Revenue Gender Pay Gap Report 2022

Background Document

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Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

1   Introduction

Revenue is a highly responsive organisation that provides a positive, engaging and fulfilling work environment for our people. In particular, Revenue recognises the very positive values that an equal, inclusive and diverse workforce contributes to our organisational culture and to creative and innovative thinking that ultimately enhances the service we provide. We have a workforce of almost 7,000 staff distributed nationwide and we invest significantly in supporting our people to perform to the highest levels.

We are very pleased that the progress shown in our previous Gender Pay Gap reports has continued with the analysis in this 2022 Report. Of significant note is the increase in female participation at senior levels, for Assistant Principal and upwards, where we now have very strong female representation exceeding 50%.

The Gender Pay Information Act, 2021
The Gender Pay Gap Information Act 2021 places a statutory obligation on organisations with over 250 employees[1] to report their hourly gender pay gap across a range of metrics from 2022 onwards.[2] This report maintains the momentum of our earlier reports by providing updated analysis based on all Revenue's employees employed in June 2022.

The Gender Pay Gap Information Act 2021 defines the hourly gender pay gap as the difference between the mean hourly remuneration of male employees and female employees expressed as a percentage of the mean hourly remuneration of male employees. For 2022, the hourly gender pay gap in Revenue is 4.9 per cent.

It is important to point out that the gender pay gap is distinct from the concept of unequal pay. Revenue's previous analysis assesses the gender pay gap based on annual earnings data. The statistical analysis in the previous analysis shows there is no unidentified explanation for Revenue's gender pay gap, such as wage discrimination, once contributory factors including differences in grade and working patterns by gender were accounted for.

Based on the assessment of the potential factors contributing to the pay gap, this report discusses the measures Revenue has in place and future actions intended to reduce and ultimately eliminate it.

The Report is organised as follows: Section 2 summarises data sources, followed in Section 3 by a gender-based profile of the organisation. Section 4 reviews hourly gender pay gap metrics. Section 5 concludes with current and future actions to eliminate the gap.

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[1] The legislation will extend on a graduated basis to include smaller firms in the future.
[2] The full list of metrics that organisations are asked to report on is included in Appendix A.

2 Data

2.1 Sources

The data used to undertake the analysis is provided by the National Shared Service Office (NSSO). The NSSO was contracted to collate underlying data and provide the gender pay gap metrics for public sector institutions.

The NSSO calculated the relevant gender pay gap statistics for Revenue's workforce using data from two main sources. These are a centralised payroll system called Corepay which is used by a large range of public service bodies, and the Human Resources Management System ("HRMS") which is a Civil Service wide system which records employee information. NSSO also engaged directly with Revenue to crosscheck the data. The NSSO has provided a rich dataset including information on salary data (basic pay and non-basic pay), the point on pay scale, gender, age, grade, and full-time equivalent ("FTE") status.

The data provided is based on all Revenue employees who were on the payroll on 17 June 2022 (the selected snapshot date). Employee salaries and hours worked reflects their cumulative remuneration and hours worked including overtime for the previous 12 months.

3 Organisational Profile

3.1 Grade

On 17 June 2022, Revenue employed 6,847 people, of which 62 per cent are women (4,261) and 38 per cent are men (2,586). Clerical Officers and Executive Officers make up the greatest share of workers representing 70 per cent of Revenue employees.

