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# FROM DISCLOSURE TO SUBSTANTIVE EQUALITY

Designing an Enforceable Employment Equality Disclosure System for the Republic of Korea

**PRE-IMPLEMENTATION ANALYSIS**

An analysis of the institutional links required for the Employment Equality Disclosure System, planned for implementation in 2027, to move beyond transparency and support detection, explanation, correction, verification and measurable employment-equality outcomes.

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**Corresponding Korean edition:** ILF-ROK-PB-2026-01-KR. The Korean and English editions present the same findings and policy recommendations. The Korean edition is the policy-facing reference edition prepared for institutions in the Republic of Korea.

**Purpose:** This policy brief is not a retrospective evaluation of a completed regime. It is a pre-implementation analysis intended to support the Republic of Korea's ongoing design process for the Employment Equality Disclosure System planned for 2027. It examines how the institutional foundations already under development can connect disclosure data to diagnosis, corrective action, verification and measurable employment outcomes.

**Interpretive caution:** A gender pay gap or representation gap does not, by itself, establish unlawful sex discrimination by an individual employer. Occupation, grade, tenure, working time, employment status and other objective factors may affect observed differences. The indicators proposed here are designed as regulatory screening tools for identifying areas requiring explanation, diagnosis or review, not as automatic legal presumptions of discrimination.

# Executive Summary

The Republic of Korea is building the institutional foundation for an Employment Equality Disclosure System targeted for implementation in 2027. The Ministry of Gender Equality and Family and the Korean Women's Development Institute have launched a Joint Planning Group. Government preparations include the disclosure platform, the future employment-equality specialist institution, substantive transfer of the existing Affirmative Action (AA) functions, self-diagnostic tools, expert consulting and incentives. This creates an important opportunity to connect a new disclosure regime to Korea's existing employment-equality infrastructure.[1][2]

For 2025, the gender pay gap among 3,146 disclosure-covered companies was 29.3%. Average annual pay was KRW 102.03 million for men and KRW 72.16 million for women. Women represented 27.4% of workers, while average tenure was 11.9 years for men and 9.5 years for women. Across 355 public institutions, the pay gap fell to 19.0%, below 20% for the first time since publication began. Sectoral variation remained substantial, including 42.29% in wholesale and retail and 42.26% in construction.[3]

These figures demonstrate the value of disclosure, but also its limits. A large aggregate pay gap may be driven substantially by occupational distribution, grade composition, tenure or employment status. Conversely, a comparatively small aggregate gap may coexist with a significant within-grade disparity, a promotion bottleneck, concentration of women in non-regular employment, or post-parental-leave attrition.

> **ILF finding: Korea's policy direction is already moving beyond publication toward diagnosis and improvement. The next design question is whether the emerging architecture clearly determines when a disclosed disparity requires explanation, when persistent disparity should lead to a corrective plan, who verifies the data and response, and how the government will determine whether disclosure changed employment outcomes.**

Applying the Lex Feminae Index® enforcement-and-effectiveness perspective, this brief analyzes the system through seven operational stages: **Disclosure** → **Detection** → **Explanation** → **Correction** → **Verification** → **Escalation** → **Outcome**. This is not a proposal for a new parallel regulator. It is a design framework for connecting Korea's existing AA regime, the planned specialist institution, the disclosure platform and administrative data into a continuous policy process.

**Four recommendations**

1. Build a multidimensional Employment Equality Risk Matrix rather than a gender-pay-gap leaderboard.
2. Establish explicit legal and administrative links between disclosure and the existing AA regime.
3. Create graduated explanation, corrective-action and verification procedures for persistent unexplained disparities.
4. Measure outcomes, not merely disclosure participation, through longitudinal indicators covering pay, progression, representation, employment security and post-leave retention.

