Say what you pay? Pay Information Disclosure in German Job Postings

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Abstract

Purpose – Pay transparency is a promising topic both for research and practice. In particular, the new European directive on compensation transparency will increase its importance. However, research is still relatively sparse compared to other areas of HRM. In particular, state-of-the-art and use of pay information disclosure in job postings is neglected. This paper aims to shed light on this HRM topic.

Methodology – The paper summarizes the findings of a preliminary study conducted among German companies researching the proportion of firms offering compensation information in job postings and digging into the reasons behind it.

Findings – Only 17 % of the participating companies disclose meaningful information about compensation in their job postings. Doing so mainly depends on the company's attitude towards pay transparency. The age of the company has a minor negative influence, i.e.~older companies are less prone to disclose salary information. Industry, size, and existing overall pay transparency in the company do not determine if pay information is disclosed in job postings.

Research limitations – The main limitation of this survey is its small size of 88 participants and the snowball sampling approach employed. This limits its representativeness and calls for follow-up studies involving more companies and a wider variation of positions included.

Practical implications – While the EU directive will make it obligatory to communicate about pay before the first interview, some companies do it already. The study helps HR departments that think about changing their practice before it becomes compulsory to better judge the current standards.

Introduction

The topic of pay transparency has received considerable interest in recent years both in theory and practice. This development is mainly driven by the growing importance of organizational justice and diversity, equity,

and inclusion aspects of HRM that are fuelled by pay transparency. Furthermore, a change in attitude towards transparency shown by younger members of the workforce, as well as changes in the regulatory environment, drives the change (Avdul et al., 2023).

In recent years, regulatory changes have been made in the US, the UK, and continental Europe (Bamberger, 2023; Bennedsen et al., 2023; Eurofound, 2018). In Europe, individual legislation at the member state level such as the German *Entgelttransparenzgesetz* (pay transparency act, 2017) has been in place for a couple of years, but it is mainly the new EU directive on pay transparency that drives the movement. It was enacted in May 2023 and must be adopted by national legislators by June 2026.

The main driver behind pay transparency is a reduction in the *gender pay gap*, i.e. pay inequality between employees of different genders (Blau & Kahn, 2017) which is reflected in the somewhat bulky official title *Directive (eu) 2023/970 of the European Parliament and of the Council of 10 May 2023 to Strengthen the Application of the Principle of Equal Pay for Equal Work or Work of Equal Value Between Men and Women Through Pay Transparency and Enforcement Mechanisms (2023)*

Despite the shift to pay transparency, the field is still under-researched compared to other areas of HRM and I/O psychology (see Bamberger, 2023 for research gaps and promising areas for future research). Among these, one aspect of pay transparency is missing both in Bamberger's recommendations as well as in the existing literature: compensation transparency in the recruiting process. There is hardly any research that describes how many companies communicate pay in their job postings and what drives those that do so and hinders those that refrain from doing so. The few publications in this direction are published outside the scientific community and often funded by HR service providers or job boards that cannot be considered neutral in this area.

This paper aims to close this research gap and provide valuable information to researchers and practitioners. In particular, it first seeks to estimate the proportion of German companies providing pay information in their job postings from a neutral, scientific perspective. Second, it aims to better understand the factors that influence whether a company discloses pay in postings. In doing so, this paper is likely to be the first to address these questions concerning the German job market.

Theory

As pay transparency is still a relatively young field of research, it lacks a profound and shared theoretical framework. However, some common threads can be found in the existing literature. Researchers see both sides of the medal, i.e. some authors approach it from the transparency perspective, while others (e.g. Colella et al., 2007; Montag-Smit & Smit, 2021) focus on the secrecy aspect. In their systematic review of the existing literature, Brown et al. (2022) suggest the name *Pay Information Disclosure (PID)*, defined "as the communication of relevant pay information between and among actors" (p. 1661) to which this paper will adhere.

