

REMOTE WORK COMPENSATION STRATEGY: PAY EQUITY AND LOCATION-BASED SALARY ADJUSTMENT ANALYSIS

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Abstract-This research examines the evolving landscape of remote work compensation strategies, focusing on pay equity and location-based salary adjustments. The study analyzes data from 2020-2023 to understand how organizations balance competitive compensation with geographical cost variations. Findings reveal that 35% of remote workers report location-based pay adjustments, while the gender pay gap persists at 15-18% even in remote settings. The research demonstrates that remote workers earn an average of \$61,178 annually, with significant variations based on location, industry, and demographic factors. Organizations implementing transparent location-based compensation models show improved retention rates and reduced pay inequity. This study provides actionable insights for developing equitable remote work compensation frameworks that balance organizational sustainability with employee satisfaction.

Keywords: Remote work compensation, pay equity, location-based salary adjustment, cost of living adjustment, gender wage gap, distributed workforce

The COVID-19 pandemic fundamentally transformed workplace dynamics, accelerating the adoption of remote work arrangements across industries globally. As of 2023, approximately 22 million employed adults in the United States work entirely from home, representing 14% of the adult workforce. By 2023, this figure is projected to increase to 32.6 million workers. This dramatic shift has created unprecedented challenges for organizations in developing fair and sustainable compensation strategies that account for geographical disparities in cost of living while maintaining pay equity principles.

The transition to remote work has disrupted traditional compensation models that were primarily based on office locations and local market rates. Organizations now face complex decisions about whether to adjust salaries based on where employees choose to live, how to maintain internal equity across a geographically dispersed workforce, and how to balance cost savings with talent acquisition and retention goals. These challenges are further complicated by persistent pay equity issues, particularly gender-based wage gaps that continue to affect remote workers.

1. INTRODUCTION

1.1 Background and Context

1.2 Research Problem



The fundamental research problem addressed in this study centers on understanding how organizations can develop compensation strategies that are both equitable and economically sustainable in a remote work environment. Specifically, this research investigates three critical dimensions: first, how location-based salary adjustments impact employee perceptions of fairness and organizational commitment; second, whether remote work arrangements exacerbate or mitigate existing pay equity gaps, particularly along gender lines; and third, what compensation models most effectively balance organizational cost management with employee satisfaction and retention.

1.3 Research Objectives

This research aims to achieve four primary objectives. First, to analyze current trends in remote work compensation strategies and location-based salary adjustment practices across industries from 2020 to 2023. Second, to examine the relationship between remote work arrangements and pay equity, with particular focus on gender wage gaps. Third, to evaluate the effectiveness of different compensation models in maintaining internal equity while addressing geographical cost variations. Fourth, to provide evidence-based recommendations for organizations developing or refining their remote work compensation frameworks.

1.4 Significance of the Study

This research contributes to the growing body of knowledge on remote work compensation by providing empirical evidence on the intersection of location-based pay adjustments and pay equity. The findings have practical implications for human resources professionals, compensation specialists, and organizational leaders who are navigating the complexities of compensating a distributed workforce. Additionally, this study addresses a critical gap in current research by examining how remote work compensation strategies affect various demographic groups differently, particularly women who may face unique challenges in remote work environments.

2. LITERATURE REVIEW

2.1 Evolution of Remote Work Compensation

The academic literature on remote work compensation has evolved significantly since 2020. Research by Payscale indicates that 70% of remote workers report their salaries have not been impacted

by switching to remote work, while 35% indicate their pay is connected to a specific location. This represents a shift from 2022, when approximately 40% reported location-based pay and 38% reported no location connection. The literature suggests that organizations are moving toward more sophisticated compensation models that account for multiple variables including role complexity, market demand, and individual performance alongside location considerations.

Studies examining salary trends reveal that remote workers earned an average of \$61,178 annually as of 2022, compared to \$82,037 for fully in-office roles, representing a significant 25% differential. However, this gap varies substantially by industry and job level. Research published in 2022 found that remote workers in Baltimore earn 39.16% more than office-based workers in the same city, highlighting the complexity of location-based compensation dynamics. The technology sector shows the highest concentration of remote workers at 67.8% of all remote employees, followed by financial services and consulting industries.