# 1. Korea Is Already Preparing for the Stage After Disclosure

The government has operated gender employment disclosure in the public sector since 2023 and plans to expand and redesign the framework through the Employment Equality Disclosure System for public and private employers from 2027. In July 2026, the Ministry identified employer- and sector-level disclosure of employment and pay gaps, linkage with AA, and designation of an employment-equality specialist institution among the principal elements under legislative development.[2]

Government materials refer to different numbers of related bills depending on date and scope. A July 1 Ministry release referred to a total of 14 related bills, while the July 14 Joint Planning Group announcement stated that nine related amendments to the Framework Act on Gender Equality were pending in the National Assembly.[1][2] This brief therefore does not treat the two figures as contradictory counts of an identical legislative set. The safer interpretation is that the broader figure concerns the wider package of Employment Equality Disclosure proposals, while the narrower figure concerns amendments directly connected to the Framework Act. Individual bills should continue to be tracked as committee consolidation and substitute legislation develop.

One concrete model is the partial amendment to the Framework Act on Gender Equality introduced by National Assembly member Park Hong-bae on 3 April 2026 (Bill No. 2218079). Public legislative materials describe provisions addressing submission of sex-disaggregated employment and wage data by occupation, grade and employment status, improvement planning, AA linkage, a specialist institution and deliberative structure, and administrative fines for failures such as non-submission. As checked on 9 September 2026, the bill remained at the competent-committee review stage.[4][5]

This matters because Korea is not designing a simple pay-gap publication exercise. The government is explicitly connecting disclosure, diagnosis, consulting and institutional reform, while preparing for the substantive transfer of AA functions.[1] ILF's contribution is therefore not to replace that direction, but to make the transition rules between its components more explicit.

| Policy element | Direction visible in 2026 | Next design question |
|---|---|---|
| Disclosure | Expanded sex-disaggregated employment and wage information by occupation, grade and employment status | Which combination of indicators identifies meaningful structural risk? |
| Diagnosis | Self-diagnostic tools and expert consulting under preparation | When should self-diagnosis move to formal additional review? |
| AA linkage | Integration with the existing Affirmative Action regime under discussion | How should disclosure data inform AA targeting, plans and implementation review? |
| Specialist institution | Institutional base being prepared | How should verification, analysis, support and follow-up functions be allocated? |
| Outcomes | Substantive reduction of disparities identified as the policy objective | Which outcome indicators demonstrate effectiveness beyond reporting compliance? |

## 2. Korea's Existing AA Regime Should Be the Starting Point

Korea already possesses part of the enforcement infrastructure that a disclosure regime requires. Articles 17-3 and following of the Equal Employment Opportunity and Work-Family Balance Assistance Act establish the Affirmative Action framework, under which covered employers may be required to submit implementation plans based on standards for women's employment. Under the Enforcement Decree, coverage includes public institutions and local public enterprises, businesses with at least 300 regularly employed workers where they belong to designated business groups, and otherwise businesses with at least 500 regularly employed workers.[6][7]

The Enforcement Rule requires implementation plans to address matters including analysis of the appropriate utilization of male and female personnel, problems in recruitment, hiring, promotion, placement and other stages of employment management, targets for women workers and women managers, and employment-management improvement measures.[8] Korea's official AA operating system already supports submission of sex-disaggregated workforce and wage data, implementation plans and performance reports, as well as publication procedures for non-compliant employers.[9]

A wholly separate disclosure regime could create administrative duplication. Yet a system that merely attaches new disclosure fields to AA could underuse the analytical potential of the new data. The stronger design is to distinguish the functions while connecting the data flow.

> **Recommended functional distinction: The disclosure system should operate as a broad information and diagnostic layer that makes structural employment disparities visible and detects risk signals across the labour market. AA should remain the more targeted implementation layer for employers falling within its statutory criteria and for concrete improvement of employment practices.**

Under this structure, disclosed disparities would not automatically become findings of discrimination. Instead, repeated or multidimensional risk signals would trigger explanation or additional diagnosis and, where existing AA requirements apply, connect to the established statutory process. This preserves predictability for employers while allowing administrative resources to be concentrated where risk is highest.

