

Understanding Gender Pay Inequalities: A Comparative Analysis of Women and Male Salaries

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Abstract: Gender equality is enshrined in the Italian Constitution, particularly in Article 3, which emphasizes both formal and substantive equality between genders. However, recent data from the *Istituto Nazionale per la Previdenza Sociale* (INPS, 2024) reveal that gender equality in Italy's labor market remains elusive, especially regarding employment and pay. The employment rate for women is just 57%, significantly lower than the European average by thirteen percentage points. Moreover, while the gender pay gap appears modest, equal to 4.3%, this statistic can misleadingly suggest minimal wage disparity (INAPP, 2022). A more comprehensive measure—the gender overall earnings gap, which accounts for multiple factors—places the pay gap at a striking 43% (INAPP, 2022). In response to these persistent inequalities, Italy introduced Legislative Decree 198/2006, mandating gender reporting for companies with over 50 employees (*Rapporti biennali sulla situazione del personale maschile e femminile*). Our research uses these reports and adopts a cross-sectional approach to analyze the gender pay gap in Brescia (a province in Lombardy, Italy), through three different levels of analysis: the company's size, the sector to which the company belongs, and the type of contract implemented in the company, we offer an in-depth analysis of the firm factors influencing the existence of discriminatory practices. The results provide an up-to-date snapshot of gender inequality in one of Italy's most economically advanced provinces and offer insights into potential compensatory measures and policies to address these imbalances.

Keywords: Gender Pay Gap, Salary Additional Components, Firm-Level Analysis, Lombardy

1. Introduction

Italy appears, formally, as one of the most virtuous European Union Member States regarding the gender pay gap, reporting a gap of only 4.3% in 2022 (Eurostat). However, this indicator is misleading as it fails to account for factors such as employment rate disparities, horizontal and vertical segregation, and non-wage-related components of salaries beyond the base pay (Oelz, 2013).

In Italy there are two types of bargaining. First-level collective bargaining occurs at the national level through Inter-confederal Agreements and National Collective Labor Agreements (*Contratti Collettivi Nazionali di Lavoro* - CCNL), regulating employment within specific sectors. Second-level bargaining takes place at the territorial or company level, addressing issues not covered or improving upon national agreements. CCNL agreements ensure no wage differences between women and men, but discrepancies in additional salary components may occur, leading to the gender pay gap. To mitigate this gap, Italy introduced in 2006 the Decree No. 198/2006, known as the "Code of Equal Opportunities." Among other provisions, it introduced the obligation for companies with more than 50 employees to prepare "Reports on the situation of male and female staff" (*Rapporti periodici sulla situazione del personale maschile e femminile*), which include detailed data regarding the types of contracts adopted, career advancements, reasons for resignations, and additional salary components for women and men (European Commission. Directorate General for Justice and Consumers. et al., 2022).

By leveraging these reports, this study examines how additional salary components (i.e., overtime pay, individual salary supplements, productivity bonuses, and other components) vary among job positions (i.e., managers, middle managers, white-collar workers, blue-collar workers, protected categories workers, and workers - total) and three different levels of analysis: the company's size (50 to 100 employees or more than 100 employees), the sector to which the company belongs (secondary or tertiary sector), and the type of contract implemented (only CCNL or CCNL and other contracts—territorial and/or company-level). This analysis is performed separately for women and men and the results of the t-tests are then compared. Our sample consists of 899 companies with more than 50 employees located in the province of Brescia, in the heart of Lombardy, during 2021.

2. Literature Review

2.1 Salary Components

The right to fair remuneration is firmly established in Italian legislation, ensuring both formal and substantive equality (Italian Constitution, Law 903/1977, Law 125/1991, and the subsequent Decree No. 198/2006). This right appears to be well safeguarded in Italy, with a gender pay gap of 4.2% in 2020 and 5% in 2021, significantly lower than the European Union average of 12.7% in 2020 and 12.9% in 2021 (Eurostat). However, as argued by Carta et al. (2023), this relatively narrow gap is partially attributable to compositional effects. Italian women, in fact, exhibit lower participation in the labor market, and when they do participate, they face pronounced horizontal and vertical segregation (Carta et al., 2023). Furthermore, Italian culture continues to perpetuate deeply ingrained gender roles, often confining women to caregiving responsibilities (Lombardo & Del Giorgio, 2013). This dynamic significantly affects women's time flexibility, reducing working hours, ultimately restricting and hindering their career advancement and adverse financial outcomes (Goldin, 2024, EIGE, 2023). The limited availability of time prevents women from accessing the supplementary components of salary, ultimately defining the gender pay gap.

