

Mechanisms of Digital Transformation Affecting Corporate Internal Pay Gap: A Literature Review

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Abstract

Digital transformation has brought about fundamental changes in enterprise value creation and factor allocation, and has also profoundly affected the internal pay gap. However, the academic community has not yet reached a consensus on the logical mechanism and impact effects of digital transformation on the internal pay gap within enterprises. This paper focuses on examining the relevant concepts, indicators and transmission logic of digital transformation and internal pay gap, analyzes its micro-operation mode from the perspectives of expansion and convergence, and examines the characteristics of heterogeneous constraints from four aspects: property rights nature, industry category, company size and degree of marketization. The research results show that the digital transformation of enterprises has a dual effect of “internal pay dispersion” and “fair distribution”. Existing research is lacking in various aspects such as dynamic mechanisms, variable selection, heterogeneity analysis, and endogeneity processing. Based on this, this paper proposes possible directions such as nonlinear dynamic mechanism analysis, multi-scenario heterogeneity analysis, and detailed pay structure analysis. The research results of this paper are conducive to supplementing the relevant theories on intra-firm pay allocation in the context of the digital economy and providing appropriate methodological hints for firms to coordinate efficiency, fairness and governance.

Keywords

Digital Transformation, Internal Pay Gap, Intra-Firm Pay Allocation, Corporate Governance, Mechanism Research

1. Introduction

Against the backdrop of the high integration of the digital economy and the real

economy, digital technology has entered all kinds of production and governance links involved in enterprises, thus promoting the continuous advancement of digital transformation. Digital transformation does not merely mean making partial improvements with new equipment or methods. Instead, it requires a more comprehensive consideration and arrangement of production methods, corporate structures, and even profit sources. It involves updating traditional value generation models and factor allocation methods, and determining the proportion of returns for various factors such as labor, capital, and data based on new ideas. It has a structural impact on the internal pay gap (Yang & Hou, 2026). Compensation distribution is the core content of micro-governance in enterprises. It not only determines the efficiency of enterprise incentives and operational stability, but also relates to the fairness of micro-distribution and the realization of the goal of common prosperity at the macro level (Wan & Zhao, 2025). Therefore, the relevant research on how the pay gap changes during the transition has significant theoretical and practical significance.

Research on traditional intra-firm pay allocation has focused on the industrial economic background, taking management rights, company systems and market conditions as the main analysis points, and a relatively complete theoretical system of factor distribution and contract has been established. The core element that the digital economy relies on is data. The organizational changes, technological strength and governance forms that result from this all have a fundamental impact on intra-firm pay stratification. At present, there have been numerous discussions both at home and abroad on digital development and internal pay gaps, but the conclusions drawn are not entirely consistent. Some studies suggest that digital transformation gives rise to digital skills premiums, strengthens the governance advantages of management, and intensifies internal pay dispersion (Ye & Wang, 2024). Some other studies have pointed out that digital transformation can optimize organizational hierarchy (Zhou et al., 2025) and enhance governance transparency (Chen et al., 2024), which can curb the irrational expansion of the pay gap. This indicates that digital transformation and the pay gap are not simply linearly corresponding, but rather a nonlinear relationship jointly constrained by various mechanisms and multiple scenarios.

From a practical perspective, the digital transformation of enterprises in our country has been continuously advancing, but the problem of uneven distribution of transformation dividends has become increasingly prominent. In some enterprises, there is a coexistence of efficiency improvement and internal pay allocation imbalance (Song et al., 2026), with intensified pay stratification and insufficient sense of gain among grassroots employees, which restricts the long-term high-quality development of enterprises. Theoretically speaking, most of the existing research focuses on single factors or static relationships, lacking systematic thinking on the combination of interaction mechanisms, dynamic processes, and heterogeneous boundaries. As a result, a theoretical model of pay allocation suitable for the digital economy has not yet been proposed. Under this premise, this paper

summarizes the key points of existing literature, clarifies the basic variables and the involved indicators, respectively examines the bidirectional impact and heterogeneous manifestations of digital transformation on the pay gap, points out the current research limitations and puts forward development suggestions, and attempts to fill the theoretical gap in pay allocation in the digital economy era through academic means.