# 3. What the 2025 Data Show - and What They Cannot Show Alone

The 2025 analysis shows that the gender pay gap among disclosure-covered companies fell by 1.4 percentage points, from 30.7% to 29.3%. Women's average pay increased by 6.5%, compared with 4.3% for men, and women's workforce share rose from 27.1% to 27.4%. The public-institution gap also declined from 20.0% to 19.0%.[3]

| Indicator | Covered companies | Public institutions | Policy relevance |
|---|---|---|---|
| Entities analyzed | 3,146 | 355 | Large comparative evidence base |
| Men's average pay | KRW 102.03m | KRW 74.79m | Aggregate baseline |
| Women's average pay | KRW 72.16m | KRW 60.56m | Aggregate baseline |
| Gender pay gap | 29.3% | 19.0% | Structural difference requiring decomposition |
| Average tenure | Men 11.9 / Women 9.5 years | Men 10.6 / Women 8.7 years | Tenure structure may affect observed pay gaps |

Aggregate figures do not identify where the disparity is generated. Pay gaps exceeding 42% in wholesale and retail and in construction illustrate major sectoral differences, but employer-level diagnosis also requires grade representation, concentration in higher-paid occupations, employment status, tenure, promotion and post-care retention.[3]

The central value of the new disclosure system is therefore not simply to publish more numbers. It is to make different structural problems distinguishable from one another.

# 4. Applying the Lex Feminae Index®: From Disclosure to Outcomes

The Lex Feminae Index® does not evaluate a legal or policy protection solely by whether it formally exists. It examines how the measure operates through institutions, where implementation can weaken, and whether it ultimately produces measurable outcomes. Applied to employment-equality disclosure, the framework has seven operational stages.

| | |
|---|---|
| **1. Disclosure** | Are standardized sex-disaggregated employment and pay data submitted and published? |
| **2. Detection** | Can the data identify structural and persistent disparities? |
| **3. Explanation** | Can identified disparities be explained by objective, sex-neutral factors? |
| **4. Correction** | Where necessary, is a concrete and time-bound improvement response established? |
| **5. Verification** | Can data accuracy and implementation of corrective measures be verified? |
| **6. Escalation** | Are there proportionate consequences for non-reporting, materially inaccurate reporting or persistent failure to improve? |
| **7. Outcome** | Are changes in pay, representation, progression, employment security and retention measured? |

The essential legal principle is that **disparity is not the same as discrimination**. Statistical disparity may justify further examination, but it is not itself a conclusion of unlawfulness. The system should therefore avoid a linear 'number → sanction' model. The appropriate sequence is 'number → explanation → persistence → need for improvement → verification'.

# 5. Proposal: An Employment Equality Risk Matrix

ILF proposes a multidimensional **Employment Equality Risk Matrix** rather than ranking employers by a single aggregate gender pay gap. Its purpose is not to automate findings of illegality. It is to classify what form of additional analysis, support or follow-up review may be warranted.

| Domain | Illustrative indicators | Purpose |
|---|---|---|
| Pay | Mean and median gaps; within-grade/occupation gaps; base and total remuneration | Distinguish aggregate composition from internal pay disparities |
| Representation | Sex composition by occupation, grade, management and executive level | Identify vertical and horizontal segregation |
| Entry & progression | Sex ratios at application, hiring and promotion stages | Locate the stage at which women disproportionately exit the pipeline |
| Employment security | Regular/non-regular; full-/part-time; turnover and exit | Identify employment-status segregation hidden by aggregate pay figures |
| Care & career continuity | Parental leave, return, 6-/12-month retention, post-return promotion | Measure career interruption and the care penalty as outcomes |
| Persistence | Direction and pace over 2-3 reporting cycles | Distinguish temporary variation from structural non-improvement |

The matrix should use sector- and employer-size baselines. Applying the same absolute benchmark to sectors with structurally different workforce composition could distort risk signals. Korea's existing AA use of industry- and size-sensitive employment standards provides domestic institutional experience on which the new system can build.[6][8]

The matrix should also avoid becoming a public 'score' for its own sake. Public-facing information and administrative risk analytics can be differentiated, with safeguards where granular data could permit reverse identification of individual remuneration.