Looking at the grade share for each gender, a higher proportion of women work as Clerical Officers or Executive Officers, 77 per cent compared to 69 of men. 31 per cent of men in Revenue are employed at the Administrative Officer grade or higher, compared to 23 per cent of women. Senior grades from Assistant Principal Officers and higher represent close to 9 percent of all employees. Approximately 8 per cent of women work at these grades compared with close to 11 per cent of men.
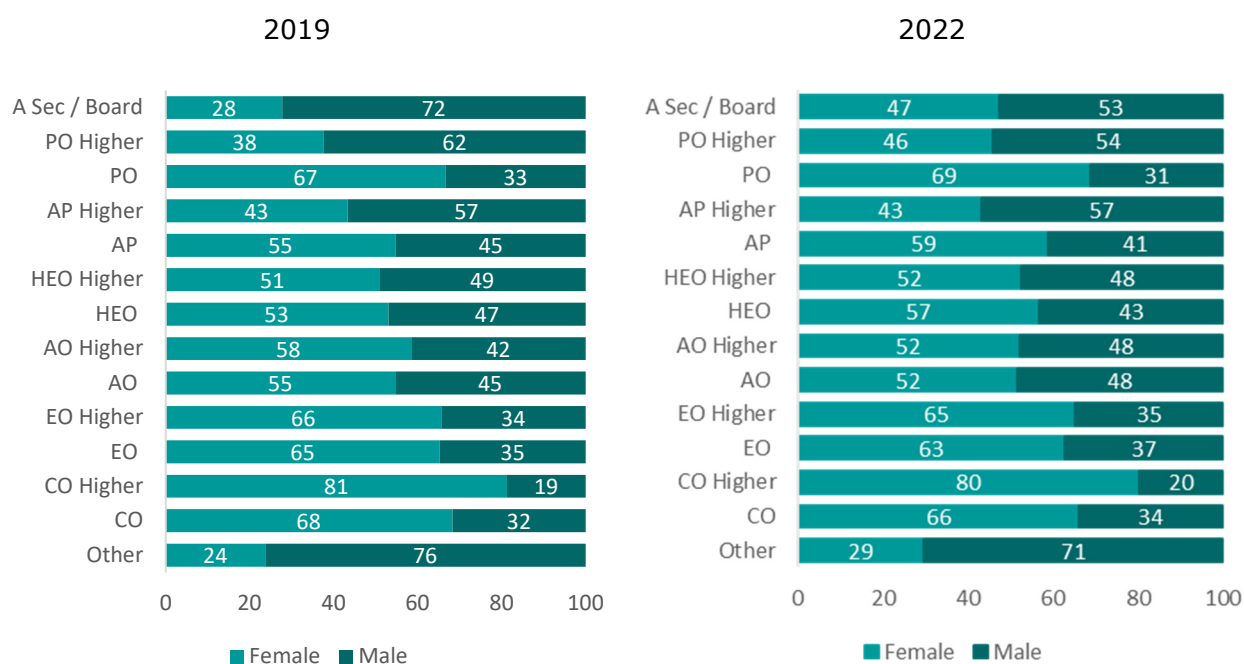
Table 1: Grade Distribution by Gender

Grade	Share of Female Employees %	Share of Male Employees %	Share of Total Employees %
Assistant Secretary/Board	0.2	0.4	0.3
PO-Higher	0.5	1.0	0.7
PO-Standard	1.0	0.8	0.9
AP-Higher	1.2	2.7	1.8
AP-Standard	4.9	5.6	5.2
HEO-Higher	2.6	3.9	3.1
HEO-Standard	9.1	11.3	9.9
AO-Higher	0.6	0.9	0.7
AO-Standard	2.7	4.2	3.3
EO-Higher	6.0	5.3	5.7
EO-Standard	26.2	25.6	26.0
CO-Higher	5.6	2.3	4.4
CO-Standard	38.4	32.4	36.1
Other	0.9	3.5	1.9
Total	**100**	**100**	**100**

Source: Revenue analysis.

By way of comparison, the percentage breakdown of men and women in each grade is presented in Figure 1 for 2019 and 2022. Women represent a larger share in ten out of the fourteen grades in 2022. Looking at the Clerical Officer or Executive Officer grades, women account for approximately 65 per cent of each grade, except for CO (Higher) where they represent 80 per cent. At the more senior grades, men tend to be the larger share with the exceptions being Assistant Principal (Standard) and Principal Officer (Standard). Women represent a particularly pronounced share at 69 per cent in the Principal Officer (Standard) grade. Since 2019 the gender composition has moved closer to parity at the two most senior grades. At Assistant Secretary/Board grade, for instance, 47 per cent are women.