There are three dimensions of pay information disclosure (Marasi & Bennett, 2016; Montag-Smit & Smit, 2021; SimanTov-Nachlieli & Bamberger, 2021) on which transparency is a continuum rather than a discrete set (Holtzen, 2022):

1. **Distributive transparency:** What is the outcome of the distribution process, i.e. how much does an employee earn compared to other members of the organization?

2. **Procedural transparency:** What is the processes related to compensation, how is it determined and how are pay raises managed?

3. **Communication openness transparency:** Do employees have the freedom to openly communicate about compensation in- and outside the organization?

As various analyses show, PID is suited to achieve its main goal of reducing the gender pay gap to a certain extent. For example, Bennedsen et al. (2022) found that the PID legislation in Denmark led to a reduction

in the gender pay gap of approximately 2 percentage points. In addition to the Danish results, Bennedsen et al. (2023) found a reduction of the gender pay gap of 3.5 percentage points in Switzerland but no effect in Austria. Bear et al. (2023) found that salary information can play a role in reducing gender gaps by affecting the negotiation behavior of male and female employees or candidates.

In addition to achieving the political goal of compensation equality, PID can have various effects at both the individual and organizational levels, which can be positive as well as negative (for summaries see Avdul et al., 2023; Brown et al., 2022). Recent studies suggest that PID increases pay equity (Obloj & Zenger, 2022), reduces turnover intention (Stofberg, Bussin, & Mabaso, 2022), and positively influences both employee motivation (Cullen & Perez-Truglia, 2022) and the perceptions of justice (Hartmann & Slapničar, 2012).

On the other hand, PID can increase feelings of envy leading to reduced cooperation (Bamberger & Belogolovsky, 2017) and lower job satisfaction (Schnaufer et al., 2022). It has an asymmetric influence on motivation and counterproductive work behavior as found by Grasser et al. (2021) and SimanTov-Nachlieli and Bamberger (2021). Alterman et al. (2021) assert a mixed influence on turnover intention that was more complex than the positive effects found by Stofberg, Bussin, and Mabaso (2022).

The aforementioned studies investigate PID from various angles using a variety of methods, including qualitative approaches as well as surveys and experiments. However, I only found the study of Nguyen et al. (2020) explicitly focusing on the effect of pay transparency in the application process. The vast majority of studies neglect this aspect, which is surprising as compensation has for a long time been identified as a main driver of applicants' intention to apply for a job.

For example, Williamson et al. (2002) found that the salary was the factor with the greatest influence both on the participants' intention to apply for a particular job and their willingness to accept an offer. Chi et al. (2018) found that salary moderated the influence of the corporate image on the intention to apply together with the interest in the job itself, with the latter having a greater impact than the first. Rozsa and Machova (2020) suggest that the informativeness of job advertisements, especially regarding salary and benefits, had a significant positive influence on job pursuit intentions. Nguyen et al. (2020) explored the impact of pay transparency on job applicant intentions to apply to a company and concluded that pay transparency policies increase this intention by conveying a sense of fairness and justice to applicants, resulting in greater organizational attractiveness.

Ronda et al. (2021) identified salary as the most important of eight job attributes with an overall relative importance of 25.9 %. Furthermore, 44 % of participants classified it as non-negotiable. However, it is important to keep in mind that the authors of the study presented the salary only at two levels (enough vs. not enough). Thus, it has little differentiating power, and identifying a sufficient salary as a must-have criterion is no surprise.

Recently and under the conditions of a tighter labor market, Tews et al. (2023) showed that competitive compensation signaling had the strongest effect on applicants applying for positions in the hospitality sector and ruled out other factors, such as the opportunity for professional growth or fun at work.

Although Bear et al. (2023) did not include job postings or other employer-induced sources of salary information, their findings indicate that the framing of pay information, particularly in terms of social comparison, can moderate gender differences in competitiveness and salary requests in the context of job offer negotiations. This suggests that PID during the application process might have an impact on reducing the gender pay gap by affecting negotiation behavior.

