



# The Indian Journal for Research in Law and Management

Open Access Law Journal – Copyright © 2025

Editor-in-Chief – Dr. Muktai Deb Chavan; Publisher – Alden Vas; ISSN: 2583-9896

This is an Open Access article distributed under the terms of the Creative Commons Attribution-Non-Commercial-Share Alike 4.0 International (CC-BY-NC-SA 4.0) License, which permits unrestricted non-commercial use, distribution, and reproduction in any medium provided the original work is properly cited.

---

## THE MINIMUM WAGE AND THE GENDER PAY GAP IN IRELAND AND THE EUROPEAN UNION: LEGAL, ECONOMIC, AND POLICY DIMENSIONS

~ *Tadgh Quill-Manley*

### Abstract

This article examines the interaction between statutory minimum wage policy and the gender pay gap in Ireland and the European Union, arguing that these two domains of labour regulation are more deeply interconnected than is often acknowledged. While minimum wage law traditionally aims to ensure a basic floor of income and prevent exploitation, its distributive effects are inherently gendered: women are disproportionately represented in low-paid, part-time, and precarious sectors where statutory wage floors have their greatest impact. Drawing on national data from the Central Statistics Office, sectoral reports, and government publications, the article situates Ireland's relatively high minimum wage within a broader European context and evaluates its role in shaping gendered patterns of earnings. The analysis further considers the legal framework governing pay equality, including Article 157 TFEU, the Employment Equality Acts, and the EU Pay Transparency Directive (EU) 2023/970. These instruments impose obligations on employers to disclose pay information, justify disparities, and conduct pay assessments where necessary. Through examination of key jurisprudence - such as *Defrenne*, *Bilka*, *Enderby*, and the Irish case *Reid v Teagasc* - the article assesses how courts have interpreted "like work," indirect discrimination, and the evidential burdens associated with pay claims.

The article argues that minimum wage policy and pay transparency mechanisms can operate synergistically to reduce gender pay disparities, but also identifies structural tensions that require careful regulatory design. It concludes with policy recommendations emphasising stronger enforcement, improved data quality, and gender-sensitive wage-setting processes.

Together, these measures offer a coherent pathway towards a more equitable and legally robust approach to pay fairness.

### **Introduction**

The dynamics between statutory minimum wage policy and the gender pay gap constitute a critical intersection of labour law, social policy, and gender equality. Across both Ireland and the European Union (EU), the interaction between wage-setting mechanisms and gendered patterns of work has become increasingly salient, not merely as an economic concern but as a matter of fundamental rights and social justice. In recent years, heightened awareness of persistent pay inequities -particularly as they disproportionately affect women, younger workers, and those in precarious or part-time employment - has fuelled extensive legal reform, institutional innovation, and public policy debate at national and supranational levels. Minimum wage legislation, historically focussed on preventing exploitation and establishing a basic floor of protection, is now recognised as having a far broader impact on equality outcomes. Because women are significantly over-represented in low-paid sectors such as retail, hospitality, and social and care services, the adequacy and structure of minimum wage regimes bear directly on gendered patterns of income distribution. At the same time, developments in EU law, including the recent Pay Transparency Directive, have reframed equal-pay obligations in a more proactive, transparent, and enforceable manner, compelling Member States to introduce institutional mechanisms that expose and address unjustified pay disparities.

Yet tensions emerge: while higher statutory wage floors can help narrow income gaps for lower-paid women, disparities in promotion, bonus allocation, job classification, and access to senior roles often remain unaddressed by wage-floor policy alone. The legal frameworks governing equal pay - grounded in Article 157 TFEU, the Equality Directives, and national equality legislation -therefore operate alongside minimum wage regimes, sometimes synergistically and sometimes in friction. This article examines how minimum wage regulation functions in Ireland, the scale and structural drivers of the gender pay gap both domestically and within the EU, and the extent to which wage-floor policy and pay-transparency reforms can jointly advance the principle of fair remuneration. The analysis concludes with policy recommendations and reflections on future challenges in this evolving area of labour law.