Indeed, according to a report by the International Labour Organization (ILO) (2013), determining whether a salary is genuinely fair requires evaluating all elements of the earnings package. These include base pay, overtime, production bonuses, performance-related bonuses, seniority increments, opportunities for business travel, prospects for career advancement, the absence of restrictions following maternity leave, and flexibility in working hours (Oelz, 2013). Together, these components provide a more comprehensive picture of wage equity, and the barriers women may face in the labor market. The relevance of this assumption is emphasized in the report "Reporting obligation regarding gender equality and equal pay" which references the 2012 protest by Fiat/FCA women workers. The protest, brought to the attention of then-Labor Minister Elsa Fornero, highlighted how family leave or leave to care for their children penalized them for obtaining the annual performance bonus (European Parliament. Directorate General for Internal Policies of the Union., 2021).

So, to understand the true financial impact of this social dynamic, it is necessary to look beyond the minimum wage, which is equitably guaranteed by National Collective Labor Agreements (CCNL) and focus instead on the additional components of remuneration which can vary based on the characteristics of the company under consideration. As highlighted in the INAPP 2022 report, the composition of wages is influenced by multiple factors, including the size of the company, the sector to which the company belongs, and the collective or sectoral bargaining agreements. Exploring the disparities that arise from these variables offers a more nuanced and comprehensive perspective on the complexities of gender pay inequality, shedding light on its multifaceted nature beyond standard wage metrics.

2.2 The Province of Brescia: in the Heart of Lombardy

Italy is characterized by significant territorial disparities between the northern regions and the southern. Lombardy stands out as Italy's economic powerhouse, hosting the highest number of active businesses in the country. In 2020, the region registered a total of 826,051 active enterprises, which increased to 848,449 in 2021 (Istat, 2023). This robust entrepreneurial landscape spans various industries, including finance, technology, manufacturing, and services, reflecting Lombardy's diverse and dynamic economy.

The province of Brescia, situated in the heart of Lombardy, plays a pivotal role in this economic framework. After Milan, Brescia ranks as the province with the second-highest number of active enterprises. In 2020, Brescia had 102,473 active businesses, which increased to 104,911 in 2021 (Istat, 2023). Known for its strong industrial base, particularly in metalworking, machinery, and automotive sectors, Brescia's economy is highly export-oriented, with substantial output in both traditional and high-tech industries (Istat, 2023). In terms of sectoral distribution, some industries are particularly dominant. The province's economic performance mirrors that of the region, characterized by a high level of business activity, but also faces the challenges of achieving gender equality in the labor market, particularly regarding wage disparities and workforce participation. Moreover, the province of Brescia presents a particularly low employment rate for women, recorded at 41.7% in 2023, compared to 61.3% for men (Istat).

3. Method

3.1 Data

The data used for the analysis comes from the periodic reports on the gender composition of the workforce (*Rapporti biennali sulla situazione del personale maschile e femminile*). The sample consists of 899 companies in Brescia, with at least 50 employees. The reports categorize employees into management, middle management, white-collar workers, blue-collar workers, and protected categories. These reports provide overall values, disaggregated by gender and role, for the additional components of salary, which include overtime, individual salary supplements, productivity bonuses, and a comprehensive category encompassing all other components, referred to as “other”.

Overtime work is defined as work performed beyond the standard working hours established by law, a collective bargaining agreement, or an individual contract that provides more favorable terms for the employee. Article 5 of Royal Decree-Law No. 692 of December 6, 1923. The component “individual salary supplements” (*Superminimi individuali*) refers to an additional remuneration agreed upon individually between the employer and the employee, exceeding the base salary established by the National Collective Bargaining Agreement (CCNL). This component is discretionary and reflects specific agreements tailored to the worker's role or performance. Productivity bonuses refer to variable compensation components tied to individual, team, or organizational performance outcomes. These bonuses aim to incentivize efficiency and productivity improvements, often based on predefined metrics or targets established by the employer. The “other” component includes all additional wage elements that cannot be classified as overtime pay, individual salary supplements or productivity bonuses.

Data refers to 2021, partly mitigating issues from the Covid-19-induced economic contraction.

3.2 Analysis

The analysis was conducted using t-tests to examine how additional salary components (i.e., overtime pay, individual salary supplements, productivity bonuses, and other components) vary among job positions (i.e., managers, middle managers, white-collar workers, blue-collar workers, protected categories workers, and workers - total) and three different levels of analysis: the company's size (50 to 100 employees or more than 100 employees), the sector to which the company belongs (secondary or tertiary sector), and the type of contract implemented (only CCNL or CCNL and other contracts—territorial and/or company-level).

