



How to Guide - Writing your Gender Pay Gap Report

Background

The Gender Pay Gap Information Act was signed into Irish law in 2021 with reporting requirements in 2022 for employers with more than 250 employees. The Act widens the scope to employers with 150 or more employees in 2024 and to employers with 50 or more employees in 2025. Under the Act, employers are required to publish information on their gender pay gap across a range of seven measures – including differences in mean and median hourly remuneration, mean and median bonus payments and the percentage of employees paid a bonus or benefits in kind. Reporting is also required in respect of part-time and temporary employees, and the identification of gender balance across pay quartiles.

Additionally, each organisation must also publish a broader explanation, giving the underlying reasons for any gap, and the measures the organisation intends to take to address it.

Introduction

Reporting gender pay gap is not new for some employers in Ireland, as many organisations have been required to publish their data in other jurisdictions. The commencement of reporting in 2022 for larger organisations has also meant that there are a range of resources available, either in print, or through various bodies, to help in calculating and interpreting the various measures required.

Reporting gender pay gap data is as important as collating the data, and the reports are becoming a key communication tool for attracting, informing, and retaining employees. However, many organisations, particularly smaller organisations, may not have access to communications & marketing support to help in the preparation. Therefore, this guide has been compiled to give some practical advice, and to provide a template, to get started on your first and subsequent reports.

What is expected of you?

The legislation provides that you must publish your gender pay gap, initially on your company website. Where you don't have a company website, the report must be available on request. Over time, the Irish Government intends to provide a portal where all organisations will be required to publish their data.

Your report must include

- Your gender pay gap calculations in respect of the seven key measures
- The reason behind the key gaps
- The action plan you propose to take to address and reduce any key gaps



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Ideally it could also include some information on your organisation, a contact for additional information, and you may also choose to include some Frequently Asked Questions, by way of further explanation if needed.

Some general tips in writing your report

- **Internal and external audience** – your report will be read by your employees but may also be read by potential employees who will likely check your website as part of their job search process. Think about the narrative in a way that would be attractive to both audiences, and use the document as an opportunity to share details of your commitment to employees and the type of workplace that you support
- **Easily understood language** – the calculations behind gender pay gap reporting can be complex and are based on terminology that may not be used in the workplace on a daily basis. Use language that is readily understood and that fits within your normal communication style
- **Statement of fact** – it is highly likely that you will have a gender pay gap, as that is the expectation for the majority of organisations. Therefore, communicating any gaps is a statement of fact to be explained rather than to defend. Watch for a Tone of Voice that might aim to excuse or minimise the gap, and instead think about informing and creating a level of shared understanding
- **Watch for negatives!** – less common, but it is possible that some organisations will have a negative gender pay gap, (where women on average are paid more than men) or may have a negative gap on a specific measure (e.g. part-time pay calculations). A negative pay gap needs just as much focus so ensure that your language, explanations, and action plans focus equally on diminishing any pay gap, for men and women.
- **Recognise Diversity** – consider whether you need to produce your report in more accessible formats, or in multiple language formats, depending on your employee population.

Building out a Gender Pay Gap Report, what you should include

There is no set format within the legislation, and there are many excellent examples already available on the websites of some of Ireland's larger organisations, both private and state. If you're not sure where to start, we have included some suggested headings that should meet both your statutory requirements, and also your employee needs, together with a sample document, to show you how it might look.

Section 1 - your CEO message/introduction

This is an essential part of your messaging to your employees, but also helps set the scene for potential new recruits. Use this section to introduce your organisation, include some mention on why this is an important report for you, how it might link to your diversity and inclusion and / or business strategy, and include some potential ideas on how it might link to your action plan. Ideally the length should be no more than 2/3 paragraphs. Additionally, if this is a repeat year for reporting, you may want to comment briefly on the highlights year on year and what may have changed.



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Section 2 – General Information about the reporting and why it is required

Think about what your employees would benefit from understanding as to why you are reporting, and what the reporting looks like. This is particularly important if this is your first report. Pay particular attention to the key measures that are regularly reported on in the press, and which are generally used in conversation and peer to peer conversations. Be mindful of the language you use so that is clear, understandable, and not overly jargon based. Use language that works within your normal organisation communications, and that would also be of use to an external audience.

Key things you might include are: -

- Why are we talking about Gender Pay Gap now – the Act, company size, timings
- What is the Gender Pay Gap – a clear definition, but also distinguishing it from equal pay
- What we need to report on, and what are the key measures used

Section 3 – Commenting on your specific Gender Pay Gap for the period.

In this section you can include details of what your gender pay gap is, and what is driving it. While the Act requires seven unique pieces of data to be reported, this can be a lot to digest for most employees, so you might want to highlight here just the key numbers and include the rest in an appendix. Typically, most commentaries, particularly peer to peer comparisons completed by media or by employees focus on the Mean Gender Pay Gap, so this should always be included as your main reporting item. You might also want to include the Median Gender Pay Gap, particularly if there is a marked difference between the two.

