start D.cal. Used for the annualisation of remuneration for equalisation	Percentage	%
Check Ref. Period	CALCULATED FIELD		Field that checks if the Contractual Status of the token is active during the reference period	Text	Inside / Outside
Check Equated	CALCULATED FIELD		Field that checks whether the Contractual Status is considered for the purpose of calculating matching amounts NOTE: for matching amounts only one Contractual Status is used, the last one of the reference period.	Text	YES / NO
Check No. Norm CS	CALCULATED FIELD		Field that checks whether the amounts in the Current Situation are subject to Normalisation only	Text	YES / NO
Check No. Annualis CS	CALCULATED FIELD		Field that checks whether the amounts in the Current Situation are subject to Annualisation only	Text	YES / NO
Check No. Norm and Annualis CS	CALCULATED FIELD		Field that checks whether the amounts in the Current Situation are subject to Normalisation and Annualisation only	Text	YES / NO
Check Equalisation	CALCULATED FIELD		Field that checks whether or not the amounts of that Contractual Status are subject to equalisation.	Text	YES / NO

	FIELD	Type	Description	Format	Allowed values
EQUATED AMOUNTS	EQ BASIC SALARY	CALCULATED FIELD	Equated basic salary, i.e. adjusted to 100% of the working day (Normalised), and adjusted to 100% of the reference period (Annualised)	Currency	
	Tot EQ SAL SUPPL.	CALCULATED FIELD	Sum of equated salary supplements, i.e. adjusted to 100% of the working day (Normalised), and adjusted to 100% of the reference period (Annualised), if applicable as indicated in the Table of WAGE ITEMS ("Normalisable" and "Annualisable" columns)	Currency	
	TOTAL EQ SAL	CALCULATED FIELD	Sum of EQ BASIC SALARY + Tot EQ SAL SUPPL.	Currency	
	Tot EQ Non-wage	CALCULATED FIELD	Sum of the equivalent Non-Wage Supplements, that is, adjusted to 100% of the working day (Normalised), and adjusted to 100% of the reference period (Annualised), if applicable, as indicated in the Table of WAGE ITEMS ("Normalisable" and "Annualisable" columns).	Currency	
	TOTAL EQ pay	CALCULATED FIELD	Sum of TOTAL Eq SALARY + Tot Eq Non-wage	Currency	
ACTUAL AMOUNTS	ACTUAL BASIC SALARY	CALCULATED FIELD	Actual Basic Salary, as reported.	Currency	
	Tot ACTUAL SAL SUPPL.	CALCULATED FIELD	Sum of actual salary supplements, as reported.	Currency	
	TOTAL ACTUAL SAL	CALCULATED FIELD	Sum of actual Basic Salary + Total actual Salary Supplements	Currency	
	Tot actual Non-wage pay	CALCULATED FIELD	Sum of actual Non-Wage Supplement, as reported.	Currency	
	TOTAL actual Payment	CALCULATED FIELD	Sum of actual TOTAL SALARY + actual Tot Non-wage	Currency	

3.3. The “WAGE ITEMS” Sheet

The TABLE OF WAGE ITEMS is used to define all the wage items that can be used for the following purposes.

The Tool provides space for up to 36 items:

- 1 for Basic Salary.
- Up to 30 for other wage items (Supplements or other). If there are more, they should be grouped together as far as is strictly necessary (i.e. using the 30 available in any case). Groupings, where appropriate, shall be made on the basis of similarity between them.
- Up to 5 for Salary Supplements.

Each of the Items must be characterised in this table, according to the following fields:

Value	This value cannot be changed
Short Name	Serves to display the Item in the Registration Tables
Description	Description of the item
Payment	Field to select from the drop-down menu Select whether the item is to be paid in "Cash" or "In kind"
Type	The Type of Item is indicated: Basic Salary, Salary Supplement or Non-Wage Payment
Normalisable	"Yes/No" field Those whose amount is proportional to the % of hours worked per contract should be marked as "Yes". See point 3 5
Annualisable	"Yes/No" field Those whose amount is proportional to the number of days worked within the Reference Period should be marked as "Yes"

This table should be provided as part of the Caption that must necessarily accompany the Pay Register Tables (see below)

3.4. The "DATA" sheet

In this sheet, the data must be entered in accordance with what has already been described in the "Fields" sheet, from Field "Id" to Field "C Extra 05". The rest of the fields, located in successive columns to the right of the latter, **are calculated automatically by the Tool**, from the data in the previous columns

VERY IMPORTANT: Please note that:

- **Each row must correspond to a person and contractual situation.** The same person can therefore appear in several rows, as many as the number of different contractual situations he/she has had during the reference period.
- **The amounts shown must correspond to the sum of the amounts actually paid** for the duration of the contractual situation and falling within the reference period.

