GENDER PAY GAP INFORMATION REPORTING
FAQs FOR EMPLOYERS

[Updated May 2024]

Amendments made in this version to the previous version published on Q1 2024 are:

- Updated FAQs
- Updated Dates and required reporting
- Updated link 'WRC: making a complaint'

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SECTION 1 – Information for Employers and Payroll service providers

Q1. What does the Gender Pay Gap Information Act 2021 mean for me?

The Gender Pay Gap Information Act 2021 introduced the legislative basis for gender pay gap reporting in Ireland. The Act requires organisations to report on their hourly gender pay gap across a range of metrics. The number of employees in your organisation will determine when you are required to report on the gender pay gap in your organisation:

- +250 employees: 2022
- +150 employees: 2024
- +50 employees: 2025

Q2. When were the gender pay gap reporting guidelines for employers issued?

Regulations under the Act came into operation on 31 May 2022 and are published in the Irish Statute Book at the following link https://www.irishstatutebook.ie/eli/2022/si/264/made/en/pdf.

The Regulations as published are now being updated to reflect the mandatory reporting of an organisations gender pay gap for those with over 150 employees.
The updated Regulations require organisations with over 150 employees to report on their gender pay gap in 2024 by reference to their employees on a snapshot date in June 2024.
The Department of Children, Equality, Disability, Integration and Youth has published guidance for employers on how gender pay gap calculations should be made.

Q3. How is an employer defined for the purposes of these reporting obligations? Is it a single legal entity, or a group of companies under a single enterprise? How should the employer and employee be identified? If my organisation is part of a group, how does that affect our reporting obligations?

An "employer" for the purposes of these reporting obligations is defined in section 2 of the Employment Equality Act 1998 and means, in relation to an employee, the person with whom the employee has entered into or for whom the employee works under (or, where the employment has ceased, entered into or worked under) a contract of employment.

The employer should have reference to caselaw under the Employment Equality Act 1998 in determining the persons who should be counted for the organisation for the purpose of gender pay gap reporting, for example in regard to persons employed in business entities outside of Ireland. In general, employees working abroad should be included in the calculation if they continue to receive remuneration from the organisation which is producing the report.

Where companies are part of a group of related enterprises, the above definitions should be referred to in determining whether to calculate the number of employees and calculate and report

on gender pay gap information at individual company level or at group level.

A group of employers that has reported and published gender pay gap information separately for a number of legal entities within their corporate structure can also voluntarily report and publish combined figures for the entire group.

The reporting obligations apply to all relevant employers, including those in the private sector, public sector and the community and voluntary sector.

Q4. How is the number of employees to be calculated to determine whether or not the obligation applies to an employer?

An organisation should carry out a headcount of all persons employed by them on the snapshot date, including employees not rostered to work on that date and employees on leave.
The type of contract certain workers are engaged on will determine whether they are 'employees' and if you should include them in your organisation's headcount and gender pay gap calculations.
Workers who are employees of your organisation on your snapshot date must be included in your headcount, and all employees who self-identify as male or female must be included in your gender pay gap calculations.

Q5. Where an employee does not identify as either male or female, how is this reflected in the gender pay gap reporting?

In determining the number of employees in the organisation, all employees are counted.
In instances where an employee does not self-identify as either gender, an employer may omit the individual from the gender pay gap calculations.
It is important for employers to be sensitive to how an employee identifies in terms of their gender.
The regulations do not define the terms 'male gender and 'female gender' and the requirement to report your gender pay gap should not result in employees being singled out and questioned about their gender.

Q6. Are there plans in place to ensure all companies, regardless of how many employees, will have to record their gender pay data?

The Gender Pay Gap Information Act 2021 currently will apply only to organisations with over 50 employees from 2025, in accordance with Section 20A(3) of the Employment Equality Act 1998, as amended. It is estimated that this cohort represents over two-thirds of all employees in the State.

Q7. What is the snapshot date for and when can it be?

Employers to whom the reporting obligations apply will be required to calculate and publish the gender pay gap information in respect of relevant persons employed by them on the chosen snapshot date, with the calculations to be based on those employees' remuneration for the 12 month period that precedes the snapshot date.

Employers are required to choose a snapshot date. The snapshot date must be in June but may be any date in June.

Employers will be required to produce their gender pay gap information within 6 months of their snapshot date. The deadline for publication of the employer's gender pay gap information is 6 months after their chosen snapshot date.

Therefore an employer who chooses 1 June as their snapshot date has a reporting deadline of 1 December. That employer calculates the number of employees by reference to those employed on 1 June 2024, and calculates those employees' remuneration in respect of the period from 2 June 2023 to 1 June 2024, inclusive.

Q8. If the number of employees reduces after the snapshot date, is the employer still obliged to produce the report?

Yes, even where the number of employees reduces after the snapshot date, the employer is obliged to produce the report.

Employers will choose a 'snapshot' date in June 2024 and will base their reporting on the employees they have on that date. The report should be based on calculations on those employees' remuneration for the 12 month period that precedes the snapshot date.

A reduction in employees after the snapshot date will have no impact on the report.

