An Exploration of

THE GENDER PAY GAP

in Community, Voluntary and Charitable Organisations

2023

the wheel

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FOREWORD

It is with great pleasure that we welcome the third Gender Pay Gap Report for Community, Voluntary, and Charitable Organisations. The data on which this report was based was provided by the 2022 National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations. As such, reports like this one would not be possible without the time, effort, and input of hundreds of sector organisations that recognise the value of this research.

Benefiting also from a wealth of detail provided by sector organisations who published gender pay gap (GPG) reports in early 2023, as part of the Gender Pay Gap Information Act, 2021, this report provides an enhanced volume of information when compared with previous sector GPG reports. As well as including a highly pertinent discussion of some of the causal factors behind the GPG within the sector, it also offers practical and actionable suggestions for how organisations can undertake to address their own GPG. This combination of detailed analysis and pragmatic intervention makes this report an invaluable resource for The Wheel ‘s community of members and for the wider community, voluntary and charity sector.

We would like to thank the author of this report, Anne Coughlan, for providing the sector with such excellent data and timely direction. We also would like to thank Community Foundation Ireland for funding this report and for their continued support of the sector. This support enables research that provides guidance and advice to organisations from line management, remuneration policies and reviews, through to the development of HR strategies, and to support in influencing government policy.

We are confident you will find this report an informative and essential guide for your organisation.

Ivan Cooper

Ivan Cooper, CEO of The Wheel

INTRODUCTION

The ***Gender Pay Gap Information Act, 2021*** introduced the legislative basis for gender pay gap (GPG) reporting by employers in Ireland. The Act requires organisations to report on their hourly GPG across a range of metrics on an annual basis (see Appendix I for further details and *Guidelines on Preparing a Gender Pay Gap Report*). The reporting requirement is to be rolled out on an incremental basis, related to the number of employees in an organisation. Those with 250 or more employees have already had to publish their GPG reports in December 2022. For organisations with 150 – 249 employees, the reporting date will be December 2024, and December 2025 for organisations with 50 or more employees. There is no reporting requirement for those with less than 50 employees.

GPG reporting is considered to be a first step in the creation of a more equitable workplace. It provides a picture of where men and women are placed in an organisation and allows for questions to be asked such as 'why are there more men in higher-paid positions than women?' (the opposite might also be the case). The legislation also requires organisations to go behind their headline figures and to give their views as to why a pay gap might exist, in addition to setting out any measures they intend to take to address a GPG.

Report Outline

This report sets out to explore the GPG in organisations in the Community, Voluntary, and Charities sector in Ireland, in two ways:

Firstly, ***Section 1*** - sets out the mean and median GPG for 1,138 senior staff, across 4 levels of management, using data from The Wheel's *National Guide to Pay and Benefits in Community, Voluntary, and Charitable Organisations, 2022.*

This will be the third such report on the GPG for managers in the sector undertaken by The Wheel and the Community Foundation Ireland since 2017, and so will allow for comparisons to be made across a period of five years. As was the case for the 2017 and 2019 reports, GPG calculations are based on the mean and median **basic annual salaries**[1], exclusive of any bonus, allowance, or benefits-in-kind.

Secondly, ***Section 2*** - presents the GPG for all employees based on a sample of thirty published individual GPG reports from the Community, Voluntary, and Charities sector, following the introduction of the *Gender Pay Gap Information Act, 2021,* which came into operation on the 31st May 2022. This required organisations with 250 or more employees to publish information on their GPG, across a range of metrics, by the 31st December 2022.

For this section of the report, details are provided on an organisation-by-organisation basis and show GPG calculations based on the mean and median **hourly remuneration** of male and female

[1] This approach differs to that now required under the *Gender Pay Gap Information Act, 2021*, where organisations report the mean and median *hourly* remuneration (and where 'remuneration' includes ordinary pay and total bonuses). The reason the basic annual salary approach has been retained for this section of the report, is to allow for comparisons to be made with previous years' data.

employees, where **remuneration includes total ordinary pay and total bonus**. (For further details on definitions, calculations, and on what is included under 'remuneration' and 'bonus' see 'Guidelines' in Appendix I, at the end of this report).

An exploration of the causes of the GPG are shown in ***Section 3.*** This is required under the *Gender Pay Gap Information Act*. This section firstly analyses the reasons stated by the thirty organisations in our sample who have published GPG reports for the sector. Further analysis on the reasons behind the GPG from recent research is then explored.

Organisations were also required to set out the actions they are taking or intend to take to eliminate or reduce the GPG in their organisations. ***Section 4*** sets out both the measures taken by the thirty organisations in our sample, and also some of the actions taken by the EU (*Pay Transparency Directive*), and by the Irish Government (the *Gender Pay Gap Information Act* and the *Work Life Balance and Miscellaneous Provisions Act, 2023*).

Finally, **Guidelines** are provided in ***Appendix I*** on how to prepare a GPG Report to meet employer obligations under the *Gender Pay Gap Information Act, 2021*. Some information on Women in the Irish Labour *Market* is shown in ***Appendix II***, compared to the findings of The Wheel's Pay and Benefits Survey (where data was available). ***Appendix III*** lists the names of those organisations included in the sample of 30 large organisations (in Section 2 of this report), whose GPG reports are available on-line. The order in which the names appear is alphabetical and is not in the same order as Table 12, which lists details for each individual organisation.

SUMMARY OF FINDINGS

SECTION 1

The data analysed in this section is taken from the *National Guide to Pay and Benefits in the Community, Voluntary, and Charitable Organisations, 2022,* carried out by The Wheel and supported by the Community Foundation Ireland. A total of 1,138 managers (68% female and 32% male) - Level I: Chief Executive, Level II: Head of Function/Senior Manager, Level III: Middle Manager, Level IV: Junior/Asst Manager/Section Leader/Lead Professional, are covered in this section of the report.

Female Representation in Senior Roles

- Despite a high level of female representation at senior level in the Community, Voluntary, and Charities sector (at 68% overall, as opposed to males, 32%) and the fact that females represent 60% of Level I (Chief Executive) grades, more males (proportionally) are working at Level I grades.
    - Some 20% of all females are CEOs as opposed to 29% of males.
    - More than seven out of ten males (71%) are likely to be in the top two levels of management, compared to 56% of females. Consequently, higher proportions of females (44%) are found in the lower levels of management, than males (29%).

The Gender Pay Gap

- The mean gender pay gap (GPG) for managers in the sector is 5.69%, with a median of 6.38%.
- The GPG for managers shows a significant decrease for the sector over previous years. The mean GPG has fallen from 16.7% in 2017, to 15.2% in 2019, to the current GPG of 5.69%. The median GPG has followed a similar downward trajectory.
- As was the case in the 2017 and 2019 reports, the GPG is highest for Level I, Chief Executive grades, where the mean GPG is 9.87% and the median is 12.79%.

The GPG and Organisational Size

- The mean GPG for all management grades together ranges from 3.74% to 15.89% (the largest mean gap of 15.89% was found in organisations with 1-2 employees). The GPG is 10% or more across the three groups with the largest number of employees.
- The GPG for Level I (Chief Executive) grades, is high in large organisations (i.e., with 100 or more employees), at 12.6%, with a median of 11.18%. It is also high for Level II (Head of Function/Senior Manager) grades in organisations with 6-9 employees, at 21.23% with a median of 27.7%.

The GPG and Organisational Income

- The mean GPG for all management grades together ranges from a low of -3.22% to a high of 8.13%.
- In contrast to that found in large organisations, the GPG for Level I (Chief Executive) positions is low across all income levels, ranging from a negative of -6.87% to a high of 2.68%.
- Overall, the mean and median GPGs appear to vary extensively both between management levels and within the various income groupings.

High and Low Earners

- While females appear to have both increased their share in the top 10% of earners since 2017 (from 50% in 2017 to 54% in 2022), and decreased their share of the bottom 10% of earners since 2019 (from 92% to 79%), they are still proportionally both under-represented in the top 10% of earners, and over-represented in the bottom 10% of earners, when it is taken into account that females make up 68% of all managers.
- While 60% of Level I (Chief Executive) positions are held by females, only 48% are in the top 10% of earners.
- Some 68% of the bottom 10% of Level I (Chief Executive) earners, are female. A similar picture appears when the upper and lower quartile pay ranges are analysed.

SECTION 2

Organisations with 250 or more employees were required by law to publish GPG reports by the 31st December 2022. This section of the report examines the GPG reports for a sample of 30 organisations in the Community, Voluntary, and Charities sector. The data covers <u>all</u> employees in the 30 organisations (and not just managerial grades as in Section 1). Females constituted the majority of employees in 29 of the 30 organisations, averaging 77% female employees.

All Employees –

- While the mean GPG for these 30 organisations is low at 3.8%[2] (and a median of 0.1%), a wide variation in GPG's exists between the different organisations. The mean GPG ranges from a minus figure of -16.89% to a plus of 22.6%.