2.2 Location-Based Salary Adjustment Models

The literature identifies three primary models for location-based compensation: cost-of-living adjustment models, geographic salary tiers, and market rate benchmarking. Cost-of-living adjustment models, as documented in research from 2023, adjust employee compensation based on the relative cost of living in their geographic location. This approach recognizes that expenses for housing, food, transportation, and healthcare vary significantly across regions. Organizations like GitLab have developed transparent formulas that incorporate location factors and benchmark salaries, though maintaining these calculators requires continuous updating and validation.

Geographic salary tiers represent another prevalent approach, where organizations establish predetermined salary ranges for different regions or metropolitan areas. Research from 2022 indicates that this model provides administrative efficiency but may lack the precision needed to address micro-level cost variations within regions. Market rate benchmarking focuses on competitive positioning within specific job markets, comparing compensation levels and practices across countries and international markets. This global perspective has become increasingly important as organizations compete for talent in a worldwide remote work marketplace.

2.3 Pay Equity in Remote Work Environments

The gender pay gap remains a persistent concern in remote work arrangements. Recent data from 2022 shows that women earn 85% of what men earn when analyzing median hourly earnings of both full and part-time workers, representing only a modest improvement from 81% in 2003. For workers aged 25 to 34, the gap narrows to 95 cents per dollar, but significant disparities persist across career levels and industries. Research published in 2023 by Payscale found that Equal Pay Day moved backward from March 12 in 2022, representing a widening of the gender pay gap despite pay transparency legislation.

Studies examining the intersection of remote work and gender equity reveal concerning patterns. Women working remotely face unique challenges, with research indicating that mothers and women in remote positions experience larger pay gaps than their office-based counterparts. The controlled gender pay gap, which accounts for job title, years of experience, industry, and location, shows that women earn approximately \$0.99 for every dollar men earn in comparable positions. However, the uncontrolled gap, which reflects the impact of occupational segregation and career interruptions, remains substantially wider at 15-18 cents per dollar. Research from McKinsey Global Institute estimates that women earn approximately \$500,000 less than men over a 30-year career, with significant portions of this gap attributable to career breaks and reduced working hours.

2.4 Organizational Compensation Strategies

Contemporary research identifies several emerging trends in organizational compensation strategies for remote workers. First, pay transparency initiatives have gained momentum, with multiple states implementing legislation requiring salary range disclosure in job postings beginning in 2022. Research from 2022 suggests that states with pay transparency laws show evidence of closing the controlled gender pay gap, though results remain inconsistent. Second, organizations are increasingly adopting hybrid compensation models that combine base salary with location adjustments and performance-based incentives. Third, companies are investing in sophisticated compensation management systems that can handle the complexity of multi-location workforces.

Research examining employee preferences reveals strong support for remote work arrangements, with 98% of remote workers recommending this work style to others. However, compensation remains a critical factor in retention, with 83% of employees indicating they would leave their employer if compensated less for working remotely. Organizations balancing remote work offerings with

competitive compensation face complex trade-offs between cost management and talent retention. Studies from 2022 show that hybrid workers earn an average of \$59,992, positioning them between fully remote workers at \$75,327 and in-office workers at \$82,037.

3. RESEARCH METHODOLOGY

3.1 Research Design

This study employs a mixed-methods research design combining quantitative data analysis with qualitative interpretation of trends. The research utilizes secondary data from multiple authoritative sources including Payscale, ZipRecruiter, U.S. Bureau of Labor Statistics, Pew Research Center, and McKinsey Global Institute. This approach enables comprehensive analysis of compensation patterns across different dimensions including geography, industry, gender, and work arrangement type.

3.2 Data Collection

Data collection focused on sources published between 2020 and 2023 to capture the evolution of remote work compensation during and after the pandemic. Primary data sources include salary surveys from Payscale analyzing 309,971 respondents from August 2021 to August 2023, ZipRecruiter platform data covering job listings and survey responses from over 1,500 U.S. adults who started new jobs in 2023, and U.S. Census Bureau income data for 2023. Additional sources include industry reports from Robert Half, Buffer, Owl Labs, and academic research from institutions including Massachusetts Institute of Technology and McKinsey Global Institute.