Q9. Which employees are to be included in calculating the gender pay gap information? Is it only the employees actually paid on the snapshot date, or those on the payroll on the snapshot date?

An organisation should carry out a headcount of all persons employed by them on the snapshot date, including employees not rostered to work on that date and employees on leave.

Q10. Is information on job classifications needed when calculating the gender pay gap?

The Regulations do not require organisations to provide any information on job classifications at this time in reporting on their gender pay gaps.

Q11. In calculating employees' pay, what must the employer take into account?

A step by step approach for calculation of organisations' gender pay gap metrics is set out in the "Guidelines for Gender Pay Gap Information Act 2021 - Updated Guidance Note for Employers on Reporting in 2024".

For each person employed on the snapshot date, it is suggested the employer begins by calculating the total ordinary pay and total bonus, identifies benefits in kind received and determines the total number of working hours for the reporting period for each person employed on the snapshot date. Based on this information, the employee's hourly remuneration can be calculated.

Please refer to the definitions of ordinary pay and of bonus remuneration in Regulation 2 and Regulation 5, and to the calculation of hourly remuneration in Regulation 3.

As defined in the Employment Equality Acts 1998-2021, "remuneration, in relation to an employee, does not include pension rights but, subject to that, includes any consideration, whether in cash or in kind, which the employee receives, directly or indirectly, from the employer in respect of the employment".

Ordinary pay includes allowances. Examples of allowances include payments in connection with relocation, and payments relating to the recruitment of an employee.

Salary top ups to employees on statutory leave such as maternity leave, parent's leave and paternity leave, should be included.

Travel and subsistence payments reimbursing employees for expenditure wholly and necessarily incurred by them in the course of their work is not included within the meaning of ordinary pay for the purpose of these Regulations.

Amounts of ordinary pay that would normally fall to be paid in a different pay period are excluded. This is described at Regulation 3(b) and paragraph E of the guidelines.

Where ordinary pay or bonus remuneration is paid to employees in currencies other than the Euro, for example where employees may be working abroad, the Euro equivalent amount as recorded in the organisation's accounts should be used for the purpose of gender pay gap reporting.

Pay should be calculated before deductions as source. Examples of such deductions at source are taxes and employees' pension contributions and may include voluntary surrender of pay, and employee share purchase options funded through salary sacrifice arrangements.

Benefit in kind is not included in the calculation of either ordinary pay or bonus remuneration.

Q12. How should a newly-recruited employee, who has not yet been paid, be treated?

A person who is a newly-recruited employee of the organisation on the snapshot date will be taken into account in determining its headcount, even where the person has yet to receive pay.
Under Regulation 3, hourly remuneration is only calculated in respect of employees who have received ordinary pay or bonus remuneration during the 12 month period up to and including the snapshot date. Accordingly, a new recruit who has yet to receive pay is not included in the calculation of hourly pay and subsequent gender pay gap calculations.

Q13. How should the employer publish the information? Is there a specified format for the information to be published by the employer?

Regulation 6 sets out the manner and timing of publication of the information and relevant report.

There is no specified format for the gender pay gap information and relevant report to be published by the employer for the 2024 reporting cycle, other than that the gender pay gap information must be published on the employer's website or in some other way in a manner that is accessible to all its employees and to the public, and it must be available for a period of at least three years beginning with the date of publication.

Q14. Is there a central portal where all employer reports can be accessed?

An online reporting system is currently in development which will consist of a central portal where all employer reports will be uploaded and can be accessed publicly.

Q15. If an employer has calculated and published gender pay gap figures before the introduction of reporting under the Gender Pay Gap Information Act 2021, can the employer continue to use the same report? If not, why not?

An employer which has previously published information relating to their organisation's gender pay gaps may continue to use the same report format, provided it meets all requirements for reports that are set out in the Regulations. This would include requirements in regard to the snapshot date and reporting date, and the specific metrics and statements to be provided, as summarised in the guidelines for employers.

Q16. What is the reporting deadline for employers?

Employers will be required to produce their gender pay gap information within 6 months of their 'snapshot date'. The deadline for publication of the employer's gender pay gap information is 6 months after their chosen snapshot date. Therefore an employer who chooses 1 June as their snapshot date has a reporting deadline of 1 December.

It is intended that from 2025 the reporting deadline will move to November, meaning that organisations will have 5 months from their snapshot date in June to report on their gender pay gap.

Q17. How often do employers have to report?

An employer must report their gender pay gap information annually.

Q18. What happens if an employer fails to publish their report, or is late in publishing the report?

The Gender Pay Gap Information Act 2021 provides the Irish Human Rights and Equality Commission with the power to make an application to the Circuit Court or to the High Court for the granting of an order requiring the employer concerned to comply with the Regulations.

The 2021 Act also provides that an employee who claims that his or her current employer has failed to comply with Regulations may refer their employer to the Director General of the Workplace Relations Commission. The Director General shall investigate the complaint if he or she is satisfied that there is a prima facie case to warrant the investigation.

SECTION 2 – Information for Employees / Members of the public

Q1. What is the gender pay gap?

