

 **DOWER LINK**

# Single Report and Pay Differences

MAY 2026

**DOWER**

**The Single Report must be submitted by 31 May and constitutes an annual obligation for employers with employees under employment contracts.**

**In addition to formally complying with this obligation, this is also an important opportunity for companies to analyse their remuneration structure and assess any pay differences between women and men, anticipating risks and promoting greater internal transparency.**

The Single Report (Relatório Único – RU) is an **annual reporting obligation incumbent upon employers with employees under employment contracts**, through which information regarding the company's social activity is communicated, including data relating to employees, contractual relationships, remuneration, working time, professional training, and occupational health and safety.

More than an administrative formality, the RU is now a **structured source of information**, relevant for statistical, inspection, and monitoring purposes regarding business practices in terms of work organisation and remuneration policy.

As submission deadlines approach, many companies enter compliance mode: collecting data, validating information, and submitting within the required timeframe. However, this moment should also be viewed as an opportunity to analyse, in greater depth, the organisation's remuneration structure.

Today, the Single Report is no longer merely a statistical instrument or an annual obligation. Increasingly, it serves as an information base that enables the **Authority for Working Conditions (ACT) to analyse the organisation's remuneration structure** in order to identify patterns and potential asymmetries.

In this context, the information reported is directly linked to obligations related to pay equality.

#### ■ **The importance of structuring assessment plans**

Rather than simply reacting to external requests, organisations can proactively prepare a structured plan for assessing pay differences, enabling them to:

- i. Define clear, objective, and transparent comparison criteria;
- ii. Assess roles in a consistent and documented manner;
- iii. Identify pay differences that require explanation or correction;
- iv. Support salary decisions based on legitimate criteria.

The preparation of the Single Report is therefore a particularly important moment to reflect on the consistency of the salary structure, the organisation of roles, and the existence of clear criteria to justify pay differences.



The Single Report must be submitted by 31 May.

### How we can help

**At Dower, we support organisations in analysing and structuring these matters, combining legal, financial, and tax expertise with a practical understanding of business realities.**

**We assist companies in preparing and reviewing relevant information, defining role assessment criteria, analysing pay differences, and building objective grounds to justify or correct identified asymmetries.**

**More than ensuring compliance with legal obligations, we help organisations anticipate risks, structure critical information, and make more consistent, transparent, and sustainable decisions.**



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