Taking into account this important signaling effect of compensation information on applicants, it is surprising that the use and effects of *pay information disclosure in job postings* (henceforth abbreviated *JP-PID*) is still a neglected area of research.

For example, overviews of the measures to promote equal pay via pay transparency in European countries (e.g. Eurofound, 2018) do not include JP-PID, even when it is part of the underlying legislation, as in the 2011 Austrian Pay Transparency Law (see Bamieh & Ziegler, 2022).

In Germany, there is some anecdotal evidence (e.g. Herbig, 2023), practitioner-oriented articles, or blog posts covering the topic (e.g. Knabenreich, 2021; Stiefelhagen, 2022). Some research has been done by job boards

on the number of companies that include pay information in their postings or the percentage of postings providing this data. However, this cannot be considered neutral, as the funding organizations might pursue their particular agenda. For example, *Stepstone*, one of the largest German job boards, acquired the German salary database *Gehalt.de* in 2019 (Dardon Mota, 2019) and later started to use these data and include salary estimations in job postings unless customers provided their own pay information (Hesse, 2021).

We see that the topic of JP-PID in Germany is receiving considerable attention driven by the new directive (article 5 explicitly requires employers to provide pay information to applicants before the first interview) as well as a changing attitude and rising demand of candidates for salary information in the posting (e.g. Jobware GmbH, n.d.; Steingraeber, 2019) and a shift of power in the labor market from corporations towards applicants due to the scarcity of skilled labor (Fuest & Jäger, 2023)

So while it is still common practice in Germany not to include pay information in job postings and, contrariwise, demand applicants to state their salary expectations instead and use this information to deselect applicants with out-of-rage expectations, more and more German companies are considering changing this practice.

In countries where JP-PID has been more common, such as the UK, it is still not very widespread and sometimes even declining (Omoigui, 2022). In the US, Thielen and Neeser (2020) found that 26 % of postings targeting academic librarians contained information on a quantitative salary, while 43 % of analyzed postings did not mention salary at all, the rest providing only vague descriptions such as "commensurate" or "competitive".

We get some idea of the proportion of job postings with PID in Germany from an analysis done by an HR blogger in cooperation with a market research company. They analyzed nearly 800,000 German job postings on JP-PID and calculated that around 12 % of job postings contain salary information, of which 37 % refer to hourly wages, 48 % to the monthly, and 16 % to the annual salary (Knabenreich, 2020).

Although Knabenreich (2020) had a slightly different approach as he used job postings as a research object while the current study focuses on companies, the existing data lead to

Hypothesis 1. Only a minority of companies disclose pay information in their job postings (JP-PID).

Industry affiliation is often related to compensation practice in Germany. Average annual compensation differs substantially between industries (German Federal Statistical Office, 2022). This is due to differences in economic power as well as collective bargaining agreements that are usually negotiated per industry (Hromadka & Maschmann, 2020, p. 137). Additionally, in a few industries, notably the German public service, it is customary to mention the tariff group in job postings. Taking into account the industry's influence on compensation leads to

Hypothesis 2. The industry influences if a company includes pay information in its job postings.

For a long time, company age and size have been associated with different HRM practices. For example, Kotey and Sheridan (2004) established that various HRM practices change and become more formalized as companies grow.

Regarding compensation practices, several studies showed the influence of size and age. Jones and Kaya (2023) found that after accounting for unobserved firm-level heterogeneity, the gender pay gap is smaller in larger UK companies. Salimi et al. (2023) revealed in their analysis of collective incentive pay that firm size and age determine the adoption of this compensation strategy.

These findings lead to

Hypothesis 3. Company age is negatively related to including pay information in the job posting.

and

Hypothesis 4. Company size is negatively related to including pay information in the job posting.

JP-PID can be considered as innovative HRM behavior as it is a rupture with existing standards in the field. Thus applying theories of innovation diffusion and incorporation is appropriate to research drivers of JP-PID adoption.