Figure 1: Gender Distribution by Grade

2019

Grade	Female	Male
A Sec / Board	28	72
PO Higher	38	62
PO	67	33
AP Higher	43	57
AP	55	45
HEO Higher	51	49
HEO	53	47
AO Higher	58	42
AO	55	45
EO Higher	66	34
EO	65	35
CO Higher	81	19
CO	68	32
Other	24	76

2022

Grade	Female	Male
A Sec / Board	47	53
PO Higher	46	54
PO	69	31
AP Higher	43	57
AP	59	41
HEO Higher	52	48
HEO	57	43
AO Higher	52	48
AO	52	48
EO Higher	65	35
EO	63	37
CO Higher	80	20
CO	66	34
Other	29	71

Source: Revenue analysis.

3.2 Full-time / Part-Time Status

The option to work part-time is equally open to permanent employees of all genders, but the gender profile of those who choose to avail of this work pattern is notable. Close to 87 per cent of the Revenue staff work full-time, while 13 percent work on a part-time basis. (A percentage of employees much less than one percent of staff are employed on temporary contracts.) Almost 20 per cent of women work part-time in contrast to just over 3 per cent of men. Within the cohort of those who work part-time, over 90 per cent are women.

Table 2: Full/Part-time Status by Gender

Full-time/Part-time Status	Female %	Male %	Total %
Full-time	80	97	87
Part-time	20	3	13
Total	**100**	**100**	**100**

Source: Revenue analysis.

There is a stronger likelihood for employees to work full-time at higher grades. At least 96 per cent of employees working at Principal Officer grade or higher work full-time. Below this grade there is noticeable variation in the proportion of employees who work full-time ranging from 65 per cent for Clerical Officer (Higher) to 93 per cent for Administration Officer (Standard). A greater proportion of men work full-time compared with women in each grade. This difference is quite pronounced below Principal Officer grade. Close to 43 per cent of women in the Clerical Officer (Higher) grade work part-time compared with 2 per cent of men.

Table 3: Full/Part-Time Status by Gender and Grade

Grade	Female %		Male %		Total %	
	PT	FT	PT	FT	PT	FT
Assistant Secretary/Board	0	100	0	100	0	100
PO-Higher	4	96	4	96	4	96
PO-Standard	0	100	0	100	0	100
AP-Higher	21	79	1	99	10	90
AP-Standard	11	89	2	98	7	93
HEO-Higher	26	74	6	94	17	83
HEO-Standard	12	88	3	97	8	92
AO-Higher	24	76	0	100	13	88
AO-Standard	10	90	1	99	6	94
EO-Higher	31	69	6	94	22	78
EO-Standard	22	78	3	97	15	85
CO-Higher	43	57	2	98	35	65
CO-Standard	17	83	4	96	13	87
Other	11	89	8	92	9	91

Source: Revenue analysis.

4 Pay Statistics

4.1 Hourly Gender Pay Gap

The average (mean) gross hourly earnings rate paid to a Revenue employee is €25.42 in the 12 months to June 2022. The average for men is €26.21 compared to €24.91 for women. Taking the difference in hourly earnings and expressing as a percentage of the male salary, the average hourly gender pay gap is 4.9 per cent. In other words, men tend to earn 4.9 per cent more than women on average. The difference when expressed in level terms is €1.29. Comparisons at the 25th and 50th percentile of each gender's hourly earnings indicate the pay gap is close to zero, however, at the 75th percentile there is a noticeable gap of almost 9 per cent.

Table 4: Hourly Earnings Distribution by Gender

Earnings Cut-Off Points €	Female	Male	€ Difference	Gender Pay Gap (%)
25th Percentile	17.64	17.67	0.03	0.15
50th Percentile (Median)	23.74	23.72	-0.01	-0.06
Mean Salary	24.91	26.21	1.29	4.93
75th Percentile	28.23	31.01	2.78	8.96

Source: Revenue analysis.

