



Irish Hotel Federation Members Webinar Gender Pay Gap Reporting in Ireland

10th July 2024

Introductions

Our speakers




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Gender Pay Gap Webinar

Agenda

-  Introductions
-  Gender Pay Gap (GPG) Reporting in Ireland
-  The Key Aspects of the Gender Pay Gap Reporting
-  Next Steps to Prepare for Gender Pay Gap Reporting 2024/2025
-  How Deloitte Can Support and Our Team
-  Questions and Answers
-  Appendix: EU Pay Transparency Directive (EU PTD)



Gender Pay Gap Reporting in Ireland

Gender Pay Gap Reporting

Background

A Brief Introduction



Updated Regulations 2024

In 2024, the government published updated Regulations, FAQs and a guidance note for gender pay gap reporting in Ireland. In summary, the updates are in relation to the below remuneration elements:

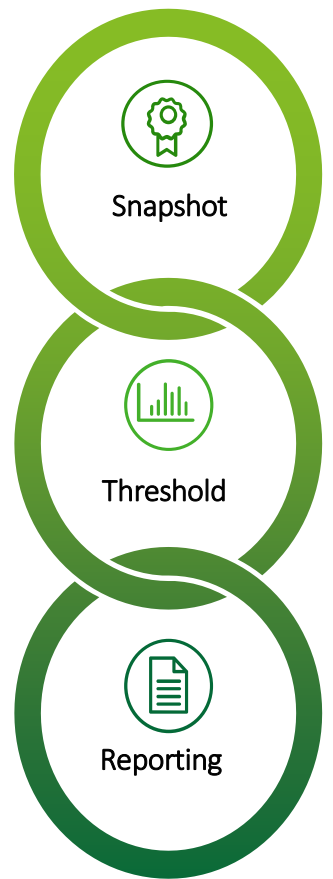
- The expansion of different types of leave to include **Adoptive leave** per the Regulation
- Slight updates to the calculation of an employee’s working hours, from using **52.18 weeks to 52.14** weeks in the calculation of actual hours
- The classification of remuneration elements to be included as **BIK** has been expanded to include *‘share options and interests in shares’*
- Updated wording around **bonus remuneration** removes reference to share options and interests in shares which were previously included in the 2022 Regulations

Gender Pay Gap Reporting in Ireland

Understanding Gender Pay Gap

The below summarises the reporting requirements for companies with 150 or more employees (from 2024) under the Gender Pay Gap Information Act 2021 and Regulations 2022 (Amendment) Regulations 2024.

Ireland's Gender Pay Gap Reporting Requirements under the Gender Pay Gap Information Act 2021



Regulations introduced in 2022.
Snapshot date between June 1 and June 30, 2024

Regulations apply to any employing entity with **150 or more** employees in 2024. This threshold will reduce to 50 or more in 2025 (previously 250 or more employees in 2022 and 2023)

Employers are expected to again disclose their Gender Pay Gap via their **own website** in December 2024. The act also covers **penalties for non-compliance**

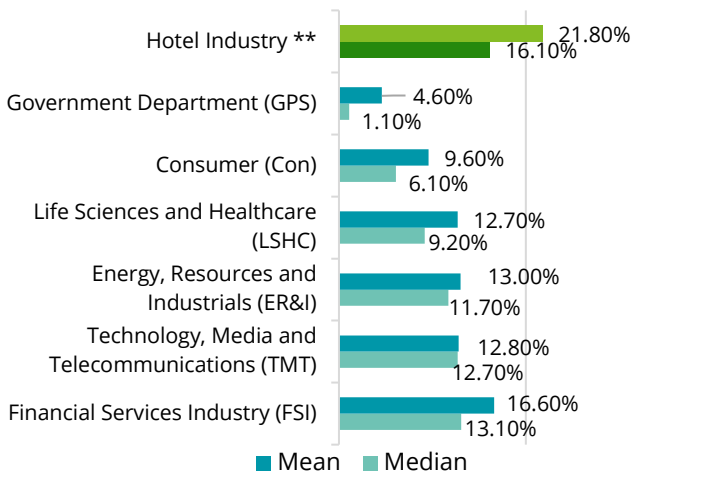
The Disclosures Required

- Metrics:**
- Mean Gender Pay Gap
 - Median Gender Pay Gap
 - Mean and Median Gender Pay Gap – Temporary and Part Time Employees
 - Mean and Median Gender Bonus Gap
 - Proportion of male and female employees receiving a bonus
 - Proportion of male and female employees receiving BIK
 - Proportion of male and female employees in each pay quartile

- Narrative:**
- **Key drivers/reasons for any GPG**
 - **Initiatives/strategies the organisation is implementing to reduce any gaps over time**

Disclosures 2023

	Overall*
Mean	11.20%
Median	8.40%
Mean Bonus	23.80%
Median Bonus	13.40%



*Based on Deloitte's analysis of approx. 500 companies Gender Pay Gap reports for 2023.
 ** Based on the limited number of hotel groups that were required to report in 2023.