3.5. The "GROUPINGS" Sheet

It shows, on the basis of the DATA SHEET, how the GROUPINGS are structured:

- **GROUP. PROF. CLASS.** Grouping according to the professional classification of the company in accordance with the applicable agreement A table showing their correspondence for the fields "Scale-company" and "Job-company" is given below
- **GROUP. JOB EVAL.** Grouping according to job evaluation (for companies with a pay audit in accordance with the provisions of RD 902/2020) A table showing their correspondence for the fields "Scale-company" and "Job-company" is provided.

In both cases, these are pivot tables. To update them, see point 8 of the Instructions for use.

3.6. The "CONTRACTS" Sheet

3.6.1. Table CONTRACTS

Contains the contract keys established by Social Security.

3.6.2. Table REASON FOR REDUCTION OF WORKING HOURS

It contains several reasons for reduced working hours that can be modified.

3.7. The "PAY REGISTER" Sheets

These sheets, which must be accompanied by the corresponding caption for their correct interpretation (see indications in the Annex to this guide), automatically calculate the data required by the Pay Register, and are organised in two blocks of 4 sheets each:

- a. **PAY REGISTER TABLES FOR ALL COMPANIES.** They group workers together by the field "GROUP. PROF. CLASS", which is the grouping according to the professional classification of the company.
- b. **ADDITIONAL TABLES FOR COMPANIES PERFORMING PAY AUDITS (WORKS OF EQUAL VALUE).** They are only applicable to these companies, and group the employees by the field "GROUP. JOB EVAL.", which is the grouping according to the evaluation of the jobs.

Each Block presents 4 tables:

1. ACTUAL AMOUNTS. *For this calculation, all contractual situations of all persons during the reference period are considered. It considers the actual amounts corresponding to the remuneration paid, without any calculation to equalise them. (These tables are presented in italics to differentiate them from the following tables).*

1.1. Average ACTUAL AMOUNTS. *They are provided:*

- *The averages of the quantities for each cell in the table.*
- *The percentage difference between women and men.*

1.2. Median ACTUAL AMOUNTS. *They are provided:*

- *The medians of the quantities for each cell in the table.*
- *The percentage difference between women and men.*

2. EQUATED AMOUNTS. For this calculation, however, only the last of the contractual situations of each person during the reference period is taken into account

2.1. Average EQUATED AMOUNTS. They following are provided:

- The averages of the quantities for each cell in the table.
- The percentage difference between women and men.

2.2. Median EQUATED AMOUNTS. They following are provided:

- The averages of the quantities for each cell in the table.
- The percentage difference between women and men.

Each of the Sheets provides 2 Tables: one for the total of the company, and another one segmenting the information by rows for each of the established GROUPS (see Sheet "FIELDS")

In all cases, the **percentage difference** between women and men is given for each pair of rows "Male - Female", and is calculated as:

$$\frac{\text{Amount corresponding to Men} - \text{Same for Women}}{\text{Amount for Men}} \quad \%$$

The result is expressed as a percentage. If the value is positive, it means that women's share is lower than men's, by the percentage expressed. If it is negative, the interpretation is the opposite.

The calculations in these Sheets are performed using matrix formulas. The particular syntax of these formulas causes them to become unconfigured when placed over the cell containing them. To avoid this, these Sheets are locked in the Tool (not in the Example), but can be unlocked if necessary, as indicated below in the Instructions for Use.

⁵ The average of a set of values is obtained by dividing the sum of all values by the number of values.

⁶ The median of a set of values is the value that occupies the central position when ordered from lowest

Example of cell interpretation

In the image on the left, if we consider the TOTAL company, the median ACTUAL BASIC SALARY for men would be 26% higher than the median for women

Considering the same TOTAL, in the case of the "Vol. Improv." (Voluntary Improvement) allowance, the median amount actually paid for this item to men is 15% lower than the median amount paid to women

In GROUP 2 there are 39 men, and the median of their ACTUAL BASIC SALARIES would be 18% higher than the median for women

On this point, it is recalled that article 6.b) of Royal Decree 902/2020 of 13 October on equal pay for men and women:

Art.6.b)"The register must include the justification referred to in Article 28.3 of the Workers' Statute, when the arithmetical mean or median of the total remuneration in the undertaking of workers of one sex is at least 25 per cent higher than that of the other sex.

3.8. Use of column groupings for better visualisation

In the "Data" sheet and the 4 "PAY REGISTER" sheets, the "aggregate" functionality of Excel has been used to allow easier visualisation.