[2] An analysis of 500 organisations with 250 employees or more who have published their GPGs, was conducted by *PwC* in 2023 and revealed a mean GPG of **12.6%** for all organisations in Ireland. In the same study, based on an analysis of a small number of charity organisations, a mean hourly pay gap of **1.7%** was reported. *Adare Human Resource Management/Linea* also analysed 400 published GPG reports for large organisations in Ireland and found an average mean GPG of **11.8%.** The figure for Charities was **5.85%.**

- Nine out of the 30 organisations show a negative mean GPG, indicating that there are more females than males in higher paid role in these organisations. Almost half (14 out of the 30 organisations) have a negative median GPG.

Part-time Workers –

- Twenty nine of the thirty organisations have part-time workers. The overall mean and median GPGs for part-time workers are negative at -5.7% and -5.8%, indicating that more female part-time workers are operating at a higher level than their male counterparts. Some of these organisations have very few male part-time workers.

Temporary Employees –

- The overall mean and median figures for the 21 cases of temporary workers is also low at 1.7% and 2.6%, respectively. More than half (12 out of 21 organisations) have a positive mean GPG with averages of 8.6%.

Quartiles –

- Given that an average of 77% of employees are female, 18 organisations out of the 28 who provided data, show less than 77% female representation in the Upper Quartile which indicates that females are somewhat under-represented in the highest remuneration band. Thirteen out of the 28 organisations show more than 77% female representation in the lower quartile pay band, indicating that females are over-represented in the lowest remuneration band.

Bonus Schemes & Benefit-in-Kind –

- Three organisations provided details of a Bonus pay gap (see Table 12).
- Details of the proportions of males and females receiving Benefit-in-kind were provided by 4 organisations. In all 4 cases, the percentage of males receiving benefit-in-kind was higher than for females.

SECTION 3 - Causes of the Gender Pay Gap

It is a very difficult task to disentangle the complexities that contribute to bringing about a GPG. Bearing in mind GPGs were both positive and negative in the 30 organisations in the sector who published their GPG reports on-line, the causes stated include –

- occupational segregation,
- the gendering of lower paid roles in the sector,
- the different working patterns of men and women (women taking breaks from the workforce and working part-time),
- women not applying for higher paid roles,
- women not having the same length of service/years of experience compared to men, because of breaks from the workforce.

Other reasons highlighted by recent research include –

- The European Commission's finding that 24% of the GPG is related to the over-representation of women in relatively low-paying sectors, such as care, health, and education, and in highly feminised jobs that have been systematically undervalued.

- GPGs increase substantially upon parenthood. UK research by the Institute for Fiscal Studies found that that the GPG widens when people are in their late 20s (when many women start to have children), with men's pay increasing around this time and women's pay plateauing.

  This research also found that when women have taken time out from the labour market, it leads to lower wages when they return and that the hourly wage for a woman who leaves the labour market and then returns, is about 2% lower per year. When women leave to work part-time, they tend to have less growth in their pay than women who work full-time.

- Research from the Nevin Economic Research Institute in Ireland, states that many aspects of the GPG can be explained by a lack of Government policy action. It is known that gendered inequalities in childcare responsibilities and a lack of access to affordable childcare are some of the key underlying reasons explaining the GPG.

  ESRI research tells us that there is some evidence to suggest that the job preferences of men and women may contribute almost 10% to the national GPG.

SECTION 4 - Measures to Address the Gender Pay Gap

Measures suggested by the sample of 30 organisations include –

- Reviewing/revising recruitment methods/documentation/ to ensure gender-neutrality and inclusivity,
- setting pay transparency for all roles in the organisation,
- leadership development for women,

- improving family leave benefits and flexible working,
- engaging with staff for feedback on access to development and promotional opportunities,
- exploring the use of data analytics to monitor an organisation's diversity and inclusion progression.

Other actions taken by the Irish Government and the EU include –

The Gender Pay Gap Information Act, 2021, which introduced GPG reporting in Ireland.

Employment Regulation Orders (EROs) In the *Early Learning and Childcare Sector*, two new EROs were commenced which provide for minimum hourly rates of pay and other conditions of employment for various roles in the Early Years Services Sector, with effect from the 15th September, 2022.

The Pay Transparency Directive, 2023 - the European Parliament adopted the Pay Transparency Directive on the 30th March 2023, which will require employers in Member States to provide transparency regarding pay levels and career progression, as well as employee rights to pay information. Member States will have 3 years to transpose the Directive into national law.

SECTION 1–
THE GENDER PAY GAP FOR MANAGERS IN THE COMMUNITY, VOLUNTARY, AND CHARITIES SECTOR

Unless otherwise stated, all data presented in this section of the report is based on The Wheel's National Guide to Pay and Benefits in Community, Voluntary, and Charitable Organisations, 2022.

1.1: Female Representation at Senior Levels

The high proportion of female staff operating in the Community, Voluntary, and Charities sector, differentiates it from most other sectors of the Irish economy. In The Wheel's *National Guide to Pay and Benefits in Community, Voluntary, and Charitable Organisations 2022,* females represented 75% of the workforce overall, compared to 46.8% in employment generally[3].

Another important difference between this sector and others is the high proportion of females working at senior level. Table 1 shows the proportions of females and males within each of the four levels of management as per The Wheel's survey. Females account for 68% of staff at senior level.

Table 1: Percentages of males and females within each senior role, 2022 and 2020

	2022		2020	
	Male %	**Female %**	**Male %**	**Female %**
Level I: Chief Executive	40	60	35	65
Level II: Head of Function/Senior Manager	35	65	38	62
Level III: Middle Manager[4]	23	77	25	75
Level IV: Junior/Asst. Manager/ Section Leader/ Lead Professional	25	75	23	77
All Senior Staff	32	68	31	69

[3] CSO *Labour Force Survey*, *Q4, 2022*. Table 2.1 – Persons aged 15 years and over classified by Sex and ILO Economic Status

[4] Middle and Junior Level Management categories were merged in the 2022 Survey. However, for purposes of comparisons with previous years' data, Level IV Managers (identified as Junior/Assistant Managers/Teams Leaders/Lead Professional) have been taken out of Level III Managers and given their own category, Level IV. This applies for the remainder of Section 1 of this report.

Recent data from the CSO on the gender breakdown of senior roles in business in Ireland (see Table 2), found that males are significantly more likely to be in a senior role than females, across all levels of seniority, and that this likelihood increases the more senior the role.

Table 2: All Sectors – CSO - Gender breakdown by senior roles in business, 2021 and 2019[5]

	2021		2019	
	Male %	**Female %**	**Male %**	**Female %**
Chairpersons	86.0	14.0	92.6	7.4
Board of Directors	78.2	21.8	80.4	19.6
Chief Executives Officers (CEOs)	86.6	13.4	88.5	11.5
Senior Executives	70.3	29.7	71.7	28.3
Chief Financial Officers (CFOs)	71.9	28.1	70.3	29.7

Taking data from The Wheel's survey, Table 3 shows that, even though the split between females and males in senior roles is approximately two-thirds (68%) to one-third (32%), a higher percentage of males are working at Level I (Chief Executive) (at 29%), compared to females (at 20%). More than seven out of ten males (71%) are currently working at the two highest levels of management, Level I or Level II, as opposed to just 56% of females.

Table 3: Percentages of males and females in each senior role as a percentage of all males and females in senior roles, 2020 and 2022

	2022		2020	
	Male %	**Female %**	**Male %**	**Female %**
Level I: Chief Executive	29	20	27	23
Level II: Head of Function/Senior Manager	42	36	38	28
Level III: Manager	22	34	27	37
Level IV: Junior/Asst. Manager/ Section Leader/ Lead Professional	7	10	8	12
All Senior Staff **(100%)**	359	779	304	674

[5] CSO *Gender Balance in Business Survey, 2021*

1.2: The Gender Pay Gap (GPG) for Management Grades

For this section of the report, the mean or average GPG is calculated by subtracting the average annual basic pay for females from the average annual basic pay for males and expressing the difference as a percentage of the average male rate (the same calculation is used for the median[6] GPG, except that the median is used instead of the mean). The mean GPG for all levels of managers is **5.69%,** with a median GPG of **6.38%** (see Table 4). The GPG is highest at Chief Executive Level (Level I). It is negative for Level IV managers[7]. When a GPG is negative, it means that basic pay for females is higher than that of males.

Table 4: The Mean and Median GPG - by Management Level

Management Level	Mean GPG %	Median GPG %
Level I: Chief Executive	9.87	12.79
Level II: Head of Function/Senior Manager	4.69	2.88
Level III: Middle Manager	4.65	3.23
Level IV: Junior/Asst. Manager/ Section Leader/ Lead Professional	-7.70	-2.54
All Managers	**5.69**	**6.38**

The GPG for the sector, has been on a downward trajectory overall since 2017. This has been particularly the case for Level I (Chief Executive) grades (see Table 5).