The Key Aspects of the Gender Pay Gap Reporting: What to include in your report

The Key Aspects of the Gender Pay Gap Reporting

How do you determine if your company needs to report?

Introductions

GPG Reporting in Ireland

GPG Reporting

Next steps

Deloitte support and our team

Q&A

Appendix

Key Terms	
Relevant employer	A relevant employer is defined as a relevant employer for any year where they have 150 or more employees on the snapshot date (2024)
Relevant employee	A relevant employees is a person who is an employee for the purposes of the Employment Equality Act 1998 and is employed by the relevant employer on the snapshot date
Leave	'Leave' is interpreted broadly to include annual leave, maternity, adoptive, paternity, parental or shared parental leave, sick leave, special leave, any other forms of leave (e.g. study leave or sabbaticals)
Snapshot date	The date upon which data will be drawn to carry out an organisation's gender pay gap calculations. This will also be the date upon which organisations will need to assess their employee numbers to determine whether they have enough employees to fall into the mandatory reporting threshold (currently 150 or more employees). An organisation will have the option of choosing a snapshot date between 1 June and 30 June, with the reporting deadline being the mirror date in December. From 2025, this mirror date will change to November, meaning companies will have 5 months between their chosen snapshot date to publish their gender pay gap report



The Key Aspects of the Gender Pay Gap Reporting

What information will employers need to calculate – How do you calculate your employee's remuneration?

Key Terms

Allowance

An allowance is a sum of money payable to a relevant employee in relation to additional duties of the employee; the location of the employee's place of employment; the purchase, lease or maintenance of a vehicle or item used by the employee for the purposes of his or her employment; or the recruitment and retention of the employee. It does not include reimbursement of expenditure wholly and necessarily incurred by him or her in the course of his or her employment, for example, reimbursement for travel expenses related to their work

Ordinary pay

Ordinary pay should be calculated before deductions at source, for example income tax. Ordinary pay includes:

- the normal salary paid to the employee;
- allowances;
- any overtime payments;
- pay for piecework;
- shift premium pay;
- pay for sick leave;
- any salary top-ups for statutory leaves like adoptive leave, maternity leave, paternity leave and parent's leave;
- pay for gardening leave

Allowances include payments for additional duties; related to location; for the purchase, lease or maintenance of a vehicle or other item; and, for the recruitment or retention of an employee

For the purposes of calculating hourly pay, redundancy payments can be discounted. Reimbursement for expenses, such as travel & subsistence should also be discounted



The Key Aspects of the Gender Pay Gap Reporting

What information will employers need to calculate – How do you calculate your employee's remuneration? (cont'd)

Key Terms	
Bonus Pay	<p>Bonus pay should be calculated before deductions at source, for example income tax</p> <p>Bonus pay should include all bonuses awarded to an employee for the period in question. This would include bonus payments in the form of money, securities/shares, or, which relate to profit sharing, productivity, performance, incentive or commission</p> <p>Bonus pay does not include any ordinary pay, overtime pay, or redundancy or termination of employment payments</p> <p>Any payments in the form of securities should be treated as if they were paid to the employee at the time the remuneration is provided, and at the nominal value at that point</p> <p>For the purposes of calculating bonus payments, “securities” have the same meaning as in s.64 (1) of the Companies Act 2014 and “nominal value” has the same meaning as s.64 (1) of the Companies Act 2014</p>
Benefits in Kind	<p>Includes any non-cash benefit of monetary value provided to an employee and for the purposes of the Regulations, includes share options and interests in shares. This would include the provision of a company car, voluntary health insurance, stock options, or share purchase schemes, exemption benefits (e.g., travel passes, cycle to work) and small benefit exemption items (e.g., vouchers)</p>



The Key Aspects of the Gender Pay Gap Reporting

What information will employers need to calculate – How do you determine your employee’s total hours worked for the year?

