



Deloitte Ireland Gender Pay Gap

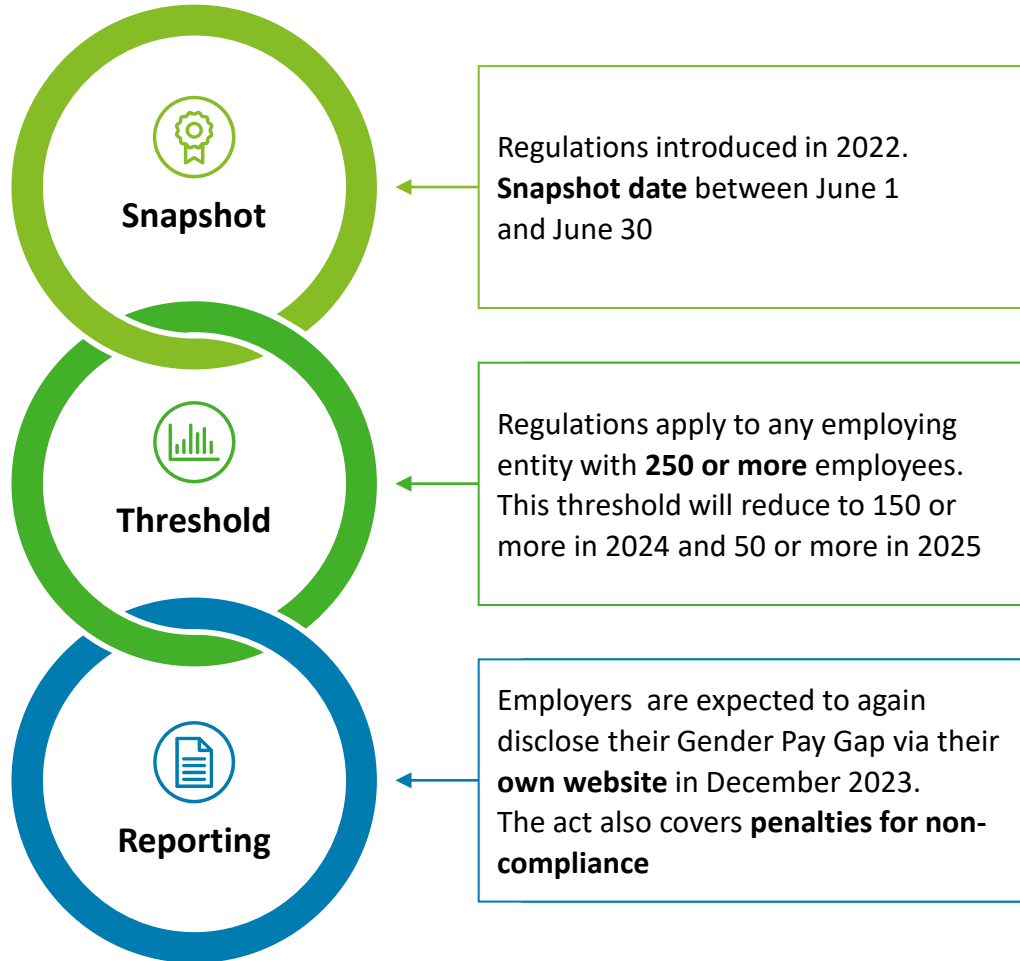
July 2023



Gender Pay Gap Reporting in Ireland

Understanding Gender Pay Gap

Ireland reporting requirements. The Gender Pay Gap Information Act 2021



The disclosures required



- Mean Gender Pay Gap
- Median Gender Pay Gap
- Mean and Median Gender Pay Gap – Temporary and Part Time Employees
- Proportion of male and female employees receiving a bonus
- Mean and Median Gender Bonus Gap
- Proportion of male and female employees receiving BIK
- Proportion of male and female employees in each pay quartile

Understanding the gender pay gap

Legal Requirements and Example Layout

The Legal Requirements for the Irish Gender Pay Gap report:

1. The relevant employer's gender pay gap as well as supporting gender pay data as follows:

The mean and median hourly pay of male and female employees, The mean and median bonus pay of male and female employees, The mean and median pay of part-time male and female employees and the mean and median pay of employees on temporary contracts.

Employers will also need to report the percentage of men and women who:

Received bonuses, received benefits in kind, are in the lower, lower-middle, upper-middle and upper range pay bands.

2. The reasons for the differences relating to remuneration that are referable to gender in that relevant employer's case.
3. The measures (if any) being taken, or proposed to be taken, by the relevant employer concerned to eliminate or reduce such differences in that relevant employer's case.

