GENDER PAY GAP INFORMATION ACT 2021

Requires: Section 2

Companies have 6 months to copy

Year	Size
2022	250 or more staff
2024	150 or more staff
2025	50 or more staff

Publish:

- a) employers to publish information relating to the remuneration of their employees for the purpose of showing whether there are differences in such remuneration referable to gender and, if so, the size of such differences,
- b) (i) the difference between the mean hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage;
- (ii) the difference between the median hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage;
- (iii) the difference between the mean bonus remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage;
- (iv) the difference between the median bonus remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage;
- (v) the difference between the mean hourly remuneration of part-time employees of the male gender and that of part-time employees of the female gender expressed as a percentage;
- (vi) the difference between the median hourly remuneration of part-time employees of the male gender and that of part-time employees of the female gender expressed as a percentage;
- (vii) the percentage of all employees of the male gender who were paid bonus remuneration and the percentage of all employees of the female gender who were paid such remuneration;
- (viii) the percentage of all employees of the male gender who received benefits in kind and the percentage of all employees of the female gender who received such benefits,

Employers: if there are gaps you will need to provide a year on year report over three years, how they are closing the gap.

CONSEQUENCES:

Apart from the blinding obvious, that you run the risk of losing key staff, and the cost to replace them in many cases out strip the gap difference, you can face litigation before the Workplace Relations Commission (WRC) under the equality legislation "Employment Equality Act 1998".

a) s21, says under subsection (A) is employed in circumstances where the work done by A is not materially different from that done by B in the same employment, and (b) at any time A's

contract of employment would (but for the gender equality clause) (i) contain a term which is or becomes less favourable to A than a term of a similar kind in B's contract of employment, or (ii) not include a term corresponding to a term in B's contract of employment which benefits B, then the terms of A's contract of employment shall be treated as modified so that the term in question is not less favourable to A or, as the case may be, so that they include a similar term benefiting A.

STEPS:

You have to calculate each employee's hourly pay, including bonuses, benefits

Then you have to rank them from lowest to highest,

You must divide the workforce into four quarters.

You now need to calculate and report information on the following gender pay gap metrics:

> The percentage of men and women in:

the lower,

lower-middle,

the upper-middle

and upper quartier pay bands

➤ This also includes part-time contracts and temporary contracts

Should there be differences in remuneration that refer to the gender, you must then publish a written statement and therein set out, the reasons for their gender pay gap.

You must also show how you intent to eliminate or reduce gender pay.