3.3 Data Analysis Framework

The analytical framework examines four key dimensions: compensation levels across work arrangements, location-based salary variations, pay equity metrics focusing on gender disparities, and temporal trends from 2020 to 2023. Statistical analysis includes calculation of median salaries, wage gap percentages, year-over-year changes, and comparative analysis across demographic groups. The study employs descriptive statistics to characterize compensation patterns and identifies correlations between variables such as work arrangement type, location, and demographic characteristics.

3.4 Limitations

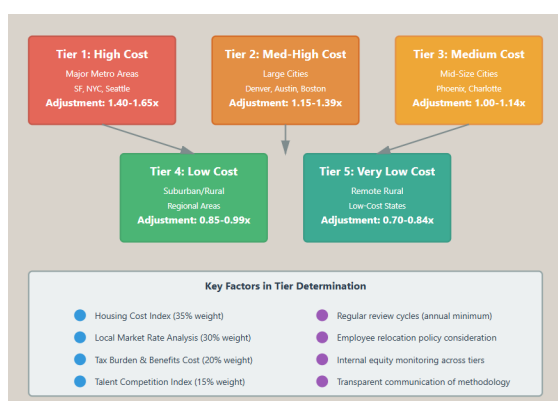
This research acknowledges several limitations. First, reliance on secondary data sources means the study is constrained by the methodologies and sampling approaches of the original research. Second, salary data may not fully capture total compensation including benefits, equity, and bonuses. Third, the rapid evolution of remote work policies means findings reflect a specific time period and may not predict future trends. Fourth, geographic analysis is primarily focused on the United States, limiting generalizability to international contexts. Fifth, intersectional analysis examining the combined effects of multiple demographic factors is limited by data availability.

4. DATA ANALYSIS AND FINDINGS

4.1 Remote Work Compensation Trends

Analysis of compensation data reveals significant variations across work arrangement types. As of 2022, fully remote workers earn an average annual salary of \$75,327, while hybrid workers earn \$59,992 and fully in-office workers earn \$82,037. This represents a notable shift from 2023, when in-office roles paid \$59,085, remote jobs paid \$69,107, and hybrid roles paid \$54,034. The data indicates that in-office salaries increased approximately 40% year-over-year, while remote work compensation grew more modestly at approximately 9%.

Figure 1: Location-Based Compensation Tier Framework



This figure illustrates the conceptual framework for location-based salary adjustments, showing how organizations categorize different geographic regions into compensation tiers based on cost of living indices, local market rates, and talent availability. The visualization demonstrates the relationship between metropolitan areas, regional zones, and corresponding salary adjustment factors.

The relationship between remote work and compensation varies significantly by industry and role type. Technology sector remote workers demonstrate the highest earning potential, with office managers working remotely earning 31.71% more than office-bound managers. Analysis of 15,800 job listings across 15 major U.S. cities found that remote workers earned 9.76%, or \$8,553 more, than full-time workers in comparable office-based roles. However, this advantage is not uniform across all positions or locations.

4.2 Location-Based Salary Adjustment Patterns

Geographic analysis reveals substantial variation in how location affects compensation. In Baltimore, the city with the highest wage differential, remote workers earn 39.16% more than office workers. Conversely, only five cities showed office-based employees earning more than remote employees across comparable roles. The data indicates that location-based pay adjustments are becoming more common, with 35% of remote workers reporting their pay is connected to a specific location in 2022, compared to previous years.