Average hourly earnings differences by grade are presented in Table 5. Average hourly earnings for men are higher in seven of the fourteen grades. Grades in which the gender pay gap exceed 3 per cent in favour of men include Assistant Secretary, Higher Executive Officer (Standard), Administrative Officer (Higher) and Executive Officer (Higher), while for women it is in the Principal Officer (Standard) and Other grades.[3]

Table 5: Hourly Earnings by Gender and Grade

Grade	Female €	Male €	€ Difference	Gender Pay Gap (%)
Assistant Secretary/Board	82.33	86.56	4.23	4.89
PO - Higher	59.73	58.81	-0.92	-1.56
PO - Standard	51.64	50.06	-1.57	-3.14
AP - Higher	45.90	45.69	-0.20	-0.45
AP - Standard	39.52	39.88	0.36	0.91
HEO - Higher	34.36	34.72	0.36	1.04
HEO - Standard	29.89	31.41	1.52	4.84
AO - Higher	31.65	32.85	1.20	3.67
AO - Standard	23.54	23.31	-0.22	-0.95
EO - Higher	28.00	29.50	1.51	5.10
EO - Standard	24.13	23.99	-0.15	-0.62
CO - Higher	23.57	23.90	0.33	1.39
CO - Standard	18.32	17.84	-0.48	-2.68
Other	31.78	22.41	-9.37	-41.78

Source: Revenue analysis.

Differences in hourly earnings by gender can be decomposed into differences in the share of hours worked between grade ("between" grade effect) and the differences in the average

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[3] For completeness an Other category is constructed. The category includes positions outside the traditional civil service grades. The large gender pay gap reflects the inclusion of male-dominated Services Officers and female-dominated Solicitors in the category.

hourly rate within each grade ("within" grade effect). The first effect relates to variation in the share of hours worked by men and women between grades, which reflects gender shares across grades as well as differences in full-time, part-time and overtime work patterns. The second effect refers to differences in hourly earnings that are driven by the length of service in the grade (reflected in the pay scale point) and differences in non-basic pay (allowances, overtime or premia payments).

The decomposition in Figure 2 shows that gender differences in hours worked in more senior grades is the key driver of the hourly pay gap for all staff. In other words, gender differences in hourly pay within a grade ("within" effect) plays a minor role.

Figure 2: Decomposition of the mean hourly pay gap for all staff
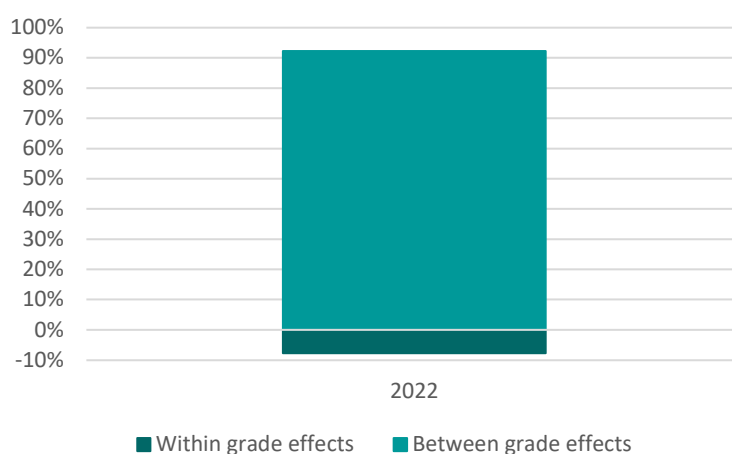
It is also useful to consider the respective proportion of males and females included in the hourly earnings quartiles. The first hourly earnings quartile contains 25 per cent of all women and 25 per cent all men. The same breakdown is evident for the 2nd quartile. Interestingly, 28 per cent of all women compared with 20 per cent of all men are in the 3rd quartile. The highest hourly earnings quartile contains 22 per cent of all women and 30 per cent of all men.

Table 6: Gender Share by Hourly Earnings Quartile

| Quantile	Female	Male
1st Quartile (Lowest)	25%	25%
2nd Quartile	25%	25%
3rd Quartile	28%	20%
4th Quartile (Highest)	22%	30%

Source: Revenue analysis.

