



**Testimony before the  
NYC Council Committee on Civil and Human Rights  
Chair, Council Member Nantasha Williams  
December 12, 2024**

Thank you, Committee Chair Williams and members of the **NYC Council Committee on Civil and Human Rights** for holding today's hearing on a group of important bills to address wage equity. I am Beverly Neufeld, President and Founder of PowHer®New York (PowHer®NY), a 501c3 entity which is a network of over 100 gender and racial justice organizations working collectively on economic equity for New York women.

PowHer®NY has been leading an almost twenty year Equal Pay Campaign during which we helped to shift attitudes, assumptions and policies to address gender and racial wage and opportunity discrimination. Key partners in this work include: Legal Momentum, CWA Local 1180, NELA/NY, Community Service Society, A Better Balance and HCMoneyball.

Today's bills once again challenge society to confront past, engrained practices and systemic wage discrimination and to take action to end inequitable pay through greater transparency. In my testimony, I will first address Int. 808A, followed by commentary on Ints. 982 and 984.

**Int. 808-A will strengthen Local Law 59 (2022) and address important omissions:**

New York City government has already embraced the imperative and rationale for increased pay transparency with Local Law 59 in 2022 which requires salary range disclosure. Int. 808-A offers essential amendments. PowHer®NY fully endorses those amendments and thanks its sponsor, Majority Whip Council Member Brooks-Powers, for her diligence in proposing comprehensive, needed changes to the current law which align with other states' pay transparency laws.

**Key changes proposed by Int. 808-A:**

The proposed amendments would improve the current law in the following ways:

1. **Provides much needed clarity on how employers should determine the salary range** included in job advertisements, in order to discourage the use of overbroad ranges and maintain transparency if employers pay outside the posted range. *High profile employers are still purposefully posting overbroad ranges to thwart transparency and the "good faith" standard has been criticized by workers and employers for being too vague. Need to replace the broad and meaningless "good faith" language with meaningful parameters. "An accurate range that the employer actually intends to pay for the position"*
2. Enhance consistency with NYS requirements by mandating that employers **disclose a job description alongside the range**, which is critical in providing context to any pay range and in helping identify legitimate versus overbroad pay ranges. *Disclosure of job descriptions is essential so that workers can assess where they fall within the range and ensure that employers aren't increasing their job responsibilities while their pay remains stagnant.*



3. Ensure that broader forms of pay discrimination are accounted for by requiring employers to **disclose not just base pay but any broader forms of compensation offered such as bonuses as well as core benefits**, including health benefits, sick time, and paid family leave. *Discriminatory pay disparities are the product of gaps in base pay as well as gaps in other forms of compensation, including bonuses. To effectively tackle pay discrimination, employers must be required to disclose basic information about broader forms of compensation*
4. Extend transparency requiring **employers to disclose pay ranges not only to applicants but to existing employees** upon request, but no more frequently than annually. *Disclosure of pay ranges to existing employees is essential to addressing pay inequity - our equal pay law is not effective unless women and people of color have access to basic pay information that allows them to determine whether they are being paid fairly.*
5. Ensure transparency even among employers who choose not to post a job advertisement by **mandating disclosure of the pay range to a candidate upon their request at any point during the hiring process**. *Some employers have tried to skirt requirements by engaging in direct recruitment without job postings. To close this loophole, it's essential the law would empower candidates to request pay range information in circumstances where there is not a job posting.*
6. Require employers to **be transparent about salaries if they ultimately pay outside the range**. *To the extent employers pay outside the range without disclosure, we lose transparency completely. Amendments to the law must discourage this practice.*

**Int 982 (Caban) and Int 984 (Farias) will expand NYC's municipal pay data reporting to the private sector to create broader transparency and align with international and national trends:**

Pay data reporting is already in effect in the European Union, the United Kingdom, Canada, and many other countries, as well as in multiple U.S. states. (See Pages 5 to 9) **New York City has the opportunity to be a leader in the dynamic movement for broader pay data transparency.**

**With this testimony, the PowHer®NY Network hopes to underscore just how widespread support for pay data transparency is.** We want our city to join this rapidly unfolding movement as a leader and as a progressive model for the rest of the country. The introduction of Int 982 and 984 is a momentous development and we congratulate the sponsors, Council members Caban and Farias, for their forward-looking legislation. PowHer®NY is aware that the text of the current bills will be amended, and we commit to being a resource to the sponsors and the Council to refine the bills and develop comprehensive and effective legislation akin to current laws that promote transparency and equity.