# 6. Policy Simulation: The Same Pay Gap Does Not Mean the Same Problem

The three employers below are hypothetical and are used solely to stress-test system design. The figures do not describe any real company.

| Employer | Headline indicator | Structural observation | Appropriate response |
|---|---|---|---|
| A | 27% aggregate pay gap | Women concentrated in lower-paid occupations; small within-grade gap. | Diagnose occupational segregation; improve recruitment, training and progression pathways. |
| B | 12% aggregate pay gap | Large gap within a key grade, persistent for two reporting cycles. | Require objective explanation; analyze comparable work; time-bound correction if warranted. |
| C | 5% aggregate pay gap | Strong female representation through middle management, then sharp fall at executive entry. | Analyze promotion and representation pathways; track management-to-executive transition. |

A single leaderboard would make Employer A appear worst and Employer C best. Structural analysis, however, identifies Employer B's persistent within-grade disparity and Employer C's promotion bottleneck as distinct policy risks. The simulation supports the government's decision to move beyond aggregate pay and disclose information by occupation, grade and employment status. It also demonstrates why the system needs rules governing what happens after the data reveal a pattern.

A risk matrix should therefore produce a **risk profile**, not merely a total score: for example, 'within-grade pay risk', 'representation bottleneck risk', 'employment-status segregation risk', or 'post-care retention risk'. This gives employers a clearer diagnosis of what should be improved.

## 7. Graduated Response: Preserving Voluntary Improvement While Securing Effectiveness

The government has identified voluntary employer improvement as an important principle of the new system.[1][2] Voluntariness need not mean weak implementation. A predictable graduated structure allows most employers to resolve problems at a low level of regulatory intensity while concentrating administrative resources on repeated or serious problems.

| Stage | Illustrative condition | Response |
|---|---|---|
| 1. General disclosure | Employer falls within statutory coverage | Standardized disclosure + automated diagnosis + sector/size benchmark |
| 2. Explanation | One or more indicators materially diverge from the benchmark or deteriorate sharply | Employer explains objective factors and data quality |
| 3. Improvement plan | Persistent multidimensional disparity or need for improvement remains after explanation | Time-bound plan with responsible unit and measurable indicators |
| 4. Verification | Next reporting cycle or specified deadline | Verify data and implementation/effect of improvement measures |
| 5. Statutory linkage | AA criteria, non-submission, or materially inaccurate reporting | Connect to existing AA or other applicable statutory process |

A benchmark should function as an administrative screening threshold, not an automatic legal presumption. Concrete thresholds should be validated against Korean sector- and employer-size distributions and pilot data before adoption. Foreign numerical thresholds should not be imported mechanically.

## 8. Comparative Evidence: Testing Design Choices, Not Importing a Model

Comparative regimes should be used to test specific design choices, not as models that Korea is expected to copy.

**European Union.** Directive (EU) 2023/970 phases in reporting obligations for employers with at least 100 workers and requires indicators including mean and median gaps, variable pay, pay quartiles and gaps by category of workers. Where an average pay difference of at least 5% within a category cannot be justified by objective, gender-neutral factors and is not remedied within six months, a joint pay assessment is required.[10] The transferable lesson is not the 5% figure itself, but the procedural link between **disclosure** → **explanation** → **opportunity to remedy** → **structured assessment**.

**Australia.** The Workplace Gender Equality Agency collects annual data from employers with 100 or more employees and publishes employer-level mean and median pay gaps, base and total remuneration, and gender composition by pay quartile. Employers can provide an Employer Statement explaining context and actions, and governing bodies receive summary and industry-benchmark information.[11][12] For Korea, the useful feature is the combination of public results, sector benchmarking and employer explanation.

**United Kingdom.** Employers with at least 250 employees are required to publish annual gender pay gap information. Government guidance also supports action planning to address gaps.[13] The UK illustrates that broad publication and the strength of the post-publication improvement mechanism are separate policy choices.

**OECD.** The OECD reports that more than half of OECD countries require private-sector gender pay gap reporting and that some connect reporting to more comprehensive mandatory equal-pay audits. It treats accurate disclosure as an important first step while cautioning against assuming that awareness automatically reduces disparities.[14]

> **The comparative conclusion for Korea is limited but important: transparency is necessary, while effectiveness depends on the precision of the indicators and the institutional procedure that follows disclosure.**

# 9. Policy Recommendations

## Recommendation 1. Build an Employment Equality Risk Matrix, not a pay-gap leaderboard

The disclosure system should analyze mean and median pay gaps together with representation by occupation and grade, employment status, within-grade or comparable-work pay distribution, promotion, tenure and post-parental-leave return and retention. Public presentation should remain understandable, while the administrative layer uses multiple indicators to generate a risk profile.