## **Part I: Contextualising the Minimum Wage in Ireland**

### **1. Historical Evolution and Legal Framework**

Ireland's National Minimum Wage (NMW) was first introduced in 2000, following recommendations made by the Low Pay Commission (LPC), an independent statutory body that advises the Minister for Enterprise, Trade and Employment. Over the years, the LPC has played a pivotal role in recommending periodic increases, balancing concerns for the low paid with macroeconomic stability, competitiveness, and employment effects.

As of 1 January 2025, the NMW for workers aged 20 and over in Ireland had been raised to €13.50 per hour, following the LPC's recommendation of a €0.80 increase in its 2024 report.<sup>1</sup> The Government accepted this recommendation in its Budget 2025.<sup>2</sup> Furthermore, the LPC has continued its work: for 2026, it has recommended a further increase to €14.15 per hour, a proposal which the government has accepted in principle.<sup>3</sup> These successive increases indicate a sustained governmental commitment to improving the living standards of the lowest-paid workers.

The statutory minimum wage applies broadly: most categories of workers are covered, including full-time, part-time, temporary, seasonal, casual, and probationary workers, though there are exemptions (for example, certain apprentices, and very specific categories of informal or familial employment).<sup>4</sup> Through its reports, the LPC also considers not just the wage level, but the broader context: inflation, cost of living, labour market conditions, and distributive fairness.

### **2. Ireland's Minimum Wage in a European Context**

From a European perspective, Ireland's NMW is relatively high. According to a cumulative-impact report published by Fáilte Ireland (drawing on LPC data and Eurostat), Ireland's hourly minimum wage of €12.70 (at the start of 2024) was the second-highest in the EU, standing

---

<sup>1</sup> Low Pay Commission, *Annual Report 2024 (1 October 2024)*. <https://www.gov.ie/en/department-of-enterprise-tourism-and-employment/publications/low-pay-commission-annual-report-2024/>

<sup>2</sup> Department of Enterprise, Trade and Employment, *National Minimum Wage increase on 1 January 2025* (Gov.ie, 3 December 2024). <https://www.gov.ie/en/department-of-enterprise-tourism-and-employment/publications/low-pay-commission-annual-report-2024/>

<sup>3</sup> Low Pay Commission / Department, *Rate change for 2026* (Low Pay Commission) (Gov.ie) (retrieved via LPC website). <https://www.gov.ie/en/department-of-enterprise-tourism-and-employment/campaigns/low-pay-commission/>

<sup>4</sup> Workplace Relations Commission, *National Minimum Wage* (workplacerelements.ie). <https://www.gov.ie/en/department-of-enterprise-tourism-and-employment/campaigns/low-pay-commission/>

about 78% above the EU average of approximately €7.15 per hour.<sup>5</sup> This marked divergence from the EU mean illustrates both Ireland's strong wage floor and the disparities within the EU's labour market design.

However, statutory wage floors are only part of the European picture. While some EU Member States rely heavily on legally mandated minimum wages, others maintain sectoral collective bargaining mechanisms (without a statutory floor) to ensure decent pay. The EU, cognisant of this variety and the risk of low pay, has increasingly emphasised the importance of "adequate minimum wages" as a policy tool for social inclusion.<sup>6</sup> The European Commission, the Council of the EU, and social partners have all signalled support for wage floors that are not merely symbolic, but sufficient to guarantee a basic standard of living, reduce in-work poverty, and strengthen social cohesion.

### **3. Economic and Social Impact of Minimum Wage Increases**

The LPC's recent recommendations are rooted not just in economic metrics but in distributive justice. By lifting the wage floor, the policy directly elevates the earnings of the most vulnerable workers. This has several consequences:

1. *Direct poverty alleviation:* Workers on the minimum wage receive immediate financial benefit, improving their capacity to meet basic needs.
2. *Redistributive effect:* Because those on the floor are disproportionately low earners, a minimum wage hike has re-distributional implications that favour lower-income groups.
3. *Labour market signalling:* A higher minimum wage may push employers to reevaluate pay structures above the floor, potentially leading to regrading or compression (when wage differentials narrow).
4. *Employment risks:* Critics often raise concerns about potential negative employment effects, particularly in sectors with thin margins (e.g., hospitality, retail). However, the LPC explicitly weighs these risks and aims to recommend increases that minimise adverse employment trade-offs.