2. Core Concept Definition and Quantitative Measurement

1) Enterprise digital transformation

Enterprise digital transformation is a comprehensive and systematic change carried out on the production, organization and management models of enterprises relying on digital technologies such as big data and artificial intelligence, which is different from traditional information technology transformation (Zhao, 2022). The core of it is to empower through data elements, reconstruct the enterprise value creation and resource allocation model, and reshape the pay allocation pattern. The core of it is to empower through data elements, reconstruct the enterprise value creation and resource allocation model, and reshape the revenue distribution pattern, featuring dynamic and disruptive characteristics.

There are currently three types of measurement methods for digital transformation that are widely adopted in the academic circle. The first one is the text word frequency analysis method, which measures the intensity of transformation by using the occurrence frequency of keywords related to numbers in the annual report. Due to its large sample size and good applicability, it has become the mainstream method. The second is the multi-dimensional indicator combination method, which designs indicators based on various aspects such as investment, technology, and system to conduct an overall analysis of the transformation. The results obtained are more accurate and convincing. The third is the single indicator substitution method, which takes a certain indicator such as R&D investment or the proportion of intelligent devices as a transformation indicator. This method is simple to operate but cannot comprehensively explain the multiple aspects involved in the problem.

2) Intra-firm pay gap

The internal compensation system adopted by an enterprise should be measured by the effect of compensation incentives and the fairness of distribution. Generally speaking, there are two basic situations: one is the compensation difference between senior executives and ordinary employees based on positions, and the other is the compensation difference among ordinary employees according to their different human capital (skills). Both can be regarded as indicators of internal pay dispersion.

There are already relatively complete quantitative methods for the internal pay gap indicators of enterprises. The basic measures used are absolute or relative pay gaps. The Gini coefficient and the Tel index can also be used to conduct precise analysis of the overall compensation (Zheng et al., 2022), which can better make

up for the deficiencies of a single quantitative method. Traditionally, the pay gap is directly related to job grade, human capital and corporate governance. Digital development has fundamentally restructured the job structure and governance logic within enterprises, becoming a major and brand-new core element currently influencing the pay allocation of employees (Wang & He, 2023).

3. The Two-Way Logical Mechanism by Which Digital Transformation Affects the Intra-Firm Pay Gap

The internal pay gap caused by digital transformation is a phenomenon where both expansion and convergence effects occur simultaneously. The related mechanisms are dynamically interrelated and mutually restrictive, jointly influencing the evolution of pay. Skill premium, strengthened management control and capital deepening all belong to the expansionary influencing factors of the pay gap, while organizational flattening, information transparency or competitive pressure belong to the convergent influencing factors of the pay gap. The combination of the two aspects constitutes the basic theoretical framework of compensation transformation in the digital context (Figure 1).

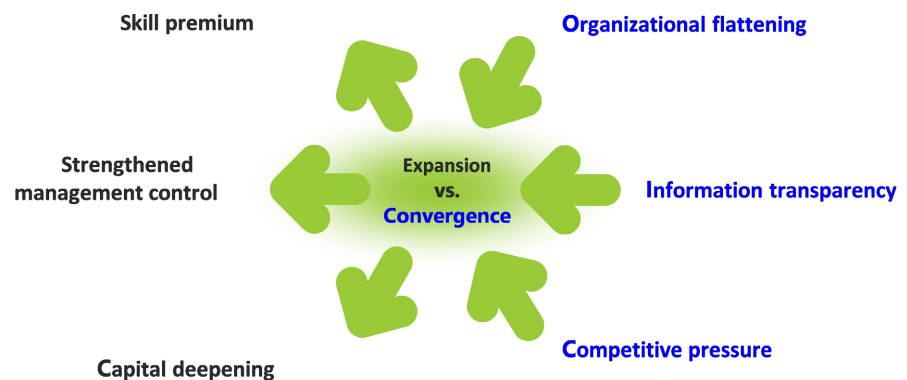


Figure 1. The two-way logical mechanism by which digital transformation affects the intra-firm pay gap.

1) Expansion logic: Digital transformation exacerbates the pay gap

The continuous update of digital technology has led to substantial structural changes in the positions involved in enterprises, resulting in a significant premium for digital skills (Chen & Guo, 2024). At the current stage of transformation, the original, purely process-related positions are mostly replaced by machines or automatic devices. The probability of replacement for low-skilled jobs is on the rise, and the value of the positions themselves is limited, making it difficult to achieve pay increases. However, data processing, digital operation, and informationization work related to strategy are relatively new positions. They have high requirements for professional proficiency and digital capabilities. The talents involved are scarce and expensive, which can bring long-term compensation advantages.