Specifically, the following comparisons were analyzed with t-tests. First, we compared the mean salary component for each job position in companies with 50 to 100 employees (Group 1) and the corresponding amount in companies with more than 100 employees (Group 2). The classification of “company size” into Group 1 and Group 2 was informed by the sample composition. Out of 899 companies, 478 (53,2%) companies fell within Group 1, while 421 companies (46,8%) are classified into Group 2. Second, we compared the mean salary component for each job position in companies operating in the secondary sector (Group 1) and the corresponding amount in companies operating in the tertiary sector (Group 2). Out of 899 companies, 556 (53,4%) belong to the secondary sector, while 343 (46,6%) companies operate in the tertiary sector. Third, we compared the mean salary component for each job position in companies adopting only the CCNL (Group 1) and the corresponding amount in companies adopting CCNL and other contracts (territorial and/or company-level) (Group 2). Out of 899 firms, 522 (58,1%) companies adopt only the CCNL, while 377 companies (41,9%) adopt CCNL and other contracts.

The analysis was performed separately for women and for men. The results of the t-tests were then compared.

4. Results

Tables 1, 2, and 3 report the results of the t-tests conducted on the mean salary components received by women in various job positions, categorized by firm size, industry, and contract type. Similarly, Tables 4, 5, and 6 present the results of the t-tests for men across the same classifications. Table 7 compares the mean salary components between women and men for each job position, segmented by firm size, industry, and contract type.

Focusing on these comparative tables, it emerges that firm size has varying impacts on additional salary components across the categories analyzed. Specifically, firm size significantly affects the overpay component for women in managerial positions, while it is not statistically significant for men across any job position. Regarding individual salary supplements, the effect is significant for women managers, whereas for men, it is statistically significant for white-collar workers, blue-collar workers, and protected categories. Productivity

bonuses show a statistically significant impact only for women in protected categories. Similarly, the "other" salary component is significant only for women in blue-collar roles. Notably, one category—women blue-collar workers' productivity bonuses—does not reach statistical significance but is close to the threshold (p -value = 0.111), indicating that a larger sample size might render the variable significant. Regarding the firm's industry, statistical significance is observed for the "overtime" salary component for women managers. For men, significance is observed for most salary components and job positions. Finally, the analysis of contract types highlights their impact on the salary supplement for women, for productivity bonuses in specific positions (i.e., middle management, protected categories, and total), and for all other components (except for women managers). For men, statistical significance is observed only for overtime pay of middle managers.

Observing the summary results in Table 7, it emerges that firm's size and firm's contracts affects only some salary components of specific job positions occupied by women and men. Instead, the effect of firm's industry is stronger: it affects many salary components across many job positions, especially for men.

Table 1: Mean salary components received by women in various job positions. Comparison by company size.

Firm's size											
	Group 1 (50-100 employees)				Group 2 (> 100 employees)						
Variables	Obs	Mean	Std. err.	Std. dev.	Obs	Mean	Std. err.	Std. dev.	t	p-value	
Overtime pay - mean											
Women managers' overtime pay	22	36.40	36.40	170.72	74	159.39	57.51	494.70	-1.807	0.037	**
Women middle managers' overtime pay	96	564.32	194.75	1908.18	158	180.72	47.25	593.98	1.914	0.971	
Women white-collar workers' overtime pay	462	505.43	41.45	890.96	416	543.17	38.86	792.61	-0.664	0.253	
Women blue-collar workers' overtime pay	299	505.82	58.09	1004.41	308	539.47	48.24	846.66	-0.446	0.328	
Women protected categories workers' overtime pay	211	265.11	48.38	702.76	299	323.64	42.44	733.91	-0.909	0.182	
Women workers' overtime pay	475	541.53	46.00	1002.60	420	518.36	34.57	708.42	0.403	0.656	
Individual pay - mean											
Women managers' individual salary supplements	22	8649.05	2750.99	12903.27	74	19025.57	3992.60	34345.67	-2.140	0.018	**
Women middle managers' individual salary supplements	96	15377.46	1528.85	14979.60	158	12402.84	1045.23	13138.38	1.606	0.945	
Women white-collar workers' individual salary supplements	462	2127.80	133.04	2859.50	416	2276.16	151.88	3097.76	-0.735	0.231	
Women blue-collar workers' individual salary supplements	299	389.71	56.72	980.76	308	371.31	48.35	848.52	0.247	0.598	
Women protected categories workers' individual salary supplements	211	879.55	49.08	2165.50	299	699.47	107.97	1867.01	0.978	0.836	
Women workers' individual salary supplements	475	1827.42	121.02	121.02	420	1854.97	134.74	2761.27	-0.152	0.440	
Productivity bonuses - mean											
Women managers' productivity bonuses	22	3457.84	1491.55	6996.01	74	3146.78	733.66	6311.18	0.187	0.574	
Women middle managers' productivity bonuses	96	1494.83	371.60	3640.96	158	1694.12	249.80	3139.97	-0.445	0.328	
Women white-collar workers' productivity bonuses	462	901.83	436.96	9392.16	416	702.78	62.43	1273.32	0.451	0.674	
Women blue-collar workers' productivity bonuses	299	559.14	313.32	5417.81	308	483.41	55.13	967.59	0.238	0.594	
Women protected categories workers' productivity bonuses	211	288.47	58.71	852.75	299	640.47	78.88	1364.01	-3.580	0.000	***
Women workers' productivity bonuses	475	697.52	203.40	4433.06	420	691.59	62.41	1279.10	0.028	0.511	
Other - mean											
Women managers' other	22	2424.10	2087.97	9793.43	74	2127.57	542.57	4667.40	0.138	0.554	

Table 2: Mean salary components received by women in various job positions. Comparison by company sector.