4.2   Pay Scale Points

In Revenue and in the civil service, employees generally move up one pay scale point each year until they reach the top point on the grade's scale. Differences in gender pay can occur if there are differences in the distribution of women and men along the pay scale within a

grade. It is useful then to assess the link between differences in the gender hourly pay gap and a pay scale gap.

The pay scale gap is defined as the difference between the mean pay scale point of male employees and female employees expressed as a percentage of the mean pay scale point of male employees. Unsurprisingly, there is a positive link between the two metrics, on average a wider average pay scale gap is associated with a wider gender pay gap (correlation coefficient = 0.5). However, the variation in the data points around the fitted line indicates that pay scale differences do not fully explain the gender pay gap. This pattern reinforces the finding in Figure 2 that "within" grade effects do not play a large role in the gender pay gap.

**Figure 3: Hourly earnings gap and pay scale gap by grade**
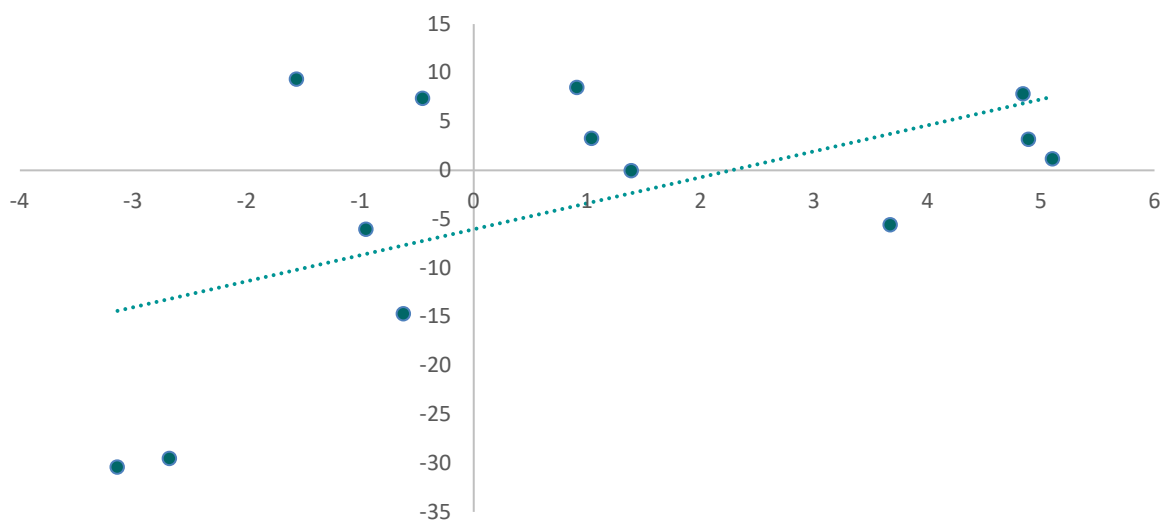
Source: Revenue analysis.

As highlighted in Figure 4(a), women are more likely than men to be at the top point of their grade's pay scale in Revenue (typically points 12, 14 or 16, depending on the grade). Previous research on the gender pay gap shows that while tenure patterns in Revenue are similar for men and women, women are more likely than men to be at the top point of their grade's pay scale.[4] This research suggests this could reflect a situation where women were not applying for or obtaining promotion, resulting in grade stagnation for women.

To assess the level of change in the intervening period, we compare the pay scale distribution by gender between 2019 and 2022. In Figure 4 (b), a comparison between the two periods shows women are still more likely than men to be at the top point of their grade's pay scale (12, 14, or 16). However, the percentage of women at each of those top points in 2022 is