---

<sup>5</sup> Fáilte Ireland, *Cumulative Impact of Payroll Measures (Crowe report, February 2024)*. <https://www.failteireland.ie/FailteIreland/media/WebsiteStructure/Documents/Publications/failtep-ireland-cumulative-impact-of-payroll-measures.pdf>

<sup>6</sup> Council of the European Union, *Adequate minimum wages in the EU: Council conclusions* (Consilium). <https://www.consilium.europa.eu/en/policies/pay-transparency/>

The social value of these increases is further enhanced when combined with other supportive measures: social welfare, tax credits, employer support, and collective bargaining. Importantly, the LPC has consistently framed its recommendations within a broader strategy of sustainable, fair wages, rather than *ad hoc* increases.

## **Part II: The Gender Pay Gap in Ireland and the EU**

### **1. Conceptual Foundations and Legal Principles**

The gender pay gap (GPG) typically refers to the average difference in gross hourly earnings between men and women, expressed as a percentage of men's earnings. This measure captures structural inequalities (such as occupational segregation, part-time work, career interruptions), not just direct pay discrimination for identical work.

Legally, the principle of equal pay for equal work or work of equal value is enshrined in EU law (e.g., Article 157 of the Treaty on the Functioning of the European Union) and in national employment equality legislation. However, enforcing that principle has historically been impeded by a lack of transparency: workers often did not have access to relevant pay information, and burden of proof largely rested on claimants.

To address these challenges, the EU adopted Directive (EU) 2023/970 (the Pay Transparency Directive) on 10 May 2023.<sup>7</sup> The Directive imposes several obligations, including:

- job advertisements must disclose a pay range or starting salary;
- applicants may not be asked about their prior pay;
- once employed, workers may request information about average pay levels, broken down by gender, for workers in similar roles or of equal value;
- large companies must annually report gender pay gaps;
- when a pay gap above 5% cannot be justified by objective criteria, a joint pay assessment with worker representatives is required;
- burden of proof shifts to employers in pay-discrimination claims; and

---

<sup>7</sup> Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 on pay transparency (Text with EEA relevance) (OJ L 132/2). <https://eur-lex.europa.eu/eli/dir/2023/970/oj/eng>

- Member States must impose effective, proportionate and dissuasive penalties for non-compliance.<sup>8</sup>

These measures mark a considerable strengthening of legal and institutional tools to promote pay equity.

## 2. The Gender Pay Gap in Ireland: Empirical Trends and Legal Responses

---

### Empirical Trends

According to Eurostat and national reporting, Ireland's unadjusted gender pay gap has hovered in the single-digit range in recent years. For instance, in 2023, a press release from the Department of Children, Disability and Equality in Ireland cited an 8.6% gap in gross hourly earnings.<sup>9</sup> This is lower than the EU average, but still meaningful. A number of Irish institutions also publish transparency reports:

- PwC Ireland, in March 2024, analysed the gender pay gap reports of over 550 Irish companies (required under the Gender Pay Gap Information Act 2021) and found a mean hourly gap of 11.2%, down from 12.6% the prior year.<sup>10</sup> Their analysis highlights sectoral variation: legal (35.1%) and aviation (33.5%) sectors recorded the largest gaps; sectors such as retail, administration, health, and charities tended toward single-digit gaps.
- The Central Bank of Ireland, in its 2024 report, disclosed a mean pay gap of 5.9% in favour of men, attributing it largely to mid- and senior-level distribution imbalances, grade clustering, and length of service.<sup>11</sup>
- Even in public service, the Houses of the Oireachtas Service, in its 2024 report, showed persistent gender imbalances across pay quartiles.<sup>12</sup>

---

<sup>8</sup> Council of the EU, *Gender pay gap: Council adopts new rules on pay transparency* (Press Release, 24 April 2023) <https://www.consilium.europa.eu/en/press/press-releases/2023/04/24/gender-pay-gap-council-adopts-new-rules-on-pay-transparency/>