In the commentary include some context as to why you believe there is a gap, and what the evidence is showing. It could be because of an imbalance in senior roles; you could have a group of staff that earn higher additional pay through allowances or bonuses where there is a strong gender bias e.g., shift workers. Just remember that it is about the facts and the cause, and it is about explaining rather than trying to justify how the situation has arisen.

Section 4 – Your Action Plan

The Act requires you to publish an action plan to highlight how you plan to address your gender pay gap, irrespective of the extent of the gap or whether it is a positive or negative gap. In this section highlight what you intend to focus on to start your progress, Important things to think about

- Be realistic in your actions, particularly if setting targets or timelines – most gender pay gaps are caused by imbalance in structures that can take quite some time to address.
- Be realistic about the number of actions and their focus – it's not about having a full diversity and inclusion plan, but about having specific actions within a plan that target the areas where the data shows you have gaps. Typically, no more than 3-4 actions
- Link to your existing talent programmes as this will give a good framework for change – e.g., your recruitment plans, personal development initiatives or otherwise.
- Link to your business strategy if there is a logical fit, as that helps to keep senior focus on the action plan and outcomes.



Section 5 - Frequently Asked Question

In this section consider the most pressing questions that your employees might ask. This can be a useful resource for everyone, and especially for team leaders or supervisors, who are usually the first port of call for information. Try to reflect the most typical questions, and again be factual and clear in your answers. Add in a resource for follow-on questions rather than trying to consider every potential question that could be asked.

Good examples to consider might include: -

- Why do we have a gender pay gap? – include this question even if you have an exceptionally low or even a negative gender pay gap
- How can a gender pay gap be possible if pay discrimination is illegal?
- Does this gap mean women in our organisation are being paid less than their male counterparts for the same jobs?
- Are there penalties for having a gender pay gap?
- Is this a once-off exercise?
- How you, as an employee, can support gender balance

Section 6 – An Appendix highlighting all the calculations required by the Act.

The Act requires you to report on seven different calculations and ideally you will have highlighted key measures in the earlier section of your report. A simple table like the example overleaf could be an effective way to communicate the rest of the data. If you are reporting for a second year, you might consider showing the yearly data side by side. Remember to include the date that the data was extracted, and if there are any explanations that need to be mentioned. This could include, for example, mentioning teams out of scope e.g., overseas teams, footnotes on certain benefits included, sub- contractors counted with their legal employer etc.

Finally

We hope you found this document to be useful, but please remember that it has been prepared on a voluntary basis to be a useful prompt, and doesn't contain any formal or legal advice or interpretation of the Act. If you need more help on interpreting the Act or calculating your data, please contact the appropriate specialist services.

Sample Table

REPORTING CRITERIA				
Our total employee numbers in scope				
Date that data was collated				
			Mean (average)	Median (mid-point)
1. All employees – hourly pay				
2. All employees – bonus pay				
3. Part time employees – hourly pay				
4. Temporary contract employees – hourly pay				
5. Percentage of employees who received a bonus			Male	Female
6. Percentage of employees who received a benefit in kind			Male	Female
7. Employees by pay quartile	Lower	Lower Mid	Upper Mid	Upper

SAMPLE REPORT



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Logo

Gender Pay Gap Report 202x Tree Leaf Beverages



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Reporting our Gender Pay Gap 202x

My CEO message

As an organisation with more than 180 employees, we are very happy to report on our gender pay gap in line with the requirements set out in the information act 2021. Tree Leaf Beverages has become one of the most diverse beverage producers in the west of Ireland, and it is very important to us that we respect and reflect the diversity in the community that we serve both at home and overseas.

We are strongly committed to supporting a fair and equal workplace, and publishing our gender pay gap helps us to benchmark our position, and progress in this important industry sector. We are a team of professional and highly committed experts in our field, and we will use the data from this report to inform the culture pillar which is part of our 5-year strategic plan, and our intent to promote ourselves in new food markets across the world.

As you read this report you will see that our gender pay gap is impacted by many factors but mainly it reflects the existing gender imbalance in our current structures, especially in our higher paid roles. This gives us detailed information to work with, that will not diminish our intent, as with all other employers reporting across Ireland, to drive progress in building our talent in an equal and progressive way.

JS, CEO

Why are we talking about Gender Pay Gap now?

The Gender Pay Gap Information Act 2021 was signed into law in Ireland in 2021 and requires all organisations with 250 or more employees to publish their gender pay gap information on an annual basis, commencing in December 2022, including plans to address any gaps. The Act extends to organisation with 150+ employees to report from 2024, therefore we are now producing and reporting our data.

