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Pay Transparency in Ireland

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Abstract

Ireland's equal pay and Gender Pay Gap (GPG) reporting framework provides a foundation for implementing the Pay Transparency Directive, but remains largely descriptive, weakly enforced and disconnected from remedial action. Ireland missed the June 2026 transposition deadline, creating uncertainty and delaying stronger information and enforcement rights for workers. While the new official GPG portal has potential, its limited coverage and validation constrain data accessibility and reliability. Slovenia's PAY DAY project offers a useful model combining calculation, neutral job evaluation, administrative data, guidance and training.

1. Relevant country context

1.1 Figures

Ireland has 5.15 million inhabitants (CSO 2022), out of which 50.6% are women and 12.3% are non-nationals. The number of women in employment has more than doubled since 1998, reaching 1,328,900 in 2025 (CSO 2026). Female labour force participation reached 56% in 2022, compared to 67% for men. The Gender Employment Gap (9.0%) is broadly in line with the EU-27 average (9.6%) (Eurostat 2026). However, women are unevenly distributed across sectors, e.g. overrepresented in Human Health and Social Work (75.9%), but hardly present in Construction (8%). The unadjusted GPG was 9.6% in 2022, with mean gross hourly earnings at €27.73 for men and €25.06 for women; this is the latest comprehensive national estimate. Eurostat's provisional estimate for 2024 is lower (8.3%; EU: 11.1%). This headline GPG figure conceals substantial variation across the labour market. In 2022, the largest sectoral GPG was recorded in Financial, Insurance and Real Estate Activities (24.7%), while the smallest was in Education (2.7%). Among full time employees, women's mean hourly earnings were €27.30, compared with €29.36 for men, producing a GPG of 7.0%. Further differences were associated with length of service, occupation, firm size, educational attainment, age, nationality and region.

Women's representation towards the top of the earnings distribution has improved, but substantial inequality remains. In 2019-24 women among the top 1% of earners increased from 22.6% to 27.6%, while their share among top 10% earners rose from 27.9% to 30.6% (CSO 2026). Nevertheless, in 2024, 29.4% of female workers had weekly earnings below €450, compared with 17.6% of male workers. Differences in working time contribute to this disparity. In the final quarter of 2025, women accounted for 41.7% and 67.1% of people in full-time and part-time employment, respectively.

Among the latter, 29.7% identified caring for children or incapacitated adults as the main reason for their working pattern (compared to 7.0% of men). Care related inequalities are therefore a key structural driver of the Irish GPG. Women continue to undertake a disproportionate share of unpaid care. Childcare availability is limited, and costs are among the highest in Europe; family leave policies are still more generous for women, leading to reduced working hours, career interruptions and slow career progression,[1] and thus lower earnings across women's life courses.

1.2 Legal framework

2026 marks 50 years since the statutory right to equal pay became operational in Ireland. The Anti Discrimination (Pay) Act 1974 required sex based pay differentials to be eliminated from 1 January 1976.[2]

The principle of equal pay for equal work or work of equal value is currently implemented through the Employment Equality Acts 1998 to 2021 (EEA). Section 19 implies an equality clause into employment contracts and prohibits discrimination on the gender ground in relation to remuneration. Workers who suspect pay discrimination may request information from their employer under section 76 to assist them in deciding whether to bring a claim, while equal pay complaints may be brought before the Workplace Relations Commission (WRC). However, equal pay claims remain relatively rare and difficult to pursue,[3] partly due to costs and claimants struggling to identify an appropriate comparator.[4]

The Gender Pay Gap Information Act 2021 (GPG Act) amended the EEA by introducing mandatory GPG reporting. Following phased implementation, the reporting obligation applies since 2025 to public and private employers with at least 50 employees. Employers choose a snapshot date in June and must publish their report by the end of November each year, which must include:

- The mean and median hourly gender remuneration gaps (including ordinary pay and bonuses), and the mean and median bonus gaps;
- The mean and median hourly remuneration gaps for part-time and temporary employees;
- The proportions of men and women receiving bonuses and benefits in kind;
- The distribution of male and female employees across four pay quartiles; and
- A statement explaining the reasons for any gap and the measures, if any, being

[1] See further Russell et al (2019); Barry and Jennings (2021); OECD (2023); Szelewa (2026).
[2] See further Jobling (2023).
[3] A search on the WRC database yields only 187 decisions and determinations between 01/01/2023 and 01/01/2026 with the keywords 'equal pay'.
[4] On equal pay and redress procedures, see EEA, ss 7, 19, 76, 77 and 82; see also Carthy (2024).

taken or proposed to reduce it.[5]