Firm's Industry										
Variables	Group 1 (Secondary Sector)				Group 2 (Tertiary Sector)				T	P-Value
	Obs	Mean	Std. Err.	Std. Dev.	Obs	Mean	Std. Err.	Std. Dev.		
Overtime pay - mean										
Women managers' overtime pay	56	43.55	43.55	325.93	40	253.91	87.19	551.42	-2.158	0.018 **
Women middle managers' overtime pay	147	329.49	114.16	1384.13	107	320.49	107.21	1109.01	0.058	0.523
Women white-collar workers' overtime pay	548	607.49	41.04	960.82	330	383.52	32.07	582.59	4.300	1.000
Women blue-collar workers' overtime pay	367	618.41	45.30	867.74	240	376.85	64.25	995.42	3.073	0.999
Women protected categories workers' overtime pay	325	291.51	35.04	631.72	185	313.34	63.04	857.48	-0.303	0.381
Women workers' overtime pay	552	596.54	38.73	909.87	343	424.64	43.74	810.14	2.942	0.998
Individual salary supplements - mean										
Women managers' individual salary supplements	56	15952.04	3844.24	28767.68	40	17621.43	5421.53	34288.76	-0.251	0.401
Women middle managers' individual salary supplements	147	17217.40	1235.86	14984.03	107	8457.27	1003.17	10376.84	5.503	1.000
Women white-collar workers' overtime pay	548	2917.90	141.08	3302.50	330	1002.77	97.66	1774.02	11.162	1.000
Women blue-collar workers' individual salary supplements	367	541.68	53.52	1025.39	240	133.70	41.49	642.82	6.024	1.000
Women protected categories workers' individual salary supplements	325	888.96	109.61	1975.99	185	571.96	148.50	2019.76	1.718	0.957
Women workers' individual salary supplements	552	2458.17	129.29	3037.56	343	846.07	85.54	1584.28	10.399	1.000
Productivity bonuses - mean										
Women managers' productivity bonuses	56	2714.12	884.34	6617.78	40	3923.59	978.71	6189.89	-0.917	0.181
Women middle managers' productivity bonuses	147	1799.02	289.53	3510.33	107	1371.22	296.82	3070.35	1.032	0.848
Women white-collar workers' productivity bonuses	548	707.29	65.30	1528.73	330	973.96	607.40	11033.88	-0.437	0.331
Women blue-collar workers' productivity bonuses	367	479.36	51.01	977.12	240	583.95	389.10	6027.95	-0.267	0.395
Women protected categories workers' productivity bonuses	325	656.23	77.12	1390.35	185	211.32	46.25	629.08	4.947	1.000
Women workers' productivity bonuses	552	710.66	65.16	1531.00	343	669.12	272.47	5046.19	0.148	0.559
Other - mean										
Women managers' other	56	3141.84	1053.91	7886.74	40	870.68	203.36	1286.13	2.116	0.981
Women middle managers' other	147	2607.74	561.46	6807.34	107	995.96	331.46	3428.66	2.472	0.993
Women white-collar workers' other	548	644.34	78.84	1845.68	330	282.02	49.52	899.49	3.892	1.000
Women blue-collar workers' other	367	339.33	51.84	993.12	240	155.83	25.61	396.82	3.174	0.999
Women protected categories workers' other	325	508.43	88.54	1596.18	185	121.18	33.38	454.03	4.092	1.000
Women workers' other	552	653.78	81.61	1917.35	343	240.39	38.82	718.97	4.574	1.000

p-value < 0.01 ***; p-value < 0.05 **, p-value < 0.1 *

Table 3: Mean salary components received by women in various job positions. Comparison by contract.

