

# Gender Pay Gap REPORT 2023



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# University College Cork

Coláiste na hOllscoile Corcaigh

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www.ucc.ie

# Foreword

I am pleased to present UCC's second Gender Pay Gap Report. This report contains UCC's Gender Pay Gap data for 2023, identifies the reasons for the gaps and outlines the variety and range of actions we are taking to address these gaps.

The publication of the legislation and its associated regulations (May 2022) brings Ireland into line with its European counterparts by requiring in-scope organisations to publish metrics on gender equality and gender representation across its workforce. UCC falls within the scope of the legislative requirements and has completed its year two reporting obligations.

The Gender Pay Gap is the difference in the average hourly wage of men and women across an organisation. It compares the pay of all working men and women; not just those in similar jobs, with similar working patters or with similar competencies, qualifications, or experience.



PROFESSOR JOHN O'HALLORAN

There is an important distinction between a gender pay gap and unequal pay, each of which has different causes. A gender pay gap does not indicate pay discrimination or an absence of equal pay for equal value work. It reports a gender representation gap which captures whether women are represented equally across the organisation.

The true value of gender pay reporting rests in the importance of raising awareness of this issue and in supporting and accelerating targeted actions to ensure equal representation. This second report is important to UCC in supporting and underpinning its commitment to promote, enhance and track the progress of gender equality and gender representation across the Institution. Whilst striving to reduce the gender pay gap, trend analysis over the coming years will help us to develop more targeted actions and initiatives, and the analysis of Gender Pay Gap information within the Higher Education sector, nationally and globally will reveal opportunities for best practice.

We are committed to promoting targeted actions and initiatives such as the Senior Academic Leadership Initiative (SALI), which supports a more equal, diverse and integrated community. We recognise the progress made on equality matters to date and acknowledge that more work is required to develop innovative and expansive initiatives to fully embed the precepts of equality, diversity and inclusion for all staff members. With the appointment of our new Chief People & Culture Officer, we look forward to the development and implementation of a People & Culture Plan during 2024 with targeted initiatives in this area.

UCC is committed to working with Government as a key stakeholder and partner in establishing a solution based national approach encapsulating dialogue, engagement and funding supports to promote gender equality and gender representation initiatives.

**UCC's Strategic Plan 2023 - 20287** provides us with an ideal opportunity and platform to fully integrate informed actions and targeted initiatives with the guidance of UCC's Equality, Diversity & Inclusion Unit to promote and advance gender equality and gender representation for staff across all levels of the Institution.

Professor John O'Halloran

UCC President

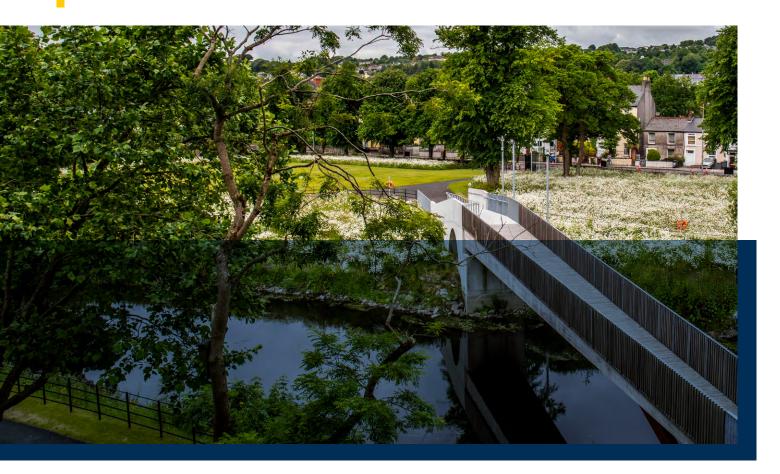


# Executive Summary

Gender pay reporting of itself will not resolve the intricacies of cultural, structural and national policies which are required for equal representation. Many of the gaps such as occupational segregation, perceived differences in men's and women's human capital, part time working and caring responsibilities (childcare, dependent adult and the elderly) are encapsulated within the socio-economic makeup nationally.

The benefits at institutional level from closing the gender pay gap includes the ability to recruit and retain the best people, and to promote gender equality and reputation. Equality, Diversity and Inclusion have a positive impact on organisational performance and well-being. UCC is committed to the goals of equality, diversity and inclusivity at all career stages, and we are working to enhance our policies and procedures to ensure the supports necessary to achieve our goals are fully realised.

