

AN EXPLORATION OF THE GENDER PAY GAP FOR MANAGERS

in

**Voluntary, Community & Charitable
Organisations**

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EXECUTIVE SUMMARY – Survey Findings

- *There is a 2:1 ratio of female to male managers in the survey. This reflects the 2:1 ratio of female to male employees overall in the survey.*
- *The overall average gender pay gap for management grades in the CFI 2017 survey is 16.7% i.e. females are paid 83% of the male rate overall. This figure is up from that found in the 2015 CFI survey of 14.2%. The median gender pay gap is 20.8%.*
- *According to Eurostat (2017a) the overall gender pay gap for managers in Ireland was 15.9% in 2014 (the latest data available), compared to an EU average of 23.4%.*
- *The gender pay gap appears highest at the most senior management level i.e. Level 1: Head of Organisation, at 19.7% (median of 29.8). The Total Remuneration¹ gender pay gap was also highest for this level at 21.7% (median 30.8%). The UK Chartered Management Institute (2017) spoke of women not just facing a glass ceiling but ‘a ‘glass pyramid’, with wider pay gaps for women the higher they reach’.*
- *The gender pay gap was found to be highest overall in large organisations (21.2%) and in organisations with the highest income level (19.3%).*
- *Males would appear to be disproportionately over represented at the higher levels of management and under represented at the lower levels. The CFI study found that while males made up only one third of all managers, they were more likely to be working at the higher levels of management (i.e. level 1 Head of Organisation, and level 2 Head of Function/ Senior Manager) than females. Some 76% of all male managers were working at these levels compared to 59% of females. Females on the other hand, were more likely to be spread more evenly across the 4 levels of Management (this was also the case for the 2015 CFI survey, where 67% of male managers were to be found in the top 2 levels of management compared to 54% of females).*
- *For level 1 jobs (Head of Organisation) and for Chief Executive roles, males were also more likely to work in large organisations and in organisations with the highest income (this was also found to be the case in the 2015 CFI survey). For example, male Chief Executives are more than twice as likely to be found in large-sized organisations with 100 or more employees (26%) than female chief executives (11%). Only 8.6% of female Chief Executives work in the highest income organisations (i.e. with an income of more than €5 million) compared to 34.6% of males.*
- *While there were more females than males in actual numbers working in level 1 jobs (Head of Organisation) and for Chief Executive roles specifically, across almost all size, sector and income sub-groups (given the 2:1 ratio of female managers to males), in actual numbers*

¹ For levels 1(Head of Organisation) and 2 (Head of Function/Senior Manager) only, details were asked about employer pension contributions (if any) plus any other cash payments (such as the value of any employer contribution to health insurance, car allowance, Christmas or other bonus, etc.). The sum of any of these payments was added to the Basic Rate of Pay to calculate Total Remuneration.

more males than females worked in the large sized organisations and in the highest income category (this was also the case in the 2015 CFI Survey)..

- *In sector terms, the highest overall gender pay gap was found in the Social Services (20.3%) and Housing & Homelessness (19.5%), but the gap varied sector-wise, depending on the Level of Management.*
- *The survey found that overall, half of the top 10% of earners were male and half were female in actual numbers. However, what this means is that 15% of all males were in the top 10% of earners as compared to 7.5% of all females (given the 2:1 ratio of female to male managers). Males too were more likely to be in the top 10% of earners for level 1 jobs (Head of Organisation) and for the specific positions of Chief Executive (level 1) with 63% and 75% of the top 10% of earners respectively for these positions being male.*

More females were in the bottom 10% of earners across all management groups. Almost three-quarters (74%) of the bottom 10% of earners were female compared to 26% of male.

- *Some 65% of the upper quartile Chief Executives earners were male, while 80% of the lower quartile earners were female.*
- *The presence or absence of women on boards does not appear to have a strong relationship overall with the amount of the gender pay gap, except to say that there are slightly less females on boards in the largest organisations and in the high income organisations where the gender pay gap is higher.*

INTRODUCTION

This study set out to explore the existence, or otherwise, of a gender pay gap in the Voluntary, Community and Charities sector. The data used for this was taken from the Community Foundation for Ireland, National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations, 2017. The survey report contained 807 rates of pay for managers, but only 704 of these also provided information on gender². The overall average gender pay gap for these 704 managers was found to be 16.7% i.e. females are paid 83% of the male rate overall. This single broad figure however, does cover a wide variation in the gender pay gap found when the data was analysed by organisational size, sector and income, and by management level. The figure is only slightly higher than that found for all managers in Ireland (15.9% in 2014, the latest data available) and significantly lower than the EU average of 23.4% (Eurostat, 2017)

The European Commission (2013) outlined what they considered to be the main causes of the gender pay gap, describing it a complex issue caused by a range of interrelated issues, which included:

- Discrimination in the workplace (either *direct* where women are treated less favourably than men, or *indirect*, where policies or practices unintentionally result in unequal treatment of men and women);
- Occupational segregation (either horizontal or vertical)³ - women and men have different jobs (e.g. the predominance of females in Administrative/Secretarial roles and in Caring/Leisure & Other Services and males in Managers/ Directors & Senior Officials and Skilled Trades) and work in different sectors of the economy (e.g. the predominance in Ireland of females in Education, Human Health and Social Work Activities, as compared to males in Transportation & Storage, Information & Communications, etc.) (CSO, Labour Force Survey, Q 3, 2017 – Tables 2 and 4);
- The presence of the ‘glass-ceiling’ which prevents women from reaching the highest paid positions. According to the CSO (2017d) women in Ireland currently make up only 36% of all managers, directors and senior officials;
- Undervaluing of women’s work and skills – resulting in lower rates of pay in occupations where women are in the majority;
- Woman’s under-representation in politics and in the economy and at the top levels in organisations (women in publically listed companies comprise <5% of all CEOs in OECD countries and 2.8% of CEOs in the EU (ILO, 2015));
- Women in senior positions in typically ‘feminine’ careers or in careers where females are in the majority are paid ‘substantially’ less than women working at the top in typically ‘masculine’ careers (for example, average annual salaries for chief executives in the private

² Information on gender was only requested from managers in the survey.

³ Two types of occupational segregation exist, according to research in this area. Firstly, women tend to be clustered in feminised sectors of the economy such as nursing and teaching. The concentration of women in these sectors is referred to as horizontal segregation. Secondly, the research states that even within organisations there is a divide whereby men are employed in higher grade occupations than women. This is known as vertical segregation

sector, were more than twice those in the Voluntary Community and Charities sector (Community Foundation of Ireland, 2017);

- Many women have to work in jobs that are compatible with their child-rearing responsibilities and so tend to work less hours than men. The gender pay gap widens when women have children and when they work part-time.

The Department of Justice and Equality (2017) recently held a National Symposium on addressing Ireland's gender pay gap. Public submissions were invited to identify the factors that contributed to the gender pay gap. The top three factors cited in the submissions made were - *Women and Caring responsibilities; Occupational/Sectoral gender segregation; and more women in lower paid employment*. The issue of *Pay and Wage Transparency* attracted the largest number of suggested actions from respondents and centred on such things as data collection; wage surveys disaggregated by gender; increasing wage transparency; and the promotion of information and awareness of the gender pay gap.

While many reasons have been set out as to the causes of a gender pay gap, most studies have concluded that 'a certain proportion of salary differences cannot be explained by objective reasons and are due to gender stereotyping', meaning that even though women are increasingly combining active participation in labour markets and family responsibilities, a perception still exists that views women as predominantly wife, mother and homemaker (ILO, 2015).

Sectors where women are in the majority generally have attracted lower pay than those dominated by men, as traditionally, 'women's work' is not paid as well as 'men's' work. Lower pay in the Voluntary, Community and Charities sector has a certain legacy element. Historically, the existence of large numbers of unpaid female volunteers providing voluntary services in such areas as health, social services and education, depressed pay in those positions when non-profits began to hire employees to fill them (McCarthy, 1994). When these services became more professionalised, the jobs often remained low paying.

Employees working in the non-profit sector are expected to accept less pay, in part because of the intrinsic or altruistic rewards of their jobs. Employees self-select to work in this sector, motivated more by the organisation's mission than by financial rewards. Because funding for many organisations is uncertain and short-term based, many non-profits rely on such things as having an equitable work environment, the provision of work-life balance options and team work, to motivate high-quality work and high commitment (Faulk et al, 2012).

It would be reasonable therefore, to expect to find lower pay rates overall in this sector compared to the private sector, but at the same time, for non-profit organisations to pay men and women more equitably than in the for-profit sector, and that the gender pay gap would be miniscule, if it existed at all. According to the data found in the Community Foundation of Ireland Survey on Pay and Conditions of Employment in Voluntary, Community and Charitable organisations, 2017 (hereafter referred to as the CFI Survey, 2017), this does not appear to be the case. The overall gender pay gap was 16.7% i.e. women on average are being paid 83% of the male rate.

When reading this report please note:

- Data is provided for 4 levels of management as follows:
 - **Level 1** The most senior paid position in an organisation, often known as the Chief Executive but might also have a title such as Director or General Manager. This person has overall responsibility for the organisation and for the implementation of the organisation's operational strategy and reports directly to the Board
 - **Level 2** Head of Function / Senior Manager: a staff member at this level has overall responsibility for a functional or regional area or for a particular activity. Their area of activity has an organisational wide impact. This role often has overall responsibility for policy development. Examples of titles included in this level are Deputy CEO, Head of Finances and Senior Manager
 - **Level 3** Middle Manager: staff at this level manage a small department or have a specialist function. They have an excellent understanding of own area and how that area interacts with other areas of the organisation's work. They report to a Head of Function, a Director or to the Chief Executive in a smaller organisation. Examples of titles included in this level are Administration Manager and Communications Manager
 - **Level 4** Junior Manager/ Assistant Manager/Team Leader: this level also includes Professional or Specialist staff who have line management responsibilities. Staff at this level might assist with the management of a department/specialist function. They report to a Middle or Senior Manager.

Gender data for level 4 managers (Junior/Asst. Manager, Team Leader, Snr Professional) was provided for only 10 males and 50 females and have been omitted from any analysis that involves breaking the data down by management level.

The gender pay gap is the difference between male and female earnings expressed as a percentage of male earnings. A negative gender pay gap means that average female earnings are higher than average male earnings.