**New York City has established itself as a leader in pay equity legislation on the national stage.** PowHer® New York (PowHer® NY) was proud to be part of New York City's early passage of a salary history ban and, more recently, the salary range disclosure law that had ripple effects across the nation and set off a wave of cities and states passing similar laws. We celebrated the New York City Council's commitment to pursuing pay equity when it passed Local Law 18 in 2019, which required collecting, analyzing, reporting pay data and ultimately closing gender and racial pay gaps for the municipal workforce. (See Page 11)



Our city now has an opportunity to join and *lead* an important growing movement of pay equity legislation that is reaching across the globe. Following the momentum of NYC’s municipal workforce pay data analysis, the New York City Council should **extend the call for gender pay gap transparency to the private sector with effective pay data reporting legislation.**

Over the last few years, pay data reporting has gathered momentum because it **holds employers accountable to worker pay equity.** Even decades since the federal Equal Pay Act of 1963 went into effect, New York state’s hard working women still only earn 88 cents to every dollar a man earns, with even wider pay gaps for Black, Latina, and Native women in our state. And **closing the gender and racial pay gap** is not only a question of equality and workers’ rights– it is also a question of **strengthening our economy, and economic security for families, by improving incomes for marginalized workers.**

Requiring employers to report their pay data by gender, race, and ethnicity is an important tool to uncover and address wage inequality. In Europe, **the E.U. Pay Transparency Directive (2023)** requires E.U. employers of over 100 employees to report their median unadjusted gender pay gaps, as well as the proportion of men and women in each of four quartile pay bands (See Page 5). The **United Kingdom’s Equality Act (2017 Regulations)** and **Canada’s Employment Equity Act** require very similar reports, but also make this information available to all, so the public can hold employers under scrutiny for the outcomes of their pay practices (See Page 5 and 6). This means that **numerous international businesses, including many that also operate in New York City, are already reporting on their pay data for employees in Europe, the UK, Canada, and elsewhere.** As well, the EU directs companies to evaluate pay beyond equal pay for equal work to the international standard of equal pay for work of equal value, as well as other factors beyond the scope of US employers current evaluations. Syndio, a leading workplace equity platform which provides PowHerNY with guidance, offers [information on the EU directive](#).

The movement for pay data reporting legislation has also taken hold in the United States. **California, Illinois, and Minnesota have passed and implemented pay data reporting requirements** in recent years (See Pages 8 and 9). Even without the pressure of legislation, shareholder advocacy has pushed many major U.S. businesses to join the wave of pay data transparency in the annual **Arjuna Capital Racial and Gender Pay Scorecard** (See Page 10).

**New York State has also already demonstrated a strong political will to support pay data transparency.** In 2022, the Equal Pay Disclosure With Respect To State Contracts Act ([S2239/A5773](#)) passed in the Senate (49 to 14) and in the Assembly (113 to 34). Another data reporting bill, [S8345/A8449](#), passed in the Senate (42/19) and in the Assembly (106 to 92). Both were vetoed by Governor Hochul (See Page 11).

The efforts of pay equity advocates in Europe, Canada, and other states have provided us with a wealth of examples of pay data reporting legislation to learn from. Drawing from these examples, a comprehensive approach to a New York City pay data reporting bill should consider **opportunity gaps and occupational segregation**, which can be identified with reports of gender/racial representation in pay bands or job levels, and **public disclosure of pay data analysis by employer or industry**, an effective method of increasing employer accountability. We encourage further exploration of existing pay data reporting laws in Europe, Canada, and the U.S., and have compiled the most important points of these laws below.

Despite increasing momentum and widespread attention to pay data transparency rules, the future of the U.S. movement is in jeopardy. With vocal opposition to efforts for diversity, equity, and inclusion in the



workplace, **the incoming presidential administration could seriously threaten our decades of hard work and progress in pay equity.** After all, in 2019 the first Trump Administration quashed the promising developments in Equal Employment Opportunity Commission (EEOC) pay data collection, known as EEO-1 Component 2 added in 2016 (See Page 10). **NYC must do all it can to protect workers, women, and people of color in New York City, and to promote equity and expand opportunities for all workers through our laws.**

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## Benefits of Pay Data Transparency

Pay data transparency is key to corporate accountability, workplace equity, and worker interests, and is also beneficial for businesses and the wider economy.