Table 5: A Comparison of the GPG for 2017, 2019 and 2022, by Management Level

Management Level	2022		2019		2017	
	Mean GPG %	Median GPG %	Mean GPG %	Median GPG %	Mean GPG %	Median GPG %
Level I:	9.87	12.79	13.4	12.7	19.7	28.9
Level II:	4.69	2.88	7.6	3.1	4.9	2.5
Level III:	4.65	3.23	12.2	12.3	9.9	11.0
Level IV:	-7.70	-2.54	7.5	-0.8	-	-
All Managers	**5.69**	**6.38**	**15.2**	**16.7**	**16.7**	**20.8**

[6] The median rate of pay is the rate of pay in the middle of a sequence of pay rates that are listed from highest to lowest, i.e. 50% of pay rates are higher than the median and 50% are lower.
[7] It is important to note that there are three times as many female Level IV managers, as males.

1.3: The Gender Pay Gap for Management Grades - by Size and Income

There are a number of issues to bear in mind when interpreting the next two tables, which give a breakdown of the GPG by organisation size (i.e. number of employees) and organisational income. Firstly, two-thirds of managers in this sector are female. As a result, in each of the size and income groupings in Tables 6 and 7, there are more females in the various senior roles than there are males. Within Level III, and especially within Level IV, the number of males is quite small when broken down by size and income. Secondly, the statistics shown cover a wide range in pay differences between males and females within the sector. When there is a large gap between the mean and median values, this tells us that the mean (or average) value can contain extreme values at either end of that range. Such differences between mean and median were found in many cases in tables 6 and 7, overleaf.

Given the above, it is possible to note the following:

- The mean and median GPG is highest for Level I (CEOs) in the largest size grouping (100 or more employees). It is around twice as high as for any other size grouping.
- When all 1,138 managers are considered together, there is a positive GPG across all the size groupings. The mean and median GPG is highest in the smallest size group of 1-2 employees, however, the number of cases for this group is quite small (21 females and only 5 males). Outside of this, the mean GPG ranges from 3.74% in organisations with between 3-5 employees to 10% or more across the three highest size groupings. The median GPG varies between 5.68% and 20.0%.
- There are almost twice as many females as males in Level II (Head of Function/Senior Managers), and there is a large variation in the GPG between the various size groupings, ranging from a mean GPG of -4.01% to 21.23%. The highest mean and median GPGs (21.3% and 27.7%, respectively) were found at this level in small organisations of 6 – 9 employees.
- For Level III (Middle Managers), the mean GPG ranges from a negative of -5.36% for organisations with 3-5 employees (in part explained by the small numbers here of 6 males and 22 females), rising to a GPG of between 5.33 and 8.02% for the larger organisations. The median is highest in the larger organisations.
- A negative GPG was found to be the case for Level IV (Junior/Assistant Managers/ Section Leaders/Lead Professionals). Care should be taken, however, when analysing this level, due to the small number of males present (27 overall, as compared to 107 females).
- With regard to organisational income, the mean GPG ranges from 6.54% to 8.13% across all management levels together as well as incomes, (with the exception of the small size grouping of less than €250,000 in income, where the GPG is -3.22%).
- In contrast to the size breakdown, the GPG for CEOs is low across all income levels, ranging from a negative of -6.87% to a high of 2.68%.
- High negative median GPGs were found for Level II (Head of Function/Senior Managers), of up to -20.72% for the highest income level. However, a positive median GPG of 14.37% was found in organisations in the €500,000 to €1,000,000 income group, for this level.
- High negative median GPGs were also found for Level III and Level IV managers, along with high positive GPGs.
- Overall, the mean and median GPGs appear to vary extensively both between management levels and within the various income groupings.

Table 6: The GPG for each Management Level – by Organisation Size

Management Level	Organisation Size - No. of Employees					
	1 - 2	**3 – 5**	**6 - 9**	**10 - 19**	**20 - 99**	**100 or more**
All Managers (Total=1,138. Males = 359, Females = 779)						
Mean GPG %	15.89	3.74	8.05	10.45	10.61	10.30
Median GPG %	20.00	10.70	14.11	8.42	12.40	5.68
Level I: Chief Executive (Total=258. Males = 104, Females = 154)						
Mean GPG %	-	-0.20	6.60	5.60	5.27	12.60
Median GPG %	-	6.12	1.03	3.03	2.35	11.18
Level II: Head of Function/Senior Manager (Total =434. Males = 150, Females = 284)						
Mean GPG %	-	8.92	21.23	8.44	5.27	-4.01
Median GPG %	-	1.19	27.70	6.26	1.47	-15.84
Level III: Middle Manager (Total=339. Males = 78, Females = 261)						
Mean GPG %	-	-5.36	2.09	8.02	7.40	5.33
Median GPG %	-	-0.37	6.13	7.71	10.40	9.57
Level IV: Junior/Assistant Manager/Section Leader/ Lead Professionals (Total=107. Males = 27, Females = 80)						
Mean GPG %	-	-	-13.49	-14.97	-1.98	-
Median GPG %	-	-	-7.24	0.04	2.57	-

Table 7: The GPG for each Management Level – by Organisation Income

Management Level	**Income €**					
	< 250,000	**250,001 – 500,000**	**500,001 – 1,000,000**	**1,000,001 – 5,000,000**	**5,000,001- 10,000,000**	**More than 10,000,000**
All Managers: (Total=1,138. Males = 359, Females = 779)						
Mean GPG %	-3.22	7.41	8.13	7.07	6.55	6.54
Median GPG %	-4.26	4.70	7.60	6.45	3.42	2.49
Level I: Chief Executive (Total=258. Males = 104, Females = 154)						
Mean GPG %	-4.06	2.43	-6.87	-2.27	1.84	2.68
Median GPG %	-1.69	2.80	-3.08	0.45	7.61	-2.68
Level II: Head of Function/Senior Manager (Total =434. Males = 150, Females = 284)						
Mean GPG %	4.22	4.25	9.74	6.64	0.14	-13.39
Median GPG %	-17.19	-5.26	14.37	0.11	5.11	-20.72
Level III: Middle Manager (Total=339. Males = 78, Females = 261)						
Mean GPG %	-	-9.92	0.87	4.07	8.86	8.69
Median GPG %	-	-8.60	-13.55	1.84	18.62	8.90
Level IV: Junior Manager Junior/Assistant Manager/Section Leader/ Lead Professional (Total=107. Males = 27, Females = 80)						
Mean GPG %	-	-20.60	-6.85	-0.76	-	-
Median GPG %	-	-19.79	-2.47	7.69	-	-

1.4: Highest and Lowest 10% of Earners

Females appear to have increased their share in the top 10% of earners since 2017 (see Table 8). This is the case for all levels of management. Currently, female managers make up more than half (54%) of the top 10% of earners, as opposed to 50% in 2017. The largest change is seen in the category of Level II managers.

However, as females make up 68% of all managers, they are still proportionally under-represented in the top 10% of earners - only 54% are in this grouping. While 60% of females are Level I (CEOs), only 48% are in the top 10% of earners (see also Table 2 to compare other management levels).

Table 8: The Percentage of Females in the Top 10% Pay Range – by Management Level 2022, 2019, 2017

Management Level	2022 %	2019 %	2017 %
Level I:	48	49	37
Level II:	58	44	25
Level III:	73	47	62
Level IV:	-	45	58
All Managers	54%	51%	50%

Female presence in the bottom 10% of earners appears to have decreased since 2019 from 92% to 79%, and across all levels of management. However, given that two-thirds of managers overall are female, they are proportionally over-represented in the bottom 10% pay-range (see also Table 2 to compare management levels).

Table 9: The Percentage of Females in the Bottom 10% Pay Range – by Management Level 2022, 2019, 2017

Management Level	2022 %	2019 %	2017 %
Level I:	68	83	63
Level II:	72	77	77
Level III:	82	90	84
Level IV:	70	80	80
All Managers	79	92	74

1.5: Highest and Lowest 25% of Earners (quartiles)

When all pay rates (for both male and female earners) are listed from highest to lowest, 25% of pay rates will fall in the upper quartile at the higher end and 25% will fall in the lower quartile at the lower end.

Table 10 shows that there are currently higher percentages of female managers (61%) across almost all levels of management in the upper quartile pay range than there were in both 2017 (51%) and 2019 (56%). Again, however, when it is considered that females comprise 68% of all managers, proportionally more males are in the upper quartile pay range, than females.

Table 10: The Percentage of Females in the Upper Quartile Pay Range – by Management Level -2022, 2019, 2017

Management Level	**2022 %**	**2019 %**	**2017 %**
Level I: (100%)	49	50	45
Level II: (100%)	68	58	53
Level III: (100%)	68	62	59
Level IV: (100%)	78	77	-
All Managers (100%)	61	56	51

Table 11 shows that female managers are over-represented in the lower quartile pay range.

