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The First Year Gender Pay Gap Reporting in Ireland: A Sociological Analysis

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Abstract: In 2022 organisations in the Republic of Ireland with 250+ employees were required to report on their hourly gender pay gap for the first time. This research combines a comparative quantitative analysis of the statistical data included in 578 published reports and a thematic analysis of the accompanying narratives. The majority of organisations reported a higher mean and median rate of pay for male employees. The overall average GPG across all employees was 11.82 per cent, with a smaller median gap of 8.37 per cent. The reports allow us to see how organisational level characteristics impact the gender pay gap. The variations across organisations, industries and sectors challenge common sense framings of the gender pay gap as a natural and inevitable feature of the contemporary workforce. While the introduction of mandatory GPG reporting marked an important step towards pay transparency, both the implementation and the content of the reports point to significant weaknesses that could undermine the potential to foster genuine change.

I INTRODUCTION

The Republic of Ireland is a society characterised by persistent gender inequalities. Men still dominate the workplace and are more likely to be in senior positions and to earn more than women. In 2022 in Ireland female employees in Ireland earn 90 cents to every euro made by male employees (CSO, 2023a). This is despite women having better educational credentials than their male counterparts; 49 per cent have a third-level qualification compared to 42 per cent of men (CSO, 2022). Overall, research on the gender pay gap (GPG) in Ireland shows that it has reduced over time but remains a feature of the labour market (England *et al*., 2020; Bargain *et al*., 2019). It is highest for more highly paid work (Doris, 2019; England

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et al., 2020:481; Barrett *et al*., 2022) and in the private sector (Doorley *et al*., 2021). However, we know very little about gender pay gaps within organisations in Ireland.

The Gender Pay Gap Information Act (2021) required organisations in the Republic of Ireland with more than 250 employees to report on their hourly GPG for the first time. This research was prompted by the release of the 2022 results. In total, reports published by 578 organisations were located. The 11 statistics required to be included in the reports were analysed using SPSS. The narrative sections of the reports were analysed thematically. The aim was to provide a comparative quantitative analysis of the data reported to map organisations' performances and identify industry and sectoral level differences. Also of interest were the explanations provided for GPGs in the narrative sections of the report and what they tell us about the gendered corporation in Ireland.

A significant majority of companies, 88 per cent, reported a higher mean rate of pay for male employees compared to female employees, and 76 per cent reported a higher median rate of pay. The overall average GPG across all employees was 11.82 per cent, with a smaller median gap of 8.37 per cent. Notably, both the mean and median pay gaps were less pronounced among part-time and temporary employees. Several key factors influenced the GPG, including the industry, whether an organisation operated within the private or public sector, the presence or absence of bonus and benefit-in-kind payments, and the proportion of women in the highest pay quartile. The initial findings section presents detailed statistical data on GPGs at the organisational level. I argue that these data make this material inequality visible to current and prospective employees. The subsequent section delves into the narrative parts of the reports, revealing how vertical and horizontal segregation are perceived as fixed and unchangeable.

This paper seeks to critically evaluate the weakness evident from the first year of reporting. While the introduction of mandatory GPG reporting marked an important step towards transparency, both the implementation and the reports point to significant weaknesses that could undermine the potential to foster genuine change. The narrative sections of the reports often obscure deeper systemic issues and do not capture the nuanced realities of gender-based pay disparities. The actions proposed in the reports are not monitored and so may serve more as a performative gesture rather than a substantive move towards pay equity. By highlighting these issues, this paper aims to propose enhancements that could strengthen the legislation, ensuring that it not only illuminates inequities but also compels organisations towards meaningful remedial actions.

II LITERATURE REVIEW

Current gender structures have deep historical roots, but are dynamic and constantly changing (Connell, 2009; Risman, 2018). These structures are underpinned by dominant norms and ideals about gender. Individuals are both enabled and restricted by understandings of what is normal, appropriate, and desirable for men and women. Women in Ireland continue to be seen as more ‘suitable’ for caring responsibilities, and for employment in female-dominated sectors. They are also more likely to be employed in work that is low paid. Fields of study in higher education are also gendered, reinforcing patterns of segregation in the labour market. The global pattern of a gendered division of labour, where women bear the burden of responsibility for unpaid work in the home, is also strongly evident in the Irish case. As Hochschild (1989) has argued, women’s mass entry into the paid labour force has not been accompanied by a restructuring or a renegotiation of the gendered division of labour in the home. A range of explanations have been put forward to explain this and suggest a combination of individual and macro-level factors interact to produce this continuity (Lachance-Grzela and Bouchard, 2010).

Connell (2009) argues that corporations are gendered institutions and that the gender regimes and hierarchies found in large global organisations tend to favour men. Researchers have also pointed to the extent of ‘unintentional gendering, and the dynamic character of gender at the level of personal interaction within organisations’ (Connell, 2009: 117). The barriers that impede women’s progression within organisations are linked to ‘deeply entrenched patterns of division in the workforce’ (Connell, 2009: 118).

Overall, research on GPG in Ireland shows that it has reduced over time but remains a feature of the labour market. Research by Barrett *et al*. (2022) shows a significant reduction in the GPG between 1987 and 2019. This is explained by higher rates of pay increases for women than men and also an overall ‘convergence in the wage-enhancing characteristics of men and women’ between 2004 and 2019, including a reduction in occupational segregation by gender. One important policy change was the introduction of the national minimum wage in 2000. Bargain *et al*. (2019) point to the positive role it played, creating a large reduction in the GPG for those on lower salaries.