This functionality hides and shows columns by clicking on the [-] or [+] signs, respectively. In the example below, clicking on the [-] hides columns P to W.

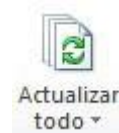
ave de	Área-	Opto-	Puesto-empresa	Horario	Trabajo e	Escala-	AGRUPACI	Convenio/	C
entrato	empres	empres		(continuo/pa	rtido)	empres	ÓN	Área	pl
100 1.Admin			Resp. Nivel 1	partido	No	A	GRUPO 1	OF.DESP.	
100 1.Admin			Resp. Nivel 1	partido	No	A	GRUPO 1	OF.DESP.	

ave de	AGRUPACI	Convenio/	Categoría	Grupo	Nivel	Grupo de	S.BASE
entrato	ÓN	Área	profesional	profesional	I	Cotización	
100 GRUPO 1		OF.DESP.		I	I		47,50
100 GRUPO 1		OF.DESP.		I	I		25,00

4. INSTRUCTIONS FOR USE

It is recommended to read this User's Guide carefully and completely, while consulting the file [Example_Usage_Tool_Registration_Retribution_Tool.xlsx](#); before proceeding with the following steps:

- 1 Download to your computer the Excel® file [Herramienta_Registro_Retributivo.xlsx](#)
- 2 Open the file. You may see messages marked in yellow indicating whether you want to trust the contents. Answer yes to all of them and the file is ready to use. You can change the file name at any time, using the "Save as" option, or rename the file directly from the folder where it is stored.
- 3 Obtain your own template data from your information system. You will need to incorporate the information of all persons, with a separate row for each of the contractual situations of the reference period. Please note that it is not necessary to include all data to generate the register. See the "Pay Reg." field of the "Fields" sheet (see point 3 2)
- 4 Set up the data in an Excel file other than this one, in xls or xlsx format, which we will refer to as "Source file". Do this according to the details in the "Fields" sheet, taking into account that these should be placed in columns, corresponding exactly to what appears in the "Data" sheet, up to field "C Extra 05". Note that the amounts to report in each row should be the sum of the amounts actually paid in the contractual period for the contractual situation to which each row refers.
- 5 Fill in the "Home" and "TAXABLE ITEMS" sheets as explained in the previous sections
- 6 Copy all the data from the "Source file", without headers. To do this, go to cell B9 of Sheet "DATA", and paste the copied data using the option "Paste Special >> Paste - Values". Note that you must not paste data to the right of column "C Extra 05"
- 7 Save the file, with a new name
- 8 Update the Pivot Tables present in the "GROUPINGS" Sheets, using the "Update all" command, or by pressing CTRL + ALT + F5
- 9 Carry out appropriate checks to ensure that the GROUPING - 9.1
To do this, consult the "GROUPINGS" sheet and, if necessary, check the data in the "DATA" sheet itself, using the filters
10. If preferred, print the caption for the pay register Tables. To do this, you must unlock all the Sheets one by one, by right-clicking on the corresponding bottom tab, selecting the option 'Unlock Sheet' and entering the password IgualdadEmpresa. Then manually hide unused rows and columns, marked as "[hide]" at the beginning of the row or column header.
11. Complete the Caption in due time (see below), including all its contents and updating the tables of GROUPINGS and WAGE ITEMS as they have been defined. The Caption must necessarily accompany the Pay Register Tables to allow its correct interpretation.



ANNEX

CAPTION FOR THE PAY REGISTER TABLES

This annex provides the information necessary for the correct interpretation of the pay register Tables, AND MUST NECESSARILY ACCOMPANY THE SAME

NAME OF THE TABLES

Actual Amounts and Equated Amounts

1. ACTUAL AMOUNTS. For this calculation, *all contractual situations of all persons during the reference period have been considered. It considers the actual amounts corresponding to the remuneration paid, without any calculation to equalise them. (These tables are presented in italics to differentiate them from the following tables).*

1.1. Average ACTUAL AMOUNTS. The following are provided:

- The averages of the quantities for each cell in the table.
- The percentage difference between women and men.

1.2. Median ACTUAL AMOUNTS. The following are provided:

- The medians of the quantities for each cell in the table.
- The percentage difference between women and men.

2. EQUATED AMOUNTS. For this calculation, however, only the last of the contractual situations of each person during the reference period is taken into account.

2.1. Average EQUATED AMOUNTS. The following are provided:

- The averages of the quantities for each cell in the table.
- The percentage difference between women and men.