Table 11: The Percentage of Females in the Lower Quartile Pay Range – by Management Level, 2022, 2019, 2017

Management Level	**2022 %**	**2019 %**	**2017 %**
Level I:	66	70	73
Level II:	71	69	71
Level III:	80	81	80
Level IV:	76	92	-
All Managers	77	80	80

SECTION 2 – ANALYSIS OF 30 PUBLISHED GENDER PAY GAP REPORTS

Organisations in Ireland with 250 or more employees were required to publish GPG reports by the 31st December 2022.

Table 12 shows the GPG metrics for 30[8] such organisations in the Community, Voluntary, and Charities sector. The data shown covers all employees in the 30 organisations (and not just managerial grades as in Section 1 of this report). For a list of the organisations included please see Appendix III. Females formed the majority of employees in all but one of the organisations who provided this information and ranged from 48% to 93% of all employees (with an average of 77%). The main findings are shown below:

All Employees –

- The mean GPG for these 30 organisations is low at **3.8%** and with a median of **0.1%**. However, care should be taken when interpreting these overall GPG figures due to the wide variation in GPG's that exists between different organisations. For example, the mean GPG ranges from a minus figure of -16.9% to a plus figure of 22.6%.
- Nine of the 30 organisations in table 12 show a negative mean GPG, indicating that there are more females than males in higher paid role in these organisations.
- The median GPG ranges from -29.0% to 25.6%. Just under half (14 out of 30 organisations) have a negative median GPG.
- Where the mean GPG is positive (i.e. in 21 organisations), the overall mean GPG is 7.2%.

Part-time Workers –

- Twenty nine of the 30 organisations have part-time workers. The overall mean and median GPG figures for part-time workers are negative at -5.7% and -5.8% respectively. Some 17 of these organisations have a negative mean GPG for part-time workers. It is important to bear in mind that in some organisations a large number of part-time females might be compared to just one or two part-time male workers, given that the majority of part-time workers in the sector are female.

[8] The sample of 30 large organisations (29 of whom are members of The Wheel) were selected on the basis of their GPG reports being available in March/April/May 2023, on their respective web sites. Several other large organisations who are members of The Wheel and who have published their GPG reports are not included in the above sample, due to their head offices being located outside Ireland (mainly in the UK) and their GPG reports being published using criteria different to that required by Irish law.

Temporary Employees –

- The overall mean and median figures for the 21 cases of temporary workers is low at 1.7% and 2.6%, respectively. More than half (12 out of 21 organisations) have a positive mean GPG for temporary employees which averages at 8.6%.

Quartiles –

- Employers were asked to group the hourly remuneration for male and female employees together, into quartile pay bands. Given that an average of 77% of employees are female, they appear to be well represented across the quartile pay bands when looked at in aggregate. However, as was the case with the GPGs, there are differences between individual organisations. Eighteen organisations out of the 28 who provided data, show less than 77% female representation in the Upper Quartile which indicates that females are under-represented in the highest remuneration band. Thirteen out of the 28 organisations show more than 77% female representation in the lower quartile pay band, indicating that females are over-represented in the lowest remuneration band.

Bonus Schemes

- Three organisations provided details of a bonus pay gap (see Table 12).

Benefit-in-kind

- Four organisations indicated that a small percentage of employees received benefit-in-kind. In all 4 cases, the percentage of males receiving benefit-in-kind was higher than that of females.

Table 12: Gender Pay Gap Metrics[9] for 30[10] Organisations with 250 or More Employees - in the Community, Voluntary, and Charities Sector

Org. No.	Females as a % of all Staff	All Employees		Part-Time Employees		Temporary Employees		Bonuses		Quartile Pay Bands – Percentage of Females				Proportion Paid Benefit-in-Kind (BIK)
		Mean Pay Gap %	Median Pay Gap %	Mean Pay Gap %	Median Pay Gap %	Mean Pay Gap %	Median Pay Gap %	Mean Bonus Pay Gap %	Median Bonus Pay Gap %	Lower Q/tile %	Lower Middle Q/Tile %	Upper Middle Q/Tile %	Upper Q/Tile %	
1	69%	1.8	-7.1	-2.8	-2.9	4.4	-1.9	-3.0	n/s	66.1	64.2	76.7	68.2	n/s
2	93%	7.0	-11.0	-7.0	-7.0	10.0	24.0	n/a	n/a	n/s	n/s	n/s	n/s	n/a
3	48%	0.5	0.7	-75.0	-83.4	5.0	1.1	100[11]	n/a	57.0	37.0	49.0	49.0	n/a
4	63%	0.23	0.57	3.6	3.7	n/a	n/a	n/a	n/a	62.8	62.8	62.8	63.6	n/a
5	79%	-2.4	-6.9	-16.1	-12.7	n/a	n/a	n/a	n/a	76.2	76.9	83.7	80.3	n/a
6	n/s	-4.4	-5.3	-5.1	-5.6	-5.13	-6.16	n/a	n/a	73.6	73.2	76.6	76.2	n/a
7	76%	8.5	2.6	6.3	8.7	n/s	n/s	n/s	n/s	85.0	71.3	75.0	71.1	n/s
8	77%	8.3	7.3	1.39	3.3	n/a	n/a	n/a	n/a	90.1	90.8	89.4	82.3	n/a
9	n/s	3.7	-0.5	-2.26	-1.34	-3.85	-7.07	n/a	n/a	74.1	78.9	81.6	74.6	M:2.9%; F:0.3%
10	74%	-16.9	-29.0	-49.7	-46.3	-3.3	-7.73	n/a	n/a	64.6	71.9	90.6	84.4	n/a
11	86%	-5.3	-15.5	-14.5	-12.8	n/a	n/a	n/a	n/a	80.5	85.4	92.0	86.1	n/a
12	73%	11.0	8.0	n/a	n/a	n/a	n/a	n/a	n/a	76.0	85.0	71.0	60.0	n/s
13	n/s	8.1	6.8	3.1	-0.3	7.4	2.1	n/a	n/a	77.0	88.5	75.0	71.4	n/s
14	n/s	12.1	25.6	16.1	34.8	3.0	10.4	n/s[12]	n/s	77.3	86.4	73.9	69.3	n/a

Table continued overleaf

[9] Figures have been rounded to 1 decimal place.
[10] See Appendix 1 for the names of the organisations included here. Organisations are listed in the above table in a different order than that in Appendix 1.
[11] This relates to 1 male employee only who received a performance-related pay bonus which was specifically related to the nature of the work being carried out by that employee.
[12] 25.56% of females and 7.32% of males received a bonus.

Table 12 (Cont'd)

ID No.	Females as a % of all Staff	All Employees		Part-Time Employees		Temporary Employees		Bonuses		Quartile Pay Bands – Percentage of Females				Proportion Paid Benefit-in-Kind (BIK)
		Mean Pay Gap %	Median Pay Gap %	Mean Pay Gap %	Median Pay Gap %	Mean Pay Gap %	Median Pay Gap %	Mean Bonus Pay Gap %	Median Bonus Pay Gap %	Lower Q/tile %	Lower Middle Q/Tile %	Upper Middle Q/Tile %	Upper Q/Tile %	
15	74%	4.0	0.7	-4.6	-3.7	3.4	2.2	n/a	n/a	72.9	75.4	75.1	71.2	M:1.9%; F:0.5%
16	70%	-1.3	-4.6	-17.1	-13.4	n/a	n/a	n/a	n/a	65.7	60.8	73.5	72.6	n/a
17	83%	-3.3	-3.6	-19.5	-32.1	4.9	2.4	n/a	n/a	82.3	81.2	80.9	88.4	n/a
18	n/s	3.8	0.6	-5.1	-2.6	n/s	n/s	n/a	n/a	68.1	67.7	67.7	66.2	n/s
19	79%	21.6	11.1	-27.0	-1.9	2.6	24.3	n/a	n/a	82.0	83.0	76.0	73.0	M: 3.3% F:0.7%
20	81%	-1.0	-13.0	2.0	-10.0	-3.0	2.0	n/a	n/a	75.0	79.0	84.0	86.0	n/s
21	77%	3.3	-0.2	-10.3	-12.7	12.2	7.8	n/a	n/a	75.0	79.0	79.0	75.0	n/a
22	75%	-0.9	-3.9	4.67	3.15	-2.89	-9.4	n/a	n/a	64.3	81.5	82.0	73.0	n/a
23	81%	-1.7	-9.2	-10.6	-16.9	1.0	-5.2	n/a	n/a	75.0	81.0	87.0	80.0	n/a
24	82%	10.1	15.1	-1.3	-0.9	-13.3	-16.0	n/s	n/s	81.6	83.2	84.6	76.8	n/s
25	83%	1.7	2.5	-1.2	-0.3	-26.1	5.1	n/a	n/a	86.7	82.8	82.2	82.8	n/a
26	72%	22.6	24.1	15.1	10.4	28.5	7.5	n/a	n/a	88.5	76.9	66.7	55.8	n/a
27	89%	12.0	6.0	25.0	13.0	21.0	41.0	n/a	n/a	88.2	92.6	92.6	81.2	n/a
28	n/s	3.6	3.6	8.2	4.7	-1.5	-12.8	n/a	n/a	80.0	73.0	71.0	76.0	n/a
29	81%	3.8	-6.0	6.9	5.5	-9.5	-9.5	n/s	n/s	84.0	63.0	85.0	75.0	n/s
30	72%	4.3	4.8	11.4	13.3	n/a	n/a	n/a	n/a	n/s	n/s	n/s	n/s	M: 1.7% F:0.7%
All	**77%**	**3.8**	**0.1**	**-5.7**	**-5.8**	**1.7**	**2.6**	**-**	**-**	**76.1**	**76.2**	**78.0**	**73.9**	**-**

SECTION 3 - CAUSES OF THE GENDER PAY GAP

3.1: Causes of the Gender Pay Gap (GPG) – 30 published GPG reports from organisations in the Community, Voluntary, and Charities sector.