I will draw on two major theories in this context, Innovation Diffusion Theory (Rogers, 2003) and the Theory of Reasoned Action (TRA, Ajzen & Fishbein, 1975). The first theory offers a thorough framework for comprehending the adoption of innovations by organizations. Rogers (2003) identified five factors that foster innovation adoption and diffusion: relative advantage, compatibility, complexity, trialability and observability. Drawing especially on the element of compatibility, there should be a link between the existing compensation practices and the adoption of JP-PID. Especially, the degree of pay transparency that the organization already applies might influence if the company also includes this information in its job postings, leading to

Hypothesis 5. The degree of existing salary transparency is positively related to including pay information disclosure in the job posting.

The second theory on innovation adoption, TRA, has been widely used in business, sociology, and psychology to predict and explain intentions and behavior e.g. in innovation adoption and can also be applied to study innovation in HRM (e.g. Braun & Turner, 2014; Song et al., 2023). The theory posits that actual behavior is a consequence of behavioral intention, which in turn is largely influenced by attitude and subjective norms. Taking into account the role of attitudes in the theoretical framework leads to

Hypothesis 6. A positive attitude of a company towards JP-PID positively influences its adoption.

Method

To test the hypotheses, data collection was conducted electronically in April 2023 using an online survey platform. Participants for the study have been recruited via convenience sampling on professional social media platforms such as LinkedIn and in the personal network of the researcher.

Potential participants received an invitation to participate in the survey, which included a brief explanation of the purpose of the study and the assurance of data confidentiality. Participation was voluntary and participants were informed that their responses would remain anonymous. They were also given a deadline deadline to complete the survey.

The survey comprised 17 items divided into four sections. The sections covered the nature and level of salary information disclosed in the participants' job postings, the company's attitude towards that practice, the degree of existing PID in the company, and demographic information such as company age, size, and industry.

The first section covered the type of information that the participants disclose in their job postings. For reasons of simplicity, this question was asked in a general manner without differentiating between different types of positions offered by the company.

Participants had to choose one out of the following six options:

1. no information
2. basic but vague statements such as "competitive salary"
3. indication of a tariff group
4. indication of the lower salary limit
5. indication of a salary range
6. information about the exact salary

The second section retrieved information about the participating companies' attitudes towards JP-PID. This was assessed using a seven-item scale developed based on preliminary interviews with recruiting professionals.

The scale comprised four items reflecting a positive attitude and three items reflecting a negative attitude. Items included statements such as "Information on remuneration gives the company an advantage in

Table 1: Descriptive Statistics

	n	Mean	SD	Min.	Max.
Age	88	56.66	53.16	0	250
Size	88	11,228.53	38,949.31	3	324,000

recruitment" or "Stating a salary range in job advertisements leads applicants to ask for more money" (inverse item). An English translation of the scale items can be found in the appendix.

Participants were asked to respond to each item using a Likert-type scale ranging from 1 (strongly disagree) to 5 (strongly agree). The scale score was calculated as the mean of item scores.

The third section evaluated the level of PID in the participating companies. Unfortunately, there is no generally accepted scale to measure this construct. Some attempts have been made by Marasi et al. (2018) who developed and validated a scale with two dimensions and Stofberg, Mabaso, and Bussin (2022) who used an unvalidated scale, mentioning that they would have used the Marasi et al. (2018) scale if they had known it earlier.

None of these scales seemed completely appropriate for this study as they were too long, complex, and did not match some particularities of the German labor market. Thus, the companies' level of pay transparency was measured on a short six-item scale designed for this research. These items described several practices that reflect whether or not a company is transparent about its compensation, such as "Employees know the remuneration structures in the company." or "Employees know the criteria used to award special payments, bonuses, or salary increases". The participants rated each item as "applies (1)" or "does not apply (0)" and the scale score (PID index) was calculated by summing the scores of the items. One item ("Our regulations prohibit employees talking about their remuneration.") was inversely coded as -1, thus the index ranged from -1 to 5. The complete version of the translated scale can be found in the Appendix.