- As stated earlier, many calculations of the gender pay gap use the average or median hourly rate of pay. The basic annual salary however, was used in the calculation of the gender pay gap for this report, as this was deemed more appropriate when exploring the gender pay for managers.
- In the small number of cases where salaries in the survey were presented as part-time, the rate of pay given was converted to a full-time rate for purposes of analysis.
- Care should be taken when using data with a small number of cases. For the purposes of this report, differences are only shown where there were 5 or more cases of pay rates for both males and females. Five cases is still a small number and differences found may be due to chance and not due to any significant trend or pattern.
- While the gender pay gap is also shown for a selection of different management titles, it is important to remember that job titles can mean different things (in terms of responsibilities, etc.) in different organisations.

Questions & Answers

What is the Gender Pay Gap (GPG)?

The Gender Pay Gap is defined by Eurostat (2017b) as the difference between male and female average gross hourly earnings, expressed as a percentage of the average gross hourly earnings of males. A negative gender pay gap means that average female earnings are higher than average male earnings.

It is generally the 'unadjusted' or 'raw' gender pay gap figure for a country or a region that is reported in studies. This means that the difference between male and female earnings is calculated across all job types, all levels and grades, and all sectors. As a measurement it has its limitations. The 'unadjusted' gender pay gap figure does not take into account a range of factors that impact earnings such as education, occupation, sector, age, experience, career interruptions, etc. However, according to the European Commission (2013) these factors only contribute to half of the explanation of the gender pay gap, a gap which has persisted for many decades now.

How is it measured?

There are a number of different ways of calculating the gender pay gap. Most statistics use the average or median hourly rate of pay for males and females. The female average rate is subtracted from the male average rate and the difference is then expressed as a percentage of the male rate. The same calculation is used for the median gender pay gap. Both measures are used because the average gender pay gap can be distorted by very low or very high rates of pay, while the median gender pay gap is a useful tool for indicating the typical or mid-point situation.

Other figures that throw additional light on the gender pay gap include the top and bottom 10% of earners and the proportion of males and females in the lower and upper quartile pay bands.

Currently in the UK, employers with 250 or more employees are required to publish the following data: the mean gender pay gap; the median gender pay gap; the mean bonus gender pay gap; the median bonus gender pay gap; the proportion of males receiving a bonus payment; the proportion of females receiving a bonus payment; the proportion of males and females in each quartile pay band.

What is the gender pay gap in Ireland and how does it compare to other countries?

The latest data available for Ireland is for 2014 and shows an overall gender pay gap of 13.9%, showing an increase on the previous year's figure which was 12.9%. The average EU gender pay gap in 2015 was 16.3%, down from 16.7% in 2014 (CSO, 2017b).

What is the gender pay gap for Managers?

The overall gender pay gap for managers in Ireland was 15.9% in 2014 (the latest data available), compared to an EU average of 23.4% (Eurostat, 2017).

What is the gender pay gap for Managers in the Community, Voluntary and Charities Sector?

According to the latest CFI Pay and Benefits Survey (2017) for this sector, the gender pay gap for managers was 16.7%, a figure very close to that found for managers in Ireland overall in 2014 (15.9%). However, it is important to remember that in the CFI Survey, two-thirds of all managers were female, compared to 43% of all managers in the Eurostat (2017) study.

What information does the Gender Pay Gap give us?

The gender pay gap shows us the gap in earnings between males and females. This is not straightforward. It does not mean that all women get paid x% less for work, where men and women with the same skills, experience, etc. do the same job. Rather, that figure shows the overall difference in pay between males and females among full-time workers, across every kind of job and regardless of the skills, qualifications and preferences of the workers. In addition, the gender pay gap does not take the employment rate of women into account. A country might show a pay gap that is lower than average, but this can mean that the female employment rate is low in that country. A high pay gap for a country can mean that the labour market is highly segregated, meaning that women are more concentrated in a restricted number of sectors and/or professions.

According to Eurostat (2017b), the gender pay gap 'is linked to a number of legal, social and economic factors which go far beyond the single issue of equal pay for equal work'. However, most studies agree that not all of the gender pay gap is explained by non-discriminatory factors.

SURVEY FINDINGS

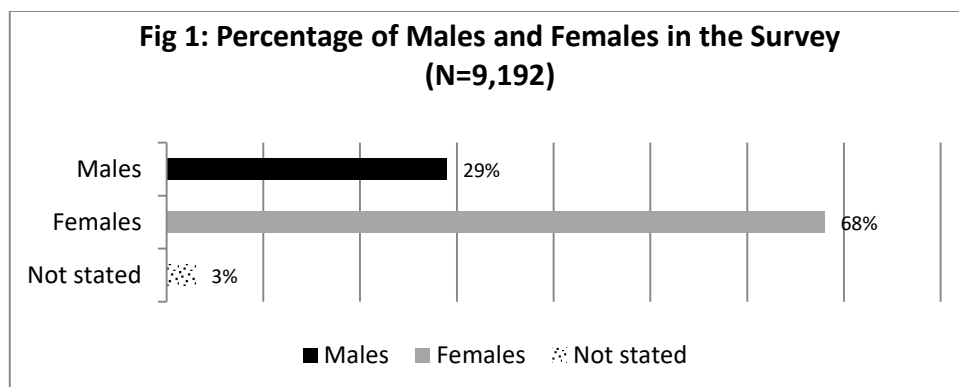
Section 1: Gender Profile of Survey Participants

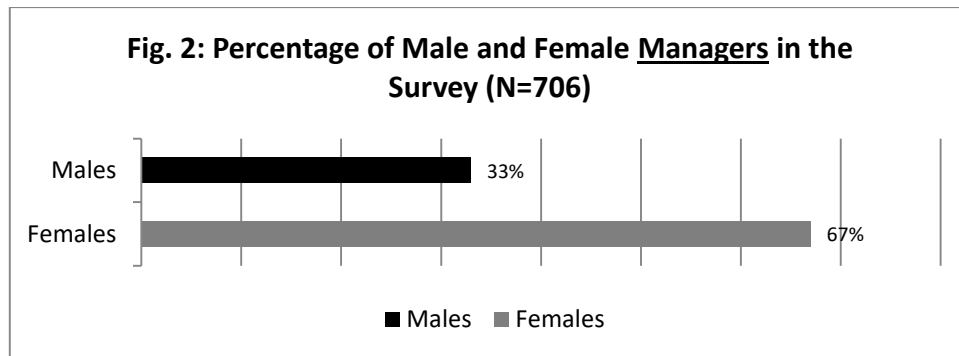
Main Findings:

- *Two-thirds (68%) of all employees in the survey are female. Two-thirds of all managers are also female*
- *While only one third of all managers are male, they are more likely to be working at the higher levels of management (i.e. level 1 Head of Organisation, and level 2 Head of Function/ Senior Manager) Some 76% of all male managers are working at these levels compared to 59% of females. (This was also found to be the case for the CFI 2015 Pay survey, where 67% of male managers were to be found in the top 2 levels of management compared to 54% of females).*
- *Even though there is a two to one split in the ratio of female to male managers, males managers are almost as likely as females to be Chief Executives, Deputy Chief Executives and Head of Fundraising, and are equally as likely to be Head of Finance. Females on the other hand, are more likely to hold level 3 and level 4 positions than males. Males would appear to be disproportionately over represented at the higher levels of management and under represented at the lower levels.*

1.1: Breakdown of all Male and Female Employees and Managers

From Figure 1 below we can see that two-thirds (68%) of all employees in the survey are female. Two-thirds of all managers are also female (see Figure 2).





While only one third of all managers are male, they are more likely to be working at the higher levels of management (i.e. levels 1 and 2) – some 76% of all male managers work at these levels. Females are more spread across the four levels of management, with 59% working at the top two levels of (see Table 1).

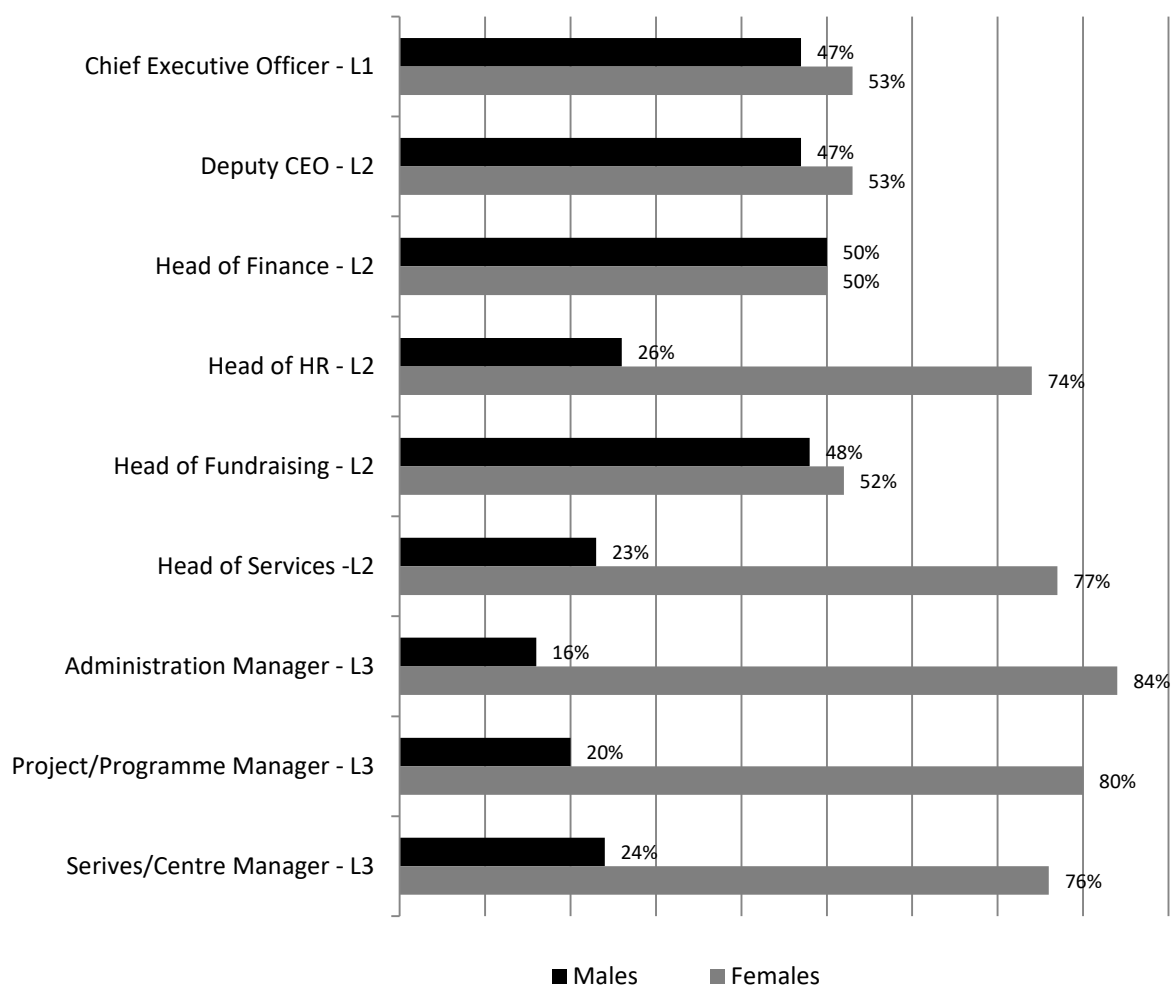
Table 1: Percentage of all Males and all Females by Level of Management

Management Level	% of Males	% of Females
Level 1: Head of Organisation	32	25
Level 2: Head of Function/Senior Manager	44	34
Level 3: Middle Manager	20	30
Level 4: Junior/Assistant Manager/Team Leader/ Senior Professional	4	11
Total (100%)	234	472

1.2: Breakdown of Male and Female Managers by Job Role

Figure 3 shows the breakdown of males and females for a number of job roles. Even though there is a two to one split in the numbers of female to male managers, males managers are almost as likely as females to be Chief Executives, Deputy Chief Executives and Head of Fundraising, and are equally as likely to be Head of Finance. Females on the other hand, are more likely to hold level 3 positions than males. Males would appear to be disproportionately over-represented at the higher levels of management and somewhat under-represented at the lower levels.