2.2. Median EQUATED AMOUNTS. The following are provided:

- The averages of the quantities for each cell in the table.
- The percentage difference between women and men.

Averages and medians

- The **average** of a set of values is obtained by dividing the sum of all values by the number of values. They are shown in **bold**.
- The **median** of a set of values is the value that occupies the central position when ordered from lowest to highest. They are shown in **brown**.

Equalisation of Amounts Mechanism

Exclusively for the calculation of **Equated Amounts**, and in relation to the "equalisation" of the amounts paid to each worker, this consists of the following:

- **Normalisation to the same working day.** The amounts to be considered have been adjusted to the case of full working hours. In the event that people who do not have full working hours (due to a contract and/or reduction in working hours) are being included, the amounts have been increased proportionally up to full working hours (for example, if a person has a contract for 80% working hours, their salary has been "normalised" by multiplying by $1/80\% = 1.25$). At this point, bear in mind that not all wage items may be subject to a proportional adjustment.
- **Annualisation.** NOTE: the term "annualisation" is used for didactic purposes, but it is really only an annualisation in case the reference period is one year. In case of a different time period, the amounts are adjusted to that period. The amounts considered are those corresponding to the whole reference period under consideration. In the case where persons are being included who have not been employed for the whole reference period, the amounts have been increased proportionally up to the total of the reference period (i.e. as if the person had remained in the contractual situation under consideration for the whole reference period).

ROWS

Each of the Sheets provides 2 Tables:

- one for the total of the company (TOTAL), and
- another by segmenting the information by rows for each of the established GROUPINGS.

Groupings

A **Grouping** is the set of jobs belonging to the same professional group, professional category, level, position or any other applicable classification system, whose contribution data are to be included within the same average/median in the pay register. In the case of companies with a pay audit, the set of jobs of equal value also constitute a Grouping.

Therefore, there are 2 types of Groupings, according to the Pay Register Table:

- PAY REGISTER TABLES FOR ALL COMPANIES** They group the workers by the field "GROUP PROF. CLASS.", which is the grouping according to the company's professional classification in accordance with the applicable Agreement. They are the groupings called GROUP 01, GROUP 02, GROUP 03, etc.
- ADDITIONAL TABLES FOR COMPANIES PERFORMING PAY AUDITS (WORKS OF EQUAL VALUE).** They are only applicable to these companies, and group the employees by the field "GROUP. EVAL. POSITION", which is the grouping according to the evaluation of the jobs. they are the groupings called SCALE 01, SCALE 02, SCALE 03, etc.

[ATTENTION: YOU MUST COPY BELOW THE TWO TABLES FROM THE "GROUPINGS" SHEET, or any other providing the same information, so as to indicate unambiguously which jobs fall into which groupings - The tables below are for illustrative purposes only]

Grouping according to the professional classification						
Scale-company account	Job-company	PROF. CLASS. GROUPING				
		GROUP 01	GROUP 02	GROUP 03	GROUP 04	GROUP 05
A	Manager Level 1	10				
A	Manager Level 2	8				
B	Administrative		75			
C	Operator			55		
D	Maintenance				5	
D	Teleoperator					106

Grouping according to job evaluation (for companies with a pay audit)						
Scale-company account	Job-company	JOB EVALUATION GROUPING				
		SCALE 01	SCALE 02	SCALE 03	SCALE 04	
A	Manager Level 1	10				
A	Manager Level 2	8				
B	Administrative		75			
C	Operator		55			
D	Maintenance			5		
D	Teleoperator					106

Sex

- Man
- Woman

Percentage Differences

In all cases, the **percentage difference** between women and men is given for each pair of rows "Male - Female", and is calculated as:

$$\frac{\text{Amount corresponding to Men} - \text{Same for Women}}{\text{Amount corresponding to Men}} \%$$

The result is expressed as a percentage. If the value is positive, it means that women's share is lower than men's, by the percentage expressed. If it is negative, the interpretation is the opposite.

COLUMNS

Columns of people

→ **No.:** number of employees disaggregated by sex

Only for the **ACTUAL AMOUNTS** tables:

→ **NO. CS:** number of Contractual Situations, by sex Always greater than or equal to the above

→ **No. Norm CS:** No. of Contractual Situations that have been subject to equalisation only by normalisation.

→ **No. Annualis CS:** No. of Contractual Situations that have been subject to equalisation only by annualisation

→ **No. Norm and Annualis CS:** No. of Contractual Situations that have been subject to equalisation and by normalisation

→ **No. Eq. CS:** No. of Contractual Situations that have been subject to equalisation (which are not at 100% working hours and do not last for 100% of the Reference Period)

A worker's contractual status is defined as the combination of elements relating to the worker's working conditions relevant for the purposes of the pay register. Different contractual statuses are considered to exist when there are changes of job position, type of contract (permanent or temporary), type of working hours (part-time or full-time), reduction of working hours, length of service, level of training, pay, etc.