- **Pay data transparency holds businesses accountable to close pay gaps,** and to comply with the Equal Pay laws that have already been in place federally and in New York for over 50 years, without placing the burden on employees to discover gaps and take on expensive lawsuits.
- **Pay data transparency helps businesses identify opportunity gaps & occupational segregation,** and incentivizes them to recruit more diverse employees into higher paying roles, when they collect and report race and gender data by pay bands.
- **Pay transparency helps businesses.** Encouraging fairer pay setting practices increases employee trust, job satisfaction, engagement, worker productivity, retention, and profitability.



- **Pay transparency has broad public benefits.** As pay reporting practices become the norm, they will help with reducing the gender pay gap, thus improving incomes for women across the board. Higher earnings will increase tax revenue collections, improve the economy through increased spending, and reduce demand on public dollars.

## Pay Data Reporting Globally

### **UK: 7 Years of Public Gender Pay Gap Reporting**

UK Equality Act 2010, Regulations 2017 requires all private employers with more than 250 employees working within the UK to report their pay gap analysis annually. These reports are made available to the public, on company websites and through the UK government's gender pay gap service.

Annually, these companies must report:

- The difference between mean/median **hourly pay** of male and female employees
- The difference between mean/median **bonus pay** paid to male and female employees
- The proportions of male and female employees paid bonus pay
- The proportions of male and female employees in lower, lower middle, upper middle and upper **quartile pay bands**.
- A written statement on the company's website, explaining the organization's view of why the pay gap is present, what they've done to analyze it, and their plans to close it.

The information of company gender pay gap reports **must be accessible to employees and the public**, so employees, competitors, and the media can hold them under scrutiny.

The U.K. government importantly provided companies with **detailed information on how to normalize their data**, making internal compliance easier and data more consistent.

Numerous international businesses, including many that also employ workers in New York City, already report gender pay gap data in the U.K., suggesting that similar reporting in our City is possible.

See UK gender pay gap reports for: Bank of New York Mellon, BlackRock, Deloitte, Microsoft, Bank of America, Citigroup

Outcomes: Gender pay gap closes by one fifth after reporting introduced (lse.ac.uk)

### **European Union: A Broad & Comprehensive Pay Transparency Directive**

The European Union's Pay Transparency Directive was passed in 2023. It requires all EU companies to share pay data on work of equal value and "take action if their gender pay gap exceeds 5%". The 24 Member States have until June 7, 2026, to implement the Directive into their own law.

### Company size

- Companies with more than 250 employees report their gender pay gap yearly
- Companies with 100-250 employees report every 3 years
- Companies will report to their relevant national authority

### Report Content

- Overall unadjusted mean and median pay gap
- Mean and median pay gap in “complementary and variable” pay (i.e. bonuses)
- The proportion of female and male workers receiving bonuses
- The proportion of female and male workers in each quartile pay band
- The pay gaps between “categories of workers” (i.e., workers performing the same work or work of equal value), calculated from both base pay and bonus pay
- If the pay gap is more than 5% (and not for objective criteria), companies must make a **joint pay assessment** cooperating with workers’ representatives.

The directive also makes it compulsory for employers to inform applicants about starting salary or pay range, prohibits employers from asking about salary history, allows employees to ask for average pay levels by sex for employees doing the same work, and requires that pay and career progression criteria must be gender neutral.

[Pay transparency in the EU - Consilium](#)

[Infographic: Why pay transparency can help reduce the EU’s gender pay gap - Consilium](#)

## Canada: New Public Website Comparing Pay Gaps of Federally Regulated Private Sector Employers

In February 2024, Canada launched [Equi’Vision](#), a **publicly available** data visualization tool that provides easily comparable data on representation rates and pay gaps of **federally regulated private-sector employers with 100 or more employees**. It offers data on 4 designated groups under the *Employment Equity Act*: women, Indigenous peoples, persons with disabilities, and members of visible minorities.

Equi’Vision data is submitted by employers with 100 or more employees as part of their annual reporting to the Labour Program under the *Employment Equity Act*. Employers subject to the Employment Equity Act must include in their annual reports:

- **hourly wage gaps**
- bonus pay gaps
- overtime pay gaps and overtime hours gaps.
- representation and pay gap information for the employer's overall workforce, as well as for parts of that workforce **by occupational group, employment status, industry, and location**.