In addition to the pay metrics, organisations with 250 or more employees were asked to state what they believed to be the factors that gave rise to their GPG. While it is a very difficult task to disentangle the complexities that contribute to bringing about a GPG (and bearing in mind GPGs were both positive and negative in these organisations), the following issues were highlighted in the 30 organisations in our sample as reasons for the GPG.

Occupational Segregation – some occupations have typically attracted more women than men, and vice versa. In addition, a number of the lower-paid roles in the sector are gendered; for example, women are over-represented in Nursing and Childcare roles. A small number of higher-paid employees can affect the average GPG figures, as can a large number of lower-paid employees.

There is a high concentration of women employed at the administrative level in the organisation. More women are employed in non-management clinical fields (stated in one organisation).

A higher proportion of men than women work in office-based roles, whereas more women work in front-line caring roles. The office-based roles tend to be more highly paid (stated in one organisation).

An underrepresentation of men within nursing nationally, combined with the average nursing pay within the organisation being in the upper middle quartile of pay, contributes to a median GPG in favour of women.

Working Patterns – more women than men tend to work part-time. This can affect further career progression choices. Many women have to fit their working lives around their family obligations, which often do not leave time to pursue further qualifications which might be necessary to achieve higher-paying positions.

In one organisation, there are a small number of part-time men, and they tend to be in specialised higher-paid roles. This tends also to be the case (in this organisation) for temporary staff, though this changes from time to time.

However, there are also negative GPGs in some organisations (where women occupy a greater number of higher paid roles than men) and where some of these women work part-time at senior levels.

One organisation stated that more women in higher paid roles chose to work part-time than men. The men who chose to work part-time were in lower paid roles.

Females May Not Apply for Higher-Paid Roles – Women's participation in the labour market can be constrained for a range of reasons, for example, difficulties with combining work and family responsibilities; lack of affordable childcare; imbalanced gender roles around domestic duties; and lack of appropriate/relevant education and qualifications and/or lack of time to pursue qualifications that might lead to promotion.

Length of Service/ Years of Experience – For women who have taken breaks in employment, incremental pay increases are not reached as quickly as male colleagues, or they do not build up the same number of years of experience as their male colleagues.

On the other hand, where a negative GPG exists, more senior positions within the organisation are held by women; who have, on average, more service driving higher increments.

The pay gap arises as a result of the varying points on the scale that an individual may be appointed to, based on years of relevant service, not their gender (stated in one organisation).

Historical Factors – following mergers and takeovers, employees can be brought into the parent organisation on different contracts, which may take time to run their course.

Timing – a GPG may arise when more men or women take up positions during the GPG reference period. A gap may not exist at other times. 'A higher proportion of men in senior leadership positions, with higher earnings, during the reference period contributed to the mean gap in favour of men.'

Temporary workers may be recruited for different roles which may attract a different rate of pay.

3.2: Some Further Explanations for the Gender Pay Gap

- European Commission[13]: Women working in low-pay sectors / women's unequal share of unpaid work / the glass ceiling / pay discrimination.

Around a quarter (24%) of the GPG is related to the over-representation of women in relatively low-paying sectors (such as care, health, or education), and in highly feminised jobs that tend to be systematically undervalued, according to the European Commission. Other factors leading to the GPG include women's unequal share of unpaid work, which leaves women less time to spend on paid work. The 'glass ceiling' was another factor cited by the Commission as contributing to the GPG. Even though there are significantly fewer female CEOs than male CEOs in the EU, the profession with the largest differences in hourly earnings in the EU were managers (23 % lower earnings for women than for men). Pay discrimination, where women earn less than men for doing equal work or work of equal value, was also stated to be a contributory factor.

The largest part of the GPG however, remains unexplained in the EU, according to the Commission, and cannot be linked to worker or workplace characteristics such as education, occupation, working time, or economic activity.

- UK – Institute of Fiscal Studies[14]: Pay gap widens when workers are in their late twenties, the age when women start to have children. Wages for men increase around this time and wages for women plateau. Part-time workers have less pay growth than their full-time colleagues.

[13] European Commission 'The gender pay gap situation in the EU'

[14] Dias, et al UK, Institute for Fiscal Studies 'Wage progression and the gender wage gap: the causal impact of hours of work'

Research looked at the GPG in the UK over the past 25 years and its association with fertility. Their findings show that the pay gap widens when people are in their late 20s, with men's wages increasing around this time and wages for women plateauing. The arrival of children accounts for the gradual widening of the GPG with age and is related to the 'gradual accumulation of differences in labour market experience' of men and women. By the time a first child reaches the age of 20, 'women will have been in paid work, on average, for 3 years less than men and will have spent 10 years less in full-time work'. This, they believe, explains just less than half of the GPG.

When women have taken time out from the labour market it leads to lower wages when they return (women tend to take more career breaks than men[15] – in 2018 a third of women in the EU had a work interruption for childcare reasons, compared to 1.3% of men). The UK Institute for Fiscal Studies found that the hourly wage for a woman who leaves the labour market and then returns, is about 2% lower per year.

Mothers spend less time in paid work, and more time working part-time, than do fathers. As a result, they miss out on growth of earnings associated with more experience. When women leave to work part-time, they tend to remain in part-time employment. They found that the problem for part-time workers (i.e. those who work 20 hours per week or fewer) appears to be one of pay progression, in that these women have less growth in their pay than other women. This lack of pay progression for women who work part-time explains a large part of the GPG, according to this research.

- Ireland: Lack of government policy action in the area of childcare.

According to Dr Lisa Wilson[16] of the Nevin Economic Research Institute, aspects of the GPG can be explained by a lack of Government policy action. It is known that gendered inequalities in childcare responsibilities and a lack of access to affordable childcare are some of the key underlying reasons explaining the GPG.

In the past the GPG was attributed to differences in men's and women's education and qualifications and thus their ability to attract high levels of remuneration. Even though women are now more highly educated than men in Ireland (in that higher percentages of women attend third level education in Ireland), there is some discussion that it may be the different subject areas that men and women pursue at higher level which contribute to the GPG, in that men are more likely to choose subject areas that lead to higher-paid jobs[17].

There is also some evidence to suggest that male and female job preferences contribute to the GPG, in that men tend to value high pay more than women. According to Redmond and McGuinness[18], gender differences in job preferences can contribute 10% to the wage gap.

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[15] European Parliament News (2023) **'**Understanding the gender pay gap: definition and causes.' Updated 4/4/2023.
[16] 'The Gender Pay Gap in Ireland & Why we Need National Statistics' October 2022
[17] Russell, H. (2020) Presentation to the Citizen's Assembly 'Gender Pay Gap Causes and Solutions' /
[18] Redmond, P. and Mc Guinness, S. (2018) 'The Gender Wage Gap in Europe: Job Preferences, Gender Convergence and Distributional Effects'.

SECTION 4 –
ADDRESSING THE GENDER PAY GAP

In addition to the pay metrics and giving their views on the factors they believed contributed to their GPG, organisations were required, under the legislation, to state the actions they had already taken, or intended to take, to reduce or eliminate their GPGs.

Addressing the GPG is complex for many reasons. Not only will the process take time (causes of the GPG are likely to have built up over time) and require a long-term commitment in order to bring about change, tackling the gap requires action from many different groups - government, employers, and individuals. Actions taken by Government will be discussed in Section 4.2.

4.1: Actions Taken to Address the Gender Pay Gap – 30 published GPG reports from Organisations in the Community, Voluntary, and Charities Sector

In their *Gender Pay Gap Report* 2022, Ibec stated that 'the value of gender pay gap reporting is what actions will be taken to tackle the causes and influence change in the outcome. The inaugural GPG report should be seen as a starting point rather than a destination, and an opportunity to create a more equitable workplace for all.'