Action triggers for employers and enforcement are limited. Employers are required to explain their figures, but remedial action is not mandatory, as Section 20A EEA refers to measures being taken or proposed 'if any'. An employee may complain to the WRC if an employer fails to comply with its reporting obligations, and the Irish Human Rights and Equality Commission (IHREC) has broader powers to conduct, or invite employers to conduct, equality reviews and prepare equality action plans.[6] However, no individual remedy arises merely because an employer reports a GPG. There are no specific financial penalties for inadequate reporting or failure to take remedial action, and the available enforcement powers have so far been little used. The existing regime therefore does not sufficiently connect disclosure with organisational accountability and corrective action.[7]

In some respects, the Irish reporting regime goes beyond the minimum requirements of the Pay Transparency Directive (PTD). It has a lower employee threshold (employers with 50+ employees) and requires information on benefits in kind and separate figures for part-time and temporary employees. Nevertheless, the information to be reported remains largely descriptive and aggregated. There is no requirement to disaggregate the GPG by categories of workers performing the same work or work of equal value. Many PTD aspects require transposition, including:

- Article 4 PTD on ensuring that employers have pay structures based on work value, Article 5 PTD on employers' pre-employment obligations, as well as Articles 6 and 8 PTD. As noted earlier, Ireland has a basic right to request 'material information' from employers for potential equal pay claimants, but it does not fully meet the requirements of Article 7 PTD, which also needs implementation.
- Some definitions found in Article 3 PTD, particularly, 'work of equal value' (Art. 3(1)(g)) and 'intersectional discrimination' (Art. 3(2)(e) PTD).
- Article 9(1)(g) PTD's 'internal metrics' requiring GPG reporting per worker categories and distinguishing basic salary from complementary or variable components of remuneration within workers' categories, and Article 10 PTD on joint pay assessments.
- The enforcement chapter, including aspects of the provisions on collective remedies, comparators, compensation, access to evidence, limitation periods, and monitoring and awareness raising.[8]

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[5] EEA, s 20(A)(1), (9) (as amended); EEA 1998 (Section 20A) (Gender Pay Gap Information) Regulations 2022, SI 264/2022, s 7(1)-(2); see also the Department of Children, Disability and Equality (2026).
[6] IHREC Act 2014, s 32.
[7] EEA 1998, ss 32, 85B and 85C, as amended by the Gender Pay Gap Information Act 2021; Benedí Lahuerta and others (2025); Carthy (2024).
[8] PTD, Arts 15, 18, 19, 21, 29; see also Carthy (op. cit.); Benedí Lahuerta (2022).

2. Policy debate

2.1 Late implementation of the Pay Transparency Directive

Ireland did not fully transpose the PTD by the June 2026 deadline. The Government considers that the GPG Act and its implementing regulations already give effect to a substantial part of the former. However, as noted above, important differences remain. Some initial implementation proposals were included in the General Scheme of the Equality (Miscellaneous Provisions) Bill 2024, published in January 2025.[9] These proposed requiring employers to provide applicants with information on the initial pay level or pay range during recruitment and prohibiting questions about applicants' current or previous remuneration.

The Minister for Children, Disability and Equality (CDE) stated in May 2026 that Ireland would miss the transposition deadline, also confirming that implementation would proceed on a phased basis and that employers will not be penalised for failing to implement the untransposed PTD provisions.[10] The CDE Department has commissioned an Irish version of the EU gender-neutral job evaluation toolkit.

While IBEC (Irish Business and Employers Confederation) has pressured the government to delay implementation beyond June 2026 due to administrative burdens on employers, calling for a one year postponement, ICTU (Irish Congress of Trade Unions) criticised this phased approach as 'unacceptable' due to over half a billion euros lost per year in wages. Other stakeholders, like HR consultants and solicitors, have highlighted the high degree of uncertainty created by the partial overlap and parallel mismatch between domestic pay transparency legislation and the PTD, which limits employers' ability to be PTD ready.

2.2 The Gender Pay Gap Portal: problems with data accessibility and quality

A central Gender Pay Gap Portal, promised by the Irish Government for several years, opened for voluntary submissions in November 2025, with its public interface launched in June 2026.[11] Although the dataset for 2025 contained only 399 employers at the time of writing, the portal makes data searchable and downloadable and permits comparisons between employers and sectors. This is a valuable improvement, although the portal does not subject submissions to completeness or plausibility checks, and the limited explanatory material accompanying its displays may lead non-specialist users to misinterpret figures or comparisons. Mandatory submission should improve coverage, but effective transparency will also require automated validation, standardised explanatory statements and action plans, retention of historical data,

[9] Heads 4 and 5 refer to Article 5 PTD but no draft legislation has been published yet.
[10] Dáil Éireann (2026); Law Society of Ireland (2026).
[11] CDE Department, 'Gender Pay Gap Portal: Launch of the Public Side' (18 June 2026);

and clear methodological guidance. Indeed, disclosure is most effective when information is accurate, accessible and centrally aggregated, and when it feeds into stakeholder engagement, monitoring and organisational action.[12]

3. Practical examples

Apart from the already mentioned GPG Portal, three Irish initiatives can be considered best practice examples.