Fig. 3: Percentage of Males and Females by Job Role



Section 2: The Gender Pay Gap – By Management Level

Main Findings:

- The overall average gender pay gap for management grades in the survey is 16.7% i.e. females are paid 83% of the male rate overall (with a median of 20.8%). This figure is up from that found in the CFI 2015 survey of 14.2%. The Total Remuneration¹ gender pay gap in 2017 was also highest for this level at 21.7% (median 30.8%).
- The overall gender pay gap for managers in Ireland was 15.9% in 2014 (the latest available data), compared to an EU average of 23.4% (Eurostat, 2017)
- The gender pay gap appears highest at the most senior management level i.e. Level 1: Head of Organisation, at 19.7% (median of 29.8%), and 2nd highest at Level 3: Middle Manager Level at 9.9% (median 11.0%).
- The gender pay gap is high for specific job roles such as Deputy CEO (15.9%), Head of Finance (14.4%) and Head of HR (15.6%) (level 2 managers) and Project/Programme Manager (22.2%) (level 3 managers). Female rates of pay, on the other hand, are higher than male rates for Head of Services (level 2) by an average of 16.3%.

Table 2 below provides a summary of the gender pay gap for 704 manager salaries, by management level. . The overall average gender pay gap for management grades in the survey is 16.7% i.e. females on average are paid 83% of the male rate. The median gender pay gap is 20.8%. The gender pay gap appears highest at the most senior management level i.e. *Head of Organisation*, at 19.7% (median of 29.8%) and second highest at Middle Management Level at 9.9% (median of 11.0%).

Table 2: The Average and Median Gender Pay Gap by Level of Management

MANAGEMENT LEVEL ⁴	The Gender Pay Gap ⁵	
	Average	Median
1 - Head of Organisation (N=194)	19.7%	28.9%
2 – Head of Function/Senior Manager (N= 261)	4.9	2.5
3 – Middle Manager (N=189)	9.9%	11.0%
Levels 1 - 4 Combined (N= 407)	16.7%	20.8%

⁴ Management Level – gender details were asked for 4 levels of management. Not all organisations supplied gender information. No details are supplied here for Level 4 Management as the number of cases with gender information was too small to include.

⁵ The gender pay gap is the difference between male and female earnings expressed as a percentage of male earnings. A negative gender pay gap means that average female earnings are higher than average male earnings..

Table 3 looks at the gender pay gap for a selection of job titles. The gender pay gap for *Chief Executives* grades is somewhat lower (average of 12.3% and median of 12.6%) than the overall gender pay gap for Level 1 Management positions, but is closer to the overall national gender pay gap figure of 13.9%. The gender pay gap is high for specific job roles such as *Deputy CEO*, *Head of Finance* and *Head of HR* (level 2) and *Project/Programme Manager* (level 3). Female rates of pay, on the other hand, are higher than male rates for *Head of Services* (level 2) by an average of 16.3%.

Table 3: The gender pay gap for a selection of job titles⁶

MANAGEMENT LEVEL	JOB TITLE	GENDER PAY GAP	
		Average	Median
	Chief Executive Officer (N=124)	12.3%	12.6%
Level 1	Manager (N=35)	10.3%	13.0%
Level 2	Deputy CEO (N=15)	15.9%	16.3%
	Head of Finance (N=58)	14.4%	28.0%
	Head of HR (N=19)	15.6%	13.4%
	Head of Fundraising (N=25)	8.3%	11.4%
	Head of Services (N=35)	-16.3%	-31.3%
	Head of Operations, Development or Programmes (N = 16)	13.6%	6.3%
Level 3	Administration Manager (N=32)	-6.2%	3.6%
	Project/Programme Manager (41)	22.2%	19.4%
	Services/Centre Manager (34)	5.7%	6.2%

The overall number of cases and the different numbers of male and female cases has a bearing on these findings (please see **Appendix A** for further details on individual job titles, the number of male and female cases, and their average and median salaries by gender). For example there are only 8 cases of male *Head of Services* (level 2), compared to 27 female cases. In the case of *Head of HR* (level 2) there are only 5 males as compared to 14 female. However, even though there are almost equal numbers of male and female *Chief Executives* and *Heads of Fundraising*, and equal numbers of *Heads of Finance*, an average gender pay gap of 12.3%, 8.3% and 14.4% exists for these three positions respectively.

⁶ A minimum of five cases of males and females was required to be included in this table.

Section 3: The Highest and Lowest Earners

Main Findings:

- In terms of the top 10% of earners in level 1 jobs (Head of Organisation) and for the position of Chief Executives specifically, the survey found that 63% and 75% respectively were male. There are more females in the top 10% of earners than males for management levels 2 and 3.
- Almost three-quarters (74%) of the bottom 10% of earners overall are female, compared to 26% of males.
- In terms of upper quartile earners (i.e. those with pay rates at or above the upper quartile rate), males are in the majority in all Level 1 jobs, and in particular for Chief Executives i.e. some 65% of upper quartile Chief Executives earners are male, compared to 35% of females.
- Overall 80% of lower quartile earners (i.e. those with earnings at or below the lower quartile rate) are female, compared to 20% of males.

In terms of the top and bottom 10% of earners, and the upper and lower quartile earners, the following data needs to be considered within the context of there being twice as many female managers as male in the survey. Therefore one could expect to find higher proportions of females than males in all categories.

For the top 10% of earners in level 1 jobs (Head of Organisation) and level 1 Chief Executive, the survey found that 63% and 75% respectively were male. For management levels 2 and 3, females were more than half the top 10% of earners. Almost three-quarters (74%) of the bottom 10% of earners were female.

Table 4: The top and bottom 10% of earners by gender & management level

Management Level	Top 10% of Earners		Bottom 10% of Earners	
	Males	Females	Males	Females
All Level 1: Head of Organisation	63%	37%	37%	63%
Level 1: Chief Executive ⁷	75%	25%	42%	58%
All Level 2: Head of Function/Director	38%	62%	23%	77%
All Level 3: Middle Manager	42%	58%	16%	84%
All management levels combined	50%	50%	26%	74%

⁷ Chief Executives figures are also include in the All Level 1, Head of Organisation figures.

Table 5 presents the lower and upper quartile earners by gender and management level and from this it can be seen that females are much more likely to be in the lower quartile of earners than males across all levels of management – i.e. overall 80% of lower quartile earners are female, compared to 20% of males. In terms of upper quartile earners, males are in the majority in all Level 1 jobs, and in particular for Chief Executives at 65%, compared to 35% of females. Females are in the majority of upper quartile earners overall, albeit marginally so (51% female, and 49% male).

Table 5: The lower and upper quartile earners⁸ by gender & management level

Management Level	Upper Quartile of Earners		Lower Quartile of Earners	
	Males	Females	Males	Females
All Level 1: Head of Organisation	55%	45%	27%	73%
Level 1: Chief Executive ⁴	65%	35%	42%	55%
All Level 2: Head of Function/Director	47%	53%	29%	71%
All Level 3: Middle Manager	41%	59%	20%	80%
All management levels combined	49%	51%	20%	80%

⁸ When all pay rates are listed from lowest to highest – 25% of pay rates fall below the lower quartile rate and 25% are higher than the upper quartile rate.

Section 4: The Gender Pay Gap by Management Level, Size, Sector and Income

Tables 6 – 10 provide details on the gender pay gap by size, sector and income, for each level of management.

Please note: It is important to consider the numbers of cases associated with the figures in tables 6 – 9 following. Please see tables B1 to B5 in Appendix B for further details.

Main Findings

- *The gender pay gap is highest overall in large organisations (21.2%), in organisations with the highest income level (19.3%) and across a range of sectors – Social Services (20.3%), Housing & Homelessness 19.5%).*
- *While the average gender pay gap for **level 1 jobs** (Head of Organisation) is high at 19.7% (i.e. women, on average are earning 80.3% of male earnings) and a median of 29.7%, the picture by size and income is mixed. The gender pay gap is highest in large organisations, in organisations with the highest income level and across a range of sectors – Social Services, Health and International Development. See Table 5.*

While there are some instances of a higher average rate of pay for females (denoted by a minus in front of the figure), the minus gender pay gap is generally quite small, with the exception of 2 income categories for Level 1 managers, where the gender pay gap is -10.6%. and -10.8%, respectively.