In University College Cork, our gender pay gap exists due to the balance of men and women colleagues working at different levels – there are currently fewer women in senior roles than men, and more women colleagues than men work at our lower graded roles. With more men than women at senior levels, this means our average male salary (median and mean) is higher than the average female salary within the organisation.



# Gender Pay Gap Legislation

The Gender Pay Gap Information Act 2021 was enacted on the 31st May 2022 and provides the legal basis for gender pay reporting. The legislation requires all employers with greater than 250 employees to publish a report with prescribed information in relation to their gender pay gap. UCC is in scope to report again this year given it has more than 250 employees as defined within the legislation.

The Gender Pay Gap Regulations 2022 set out the detail on how to calculate the hourly gender pay report across a range of metrics.

The gender pay gap is the difference on average across a population between men's and women's pay and is usually represented as the average difference in gross hourly earnings of men and of women.

> Even where an employer has an effective equal pay policy, it could still have a gender pay gap if, for example, the majority of women are employed in lowerpaid jobs. Many factors can contribute to the existence of gender pay gaps. These include differences between men and women in educational attainment and qualifications, occupations, career progression, prevalence of fulltime and part-time working, and responsibility for caring roles.





# Gender Pay Reporting

UCC has a complex payroll structure, with salary scales regulated by public service pay policy, encapsulating academic, research, clinical, administrative and technical salaries in addition to hospital staff.

Specialist skillsets are acknowledged within the public service salary scales separate to academic, research, administrative and technical scales. The range and breadth of staff and their payroll complexities are embedded within the UCC out turn.

To calculate the hourly remuneration of an employee, all payments to the employee in respect of the reporting period which would include the normal salary paid to the employee, allowances, paid sick leave and salary top-ups for statutory leave like maternity, paternity and so on.

In addition, where an employer pays bonuses such as shares or stock options or benefit in kind such as company cars and voluntary health insurance, these are also to be included, *UCC does not have these categories of payment*. For the purposes of the gender pay gap regulations Employer PAYE and PRSI are excluded as are travel and subsistence payments amongst others.

# **Snapshot Date**

Employers are required to choose a snapshot date and calculate and publish the gender pay gap information for those employed on the chosen date. The snapshot date must be in June but may be any date in June and the *reporting period* is the 12 month period immediately preceding and including the snapshot date.

The snapshot date for UCC is **30th of June 2023** with a reporting requirement by **30th December 2023.** 



The Gender Pay Gap data should include a range of metrics:

#### **Quartiles Reporting**

Quartile information on the hourly remuneration of staff is to be published whereby an employer must create a ranking of employees based on their hourly remuneration of lowest to highest which is then divided into quartiles: lower, lower middle, upper middle and upper.

Quartile reporting looks at the proportion of men and women in each quartile and gives an indication of the gender representation at different levels of the organisation.

Organisations must report on the respective percentages of all employees who fall within the:

- (i) lower remuneration quartile pay band,
- (ii) lower middle remuneration quartile pay band,
- (iii) upper middle remuneration quartile pay band, or
- (iv) upper remuneration quartile pay band,

who are of the male gender and who are of the female gender.

## **The Mean Pay Gap**

The mean gender pay gap is the difference between women's mean hourly wage and men's mean hourly wage. The mean hourly wage is the average hourly wage for the relevant group of employees.

## **The Median Pay Gap**

The median gender pay gap is the difference between women's median hourly wage (the middle-paid woman) and men's median hourly wage (the middle paid man).

The median hourly wage is calculated by ranking all employees from the highest paid to the lowest paid and taking the hourly wage rate of the person in the middle of the relevant group.

Differences between an organisation's mean and median pay gap may indicate that the dataset is impacted by the presence of low earners (mean is lower than median) or by a group of very high earners (mean is higher than the median).

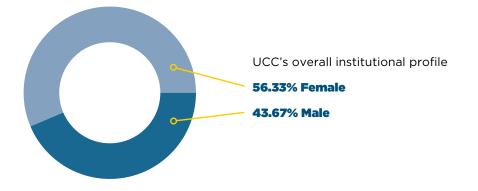
UCC must report the mean and median gender pay gap data for the following categories of staff:

- All Employees
- Part Time Employees
- Temporary Employees

UCC does not operate a bonus pay scheme or offer benefit in kind payments.