England *et al*.’s (2020) analysis shows that there was an increase in Irish women’s pay relative to men’s in the late Celtic Tiger period (2003-2008), but that there was little change from 2011 to 2018 – an example of a stalling in this trend towards more equal pay. It also appears that Irish women’s higher levels of education do not insulate them from the GPG (Doorley *et al*., 2021). It is highest for more highly paid work (Doris, 2019; England *et al*., 2020:481; Barrett *et al*., 2022) and for those in the private sector (Doorley *et al*., 2021; CSO, 2023a). CSO data show pay parity for those aged 15-24,[1] and that differences between men and women’s pay are evident in all other age groups and widen with age (CSO, 2023a; see also Toczek *et al*., 2021). Length of service is another important factor. The lowest GPG is for employees who have been with their employer 1-4 years, at 2 per cent; it is 15.6 per cent for those who have been with their employer 20-29 years (CSO, 2023a).

[1] The GPG for those 15-24 is – 0.2 per cent.

Factors which explain GPGs include women's shorter working hours, concentration of women in occupations which are low status and lower paid and gender differences in field of study at university (England *et al*., 2020). In addition, many women returning to work after periods of unpaid work in the home experience downward mobility (Russell *et al*., 2002: viii), that is, they return to jobs of a lower grade than the ones they previously occupied. We need also to pay attention to the unexplained components of the GPG:

> *the gap is also affected by various forms of gender discrimination by employers – in hiring, pay differences within jobs, and the relative pay levels set in predominantly female versus predominantly male jobs* (England *et al.,* 2020: 483).

Moyser (2019: 26) argues that in the Canadian context these unexplained components are increasingly important:

> *as women have surpassed men in terms of educational attainment and increased their representation in managerial and professional occupations, the remaining gender wage gap has largely become an issue of the unequal returns… that women and men receive in the labour market.*

The work of theorists, including Collins (1990), highlights the intersection of gender with other axes of oppression. As Misra and Murray-Close (2014) show, GPGs vary by class, race and parenthood. Gender inequalities operate differently for those also impacted by other forms of inequality. This can sometimes be overlooked due to the tendency to speak about women and men as if these are homogeneous categories. Cukrowska-Torzewska and Lovasz (2020: 11) find evidence of a motherhood wage penalty in Ireland; 'mothers earn significantly less than childless women'. CSO (2023a) also shows GPGs vary by nationality and are lowest for Irish nationals and highest for UK nationals.

One policy solution that has been implemented in the past decade across the OECD is gender wage gap reporting. Making data on pay available publicly potentially increases awareness of the problem, something that proponents see as likely to increase organisations' efforts to close the pay gap (Hijzen, 2023). It is also a policy that has broad public support. In Ireland more than 70 per cent of respondents somewhat or fully support increasing pay transparency to reduce wage gaps (Hijzen, 2023).

The Gender Pay Gap Information Act (2021) required organisations in the Republic of Ireland with more than 250 employees to report on their hourly GPG for the first time. Working with a date of their choice in June 2022, organisations were required to calculate employee's gross hourly earnings using payroll data on each employee's total pay (including bonuses, overtime and allowances) and also their total working hours for the previous 12 months. These data were then used to produce the hourly GPG i.e. the average difference in male and female earnings expressed as a percentage of men's average gross hourly earnings. Organisations were required to publish these data in December 2022, either on their website or in some other public forum. The act also required organisations to explain any GPGs and report the actions planned to mitigate them in the report (see Benedí Lahuerta, 2022, for a useful overview of the background to the introduction of this legislation). In 2024, the Act will also apply to employers with 150 or more employees and, in 2025, the Act will apply to employers with 50 or more employees. This will increase the percentage of employees covered by the Act to 57 per cent (CS0, 2023b).

Cowper-Coles *et al*. (2021) developed a scorecard to compare GPG reporting measures across six countries. The Spanish and French approaches were ranked highest and the UK and Australia the lowest, with Sweden and South Africa in the middle. If Ireland were scored using their metrics it would currently come in below the UK and Australia with a score of 3/10. The positives are that transparency is high, both public and private sector organisations are required to report, and government guidance is provided to those completing the reports. However, the limitations are that only companies with more than 250 employees are required to report, reports are not currently submitted to a government body or agency,[2] there are no penalties for non-compliance, no intersectional elements are included, and action plans are not mandatory.

Hijzen (2023) reports that the evidence on the effectiveness of GPG reporting is mixed; in Denmark, France, Switzerland and the United Kingdom the evidence points to a positive effect, however it does not appear to have reduced GPGs in Austria, and there are mixed results reported for Sweden. For example, Bennedsen *et al*. (2022) found that in Denmark, reporting was associated with a subsequent reduction in male wages and increase in female wages and that this led to a reduction in the GPG. It also increased the recruitment and promotion of women. Hawthorne (2018) points to several limitations of GPG reporting: data collection and reporting errors may occur; some organisations may outsource low paid work while others do not; companies with a high proportion of male employees may report low gaps; and at that time in the UK, companies with partners could legally exclude their earnings from reports as they are not employees.