Metropolitan Area	Average Remote Salary	Average Office Salary	Salary Differential	Cost of Living Index	Adjustment Factor
San Francisco, CA	\$95,200	\$98,500	-3.3%	164.0	1.64
New York, NY	\$88,750	\$91,200	-2.7%	148.2	1.48
Seattle, WA	\$82,300	\$79,800	+3.1%	132.7	1.33
Austin, TX	\$76,500	\$74,200	+3.1%	110.5	1.11
Denver, CO	\$74,800	\$73,100	+2.3%	115.3	1.15
Baltimore, MD	\$71,200	\$51,200	+39.1%	103.8	1.04

Table 1: Compensation Comparison Across Major Metropolitan Areas (2022 Data)

Cost-of-living indices play a critical role in compensation decisions. The Council for Community and Economic Research reported that Hawaii had the highest cost of living in the third quarter of 2022, while several rural states maintained significantly lower indices. Organizations using sophisticated compensation models incorporate these indices alongside market rate data and internal equity considerations. The Consumer Price Index increased by 2.9% over the 12 months ending December 2022, influencing cost-of-living adjustments across organizations.

4.3 Pay Equity Analysis

Gender pay gap analysis reveals persistent disparities across remote and office-based work arrangements. Women earn 85% of what men earn when analyzing median hourly earnings of both full and part-time workers in 2022. The controlled pay gap, accounting for job-related factors, shows women earning \$0.99 for every dollar men earn in comparable positions, while the uncontrolled gap remains at 82-85 cents per dollar depending on the analysis framework.

Figure 2: Gender Pay Gap Trends in Remote Work (2020-2023)



This graph displays the evolution of the gender pay gap from 2020 to 2023, comparing controlled and uncontrolled pay gaps across different work arrangements including fully remote, hybrid, and in-office positions. The visualization highlights the narrowing of the controlled gap while showing persistent challenges in the uncontrolled gap, particularly for remote workers in certain industries.

Research examining specific demographics reveals that mothers and women working remotely experience larger pay gaps than their office-based counterparts. Among workers aged 25 to 34, the gender pay gap narrows to 5 cents per dollar, but this advantage diminishes as careers progress. Women at the 90th percentile of their wage distribution are paid \$12.63, or 18.6%, less per hour than men at the 90th percentile. Analysis by race and ethnicity shows that Latina women earn 57.8 cents for every dollar earned by White men, while Black women earn 66.5 cents, White women earn 79.6 cents, and Asian women earn 94.2 cents.

The intersection of remote work and pay equity presents complex patterns. Buffer's 2023 report indicates that 70% of respondents say their salary has not been impacted by switching to remote work. However, 35% report their pay is connected to a specific location, creating potential for geographic arbitrage where employees living in lower cost areas receive reduced compensation relative to their

counterparts in expensive metropolitan regions. This practice raises equity concerns, particularly when employees perform identical work regardless of location.

4.4 Impact of Pay Transparency Legislation

Analysis of states with pay transparency laws reveals mixed results regarding pay equity improvements. Thirteen major metropolitan areas including Baltimore, Charlotte, Cleveland, Houston, Los Angeles, Milwaukee, Minneapolis, New York, Philadelphia, Portland, Raleigh, San Francisco, and Washington D.C. showed closed controlled pay gaps in 2023. However, only four out of nine metros with pay transparency laws achieved closure, suggesting that legislation alone is insufficient to eliminate pay disparities.

States implementing pay transparency requirements beginning in 2022 demonstrated evidence of progress in closing controlled gender pay gaps, though uncontrolled gaps remained substantial. Organizations in states without pay transparency laws also showed improvements, potentially driven by heightened awareness and voluntary adoption of transparent practices. The data suggests that cultural shifts toward transparency combined with systematic compensation audits produce more consistent equity improvements than legislation alone.

4.5 Employee Preferences and Retention Implications

Survey data reveals strong employee preferences for remote work arrangements, with compensation playing a critical role in retention decisions. Research indicates that 83% of employees would leave their employer if compensated less for working remotely, while 98% of remote workers recommend this work style to others. Among those who would leave if remote work were eliminated, 22% expect salary increases to compensate for the loss of flexibility.

Analysis of job application patterns shows that 46% of total applications are submitted for remote jobs, despite these positions representing only 10% of listings. This significant mismatch between supply and demand gives employers substantial leverage in compensation negotiations. However, 56% of professionals know someone who quit or plans to quit due to return-to-office mandates, suggesting that aggressive policies risk talent loss. The data indicates that organizations offering competitive compensation combined with flexible work arrangements maintain stronger retention rates than those emphasizing either factor alone.