**Responsible institutions:** Ministry of Gender Equality and Family; employment-equality specialist institution
**Instrument:** statutory disclosure basis + standardized fields in subordinate legislation + administrative analytical criteria
**Performance indicators:** data completeness, sector comparability, accuracy of additional-diagnosis targeting

## Recommendation 2. Codify the link between disclosure and Affirmative Action

Disclosure and AA should not become separate reporting silos. They should use common data definitions and, where feasible, a single submission interface. Subordinate legislation or operational rules should specify when disclosure data can inform AA targeting, implementation-plan review and requests for additional information, while preventing duplicative submissions.

**Responsible institutions:** Ministry of Gender Equality and Family; employment-equality specialist institution
**Instrument:** procedural and data linkage between AA rules and disclosure rules
**Performance indicators:** reduction in duplicate reporting, AA diagnostic time, implementation-plan completion

## Recommendation 3. Establish graduated explanation, correction and verification for persistent unexplained disparities

Not every disparity should be treated as unlawful discrimination. Employers should be able to explain objective, sex-neutral factors where indicators materially diverge from sector- and size-adjusted benchmarks or persist across reporting cycles. Where explanation does not resolve an identified structural problem, the system should connect to a time-bound improvement plan and subsequent verification. Non-submission, delay and materially false or inaccurate reporting should be managed separately as disclosure-compliance issues.

**Responsible institutions:** employment-equality specialist institution; Ministry where statutory action is required
**Instrument:** graduated administrative procedure and verification standards
**Performance indicators:** proportion resolved after explanation, improvement-plan completion, repeated-risk rate

## Recommendation 4. Measure what changed, not how many employers reported

Annual evaluation should not stop at reporting rates and consulting participation. It should track the distribution of pay gaps, women's representation by grade, promotion transition rates, concentration in non-regular employment, return and retention after parental leave, and reduction in repeated-risk employers over at least three to five years. Baselines should be fixed before implementation so that subsequent effects can be evaluated.

**Responsible institutions:** Ministry of Gender Equality and Family; Korean Women's Development Institute; specialist institution
**Instrument:** long-term roadmap and annual outcome-evaluation framework
**Performance indicators:** annual change and sector/size variation across each outcome measure

# 10. Proposed 2026-2029 Implementation Roadmap

| Period | Priority | Output |
|---|---|---|
| H2 2026 | Finalize legal basis; standardize fields and definitions; map AA data; assess privacy risks | Integrated data dictionary; draft legal and operational rules |
| 2027 launch | Implement final statutory coverage; automated diagnosis; employer support; data-quality verification | First disclosure dataset; quality report; sector benchmarks |
| 2028 | Compare two reporting cycles; validate risk matrix; evaluate follow-up for repeated-risk employers | Interim enforcement evaluation; threshold adjustments |
| 2029 | Outcome-based effectiveness evaluation; review coverage, obligation intensity and AA linkage | Three-year outcome evaluation and reform options |

Because the government is already preparing the disclosure platform and specialist-institution infrastructure for a 2027 launch, the most cost-effective point for resolving data definitions and linkage rules is before implementation.[1] Major redesign after systems are built would impose additional costs on both employers and public institutions.

# 11. Legislative and Subordinate-Regulation Design Questions

As pending proposals are consolidated or incorporated into committee alternatives, the placement of several issues in primary or subordinate legislation will materially affect enforceability.

First, **coverage and expansion**. Initial thresholds should be clear, while the framework should permit evidence-based review of phased expansion by employer size.

Second, **data definitions**. Cross-employer comparison will be weakened unless the regime standardizes the meaning of remuneration, mean and median measures, base and total remuneration, full-time-equivalent treatment, employment status, occupation and grade.

Third, **employer explanation and worker participation**. Employers require a procedure for explaining the context of disclosed figures. At the same time, worker representatives should have meaningful participation in the methodology and improvement process. The Park Hong-bae proposal's inclusion of consultation with worker representatives before data submission is a useful starting point.[5]

Fourth, **verification**. Auditing every employer at identical intensity would be inefficient. Automated validation, anomaly detection, sample verification and risk-based deeper review should be combined.