The various endowments of human capital will further intensify intra-firm pay

dispersion (Wang et al., 2020). Highly skilled and well-educated individuals are more adaptable to digital-related job positions. Their technical or innovative labor can lead to a large number of achievements, and thus they receive higher remuneration. Low-skilled individuals find it difficult to complete digital transformation in a timely manner and lack the motivation to improve their skills. The value of the work they do is not significant, and their pay does not increase significantly. As a result, the stratification of skills and compensation tends to solidify.

Digital transformation has clearly strengthened the power of management. The investment in transformation itself is huge, the professionalism is high, and there are many risks. Moreover, decision-making and execution are centered on the management, so their control and say have greatly increased. Digitalization has also made business judgments more complicated. Internal and external information may not be equal, and supervision is more difficult to implement, thus leaving opportunities for management to engage in rent-seeking for compensation. Generally speaking, the performance improvement brought about by digitalization is interpreted as the result of governance efficiency, which leads to phenomena such as high salaries and equity incentives (Zhou & Deng, 2025), as a result, grassroots compensation has been persistently low for a long time. Governance deficiencies or insufficient supervision will amplify this trend.

Capital deepening leads to the expansion of the intra-firm pay gap. The so-called digital transformation refers to replacing the previous form of labor with the deepening of capital, that is, changing the distribution of factors. Nowadays, enterprises have long been investing in digital equipment and related technologies and information resources as capital. The capital used is increasingly dominant in value production, and the bargaining power of ordinary labor factors is on the decline. Capital providers, management, and highly skilled talents are receiving a larger share in income distribution (Bai & Wang, 2023). As enterprises shift from a labor-intensive state to a technology or capital-driven form, the demand for basic labor decreases, and the income of ordinary employees does not rise as fast as that of capital gains. This has led to a two-pole phenomenon in compensation development.

2) Convergence logic: Digital transformation optimizes the pay gap

Digital transformation tends to flatten organizational structures, thereby weakening hierarchical compensation privileges at the source. The traditional pyramid-shaped bureaucratic system, which grants compensation privileges due to administrative levels, is one of the causes of the unreasonable pay gap. Modern digital collaboration and intelligent management have been able to break down vertical information barriers, reduce redundant middle-level positions, and lower hierarchical premiums to some extent (Qi & Xiao, 2020). Correspondingly, the compensation design has also changed: the position itself, the work done and innovation can all be used as the standards for determining compensation. The labor of grassroots employees is fully recorded and accurately measured. Outstanding grassroots employees can be promoted and earn high compensation. As a result,

the pay gap at different levels involved tend to converge.

Information transparency promotes the convergence of irrational pay gaps. Information asymmetry is an important cause of unfair pay allocation and excess returns for management. The digital transformation of enterprises has enhanced information transparency and standardized the compensation system. The ERP system and related performance and supervision tools can make public various data such as operation, performance and compensation, break down information barriers and enhance the effectiveness of internal and external supervision. From shareholders to regulators, there can be a clear correspondence between performance and remuneration amounts, thus being able to better control the situation where executives take excessive pay or use their power for profit, and alleviate the compensation bubble. At the same time, the numerical calculation used does not rely on human judgment, and the distribution steps are relatively clear. Generally, employees can receive reasonable compensation, and the irrational pay gap tends to decrease (Liu & Zhang, 2023).

Market competition forms an external reverse pressure mechanism, driving enterprises to optimize their internal governance and compensation systems. Digital technology imposes fewer restrictions on industries and can significantly promote market competition. Digitalization weakens the obstacles formed by resources, technology and even geographical factors, enabling small and medium-sized enterprises to transform and compete by using lightweight digital means, and thus they are not necessarily dominated by large enterprises. Under highly competitive conditions, the monopoly rent and excess management income of enterprises will decrease. The arrangement of related compensation must be more efficient, pay more attention to the treatment of the grassroots level, and rely less on hierarchical privileges. This will form a positive promotion and guidance for the fairness and wide range of pay allocation.

4. The Heterogeneous Constraint Characteristics of Digital Transformation Affecting the Intra-Firm Pay Gap

The impact of digital transformation on the intra-firm pay gap shows significant heterogeneity. The role and dominant effect produced by the two-way mechanism need to be analyzed specifically based on the differences in the enterprise's own and external circumstances, which also leads to various differences in the existing research conclusions.