A number of organisations stated broad and general actions that they intended to take, such as a review of existing Diversity, Equality, and Inclusion policies and the driving of awareness/ improvement of communications, around those policies. However, for long term effectiveness and real change, the Adare Human Resource Management/Linea report, *The Irish Experience of Gender Pay Gap Reporting in 2022,* emphasises the need for *specific* actions to be taken, that will address each of the areas identified as contributing to the GPG in an organisation.

The following actions were highlighted in the 30 Community, Voluntary, and Charities organisations in our sample:

Reviewing Recruitment Practices

- Working with external partners to determine ways of attracting more men to caring roles.
- Seeking a gender balance in shortlists for office-based roles.
- Unconscious Bias training provided for hiring managers and the HR team; introducing mandatory Unconscious Bias training for all interviewers.
- Ensuring (where possible) a diverse interview panel is in place for all interviews.
- Diversity, Equality, and Inclusion training rolled out to all staff.
- Documentation –
    - Ensuring that all organisation 'branding' (around recruitment and advertising) is gender neutral.
    -
    - Adapting job descriptions and recruitment processes to remove barriers for women and minority groups to progressing into and throughout the organisation.

Reviewing Recruitment Practices (cont'd)

- Examining role profiles and job descriptions to ensure they are inclusive across a range of diversity criteria.
- Transparent job advertisements outlining salaries.
- Shortlisting element carried out on anonymous application forms.

Reviewing Pay and Progression Policies and Practices

- Setting pay transparency for all roles in the organisation.
- No salary negotiations so as to ensure equal and fair pay for all staff.
- Embedding a thorough and objective approach to succession and talent planning.

Leadership Development for Women

- Female staff to take part in the IMI/30% Club Mentoring Programme.
- Creating a female Leadership Development module as part of the organisation's overall Leadership and Development Programme, designed in consultation with female staff.
- Implementing a coaching/mentoring programme for senior employees.
- Reviewing organisation talent pipe-line and ensuring a range of 'stretch' projects and developments are available with diversity of access.
- Ensuring a balance of participants (reflecting the gender mix of the organisation) when mentoring or coaching initiatives are offered.

Improving Family Leave Benefits

- Pay for Maternity Leave is topped up to 100% salary for 26 weeks, for eligible staff.
- Pay Paternity Leave for 8 weeks.
- Four weeks of Parent's Leave is topped up to 100%
- In 2023, paid family leave will be extended to other staff and paid Paternity Leave will increase from 8 to 12 weeks.
- A pilot scheme providing coaching for people taking family leave.
- The championing of the take-up of family leave at senior level.

Introducing/Improving Flexible Working

- Allowing staff to adjust their hours of work.
- Promoting flexitime / hybrid working as a way of attracting women into the organisation
- Introducing hybrid working model – remote working three days a week.

Engaging with Other Organisations

- Establishment of a diversity and inclusion group with comparable organisations to develop solutions to improve diversity, inclusion, and equality.

Engaging with Staff

- Introducing an employee survey which will provide feedback on equal-access opportunities for applicants and development opportunities for promotion and success.
- Conducting regular listening exercises with employees to allow feedback on what is important to them and engaging them on these topics.
- Establishing a Diversity, Equality, and Inclusion Champions Network to understand, identify, and implement improvements to Diversity, Equality, and Inclusion in the organisation.

Analysing Data

- Exploring the use of data analytics to monitor the organisation's diversity and inclusion progression and using such data for internal goal setting and benchmarking.
- Analysing exit data to identify any trends relating to gender; for example, examining the retention rate of those who have availed of maternity leave within the previous two years.

Steps that would help organisations address their GPGs more successfully were outlined by PwC in their *Gender Pay Gap analysis report* (February 2023). These included –

- Organisation leaders actively supporting any diversity commitments and activities.
- Making sure that any actions are evidence-driven, i.e. based on data collected in the organisation, for example from exit or employee surveys.
- Making diversity and inclusion key organisation values and critically analysing organisation policies and practices such as recruitment, progression, reward, as well as HR policies and processes, to help remove any barriers to employees.
- Exploring ways to measure improvements in diversity and inclusion, in order to understand what activity is needed to drive change and measure progress in achieving it.

In addition to those already mentioned, other examples suggested by Ibec (*Ibec Gender Pay Gap Guide*) include –

- Introducing a career returners programme,
- Having a default position wherein all jobs are available for flexible working, if possible, and encouraging uptake by both men and women so it's not seen as a female domain,
- Considering a policy of providing an 'average salary review score for individuals on leave to ensure the salary keeps pace with peers',
- Encouraging both men and women to take up of family leave,
- Offering workshops and supports for pregnant employees and new fathers and partners.

4.2: Other Actions to Address the Gender Pay Gap

Other actions that address the societal and cultural factors that contribute to a GPG, will need to be taken by governments, and individuals. Issues that challenge structures and cultures, such as occupational segregation, childcare availability and cost, the unequal division of domestic work, education choices, and other unmeasurable factors that drive down women's pay, will need to be addressed to avoid women accumulating disadvantages as they proceed through their working lives.

The Irish Government introduced the ***Gender Pay Gap Information Act 2021**,* which allows for the calculation and reporting of an organisation's GPG. This gives organisations the data they need to assess the reasons behind any GPG that might exist.

In the *Early Learning and Childcare Sector*, two new ***Employment Regulation Orders (EROs)*** were commenced which provide for minimum hourly rates of pay and other conditions of employment for various roles in the Early Years Services Sector, with effect from the 15th September, 2022.

The aim of the EU ***Pay Transparency Directive, 2023*** is to implement tangible measures to close the GPG. It will do this by giving employees access to information which will help to determine whether they are being treated fairly when compared to other employees in their organisations. The European Commission stated that more transparency in pay would help uncover unjustified gender-based pay differences for equal work or work of equal value and help victims of pay discrimination to seek redress and enforce their equal pay right. The European Parliament adopted the *Pay Transparency Directive*, on the 30th March 2023. Member States will have 3 years to transpose the Directive into national law.

The Directive will mean that employers will have to take action around the following:

- ***Pay transparency*** - employers will have to provide information on the initial pay level or pay range when advertising a position, or at least before the job interview takes place. Employers will not be able to ask future employees about their pay history.
- ***Responding to requests from employee for information*** – employees will have the right to request information about their individual salary level and the average salary level, broken down by gender, for categories of employees doing the same work or work of equal value. This right will apply to all employees irrespective of company size.
- ***Providing details of the gender-neutral criteria used*** to define their pay and pay progression to employees.
- ***Gender pay gap reporting*** – employers will have to report annually on the GPG for companies with more than 250 employees. Companies with more than 100 employees should report every three years (this has already been introduced into Irish law in 2022, under the *Gender Pay Gap Information Act*. However, the Irish rules will require some amendment and up-dating to ensure compliance with the Directive, including the publication of pay gaps for different categories of worker doing the same job or work of equal value).
- ***Gender pay gap action*** – employers will have to engage in an assessment with employee representatives, if any pay gap exceeds 5% for any category of workers doing the same job or work of equal value. This will occur where the employer cannot justify the gap on the basis of objective gender-neutral factors or has not remedied any unjustified difference within 6 months of their GPG report.

Organisations will need to ensure they have the appropriate gender-neutral pay structures in place that will allow them to meet the requirements of the new directive.

Conclusion

The gender pay gap (GPG) in the EU stood at 12.7 % in 2021 according to Eurostat and has only changed minimally over the last decade. Ireland's latest reported GPG was 9.9% in 2020[19]. There are large variations in the GPGs between countries in the EU. It is important to note when interpreting national GPGs, that the figure shows the overall difference in pay between men and women across all job types, regardless of skills, qualifications, years of service, worker preferences, etc. In addition, the national GPG figure does not take the employment rate of women into account. A country can show a GPG that is lower than average, but this can mean that the employment rate of women is low in that country. A high pay gap for a country can mean that the labour market is highly segregated, in that women are concentrated in a restricted number of sectors and/or professions. This can also be the case for other GPG figures, for example, a sector GPG. Whether a figure is low or high, it is likely to be the result of many variations and should therefore be viewed with caution.

A GPG figure that represents all employees in the Community, Voluntary, and Charities sector is currently not available. Section 1 in this report, however, provides data for 1,138 managers in the sector, while Section 2 analyses data from a sample of 30 large organisations (employing 250 or more employees), who have published their GPG reports covering all employees, on-line. Together they shed light on some aspects of the GPG in the sector.

Looking at the data for management, a low GPG would be expected given the high percentage of women in senior positions in this sector (one would expect this to bring down any GPG, even to a negative level). However, the data shows that female managers overall are still under-represented among the top earners in the sector and over-represented among the lower earners, but to a lesser degree than was the case five years ago. While the GPG for managers has declined over the past five years, the decline has been at a slower rate for managers at CEO or Head of Organisation level. A significant GPG still exists for this group, especially in larger organisations. The highest mean GPG was found for Head of Function/Senior Manager level in small organisations with 6-9 employees (though one would expect to find variations in pay among smaller organisations).