# UCC Gender Pay Gap Data 2023



# **UCC's Quartile Data**

UCC has an overall institutional profile of 56.33% Female and 43.67% Male. Each quartile below represents 25% of the workforce which is ranked by hourly remuneration from lowest to highest.

The quartiles for 2023 reflect international statistics in relation to the lower representation of women in the top quartile which is a contributor to the gender pay gap and is an indicator of an imbalance of job types across certain roles.

# UCC Gender Pay Gap Statistics for the twelve months ended 30th June 2023

Quartiles: Gender Representation	Lower Quartile	Lower-Middle Quartile	Upper-Middle Quartile	Upper Quartile
Female	61.62%	62.71%	56.40%	44.61%
Male	38.38%	37.29%	43.60%	55.39%

# **All Employees:**

The 2023 payroll data calculated as:

Mean Gender Pay Gap	Median Gender Pay Gap
14.78%	12.04%

- Difference between the mean hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage of the **mean** hourly remuneration of employees of the male gender;
- Difference between the median hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage of the **median** hourly remuneration of employees of the male gender;

# Part Time Employees

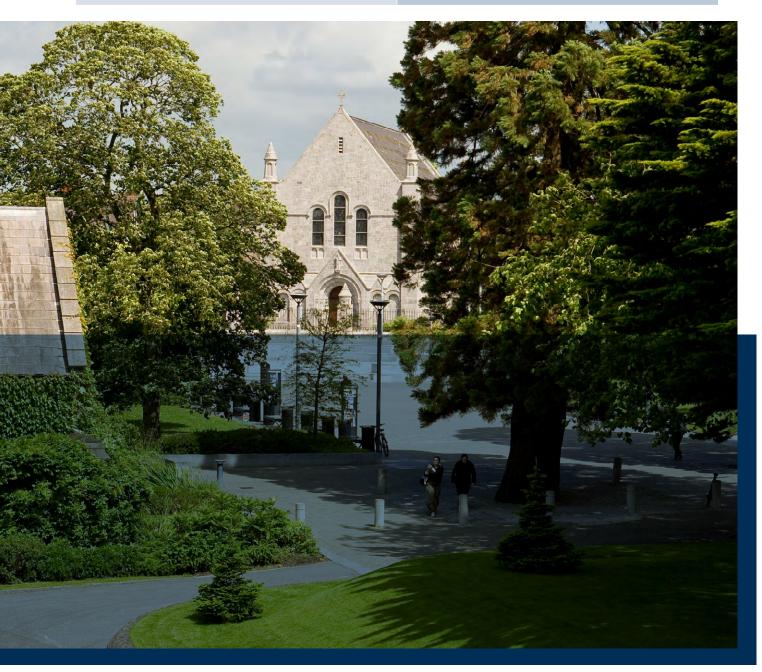
The 2023 payroll data calculated as:

Mean Gender Pay Gap	Median Gender Pay Gap
33.68%	27.72%

# **Temporary Employees**

The 2023 payroll data calculated as:

Mean Gender Pay Gap	Median Gender Pay Gap
10.80%	9.57%





# Our Current Position

We are pleased to report that our Mean and Median Gender Pay Gap for All Employees has decreased since 2022. Our gender pay gap exists due to the balance of men and women colleagues working at different levels – there are currently fewer women in senior roles than men, and more women colleagues than men work at our lower graded roles. With more men than women at senior levels, this means our average male salary (median and mean) is higher than the average female salary within the organisation.

The roots of the gender pay gap are multiple and nuanced. Even where an employer has an effective equal pay policy, it could still have a gender pay gap if, for example, the majority of women are employed in lower- paid jobs.

Many factors that can drive a gender pay gap include socio-economic and structural reasons, occupational segregation, career progression and the perception of the value of men and of women's work. In addition, the prevalence of full time and part time working highlight that more women work in part-time and temporary roles than their male counterparts given for example that women tend to take on a much larger share of family caring and unpaid work and responsibility related to child, adult and elderly care.