<sup>9</sup> Department of Children, Disability, Equality, Integration and Youth (Minister Foley), *Press Release, Minister Foley urges employers to publish their gender pay gap reports ahead of this week's deadline for reporting* (Gov.ie, November 2024) (citing 8.6% unadjusted gender pay gap in Ireland per Eurostat). <https://www.gov.ie/en/department-of-children-disability-and-equality/press-releases/minister-foley-urges-employers-to-publish-their-gender-pay-gap-reports-ahead-of-this-weeks-deadline-for-reporting/>

<sup>10</sup> PwC Ireland, *PwC report on gender pay gap reports of over 550 companies* (PwC.ie, March 2024) (mean pay gap 11.2%, sectoral breakdown). <https://www.pwc.ie/media-centre/press-releases/2024/gender-pay-gap-report-2024.html>

<sup>11</sup> Central Bank gender pay gap widens to 5.9%, *Irish Times* (11 December 2024). <https://www.irishtimes.com/business/2024/12/11/central-bank-gender-pay-gap-widens-to-59/>

<sup>12</sup> Houses of the Oireachtas Service, *Gender Pay Gap Report 2024* (December 2024) (Oireachtas annual report, with pay quartile breakdowns). [https://data.oireachtas.ie/ie/oireachtas/corporate/reports/2024/2024-12-20\\_gender-pay-gap-report-2024\\_en.pdf](https://data.oireachtas.ie/ie/oireachtas/corporate/reports/2024/2024-12-20_gender-pay-gap-report-2024_en.pdf)

- The Department of Enterprise, Trade and Employment (DETE) published a 2024 Gender Pay Gap Report, noting a 9.55% gap - driven in part by higher female representation in junior pay bands and male dominance in senior ones.<sup>13</sup>

One notable success story was that of *The Irish Times*, which reported that its own gender pay gap narrowed to 0.91% (mean) in 2024, credited to the recruitment of women into senior roles, though its median gap remained at 2.9%.<sup>14</sup>

---

### Legal and Institutional Responses

Ireland's Gender Pay Gap Information Act 2021, which came into force in 2022 for employers with 250+ employees (and was progressively extended), requires mandatory reporting of hourly pay disparities.<sup>15</sup> The reports must include not only quantitative gaps, but also narrative explanations and action plans.<sup>16</sup> In late 2024, the Minister for Children, Equality, Disability, Integration and Youth (Minister Foley) called on around 6,000 employers with 50+ staff to publish their reports, particularly via a central Gender Pay Gap Portal which she launched.<sup>17</sup> This reflects a stronger political focus on transparency, not just compliance.

Public sector bodies also contribute data, reinforcing the institutional foundation for assessing and addressing pay inequality. The published GPG reports facilitate benchmarking, allow social partners to identify problem areas, and help workers understand structural constraints.

### Part III: Intersections Between Minimum Wage Policy and the Gender Pay Gap

To understand how minimum wage policy and gender pay inequality interrelate, one must not only examine statutes and policy instruments, but also the **case law** that shapes the application of equal pay principles at national and EU levels. In particular, judicial decisions have clarified the standards for "like work," burden of proof, justification, and comparison, all of which are central to addressing gender pay gaps -especially among low-paid workers.

---

<sup>13</sup> Department of Enterprise, Trade and Employment, *Report on the Gender Pay Gap in DETE 2024 (DETE, June 2024 snapshot) (9.55% gap, workforce distribution by pay band)*. <https://enterprise.gov.ie/en/publications/publication-files/report-on-the-gender-pay-gap-in-dete-2024.pdf>

<sup>14</sup> 'Gender pay gap at *The Irish Times* narrows to less than 1%', *Irish Times* (16 December 2024). <https://www.irishtimes.com/business/2024/12/16/gender-pay-gap-at-the-irish-times-narrows-to-less-than-1/>

<sup>15</sup> Gender Pay Gap Information Act 2021 (Ireland).