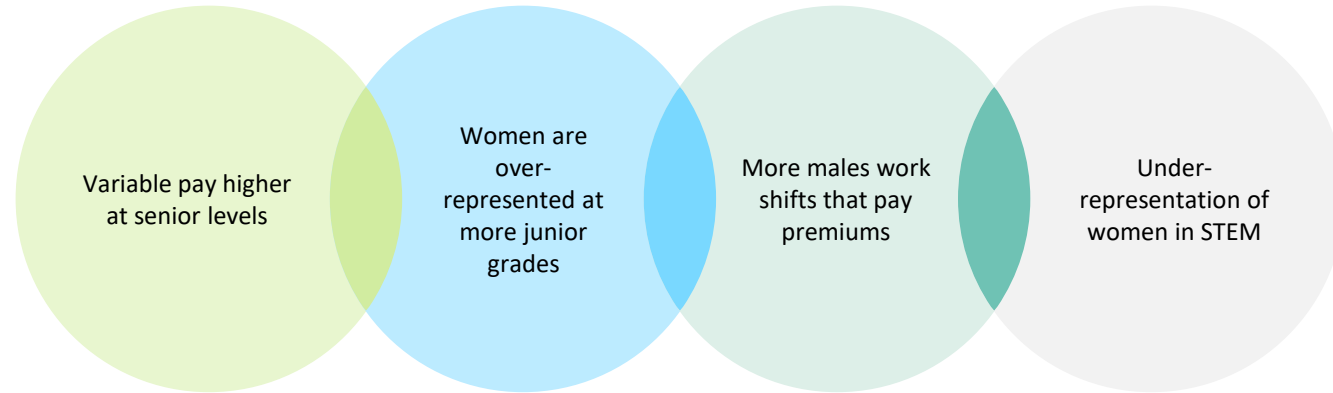
An example of market practice gender pay gap reports:

1. Foreword from the CEO
2. Foreword from the Chief People Officer / Head of Human Resources
3. The company's journey to date on positive change/diversity
4. What is the gender pay gap and how does it differ from equal pay?
5. Equal pay analysis / confirmation there is not an equal pay issue
6. Disclosure of the required gender pay gap statistics
7. How the company has used DEI initiatives to attract and retain female talent
8. Use of case study if available i.e. on women utilising female acceleration programmes, female mentorship programmes within the company etc and how it helped them further their career. Other case studies could be inserted in other sections of the report if available.
9. *In future years: the impact of various initiatives on reducing the gender pay gap*

