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US EMPLOYERS FACE EXTENSIVE PAY DATA REPORTING

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Employers with 100 or more employees will have to collect and submit extensive information about employee compensation and hours worked after a US federal court reinstated the Equal Employment Opportunity Commission's (EEOC's) revised EEO-1 form with immediate effect (*Women's Law Center v. Office of Management and Budget*, No. 17-cv-2458 (TSC) (D.D.C. 4 Mar 2019)). The form, which has long required reporting of employees' sex, race and ethnicity, was expanded under the Obama administration to require pay data for all employees in 10 job categories across 12 pay bands. The expanded form was widely opposed by employers as costly and burdensome, and the new requirements were suspended in 2017 before they could take effect.

Filing deadline. The EEOC has extended the deadline for filing 2018 data to 31 May 2019, but some uncertainty about timing remains. Given the short compliance window, the agency may extend the deadline again, and an appeal of the court's decision is likely.

New reporting requirements. With the court's reinstatement, employers' EEO-1 forms will have to include summary data on employees' W-2 earnings and hours worked in addition to information on employees' sex, race and ethnicity. The EEOC and the Office of Federal Contract Compliance Programs will use the data to identify patterns of potentially discriminatory practices and to determine civil rights enforcement priorities.

Covered employers. The following employers must file the EEO-1 survey:

- Private companies that employ 100 or more employees
- Private companies that are owned or corporately affiliated with another company, of which the entire enterprise employs 100 or more employees
- Federal contractors that employ 50 or more employees and are operating under a prime contractor or first-tier contract amounting to \$50,000 or more

RELATED RESOURCES

- [Text of decision in Women's Law Center v. Office of Management and Budget](#) (US District Court for the District of Columbia, 4 Mar 2019)
- [Information on EEO-1 Form](#) (EEOC)

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