If analyzed by the nature of property rights, private enterprises have many examples of marketization of compensation but few supervisory measures. The premium in skills or management involved in digitalization can basically be met. Overall, there is a trend of an expanding pay gap. In contrast, state-owned enterprises are subject to dual restrictions of compensation regulations and responsibilities. The upper limit of management compensation is relatively rigid. During the process of digital transformation, the effect of compensation optimization is more dominant. Internal pay inequality is easier to resolve, and the internal pay

gap tends to narrow (Liu & Zhang, 2023).

By industry, the digital transformation of manufacturing is mostly related to the optimization of production processes and levels (Zhang & Tang, 2026). The resulting organizational flattening is more prominently reflected in the fair convergence of compensation. Knowledge and technical services have a strong reliance on high-level digital talents, and the phenomenon of skill premium is very prominent, which promotes the dispersion of internal pay. In labor-intensive traditional industries, digitalization often uses machinery to replace human operations. The income of low-skilled workers is not easy to increase, and pay stratification has always been quite obvious. Competition in monopolistic industries is not sufficient, and the reverse push force generated by external governance cannot be effectively exerted. Overall, the change in the intra-firm pay gap tends to level off (Zhou et al., 2025).

If analyzed by the scale of the enterprise, large enterprises make even greater investments in digitalization. Capital deepening and management power are both prominent, and the phenomenon of pay inequality is developing rapidly. Small and medium-sized enterprises have a simple structure and can have greater flexibility in governance. Digitalization optimizes compensation design through information disclosure and competition promotion. Overall, the change in intra-firm pay gap is relatively small (Sun & Wang, 2025).

If we take external systems as the focus, in regions with a higher degree of marketization, regulation is more complete, the market itself is more active, and the governance of the involved enterprises is more standardized. Digital transformation can effectively reduce the disparity in pay. In low-marketization regions, institutional forces are not strong, supervision may not be thorough, and there are more opportunities for rent-seeking in management. Digital development may make pay distribution even more unfair.

5. Research Controversies and Existing Shortcomings

At present, the academic community has not reached a unified conclusion on the relationship between digital transformation and the intra-firm pay gap. There is a view that skills premium, capital replacing labor and the growth of management power are all possible factors for digitalization to widen the pay gap. Some studies have also pointed out from the perspectives of organizational flattening, governance transparency or competition that digitalization is conducive to compensation adjustment. The differences in the conclusion are basically caused by the static analysis method, and the phased dynamics of digitalization have not been taken into consideration. Overall, the existing research still has obvious flaws. The paradigms used are mostly static linear thinking, lacking dynamic investigation of the bidirectional mechanism. The analysis of heterogeneity is incomplete and there is no systematic framework for setting contextual boundaries. Most of the discussions were limited to the executive and employee levels, with insufficient attention paid to the content involved in compensation segmentation. The endog-

enous control in the empirical study is not satisfactory, and the robustness of the conclusions drawn still needs to be enhanced.

6. Prospects for Future Research

Based on the current research deficiencies and in combination with the reality of digital economic development, this paper summarizes the possible future research directions. Theoretically speaking, it is necessary to change the past habit of only examining problems in a static and linear way, and focus on analyzing the nonlinear and bounded dynamic impact of digitalization on the pay gap, so as to make the theory more complete. From a research perspective, the gap between senior executives and ordinary employees should not be the sole theme. New research ideas related to skills and compensation segmentation should be appropriately introduced. Empirical analysis should pay attention to measurement techniques and endogenous factors, and use examples to verify and improve the reliability of the results. For practical application, feasible approaches to compensation governance in digital transformation can be considered separately based on the type of enterprise, taking both efficiency and fairness into account for development.

7. Conclusion

The article has made a relatively complete summary of the two-way logic of how digital transformation affects the internal salary gap of enterprises. Digital transformation can amplify the possibility of a pay gap through skill premiums, capital deepening, and management power deepening. It can also improve and narrow this gap by flattening the organization, making information transparent, or introducing market competition. The situation where each of the two effects prevails is the result of the influence of various heterogeneous factors such as property rights, industry differences, company size and market conditions. Most of the existing studies are static investigations, with limited research perspectives, weak heterogeneity studies, and insufficiently rigorous empirical evidence. In the future, more detailed analyses should be conducted on nonlinear dynamics, sub-items of compensation, and overall heterogeneity. In practical operation, both efficiency and fairness should be taken into account simultaneously in digital transformation. In terms of policy, efforts should be made to promote regulatory support, facilitate the universal sharing of digital dividends, and help enterprises achieve high-quality and sustainable development.

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Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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