Other studies have looked at the broader impact of reporting. Trelewen and Fuller (2021: 9) ask if this kind of disclosure can have 'broader effects by shifting discourse around why pay differentials exist and what, if anything, should be done to address them'. Using the BBC pay case as an example, they argue that GPGs that appear as unmerited have the potential to destabilise taken for granted ideas

[2] There were plans to develop an online reporting system for the 2023 reporting cycle (Government of Ireland, 2022: 14), but it has not materialised.

about women in the workforce. Sharkey *et al*. (2022) used Glassdoor comments[3] on companies to explore reputational costs or benefits of GPG reporting for UK companies. They did not find evidence that the reputations of firms reporting large pay gaps in the UK were damaged by these results. There was a short-term positive effect for companies reporting parity. They link this to individuals expecting to find a difference in men and women's pay and not seeing companies as to blame for GPGs.

There is limited work on the content of organisations' GPG reports. Hawthorne (2018) finds that law firms in the UK tend to explain their GPG by pointing to occupational segregation, including the high proportion of women working as secretaries and in other support roles. There was an acceptance of a lack of career progression from these positions into more lucrative ones. Coron (2020: 1418) points to what she terms the 'performative power' of the French equal pay index. Coron (2020: 1418) points to what she terms the 'performative power' of the French equal pay index, raising the possibility of the index creating a situation 'in which saying something is mistaken for doing something' (2020: 1422). She looks at official documents produced about the index. She also looks at how 24 of the top 40 companies in France communicated their scores in press releases. Half of the companies presented the data without any commentary. Where commentary was included, it did not seem to be clearly linked to the company's score. Companies that performed badly expressed vague intentions to do better in the future (Coron, 2020: 1430-1).

III METHODS

The study employed mixed methods and used two kinds of analyses (Small, 2011). It combined a comparative quantitative analysis of the statistical data included in the 2022 GPG reports with a thematic analysis of the accompanying narratives. In the absence of a central repository of companies' GPG reports or a list of organisations with more than 250 employees in Ireland, I used two sources to identify organisations that fell under the scope of the 2021 legislation. *The Irish Times* publishes a list of top 1,000 companies in Ireland that includes information about employee numbers. The 2022 list indicated 546 organisations with 250+ employees. To this I added any public service bodies with this size workforce not included on the top 1,000 list; here I used a list published by the Standards in Public Office Commission as my starting point. The total number of organisations identified was 668. Google searches were then carried out to locate the reports for all of these organisations.[4] Where no report had been located, the search protocol

[3] Glassdoor is a popular website for job seekers where employees can post anonymous company ratings, reviews and salary information.

[4] The search terms used were:[organisation name] gender pay gap report 2022 Ireland; [organisation name] Ireland gender pay gap report; [organisation name] Ireland diversity inclusion gender. Searches without an organisation name were also done to try and locate organisations not on the original list.

was amended to include a manual search of the company website. This allowed additional reports that had not been tagged with these terms to be included. In total, data for 578 organisations were located.[5]

A major limitation is that many reports were not found. Despite multiple searches I was unable to locate reports for 174 organisations in the sampling frame (26 per cent). This was a surprisingly large proportion, albeit that there are likely to be some companies that had been included on the list that were not required to publish a report, for example because the company is legally registered in another jurisdiction, or it had gone out of business. The number of organisations in Ireland with 250+ employees in 2022 is not known; the Central Statistics Office will not publish their 2022 business demography data until July 2024 at the earliest. However, in 2021 there were 863 organisations with 250+ employees (CSO, 2023b). This means that the statistical findings reported here are based on partial data and data may be missing for more than one-third of organisations. It is a convenience rather than a representative sample.

The 11 statistics required by the legislation were manually entered into a spreadsheet.[6] The quantitative data were then analysed using SPSS to generate descriptive statistics. Spearman's rho correlation coefficients were used to measure correlations between variables. Bailey *et al*. (2022: 29) estimate that 1-in-20 UK GPG reports included 'mathematically impossible gender statistics, consistent with widespread misreporting – intentional or otherwise'. They point to credibility issues associated with organisations that report a mean or median GPG of 0 or a 50/50 breakdown for male and female employees in the highest pay quartile. They argue that researchers should be cautious using data of this kind. In the Irish data, 3 per cent of organisations reported either a mean GPG of 0 (N=2), a median gap of 0 (N=11), or a 50/50 breakdown for male and female employees in the highest pay quartile (N=6); one organisation reported both a mean and median gap of 0. This suggests that credibility issues were not as widespread in the Irish reports. However, it should also be noted that there were issues with incomplete or inaccurate data. For example, a small number of reports gave actual pay rather than pay gap information (N=4); some gave information for the mean and median GPG for all full-time employees rather than all employees (N=10); others did not provide quartile data or provided data that were unusable (N=32).

The reports were imported into NVivo in PDF format. The quantitative data were used to create attributes for each organisation or case. The analytical approach used Grant's (2019) steps for a critical discourse analysis of documents to explore

[5] Some organisations appeared once on the sampling frame but published data for more than one division or legal entity (N=65). Reports for 40 organisations not in the sampling frame were located via GPG.ie.

[6] The figures reported were entered as reported, except for five organisations where incorrect data were reported and the data in the data report allowed me to recalculate one or more measures correctly. Where organisations with a partnership ownership structure voluntarily provided calculations that included partners alongside those without partners, I have used the data including partners.

both the explicit and implicit meanings of the narrative sections of the reports. The first step was to identify the main themes in the data and develop a preliminary list of codes. Keyword searches were used to explore observations and hunches recorded in thematic memos. The next step was to 'dig deeper and consider the language, hidden meanings and 'calls for action'' (Grant, 2019: 67). Given the volume of data a 'systematic sampling' system was used (Lichtenstein and Rucks-Ahidiana, 2023). Three outlier groups were selected for intensive coding: (1) organisations reporting mean and median GPGs in favour of female employees (below –3 per cent) (N=36); (2) organisations who had achieved pay equality – those reporting a mean and median GPG between +3 per cent and –3 per cent (N=34) and (3) the worst performers – those reporting mean and median GPGs of 25 per cent and above (N=49).