Firm's Contracts										
Variables	Group 1 (only CCNL)				Group 2 (CCNL and other agreements)				t	p-value
	Obs	Mean	Std. err.	Std. dev.	Obs	Mean	Std. err.	Std. dev.		
Overtime pay - mean										
Women managers' overtime pay	36	186.33	89.95	539.70	60	98.13	48.61	376.51	0.863	0.804
Women middle managers' overtime pay	114	482.71	165.13	1763.14	140	197.84	52.54	621.61	1.644	0.949
Women white-collar workers' overtime pay	506	532.58	41.47	932.93	372	510.70	36.84	710.61	0.394	0.653
Women blue-collar workers' overtime pay	355	570.83	58.43	1100.81	252	455.38	37.71	598.59	1.660	0.951
Women protected categories workers' overtime pay	276	350.63	50.53	839.45	234	239.03	35.65	545.30	1.805	0.964
Women workers' overtime pay	520	568.01	44.29	1009.96	375	478.87	33.32	645.32	1.608	0.946
Individual salary supplements - mean										
Women managers' individual salary supplements	36	14980.88	3137.67	18825.99	60	17647.66	4720.14	36562.07	-0.471	0.320
Women middle managers' individual salary supplements	114	13326.27	1275.68	13620.51	140	13690.65	1198.97	14186.39	-0.208	0.418
Women white-collar workers' overtime pay	506	2102.68	132.07	2970.78	372	2327.87	154.37	2977.42	-1.108	0.134
Women blue-collar workers' individual salary supplements	355	345.10	47.99	904.21	252	430.06	58.60	930.32	-1.122	0.131
Women protected categories workers' individual salary supplements	276	809.44	132.22	2196.59	234	732.14	113.30	1733.16	0.444	0.671
Women workers' individual salary supplements	520	1727.43	117.26	2674.05	375	1996.93	140.41	2719.11	-1.473	0.071 *
Productivity bonuses - mean										
Women managers' productivity bonuses	36	3110.50	1214.45	7286.70	60	3282.60	766.18	5934.82	-0.120	0.453
Women middle managers' productivity bonuses	114	906.68	269.14	2873.67	140	2198.67	301.73	3570.09	-3.195	0.001 ***
Women white-collar workers' productivity bonuses	506	700.74	398.18	8956.77	372	952.77	77.13	1487.60	-0.621	0.267
Women blue-collar workers' productivity bonuses	355	400.91	263.26	4960.21	252	689.49	70.39	1117.39	-1.059	0.145
Women protected categories workers' productivity bonuses	276	139.69	36.17	600.96	234	913.73	100.19	1532.59	-7.267	0.000 ***
Women workers' productivity bonuses	520	504.15	183.87	4192.84	375	959.02	77.00	1491.07	-2.282	0.011 **
Other - mean										
Women managers' other	36	1433.36	627.22	3763.33	60	2652.82	932.28	7221.38	-1.085	0.140
Women middle managers' other	114	990.39	299.61	3198.94	140	2692.87	592.61	7011.87	-2.564	0.006 **
Women white-collar workers' other	506	397.76	68.84	1548.42	372	658.32	82.14	1584.34	-2.431	0.008 **
Women blue-collar workers' other	355	179.15	25.51	480.63	252	390.22	70.59	1120.54	-2.812	0.003 **
Women protected categories workers' other	276	199.12	55.28	918.40	234	567.10	107.66	1646.94	-3.040	0.001 **
Women workers' other	520	337.93	61.33	1398.47	375	713.65	92.22	1785.84	-3.393	0.000 ***

p-value < 0.01 ***; p-value < 0.05 **, p-value < 0.1 *

Table 4: Mean salary components received by men in various job positions. Comparison by size

Firm's size										
Variables	Group 1 (50-100 employees)				Group 2 (> 100 employees)				t	p-value
	Obs	Mean	Std. err.	Std. dev.	Obs	Mean	Std. err.	Std. dev.		
Overtime pay - mean										
Men managers' overtime pay	111	3.94	3.94	41.52	222	304.11	234.66	3496.32	-1.279	0.899
Men middle managers' overtime pay	195	655.90	199.48	2785.55	273	495.01	153.19	2531.17	0.640	0.261
Men white-collar workers' overtime pay	435	1128.28	102.87	2145.46	411	1046.67	74.46	1509.44	0.643	0.260
Men blue-collar workers' overtime pay	441	1165.40	58.99	1238.75	390	1151.81	57.69	1139.22	0.165	0.435
Men protected categories workers' overtime pay	321	577.29	62.67	1122.82	351	656.42	49.68	930.82	-0.989	0.839
Men workers' overtime pay	478	1084.29	57.28	1252.24	421	1035.20	52.89	1085.28	0.630	0.265
Individual pay - mean										
Men managers' individual salary supplements	111	17736.08	3049.28	32126.20	222	22223.42	2306.07	34359.70	-1.174	0.879
Men middle managers' individual salary supplements	195	18730.30	1261.89	17621.35	273	19812.55	1179.30	19485.24	-0.627	0.734
Men white-collar workers' individual salary supplements	435	5573.46	355.81	7421.10	411	4660.27	268.51	5443.52	2.049	0.020
Men blue-collar workers' individual salary supplements	441	1392.78	99.73	2094.25	390	1042.64	77.47	1529.89	2.773	0.003
Men protected categories workers' individual salary supplements	321	1524.60	233.10	4176.40	351	1090.13	119.28	2234.63	1.659	0.049
Men workers' individual salary supplements	478	2857.48	180.46	3945.39	421	2700.34	158.20	3245.96	0.655	0.256
Productivity bonuses - mean										
Men managers' productivity bonuses	111	2256.22	935.35	9854.56	222	4520.15	1105.27	16468.19	-1.564	0.941
Men middle managers' productivity bonuses	195	1636.57	330.91	4620.85	273	2420.56	330.75	5464.92	-1.676	0.953
Men white-collar workers' productivity bonuses	435	961.14	137.88	2875.75	411	1104.32	113.02	2291.18	-0.803	0.789
Men blue-collar workers' productivity bonuses	441	637.03	171.40	3599.47	390	782.55	74.09	1463.19	-0.779	0.782
Men protected categories workers' productivity bonuses	321	433.38	59.77	1070.84	351	780.92	79.87	1496.28	-3.484	1.000
Men workers' productivity bonuses	478	745.75	161.47	3530.19	421	982.66	87.19	1789.07	-1.291	0.901
Other - mean										
Men managers' other	111	2987.19	1032.43	10877.35	222	5826.18	862.47	12850.44	-2.110	0.982
Men middle managers' other	195	2275.21	465.93	6506.38	273	2819.26	386.41	6384.56	-0.899	0.815
Men white-collar workers' other	435	926.00	130.22	2716.00	411	1024.18	113.07	2292.24	-0.569	0.715
Men blue-collar workers' other	441	578.10	86.23	1810.73	390	632.55	86.79	1713.93	-0.445	0.672
Men protected categories workers' other	321	400.49	98.76	1769.47	351	535.91	77.62	1454.20	-1.078	0.859
Men workers' other	478	664.94	91.50	2000.53	421	821.88	94.75	1944.18	-1.191	0.883