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[4] Acheson, J. and Collins, M. 2021. The Gender Pay Gap in Revenue, *Administration*, vol. 69, no. 3, pp. 45–75. Available at: https://sciendo.com/article/10.2478/admin-2021-0020
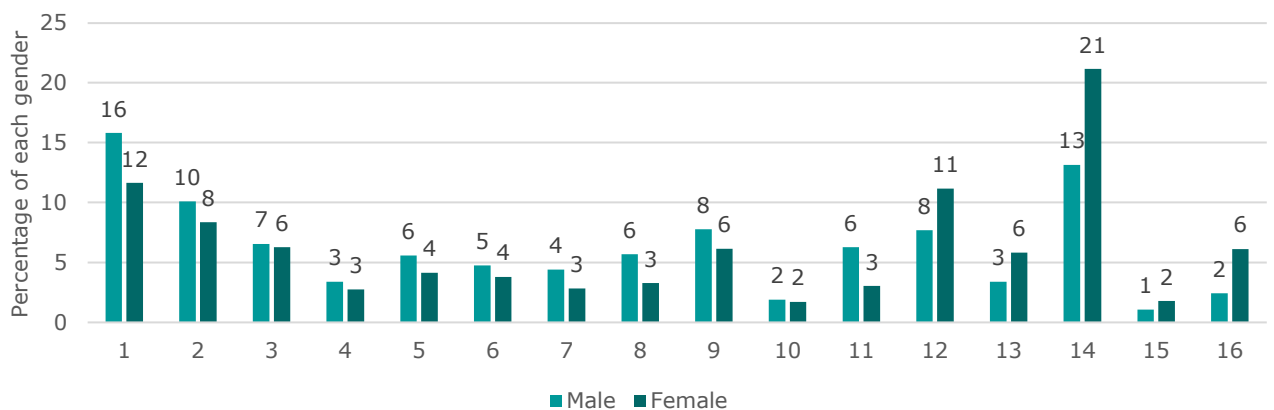
equal to or smaller than their respective percentage in 2019. The exit of women from these scale points can be attributable to promotions and retirements.

Figure 4(a): Pay Scale Distribution by Gender, 2022
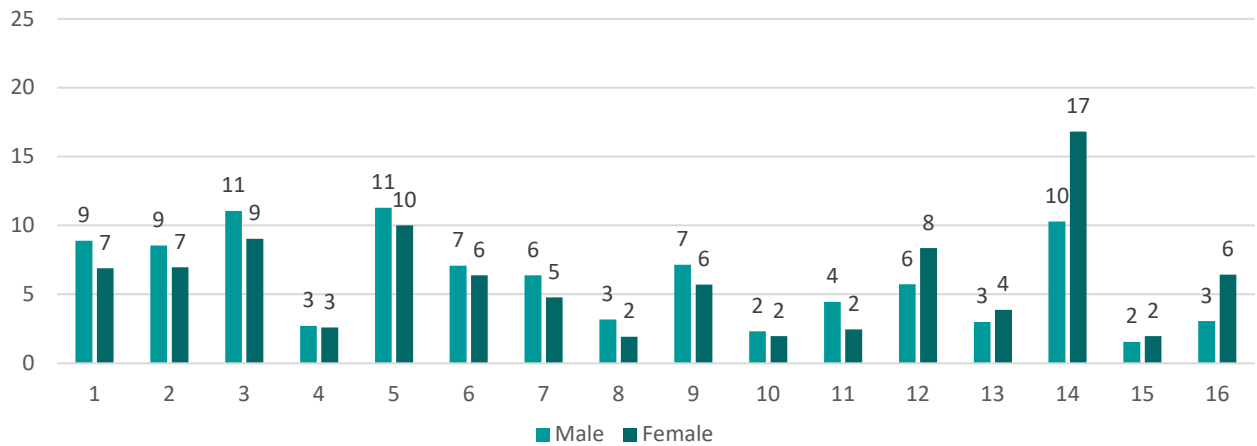
Source: Revenue analysis.

Figure 4(b): Pay Scale Distribution by Gender, 2019

Source: Revenue analysis.

4.3   Non-Basic Pay

In addition to their core salary in 2022, 26 per cent of Revenue employees were in receipt of some form of non-basic pay which can include allowances, overtime or premia payments. Employees working in the CO (Standard) and EO (Standard) in grades are the most likely to be in receipt of non-basic pay. In 2019, 57 per cent of employees were in receipt of non-basic pay. The decline in non-basic pay reflects the impact of COVID 19 and associated lockdowns.