The exploration of the 30 published GPG reports for organisations with 250 or more employees, shows a small overall mean and median GPG. The figures, however, mask the significant variation that exists across these organisations. Almost a third of the organisations showed a negative mean GPG, and just under half showed a negative median GPG, indicating that there were more women than men in higher paid roles in those organisations. On the other hand, the data on quartile pay bands shows that women are under-represented in the upper quartile pay band and over-represented in the lower quartile pay band, but not in all cases.

Up until the recent *Gender Pay Gap Information Act, 2021*, it was not clear if 'like was being compared to like' when it came to the calculation of the GPG. While the new legislation has brought greater clarity on this, some confusion still exists. The Adare HR Management/Linea report stated that 'Employers needed to interpret many aspects of the GPG legislation' and that 'the government guidance and legislation left many unanswered questions.' Because of this, it is important to bear in mind that there may be some inconsistencies in the approaches taken by organisations in the calculation of the various metrics.

[19] Eurostat 'Gender Pay Gap Statistics'

While it is difficult to disentangle the issues that gave rise to a GPG, recent research shows the GPG is driven mainly by differences in working patterns between men and women, but also by wage differences for gendered roles (for example more females than males are in lower-paid frontline caring roles). Other explanations for the GPG include pay discrimination, unconscious bias in selection and promotion processes, and the ‘glass ceiling’.

In terms of actions to be taken to address the GPG, the 30 large organisations in our sample focused largely on gender-proofing recruitment/promotion practices and documentation, leadership development for women, improving family leave benefits and flexible working, engaging more with staff on access to development opportunities, and exploring the use of data analytics in assisting their organisation’s progression with diversity and inclusion. However, addressing the GPG is not simple. Some of the current solutions aimed at bringing about a better work/life balance, can have a negative impact. Women taking time out of the workforce can end up being penalised in the long run. Studies have shown that those working part-time have less pay growth than their full-time colleagues and that there is around a 2% loss per annum for those women who leave the labour market and return. Since the pandemic, more organisations have introduced greater flexibility, in terms of working all or part of the working week from home. This has not always had a favourable outcome for women. Research quoted in the *Harvard Business Review* (2022) stated that hybrid work arrangements often create power differences between those who are in or out of the office, and that women can be at a disadvantage here (because more women opt to work from home). ‘Out of sight, out of mind’ may lead women to lose out on career development opportunities, as well as promotion.

Another study quoted in the *Harvard Business Review* (2020) found that women are more likely to carry out even more domestic responsibilities while working from home, whereas men are more likely to prioritize and expand their work spheres, potentially adding further to the GPG. ‘Historically, company practices that increase flexibility with the aim of facilitating a better work/life balance have not necessarily resulted in increased advancement of women to senior levels. The benefit has simply been better retention of women at lower management levels’, according to the study.

A serious consequence of the GPG is that it can lead to an even higher gender *pension* gap. The gender pay gap tends to increase with age throughout a career, even though it is usually lower to begin with. But because women tend to take more breaks from the labour market, usually for caring reasons and often unpaid, there are knock-on effects for their pension, which can leave women at a higher risk of poverty and social exclusion at an older age. The gender pension gap was stated to be 29.2% in Ireland in 2021 (a figure three times the size of Ireland’s GPG in 2020), as compared to 25.9% in EU countries.

The results of pay gap reporting, however, should provide opportunities for organisations to reflect on and review existing recruitment, pay, and progression practices as well as documentation. This will in turn assist with the removal of any pay discrimination, in addition to gender-proofing related policies and practices. The overall aim is to bring about greater equality and fairness in the workplace. It is however, just a starting point. Given the absence of up-to-date national GPG data, an overreliance on GPG transparency data can lead to the perception that the solution to narrowing the GPG is solely the responsibility of employers. Other related issues, such as the provision of suitable and affordable childcare and the fair division of paid and unpaid labour between men and women, in addition to the consideration of whether women or men who work in the home should be paid, and reform of pension provision, all need the help and direction of national policy makers, as well as employers and individuals. As stated in the recent Irish Human Rights Conference *Achieving Gender Equality at Work* ‘the fact that women do far more care and care work, paid and unpaid, than men, plays a significant part in women's lower economic status.' This is echoed by Andrews *et al*[20] 'Attitudes and norms surrounding the roles that women and men play in paid and unpaid work appear central to explaining persistent gender gaps.'

[20] 'Barely any change to gender earnings gap in last 25 years….' (Institute for Fiscal Studies)

APPENDIX I – PREPARING A GENDER PAY GAP REPORT - GUIDELINES[21]

The ***Gender Pay Gap Information Act, 2021*** came into operation on the 31st May 2022, and created a new obligation on employers, with 250 or more employees, to publish information on the GPG in their organisations by the 31st December, 2022 (6 months on from a snapshot[22] date in June 2022).

What is the gender pay gap (GPG)?

The GPG is the difference in average and/or median hourly remuneration between males and females, based on gross salary before income tax and other deductions. (It is important to note that 'remuneration' considers more than just the 'basic' pay rate. It also includes other elements of pay, such as overtime, allowances and bonus. How this is worked out and what exactly to include under the term 'remuneration' is shown further on in this guideline). If a difference occurs, it is then calculated as a percentage of men's remuneration. If the result is a positive GPG, it shows that males on average occupy higher-paying roles than females. If the result is a negative GPG then the opposite is the case, females occupy higher-paying roles than males.

The existence of a GPG does not indicate that men are paid more for doing the same job as a women or visa versa. A GPG is not the same as unequal pay. They are two separate concepts. Equal pay is when male and female employees are paid the same amount for doing the same job or work of equal value, and it is a legal obligation. A GPG tends to indicate a gender representation gap, i.e. females are under-represented in senior levels in an organisation (i.e. in the higher-paying roles) and over-represented in lower-paying roles. There are many possible reasons for this, such as the different working patterns between men and women. For examples of the causes of a GPG - see Section 3. The GPG does not consider any differences in skill levels, experience, or employee work preferences.

Getting Ready

It is important to note that the preparation and publishing of a GPG report along with action plans to address GPGs, is not a one-off exercise. Organisations will be required to publish data on an annual basis. For example, those who have already published a GPG report in December 2022 must prepare their next report to be published in December 2023, based on a snapshot date in June 2023. Adare Human Resource Management/Linea emphasise the importance of having 'a clear project plan in place' and of beginning the process of producing a GPG report, early. Their research found that the production of a GPG report took more time than expected.

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[21] These Guidelines have been based largely on a series of documents released by the Dept. of Children, Equality, Disability, Integration and Youth (see Bibliography), to-date. It is important for organisations to check for any new or up-dated information that may become available.

[22] The 'snapshot' date for organisations with 250 or more employees, was in June 2022 (it could be any date in June). Organisations had to produce their GPG information within 6 months of the selected June date. The GPG calculation was based on the number employed on that 2022 June date, and their remuneration had to be calculated with respect to the previous 12 months to that June date e.g. June 15th, 2021 to June 15th, 2022, for a June 15th 2022 snapshot date.

Ensuring the right data is available and in a format that is usable, as well as relevant to the process of calculating the various metrics, may take time to organise. Because data will need to be reported on an annual basis, it makes sense to spend time at the start of this process getting it right. To that end, documentation of the process from the outset is recommended, so that if the project is passed on to a different employee, the processes and calculation used in prior years will be known. This is needed also because according to Adare Human Resource Management/Linea 'employers needed to interpret many aspects of the GPG legislation'. They found that the legislation and guidance left some unanswered questions. This was sometimes the case when it came to defining what was to be included under the terms 'ordinary' pay and 'bonus'.

Who does it apply to and when?

The number of employees in an organisation determines when a GPG report is required. Employers with 250 employees or more were required to publish their information by the end of December 2022. Smaller organisations with 150 to 149 employees will have to report from 2024 onwards, based on a snapshot date in June 2024, while organisation with 51 to 149 employees must do so in 2025. This may seem far away, however, organisations will be required to select a 'snapshot' date in the June prior to the December reporting date, and the GPG calculations will be based on the 12 months leading up to that June snapshot date. So, although the next groups of organisations (with 150 – 249 employees) will not report until December 2024, they will need to start preparing for their GPG report in the 12 months prior to June 2024, i.e. June 2023.

All employers (as the Act applies to them) will be required to report their GPG information annually and it must be available in a way that is accessible to both employees and the public, for at least 3 years. The reporting obligations apply to all sectors – private, public, and the community, voluntary, and charities sectors. Those organisations who have already reported on their GPG, will be expected to show any progress they have made to close their GPG, since their previous reporting date.