IV INTRODUCTION TO THE REPORTS

The CSO data on the GPG in Ireland from the Structure of Earnings Survey provide the best quality quantitative data available (CSO, 2023a). However, the GPG reports published in 2022 focus attention on gender pay gaps at the organisational level and offer additional insights. The reports make this material inequality visible, providing important information that had not been available previously. The data allow us to explore for the first time how organisational level characteristics such as vertical segregation and bonus and benefit-in-kind payments impact the gender pay gap. The scale of the variations across organisations, industries and sectors has the potential to challenge understandings of the GPG as a natural and inevitable feature of the contemporary workforce. The explanations put forward to explain gender pay gaps provide insight into the gendered corporation in the Irish context.

Reports varied in length from one to 97 pages; the average was 8.45 pages. Many were glossy publications, and it was evident that care had been taken with their production. Nineteen reports were only one page long. The majority of these concise reports took the form of an infographic; the statistical data required by the legislation were accompanied with a short narrative explaining the causes of the pay gap or the actions planned (see for example Sky Ireland). Some of the longer reports were reporting on multiple divisions, on their UK and Irish divisions together or included the information in an annual report. One early hypothesis was that longer reports were a strategy used by organisations to bury negative results. However, this hypothesis was not supported by the data and there was no correlation between report length and the size of the GPG in the organisation.

Longer reports usually opened with a statement from the CEO or other representative from senior management. They then provided information about the organisation and detailed explanations of both the terminology and methodology used in the report. This introductory section ran to as many as 11 pages in length before moving onto reporting the relevant data for the organisation. These organisations appear to have adapted the same approach that companies would take for their annual reports, which would typically include legally mandated financial information alongside promotional material designed to embellish the organisations' reputation and prospects and explain away poor financial results. Another feature of the longer reports is the inclusion of material that does not seem relevant to the gender pay gap; for example, 31 public sector employers mention the Cycle to Work scheme.

V THE GENDER PAY GAP: STATISTICAL INSIGHTS

Overall, 89 per cent of companies reported a higher mean rate of pay for male employees than female employees and 78 per cent reported a higher median rate of pay. The average mean GPG for all employees was 11.9 per cent and the median was smaller, at 8.5 per cent (see Table 1).

Table 1: Gender Pay Gap by Employee Type

	N	*Mean %*	*Min %*	*Max %*	*Std. Dev*
Mean GPG (all employees)	574	11.82	–27	64	12.61
Median GPG (all employees)	568	8.37	–120.17	64.49	13.74
Part-time employees mean GPG	419	–2.17	–267.1	100	37.73
Part-time employees median GPG	416	–1.30	–277.5	100	37.14
Temporary employees mean GPG	379	4.66	–166	100	22.03
Temporary employees median GPG	379	4.24	–106.4	200	24.38

Source: Author's calculations using data from published Gender Pay Gap Reports.

The average mean and median pay gap for part-time employees was negative, indicating a higher rate of pay for female employees employed part-time. The average mean and median pay gap for temporary employees was much smaller than for all employees, at 4.66 per cent and 4.24 per cent respectively.

The size of the GPGs reported varies across organisations; as well as companies with far higher rates of pay for male employees we also see companies where pay parity had been achieved and others where female employees were the ones to benefit from the GPG. In 66 organisations (11 per cent) the mean GPG reported was negative i.e. in female employees' favour. In 118 organisations (20.5 per cent) the median GPG reported was negative.

Thirty-four organisations reported a mean and median GPG between +3 per cent and –3 per cent. I argue that they can be considered to have achieved pay parity. Sixty-seven per cent of this group (N=23) were in the private sector. All except one of the of the worst performing organisations were in the private sector. Thirty-six organisations reported mean and median GPGs of lower than –3 per cent i.e. in favour of female employees. Sixty-four per cent of these organisations were in the public sector (N=23), with local government featuring prominently. One surprising finding was that most of these organisations did not report a female majority workforce. Some reported a large majority of male employees and were in industries that have traditionally been male preserves, for example manufacturing and transport. Those with a female majority were in the health, not-for-profit and retail sectors. Overall, there was minimal concern evident about male employees' pay and the gender pay gap was very much framed as a problem for women.

There is considerable variation across different industries. The lowest mean GPGs are reported in local government, not-for-profit and government; the highest are in property, financial services and professional services.[7] The lowest median GPGs are in local government, not-for-profit and retail; the highest are in construction, financial services and financial services. The patterns are broadly similar to that reported in CSO 2023a. Gender wage gaps were higher for organisations in the private sector. Bivariate analysis revealed a moderate and statistically significant relationship between the mean GPG and median GPG for all employees and whether an organisation was in the public or private sector (see Table 2). One important factor here is that public sector employers tend to use pay scales, an important component of wage transparency.

