



Gender Pay Gap

Reporting services

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Gender Pay Gap

About the Gender Pay Gap

Gender Pay Gap (“GPG”) reporting has been a legal requirement since the enactment of the Gender Pay Gap Information Act, 2021, requiring employers of 150 or more employees to annually calculate and report their GPG, and to publish, in the employer’s opinion, the reasons for any differences, and the measures (if any) being/planned to be taken to eliminate or reduce such differences. This threshold increases to employers of 50 or more employees from 2025.

GPG is the difference in the average earnings of male and female employees across a workforce, not just men and women working in the same role, and thus reports a gender representation gap. If women hold lower paid roles in an organisation than men, GPG is likely to be wider. It does not indicate discrimination

or an absence of equal pay for equal work value. GPG reporting is therefore a complex issue and it is important that employers clearly understand the concept, rationale and process of identifying the level in their organisation.

Understanding, calculating and communicating GPG requires a unique combination of human resources and payroll expertise and at Forvis Mazars, we have developed a bespoke tool to run employers’ calculation together with our People Consulting team’s extensive HR & Equality, Diversity and Inclusion (“EDI”) knowledge and insights which enable us to determine the reasons for any gaps identified and provide bespoke and comprehensive solutions to resolve any gaps identified through practices, policies or strategies focussed across the spectrum of EDI.

What is required to be reported?

Under the Act, employers are required to report the following figures:

Hourly pay

- The difference between the mean hourly pay of male employees and that of female employees
- The difference between the mean hourly pay of male employees and that of female employees.

Bonus pay

- The difference between the mean bonus pay of male employees and that of female employees.
- The difference between the mean bonus pay of male employees and that of female employees

Part-time pay

- The difference between the mean hourly pay of part-time male employees and that of part-time female employees.
- The difference between the mean hourly pay of part-time male employees and that of part-time female employees.

Quartile pay data

- The proportions of male and female employees in the lower, lower-middle, upper-middle and upper quartile pay bands.

Temporary contracts

- The difference between the mean hourly pay of male employees and that of female employees on temporary/fixed term contracts.
- The difference between the mean hourly pay of male employees and that of female employees on temporary/fixed term contracts.

Proportions

- The proportions of male and female employees who were paid bonus pay.
- The proportions of male and female employees who received benefits-in-kind (BIK).

Context and actions

- The reasons for the existence of any gaps between male and female employees.
- The actions being taken to address any gaps between male and female employee.

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Mechanics of annual reporting

The required GPG data is comprised of the full twelve months of pay and HR data from an identified snapshot date in June of the reporting year, with organisations having six months to complete and report the above GPG figures on a corresponding date in December from the snapshot date.

The requirement to analyse twelve months of data presents a number of complexities for employers to navigate with GPG calculation, from periods of unpaid leave, new joiners and the alignment of bonus pay periods with the GPG reporting period. Our people consulting team are well-versed in navigating these complexities and can ensure your calculation is compliant with legislative requirements and aligned with good practice.

How Forvis Mazars can support you with GPG reporting

Regardless of where you are in your EDI journey, our service offering can be tailored to individual business needs, scope and budget. Our services include the following.

 <h3>Validation & assurance</h3> <p>Through our proprietary GPG tool, we can review and validate previous GPG exercises conducted by your organisation to validate GPG figures and provide assurance on the accuracy of your calculation.</p>	 <h3>Preparation support</h3> <p>We can provide advice, guidance and support to help ensure your organisation is ready to calculate for the forthcoming reporting period in compliance with legislation.</p>	 <h3>Calculation & Insights</h3> <p>Using our GPG tool, we can calculate your GPG and provide detailed, data-driven insights beyond minimum legislative requirements.</p>
 <h3>Review of EDI Infrastructure</h3> <p>We can review your existing policies, measures and controls to address GPG and wider EDI and identify areas for development and improvement.</p>	 <h3>EDI strategy</h3> <p>We can work with your organisation to design a bespoke EDI Strategy which includes pillars, action plans, deliverables and responsibilities tailored to your organisation's requirements</p>	 <h3>Training & coaching</h3> <p>We can train your organisation to build capacity, knowledge and capability to facilitate calculating your GPG internally.</p>

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