The gender pay gap legislation and reporting will not of itself solve or identify the numerous causes of the pay gap however it is seen as a key driver for implementing change. The gender pay gap reporting process is now an annual process and tracking the trends and statistics in the coming years will prove important in identifying, addressing and resolving the root causes of the gender pay gap.

Despite these many variables there are things that are within our control in UCC; the culture of our organisation; the progression opportunities we provide, and how equitable these opportunities are distributed. Focusing our attention here, on creating a culture that fosters career progression for all, will not be a quick fix but an ongoing journey requiring dedication and commitment.

# **Closing the Gap**

UCC is committed to taking action which will address our gender pay gap. In particular, we are committed to increasing the proportion of women in academic, leadership and governance roles across the university. UCC is actively supporting and encouraging women into more senior positions through our Athena SWAN programme, EDI initiatives and the Senior Academic Leadership Initiative (SALI), the goal of which is to accelerate progress in achieving gender balance at senior academic level.

Strengthening of policies against discrimination in UCC, for example family friendly policies that prevent women being disadvantaged by interruptions in their career, new ways of working, flexible working practices to remove barriers, hybrid working, leave policies, training and development opportunities as the future of work changes, will benefit women's careers over the long term.



# **Public Service Pay Policy**

UCC's salary placement on appointments are in accordance with public service pay policy. The rate of remuneration for all appointments may be adjusted from time to time in line with government policy.

The public service framework encapsulates a number of different scales relating to longer serving staff and newly appointed staff. The restoration of some provisions of the Haddington Road Agreement/FEMPI had an impact on employee's remuneration during the reporting period.

## **Equality of Opportunity**

UCC is an equal opportunities employer actively working towards full equality of opportunity in all aspects of university life for its employees. The Equal Opportunities and Diversity Policy and the procedures contained therein apply to all employees of UCC. All recruitment advertising material contains the UCC Equal Opportunities Statement.

As an equal opportunity employer, we offer a comprehensive suite of flexible working and family friendly initiatives. UCC operates a number of leave policies which include: Maternity, Paternity, Parental, Adoptive, Sabbatical and Career Break leave schemes, and UCC actively promote these policies in our job descriptions for candidates.

In conjunction with Recruitment & Selection Committee Training, a two hour online session on *Unconscious Bias* is provided to staff participating on selection committees. Delivered by the Irish Centre for Diversity it examines the effects unconscious bias has on our thinking and decision-making in relation to others whom we see in either a positive or negative way. We have also introduced a new information session called Recruitment - The UCC Process to give support, information and guidance to staff, predominantly women, at all grades who are seeking senior roles in UCC.



# Employment

UCC values the enrichment that comes from a diverse community and seeks to promote equality, prevent discrimination and protect the human rights of each individual in line with equality legislation.

UCC is committed to ensuring that entry into employment and progression within employment are determined solely by criteria which are related to the duties of a particular post and the relevant salary scale, and to supporting career development and progression to ensure diverse representation and participation across all levels.

UCC provides equal opportunities to all applicants in terms of access to employment, conditions of employment, training or experience for or in relation to employment, promotion or re-grading, or classification of job, and in other employment decisions without discrimination on grounds of gender, marital status, family status, sexual orientation, religion, age, disability, race or membership of the Traveller community.

In employment, the University aims to:

- Ensure that all applicants for employment at the University are treated fairly on the basis of their merits, abilities, qualifications and suitability for appointment and that appointment procedures do not discriminate on the basis of criteria which cannot be justified by the demands of the post
- Identify, develop, and support positive action measures to ensure that all members of staff have equal opportunities, and, where appropriate, encouragement, to obtain employment, promotion, and further education and training for personal and career development
- Consult with staff and representative associations, where appropriate and practicable, on issues relating to equal opportunities and to encourage both the involvement of the University community in, and the commitment to, the promotion of equal opportunities
- Ensure that this policy is made known to all employees

## **Equality, Diversity and Inclusion**

UCC is committed to the goals of equality, diversity and inclusivity at all career stages, and we are working to enhance our policies and procedures to ensure the supports necessary to achieve our goals on equality, diversity and inclusion are fully realised. A number of established committees, units and initiatives are in place to progress these goals which include:

### **Athena SWAN Steering Group**

The Athena SWAN Charter is an accreditation framework that is used across the globe to support and transform gender equality in higher education and research. Athena SWAN launched in Ireland in 2015 and versions of the charter are in place in the UK, Australia, the USA and Canada.