Table 2: Gender Pay Gap and Public/Private Sector

		All employees		*Part-time employees*		*Temporary employees*	
Sector		*Mean GPG*	*Median GPG*	*Mean GPG*	*Median GPG*	*Mean GPG*	*Median GPG*
Public sector	Mean %	6.22	2.93	–1.12	–3.93	4.40	5.07
	N	158	158	145	144	124	123
	Std. D %	8.96	10.80	26.61	27.92	17.36	18.71
Private sector	Mean %	13.92	10.43	–2.75	0.08	4.80	3.85
	N	415	409	273	271	254	255
	Std. D %	13.14	14.17	42.57	41.25	24.06	26.76
Total	Mean %	11.82	8.37	–2.17	–1.30	4.66	4.24
	N	574	568	419	416	379	379
	Std. D %	12.61	13.74	37.73	37.14	22.03	24.38
Pearsons		.278**	.250**	–.019	.052	7	–.024

Source: Author's calculations using data from published Gender Pay Gap Reports.

[7] Here I have used *The Irish Times* classifications.

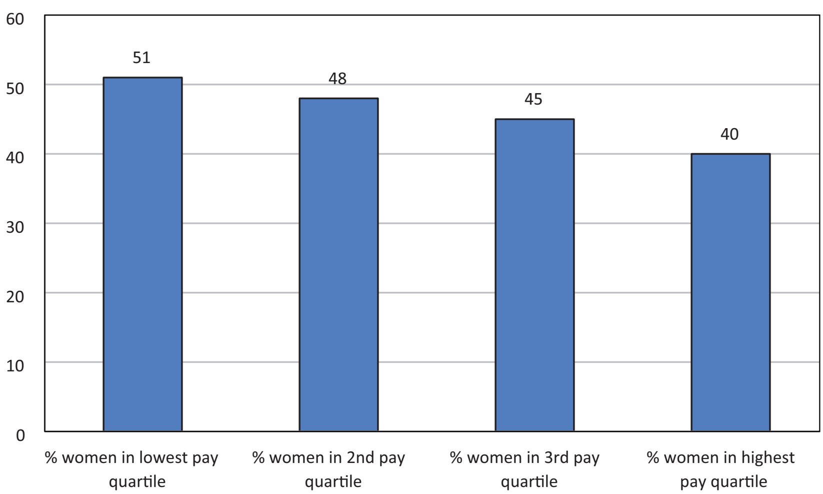
The evidence in relation to the GPG for both part-time and temporary employees is less clear cut and none of the relationships are statistically significant. For part-time employees the mean GPG is lower in the private sector, but the median is higher. For temporary employees the mean GPG is higher in the private sector, but the median is lower.

This finding is linked to another important characteristic of work in the public sector; both part-time and temporary work were more common. Part-time work was available in 73.3 per cent of organisations (N=419). It was more common in the public (91.8 per cent of organisations N=145) than the private sector (66.1 per cent of organisations N=273).[8] Temporary work was available in fewer companies 65.7 per cent (N=379). It was also more common in the public (80 per cent N=124) than the private sector (60.9 per cent N=254).

Both the mean and median pay gap were smaller in companies that offered flexible work options to employees (see Table 3). The mean and median GPG were smaller in companies with part-time employees than those without (ρ = .093* significant at 0.05 level; ρ =.140** significant at 0.01 level). The pattern was less clear for companies with temporary employees. The median GPG was higher in companies with temporary employees than those without; the mean was lower, albeit that neither relationship was statistically significant.

Another driver of the GPG is vertical segregation within organisations. Overall female employees are in a small majority in the lowest pay quartile; however, the proportion of females decreases as pay increases (see Figure 1).

Figure 1: Vertical Segregation



Source: Author's calculations using data from published Gender Pay Gap Reports.

[8] There were also companies who did not report on the GPG for their part-time workers, either because all such employees were female or because the numbers were too small for them to include the data.

Table 3: Flexible Work and the Gender Pay Gap

	Organisation employs Part-time employees	*Mean GPG (all employees)*	*Median GPG (all employees)*
Yes	Mean	11.01%	7.10%
	N	415	409
	Std. D	12.06%	13.79%
No	Mean	13.66%	11.42%
	N	153	153
	Std. D	13.87%	13.14%
All	Mean	11.72%	8.28%
	N	568	562
	Std. D	12.61%	13.74%
Pearsons		.093*	.140**
	Organisation employs Temporary employees		
Yes	Mean	12.53%	8.48%
	N	376	372
	Std. D	12.87%	14.51%
No	Mean	10.38%	8.02%
	N	197	195
	Std. D	11.96%	12.06%
All	Mean	11.79%	8.32%
	N	573	567
	Std. D	12.60%	13.71%
Pearsons		–.081	.016

Source: Author's calculations using data from published Gender Pay Gap Reports.

Organisations with higher proportions of women in top positions tend to have smaller GPGs. Bivariate analysis revealed a small but statistically significant relationship between the percentage of women in the highest quartile and both the mean GPG for all employees (ρ = –.202** correlation significant at .01 level) and median GPG (ρ = –.301** correlation significant at .01 level). It should be noted that a median or mean pay gap in women's favour does not necessarily suggest a higher proportion of women in leadership positions. Only 29 per cent of those with a pay gap in favour of women had more females than males in the top pay quartile (n=10). When we look at the worst performers, six (12.5 per cent) had more than 50 per cent women in the top pay quartile.

As we have already seen, the GPG is higher for organisations in the private sector who are less likely to use pay scales or offer part-time and temporary employment. A third explanation for this higher GPG is the difference in the proportion of females in the highest pay quartile in the private and public sectors.

