



Ireland issues guidance on gender pay gap

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On 10 May 2022, the Irish government issued a guidance note and FAQs on how to calculate the gender pay gap. Under The Gender Pay Gap Information Act 2021, employers with more than 250 employees must provide their first report within six months of a reference date chosen in June 2022, and thereafter annually. Employers with more than 150 employees must first report from 2024, and employers with 50 or more employees from 2025. The government will “very shortly” publish regulations that provide the legal basis for reporting.

Highlights

- Eligible employers must select a reference date for all of their employees in June 2022, prepare the gender pay gap calculations based on the employees’ remuneration for the 12-month period preceding that date, and publish their report within six months.
- Employers must analyze information about each employee (including part-time and temporary contract employees) to calculate the mean and median for ordinary pay and bonuses, and must provide statistics concerning the gender split between employees receiving benefits-in-kind. Employers must group their employees into quartiles based on the hourly remuneration of all full-time employees, and must calculate the proportion of male and female employees for each quartile.
- The gender pay gap report must be published on the employer’s website, or other means must be used to make it available to employees and the public. The report must include the required statistics, the employer’s opinion as to why a gender pay gap exists, and the measures (if any) taken or proposed to eliminate or reduce the differences. The government plans to provide an online reporting system from 2023 that will publish companies’ gender pay gap reports.

Recommendations for employers

- Define the data required to prepare the required calculations included in the guidance, and determine if further data is needed to conduct a pay equity analysis that would enable a better understanding of the causes of any gaps.
- Determine the reference date in June 2022, and calculate the pay gap.
- Ensure sufficient time to prepare an explanation of the pay gap that must be included in the report — ideally, this should incorporate any relevant initiatives included in the employer’s diversity, equity and inclusion strategy.

Related resources

Non-Mercer resources

- [How to report on the gender pay gap](#) (Government, 17 May 2022)
- [How to calculate the gender pay gap metrics: Guidance note](#) (Government, 12 May 2022)
- [FAQs](#) (Government, 12 May 2022)

Mercer Law & Policy resource

- [Ireland: Employers face gender pay gap annual reporting mandate](#) (15 July 2021)

Other Mercer resource

- [Irish government gender pay gap guidance and FAQs](#) (16 May 2022)

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