There are several ways in which you may need to calculate the total hours worked in the snapshot period

Option 1 Exact Hours Worked are Recorded
Where the employee’s exact hours worked are recorded for the reporting period, this should be used

Where exact hours worked are not recorded for an employee, the total hours worked for the reporting period may be calculated using the following methods, as appropriate

Option 2 Employee has normal set working hours
Where an employee has normal set working hours, the number of hours worked in the relevant 12-month reporting period can be derived from the number of normal working hours in a week under the employee’s contract of employment, multiplied by the number of weeks in the reporting period

Option 3 Employee has no normal working hours

Option 4 Employee is paid on the basis of piecework



The Key Aspects of the Gender Pay Gap Calculations

The Calculations – Hourly Pay



Hourly Gender Pay Gap

- Identify total amounts paid to employee in period (including bonus pay paid in respect of the period)
- Divide this amount by total number of hours worked by the employee in the period
- The difference between the mean and median hourly remuneration must be expressed as a percentage of the mean and median hourly remuneration of relevant employees of the male gender
 - To get your mean pay gap it is the average of the hourly rate of males minus the average hourly rate of females/ hourly rate of males
 - To get your median pay gap it is the median of the hourly rate of males minus the average hourly rate of females/ hourly rate of males
- Repeat this process for part time employees and temporary employees

EE ID	Gender	Hours Worked	Salary	Bonus	Total Pay	Total Hours	Hourly Rate		Male	Female	Pay Gap
009	M	1885	50500	2020	52520	1885	27.86		12	8	
006	M	1885	48000	1920	49920	1885	26.48				
015	F	2028	48000	1920	49920	2028	24.62	Mean	17.74573	19.6896	-11.0%
016	F	2028	46000	1840	47840	2028	23.59	Median	14.2998	20.3183	-42.1%
004	F	1885	42000	1680	43680	1885	23.17				
010	M	1885	43000		43000	1885	22.81				
007	M	1885	41000	1640	42640	1885	22.62				
008	M	1885	40500	1620	42120	1885	22.34				
017	F	2028	42000	1680	43680	2028	21.54				
005	F	1885	36000		36000	1885	19.10				
003	F	1885	35000		35000	1885	18.57				
002	F	1885	28000		28000	1885	14.85				
014	M	2028	30000		30000	2028	14.79				
013	M	2028	28000		28000	2028	13.81				
001	M	1885	25000		25000	1885	13.26				
020	M	2028	24000		26520	2028	13.08				
012	M	2028	26000		26000	2028	12.82				
019	M	2028	24000		24780	2028	12.22				
018	F	2028	24000		24500	2028	12.08				
011	M	2028	22000		22000	2028	10.85				

The Key Aspects of the Gender Pay Gap Calculations

The Calculations – Bonus Pay

Bonus Pay Gap

- Identify total amounts of bonus pay paid in respect of the period
- The difference between the mean and median bonus remuneration must be expressed as a percentage of the mean and median bonus remuneration of relevant employees of the male gender
 - To get your mean bonus pay gap, it is the average of the bonus pay of males minus the average bonus pay of females/ bonus of male
 - To get your median bonus pay gap, it is the median of the bonus pay of males minus the bonus pay of females / bonus pay of males
- Identify the number of males and females that received a bonus in the snapshot period and report as a percentage
 - To get the proportion of males receiving a bonus, it is the number of males receiving a bonus / total number of males
 - To get the proportion of females receiving a bonus, it is the number of females receiving a bonus / total number of females

EE ID	Gender	Hours Worked	Salary	Bonus	Received Bo		Male	Female	Pay Gap
009	M		1885	50500	2020 Y		12	8	
006	M		1885	48000	1920 Y				
015	F		2028	48000	1920 Y	Bonus Mean	1800	1780	1.1%
016	F		2028	46000	1840 Y	Bonus Median	1780	1760	1.1%
004	F		1885	42000	1680 Y	RE Bonus Pay	4	4	
010	M		1885	43000		% Bonus	33.3%	50.0%	
007	M		1885	41000	1640 Y				
008	M		1885	40500	1620 Y				
017	F		2028	42000	1680 Y				
005	F		1885	36000					
003	F		1885	35000					
002	F		1885	28000					
014	M		2028	30000					
013	M		2028	28000					
001	M		1885	25000					
020	M		2028	24000					
012	M		2028	26000					
019	M		2028	24000					
018	F		2028	24000					
011	M		2028	22000					

The Key Aspects of the Gender Pay Gap Calculations

The Calculations – Quartiles and Benefit in Kind

Quartiles and Ratio of Those Receiving Benefit in Kind

Quartiles

- Create ranking of employees based on their hourly pay
- Divide this ranking into quartiles and then present the number of males and females in each quartile as a percentage of the overall number of employees in the quartile

Benefits in Kind Ratio

- The proportion of relevant employees of the male gender who were paid benefits-in-kind must be expressed as a percentage of relevant employees