In the public sector the highest pay quartile was 51 per cent female, compared to 36 per cent female in the private sector. Bivariate analysis revealed a moderate and statistically significant relationship between the percentage of women in the highest pay quartile and whether they were employed in the public or private sector (ρ = –.351** correlation significant at .01 level). Non-profit, health and further education were the only industries with an average of more than 50 per cent female employees in the highest quartile. The lowest mean scores were in transport, construction and agribusiness. A weak but statistically significant relationship is evident between industry and the proportion of females in the highest pay quartile (ρ = .192** correlation significant at .01 level).

Another factor that impacts GPGs is bonus payments. A total of 69.7 per cent of employees received bonuses in 2022 (N=403).[9] A slightly higher proportion of male employees received bonuses and benefit-in-kind payments (BIK) than their female counterparts. Overall organisations reported that male employees received higher average bonus payments (see Table 4). The mean, at 22.2 per cent is almost double the mean GPG figure for hourly pay. Bivariate analysis revealed a small but statistically significant relationship between the payment of bonuses and the mean and median GPG for all employees (mean ρ = –.281** correlation significant at .01 level; median ρ = –255** correlation significant at .01 level). There was a large standard deviation for both the mean and median bonus GPGs. Means ranged from –644 per cent to 92.2 per cent; medians ranged from –892.60 per cent to 100 per cent.

Organisations were not required to report on the GPG for BIK payments. A similar relationship was evident between the payment of BIK and the mean and median GPG for all employees (mean ρ = –.239** correlation significant at .01 level; median ρ = –.194** correlation significant at .01 level).

Table 4: Bonus and Benefit-in-Kind Payments and the Gender Pay Gap

	N	*Mean %*	*Std. Deviation %*
Bonus mean GPG	417	22.2	52.0
Bonus median GPG	417	3.2	86.5
% male employees receiving bonus	403	65.2	31.7
% female employees receiving bonus	403	64.1	31.9
% male employees receiving BIK	387	51.27	39.31
% female employees receiving bonus BIK	387	49.7	39.9

Source: Author's calculations using data from published Gender Pay Gap Reports.

[9] Note that eight organisations reported a figure for the proportion of male and female employees in receipt of bonuses but did not report a gender pay gap for bonuses. Twenty-three who reported a gender pay gap for bonuses did not report the proportion of male and female employees in receipt of bonuses.

Twelve per cent of organisations in the public sector (N=19) paid their employees bonuses compared with 92 per cent in the private sector (N=383) ($\rho = -.772^{**}$ significant at .01 level). A similar pattern is evident in relation to benefit-in-kind, given by 22 per cent of public sector employers (N=35) compared to 84 per cent of private sector employers (N=351) ($\rho = -.587^{**}$ significant at .01 level). We have already seen that the GPG is higher for private sector organisations and these additional payments can be seen as another difference between the public and private sectors that helps explain this pattern.

VI NARRATIVE ANALYSIS: THEMES AND INSIGHTS

Overall in the narrative sections of the reports, organisations highlight what can be seen as explained components of the GPG (women's shorter working hours, gender differences in fields of study, horizontal and vertical segregation in organisations). They do not offer insight into the unexplained components or acknowledge the deep historical roots underpinning the gendered division of labour.

Men and women's different employment patterns are used by some organisations to explain their gender pay gap. For example:

> *Ninety per cent of part-time roles at PayPal* (mean GPG 14 per cent; median 6.4 per cent) *are performed by women. This impacts the overall gender pay gap calculations (the ordinary pay and bonus pay).*

Here we see women's part-time employment positioned as a choice rather than potentially an outcome of unequal returns in the labour market, high childcare costs and/or the gendered division of labour in the home.

Many reports refer to the impact of historic patterns of gendered employment in their industry which has led to a male majority workforce. Some reports appear to see this as a factor beyond their control and appear to accept the gendered corporation as a social fact:

> *Applus+* [Applus+ Inspection Services Ltd, mean GPG 30.54 per cent; median 34.1 per cent] *have a male dominated workforce due to the nature of the work involved. This can be classed as a Societal Norm.*

Other organisations emphasise women's career choices as something that needs to be fixed for the gender pay gap to improve. For example, in the Ryanair report (mean GPG 46 per cent; median 4 per cent) they explain:

> *currently only 4 per cent of Pilots are female…it is a global feature of the aviation industry that more males than females traditionally have chosen to*

enter the Pilot profession, we continue to see a welcome increase in the number of female Pilot applications and new recruits.

Other aspects of women's behaviour that are framed as problematic and in need of fixing are lower level of female applications for more senior roles and promotions:

The technical nature of the roles associated with those in the highest quartile are reflective of roles which may have been traditionally seen as male roles by society and can result in a lower level of female applications for available roles each quartile (Aramark, Vector Workplace and Facility Management Limited division, mean GPG 32.2 per cent; median 28 per cent).

.... our female employees have not pursued promotion to senior roles (BDO, mean GPG all full-time employees 17 per cent; median 11 per cent).[10]

Vertical segregation features prominently across the reports to explain both pay gaps in favour of men and in favour of women. For example, Dornan Engineering (mean GPG 28.5 per cent; median 31.6 per cent), who have a large pay gap in favour of men, explain:

the relatively low number of women in our business overall and the lack of representation in our senior management levels is a significant challenge.

The Central Remedial Clinic (mean GPG –16.89 per cent; median –28.96), who have a pay gap in favour of women make a similar argument:

We are somewhat unusual in that our gender pay gap is a negative rather than a positive figure, which reflects the existing gender balance in our current structures. Our gender pay gap arises because more senior positions within the CRC are held by women; and those women in senior roles have, on average, more service, driving higher increments.