The Steering Group members represent a diverse cross section of the University community, including those in STEMM and non-STEMM disciplines, academic and administrative roles, students, and early to mid and late-career roles.



## **Equality Committee**

The Equality Committee is composed of both staff and student representative bodies and University members who have direct responsibility or expertise in equality matters.

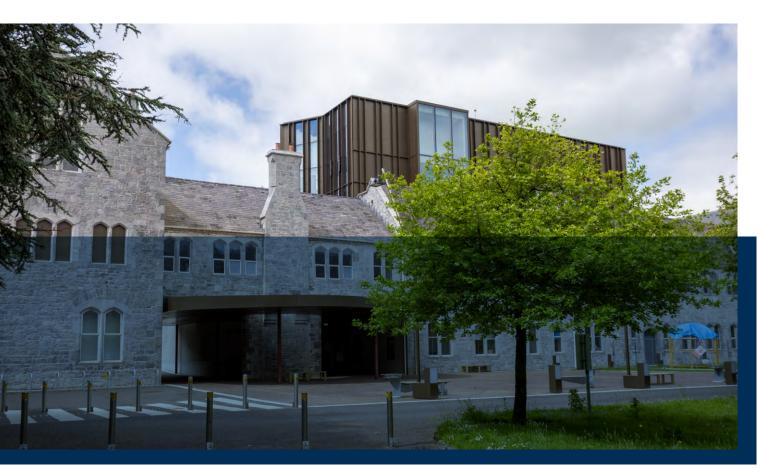
The Committee has Terms of Reference which include:

- Driving the equality agenda in UCC ensuring equality is a key consideration in all plans developed by the four colleges and the University as a whole;
- Formulating strategy on Equality for the university and providing guidance and direction for the achievement of the objectives identified in the University Equality Strategy in accordance with the University's Risk Register and Accountability Framework;
- Bringing to the attention of the University Management Team developments in national and European equality policy that have implications for UCC;
- Making recommendations to the University Management Team on addressing inequalities in the University and make suggestions on positive action measures

# **Equality, Diversity and Inclusion Unit**

The establishment of an Equality, Diversity and Inclusion (EDI) Unit in University College Cork was announced on International Women's Day, 8 March 2017. This announcement came as the Higher Education landscape in Ireland and Europe has begun to focus in a holistic and targeted way at gender equality. UCC was one of seven universities involved in the cross- European GENOVATE consortium in 2015.

Equality, Diversity and Inclusion have been a core focus of teaching, research and policy activity for a wide range of UCC staff and students for decades. A Higher Education Equality Unit existed in UCC from 1998 to 2002.





# UCC Policies, Initiatives and Actions

UCC has a number of initiatives established to promote and engender change and drive towards a more diverse, equal, and inclusive environment for all of its employees. These initiatives include:

# Athena SWAN

Described by Minister Simon Harris as "one of the most important initiatives that we have in the higher education sector in Ireland", UCC has held a bronze Athena SWAN award since 2016, and successfully renewed its institutional accreditation in 2019 under the expanded Athena SWAN Charter. UCC now has sixteen Bronze Awards at school-level, and plans to renew our institutional accreditation in 2024 at Silver Level.

The Athena SWAN Action Plan 2019-2024 includes initiatives such as supporting and advancing careers (recognising that women remain under represented in applying for roles across all staff categories) ensuring equality-conscious advertisements are circulated and establishing a promotion pathway to Professorial level similar to those in other academic grades.

# **Senior Academic Leadership Initiative**

**SALI7** is an initiative managed by the Higher Education Authority (HEA) on behalf of the Department of Further and Higher Education, Research, Innovation and Science aimed at taking positive action to accelerate gender equality goals and objectives in higher education institutions in Ireland.

In 2022 UCC was delighted to welcome three new professors under the HEA SALI initiative. The new female professors were recruited in the fields of Microbiome and Health Sciences, Physics and History.

This initiative is further enhanced by actions from an internal academic promotion research study of all academic schemes from 2006 to the present to identify gender trends and the impact of affirmative actions taken within recently revised schemes on gender at each academic grade.