- *The picture is similar for **Chief Executives** (level 1), in that the highest average gender pay gap (21.7%) is to be found in large organisations (i.e. with a 100 or more employees), in organisations with the high income level (11.8%), in the Social Services Sector (22.3%) and in International Development (16.9%). The gender pay gap is lower overall for Chief Executives (at 12.3%) than for all Level 1 positions combined (see Table 6).*
- *The overall gender pay gap for **level 2** managers (Head of Function/Senior Manager) is the lowest out of all three management groups, averaging at 4.9% (with a median of 2.5%). The gender pay gap is highest in the Education & Training sector (average gender pay gap of 11.2% and a median of 17.3%) and in medium sized organisations (with a median gender pay gap of 17.3%). Please also note that Table 2 shows the gender pay gap for a selection of level 2 roles.*
- *Middle managers (**level 3**) have the highest gender pay gap in large organisations, in high income organisation, in Social Services and in Health.*
- *It was not possible to provide a breakdown of the gender pay gap for **level 4** managers due to the fact that details of gender were provided for males in only a small number of cases (10).*

Table 6: Gender Pay Gap – All Levels of Management – by Size, Sector and Income

All Level of Management (704 Cases)		Gender Pay Gap	
		Average	Median
Size	1 - 2 employees	2.9	14.8
	3 – 5 employees	-4.7	-4.0
	6 – 9 employees	12.5	14.7
	10 – 19 employees	7.9	14.9
	20 - 99 employees	11.8	17.2
	100 or more employees	21.2	19.8
Sector	Arts, Culture and Heritage	11.1	15.8
	Housing & Homelessness	19.5	20.8
	International Development	13.8	12.1
	Education & Training	12.0	17.2
	Health	15.8	17.6
	Social Services	20.3	22.1
	Other	11.4	4.0
Income	Less than 100, 000	12.3	3.6
	100,001 - 250,000	6.9	4.4
	250,001 - 500,000	2.3	6.7
	500,001 - 1,000,000	3.4	10.2
	1,000,001 - 5,000,000	8.5	9.4
	More than 5,000,000	19.3	18.1
All Organisations		16.7	20.8

Table 7: Gender Pay Gap – All Level 1 jobs – HEAD OF ORGANISATION – by Size, Sector and Income

All Level 1 jobs (194 Cases)		Gender Pay Gap	
		Average	Median
Size	1 - 2 employees	-4.7	-2.7
	3 – 5 employees	0.9	6.7
	6 – 9 employees	13.2	-1.6
	10 – 19 employees	1.7	13.7
	20 - 99 employees	-2.6	-1.2
	100 or more employees	21.7	16.5
Sector	Arts, Culture and Heritage	-2.0	-11.1
	Housing & Homelessness	.	.
	International Development	21.6	25.2
	Education & Training	1.6	21.7
	Health	21.8	24.5
	Social Services	22.4	40.6
	Other	17.4	10.1
Income	Less than 100, 000	-1.6	-20.0
	100,001 - 250,000	-10.6	5.5
	250,001 - 500,000	6.0	.
	500,001 - 1,000,000	-10.8	-10.9
	1,000,001 - 5,000,000	8.3	11.1
	More than 5,000,000	20.1	2.1
All Organisations		19.7%	29.1%
Total Remuneration ⁹		21.7%	30.2%

⁹ For levels 1(Head of Organisation) and 2 (Head of Function/Senior Manager) only, details were asked about employer pension contributions (if any) plus any other cash payments (such as the value of any employer contribution to health insurance, car allowance, Christmas or other bonus, etc.). The sum of any of these payments was added to the Basic Rate of Pay to calculate Total Remuneration.

Table 8: Gender Pay Gap –Level 1 – CHIEF EXECUTIVE – by Size, Sector and Income

All Level 1 jobs (124 Cases)		Gender Pay Gap	
		Average	Median
Size	1 - 2 employees	.	.
	3 – 5 employees	-7.0	13.2
	6 – 9 employees	9.1	18.5
	10 – 19 employees	-0.4	1.4
	20 - 99 employees	-4.2	-2.5
	100 or more employees	21.7	16.5
Sector	Arts, Culture and Heritage	.	.
	Housing & Homelessness	.	.
	International Development	16.9	24.2
	Education & Training	0.0	17.9
	Health	4.4	6.3
	Social Services	22.3	33.7
	Other	10.1	0.3
Income	Less than 100, 000	.	.
	100,001 - 250,000	.	.
	250,001 - 500,000	.	.
	500,001 - 1,000,000	-8.3	-5.0
	1,000,001 - 5,000,000	1.7	5.9
	More than 5,000,000	11.8	1.0
All Organisations		12.3%	12.6%
Total Remuneration ¹⁰		14.7%	16.3%

¹⁰ For levels 1(Head of Organisation) and 2 (Head of Function/Senior Manager) only, details were asked about employer pension contributions (if any) plus any other cash payments (such as the value of any employer contribution to health insurance, car allowance, Christmas or other bonus, etc.). The sum of any of these payments was added to the Basic Rate of Pay to calculate Total Remuneration.

Table 9: Gender Pay Gap – All Level 2 jobs – HEAD OF FUNCTION/SENIOR MANAGER – by Size, Sector and Income

All Level 2 jobs (261 Cases)		Gender Pay Gap	
		Average	Median
Size	1 - 2 employees	.	.
	3 – 5 employees	.	.
	6 – 9 employees	1.3	0.6
	10 – 19 employees	4.8	17.9
	20 - 99 employees	4.1	-2.9
	100 or more employees	3.9	7.7
Sector	Arts, Culture and Heritage	.	.
	Housing & Homelessness	5.7	5.3
	International Development	5.1	7.8
	Education & Training	11.2	17.3
	Health	-0.6	-4.6
	Social Services	3.9	5.3
	Other	5.0	-5.4
Income	Less than 100, 000	-	.
	100,001 - 250,000	.	.
	250,001 - 500,000	.	.
	500,001 - 1,000,000	-1.4	-6.3
	1,000,001 - 5,000,000	-3.0	-6.5
	More than 5,000,000	2.1	6.0
All Organisations		4.9%	2.5%
Total Remuneration ¹¹		5.5%	6.4%

¹¹ For levels 1(Head of Organisation) and 2 (Head of Function/Senior Manager) only, details were asked about employer pension contributions (if any) plus any other cash payments (such as the value of any employer contribution to health insurance, car allowance, Christmas or other bonus, etc.). The sum of any of these payments was added to the Basic Rate of Pay to calculate Total Remuneration.

Table 10: Gender Pay Gap – All Level 3 jobs – Middle Manager – by Size, Sector and Income

All Level 3 jobs (189 Cases)		Gender Pay Gap	
		Average	Median
Size	1 - 2 employees	-	-
	3 – 5 employees	-7.5	-7.6
	6 – 9 employees	9.9	10.0
	10 – 19 employees	-1.3	6.6
	20 - 99 employees	10.0	14.2
	100 or more employees	16.7	17.2
Sector	Arts, Culture and Heritage	11.8	7.1
	Housing & Homelessness	-	-
	International Development	-	-
	Education & Training	-	-
	Health	10.2	18.0
	Social Services	23.7	26.3
	Other	-2.6	-6.7
Income	Less than 100, 000	-	-
	100,001 - 250,000	-	-
	250,001 - 500,000	-	-
	500,001 - 1,000,000	4.5	-3.3
	1,000,001 - 5,000,000	5.0	-3.7
	More than 5,000,000	11.3	12.5
All Organisations		9.9%	11.0%

Section 5: The Distribution of Male and Female Managers by Organisational Size and Income

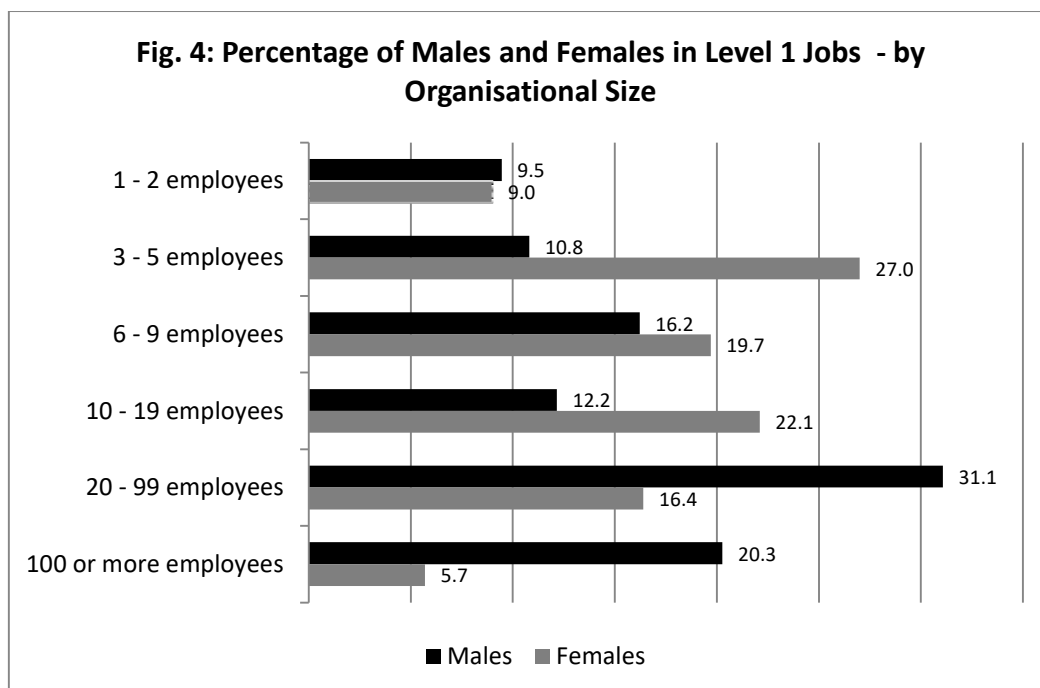
Main Findings:

- *Level 1 (Head of Organisation) male managers are more likely to work in the larger organisations and in organisation with the highest income, than female level 1 managers, (this was also the case in the 2015 CFI Pay Survey). More than half (51%) of level 1 male managers work in organisations with 20 or more employees, compared to just over a fifth (22%) of females. Similarly, more than half (57%) of level 1 male managers work in organisations with the largest incomes i.e. of €1,000,000, or more, as compared to 32% of level 1 female managers. A very similar pattern exists for Level 1 Chief Executives.*
- *A higher proportion of level 2 managers (i.e. Head of Function/Senior Manager) working in high income organisations are male, although the proportionate difference is less than for Level 1 managers.*
- *A more mixed pattern emerges when level 3 Middle Managers are considered with regard to size, although a higher proportion of male middle managers (42.6%) work in organisations with 20 – 99 employees than female middle managers (26.8%). More male middle managers (71.7%) work in higher income organisations (i.e. €1,000,000 or more) than female middle managers (54.8%).*