Finally, information on company demographics such as age, size, and industry has been collected. The industry was assessed using the 19 top-level economic sectors from the German Federal Statistical Office's classification. Personal demographic information from the employees who completed the study was not collected as the study focused on corporate behavior and company attitudes. Thus, the people who completed the survey acted merely as vehicles to convey this information.

The collected data were analyzed using the statistical software `R`. Descriptive statistics, including means, standard deviations, and frequency distributions, were computed to summarize the responses to the survey. Inferential statistical techniques, such as χ^2-test and logistic regression analysis, were used to examine the relationship between company characteristics and the pay information disclosed in job postings.

Results

A total of 88 companies voluntarily participated in the survey and returned usable and fully completed questionnaires. The sample consisted of companies from 13 different industries of a wide range of age and size as shown in Table 1. The mean age of the participating companies was 56.66 years (SD = 53.16) and they had an average headcount of 11,228.53 (SD = 38,949.31), showing a wide spread of company size.

As the top five industries cover nearly three quarters (73.9 %) of the participants, only they are reported in Table 2. The majority of participating organizations assigned themselves to the manufacturing sector, followed by information and communication, and others / not listed.

To answer hypothesis 1, data on the type of pay information the participants disclose in their job postings were collected. Figure 1 summarizes the answers indicating percentages on the y-axis and absolute numbers above the columns. For further analysis, the answers have been grouped and recoded, creating a dichotomous variable indicating if some kind of (usable) salary information is provided or not. None or only general

Table 2: Industry breakdown

Top 5 industries	n	percent
manufacturing	20	22.7
information and communication	16	18.2
other / not listed	13	14.8
financial and insurance activities	9	10.2
other service activities	7	8.0

information has been grouped as "no" and an indication of the tariff group, the range, or the lower salary limit has been recoded "yes". This dichotomous variable was then used as the dependent variable in the further analysis.
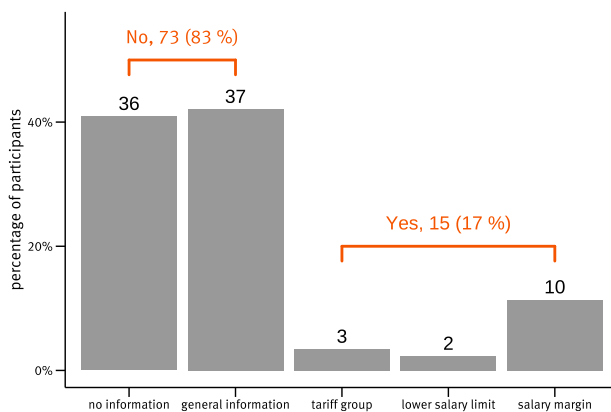

Figure 1: Type of pay information disclosed

The *company's* attitude towards pay information in job postings was measured using the short scale described in the methods section. The scale had a mean score of M=3.32 (SD 0.74) and demonstrated good internal consistency with a Cronbach's α coefficient of 0.7. The histogram and density curve (Figure 2) clearly show a bimodal distribution with local maxima at 2.78 and 3.81.

Existing pay transparency in participating companies was measured with the PID index calculated as the sum of six dichotomous item scores. The index ranged from -1 to 5, with a mean of M=1.24 (SD 1.47) and moderate internal consistency with a Cronbach's α coefficient of 0.58. The distribution is shown in Figure 3.

Hypothesis 1 was of a descriptive nature. Only 17 % of the participating companies offered pay information beyond general or vague statements, which is clearly below 50 % and supports the hypothesis that only a minority of companies do so.

The remaining hypotheses 2 to 6 referred to the relationship between JP-PID and other variables. Two types of statistical analysis have been run to assess the influence of the independent variables on JP-PID.