<sup>16</sup> IBEC, *EU Pay Transparency Directive close to adoption*" (IBEC.ie) (observations on Irish reporting duties, justification, and joint pay assessments). <https://www.ibec.ie/employer-hub/latest-hr-and-ir-news/news/2023/03/30/eu-pay-transparency-directive-close-to-adoption>

<sup>17</sup> Department of Children, Disability, Equality, Integration and Youth, *press release (Minister Foley) urging publication of reports and use of the Gender Pay Gap Portal*. <https://www.gov.ie/en/department-of-children-disability-and-equality/press-releases/minister-foley-urges-employers-to-publish-their-gender-pay-gap-reports-ahead-of-this-weeks-deadline-for-reporting/>

### A. Key EU Case Law on Equal Pay

Several landmark decisions of the Court of Justice of the European Union (CJEU) have formulated principles that directly influence how equal pay must be understood and enforced; these are highly relevant when considering pay transparency, minimum wage floors, and systemic gender pay disparities.

---

#### 1. Defrenne v Sabena (No 2) (Case 43/75)

In this foundational case, the CJEU held that Article 157 TFEU (formerly Article 119 of the EEC Treaty) has horizontal direct effect, meaning that private employers can be obliged under EU law to provide equal pay for equal work.<sup>18</sup> This principle underpins the enforceability of equal pay rights even in non-state employment contexts, forming a basis for pay discrimination claims under Irish law (Employment Equality Acts) as well as EU law.

---

#### 2. Enderby v Frenchay Health Authority (Case C-127/92)

In Enderby, the Court addressed whether different collective bargaining regimes (for different professions) could justify pay discrepancies.<sup>19</sup> The CJEU held that when statistical evidence shows a significant pay difference for work of equal value, the burden shifts to the employer to *objectively justify* the difference.<sup>20</sup> This justification test is crucial: cost, bargaining structure, or market forces may be considered, but they must be weighed carefully.

---

#### 3. Bilka-Kaufhaus GmbH v Weber von Hartz (Case C-170/84)

This is the leading case on *indirect gender discrimination*. The CJEU established that an apparently neutral employment practice (here, a pension scheme requiring full-time work) which disadvantages women (because more women work part-time) must be justified by a “real need” of the business and the means used must be appropriate and necessary.<sup>21</sup> This is especially relevant in low-paid sectors (e.g., part-time minimum-wage work, often female-dominated) where differential treatment may disproportionately burden women.

---

#### 4. Kutz-Bauer v Freie und Hansestadt Hamburg (Case C-187/00)

In this case, the CJEU ruled that budgetary considerations alone cannot justify gender-based pay discrimination: although member states have a margin of discretion, cost savings are not a sufficient defence if the discriminatory impact is not properly addressed.<sup>22</sup> This strengthens the legal argument that underpaying a female workforce (e.g., in public or low-paid sector roles)

---

<sup>18</sup> *Defrenne v Sabena (No 2) Case 43/75 [1976] ECR 455.*

<sup>19</sup> *Enderby v Frenchay Health Authority Case C-127/92*

<sup>20</sup> *Ibid.*

<sup>21</sup> *Bilka-Kaufhaus GmbH v Weber von Hartz Case C-170/84 [1986] ECR I-2045.*

<sup>22</sup> *Kutz-Bauer v Freie und Hansestadt Hamburg Case C-187/00, Judgment 20 March 2003.*

cannot simply be excused by financial constraints.

These decisions collectively shape a robust doctrine: pay differences must be defensible on objective, non-discriminatory grounds, and when statistical disparities exist, employers must justify them. For policymakers aiming to reduce gender pay gaps, especially at the bottom of the pay scale, these legal principles support transparency measures and rigorous pay-gap assessments.

## **B. Irish Case Law and Dispute Resolution**

In Ireland, equal pay claims on the grounds of gender are primarily adjudicated under the Employment Equality Acts 1998–2021, with complaints heard by the Workplace Relations Commission (WRC) and, if appealed, by the Labour Court. Relevant case law illustrates both the challenges and legal standards in practice.