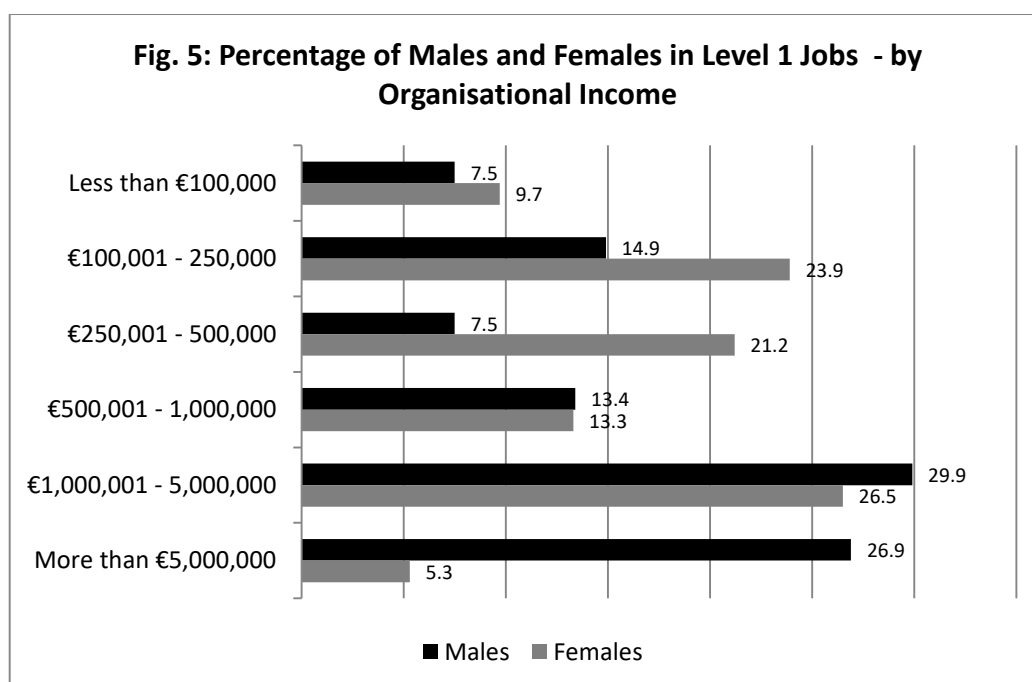
The following graphs look at the distribution of male and female managers by management level, across different size and income organisations.

5.1: Level 1 Managers (Head of Organisation) – Breakdown of Male and Female Managers by Organisational Size and Income

From figures 4 and 5 it would appear that level 1 male managers are more likely to work in the larger organisations and in organisation with the highest income, than female level 1 managers. Figure 4 looks at the size of the organisations in which these male and female managers work. More than half (51%) of level 1 male managers work in organisations with 20 or more employees, as compared to just over a fifth (22%) of females. The corollary of this is that a higher proportion of level 1 females work in the smaller organisations (with the exception of the smallest size (i.e. 1 – 2 employees)).



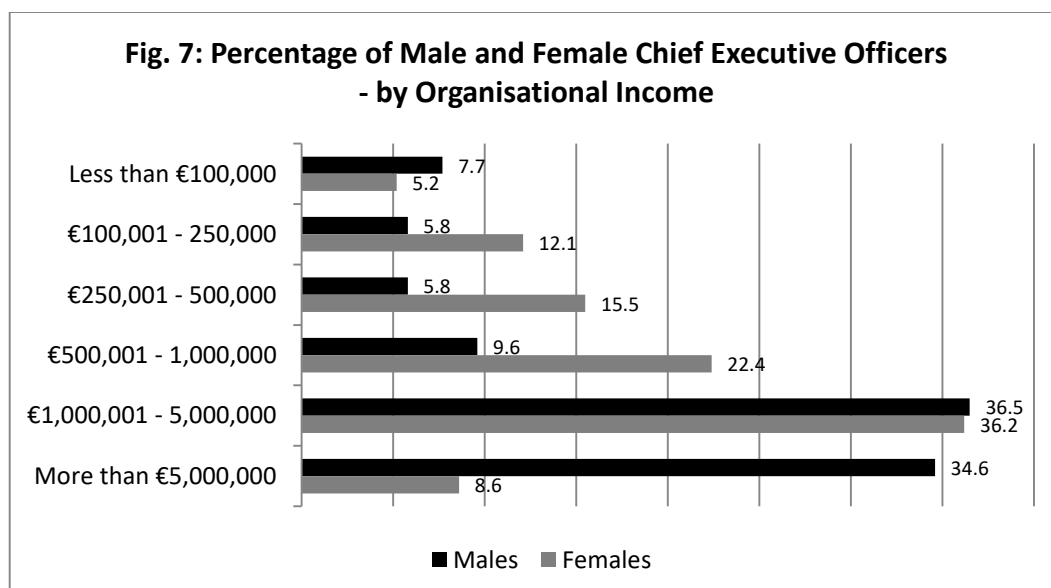
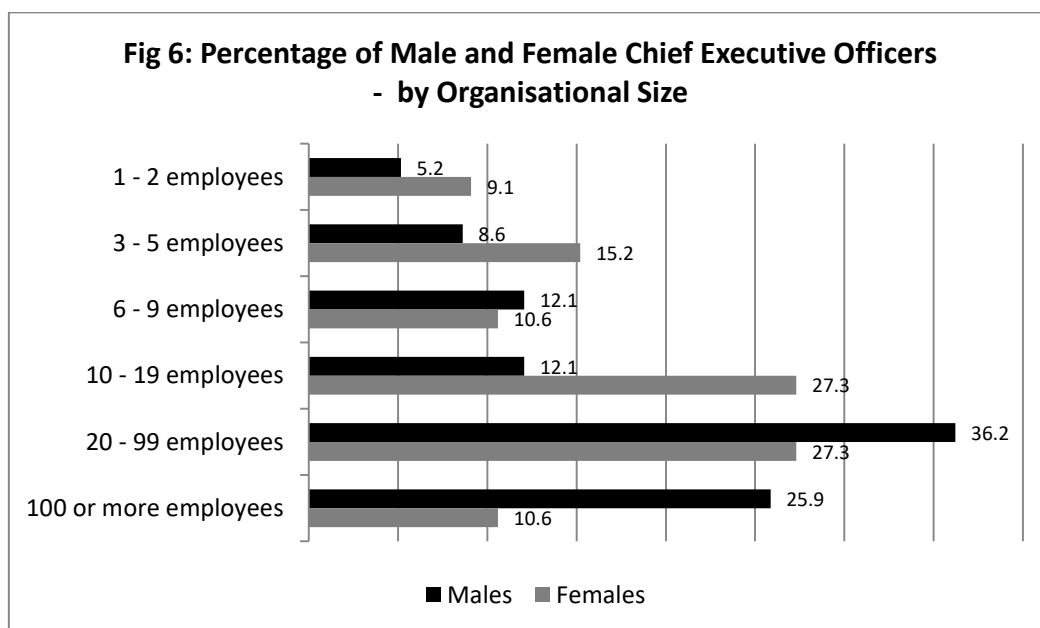
A similar, if not identical, pattern is shown in Figure 5. Again more than half (57%) of level 1 male managers work in organisations with the largest incomes i.e. of €1,000,000, or more, as compared to 32% of level 1 female managers. However, the difference is more significantly marked at the highest income level (more than €5,000,000), with 27% of level 1 male managers working here as compared to only 5.3% of level 1 female managers.



5.2: Level 1 – Chief Executive – Breakdown of Male and Female Managers by Organisational Size and Income

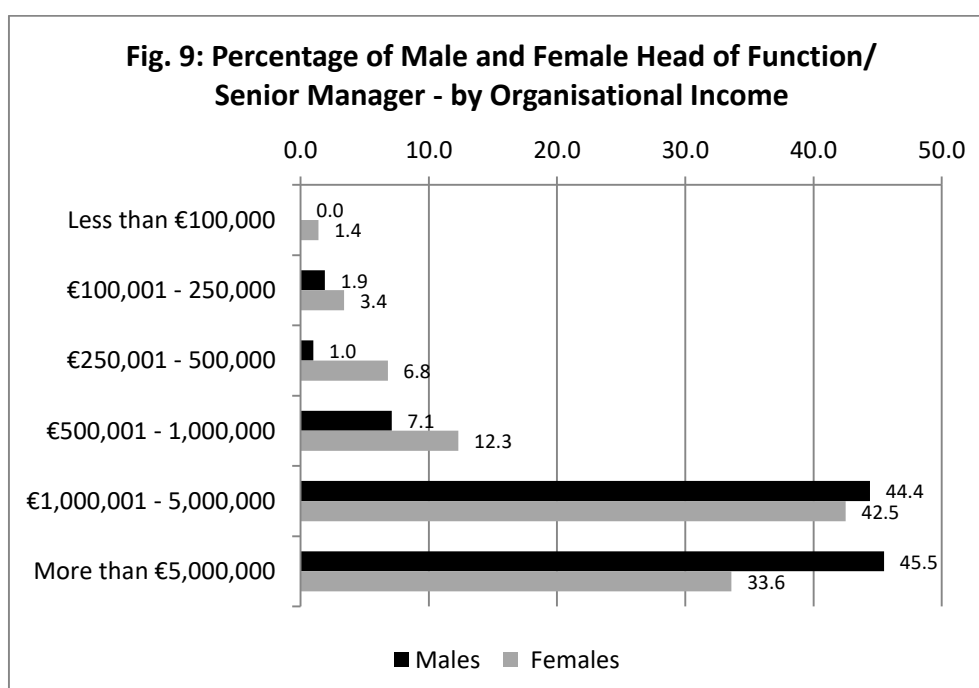
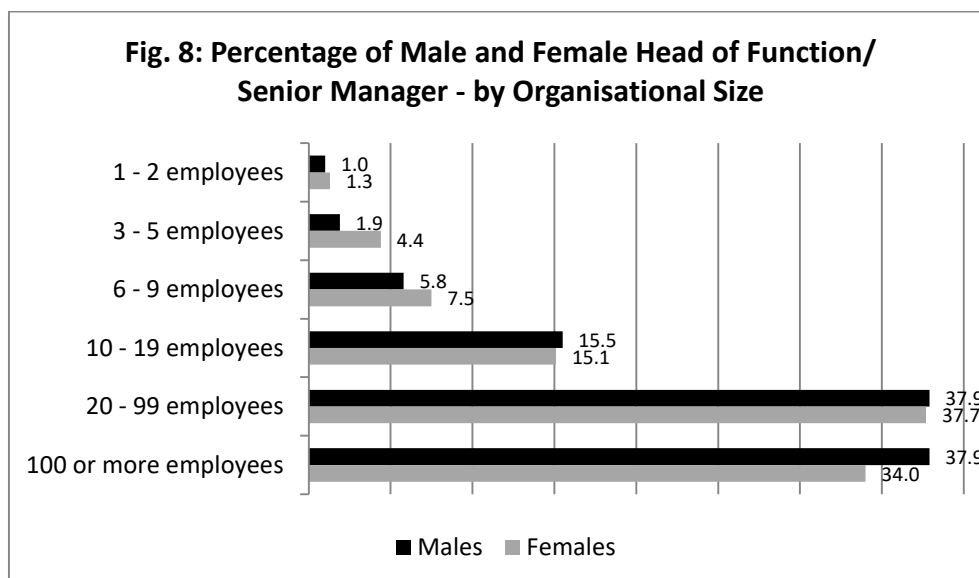
Figures 6 and 7 explore in more detail the breakdown of male and female Chief Executives by organisational size and income. This level 1 job is being investigated because there are almost equal numbers of male and female Chief Executives and because the incidence of both is fairly robust with 58 male and 65 female Chief Executives. It can be seen, however, that male chief executives are much more likely to be found in large-sized organisation (i.e. 62% in organisations with 20 or more employees) than female chief executives (38% in organisations with 20 or more employees).