What is the Gender Pay Gap

The gender pay gap is the difference in the average hourly wage of men and women across a workplace. It compares the pay of **all** working men and women; not just those in similar jobs, with similar working pattern or with similar competencies, qualifications or experience.

We are required to report on 7 key areas (see appendix 1 for the full breakdown) in a consistent way. Key within the data are the two most important measures: -



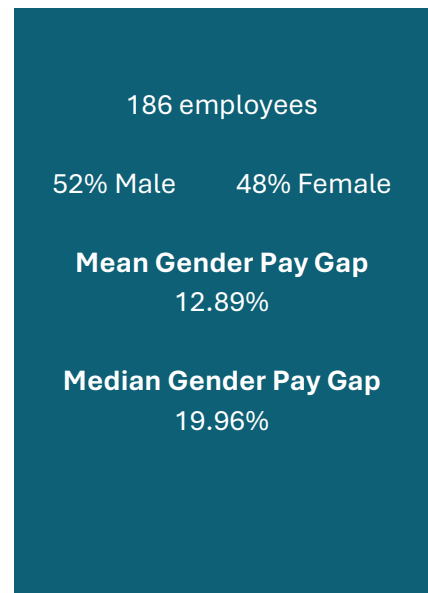
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- **The mean pay gap** - which is calculated by adding all employees' pay together for each gender to derive an hourly rate of pay for that gender and dividing by the total number of employees.
- **The median pay gap** – which is calculated by finding the midpoint across all employees' hourly pay.

What is our Gender Pay Gap, and what is driving it?

Our Mean Gender Pay Gap is 12.89% and this is driven by two factors. Firstly, while we have a reasonable gender balance across our total workforce, our more senior roles are more typically held by men, and our lower paid roles are more typically held by women.

Additionally, our production roles, which carry additional shift allowance and overtime, are more likely to be held by Men. Our office-based customer service roles are more typically held by women, and these jobs are often done on a part-time basis and don't attract overtime or shift payments.



What are we doing to address our Gender Pay Gap

Talent and Culture are one of the key pillars in our current 5-year strategic plan. Using the outputs of gender pay gap reporting, we will add a specific lens to areas where we can encourage greater gender balance in all roles. In particular, we will focus on

Recruitment – reviewing our advertising and selection processes to ensure we aim to attract a more balanced applicant pool for all vacancies.

Apprenticeship Programme – last year we started a new apprenticeship programme designed to encourage 10 young men and young women into production roles each year. We will set a target of 50:50 male/female for the upcoming year. In preparation we will conduct career talks in the four local secondary schools across the next year and will offer an on-site tour to transition year students in April 202x.

Training – reviewing all our internal training processes to encourage open access for all as part of career progression to more senior roles.



Frequently Asked Question

How can a gender pay gap be possible if pay discrimination is illegal?

The primary factor that drives a gender pay gap is the under representation of one gender over another in higher paid roles, relative to the overall gender balance in the company, which creates a gap when you average all salaries.

Unequal representation is quite different to unequal pay which occurs where men and women are potentially paid a different rate for the same or equal value role. Ireland has a very robust legal framework to prevent this form of discrimination, and equal pay for equal work is already enshrined in the law.

Does this gap mean women in Tree Leaf are paid less than their male counterparts for the same jobs?

No, it doesn't. We consistently apply the required pay scales applicable to each grade, regardless of gender to ensure equal pay for the same jobs. The gap is an average figure that reflects that there are fewer women in higher paid senior roles than men, and fewer women in roles that attract additional allowances such as shift pay, or overtime pay.

Are there penalties for having a gender pay gap?

No. A gender pay gap is not a sign of an organisation doing something wrong, instead it is a metric at a point in time that is strongly influenced by unequal representation in higher paid roles versus lower paid roles.

Is this a once-off exercise?

We will be required to report on an annual basis going forward, and to comment on our progress in addressing the gap as time moves on.

If you have any further questions, please contact your Team Leader or the HR Department.



Appendix 1

The table below sets out the hourly gender pay gap across a range of metrics as required by the Gender Pay Gap Information Act 2021. The data outlined below is based on extract data as of June 202x.

REPORTING CRITERIA					
Our total employee numbers in scope			186		
Date that data was collated			June, 202x		
			Mean (average)	Median (mid-point)	
1. All employees – hourly pay			12.89%	19.96%	
2. All employees – bonus pay			14.6%	15.3%	
3. Part time employees – hourly pay			-4.3%	-2.6%	
4. Temporary contract employees – hourly pay*			n/a	n/a	
5. Percentage of employees who received a bonus			Male 30%	Female 10%	
6. Percentage of employees who received a benefit in kind			Male 42%	Female 18%	
7. Employees by pay quartile		Lower M 45% F 55%	Lower Mid M 55% F 45%	Upper Mid M 75% F 25%	Upper M 85% F 15%

*No temporary employees were on payroll when data was collated

Document Ends



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