---

### **1. Paula Reid v Teagasc (WRC, ADJ-00028084)**

- *Facts*: Paula Reid, a statistician employed by Teagasc since 1977, claimed that she did “like work” compared to a male statistician, Jim Grant, and was paid approximately €20,000 per year less.<sup>23</sup>
- *WRC Decision (March 2022)*: The adjudicator (Jim Dolan) ruled in her favor, finding that their job descriptions were identical, their duties “in substance and in essence” the same, and that Teagasc failed to provide an objective, non-discriminatory justification for the pay gap.<sup>24</sup> He ordered €40,000 compensation plus arrears.<sup>25</sup>
- *Labour Court Appeal (2024)*: Teagasc appealed, and the Labour Court (Deputy Chair, Connolly) overturned the WRC award.<sup>26</sup> The Court found that, although there was “commonality” in statistical work, Mr Grant’s role entailed more strategic, innovative, and senior-level responsibilities (e.g., research publications, external committees), justifying his higher pay.<sup>27</sup> The Court held

---

<sup>23</sup> Case No. ADJ-00028084, *Paula Reid v Teagasc*, Workplace Relations Commission (hearing 26 Nov 2021).

<sup>24</sup> *Ibid.*

<sup>25</sup> *Ibid*; see also *Teagasc ordered to pay €40,000 in compensation to female statistician*, *Farmers’ Journal* (25 March 2022) <https://www.farmersjournal.ie/news/news/teagasc-ordered-to-pay-40-000-in-compensation-to-female-statistician-688184>

<sup>26</sup> *Teagasc wins Labour Court battle over €40k discrimination payout* (*Agriland*, Oct 2024). <https://www.agriland.ie/farming-news/teagasc-wins-labour-court-battle-over-e40k-discrimination-payout>

<sup>27</sup> *Ibid.*

that they were not engaged in truly “like work,” and accordingly there was no discrimination under the Employment Equality Acts.<sup>28</sup>

- *Legal Significance*: This case highlights how comparative work (even if similar) can be distinguished by seniority, role complexity, and actual duties -and how Irish adjudicators critically examine comparator claims. It also underscores the heavy burden on complainants to demonstrate “like work,” and on respondents to justify pay differentiation.

---

## 2. Code of Practice on Equal Pay (IHREC, 2022)

Under S.I. No. 107/2022, the Irish Human Rights and Equality Commission (IHREC) published a Code of Practice on Equal Pay.<sup>29</sup> Among other clarifications, the Code explains:

- What constitutes a valid comparator (must be a *real named person*, not hypothetical).<sup>30</sup>
- That comparators need not be employed contemporaneously, but pay differences must fall within a reference period (e.g., often three years).<sup>31</sup>
- That, once a *prima facie* case of unequal pay is established, the burden of proof shifts to the employer to justify the discrepancy.<sup>32</sup>

While the Code is not strictly binding, it is admissible in evidence and frequently relied upon in WRC/ Labour Court proceedings.<sup>33</sup>

---

## 3. McGowan v Labour Court [2013] IESC 21

Although not an equal pay case per se, this Supreme Court decision is significant in the broader labour-law context. In *Benedict McGowan & Others v Labour Court*, the Supreme Court declared certain provisions of the Industrial Relations Act invalid because they impinged on constitutional rights.<sup>34</sup> The decision underscores the interplay between collective wage-setting

---

<sup>28</sup> *Ibid.*

<sup>29</sup> *Irish Human Rights and Equality Commission Act 2014 (Code of Practice on Equal Pay) Order 2022, S.I. No. 107/2022.*

<sup>30</sup> *Ibid, para 39.*

<sup>31</sup> *Ibid, para 51.*

<sup>32</sup> *Ibid, para 50.*

<sup>33</sup> *AOC Solicitors, Code of Practice on Equal Pay” (March 2022). <https://aocsolicitors.ie/code-of-practice-on-equal-pay-published-march-2022/>*

<sup>34</sup> *Benedict McGowan & Ors v Labour Court & Ors [2013] IESC 21.*

mechanisms (which could influence minimum wage levels and pay structures) and constitutional/individual rights -indirectly relevant to pay equity debates.