p-value < 0.01 ***; p-value < 0.05 **; p-value < 0.1 *

Table 5: Mean salary components received by men in various job positions. Comparison by industry.

Firm's Industry										
Variables	Group 1 (secondary sector)				Group 2 (tertiary sector)				t	p-value
	Obs	Mean	Std. err.	Std. dev.	Obs	Mean	Std. err.	Std. dev.		
Overtime pay - mean										
Men managers' overtime pay	249	231.77	208.76	3294.22	84	121.91	48.50	444.47	0.513	0.304
Men middle managers' overtime pay	326	577.87	154.50	2789.59	142	525.72	189.84	2262.16	0.213	0.416
Men white-collar workers' overtime pay	542	1386.27	93.66	2180.47	304	557.99	49.70	866.48	7.812	0.000
Men blue-collar workers' overtime pay	554	1392.31	49.65	1168.84	277	692.46	66.13	1100.69	8.463	0.000
Men protected categories workers' overtime pay	485	720.11	51.98	1144.77	187	355.38	39.94	546.23	5.564	0.000
Men workers' overtime pay	556	1337.36	51.46	1213.30	343	613.82	51.83	959.93	9.907	0.000
Individual salary supplements - mean										
Men managers' individual salary supplements	249	20525.84	2083.06	32870.18	84	21325.83	3934.69	36062.04	-0.180	0.571
Men middle managers' individual salary supplements	326	22613.30	1059.72	19133.70	142	11896.47	1289.67	15368.22	6.420	0.000
Men white-collar workers' overtime pay	542	6957.17	311.36	7248.79	304	1871.84	173.20	3019.92	14.273	0.000
Men blue-collar workers' individual salary supplements	554	1609.89	85.83	2020.13	277	465.57	69.29	1153.25	10.374	0.000
Men protected categories workers' individual salary supplements	485	1538.54	166.38	3664.06	187	672.94	148.01	2024.00	3.887	0.000
Men workers' individual salary supplements	556	3620.40	167.75	3955.55	343	1427.93	135.45	2508.66	10.169	0.000
Productivity bonuses - mean										
Men managers' productivity bonuses	249	3489.67	920.46	14524.62	84	4583.16	1633.47	14970.99	-0.583	0.720
Men middle managers' productivity bonuses	326	2034.82	252.38	4556.84	142	2229.53	528.07	6292.70	-0.333	0.630
Men white-collar workers' productivity bonuses	542	1231.33	121.86	2837.00	304	672.99	120.20	2095.71	3.262	0.001
Men blue-collar workers' productivity bonuses	554	814.34	81.35	1914.67	277	487.30	242.37	4033.78	1.279	0.101
Men protected categories workers' productivity bonuses	485	705.04	60.65	1335.73	187	381.14	91.80	1255.30	2.944	0.002
Men workers' productivity bonuses	556	950.30	86.99	2051.21	343	704.96	205.49	3805.77	1.099	0.136
Other - mean										
Men managers' other	249	5515.29	829.04	13082.10	84	2996.22	1020.74	9355.27	1.916	0.028
Men middle managers' other	326	3065.57	396.68	7162.29	142	1506.67	347.76	4143.99	2.955	0.002
Men white-collar workers' other	542	1226.17	125.55	2923.00	304	523.57	83.32	1452.65	4.663	0.000
Men blue-collar workers' other	554	769.91	87.73	2064.94	277	271.14	48.80	812.16	4.968	0.000
Men protected categories workers' other	485	598.16	84.74	1866.28	187	142.01	30.00	410.19	5.074	0.000
Men workers' other	556	947.18	99.68	2350.52	343	400.06	56.33	1043.25	4.778	0.000

p-value < 0.01 ***; p-value < 0.05 **; p-value < 0.1 *

Table 6: Mean salary components received by men in various job positions. Comparison by contract