Amount columns

Wage items

[ATTENTION: YOU MUST COPY BELOW THE TWO TABLES FROM THE "GROUPINGS" SHEET, or
- The following table is only an example]

Value	Short Name	Description	Pay	Type	Normalisable	Annualisable
BASIC S	Basic s	Basic salary	Cash	Basic salary	Yes	Yes
Wage Item 01	Agreement bonus	Agreement bonus	Cash	Salary Suppl.	Yes	Yes
Wage Item 02	Vol impr.	Voluntary improvement	Cash	Salary Suppl.	Yes	Yes
Wage Item 03	XXXX	Vehicle	In kind	Salary Suppl.	Yes	Yes
Wage Item 04	Seniority	Seniority	Cash	Salary Suppl.	Yes	Yes
Wage Item 05	Danger	Danger	Cash	Salary Suppl.	Yes	Yes
Wage Item 06	Transport	Transport	Cash	Salary Suppl.	No	Yes
Wage Item 07	Com. sales	Commissions on sales	Cash	Salary Suppl.	Yes	Yes
Wage Item 08	Company bonus	Company bonus	Cash	Salary Suppl.	Yes	Yes
Wage Item 09	Christmas Hamper	Christmas Hamper	In kind	Salary Suppl.	No	No
Non-wage 01	Food allowances		Cash	Non-wage	No	Yes

Effective Amounts

Column	Description	Equated
Actual BASIC SALARY	Actual Basic Salary	NO
Short Name of the Wage Item 01:	Actual Wage Item 1, according to Table of Wage Items	NO
Short Name of the Wage Item 02:	Actual Wage Item 2, according to Table of Wage Items	NO
Short Name of the Wage Item n	Actual Wage Item 1, according to Table of Wage Items	NO
Actual Tot SAL SUPPL.	Sum of all Actual Wage Item, from 1 to n.	NO
Actual TOTAL SALARY	Actual BASIC SALARY + Actual Tot SAL SUPPL.	NO
Short Name of the Non-Wage Item 01	Actual Non-Wage Item 1, according to Table of Wage Items	NO
Short Name of the Non-Wage Item n	Actual Non-Wage Item 1, according to Table of Wage Items	NO
Actual Tot Non-wage	Sum of all actual non-wage Items, from 1 to n.	NO
Actual TOTAL payment	ACTUAL TOTAL SALARY + ACTUAL TOTAL PAYMENT	NO

Equated amounts

Column	Description	Equated
EQ BASIC SALARY	Equated basic salary	YES
Short Name of the Wage Item 01	Equated Wage Item 1, according to Table of Wage Items	YES
Short Name of the Wage Item 02	Equated Wage Item 2, according to Table of Wage Items	YES
Short Name of the Wage Item n	Equated Wage Item 1, according to Table of Wage Items	YES
Tot EQ SAL SUPPL.	Sum of all Equated Wage Items, from 1 to n.	YES
TOTAL EQ SALARY	EQ BASIC SALARY + Tot EQ SAL SUPPL.	YES
Short Name of the Non-Wage Item 01	Equated Non-Wage Item 1, according to Table of Wage Items	YES
Short Name of the Non-Wage Item 01	Equated Non-Wage Item n, according to Table of Wage Items	YES
Tot EQ Non-wage item	Sum of all Equated non-wages items, from 1 to n.	YES
TOTAL EQ pay	TOTAL EQ SALARY + TOTAL EQ Pay	YES



SUSTAINABLE DEVELOPMENT GOALS

This guide is aligned with the Sustainable Development Goals (SDGs) set by the United Nations in its 2030 Agenda, which aims to achieve true sustainable development globally and to combat climate change, inequality and poverty. Specifically, it contributes to the achievement of objectives 5. Gender Equality and 8. Decent Work and Economic Growth. This guide is co-financed by the European Social Fund in the framework of the Operational Programme for Social Inclusion and Social Economy (POISES) 2014- 2020.



SECRETARÍA DE ESTADO
DE IGUALDAD
Y CONTRA LA VIOLENCIA DE GÉNERO
INSTITUTO DE LAS MUJERES



SECRETARÍA DE ESTADO DE EMPLEO
Y ECONOMÍA SOCIAL
DIRECCIÓN GENERAL DE TRABAJO



UNIÓN EUROPEA

Fondo Social Europeo
El FSE invierte en tu futuro