More information: [Minister O’Regan launches first of its kind pay transparency website: Equi’Vision - Canada.ca](#)

**SAMPLE UK REPORTS - EXCERPTS**

**AMERICAN EXPRESS 2023**

HOURLY GENDER PAY GAP		
	MEAN	MEDIAN
2023	12.8%	14.5%
2022	12.6%	14.2%

BONUS PAY GAP		
	MEAN	MEDIAN
2023	36.2%	34.0%
2022	38.9%	35.7%

% W/M IN THE WORKFORCE		
	WOMEN	MEN
2023	54%	46%

% RECEIVING A BONUS		
	WOMEN	MEN
2023	91%	92.8%

% OF EMPLOYEES IN EACH PAY QUARTILE		
WOMEN	UPPER	MEN
43%		57%
	UPPER MIDDLE	
57%		43%
	LOWER MIDDLE	
58%		42%
	LOWER	
57%		43%

**DELOITTE UK 2023**

**At a glance – Deloitte UK**  
Data as at 5 April 2023 – a whole firm view<sup>1</sup> including both our employees and our partners

Our total earnings gap<sup>2</sup> exist because women, ethnic minority and Black colleagues are still under-represented at senior levels. While at face value, some of the headline numbers below present a negative picture, we have seen a rise in female and ethnic minority representation at all grades this year, with the largest headcount increase at the most junior levels. This has a short-term positive impact on some of our pay gaps. We are focused on actions to progress that talent through the firm, to ensure greater diversity at more senior levels over time. We remain absolutely committed to the achievement of our gender, ethnicity and Black targets through the plans we have in place to ensure equity of opportunity and experience for all.

Gender total earnings gap	2022	2023	2023	Change
Median	14.2%	18.0%	3.8%	▲
Mean	34.1%	30.7%	-3.4%	▼

Ethnicity total earnings gap	2022	2023	2023	Change
Median	10.9%	14.2%	3.3%	▲
Mean	42.5%	41.9%	-0.6%	▼

Black total earnings gap	2022	2023	2023	Change
Median	17.5%	20.2%	2.7%	▲
Mean	52.0%	49.7%	-2.3%	▼

<sup>1</sup>The gender pay gap represents a percentage difference between earnings. The ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>2</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>3</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>4</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>5</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay.

**Pay Report 2023**  
At a glance – gender pay gap  
Headline gender pay figures for Deloitte UK (excluding equity partners)

These tables show our most recent median and mean gender pay and bonus gap based on our grades of pay as at the reporting date of 5 April 2023, and bonus payable due prior to 5 April 2023. For a detailed explanation of the gender pay gap reporting methodology, refer to page 18.

Deloitte UK	Median	Mean
Gender pay gap	17.1%	15.1%
Gender bonus pay gap	34.7%	45.7%

Proportion of males and females receiving a bonus payment

Deloitte UK	Male	Female
Proportion of males and females in each grade band		
Upper	44.7%	55.3%
Upper middle	51.3%	48.7%
Lower middle	45.1%	54.9%
Lower	50.2%	49.8%

Deloitte UK	Median	Mean
Hourly pay (excl. earnings gap)	12.7%	11.1%
Total earnings gap	19.0%	16.7%

<sup>1</sup>Our reporting period for gender pay data is a full reporting period. <sup>2</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>3</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>4</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay. <sup>5</sup>Our ethnicity pay gap is an approximate percentage of the median ethnic minority earnings above the median gender pay.