The principal narrative used to explain the GPG in bonus payments was to link it to the gender imbalance in the highest pay quartile. For example, Canada Life Group Services (mean GPG all full-time employees 19.8 per cent, median 15.4 per cent – see footnote 10) explains:

With bonus the impact of the difference in representation of men and women at higher levels and in key commercial jobs within the organisation is often compounded and may increase the observed pay differential.

An organisation applying Equal Pay principles can still have a Gender Pay Gap. (Allianz Ireland mean GPG 19.8 per cent; median 13.91 per cent).

[10] Note that this is not the figure for all employees and separate GPGs for full-time and part-time employees are provided instead.

Organisations presented themselves as equal opportunities employers and as meritocratic (N=260). Many reports contain very little discussion of gender and instead present the organisations' diversity and inclusion initiatives (N=407). One curious phrase that featured in 27 per cent of reports (N=143) was 'regardless of gender'. For example, in the A&L Goodbody report (mean GPG 64 per cent; median 16.5 per cent) it is stated that 'Providing equal opportunities to everyone regardless of gender is an imperative'. It is very interesting that this phrase would be used in a GPG report. Here we see organisations presenting themselves as gender blind. It is interesting to note that it featured in 23 of the organisations with GPGs in favour of female employees' reports, eight of those who had achieved pay parity and 18 of the worst performers' reports.

A majority of organisations (68 per cent, N=367) prefaced their data with a statement that gender pay gaps are not the same as unequal pay. A typical statement from CPL (mean GPG CPL LTD 11 per cent; median 11 per cent; mean GPG CPL Flexible Talent –12 per cent; median –16 per cent) explains that:

> *The gender pay gap should not be confused with equal pay. Equal pay deals with the pay differences between men and women who carry out the same jobs, similar jobs or work of equal value and it is unlawful to pay people unequally because of their gender.*

Those with above average or large pay gaps were most likely to include this qualifier in their reports. Those with 50 per cent or more female employees in the highest pay quartile were least likely to include this qualifier.

It was notable that only a small number of these organisations reported that they had analysed whether their employees are paid equally for work of equal value (N=46). Seventeen organisations went further, reporting that pay transparency was a goal or a practice. State Street (mean GPG 18 per cent; median 13.1 per cent) displayed an awareness of one of the key mechanisms that creates pay equality:

> *To avoid compounding past pay inequities, our policy is to not ask for current compensation or compensation history for both internal and external hires for all positions.*

Flutter (mean GPG 12.6 per cent; median 6.3 per cent) also reported that they 'no longer share applicant's previous salary data with Hiring Managers'.[11] This is a key issue in relation to pay equality. As Benedí Lahuerta (2022: 7-8) has argued, this information works to augment gender pay gaps:

> *such questions play a part in perpetuating gender biases by 'importing' low pay from one job to the next one and even magnifying it… at the individual level, salary history inquiries can be the source of unequal pay for like work.*

[11] Flutter report on three divisions in the report. These data are for the entities combined reported on p.7 of their report.

She gives the example of a female earning €30,000 per annum and male earning €40,000 per annum joining a company in the same role. Where an organisation uses information about previous salaries to determine the level of the offer both might be offered a 10 per cent pay increase or placed at a different starting point on the salary scale. This widens the pay gap between them and creates a situation where their pay is unequal. The proposed EU Pay Transparency Directive will both ban questions about salary history and require organisations to provide information about pay to job applicants (see Benedí Lahuerta, 2022, for a detailed discussion).

VII HAPPY TALK: PUTTING THE BEST FOOT FORWARD

As mentioned earlier, many reports (N=434) move away from gender pay gaps and instead focus on the organisations' diversity and inclusion initiatives. For example, 114 reports mentioned support for disabled employees and 26 mentioned support for LGBTQ+ employees. Twenty used the term intersectionality but no reports offered an analysis of how GPGs might be different for those also impacted by other forms of inequality.

The discussion of diversity allowed organisations to present a positive picture. Some of the commentary in the reports did not seem to be clearly linked to the statistical data presented and many organisations appeared overly optimistic about their position. For example, in the Kellogg report, (mean GPG 40.32 per cent; median 31.29 per cent):

> *Kellogg is proud to be a progressive organisation embracing equity, diversity and inclusion… We are aiming for gender parity across our organisation and are nearing our target of 50:50 gender representation for all leadership levels by 2025.*

What is not acknowledged here is how far short of gender parity the organisation currently is. At times this positive presentation verged into what Bell and Hartman (2007) term 'happy talk':

> *At Nando's* (mean GPG –6 per cent; median –0.3 per cent)*, it's the people that make the chicken and we are committed to creating an inclusive and respectful culture for all; one where every individual is valued, respected and can flourish.*
>
> *At Alexion* (mean GPG 16.07 per cent; median 15.2 per cent)*, we want to foster an inclusive and diverse workplace where everyone feels valued and respected because of their individual ability and perspective – a place where every employee can be themselves.*

There were repeated references to organisational aspirations to create an environment where ‘everyone can be their true self at work’ (Gas Networks Ireland, mean GPG 5.7 per cent; media 3.6 per cent). There was no discussion of what might happen if this true self had sexist, racist or homophobic opinions.

