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# Deloitte Ireland Gender Pay Gap Reporting in Ireland



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# What is the Gender Pay Gap?

## What is the Gender Pay Gap (GPG)?

The GPG is the difference between the average hourly wage of men and women within an organisation, regardless of their role or level.

## What can the GPG Tell Us?

The GPG can tell us a number of things, such as there may be a lack of female representation in senior management and/or management positions, an over representation of women in lower paid roles, and that there also may be a greater proportion of women in the workforce working part time.

## Is the GPG the same as the concept of equal pay for equal work?

No, the GPG is not an analysis of equal pay for equal work. The existence of a GPG within an organisation does not necessarily mean women are not receiving equal pay.

# The Gender Pay Gap in Ireland

The Gender Pay Gap Information Act 2021 was signed into law on the 13<sup>th</sup> July 2021. The Gender Pay Gap legislation will require employers to report on wage differences between male and female employees, including incentives. Employers will choose a 'snapshot' date of their employees in June 2022 and will report on the hourly gender pay gap for those employees on the same date in December 2022. The Irish Government has indicated that they will publish the full regulations in late April / May 2022.

Which companies need to report their Gender Pay Gap?	What information will employers need to calculate?	What are the reporting requirements and penalties for non-compliance?
<ul style="list-style-type: none"><li>Initially, companies with <b>250 or more employees</b> will be required to report on their Gender Pay Gap</li><li>Within <b>three years</b>, this threshold will be lowered to <b>150 or more employees</b></li><li>The <b>following year</b>, this will be lowered further to <b>50 or more employees</b></li><li><b>All public bodies</b> will also be required to report on their Gender Pay Gap</li></ul>	<ul style="list-style-type: none"><li>The <b>information to be reported</b> (and published) will include the <b>differences</b> between:<ol style="list-style-type: none"><li>The <b>mean and median hourly pay</b> of male and female employees</li><li>The <b>mean and median bonus pay</b> of male and female employees</li><li>The <b>mean and median pay of part-time</b> male and female employees</li><li>The <b>mean and median pay</b> of employees on <b>temporary contracts</b></li></ol></li></ul> <p>Companies will also need to report the percentage of men and women who:</p> <ol style="list-style-type: none"><li><b>Received bonuses</b></li><li><b>Received benefits in kind</b></li><li>Are in the <b>lower, lower-middle, upper-middle and upper range pay bands</b></li></ol>	<ul style="list-style-type: none"><li>The legislation <b>provides for the publication of data</b>; however the method, form, and frequency of such reporting has not yet been clarified</li><li><b>Employers</b> will also <b>need to explain the reason</b> for any <b>Gender Pay Gaps</b> within their organisation</li><li>The <b>measures</b> they are taking to <b>actively address</b> and <b>reduce</b> their <b>Gender Pay Gap</b>, with an <b>ultimate goal of eliminating it</b></li><li>The legislation also <b>allows employees</b> to bring a <b>case</b> to the <b>Workplace Relations Commission (WRC)</b>, where an <b>employer does not comply</b> with the law</li><li>The <b>WRC</b> can then make an <b>order requiring the employer</b> to take a <b>specified course of action</b> to <b>comply</b> with the law, with <b>all decisions</b> being <b>published</b> and will also <b>include the names</b> of the <b>employer and employee</b></li><li>The Irish Human Rights and Equality Commission may also apply to the <b>Circuit or High Court</b> for <b>enforcement orders</b></li></ul>

# What can we offer?

We can provide a full suite of gender pay gap consultancy services for all types of organisations at various stages in their Gender Pay journey. Whether your organisation is taking the initial steps, seeking assurance on their calculations, or are looking to form an effective Gender Pay and communications strategy, we can provide support at every step along the way. Based on your progress in the Gender Pay journey, your organisation may wish to choose the full suite of services (1 or 2, and 3) or choose individual modules.

## The Initial Steps

1

### Services:

- Gather all relevant data
- Conduct the Gender Pay Gap calculations utilising Deloitte's consultancy expertise and Gender Pay Gap tools
- Review your organisation's readiness to report

### Who is this for?

- Organisations of any size who have not yet conducted any gender pay gap analysis

## Assurance

2

### Services:

- Review the methods employed by your organisation to measure its Gender Pay Gap, to ensure compliance with the Irish Gender Pay Regulations
- Review any compliance gaps and risks
- Review your organisation's readiness to report

### Who is this for?

- Organisations of any size who have taken the first steps on their Gender Pay Gap journey
- Organisations who would like assurance around their calculations

## Gender Pay and Equal Pay Strategies

3

### Services:

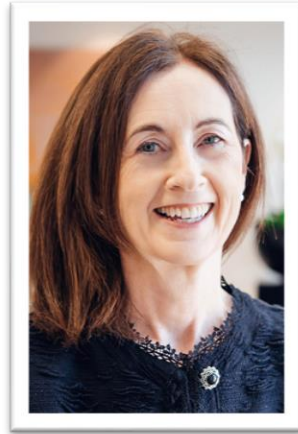
- Analyse the drivers of your organisation's Gender Pay Gap
- Support in forming your Gender Pay and communications strategy
- Assistance with forming your organisation's supporting narrative

### Who is this for?

- Organisations of any size who have undertaken the calculations of their Gender Pay Gap and are now looking to develop their future Gender Pay strategy
- Organisations who need support in forming their supporting narrative

**Your organisation can choose from 1 or 2 with the option to include 3**

# Our Team?



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