## Pay Data Disclosure in the United States

### California: Pay Band & Job Category Reporting by Gender, Race and Ethnicity

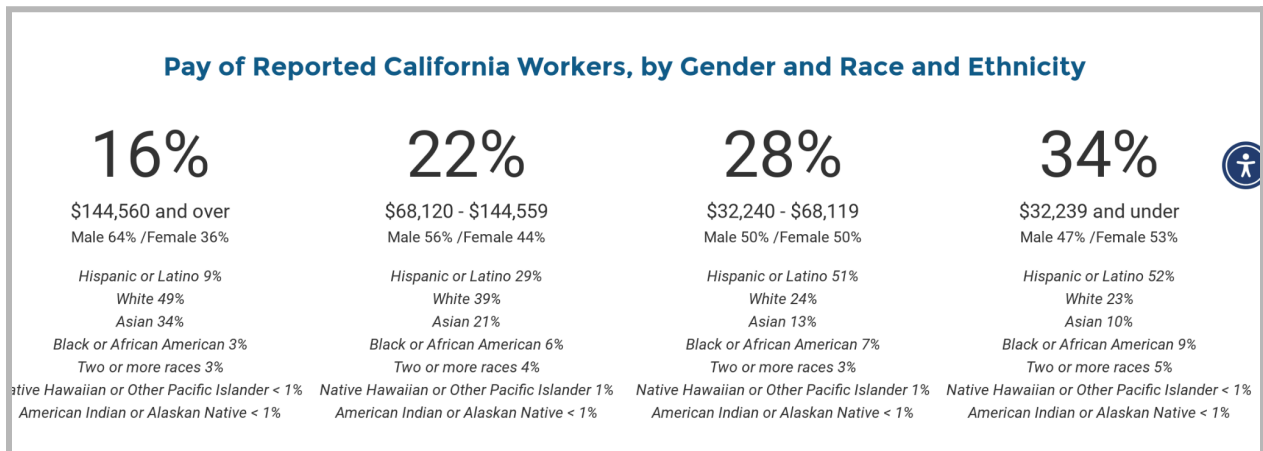
In California, according to Cal. Gov. Code 12999, private employers of **100 or more employees** must submit a yearly pay data (EEO-1) report to the CA Department of Fair Employment and Housing. The pay data report shall include the following information:

1. The number of employees by race, ethnicity, and sex in each of the EEO-1 report’s **10 job categories**
  - a. Executive or senior level officials and managers.
  - b. First or mid-level officials and managers.
  - c. Professionals.
  - d. Technicians.
  - e. Sales workers.
  - f. Administrative support workers.
  - g. Craft workers.
  - h. Operatives.
  - i. Laborers and helpers.
  - j. Service workers.
2. The number of employees by race, ethnicity, and sex, whose annual earnings fall within each of the **pay bands** used by the United States Bureau of Labor Statistics in the Occupational Employment Statistics survey.
3. Within each job category, for each combination of race, ethnicity, and sex, **the median and mean hourly rate.**

The State of California’s Civil Rights Department publishes an **Annual Report** summarizing the results from over **8 million covered employees**. Results from Annual Pay Data Reports (ca.gov).

California’s pay bands **do not always accurately reflect hourly pay** - the W-2 data they collect can reflect gaps in income over a year. This law **doesn’t require publishing anonymized individual raw data** where results could show hourly pay.

Example:







## Illinois: Collection of Employee-level Demographic & Wage Data

Implemented starting in 2023, amendments to the Illinois Equal Pay Act require private **employers of 100 or more Illinois employees** to submit demographic and wage data per their EEO-1 report to the Illinois Department of Labor every year.

Illinois law requires anonymized employee-level data reporting instead of aggregate workforce data, including the employee's title, race, gender, ethnicity, and salary.

In March 2024, the Equal Pay Registration Certificate requirement took effect, obligating employers to recertify every two years by verifying the following:

- That female and minority employees are not paid consistently below average compensation for male and non-minority employees;
- That job classifications are not governed or restricted by sex;
- That wage disparities are corrected once identified;
- The frequency of wage and benefit evaluations to ensure compliance; and,
- The business' standard for determining compensation (e.g., market pricing, state prevailing wage, union contract, performance pay system)

More information: [Equal Pay Registration Certificate \(EPRC\) - FAQs \(illinois.gov\)](#)

## Minnesota: State Contractors Get Equal Pay Certified

Starting in 2014, certain Minnesota state contractors must apply for an Equal Pay Certificate with the Minnesota Department of Human Rights (MDHR) **every four years**. The application requires the business's chairperson of the board or chief executive officer to submit a signed statement that they are in compliance with Minnesota & federal equal pay laws. They **may be subject to an audit from the MDHR, for which they must provide data on salaries of male and female employees in each major job category**.

Criteria for State contractors that must apply:

- Have **40 or more full-time employees in Minnesota**
- Have a contract for over \$500,000 with Minnesota state departments and agencies
- Have a contract with Cities, Counties, Townships, and other Political Subdivisions, for a capital project funded by General Obligation bonds that exceeds \$1,000,000. (New June 2023)
- Have a contract with University of Minnesota for a capital project funded by General Obligation bonds that exceeds \$500,000. (New June 2023)

[Sec. 363A.44 MN Statutes](#)

[Equal Pay Certificate / Minnesota.gov](#)

[Greater Economic Equity for Women: The WESA Legacy – Women's Foundation of Minnesota](#)



## **Investor Advocates: Calls for Disclosure as Corporate Best Practice**

**Over the last 10 years, investors have filed at least 175 shareholder proposals at more than 93 companies, and engaged many more through shareholder dialogues, to publicly disclose their gender pay gap data.**

The [Arjuna Capital Racial and Gender Pay Scorecard](#) collects disclosures of adjusted and unadjusted mean and median pay gaps from many major U.S. companies, and ranks them based on their level of disclosure.