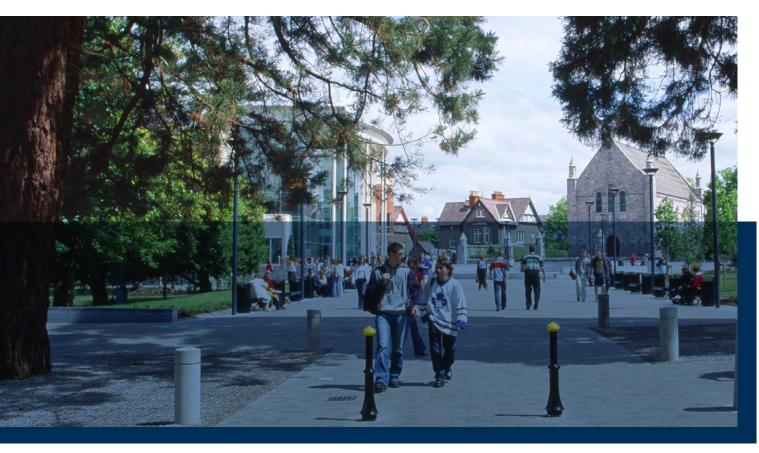
# **Women in Leadership Initiatives**

UCC have introduced a **Personal Circumstance/COVID-19 Impact Statement** which has had a positive impact and plans are developed under Athena SWAN in relation to a series of briefings on being a female Professor to encourage more female applications at levels of Professor (Scale 2) and Professor.

UCC has been an active partner on a range of projects funded by the Gender Equality Enhancement Fund, including the development of a pilot programme, "Engaging men in building gender equality" and the First Equality Charter Symposium. In 2024 UCC will be the lead institution on a new project under this scheme - ENGAGE: Empowering New Generations, Advancing Gender Equality through Reverse Mentoring in Higher Education. The primary objective of the Gender Equality Enhancement Fund is to encourage innovative approaches to addressing gender equality across HEI's.

UCC continues to partner on the Preparing for Academic Advancement (PAA) Programme which supports women who intend to apply for professorial posts or promotion to professor through workshops and coaching sessions. The programme also provides participants with a senior mentor from another higher education institution. In 2022-2023 UCC supported three participants on the PAA programme and supplied three mentors.





#### Aurora 2022/2023

Celebrating a decade since the establishment of Advance HE's <u>Aurora</u> programme - 'Women in Leadership' - 20 Aurorians from UCC completed the 7 month programme along with almost 180 women working in Higher Education from across Ireland. Aurora provides an opportunity for women to influence their institutions and to develop leadership skills, which in turn supports them to progress to higher graded roles.

## **Family Friendly Policies**

UCC as an equal opportunities employer operates a comprehensive suite of flexible working and leave policies which include: Maternity, Paternity, Parental, Adoptive, Parent's, Domestic Violence Leave and a Career Break Policy, combined with our Blended Working Policy which aims to support Government policies and commitments set out in the Programme for Government, and support the University strategy by ensuring that UCC remains an employer of choice by promoting a diverse, innovative and progressive work environment that offers flexibility and values work-life balance.

The University will provide for the implementation of flexible working arrangements in line with the Work Life Balance Directive when the relevant WRC Code of Practice is published in 2024.

Our Pilot Blended Working Policy was introduced in February 2022 and combines flexibility with the aim of meeting both the needs of the University and the preferences of staff.

> As part of the current Athena SWAN action plan, additional efforts are underway in the realm of policy development to bolster support for women in the workplace. Notably, Fertility Treatment and Surrogacy Leave policies were introduced in 2023, and ongoing work includes the development of policies addressing Menopause and Fostering, for roll out in 2024.



# **Training and Development**

Alongside our formal development programmes and schemes, UCC places great importance on building women's confidence in the workplace. Whether through facilitating networking opportunities; providing mentorship; or encouraging staff-led support groups. UCC held a number of training and development courses including Senior Leadership Programmes, Current Leaders and Aspiring Leaders (Capstone Projects).

UCC actively provides women throughout the year with a number of visible opportunities to attend women only leadership workshops and programmes to support capacity and confidence building for career development in leadership. We seek to be inclusive in making training available to all regardless of grade or contractual status.