Firm's Contracts											
Variables	Group 1 (only CCNL)				Group 2 (CCNL and other agreements)						
	Obs	Mean	Std. err.	Std. dev.	Obs	Mean	Std. err.	Std. dev.	t	p-value	
Overtime pay - mean											
Men managers' overtime pay	135	47.93	25.36	294.64	198	310.50	262.67	3696.10	-0.995	0.840	
Men middle managers' overtime pay	221	965.75	251.26	3735.31	247	200.84	43.14	678.04	3.000	0.002	**
Men white-collar workers' overtime pay	483	1129.02	100.87	2216.95	363	1034.90	65.42	1246.49	0.783	0.217	
Men blue-collar workers' overtime pay	480	1179.69	58.63	1284.45	351	1130.77	56.29	1054.68	0.602	0.274	
Men protected categories workers' overtime pay	377	614.75	58.08	1127.75	295	623.56	51.44	883.56	-0.114	0.545	
Men workers' overtime pay	522	1096.06	56.99	1301.98	377	1013.17	50.29	976.50	1.091	0.138	
Individual salary supplements - mean											
Men managers' individual salary supplements	135	21681.99	3122.84	36284.09	198	20076.94	2260.46	31807.48	0.416	0.339	
Men middle managers' individual salary supplements	221	18812.09	1264.03	18791.10	247	19853.29	1188.54	18679.41	-0.600	0.726	
Men white-collar workers' overtime pay	483	5143.46	322.06	7078.07	363	5111.68	303.18	5776.42	0.072	0.471	
Men blue-collar workers' individual salary supplements	480	1234.73	84.84	1858.82	351	1219.87	99.27	1859.76	0.114	0.455	
Men protected categories workers' individual salary supplements	377	1337.26	199.00	3863.98	295	1247.06	141.88	2436.81	0.369	0.356	
Men workers' individual salary supplements	522	2674.16	163.55	3736.59	377	2935.83	179.49	3484.97	-1.078	0.859	
Productivity bonuses - mean											
Men managers' productivity bonuses	135	2708.73	1049.53	12194.37	198	4486.04	1141.41	16061.02	-1.146	0.874	
Men middle managers' productivity bonuses	221	1765.45	389.29	5787.28	247	2387.77	284.62	4473.08	-1.291	0.901	
Men white-collar workers' productivity bonuses	483	796.96	132.13	2903.92	363	1341.71	111.02	2115.24	-3.156	0.999	
Men blue-collar workers' productivity bonuses	480	469.09	155.55	3407.88	351	1028.38	86.14	1613.84	-3.146	0.999	
Men protected categories workers' productivity bonuses	377	216.65	43.17	838.19	295	1123.88	94.25	1618.78	-8.752	1.000	
Men workers' productivity bonuses	522	623.91	148.53	3393.58	377	1179.01	93.30	1811.53	-3.165	0.999	
Other - mean											
Men managers' other	135	3395.46	901.95	10479.76	198	5891.93	945.75	13307.95	-1.910	0.972	
Men middle managers' other	221	1721.60	344.95	5128.12	247	3371.87	466.63	7333.67	-2.844	0.998	
Men white-collar workers' other	483	790.53	110.99	2439.30	363	1217.42	136.60	2602.62	-2.425	0.992	
Men blue-collar workers' other	480	455.40	72.73	1593.35	351	806.39	104.63	1960.27	-2.755	0.997	
Men protected categories workers' other	377	336.86	79.59	1545.37	295	642.93	97.93	1681.93	-2.426	0.992	
Men workers' other	522	533.93	70.41	1608.60	377	1021.59	121.77	2364.32	-3.467	0.9997	