First, a χ^2-test of independence was performed to examine the influence of the participants' industry on the disclosure of pay information in job postings (hypothesis 2). The resulting $\chi^2(12, N=88)=15.89$, p=0.174 showed that there was no significant association between industry and pay information in job postings. Thus hypothesis 2 is not supported.

Then a logistic regression was performed to ascertain the effects of age, size, attitude, and existing PID on the likelihood that pay information will be disclosed in job postings. The logistic regression model was statistically significant, χ^2 (4, N=88)=25.715, p<0.01 and explained 42.32 % (Nagelkerke R^2) of the variance in JP-PID. The full model can be seen in table 3.
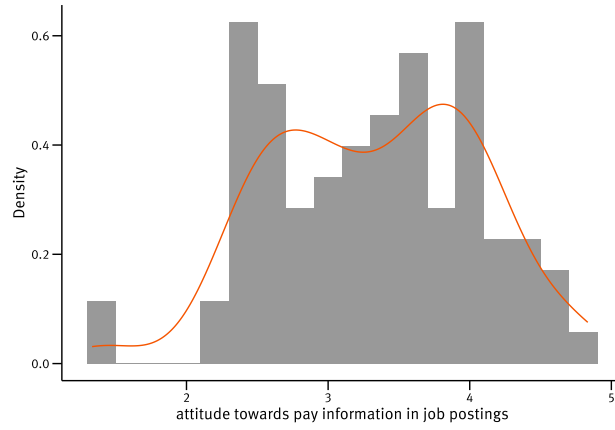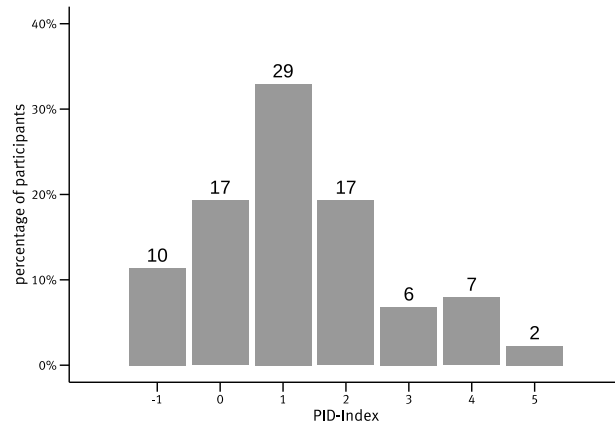
Figure 2: Histogram of the attitude distribution

Figure 3: Histogram of the PID index

Table 3: Logistic regression model (Odd-ratios)

	Dependent variable:
	JPPID
Constant	0.002 (2.09)***
Size	1.00 (0.0000)
Age	0.97 (0.01)**
PID	1.41 (0.24)
Attitude	4.92 (0.54)***
Observations	88

Note: *p<0.1; **p<0.05; ***p<0.01

$$\chi^2 = 25.715, \text{p} < 0.01, \text{pseudo } R^2 = 0.42$$

Although the size of the company did not have a significant influence on JP-PID (OR= 1.00, 95%CI [1.00, 1.00]) and no support for hypothesis 4 was found, age is negatively related to the dependent variable (OR= 0.97, 95%CI [0.94, 0.99]). Although the effect is not very strong, hypothesis 3 is supported as younger companies are slightly more likely to provide this information than older companies.

The level of existing PID in the company showed a moderate positive influence on JP-PID, however, this effect was not significant, which does not support the hypothesis 5.

The strongest effect was found for the attitude towards JP-PID. An increase in the attitude score of one unit was associated with a nearly five times larger likelihood of providing salary information in the job posting (OR= 4.92, 95%CI [1.86, 16.14]).

Discussion

Taking into account the results presented in the previous section, the first noteworthy finding is that a vast majority of German companies do not include salary-related information in their job postings or the information included is so vague that it cannot be considered useful to job seekers. This finding is neither surprising nor out of line with previous studies.