17 companies in the 2024 Scorecard (or 13%) disclosed their unadjusted median gender pay gaps within the last 2 years: Adobe, Amalgamated, American Express, Best Buy, BNY Mellon, Chipotle, Citigroup, Home Depot, Lowe's, Mastercard, Microsoft, Pfizer, Schlumberger, Starbucks, Target, Thermo Fisher Scientific, and Wyndham Hotels & Resorts.

59 companies disclosed their adjusted gender pay gaps, and 7 companies have committed to disclosing their gender median pay gaps in the next year: Amgen, BlackRock, Kroger, NextEra Energy, Visa, Walmart, and Walt Disney.

## **United States: EEO-1 Component 2 Data Collection Put on Hold under Trump Administration in 2019**

The Equal Employment Opportunity Commission (EEOC), has collected annual data reporting through the EEO-1 Component 1 report since 1966. Private sector employers with 100 or more employees, and federal contractors with 50 or more employees meeting certain criteria, must report annually, submitting general workforce demographic data, including data by job category and sex and race or ethnicity, to the EEOC.

The EEOC added a more detailed pay data collection component to the EEO-1 form in 2016, known as "Component 2". Component 2 requirements of EEO-1 were in effect from 2017-2018 but were **discontinued under the Trump Administration in 2019**.

Component 2 expanded upon Component 1 data collection by requiring employers to submit a breakdown of hours worked and granular pay information from Box 1 of employee W-2s, also by ethnicity, race, and sex. With this information, the EEOC could identify companies that are not in compliance with equal pay laws.

[Understanding EEO-1 Reporting: Components 1 & 2 | Trusaic - JDSupra](#)  
[The National Academies' Evaluation of Compensation Data Collected Through the EEO-1 Form](#)



## **New York State: Legislature Approves Pay Data Disclosure**

### **The Equal Pay Disclosure With Respect to State Contracts Act ([S2239/A5773](#))**

Senator Brad Hoylman and Assemblymember Deborah Glick advanced [S2239/A5773](#) calling for state contractors to disclose data on employee compensation by gender, race, ethnicity, and other relevant data to the New York State Comptroller. The Comptroller would annually submit a report on the data collected to the Governor, the Legislature, the Attorney General, and several state agencies, and the annual reports and the data contained in them would be available for public inspection. In 2022, the bill passed in the Senate (49 to 14) and in the Assembly (113 to 34). It was not signed by Governor Hochul.

### **Filing EEO-1 report information with the NY Secretary of State ([S8345/A8449](#))**

Senator Leroy Comrie and Assemblymember Amy Paulin advanced [S8345/A8449](#), a bill which would have those companies which are required to file an Employer Information report EEO-1 with the federal Equal Employment Opportunity Commission (EEOC) to file substantially similar information with the New York Secretary of State. The Secretary of State would post this information on its website, making it easily available to the public. In 2022, the bill passed in the Senate (42/19) and in the Assembly (106 to 92). Governor Hochul vetoed the bill.

## **New York City: LL 18 (2019) Kicks-Off Pay Disparities Analysis in the Municipal Workforce**

The 2024 NYC Workforce Pay Disparity Report includes data for municipal wages up to 2021, as maintained by the Council's innovative Pay Equity Law (Local Law 18 of 2019), which requires the Mayor's Office of Data Analytics (MODA) to publicly report New York City municipal employee pay data on the Office's open source analytics library and provide the Council with direct access to the data to facilitate its own annual statistical analysis. We thank Gloria Middleton, President of CWA Local 1180 for advancing that important law.

Last year, the Council passed a package of bills to expand the 2019 law and require city agencies to conduct an analysis of compensation data and measures to address pay disparity and occupational segregation, providing greater real-time access to city employment data that will allow for more timely analysis.

An interactive webpage with the findings is available here:

[NYC Council Releases 2024 Pay Disparity Report Showing Continued Wage Disparities in City Workforce](#)

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