Our mentoring programme continues to provide valuable support to fellow colleagues, all staff appointed through competition in UCC are provided with a mentor and we actively encourage women throughout their career to engage with mentoring for career development purposes.

UCC was delighted to announce the creation of a new collaborative coaching partnership between University College Cork and Queens University Belfast (QUB). Coaching is a powerful means of enhancing skills and developing strategies to be more effective and build resilience. It assists in the creation of a reflective space which fosters thinking, enables an individual to relate to and influence others, and improves working relationships.

Outcome focused, it is one of the most powerful development approaches available. It is noteworthy that coaching is available to all employees regardless of grade on a free and confidential basis, (generally other institutions withhold the opportunity to engage in coaching to senior grades only).

# **Staff Wellbeing**

UCC's Staff Wellbeing is committed to enhancing staff welfare and positive wellbeing in the University and is embedded as part of university life to cement that commitment. Working in partnership with our Employee Assistance Provider to advise on issues such as anxiety, caring responsibilities, menopause, and financial wellbeing.

## Research

A concerted effort during 2021 and 2022 was directed specifically towards female Post Doctoral and Senior Post Doctoral Researchers - **Professional Skills** for **Research Leaders**. With an emphasis on raising the proportion of senior female researchers in UCC its aim was that PSRL (for females only) provided some of the support and tools necessary to help female researchers to achieve their research goals as well as their own professional career objectives.

In 2023, the advantages of this intervention are evident, with an equal distribution of 50% male and 50% female senior postdocs, a notable improvement from the previous ratio of approximately 65% male to 35% female.

Moreover, there is a historic milestone as the overall gender balance among all UCC Research staff is now at 49% male and 51% female for the first time. Regrettably, as is the case across most of higher education, a disparity in female representation becomes more pronounced at higher grades.



## **Working Groups**

A number of working groups have been created in UCC to tackle specific areas of focus including the *Hourly Occasional Pay Project* Working Group which will examine the arrangements around hourly occasional pay from a governance, employment and risk perspective.

The *Gender Pay Gap Working Group* will examine data from this report to identify further strategies, policies and practices to address the gap and to communicate the work of the group to the University.

### **Events**

During the reporting period a number of exciting virtual and face to face events took place across the University.

Of particular note was a programme of events to mark **International Women's Day** with the aim of celebrating the social, economic and cultural achievements of women within the wider UCC community.

The 2023 theme for International Women's Day on the 8th March was "Embrace Equity" and to mark this important day an exciting and inspiring range of events were held in UCC including Guthanna na mBan a conference organized by Roinn na Nua-Ghaeilge about women of the Irish revival/Mná na hAthbheochana.

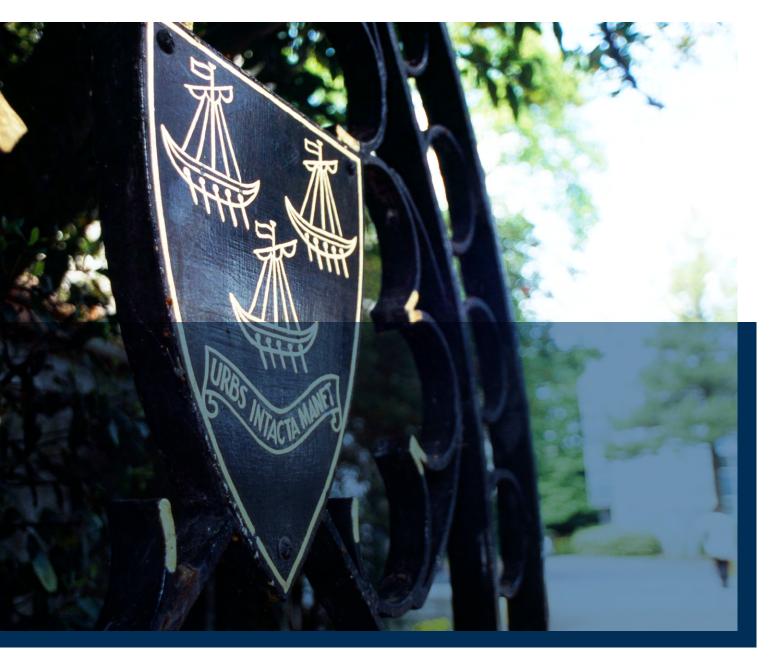


# Conclusion

UCC is committed to the goals of equality, diversity and inclusivity at all career stages, and we are working to enhance our policies and procedures to ensure the supports necessary to achieve our goals on equality, diversity and inclusion are fully realised.