Table 7: Non-Basic Pay Distribution by Grade

Grade	Female %	Male %	Total %
Assistant Secretary/Board	0.0	0.0	0.0
PO - Higher	0.0	0.0	0.0
PO - Standard	0.0	0.0	0.0
AP - Higher	0.1	0.5	0.3
AP - Standard	0.1	0.5	0.3
HEO - Higher	2.0	2.9	2.4
HEO - Standard	5.2	8.3	6.6
AO - Higher	0.3	0.4	0.3
AO - Standard	0.5	1.5	1.0
EO - Higher	3.7	5.1	4.3
EO - Standard	19.8	21.6	20.6
CO - Higher	6.1	1.4	4.0
CO - Standard	61.3	48.9	55.8
Other	0.8	8.6	4.3
All Employees	**100**	**100**	**100**

Source: Revenue analysis.

The average non-basic payment was €6,043 annually; men received €7,050 on average in the year compared to €5,229 for women. 31 per cent of men were in receipt of non-basic pay compared to 23 of women. Employees in the Other category (which includes male-dominated Services Officers) and the CO grades are most likely to be in receipt of non-basic pay. The percentage of employees receiving non-basic pay is significantly lower than in 2019 when, for example, over 90 per cent of all CO (Higher) employees were in receipt of the payment. Employees in senior grades are least likely to receive non-basic payments.

### Table 8: Non-Basic Pay by Grade and Gender

Grade	Female %	Male %	Total %
A Sec / Board	0.0	0.0	0.0
PO - Higher	0.0	0.0	0.0
PO - Standard	0.0	0.0	0.0
AP - Higher	1.9	5.7	4.1
AP - Standard	0.5	2.7	1.4
HEO - Higher	18.2	23.0	20.5
HEO - Standard	13.2	22.5	17.2
AO - Higher	12.0	13.0	12.5
AO - Standard	4.3	11.0	7.6
EO - Higher	14.1	29.2	19.4
EO - Standard	17.4	25.8	20.5
CO - Higher	25.0	18.6	23.7
CO - Standard	36.7	46.2	39.9
Other	21.1	74.7	58.9
All Employees	**23.0**	**30.6**	**25.9**

Source: Revenue analysis.

Earlier discussions highlighted how differences in the pay scale distributions of male and female employees can contribute to an hourly gender pay gap. To demonstrate the influence of differences in non-basic pay on the gap, Figure 5 plots the average non-basic payment for employees at each pay scale point in the CO (Standard) grade (this is one of the grades that has a relatively higher proportion of employees in receipt of this form of payment). With this

like for like comparison, account is taken of differences in working patterns, grade and type of pay scale. On average, men are in receipt of €5,770 in non-basic pay compared to €4,760 for women at this grade. Differences in non-basic pay can be quite pronounced between men and women at different pay scale points.

Figure 5: Average Non-Basic Payment by Pay Scale Point – CO (Standard)
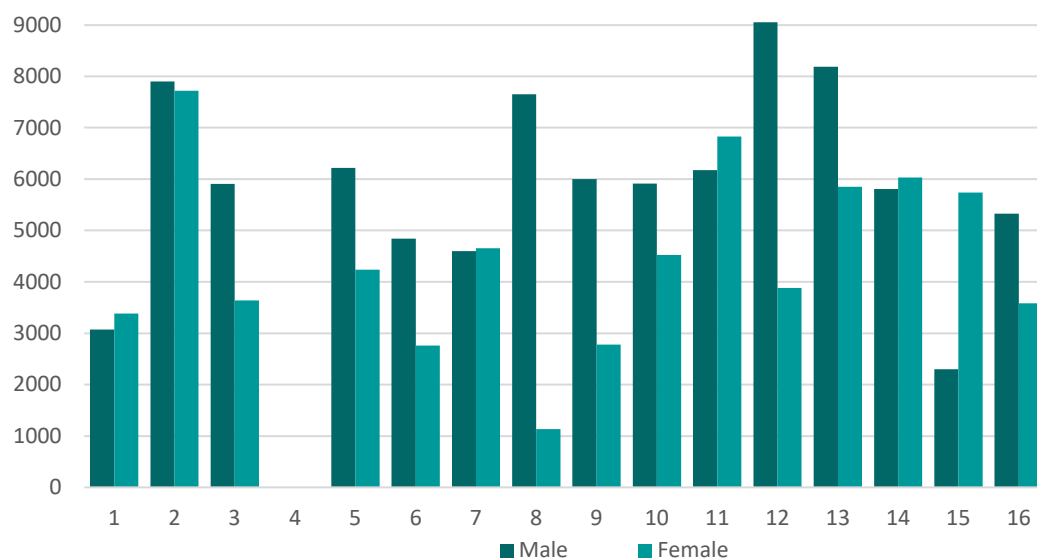
Source: Revenue analysis.