EE ID	Hourly Rate	Gender	Ranking	Quartiles	Upper	Upper Middle	Lower Middle	Lower
009	27.86	M	1					
006	26.48	M	1	FPRE	5	5	5	5
015	24.62	F	1		5	10	15	20
016	23.59	F	1	FPRE Male	2	3	3	4
004	23.17	F	1	FPRE Female	3	2	2	1
010	22.81	M	2	FPRE Male %	16.7%	25.0%	25.0%	33.0%
007	22.62	M	2	FPRE Female %	37.5%	25.0%	25.0%	12.5%
008	22.34	M	2					
017	21.54	F	2					
005	19.10	F	2					
003	18.57	F	3					
002	14.85	F	3					
014	14.79	M	3					
013	13.81	M	3					
001	13.26	M	3					
020	13.08	M	4					
012	12.82	M	4					
019	12.22	M	4					
018	12.08	F	4					
011	10.85	M	4					

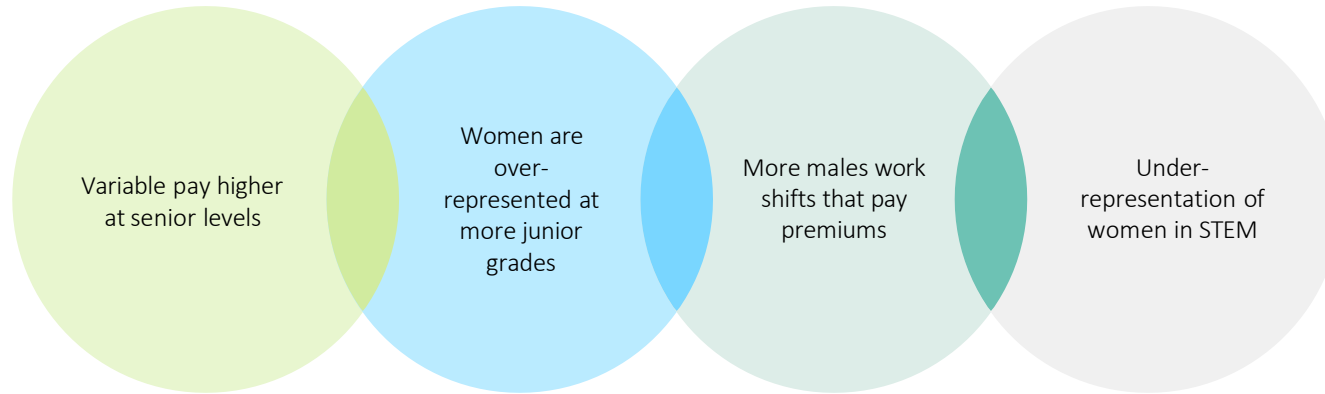
EE ID	Received BIK	Male	Female
009	Y		8
006		12	
015	Y		4
016	Y	66.7%	50.0%
004			
010	Y		
007			
008	Y		
017			
005			
003	Y		
002	Y		
014	Y		
013	Y		
001	Y		
020			
012	Y		
019			
018			
011	Y		