Taking this into account, the study aimed at identifying factors that influence whether a company provides useful compensation information to job seekers. Here, no connection with the companies' industry was found according to the results of the χ^2 tests. Taking into account the strong relationship between industry and compensation in Germany, this result is surprising. It might be explained by the fact that the public services sector was massively under-represented in the sample with none of the participating organizations identifying as "public administration" or "education" while this sector makes up 25 % of the German workforce (Bundeszentrale für politische Bildung et al., 2021, p. 153).

According to hypothesis @ref{hyp:ageinfluence}, it was found that age is negatively related to JP-PID. In other words, younger companies are more likely to provide concrete salary information in their job postings. On the other hand, size had no effect with an odd-ratio of 1.00

Surprisingly, the current level of PID in a company did not significantly explain if pay information will be disclosed in the job ad. This finding is counterintuitive and could at least partially be explained by the relatively small sample size, which is likely to have an effect on the significance of the results. The logistic regression analysis showed an effect, but it was not significant.

The most important influencing factor was the attitude towards pay information in job postings. Each additional point on that scale increased to likelihood for pay transparency by a factor of nearly five. This

means that we have to investigate more closely what drives this particular attitude. Why do some companies conclude that PID in job postings will be beneficial while others judge it as negative?

Limitations and hints for future research

The major limitation of this study is its small sample size of only 88 participating companies which in combination with the convenience sampling approach used, reduces the generalizability and representativeness of the results. So the study can only be seen as the first small step into this field of research.

Secondly, the study lacks a clear and widely agreed definition and measurement of pay transparency. Without such agreement and a validated scale to measure the degree of PID of a company, research remains difficult to compare.

Third, all the information used in the survey was self-reported and had not been cross-validated, e.g.~by analyzing actual job postings to determine the degree of PID.

These limitations clearly show areas for future research. It is highly recommended to establish and validate a scale to measure PID in its three dimensions. Such a scale would help the field of PID research generate more comparable research results.

Regarding the field of PID in job postings, there are several areas of future research. It would be helpful to have a more representative assessment of the proportion of job postings that provide pay information including a classification of the type of information revealed. This might be achieved by a systematic parsing and analysis of job postings published on the major national job boards. Conducting such an analysis on a regular, e.g. yearly, basis would help to identify and monitor trends and examine effects such as the approaching coming to effect of the EU pay transparency directive.

As this research identified the company's attitude towards PID as the main driver of providing such information in job postings, it is advisable to have a closer look and seek to understand the driving forces behind this attitude. This might be best done using a qualitative approach rather than a quantitative approach.

Finally, little to none is known about whether pay transparency helps companies to attract more and better-suited applicants and how job seekers react to the information provided. This information might be gathered experimentally, e.g. using conjoint analysis to examine applicant behavior or by conducting a/b tests with real job postings and analyzing the applications received on both types.

Appendix

Scale used to measure company attitude towards pay information disclosure in job postings

1. Information on remuneration gives the company an advantage in recruitment.
2. Stating a salary range in job advertisements leads applicants to ask for more money. (i)
3. Good candidates are more likely to apply if the job advertisement contains salary information.
4. Before a job board adds salary information to the advertisement that may be incorrect, it is better to provide the correct data yourself.
5. Salary information in job advertisements worsens the company's position in salary negotiations. (i)
6. Compensation information in job advertisements leads candidates to better assess their fit with the position.
7. It is better to generate as many applications as possible and deselect people with unsuitable salary demands. (i)

Scale to assess the current level of pay transparency in the company

1. Employees know the remuneration structures in the company.
2. Employees know the criteria used to award special payments, bonuses, or salary increases.
3. Our regulations prohibit employees talking about their remuneration. (i)
4. Remuneration is discussed openly in our company.
5. Employees can see the other employees' remuneration.
6. Employees know how their compensation relates to that of other employees of the same qualifications (e.g. the position in the salary band).

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