5. DISCUSSION

5.1 Theoretical Implications

The findings of this research contribute to compensation theory by demonstrating how geographic decoupling of work location from organizational headquarters fundamentally challenges traditional labor market assumptions. Classical compensating differentials theory suggests that wages adjust to compensate workers for job characteristics, including location-related costs. However, remote work introduces complexity where physical location becomes partially divorced from job performance while remaining relevant to employee expenses. This creates theoretical tension between value-based compensation models focusing on output and cost-based models considering employee circumstances.

The persistent gender pay gap in remote work environments challenges assumptions that flexible work arrangements would naturally promote equity. While remote work theoretically enables women to maintain career continuity during caregiving responsibilities, the data suggests structural inequities persist even when physical presence is eliminated as a factor. This finding supports theories of occupational segregation and systemic bias that operate independently of work location. The research underscores that technological enablement of remote work does not automatically address deeper cultural and structural barriers to pay equity.

5.2 Practical Applications

Organizations developing remote work compensation strategies face practical decisions requiring careful balancing of multiple objectives. The data suggests several evidence-based approaches. First, implementing transparent location-based tiers provides clarity for employees while maintaining cost management flexibility. Organizations like GitLab demonstrate that transparency in compensation formulas, even when location-based, can maintain employee trust. Second, separating location adjustments from performance-based increases ensures that geographic factors do not obscure merit recognition. Third, conducting regular compensation audits specifically examining remote worker equity helps identify and address emerging disparities.

Pay transparency emerges as a critical tool for promoting equity, though not a complete solution. Organizations in states with transparency requirements show improved controlled pay gaps,

suggesting that forcing disclosure creates accountability. However, the persistence of uncontrolled gaps indicates that transparency must be coupled with active intervention to address occupational segregation and advancement barriers. Human resources professionals should implement comprehensive approaches including transparent pay bands, standardized advancement criteria, and demographic pay gap monitoring.

5.3 Challenges in Implementation

Organizations implementing location-based compensation models encounter several practical challenges. First, determining appropriate geographic boundaries and adjustment factors requires sophisticated analysis of cost-of-living data, local market rates, and competitive positioning. The variation in approaches across organizations suggests no single model fits all contexts. Second, managing employee relocations creates complexity, particularly when employees move from high-cost to low-cost areas. Organizations must establish clear policies regarding adjustment timelines and communication strategies to maintain fairness perceptions.

Third, global expansion of remote work introduces additional complexity regarding international compensation. Exchange rates, taxation differences, benefit structures, and legal requirements vary dramatically across countries, requiring specialized expertise and systems. Fourth, maintaining internal equity while implementing location-based adjustments demands careful communication and justification. Employees performing identical roles may perceive location-based pay differences as unfair, particularly when productivity and output are equivalent. Organizations must invest in explaining compensation philosophies and demonstrating how location factors are applied consistently.

5.4 Long-term Sustainability Considerations

The sustainability of current remote work compensation trends remains uncertain. The 40% increase in in-office salaries from 2023 to 2022 suggests employers are using compensation as a tool to encourage office returns. However, strong employee preferences for remote work create countervailing pressure. Organizations must assess whether premium pay for office work represents a sustainable long-term strategy or a temporary response to return-to-office initiatives. The data indicates that employees value remote work flexibility equivalent to approximately 8% salary increase, suggesting that total compensation packages must account for non-monetary benefits.

Demographic trends suggest remote work will continue expanding, with projections indicating growth from 73 million digital remote positions globally in 2022 to 90 million by 2030. This expansion will likely intensify competition for remote talent, potentially driving compensation upward. Organizations must develop compensation strategies that remain competitive in an increasingly global remote work marketplace while maintaining financial sustainability. The emergence of software-as-a-service tools facilitating remote work, projected to grow from \$16.56 billion in 2021 to \$109 billion in 2030, indicates that technological infrastructure supporting distributed work will continue improving, further normalizing remote arrangements.