Fifth, **proportionality of follow-up**. Failure to submit data and a structural gender disparity are different problems. The first is compliance with a reporting duty; the second requires diagnosis and, where appropriate, improvement. Legislation should not collapse the two.

Sixth, **privacy and small-group protection**. Granular occupation or grade data may permit effective identification of an individual's remuneration where groups are very small. Publication rules should therefore incorporate aggregation or suppression safeguards. EU law similarly addresses risks created where disclosed information could identify an individual worker.[10]

# 12. Designing the Employment Equality Specialist Institution

If the specialist institution becomes merely a recipient of disclosure forms, the analytical value of the regime will be constrained. Conversely, concentrating every consulting, investigative and sanctioning function in a single body may create role conflicts. Functions should therefore be differentiated while maintaining a connected information flow.

| Function | Recommended role |
| --- | --- |
| Data management | Standardization, automated validation, correction, administrative-data linkage and public datasets |
| Risk analysis | Sector/size benchmarks, risk profiles and detection of repeated disparities |
| Employer support | Self-diagnosis, technical assistance, improvement-plan design and dissemination of effective practices |
| Follow-up verification | Verify data and improvement effects for high-risk or repeated-risk employers |
| Policy evaluation | Annual outcome indicators and periodic review of coverage, thresholds and institutional effectiveness |

Data-management and policy-evaluation functions should be operational from the beginning. Defining outcome indicators only several years after launch would weaken later impact evaluation because no reliable baseline may exist.

# 13. Conclusion

Korea's Employment Equality Disclosure System is no longer simply a question of whether more information should be made public. The government is already preparing a broader architecture involving disclosure, diagnosis, consulting, AA linkage, a specialist institution and a long-term roadmap. That institutional breadth may itself become a comparative strength.[1][2]

The next policy task is therefore not to make the system more complicated. It is to make the **transition rules** between its existing components explicit. Which indicators require additional explanation? What constitutes a sufficient explanation? When is an improvement plan appropriate? Who verifies the data? What happens when a pattern persists? And three years after launch, what evidence will allow the government to determine that the system worked?

ILF addresses these questions through the Lex Feminae Index® enforcement-and-effectiveness perspective: **Disclosure** → **Detection** → **Explanation** → **Correction** → **Verification** → **Escalation** → **Outcome**. The purpose is not to replace Korean policy design with an external model. It is to connect the strengths of Korea's existing AA infrastructure with the emerging disclosure regime so that transparency has a stronger pathway to measurable employment-equality outcomes.

> **The central principle is simple.**
>
> **Disclosure should not become the endpoint of policy. It should be the point from which institutions can identify where a problem exists, determine what explains it, support correction where needed, and verify whether the correction produced a measurable result.**

# INSTITUTUM LEX FEMINAE | Policy Recommendations

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Korea's 2027 Employment Equality Disclosure System presents an unusual opportunity to design disclosure infrastructure, AA linkage, a specialist institution and employer support as one connected policy architecture. ILF recommends linking these elements through a continuous implementation pathway.

## 1 | Multidimensional risk matrix

Do not evaluate employers through aggregate pay gaps alone. Combine mean and median pay, occupation and grade, representation, progression, employment status, post-care career continuity and persistence to identify the type of risk.

## 2 | Institutional link between disclosure and AA

Create common data definitions and a unified submission architecture, with explicit rules governing when disclosure data inform AA targeting, improvement plans and implementation review.

## 3 | Explanation → correction → verification

Do not presume discrimination from disparity alone. Provide an explanation stage for persistent or multidimensional risk, followed where necessary by time-bound improvement and verification.

## 4 | Outcome-based evaluation

Measure changes in the distribution of pay gaps, women's representation, promotion, employment security, return and retention after parental leave, and repeated-risk patterns over three to five years.

> **Lex Feminae Index® application: Disclosure → Detection → Explanation → Correction → Verification → Escalation → Outcome**

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This brief reflects legislation, government materials and comparative sources available through 9 September 2026. Because the Korean legislative process remains active, individual institutional elements may change before enactment and subordinate legislation.

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