Strategies to Address your Organisations Gender Pay Gap

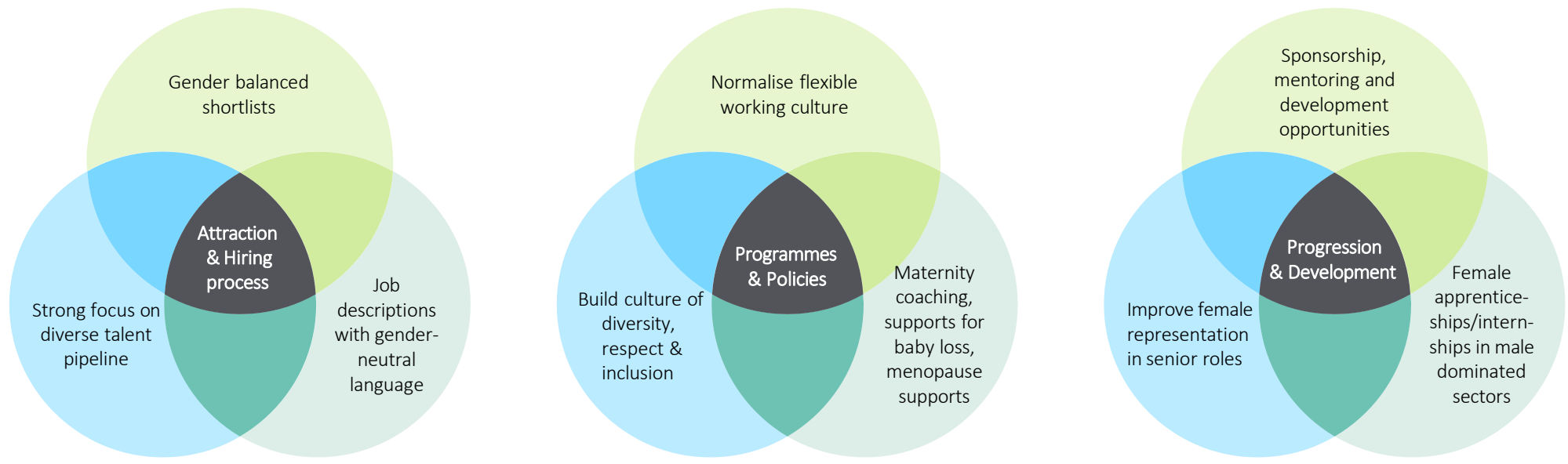
Effective and Promising Initiatives

- Introductions
- GPG Reporting in Ireland
- GPG Reporting
- Next steps
- Deloitte support and our team
- Q&A
- Appendix

Reasons for Gender Pay Gap



Solutions for Gender Pay Gap



Gender Pay Gap Report

What to include in your report?

There is no standardised report required and so there is a lot of variation across companies that have reported previously

Generally, reports contain:

- Introduction
- Explanation of Gender Pay vs Equal Pay
- Summary page of metrics (with year-on-year comparison if applicable)
- Key Drivers of the metrics
- Strategies been implemented to reduce the gap overtime

Gender pay gap vs equal pay

The gender pay gap is not the same as equal pay. Equal pay is our legal obligation, as an employer, to give equal pay for equal work. At Deloitte we regularly review and evaluate our pay practices to ensure all our employees are paid fairly, regardless of their gender.

Gender Pay Gap
Gender pay gap is the difference between what males and females are paid at all levels. This is measured by calculating the average earnings of both genders.

Equal Pay
Equal pay measures whether males and females are being paid equally for similar work, qualifications, and experience.

The gender pay gap calculation

The gender pay gap is calculated by adding up the wages of all relevant employees and dividing the figure by the number of employees.

The gender pay gap refers to the difference between what is earned, on average by males and females, based on average hourly earnings of all Deloitte Ireland employees.

Gender Pay Gap calculation

Sum of women's hourly rate of pay	Sum of men's hourly rate of pay
♀ + ♀ + ♀	♂ + ♂ + ♂
VS	
Total number of women	Total number of men

Reminder of the legislative requirements

In line with the Gender Pay Gap Information Act 2021, employers of over 250 employees are required to report their gender pay gap annually, and the measures that are being taken to eliminate or reduce the gap.

Employers are required to take snapshot data from June, and the figures look at the previous twelve months.

Each December, eligible employers must publish a report on their website that details their hourly gender pay gap across a range of metrics.

Female
 Male

Gender distribution quartiles

Quartiles - 1 (Upper)	<div style="display: flex; justify-content: space-between; width: 100%;"> </div>	<p>Hourly pay gap Mean 12.6% Median 12.4%</p> <p><small>(2022: Mean 15.6%; Median 19.6%)</small></p>	<p>Bonus pay gap Mean 20% Median 6.1%</p> <p><small>(2022: Mean 28.4%; Median 22.6%)</small></p>
Quartiles - 2 (Upper Middle)	<div style="display: flex; justify-content: space-between; width: 100%;"> </div>		
Quartiles - 3 (Lower Middle)	<div style="display: flex; justify-content: space-between; width: 100%;"> </div>		
Quartiles - 4 (Lower)	<div style="display: flex; justify-content: space-between; width: 100%;"> </div>		

Hourly pay YOY
Mean -3.0%
Median -7.2%

Bonus pay YOY
Mean -8.4%
Median -16.5%

Proportion of employees receiving a bonus paid in 2022/2023

Bonus payments are available at all levels of the organisation.

82.7%

% of Relevant Employees receiving Bonus

80.6%

94.50%

% of Relevant Employees receiving Benefits in Kind

92.9%

[Deloitte Ireland Gender Pay Gap Report 2023.pdf](#)