When it comes to organisational income, differences in the percentage of male and female Chief Executives is most pronounced in organisations with the highest level of income i.e. more than €5,000,000. Only 8.6% of Chief Executives here are female, compared to 34.6% of males.



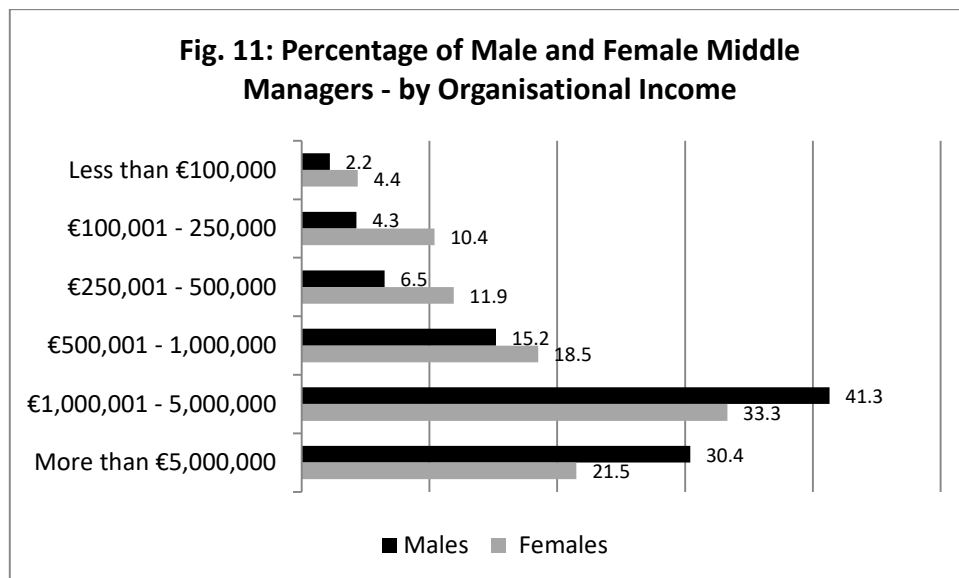
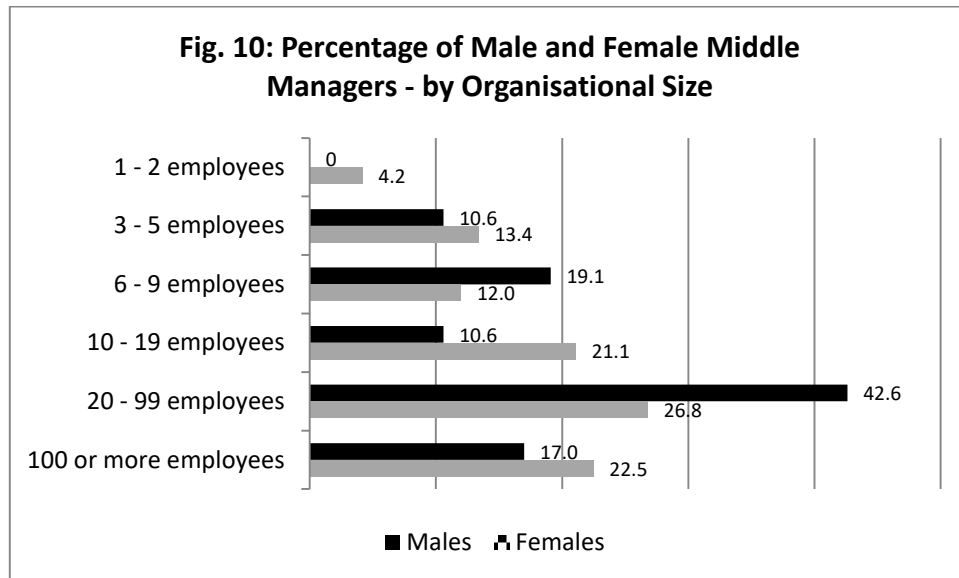
5.3: Level 2 – Head of Function/Senior Manager – Breakdown of Male and Female Managers by Organisational Size and Income

Figures 8 and 9 show the breakdown of Level 2 (Head of Function/Senior Manager) male and female managers by organisation size and income. There is less difference between the distribution of males and females by size than was the case for Level 1 managers and Chief Executives. However, a higher proportion of level 2 managers working in high income organisations are male, although the proportionate difference is less than for Level 1 managers.



5.4: Level 3 – Middle Managers – Breakdown of Male and Female Managers by Organisational Size and Income

A more mixed pattern emerges when level 3 Middle Managers are considered with regard to size, although a higher proportion (42.6%) of males middle managers work in organisations with 20 – 99 employees than female middle managers (26.8%). More male middle managers (71.7%) work in higher income organisations (i.e. €1,000,000 or more) than female middle managers (54.8%).



5.5: Level 4 – Junior/Assistant Managers, Team Leader, Senior Professional – Breakdown of Male and Female Managers by Organisational Size and Income

As only 10 level four male managers provided details of gender, no comparison detail are shown here for organisational size and income

Section 6: Gender Composition of Boards of Management and the Gender Pay Gap

Main Findings

- *There does not appear to be a significant relationship between the presence or absence of women on boards and the gender pay gap, except perhaps for level 3 managers. Overall the gender pay gap is slightly higher (15.0%) in organisations where the board has 50% or more female membership, compared to organisations with male-dominated boards (13.8%). The gender pay gap is much the same for level 1 and level 2 managers.*
- *For organisational size and income, however, where there is the highest gender pay gap overall (i.e. large organisations with 100 or more employees (21.2%) and organisations with an income of more than 5,000,000 (19.3%), there is also the highest incidence of less than 50% of females on boards (70% and 79% respectively).*

While not all remuneration decisions in an organisation are made by board members, they do have to be ratified by board members. Generally speaking board members do influence the setting of pay rates, in particular for management grades, as many of these are likely to be individually negotiated. As part of the survey, respondents were asked to provide details of the gender composition of their boards. The survey found an almost 50:50 split between females being in the minority on boards (i.e. that females comprised less than 50% of board members), and females being in the majority on boards (i.e. 50% or more of board members were female (see table 11).

Table 11: Gender composition of boards

	Percentage of Organisations
Less than 50% female	48%
More than 50% female	52%
Total	100%

Table 12 overleaf examines the gender pay gap and its relationship, if any, with the gender composition of the board.

Table 12: The gender composition of boards and the gender pay gap for all management grades

Level of Management	Females comprise less than 50% of Board membership	Females comprise 50% or more of Board membership
	Gender Pay Gap	
Level 1: Head of Organisation	19.1%	21.0%
Level 1: Chief Executive	12.8%	11.0%
Level 2: Head of Function/ Senior Manager	2.2%	5.8%
Level 3: Middle Manager	11.1%	3.5%
All Levels combined	13.8%	15.0%

There does not appear to be a significant relationship between the presence or absence of women on boards and the gender pay gap, except perhaps for level 3 managers, where the gender pay gap is higher where females are in the minority on boards. Overall the gender pay gap is slightly higher (15.0%) in organisations where the board has 50% or more female membership, compared to organisations with male-dominated boards (13.8%). The gender pay gap is not significantly different level 1 and 2 managers. For further details i.e. average pay rates, number of cases etc., please see Appendix C.

6.1: The Composition of Boards and the Gender Pay Gap - by Size and Income

While there does not appear to be a strong relationship between the gender composition on boards and the gender pay gap, with the exception of the level 3 Middle management grade, it is interesting to note that for organisational size and income where there is the highest gender pay gap overall (i.e. large organisations with 100 or more employees (21.2%) and organisations with an income of more than 5,000,000 (19.3%), there is also the highest incidence of less than 50% of females on boards (70% and 79% respectively). This finding, however, does not apply to the sector analysis.

Table 13: Percentage females on Boards and the Gender Pay Gap – by Size, Sector and Income

All Level 3 jobs (189 Cases)		Average Percentage of Females on Boards		Average % difference between male and female rates of pay
		Less than 50%	50% or more	
Size	1 - 2 employees	53	47	2.9
	3 – 5 employees	43	57	-4.7
	6 – 9 employees	54	46	12.5
	10 – 19 employees	36	64	7.9
	20 - 99 employees	57	43	11.8
	100 or more employees	70	30	21.2
Sector	Arts, Culture and Heritage	66	34	11.1
	Housing & Homelessness	75	25	19.5
	International Development	39	61	13.8
	Education & Training	55	45	12.0
	Health	64	36	15.8
	Social Services	51	49	20.3
	Other	44	56	11.4
Income	Less than 100, 000	42	58	12.3
	100,001 - 250,000	39	61	-6.9
	250,001 - 500,000	29	71	2.3
	500,001 - 1,000,000	35	65	3.4
	1,000,001 - 5,000,000	58	42	8.5
	More than 5,000,000	79	21	19.3
All Organisations		48	52	16.7

DISCUSSION & CONCLUSION

In terms of basic pay rates for Voluntary, Community and Charitable organisations, it would be reasonable to expect little or no gender pay gap for managers working at the same level, in the same sector, particularly given that two-thirds of managers in the survey are female. However, this study has found that overall, female managers were paid 16.7% less than male managers. This is a slightly higher manager gender pay gap than that found nationally of 15.9% (the latest gender pay gap figure Eurostat provides for managers in Ireland for 2014), although less than the EU average of 23.4%.