### **C. Implications of Case Law for Minimum Wage and Gender Pay Policy**

1. *Grounding minimum wage reforms in equality law:* The EU case law (especially *Defrenne* and *Bilka*) confirms that pay structures must be objectively justified. Thus, when designing or reviewing minimum wage policies, governments and regulators should monitor not just wage levels, but how wage floors interact with job evaluation schemes, part-time roles, and gender composition in sectors.
2. *Supporting pay transparency and assessments:* The Pay Transparency Directive (EU 2023/970) -with its provisions on pay gap reporting, shift of burden of proof, and required pay assessments -aligns closely with judicially developed criteria: it institutionalises the idea that pay differences must be justified, documented, and scrutinised. Case law provides a legal pedigree to support transparency frameworks.
3. *Strategic litigation and enforcement:* The *Reid v Teagasc* saga demonstrates both the potential and limits of litigation in Ireland. While the WRC initially found discrimination, the appeal to the Labour Court emphasises that comparator disputes (over job content, seniority, responsibilities) remain challenging. For claimants, building a strong prima facie case and carefully identifying comparators is essential; for employers, maintaining clear, objective job-grading and evaluation systems helps with defensibility.

### **Part IV: Policy Recommendations and Forward-Looking Reflections**

Given the interlinked legal, economic, and gender dimensions, several policy avenues merit attention:

#### **1. Strengthening Enforcement and Institutional Capacity**

- Labour inspectorates in Ireland should be resourced not only to check for minimum wage non-compliance, but also to monitor pay transparency reporting and ensure that larger companies meaningfully engage with joint pay assessments where required.
- Equality bodies should be empowered to support workers in pay discrimination claims, offer guidance, and act proactively (e.g., through structured mediation or thematic investigations).
- Member States, including Ireland, should develop national action plans (as encouraged under EU policy) that integrate minimum wage policy, gender pay reporting, and

collective bargaining strategies.

## **2. Improving Data Quality and Reporting Regimes**

- Standardisation of gender pay gap reports in Ireland would allow better cross-sector comparison: reports should require disaggregation by grade, role, hours (full-time vs part-time), and other relevant variables (e.g., seniority, bonus structure).
- Employers with fewer than 50 employees should be supported (via guidance, technical assistance) to voluntarily report pay data, as early engagement helps build transparency culture.
- Action plans to remedy pay gaps should be mandatory, not just encouraged, with accountability mechanisms (e.g., requiring employers to report on progress and remediation).
- At the EU level, member states should ensure that data collected under the Pay Transparency Directive is aggregated, anonymised, and made publicly accessible to support research and policy evaluation.

## **3. Promoting Collective Bargaining with a Gender Lens**

- Social partners in Ireland should include gender pay equity objectives in collective bargaining rounds. For example, bargaining agendas could explicitly address pay progression pathways, part-time work premiums, and job evaluation for work of equal value.
- The EU should continue encouraging greater collective bargaining coverage, especially in countries where a large share of the workforce remains outside formal sector-level negotiations.

## **4. Addressing Structural Gender Inequalities**

- Public policy must tackle root causes: increasing access to affordable, high-quality childcare, eldercare, and flexible working arrangements to reduce the disproportional care burden on women.
- Gender equality training, mentoring, and leadership development programmes should be expanded to promote women's progression into higher-paid and decision-making roles.
- Awareness campaigns (led by government, business, and civil society) can help change norms around pay transparency, challenge unconscious bias, and promote a culture of

fair

pay.

### **5. Monitoring, Evaluation, and Adaptation**

- Establish independent evaluation mechanisms to assess the impact of minimum wage increases and pay transparency reforms on gender pay gaps: do these legal instruments reduce disparity, and if so, by how much?
- Use feedback loops: evidence from evaluations should inform future Low Pay Commission recommendations, social dialogue, and legislative refinement.
- Encourage cross-country learning within the EU: member states can learn from each other's successes and pitfalls in transposing and enforcing pay transparency and minimum wage rules.

### **Conclusion**

The nexus between minimum wage policy and the gender pay gap rests at the heart of a just, equitable labour market. In Ireland, deliberate policy choices - raising the legal floor, mandating pay gap reporting, and expanding transparency - reflect a recognition that wages are not just economic variables but instruments of social justice. At the EU level, the Pay Transparency Directive (2023/970) signals a commitment to binding legal standards that reinforce transparency, accountability, and enforcement. Combined with robust minimum wage regimes, these measures create structural pathways to reduce pay inequities.