p-value < 0.01 ***; p-value < 0.05 **; p-value < 0.1 *

Table 7: Summary results

Variables	Firm's Size				Firm's Industry				Firm's Contracts			
	Women		Men		Women		Men		Women		Men	
	p-value		p-value		p-value		p-value		p-value		p-value	
Overtime pay												
Managers	0.037	**	0.899		0.015	**	0.970		0.804		0.840	
Middle managers	0.971		0.261		0.093	*	0.875		0.949		0.002	**
White-collar workers	0.253		0.260		0.001	***	0.002	**	0.653		0.217	
Blue-collar workers	0.328		0.435		0.045	**	0.000	***	0.951		0.274	
Protected categories workers	0.182		0.839		0.034	**	0.000	***	0.964		0.545	
Total Workers	0.656		0.265		0.003	**	0.000	***	0.946		0.138	
Individual salary supplements												
Managers	0.018	**	0.879		0.604		0.013	**	0.320		0.339	
Middle managers	0.945		0.734		0.918		0.000	***	0.418		0.726	
White-collar workers	0.231		0.020	**	0.991		0.000	***	0.134		0.471	
Blue-collar workers	0.598		0.003	**	0.999		0.000	***	0.131		0.455	
Protected categories workers	0.836		0.049	**	0.954		0.000	***	0.671		0.356	
Total Workers	0.440		0.256		0.986		0.000	***	0.071	*	0.859	
Productivity bonuses												
Managers	0.574		0.941		0.039	**	0.936		0.453		0.874	
Middle managers	0.328		0.953		0.083	*	0.872		0.001	***	0.901	
White-collar workers	0.674		0.789		0.018	**	0.023	**	0.267		0.999	
Blue-collar workers	0.594		0.782		0.105		0.000	***	0.145		0.999	
Protected categories workers	0.000	***	1.000		0.196		0.001	***	0.000	***	1.000	
Total Workers	0.511		0.901		0.029	**	0.005	**	0.011	**	0.999	
Other												
Managers	0.554		0.982		0.064	*	0.452		0.140		0.972	
Middle managers	0.633		0.815		0.129		0.379		0.006	**	0.998	
White-collar workers	0.247		0.715		0.349		0.011	**	0.008	**	0.992	
Blue-collar workers	0.071	*	0.672		0.069	*	0.000	***	0.003	**	0.997	
Protected categories workers	0.281		0.859		0.738		0.002	**	0.001	**	0.992	
Total Workers	0.272		0.883		0.114		0.006	**	0.000	***	0.9997	

p-value < 0.01 ***; p-value < 0.05 **; p-value < 0.1 *

5. Conclusion

The firm's sector emerges as the variable with the most significant impact on both men and women across all hierarchical levels and for most salary components. On the contrary, firm size and firm contracts influence only specific salary components in certain hierarchical positions.

In terms of the magnitude of salary differences, we observe that for firm size, the statistically significant components for women show an increase in mean values as firm size increases. This trend, however, is not observed for men. For the statistically significant components among men (i.e., men white-collar workers' individual salary supplements, men blue-collar workers' individual salary supplements, and men protected categories workers' individual salary supplements), mean values increase as firm size decreases. This divergence may be explained by men's potentially greater ability to negotiate individual salary increments, particularly in smaller firms where a more familiar and close-knit environment may facilitate such negotiations.

Regarding firm's sector, a higher mean remuneration for all additional salary components is observed overall, with the secondary sector showing the highest values. However, for women, statistical significance is found for the women managers' overtime pay component. For men, the firms' sector appears to have a broader impact. This finding aligns with the fact that women are predominantly employed in the tertiary sector compared to men, potentially granting men greater bargaining power in this domain, where they are perceived as the primary workforce.

Finally, concerning firm's contracts, a consistent trend is observed for both men and women in terms of quantitative differences across the various components. Specifically, for overtime pay, the mean is lower when additional contracts beyond the National Collective Labor Agreement (CCNL) are applied. However, this is statistically significant only for the men middle managers' overtime pay variable. Italian legislation mandates that additional contracts to the CCNL must always be advantageous. Therefore, further analysis would be necessary to understand the reasons behind this discrepancy.

For the other salary components, the means are generally similar or higher when multiple contracts are applied concurrently, aligning with the provisions of Italian law. However, the effect of contract differences is statistically significant only for women, particularly for the variables regarding productivity bonuses and the "other" component. This finding is particularly noteworthy as it underscores the importance of collective bargaining, especially for women.

This study is not without limitations. First, the sample used is relatively small and markedly homogeneous in terms of firm size (over 50% of our sample includes firms with 50 to 100 employees) and geographical location (all firms are based in the province of Brescia). These characteristics embed the sample in a uniform economic context that also influences the typology and sectors of the firms, potentially biasing the sample structure itself. Second, the analysis considered only one type of variable—namely, the mean salary component—without accounting for factors such as other firm characteristics that could have influenced the robustness of the analysis.

Despite these limitations, the significance of the results highlights the need for more in-depth studies on the additional components of salaries and the dynamics that shape their composition. Future research could explore additional variables, such as the gender pay gap.

This study is not exhaustive in defining and analyzing the phenomenon but serves as a starting point for future investigations. Such research could shed light on the gender pay gap and provide the awareness necessary to build a society where men and women have equal rights and opportunities.

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