The gender pay gap was found to be highest at the top level of management. The UK Chartered Management Institute (2017) spoke of women not just facing a glass ceiling but 'a 'glass pyramid', with wider pay gaps for women the higher they reach'.

Males would appear to be disproportionately over represented at the higher levels of management and under represented at the lower levels. While they made up only one third of all managers, they were more likely to be working at the higher levels of management than females.

The survey also found that males were more likely to be the top earners and females more likely to be the bottom earners. For level 1 jobs and for Chief Executive positions, males were also more likely to work in the largest organisations and the organisations with the highest income level, which in turn were found to have the highest gender pay gap.

In summary then, it would appear that some males are still getting the best paid jobs, even in a sector that is female-dominated and where there are twice as many female managers as male. In addition, the presence or absence of women on boards does not appear to have a strong relationship overall with the amount of the gender pay gap, except to say that there are slightly less females on boards in the largest organisations and in the high income organisations where the gender pay gap is higher.

This report cannot evaluate the impact of certain factors on pay such as qualifications, age, experience, length of service, etc., because this information was not collected in the survey. We do not know the age of the chief executives, their qualifications and years of experience in their jobs and cannot therefore examine their potential impact on the gender pay gap. An earlier report based on 2003 data for Ireland (McGuinness et al, 2009) found that, on average, men had more years of work experience than women (unlike women who have interrupted career patterns and who undergo what is called 'the motherhood penalty' (Correll, Benard, and Paik (2009)) and that this was the single biggest contributor to the gender pay gap. However, this different level of experience accounted for only 3.1% of the then 21% gender pay gap. A range of other factors were investigated (family size, job and firm-level characteristics such as part-time or full-time work, unionisation, the availability of flexible working arrangements, etc.) and their contribution to the pay gap estimated, leaving a final gap of 7.8% (a third of the total) which could not be attributed to any of the factors used in the analysis.

McGuinness et al (2009) found that occupational and industrial segregation only contributed around 2.8% of the pay gap. The study found that 'differences in the labour market experience levels of males and females' was by far the single most important single influence in explaining the wage gap'. Women moving in and out of the labour market (to take up caring or family responsibilities)

contributed significantly to women's lower earnings in their study. However, the data in their study is now 12 years old and women's labour market engagement patterns have changed somewhat since then. Over the recession, women's employment rate in Ireland increased and males decreased. In 2016 there was an 10.4% difference between male and female employment rates (CSO, 2017b), compared to 18.6% in 2006. Participation rates for females have grown only marginally since 2006, however, rates for males have declined over this period. Again, in 2016 around a quarter (24%) of females classified their principle economic status as 'looking after home/family'; the figure in 2006 was 31.1% (CSO, 2017b). While women may leave the labour market to have children, most are now returning after maternity leave. By the time they get to chief executive level it is likely that they will have gained sufficient skills and experience to deliver the role in much the same way as men.

Research conducted by Stevens et al (1993, cited in Barron, 2003) found that women feel less confident about their salary negotiation ability than men. Barron conducted research into salary negotiation behaviour and the beliefs held by men and women in relation to that behaviour. She found that women and men differ in a number of areas, including: how they approach pay negotiations (with females focusing on harmony, sensitivity and the fairness of the process while men focus on individual achievement. Women also sometimes focus more on the interpersonal aspects of the negotiations relationship than men); what they look for from pay negotiations (women can be motivated more by concerns for their co-workers and getting positive evaluations from them than men are); their beliefs around their entitlement to pay (Barron points to the considerable evidence to show that women feel entitled to less pay than men, and even view less pay as fair pay for their work, in the absence of any external comparison standards); the tendency of both sexes to prefer to make pay comparisons with their own gender group (this can affect how women see their entitlement to pay as women generally earn less than men).

In a capitalist economy, one accepted measure of a person's worth is the salary commanded. Barron (2003) found that women were uneasy around asserting their own monetary value compared to men, that they did not necessarily equate their worth with a salary, and did not conceptualise themselves in that way. Women were also uncertain as to how to evaluate the value they brought to the organisation and were more likely to believe their worth to be defined by what the organisation was willing to pay. They believed that it was the organisation's job to make that assessment. Many women had difficulty in 'saying great things' about themselves and she quotes studies that show women believed they had to work harder or do more work to get the same pay as men.

In the study of female executives conducted in Latin America (Wirth, 2004: 48) another explanation was found whereby some women, when they have children, start to negotiate time off and flexibility instead of salary increases and promotions. On the other hand, the study also noted that women's decisions on prioritizing work and home were made on the way up their career ladder, so that by the time they reached senior management level they had already found ways of balancing work and home.

It is not possible to know the extent to which the gender pay gap found in the Community Foundation of Ireland Survey, 2017 reflects discrimination, women's under-valuing of their own work, women's pay negotiation approaches/beliefs, or some other reason. However, given how important equality and having an equitable work environment is to employees in this sector, were

women to feel they were being paid less than men, this could give rise to negative consequences such as lower morale, reduced commitment and engagement, and higher turnover. This creates a strong incentive for managers in this sector to design and ensure pay systems that are equitable.

Segregation (industrial or occupational) is often cited as one of the main reasons for the gender pay gap, i.e. that males and females are concentrated in different sectors (or industries) in the economy and in different occupations, with males working in higher paid sectors and occupations than women. In Ireland, females currently represent 80% of all workers in the *Human Health & Social Work Activities* sector (the largest single sector of female workers, employing 22% of all female workers in 2017 (CSO, 2017d).

The Community, Voluntary and Charities sector undoubtedly carries some legacy issues e.g. lower rates of pay, a dominance of female workers, precarious employment and an over-dependence on volatile funding. However, many of the services offered by Voluntary, Community and Charitable organisation form a fundamental part of social protection systems (European Commission, 2014). They cover different types of risks that individuals can face during their lifetimes and promote social inclusion, thereby reducing the risk of poverty and inequalities as well as improving social cohesion. The European Commission's report outlined some features of this sector (2014:7) which have relevance for this study, as follows:

- 'The workforce in the health and social services is mainly female; with women representing 78% of all employment in the sector.
- 81% of the newly created jobs in the sector are occupied by women.
- The difference in earnings between men and women is higher than in other sectors.
- Workers in the health and social services sector are on average better skilled compared to the average in other sectors.
- Part-time work is more common in this sector than in the whole economy and the share of part-time work in the sector increased during the crisis.'

The report also outlined the gender pay gap as one of the serious challenges that health and social services organisations are facing across the EU (even though the workforce is overwhelmingly female). Other challenges mentioned in the report include - a workforce that is ageing at a faster pace than in other sectors in the economy; harder working conditions, in particular with respect to working time; and a high rate of part-time work, possibly making it difficult to attract new workers into the sector. Given the growing demand for services experienced in Ireland (most recently due to the recession, but likely to grow in the future related to an ageing workforce and other demographic changes), creating an effective development strategy for the sector is imperative. However, any strategy needs to be based on facts. The facts are not all there to give a full picture of the gender pay gap in this sector. Further research in this area in addition to some of the above mentioned challenges would usefully contribute to such a strategy and to the sustainability of the sector for the future.

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APPENDIX A: Average & Median Basic Pay, Gender Pay Gap – by Level of Management & Job Title¹²

Table A1: The Average & Median Basic Pay, Gender Pay Gap – by Level of Management & Job Title

	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average %	Median %
	No. of Cases	Average €	Median €	No. of Cases	Average €	Median €		
Level 1 Jobs – Head of Organisation								
All Level 1 jobs	73	74,310	76,790	121	59,680	54,547	19.7%	28.9%
Chief Executive Officer	58	81,422	81,694	66	71,414	71,400	12.3%	12.6%
Manager	9	45,238	46,000	26	40,598	40,000	10.3%	13.0%
Level 2 Jobs – Head of Function/Senior Manager								
All Level 2 jobs	103	65,002	63,000	158	61,784	61,421	4.9	2.5%
Deputy CEO	7	77,836	79,800	8	65,493	66,760	15.9%	16.3%
Head of Finance	29	67,864	66,660	29	58,090	48,000	14.4%	28.0%
Head of HR	5	80,457	76,000	14	67,879	65,780	15.6%	13.4%
Head of Fundraising	12	68,946	70,000	13	63,213	62,000	8.3%	11.4%
Head of Services	8	55,982	49,500	27	65,115	65,000	-16.3%	-31.3%
Head of Operations, Development or Progs.	8	61,285	57,647	8	52,925	54,000	13.6%	6.3%
Level 3 Jobs – Middle Manager								
All Level 3 jobs	47	47,160	45,900	142	42,500	40,834	9.9%	11.0%
Administration Manager	5	38,126	37,332	27	40,475	36,000	-6.2%	3.6%
Project/Programme Manager	8	54,773	53,102	33	42,603	42,799	22.2%	19.4%
Services/Centre Manager	8	46,246	47,203	26	43,602	44,297	5.7%	6.2%
Level 4 Jobs – Junior Manager/Assistant Manager/Team Leader/Senior Professional								
All Level 4 jobs	10	37,406	38,000	50	35,311	36,000	5.6%	5.3%
Team Leader	7	37,829	40,000	26	37,851	37,616	0%	5.9%

¹² A minimum of 5 cases for both males and females was required for a job title to be included in the tables below.