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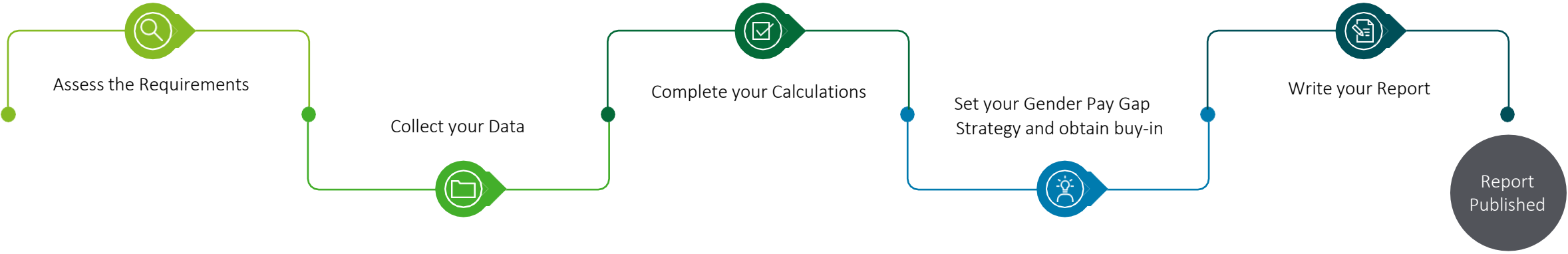
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Next Steps to Prepare for Gender Pay Gap Reporting 2024/2025

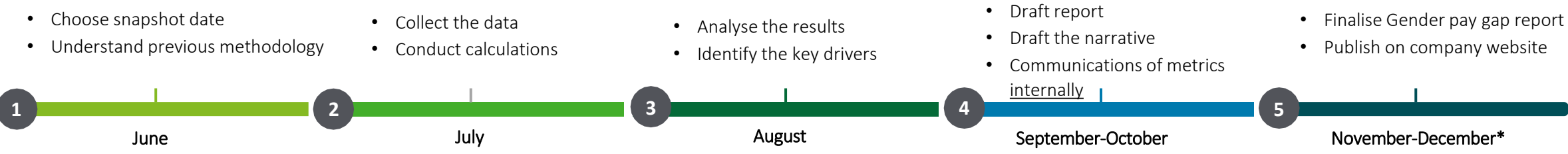
Gender Pay Gap Reporting

Roadmap to Reporting

Break your gender pay gap project into five stages:



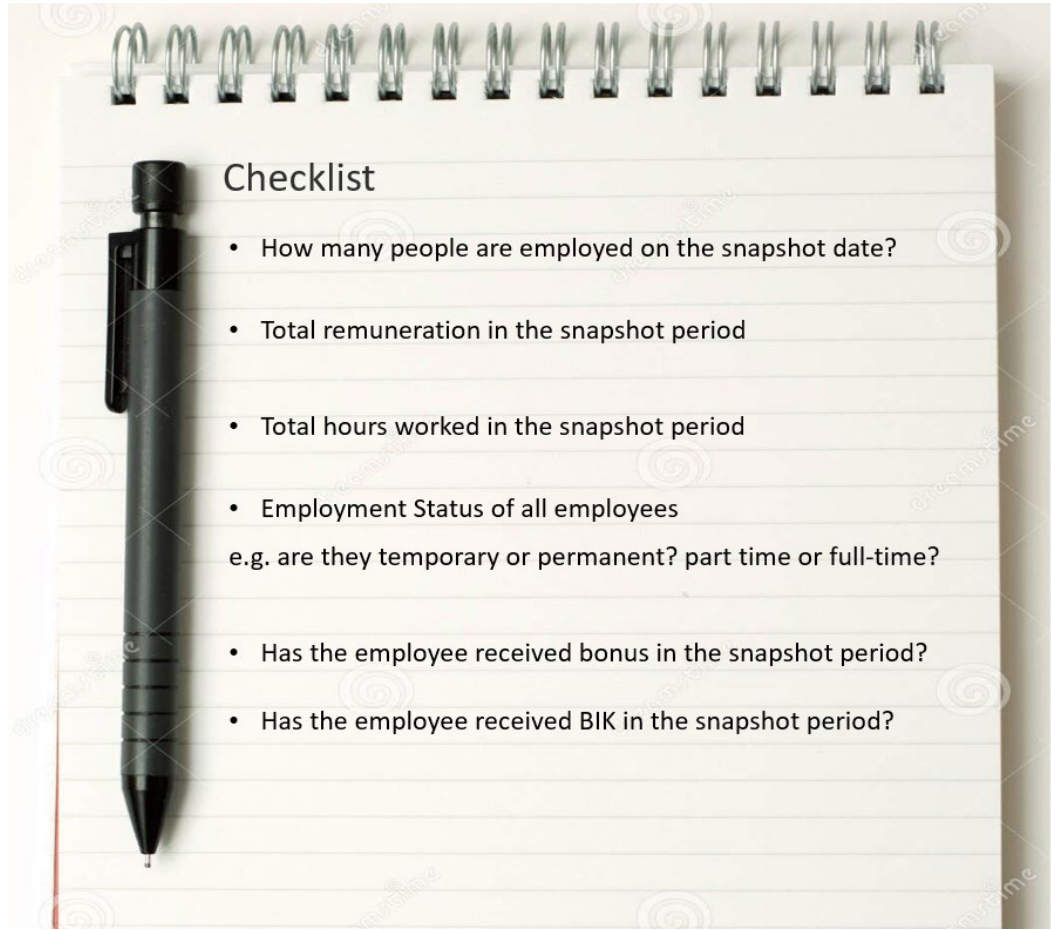
Roadmap to Reporting



*Your GPG report must be published no later than the mirror date in December 2024. This will change to the mirror date in November from 2025