At the EUA Annual Conference in 2016 President Michael D. Higgins is quoted "...in our universities, that we can begin to enact such transformative thinking as is necessary to create the foundations of a society that is more inclusive, participatory and equal". Specific actions under Athena SWAN particularly in relation to embedding equality, diversity and inclusion in the culture of our university will progress towards reducing the gender pay gap.

We are encouraged by the progress made to reduce our gender pay gap while appreciating that we must continue to achieve and sustain greater diversity across our institution. We will continue to be proactive and innovative in pursuing various activities to reduce the gender pay gap in the years ahead.



# Definitions

#### **Employees**

The definition of employee within the Regulations defines for the purposes of gender pay reporting an employee as a person who is an employee for the purposes of the Employment Equality Act 1998 and who is employed by the organisation on its snapshot date.

The guidelines are based on headcount regardless of whether an employee has worked for an hour a day, an hour a week, an hour a month or full time for the year under review. Each employee has equal weight in the outturn if falling within the definition of an employee on the snapshot date.

UCC has a unique complexity in that it incorporates the payroll of clinical, administrative and technical staff within its Dental Hospital in its reporting, no other Higher Education Institution has such a comparative. In addition, temporary part time work here is a complex blend of not only hourly pay but also of tutors, demonstrators, clinicians, exam invigilation, visiting and evening lecturers and so on.

# UCC Gender Pay Gap Statistics for the twelve months ended 30th June 2023

## For all employees:

- Difference between the mean hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage of the mean hourly remuneration of employees of the male gender;
- Difference between the median hourly remuneration of employees of the male gender and that of employees of the female gender expressed as a percentage of the median hourly remuneration of employees of the male gender;

### For Part Time Employees:

- The difference between the mean hourly remuneration of part-time employees of the male gender and that of part-time employees of the female gender expressed as a percentage of the mean hourly remuneration of part- time employees of the male gender;
- The difference between the median hourly remuneration of part-time employees of the male gender and that of part-time employees of the female gender expressed as a percentage of the median hourly remuneration of part-time employees of the male gender;

## For Temporary Employees:

- The difference between the mean hourly remuneration of employees of the male gender on temporary contracts and that of employees of the female gender on such contracts expressed as a percentage of the mean hourly remuneration of employees of the male gender;
- The difference between the median hourly remuneration of employees of the male gender on temporary contracts and that of employees of the female gender on such contracts expressed as a percentage of the median hourly remuneration of employees of the male gender;



# Reporting

The legislation requires information on Bonus and Benefit in Kind payments made to staff to be published. UCC confirms that:

# **Bonus Scheme**

There is no bonus scheme in operation in UCC.

# Share or Share Option Schemes

There is no share or share option schemes in UCC.

# **Benefit-In-Kind (BIK)**

There are no "benefits in kind"/non-cash benefit of monetary value provided to an employee such as a company car, voluntary health insurance, stock options or share purchase schemes in UCC.

# **Other Payment Types**

The legislation excludes the following payment types from the payroll calculation:

- Redundancy payments
- Travel and Subsistence for the reimbursement for expenses, such as travel & subsistence. It does not include reimbursement of expenditure wholly and necessarily incurred by him or her in the course of his or her employment, for example, reimbursement for travel expenses related to their work.

# Salary Top Ups

Salary tops up for statutory leave like maternity/paternity/illness benefit are to be included.

# **PRSI and Pension**

Employer PRSI and Pension are not to be included.

The Regulations do not require organisations to provide any information on job classifications at this time in reporting on their gender pay gaps.

The legislation notes that employers must publish the mean and median gender pay gap for employees, part time employees and temporary employees. In addition, Bonus and Benefit in Kind information is to be published, this section is not relevant to UCC reporting.

Quartile information on the hourly remuneration of staff is to be published whereby an employer must create a ranking of employees based on their hourly remuneration of lowest to highest which is then divided into quartiles: lower, lower middle, upper middle and upper.