(1) PayGap.ie is an independent award-winning civil society data initiative established by Jennifer Keane in 2022, before the launch of the Government portal. It collects employer GPG reports, converts information published in different formats into standardised data and makes the resulting dataset publicly searchable and downloadable. It also enables comparisons between employers and sectors, provides longitudinal and thematic analysis, and archives original reports. By August 2026, PayGap.ie contained approximately 4,300 reports relating to almost 2,000 companies, including around 1,863 reports for 2025.[13] PayGap.ie demonstrates the value of centralised, standardised and accessible reporting. Its independent analysis has exposed missing and implausible figures and weaknesses in employer narratives that would otherwise have received limited scrutiny. The initiative has therefore contributed not only to transparency, but also to public accountability. However, it cannot verify the reports' accuracy, a duty better suited for a public body.

(2) The Irish Human Rights and Equality Commission's (IHREC) statutory Code of Practice on Equal Pay provides practical guidance on equal pay reviews and recommends the use of rational and objective job evaluation, the collection of job and pay data, and action to address unexplained differences. It offers a useful foundation for the gender-neutral job evaluation required by the PTD.

(3) The National Shared Services Office (NSSO) provides another useful model. It enabled 40 client public service bodies to complete GPG reporting in 2023 and 50 bodies in 2024 (NSSO 2024, 2025). This illustrates how shared payroll and human resources services can reduce duplication and promote consistency, particularly for organisations with limited internal capacity.

4. Transferability aspects

Several elements of Slovenia's PAY DAY project could be transferred to Ireland. Its combination of a GPG calculator, gender-neutral job evaluation, practical guidance and training could complement the Irish portal, which could develop from a repository into a more comprehensive tool. For instance, Ireland could examine whether existing

[12] Blackham (2021); Benedí Lahuerta and others (2024); Benedí Lahuerta and Aumayr-Pintar (2024).
[13] Paygap.ie, 'Irish Gender Pay Gap Portal'; '2025 Pay Gap Reports' (accessed on 31 August 2026).

Revenue payroll submissions and NSSO data could populate parts of the GPG Portal data automatically. Administrative payroll data cannot determine worker categories or 'work value', so employer/worker validation would remain essential. Any reuse would also require clear rules on data access, quality and protection. PAY DAY's careful approach to sensitive data processing may thus be valuable.

The availability of different job evaluation models according to organisational size is particularly relevant because Irish reporting obligations extend to employers with 50 employees, many of which have limited resources. A simplified pathway for smaller employers, alongside a more detailed model for larger organisations, could improve compliance without weakening the Directive's requirements.

The project's partnership model is equally transferable. An Irish initiative should involve the competent Department, IHREC, the Workplace Relations Commission, the CSO, Revenue, the NSSO, employers, trade unions, academic experts and technology providers. Workers' representatives should participate in designing the tool and receive dedicated training, particularly because they should have an important role in defining worker categories and conducting joint pay assessments.

Ireland's experience also offers lessons for Slovenia. A central portal should incorporate automated checks for incomplete or implausible data, preserve reports for longitudinal analysis and permit public downloads. Reporting should be accompanied by meaningful explanations, action plans and subsequent monitoring. Safeguards are also needed to protect personal data in small worker categories and prevent unreliable comparisons. As both countries face delayed implementation, tools should be modular and based on the PTD and EU-wide guidelines on gender-neutral job evaluation so that they can be adapted once national legislation is finalised.

5. Conclusions and recommendations

The successful implementation of the PTD in Ireland will require more than adding new metrics. Ireland needs to move beyond aggregate disclosure by introducing reporting by worker categories, but it equally needs to introduce gender-neutral job evaluation tools for widespread use among employers, meaningful worker participation, joint pay assessments and effective enforcement mechanisms triggering corrective action, where needed. The official GPG portal should also incorporate data validation, longitudinal analysis and practical support for employers and workers. Elements of Slovenia's PAY DAY project, particularly its integrated tools, differentiated support according to organisational size and partnership approach, could assist this process. However, pay equity is intrinsically connected to many policies other than transparency. Beyond equal pay claims, to effectively reduce the GPG, it is essential that pay transparency is ultimately accompanied by other policies addressing issues like occupational segregation and unequal caring responsibilities.[14]

[14] See also Benedí Lahuerta (2025).

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