Checklist to Help Your Organisation with Gender Pay Gap reporting

The Data Needed to Calculate your Gender Pay Gap Metrics



Useful Links

[Gender Pay Gap Information Act 2021 \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/2021/act/12/section/1)

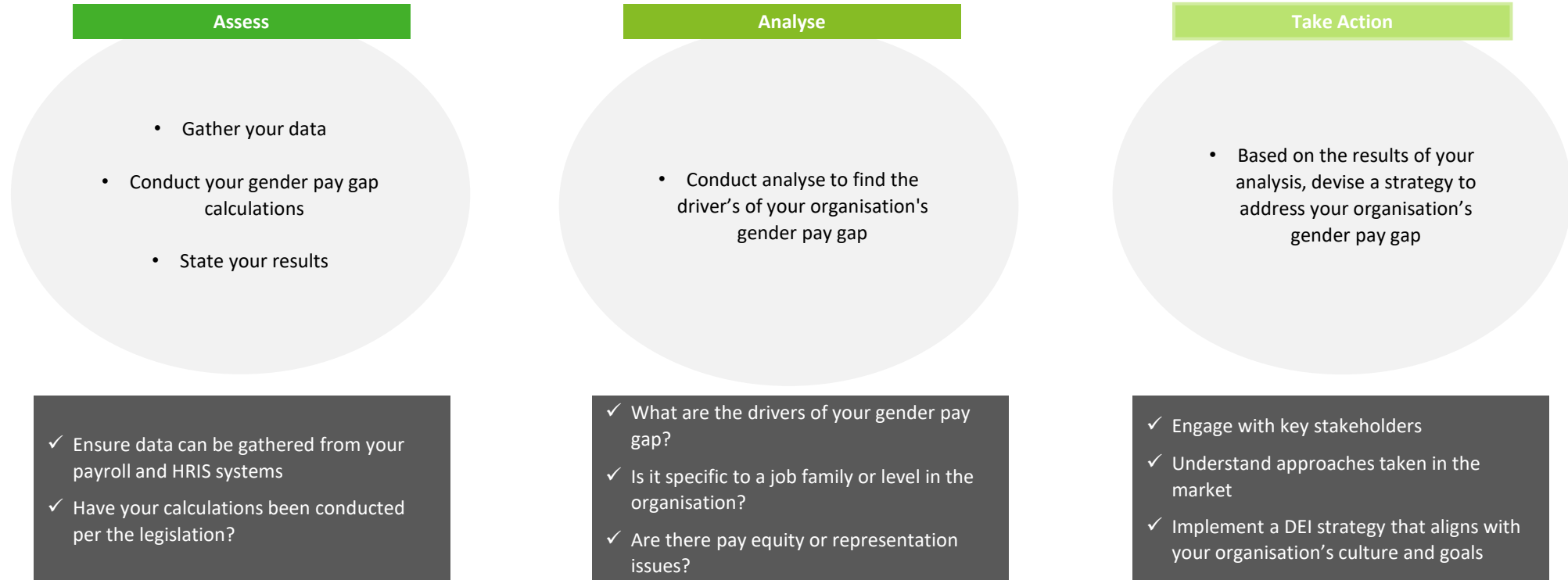
[The Employment Equality Act 1998 \(section 20A\)\(Gender Pay Gap Information\) Regulations 2022 pdf \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/1998/act/20/section/20a/regulations/2022)

[The Employment Equality Act 1998 \(section 20A\)\(Gender Pay Gap Information\)\(Amendment\) Regulations 2024 pdf \(irishstatutebook.ie\)](https://www.irishstatutebook.ie/eli/1998/act/20/section/20a/regulations/2024)

[Gender Pay Gap Information Reporting FAQs for Employers](#)

Strategies to Address Your Organisation's Gender Pay Gap

Key Considerations



How Deloitte Can Support You and Our Team

How Deloitte Can Support you

What We Can Offer

We can provide a full suite of gender pay gap consultancy services for all types of organisations at various stages in their Gender Pay journey. Whether your organisation is taking the initial steps, seeking assurance on their calculations, or are looking to form an effective Gender Pay and communications strategy, we can provide support at every step along the way

The Initial Steps

1

Services:

- Gather all relevant data
- Conduct the Gender Pay Gap calculations utilising Deloitte's consultancy expertise and Gender Pay Gap tools
- Review your organisation's readiness to report

Who is this for?