Bell and Hartman (2007), in their research of race and colour blindness in the US, argue that diversity is an uplifting term, but its actual meanings and functions are a little unclear. Their interviews show that respondents defined diversity in abstract, universal terms and found it very difficult to talk about inequality in a conversation focused on diversity. This is an issue Luhr (2023) also highlights in her work on technology sector workers’ understandings of diversity. Most respondents in her study believed their company is better than others. The way they highlighted the efforts their companies are making appears to convince them that diversity is being achieved.

> *Expansive definitions of diversity, relative comparisons, and the tendency of workers to reward their companies’ diversity efforts leave companies with little incentive to increase racial or gender diversity. This, in turn, may stall efforts to enact more lasting and effective initiatives. As Ahmed (2012:76) writes, “To be seen as ‘being diverse’ can be a way of ‘not doing diversity,’ because the organization says it ‘is it,’ or that it already ‘does it,’ which means that it sees there is nothing left to do. (Luhr 2023: 13)*

The same argument can be made for a GPG report focused on diversity (see Ryan, 2023). As Coron (2020: 1,422) argues, there is a risk that producing the reports may work as a performative act ‘in which saying something is mistaken for doing something’.

VIII DISCUSSION

The 2020 Citizens’ Assembly on gender equality[12] identified the GPG as a priority issue, and recommended GPG reporting as a way of reigniting progress towards parity. Before the Irish legislation was published, the Citizens’ Assembly recommended that the bill ‘should include penalties for non-compliance’ (2021: 18). However such penalties were not included in the Gender Pay Gap Information Act enacted on March 8, 2021.

[12] A Citizen’s Assembly is a form of deliberative democracy where a representative group of Irish citizens are brought together to consider an important policy issue. They hear evidence from experts and those directly impacted by the policy. They work together to agree recommendations which go directly to the Oireachtas (the Irish parliament) for their consideration. Six Citizen’s Assemblies met between 2013 and 2023.

A number of weaknesses are evident from the first year of GPG reporting in Ireland. Non-compliance appears to be an issue and no reports were located for 26 per cent of the organisations in the original sampling frame. Some of these reports may have been distributed internally only; the wording in the 2021 Act was a little vague, requiring that they were published on their website or in some other public forum. This raises questions about the effectiveness of the current reporting system. It also points to a need to track reporting and introduce penalties for non-compliance. Currently employees can bring a claim against their employer to the Workplace Relations Commission if they do not comply and there is no monitoring of reporting by the relevant Government department. This may send a message to organisations that reporting is voluntary rather than mandatory.

The implementation of the bill without the necessary supporting infrastructure is problematic. The lack of an online reporting system like the one that is provided for UK employers[13] is a significant issue. The government had initially committed to developing one for the 2023 reporting cycle but there has been no official notification of a revised date for its release. The lack of such a system, monitoring or sanctions creates the impression that organisations' results are not of interest to anyone outside the organisation. This positions reporting as a reflexive exercise for an internal audience. It limits the potential to reignite progress towards pay equality.

The lack of any central repository is likely to reduce the impact of publication, making it difficult for employees, job seekers, journalists, and researchers to access transparent data about employers. Furthermore, it makes it less likely that an employer is likely to analyse other organisations' reports to assess, understand and improve their own position. In the absence of an official central portal Jennifer Keane has created a temporary fix with her online portal which has made headline data from 2022 (N=416) and 2023 (N=337) reports available publicly (Keane, 2023). However, this voluntary fix is not sustainable given that the number of organisations required to report will increase to approximately 5,000 organisations by 2025.

Many organisations use the narrative sections of their reports to deflect from their GPG figures. There is an absence of critical discussion of the 'the relative pay levels set in predominantly female versus predominantly male jobs' (England *et al*., 2020: 483). There is little focus on providing career paths to allow progression across pay quartiles within organisations. There is also evidence that a focus on diversity almost precludes talk about inequality and can be more about allowing a positive presentation of the organisation be presented in the report.

The analysis identifies a need for additional data to be included in the reports to help better understand both the causes of the wage gap and how gender intersects with other inequalities. Data on wage gap at quartile level were provided in a small number of reports and this information would be extremely useful across the board.

[13] https://gender-pay-gap.service.gov.uk/.

It would also be useful to have information about GPGs by job category,[14] parenthood status, race/ethnicity, age and disability. Finally, the introduction of a standardised template for the reports would lead to more concise and focused reports. These changes would ensure a reporting system that not only highlights disparities but actively contributes to resolving them.

IX CONCLUSION

The gender pay gap has traditionally been viewed as a fixed feature of the Irish labour market. However, the mandated reporting of GPG challenges this perception by exposing the disparities in pay between genders and can be seen as a first step toward establishing more equitable workplace conditions. Although a substantial number of organisations report higher average pay rates for male employees compared to their female counterparts, there are notable exceptions. Some reports reveal organisations where the pay dynamics are reversed, or where gender pay parity has been achieved. These instances underscore the argument that the gender pay gap is not an unalterable state but can be addressed through conscious organisational efforts. The explanations given in these reports shed light on vertical and horizontal segregation, suggesting that these are not merely external factors but are deeply ingrained within corporate structures and can be influenced by targeted hiring practices and equitable pay policies. While this paper does not delve into the specific actions organisations plan to take (a topic reserved for subsequent research), it is crucial to assess whether the reporting requirements will lead to tangible reductions in the GPG. Achieving this goal, however, hinges on the development and implementation of a robust online system for tracking these reports, without which monitoring progress will prove challenging.

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[14] This information will be required to an internal audience under the Proposed Directive mentioned earlier.

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