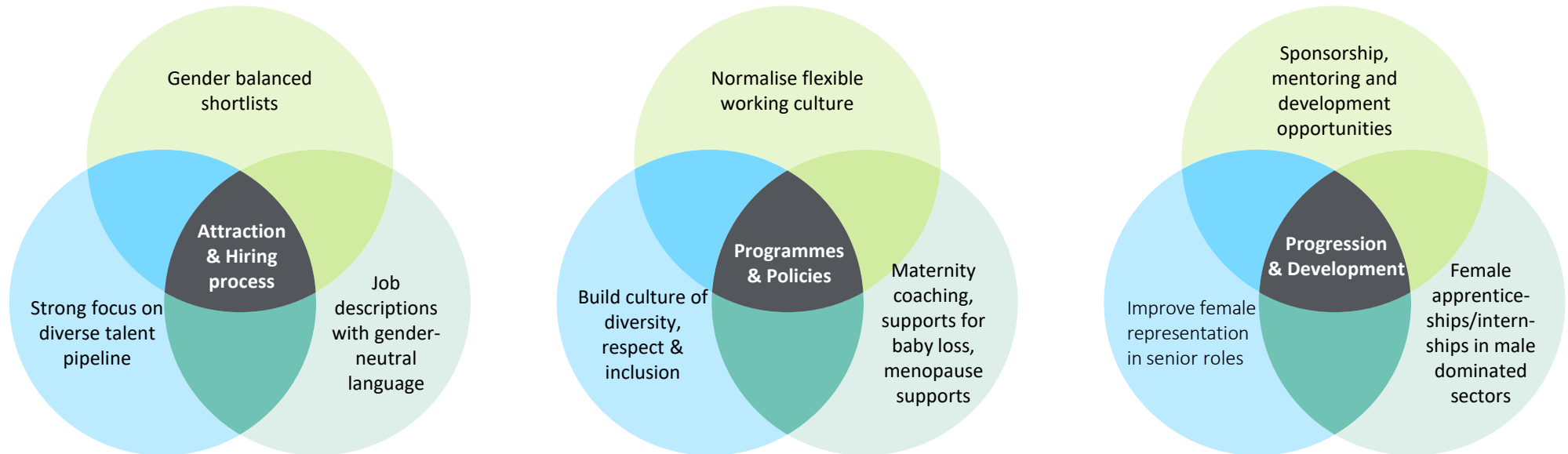
Gender Pay Gap Reporting in Ireland

Reasons and Solutions for the Gender Pay Gap

Reasons for Gender Pay Gap



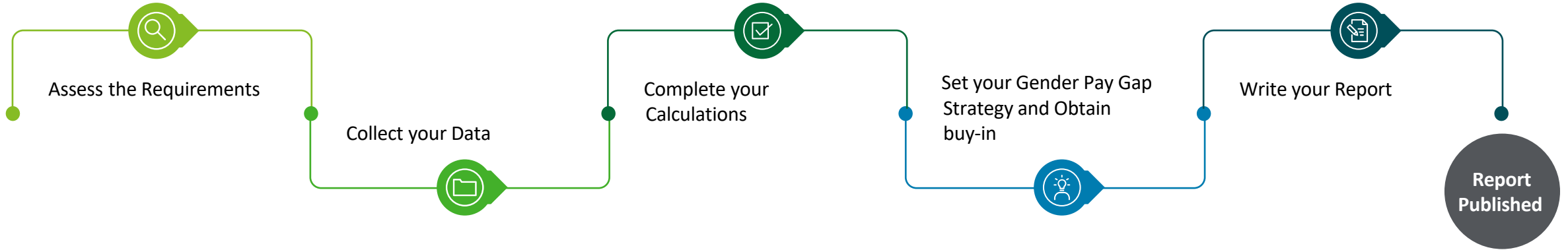
Solutions for Gender Pay Gap



Understanding the Gender Pay Gap

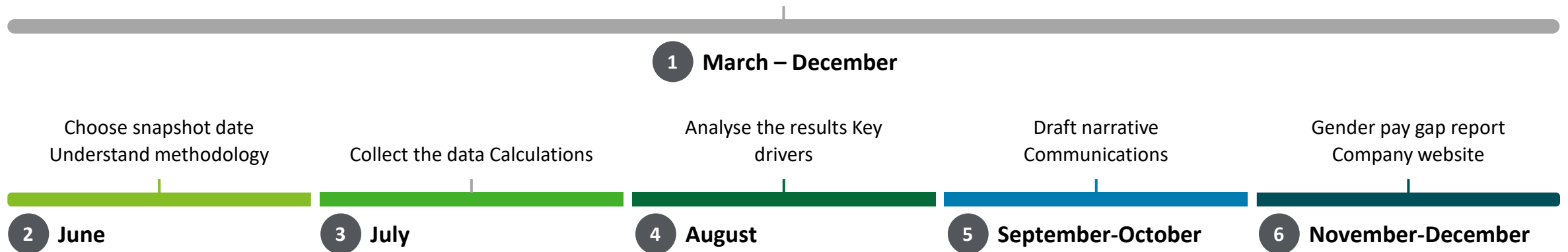
Suggested stages of work and timeline

Break your gender pay gap project into five stages:



Roadmap to Reporting

An assessment of your current plans in addressing Gender Pay Gap



Gender Pay Gap Reporting in Ireland

Key considerations

Data collection and stakeholders

What systems does data need to be obtained from?

- **HRIS** (e.g. workday, SuccessFactors etc.)
- **Internal payroll** (e.g. How many payrolls involved? Multiple sites? Quality of data?)
- **Outsourced payroll** (e.g. What data to request? Key Contacts within Provider?)
- **Other relevant third party suppliers** (e.g. equity administrators)

Who are your organization's key stakeholders?

- **Identify your project team** (What functions need to be involved? Project Management?)
- **Identify key executives?** (Whose agreement do you need to obtain? Who needs to sign off on the report?)
- **Consider involving your board?** (Does the report need to be signed off by the Remuneration Committee or wider Board?)
- **Other stakeholders?** (i.e. your workforce)

Key terms and decisions

Snapshot date	The calculations	The report
Between 1 st and 30 th June	What remuneration is included?	What is the cause of the Gender Pay Gap?
When does payroll run in June?	Does your organisation provide equity?	Have you included all required metrics and explanations in the report per the Regulations? Does your gender pay gap report provide the relevant context and detail?
What dates does your organisation wish to use as their snapshot date?	Ensure all metrics have been included for the hourly pay and bonus pay gap calculations per the Regulations	

Organisations need to understand their gender pay gap in year one to implement plans and measurement so that they are impactful in addressing the gender pay gap over time

Meet the team



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