The gender pay gap is the difference on average across a population between men's and women's pay.

The gender pay gap is usually represented as the average difference in gross hourly earnings of men and of women, expressed as a percentage of men's average gross hourly earnings. A gender pay gap which is positive indicates that, on average across the employed population, women are in a less favourable position than men. Where the gender pay gap is negative, this indicates the reverse - that, on average, men are in a less favourable position than women.

Q2. Is equal pay for men and women for equal work or work of equal value (i.e. "gender equal pay") the same as the gender pay gap?

The gender pay gap is not only about equal pay for equal work or work of equal value, which is required under the Employment Equality Acts, but about gender representation. Even if an employer has an effective equal pay policy, it could still have a gender pay gap if, for example, the majority of women are employed in lower-paid jobs.

Many factors can contribute to the existence of gender pay gaps. These include differences between men and women in educational attainment and qualifications, occupations, career progression, prevalence of fulltime and part-time working, and responsibility for caring roles.

In 2022, the gender pay gap in Ireland was 9.6% in favour of men. One of the reasons this is important is that, over a lifetime, inequalities between men and women's salaries can have a significant impact on women's earnings and pensions.

Q3. Does my employer have to produce a gender pay gap report, and when can I see it?

The Gender Pay Gap Information Act 2021 introduced the legislative basis for gender pay gap reporting in Ireland. The Act requires organisations to report on their hourly gender pay gap across a range of metrics. The number of employees employed by your employer will determine whether your employer is required to report on the gender pay gap in the organisation:

- +250 employees: 2022
- +150 employees: 2024
- +50 employees: 2025

Employers to whom the reporting obligations apply will be required to calculate and publish the gender pay gap information in respect of relevant persons employed by them on the chosen snapshot date, with the calculations to be based on those employees' remuneration for the 12 month period that precedes the snapshot date.

Employers are required to choose a snapshot date. The snapshot date must be in June but may be any date in June.

Employers will be required to produce their gender pay gap information within 6 months of their snapshot date. The deadline for publication of the employer's gender pay gap information is 6 months after their chosen snapshot date. Therefore, an employer who chooses 1 June as their snapshot date has a reporting deadline of 1 December.

It is intended that from 2025 the reporting deadline will move to November, meaning that organisations will have 5 months from their snapshot date in June to report on their gender pay gap.

Q4. Why does the reporting only apply to companies with more than 150 employees this year?

The incremental rollout of the reporting requirements under the Gender Pay Gap Information Act 2021 applies initially to organisations of 150 or more employees, and gradually to organisations of 50 or more employees. This approach follows consultations with both Unions and employer representative groups, where it was agreed that this approach will allow smaller companies the time to learn from the larger companies who have capacity to undertake and publish wage surveys. The legislation creates a new obligation on employers and it is important that they are supported in implementing this process.

Q5. Where can I find my employer's gender pay gap report?

If your employer is required to report in the 2024 reporting cycle, the gender pay gap information must be published on the employer's website or in some other way in a manner that is accessible to all its employees and to the public, and for a period of at least three years beginning with the date of publication.

The publication deadline will fall in December 2024.

An online reporting system is currently in development for organisations to report directly to the Department of Children, Equality, Disability, Integration and Youth.

Q6. I believe my employer has discriminated against me in regard to pay, how can I make an equal pay complaint?

The Irish Human Rights and Equality Commission has developed a statutory Code of Practice on Equal Pay providing employees, employers and trade unions with practical guidance on the right to equal pay, eliminating pay inequality and resolving pay disputes. This Code of Practice is available at https://www.ihrec.ie/new-codes-of-practice-to-tackle-pay-inequality-and-workplace-harassment/

If you think you are not being paid equal pay for equal work or work of equal value, further information on your rights and means of redress under the Employment Equality Acts 1998-2021 is

available to you from the following organisations –

- The functions of the Irish Human Rights and Equality Commission include providing information to the public in relation to human rights and equality, and providing practical assistance, including legal assistance, to persons in vindicating their rights. IHREC's Your Rights service may be contacted online at https://www.ihrec.ie/your-rights/, by phone at tel: + 353 (0) 1 8583000, or by email at YourRights@ihrec.ie.
- Information on making a complaint to the Workplace Relations Commission is available at: https://www.workplacerelations.ie/en/complaints_disputes/making_a_complaint/
- General information is also available from the Citizens Information Service at https://www.citizensinformation.ie/en/employment/equality_in_work/equal_pay.html

Q7. I am a researcher. How can I access employers' gender pay gap data for my research?

The gender pay gap information must be published on an employer's website or in some other way, in a manner that is accessible to all its employees and to the public, and for a period of at least three years beginning with the date of publication.

The reporting deadline for the 2024 cycle will fall in December 2024.

It is intended that from 2025 the reporting deadline will move to November, meaning that organisations will have 5 months from their snapshot date in June to report on their gender pay gap.

An online reporting system is currently in development. It is anticipated that the system will enable members of the public to search for and view individual employers' returns on the database, both overall and by year, including browsing for returns.