APPENDIX B: Gender Pay Gap by Management Level, Size, Sector & Income

Table B1: Gender Pay Gap – All Levels of Management, by Size, Sector & Income

All Levels of Management (704 Cases)	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average	Median
	No. of Cases	Average	Median	No. of Cases	Average	Median		
(1) Size of Organisation								
1 - 2 employees	7	38,114	41,072	19	36,988	35,000	2.9	14.8
3 – 5 employees	16	41,301	38,787	61	43,230	40,332	-4.7	-4.0
6 – 9 employees	28	50,701	46,750	60	44,369	39,864	12.5	14.7
10 – 19 employees	35	54,262	52,867	96	49,993	45,000	7.9	14.9
20 - 99 employees	84	63,656	60,375	134	56,130	50,000	11.8	17.2
100 or more employees	63	81,221	78,000	101	63,969	62,560	21.2	19.8
(2) Sector								
Arts, Culture and Heritage	20	47,079	44,433	26	41,844	37,393	11.1	15.8
Housing & Homelessness	21	76,516	74,551	30	61,561	59,000	19.5	20.8
International Development	32	68,589	67,167	47	59,130	59,000	13.8	12.1
Education & Training	28	61,161	60,375	53	53,821	50,000	12.0	17.2
Health	44	67,647	60,709	91	56,919	50,000	15.8	17.6
Social Services	60	60,601	57,149	165	48,321	44,496	20.3	22.1
Other	28	58,647	50,000	59	51,943	48,000	11.4	4.0
(3) Income								
Less than 100, 000	6	37,919	35,890	21	33,263	34,580	12.3	3.6
100,001 - 250,000	15	39,449	41,581	47	42,169	39,737	-6.9	4.4
250,001 - 500,000	10	44,593	44,839	52	43,543	41,837	2.3	6.7
500,001 - 1,000,000	26	50,019	50,000	67	48,326	44,894	3.4	10.2
1,000,001 - 5,000,000	86	60,545	56,875	158	55,424	51,500	8.5	9.4
More than 5,000,000	78	78,784	76,344	95	63,570	62,560	19.3	18.1
All Organisations	233	63,135	60,000	471	52,619	47,500	16.7	20.8

Table B2: Gender Pay Gap – All Level 1 jobs – HEAD OF ORGANISATION – by Size Sector and Income

All Level 1 jobs (194 Cases)	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average	Median
	No. of Cases	Average	Median	No. of Cases	Average	Median		
(1) Size of Organisation								
1 - 2 employees	6	37,621	36,418	10	39,413	35,426	-4.7	-2.7
3 – 5 employees	8	48,320	49,145	33	47,909	45,860	0.9	6.7
6 – 9 employees	12	58,306	50,726	24	50,576	51,542	13.2	-1.6
10 – 19 employees	9	66,094	73,000	27	64,998	63,000	1.7	13.7
20 - 99 employees	23	81,790	85,000	20	83,954	86,013	-2.6	-1.2
100 or more employees	15	109,110	110,000	7	85,466	91,822	21.7	16.5
(2) Sector								
Arts, Culture and Heritage	9	52,893	45,000	9	53,961	50,000	-2.0	-11.1
Housing & Homelessness	5	-	-	3	-	-		
International Development	7	86,858	99,000	11	68,085	74,000	21.6	25.2
Education & Training	9	67,131	74,118	18	66,060	58,060	1.6	21.7
Health	16	81,153	78,904	19	63,431	59,595	21.8	24.5
Social Services	16	70,132	82,216	49	54,405	48,841	22.4	40.6
Other	11	74,004	70,000	12	61,109	62,909	17.4	10.1
(3) Income								
Less than 100, 000	5	34,929	31,255	10	35,482	37,629	-1.6	-20
100,001 - 250,000	9	40,925	44,459	27	45,251	42,000	-10.6	5.5
250,001 - 500,000	5	54,283	51,000	24	51,009	51,042	6.0	-
500,001 - 1,000,000	9	57,344	56,472	15	63,568	62,628	-10.8	-10.9
1,000,001 - 5,000,000	20	84,197	84,377	30	77,233	75,000	8.3	11.1
More than 5,000,000	18	105,270	101,787	6	84,111	99,648	20.1	-2.1
All Organisations	73	74,310	76,790	121	59,680	54,547	19.7%	29.1%

Table B3: LEVEL 1: Gender Pay Gap for Level 1 – CHIEF EXECUTIVE OFFICER – by Size, Sector and Income

Chief Executive Officer (CEO) (124 Cases)	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average	Median
	No. of Cases	Average	Median	No. of Cases	Average	Median		
(1) Size of Organisation								
1 - 2 employees	3	.	.	.	.	.	.	.
3 – 5 employees	5	52,855	60,000	10	56,610	52,045	-7.0	13.2
6 – 9 employees	7	69,186	67,500	7	62,884	55,031	9.1	18.5
10 – 19 employees	7	70,339	74,118	18	70,609	73,083	-0.4	1.4
20 - 99 employees	21	83,354	85,000	18	86,861	87,097	-4.2	-2.5
100 or more employees	15	109,110	110,000	7	85,466	91,822	21.7	16.5
(2) Sector								
Arts, Culture and Heritage	.	.	.	3	.	.	.	.
Housing & Homelessness	.	.	.	2	.	.	.	.
International Development	7	86,858	99,000	9	72,104	75,000	16.9	24.2
Education & Training	6	72,751	81,694	14	72,774	67,040	-	17.9
Health	15	82,469	80,000	12	78,861	74,991	4.4	6.3
Social services	11	87,487	97,992	19	67,965	65,000	22.3	33.7
Other	7	85,107	80,000	7	76,523	79,743	10.1	0.3
(3) Income								
Less than 100, 000	.	.	.	3	.	.	.	.
100,001 - 250,000	3	.	.	.	.	.	.	.
250,001 - 500,000	3	.	.	.	.	.	.	.
500,001 - 1,000,000	5	60,484	60,000	13	65,493	63,000	-8.3	-5.0
1,000,001 - 5,000,000	19	84,944	85,000	21	83,460	80,000	1.7	5.9
More than 5,000,000	18	105,270	101,787	5	92,802	100,796	11.8	1.0
All Organisations	58	81,422	81,694	66	71,414	71,400	12.3%	12.6%

Table B4: Gender Pay Gap for All Level 2 jobs – HEAD OF FUNCTION/SENIOR MANAGER – by Size, Sector and Income

All Level 2 jobs (261 Cases)	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average	Median
	No. of Cases	Average	Median	No. of Cases	Average	Median		
(1) Size of Organisation								
1 - 2 employees	1	-	-	2	-	-	-	-
3 – 5 employees	2	-	-	7	-	-	-	-
6 – 9 employees	6	51,950	52,500	12	51,283	52,167	1.3	0.6
10 – 19 employees	16	56,858	58,500	23	54,123	48,000	4.8	17.9
20 - 99 employees	39	61,448	58,295	60	58,943	60,000	4.1	-2.9
100 or more employees	39	75,806	76,688	54	72,880	70,820	3.9	7.7
(2) Sector								
Arts, Culture and Heritage	4	-	-	4	-	-	-	-
Housing & Homelessness	12	71,946	70,606	18	67,867	66,830	5.7	5.3
International Development	20	70,092	69,500	20	66,532	64,102	5.1	7.8
Education & Training	14	63,392	60,950	16	56,276	50,400	11.2	17.3
Health	19	64,188	60,000	38	64,590	62,750	-0.6	-4.6
Social Services	27	62,692	63,372	37	60,274	60,000	3.9	5.3
Other	7	60,609	55,000	25	57,558	58,000	5.0	-5.4
(3) Income								
Less than 100, 000	0	-	-	2	-	-	-	-
100,001 - 250,000	2	-	-	5	-	-	-	-
250,001 - 500,000	1	-	-	9	-	-	-	-
500,001 - 1,000,000	7	52,231	50,349	18	52,946	53,509	-1.4	-6.3
1,000,001 - 5,000,000	44	58,067	55,502	62	59,792	59,132	-3.0	-6.5
More than 5,000,000	45	75,710	76,000	49	74,108	71,400	2.1	6.0
All Organisations	103	65,002	63,000	158	61,784	61,421	4.9%	2.5%

Table B5: Gender Pay Gap for All Level 3 jobs – MIDDLE MANAGER – by Size, Sector and Income

All Level 3 jobs (189 Cases)	Annual Basic Pay @1 st May 2017						Gender Pay Gap	
	Males			Females			Average	Median
	No. of Cases	Average	Median	No. of Cases	Average	Median		
(1) Size of Organisation								
1 - 2 employees	0	.	.	6	-	-	-	-
3 – 5 employees	5	31,687	32,000	19	34,079	34,438	-7.5	-7.6
6 – 9 employees	9	40,444	40,000	17	36,434	36,000	9.9	10.0
10 – 19 employees	5	40,353	43,000	30	40,869	40,170	-1.3	6.6
20 - 99 employees	20	50,426	53,551	38	45,387	45,962	10.0	14.2
100 or more employees	8	60,475	58,209	32	50,361	48,203	16.7	17.2
(2) Sector								
Arts, Culture and Heritage	7	37,071	35,000	8	32,700	32,500	11.8	7.1
Housing & Homelessness	4	-	-	7	-	-	-	-
International Development	3	-	-	13	-	-	-	-
Education & Training	4	-	-	12	-	-	-	-
Health	9	50,942	52,867	30	45,718	43,349	10.2	18.0
Social Services	12	52,893	54,500	56	40,335	40,170	23.7	26.3
Other	8	41,444	42,584	16	42,543	45,450	-2.6	-6.7
(3) Income								
Less than 100, 000	1	-	-	6	-	-	-	-
100,001 - 250,000	2	-	-	14	-	-	-	-
250,001 - 500,000	3	-	-	16	-	-	-	-
500,001 - 1,000,000	7	42,234	40,000	25	40,318	41,337	4.5	-3.3
1,000,001 - 5,000,000	19	46,211	43,000	45	43,876	44,574	5.0	-3.7
More than 5,000,000	14	57,382	55,000	29	50,868	48,111	11.3	12.5
All Organisations	47	47,160	45,900	142	42,500	40,834	9.9%	11.0%

APPENDIX C: The Gender Pay Gap and the Gender Composition of Boards – by Management Level

Table C): The Gender Pay Gap for Management Grades – by the Gender Composition of Boards¹³

(i) For All Level 1 Jobs – Head of Organisation

All Level 1 jobs	Annual Rate of Pay €				Gender Pay Gap
	Males		Females		Average
	No. of Cases	Average €	No. of Cases	Average €	
< 50% female board membership	51	72,995	43	59,036	19.1%
> 50% female board membership	21	74,739	75	59,056	21%

(ii) For Chief Executive Officer

Chief Executive Officer (CEO)	Annual Rate of Pay €				Gender Pay Gap
	Males		Females		Average
	No. of Cases	Average €	No. of Cases	Average €	
< 50% female board membership	39	80,958	21	70,579	12.8%
> 50% female board membership	18	79,598	43	70,841	11.0%

(ii) For All Level 2 Jobs – Head of Function /Senior Manager

All Level 2 Jobs	Annual Rate of Pay €				Gender Pay Gap
	Males		Females		Average
	No. of Cases	Average €	No. of Cases	Average €	
< 50% female board membership	62	66,639	74	65,198	2.2%
> 50% female board membership	39	61,799	80	58,238	5.8%

¹³ Please note – not all organisations provided details of the gender composition of boards.

(ii) For All Level 3 Jobs – Middle Managers

All Level 3 Jobs	Annual Rate of Pay €				Gender Pay Gap
	Males		Females		Average
	No. of Cases	Average €	No. of Cases	Average €	
< 50% female board membership	34	48,896	68	43,484	11.1%
> 50% female board membership	11	43,287	71	41,771	3.5%