Yet, legal reform alone is not enough. Real change demands well-resourced enforcement, meaningful social dialogue, iterative evaluation, and cultural transformation. To reduce the gender pay gap in a sustainable way, policymakers and social partners must embed fairness into wage setting, not just at the floor, but throughout pay structures. Only then can minimum wage policy and pay transparency truly work in tandem - lifting low-paid workers, closing gender disparities, and fostering inclusive economic growth.

## **Bibliography:**

### **1. Legislation**

#### **Ireland**

- Employment Equality Acts 1998–2021.
- Gender Pay Gap Information Act 2021.
- Irish Human Rights and Equality Commission Act 2014 (Code of Practice on Equal Pay) Order 2022, SI 107/2022.
- National Minimum Wage Act 2000.

#### **European Union**

- Consolidated Version of the Treaty on the Functioning of the European Union [2016] OJ C202/1 (Art 157).
- Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms [2023] OJ L 132/21.

### **2. Case Law**

#### **Court of Justice of the European Union**

- *Defrenne v Sabena (No 2)* (Case 43/75) [1976] ECR 455.
- *Bilka-Kaufhaus GmbH v Weber von Hartz* (Case 170/84) [1986] ECR 1607.
- *Enderby v Frenchay Health Authority* (Case C-127/92) [1993] ECR I-5535.
- *Kutz-Bauer v Freie und Hansestadt Hamburg* (Case C-187/00) [2003] ECR I-2741.

#### **Ireland**

- *Benedict McGowan & Others v Labour Court & Others* [2013] IESC 21.
- *Paula Reid v Teagasc* (WRC, ADJ-00028084, 2022).
- *Teagasc v Reid* (Labour Court Appeal, 2024) (reported in media; official text unpublished).

### **3. Government and Public Authority Reports**

- Low Pay Commission, *Annual Report 2024* (Low Pay Commission 2024).
- Central Statistics Office, *Structure of Earnings Survey 2022: Gender Pay Gap* (CSO 2023).
- Central Statistics Office, *Measuring Ireland's Progress 2023: Society Indicators* (CSO 2024).

- Department of Enterprise, Trade and Employment, *National Minimum Wage Increase on 1 January 2025* (Gov.ie, 2024).
- Department of Enterprise, Trade and Employment, *Report on the Gender Pay Gap in DETE 2024* (Gov.ie, 2024).
- Department of Children, Equality, Disability, Integration and Youth, Press Release: Minister Foley Urges Employers to Publish Their Gender Pay Gap Reports (Gov.ie, 2024).
- Houses of the Oireachtas Service, *Gender Pay Gap Report 2024* (Oireachtas 2024).
- Fáilte Ireland, Cumulative Impact of Payroll Measures (Crowe Report, 2024).

#### **4. Institutional and Professional Reports**

- PwC Ireland, Gender Pay Gap Reporting Analysis of 550 Companies (PwC 2024).
- IBEC, Gender Pay Gap in Ireland 2022 (IBEC 2023).
- Irish Human Rights and Equality Commission, *Code of Practice on Equal Pay* (IHREC 2022).

#### **5. Newspapers and Media Sources**

- Eoin Burke-Kennedy, 'Gender Pay Gap at the Irish Times Narrows to Less than 1%' *The Irish Times* (16 December 2024).
- 'Central Bank Gender Pay Gap Widens to 5.9%' *The Irish Times* (11 December 2024).
- 'Teagasc Ordered to Pay €40,000 Compensation to Female Statistician' *Irish Farmers Journal* (25 March 2022).
- Agriland, 'Teagasc Wins Labour Court Battle Over €40k Discrimination Payout' *Agriland* (2024).

#### **6. Online Institutional Sources**

- Workplace Relations Commission, 'National Minimum Wage Guidance' (WRC, 2024).
- European Council, 'Gender Pay Gap: Council Adopts New Rules on Pay Transparency' (Consilium, 24 April 2023).
- European Council, 'Adequate Minimum Wages in the EU: Council Conclusions' (Consilium, 2023).