- Organisations with 150 or more employees and/or organisations with 50 or more employees who will be required to report in 2025 and want to get of their reporting requirements

Assurance

2

Services:

- Review the methods employed by your organisation to measure its Gender Pay Gap, to ensure compliance with the Irish Gender Pay Regulations
- Review any compliance gaps and risks
- Review your organisation's readiness to report

Who is this for?

- Organisations with 150 or more employees and/or organisations with 50 or more employees who will be required to report in 2025 and want to get of their reporting requirements
- Organisations who would like assurance around their calculations

Gender Pay and Equal Pay Strategies

3

Services:

- Analyse the drivers of your organisation's Gender Pay Gap
- Support in forming your Gender Pay and communications strategy
- Assistance with forming your organisation's supporting narrative

Who is this for?

- Organisations with 150 or more employees and/or organisations with 50 or more employees who will be required to report in 2025 and want to get of their reporting requirements
- Organisations who need support in forming their supporting narrative

Our team

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Q&A Session

Appendix: EU Pay Transparency Directive

EU Pay Transparency Directive

Understanding the EU Pay Transparency Directive

Member states are obligated to implement the EU Pay Transparency Directive into their national laws, regulations, and administrative provisions. For all Member States, including Ireland, the date for transposition into law is set for the 7th June 2026

Summary of the Directive's key measures to promote pay transparency and equal pay

Equal work and work of equal value pay structures (Article 4)

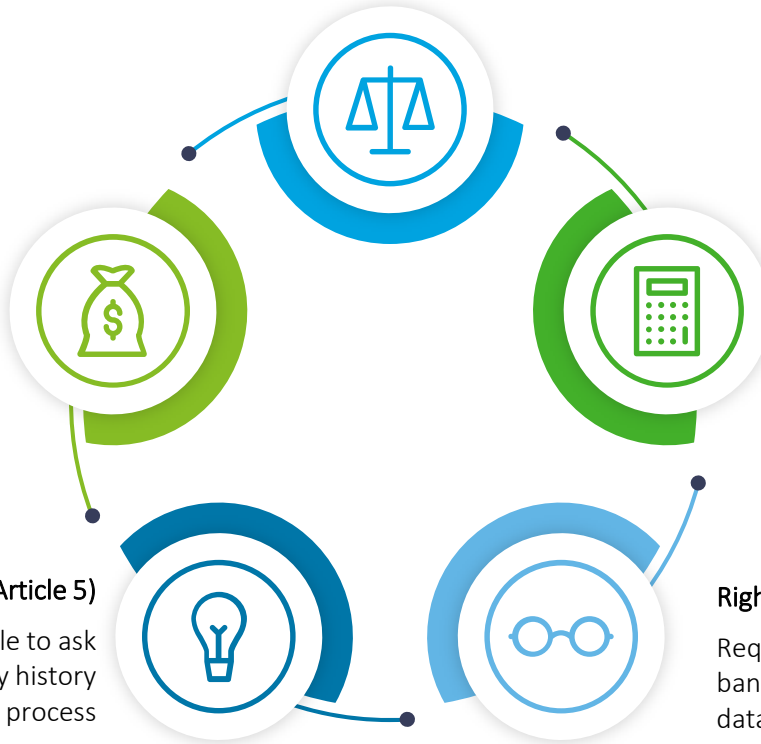
Employers are required have pay structures in place to ensure that female and male employees are **paid equally for the same work or work of equal value** and use objective and gender-neutral criteria

Gender Pay Gap (Article 9)
 Introduces gender pay gap reporting across all EU member states for the first time

Recruitment Process (Article 5)
 Employers will not be able to ask candidates about their salary history as part of the hiring process

Mandatory equal pay audits (Article 10)
 Where reporting reveals an unjustified GPG of at least 5%, employers will have to carry out a pay assessment (an equal pay audit) in cooperation with workers' representatives

Right to information (Article 5,7,8 & 9)
 Requires job adverts to include pay bands, employees are entitled to pay data



EU Pay Transparency Directive

The difference between Gender Pay Gap Reporting and EU PTD



Gender Pay Gap Reporting Requirements

EU Pay Transparency Directive

		Gender Pay Gap Reporting Requirements	EU Pay Transparency Directive
	Legislation		
	Snapshot Date		
	Publication		
	BIK	(Percentage)	(Actual Value)
	Thresholds	150 + employees from 2025	150 + employees from 2027
	Penalties and Fines		



Important notice

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