1: Selecting a 'snapshot' date

Organisations are required to choose a date in the June[23] of the year in which they report and to report on their GPG no later than 6 months from that date. For organisations with 150 to 249 employees, the snapshot date is likely to be June 2024.

2: Calculating the headcount of relevant employees on that date

The report should be based on employees' remuneration for the 12-month period leading up to the snapshot date. Having chosen a snapshot date, employers will base their reporting on the employees they have on that date.

[23] June was the month for organisations who have already reported on their GPG. It is possible that this may change, but no details of a change are available at the time of publication of this report.

3: What data will you need?

You will need access to each employee's **ordinary pay, bonus, and any benefit-in-kind** and the **total number of hours worked for the reporting period**, i.e. for the period of 12 months prior to the snapshot date.

4. How is the Gender Pay Gap calculated?

First you will need to calculate the **hourly remuneration** for each employee. To do this you will need to add their total ordinary pay and any bonus payments and determine their total number of hours worked for the reporting 12-month period.

What constitutes an 'employee'?

Include all employees on the snapshot date, including part-time and temporary contract employees (employees on temporary contracts may be working full-time or part-time), as well as employees on leave and employees not rostered to work on the snapshot date.

What is meant by Remuneration?

Remuneration consists of **ordinary** pay and **bonus**. These will need to be added together.

Ordinary pay includes the normal salary paid to the employee **plus** - any allowances paid; any overtime payments; pay for piecework; shift premium pay; pay for sick leave; any salary top-ups for statutory leave, such as maternity, paternity, or parental leave; pay for gardening leave. Travel and subsistence allowance should not be included, or remuneration related to redundancy or termination of employment. It also does not include remuneration other than money.

Bonus pay includes any bonus payments made in the form of money, vouchers, securities/ options, or any bonus payments related to profit sharing, productivity, performance or commission. Only the bonus paid in the 12-month reference period should be included. Bonuses may be provided in the form of money, vouchers, shares and share options. Bonus does not include any overtime pay, redundancy or termination of employment payments.

Only a bonus relevant to the 12-month reference period should be included. When part of a bonus payment falls outside of the GPG reporting reference year (bonus payments are often based on the calendar year, while the GPG reporting period has been from June to June, to date) that element should be excluded.

Benefit-in-kind is not included under ordinary pay. It is defined as including any non-cash benefit of an estimated monetary value, though the employer is not required to give a monetary value to benefit-in-kind. The employer is only required to calculate the proportion of male and female employees who receive benefit-in-kind.

What is meant by hours of work?

Three methods are provided for calculating the total hours worked by an employee. The first method is likely to be the most common where an employee's working hours are fixed and are contained in their contract of employment (e.g. 39 hours per week). The second and third methods are where an employee's working hours vary from week to week[24], or an employee is paid on the basis of piecework.

Overtime hours are to be included in calculating the total number of hours worked by an employee. Periods of paid leave such as annual leave, public holidays, sick leave, maternity leave, or study leave, should also be included in calculating the total number of working hours of an employee – as if the employee is not on leave.

Do not include periods of leave during which the employee receives no pay from the employer, when calculating the total hours worked by an employee.

4: What calculations are required?

You will be required to generate and publish the following:

1. The mean (average) and median **hourly earnings difference** between male and female employees overall in an organisation, expressed as a percentage of the mean and median hourly male earnings.
2. The mean (average) and median **bonus difference** between male and female employees overall, in an organisation, expressed as a percentage of the mean and median male bonus earnings.
3. The mean (average) and median hourly earnings difference between **part-time** male and female employees overall in an organisation, expressed as a percentage of the mean and median hourly part-time male earnings.
4. The mean (average) and median hourly earnings difference between male and female employees on **temporary contracts** in the organisation, expressed as a percentage of the mean and median earnings of males on temporary contracts.
5. The percentage of males and females who were **paid a bonus**.
6. The percentage of males and females who received **benefit in kind**.
7. The proportions of male and female employees in the lower, lower middle, upper middle and upper **quartile pay bands**.

5: Calculating Hourly Remuneration Means, Medians and the Gender Pay Gap?

Steps 1 & 5 will need to be done separately for males and females.

1. **Hourly Remuneration** - divide the total remuneration (for each employee) for the 12-month period before the snapshot date, by the total number of hours worked (by each employee) for that same period. This will give you the hourly remuneration for an employee.

[24] See 'Up-dated Guideline Note for Employers on Reporting in 2022, up-dated on 28/06/2022'. Dept. of Children, Equality, Disability, Integration and Youth.

2. **Means** - calculate the mean (average) hourly remuneration, by adding together the hourly remunerations for each employee and dividing that figure by the total number of employees (males or females).
3. **Medians** - The median figure is found when you list the hourly remuneration rate for each employee from highest to lowest. The median rate is the one at the 50% mark, i.e. 50% of hourly remuneration rates are higher than the median and 50% are lower.
4. **Mean Gender Pay Gap** – subtract the mean hourly remuneration for females from the mean hourly rate for males. Express the difference as a percentage of the male rate.

$$\frac{\textbf{(Mean Hourly Remuneration for Males – Mean Hourly Remuneration for Females)}}{\textbf{Mean Hourly Remuneration for Males}} \textbf{ X 100}$$

5. **Median Gender Pay Gap** – follow the steps for No. 4 above and replace the mean with the median.
6. **Part-time and Temporary workers** - repeat steps 1-5 to calculate the mean and median GPG for Part-time workers and Temporary employees.
7. **Mean Bonus Pay Gap** (where a bonus is paid) – is the difference between the mean bonus received by male employees and the mean bonus received by female employees, expressed as a percentage of the mean bonus received by male employees.

$$\frac{\textbf{(Mean Bonus for Males – Mean Bonus for Females)}}{\textbf{Mean Bonus for Males}} \textbf{ X 100}$$

8. **Median Bonus Pay Gap** – as for 7 above but replace the mean bonus with the median bonus.
9. Calculate the percentage of male and female employees who are paid **bonuses.**
10. Calculate the percentage of male and female employees who are paid **benefit-in-kind.**
11. **Quartiles –** Organise hourly remuneration (for all employees together) into a ranking from highest to lowest. Divide the list into 4 pay bands as follows: lower quartile, lower middle, upper middle and upper quartile. State the percentage of males and females in each quartile pay band.

6: What other information should be included in the GPG Report?

Employers are required to publish concurrently -

1. the reasons, in their opinion, for any GPG, if one exists, and
2. the measure taken or proposed to be taken to eliminate or reduce the GPG.

APPENDIX II: WOMEN IN THE IRISH LABOUR MARKET

	CSO	The Wheel's Pay & Benefits Survey, 2022
Employment Rate[25]	Females: 68.8% Males: 78%	-
Females as a Percentage of the Labour Force	46.9%[26]	-
Females as a Percentage of All Part-time Workers	68.7%[28]	82%
Percentage of Females working Part-time	31.6%[28]	36%
Female Managers/Directors/Snr. Officials	34.5%[31]	68%
Female CEOs	13.4%[27]	60%

While no specific category exists for the Voluntary, Community, and Charities sector -

the percentage of females working in the sector classified under NACE as 'Human Health & Social Work Activities'[28]	78.5%	75%

Again, while no specific occupation category exists for those working in the Voluntary, Community and, Charities sector -

the percentage of females working under the NACE classification of 'Caring, Leisure & Services' occupations in 2018 (latest figures available)[29]	79.3%	-

[25] CSO Labour Force Survey, Q 4, 2022, Fig. 2.2 Employment rate for those aged 15-64 years by sex, Q4 1998 to Q4 2022.
[26] CSO Labour Force Survey, Q 4, 2022, Table 2.1 Persons aged 15 years and over classified by sex and ILO Economic Status
[27] Central Statistics Office 'Gender Balance in Business Survey' 2021
[28] CSO Labour Force Survey, Q 4, 2022, Table 2.3 Persons ages 15-89 years in employment (ILO) by sex and (Rev 2) economic status
[29] CSO Women and Men in Ireland 2019 - Table 5.6 Ireland: Persons in employment by occupation, 2018

APPENDIX III: ORGANISATIONS IN THE SAMPLE OF 30 PUBLISHED GENDER PAY GAP REPORTS

Ability West

Brothers of Charity

Central Remedial Clinic

Concern Worldwide

COPE Foundation

DePaul

Dublin Simon Community

Enable Ireland

Focus Ireland

Foróige

Family Carer’s Ireland

Irish Cancer Society

Irish Wheelchair Assoc

KARE

Legal Aid Board

NCBI

Novas

Peter McVerry Trust

Pieta House

Pobal

Praxis Care

Rehab Group

Respond

Our Lady’s Hospice and Care Services

St Francis Hospice Dublin

St John of God Community Services

St Michael’s House

St Patrick’s Metal Health Services

St Vincent De Paul

Stewarts Care

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