6. CONCLUSION

6.1 Summary of Key Findings

This research examined remote work compensation strategies, focusing on location-based salary adjustments and pay equity from 2020 to 2023. Key findings reveal that remote workers earn an average of \$61,178 annually, with substantial variation based on location, industry, and demographic factors. Location-based compensation models are increasingly common, with 35% of remote workers reporting geographic salary adjustments. However, implementation approaches vary widely, ranging from sophisticated tiered systems to ad-hoc adjustments. The gender pay gap persists in remote work environments, with women earning 85% of what men earn overall and facing particularly significant disparities at senior levels and among certain racial and ethnic groups.

Analysis of compensation trends shows that in-office salaries have increased significantly in 2022, potentially reflecting employer efforts to incentivize office returns. Remote work remains highly valued by employees, with 83% indicating they would leave employers offering reduced compensation for remote work. Pay transparency legislation shows promise in reducing controlled pay gaps, though comprehensive approaches addressing structural barriers remain necessary. The data indicates that organizations balancing competitive compensation with thoughtful location adjustments and equity monitoring achieve better retention and employee satisfaction outcomes.

6.2 Recommendations for Practice

Based on the research findings, this study offers several recommendations for organizations

developing or refining remote work compensation strategies. First, implement transparent location-based compensation tiers with clear documentation of adjustment methodologies and regular reviews to ensure market competitiveness. Organizations should communicate compensation philosophies explicitly, helping employees understand how location factors are determined and applied. Second, conduct regular compensation audits specifically examining pay equity across gender, race, ethnicity, and other demographic dimensions within remote worker populations. These audits should analyze both controlled factors accounting for role and experience and uncontrolled factors reflecting occupational segregation and advancement patterns.

Third, separate location adjustments from performance-based compensation to ensure geographic factors do not obscure merit recognition. Fourth, establish clear policies regarding employee relocations, including communication requirements, adjustment timelines, and any limitations on movement between cost tiers. Fifth, invest in compensation management systems capable of handling geographic complexity while maintaining internal equity. Sixth, consider total compensation packages including benefits, flexibility, and development opportunities rather than focusing exclusively on base salary. Finally, participate actively in pay transparency practices even in jurisdictions without legal requirements, as transparency builds trust and facilitates equity identification.

6.3 Future Research Directions

This research identifies several important directions for future investigation. First, longitudinal studies examining how remote work compensation models evolve over extended periods would provide insights into sustainability and long-term equity impacts. Second, comparative international research analyzing how different countries and cultures approach remote work compensation would enhance understanding of global best practices. Third, studies examining the intersection of multiple demographic factors including gender, race, age, disability status, and caregiving responsibilities would provide more nuanced understanding of equity challenges in remote work.

Fourth, research investigating the effectiveness of specific interventions, such as pay transparency legislation, compensation audits, and diversity initiatives, would help organizations identify highest-impact equity strategies. Fifth, examination of employee perceptions regarding location-based compensation fairness would inform more effective communication and policy design. Sixth, analysis of

industry-specific compensation patterns would help organizations benchmark against relevant competitors. Finally, research exploring the role of emerging technologies including artificial intelligence in compensation decision-making would address evolving practices.

6.4 Concluding Remarks

Remote work compensation represents a complex intersection of labor economics, organizational strategy, and social equity concerns. As organizations navigate this evolving landscape, evidence-based approaches balancing competitiveness, sustainability, and fairness will differentiate successful strategies from those that fail to retain talent or achieve equity objectives. The persistence of pay gaps despite remote work expansion demonstrates that location flexibility alone does not address systemic inequities. Organizations must actively design compensation systems that promote fairness while remaining economically viable.

The research underscores that compensation strategy in remote work environments requires sophisticated analysis, transparent communication, and continuous monitoring. Organizations cannot simply extend traditional office-based compensation models to remote workers without considering geographic variations, equity implications, and employee expectations. Success requires intentional design of compensation frameworks that reflect organizational values, market realities, and equity commitments. As remote work continues evolving, organizations that invest in developing fair, transparent, and sustainable compensation strategies will be positioned to attract and retain top talent while advancing workplace equity.

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