4.4   Annual Earnings Gender Pay

An important aspect of the discussion on the gender pay gap is the role of gendered working patterns. Similar to the Civil Service more generally, a significantly higher proportion of women in Revenue work part-time relative to men (20 per cent of women compared to 3 per cent of men). This affects the difference in average annual earnings of men and women. Hourly gender pay gap metrics cannot shed light on this dimension of the gender pay gap.

Revenue's average gender pay gap based on annual earnings is estimated to be €5,230 or 11.6 per cent in 2022. The annual gender pay gap is larger than the hourly gender pay gap as it incorporates pay effects arising from gender differences in full and part-time employment. The annual earnings pay gap has reduced by 25 per cent since 2019. The pay gap for full-time employees has also declined from 12 to 8 per cent. A number of factors have supported this reduction in the annual gender pay gap including an increased share of women in higher grades and a decreased share in junior grades.

5   Eliminating the gender pay gap

As can be seen from the commentary in this report, many of the reasons for the gender pay gap in Revenue relate to gender imbalance in the respective grades, and the fact that more of our part time workers are women. While there has been positive progress since our initial analysis conducted in 2020, solutions that will close the gap entirely are somewhat broader than Revenue's role as the employer.

However, Revenue is fully committed to ensuring that any imbalances that can be addressed by measures within our control will be pursued. In this regard, there are some initiatives that have been an ongoing part of Revenue's objectives to addressing gender imbalances in our workforce, such as ensuring that all of our recruitment and selection processes that entail candidate interviews are conducted by gender balanced interview boards, that those participating in selection exercises are trained in equitable best practice techniques and that our staff are encouraged to avail of lifelong learning and development opportunities and supports. In addition, all staff newly recruited to Revenue participate in Equality and Diversity training as part of their induction training.

Revenue also has in place a specific initiative that is promoting participation by women in the IT sector by way of our participation in the EU Women4IT programme. This programme is aimed at raising awareness about digital skills and the gender gap, and at promoting concrete, innovative partnerships and solutions to increase the numbers of vulnerable girls and young women into the digital workforce.

Revenue showcases the achievements of our female staff to encourage and inspire our staff more broadly e.g., by highlighting our 2021 Women in IT award for Best IT Team led by a woman and by supporting International Women's Day. Revenue also highlights specific supports available to women to assist in their participation in the workforce at particular times in their lives e.g., by publicising information on breastfeeding arrangements and menopause supports.

During the course of 2022, Revenue rolled out formal Blended Working arrangements for Revenue staff in line with the Blended Working Policy Framework for the Civil Service launched by the Minister for Public Expenditure and Reform in March 2022. Some 85% of Revenue staff are now participating in these Blended Working arrangements. This level of participation will ensure that our employees can better balance work and life commitments, including the opportunity for increasing female participation in the workforce and potentially rebalancing gender differentiations in shorter working hour arrangements. Revenue will be actively monitoring this aspect of Blended Working, with a view towards considering any

further flexible working initiatives that might encourage greater female participation in the workforce.

One element of note in Revenue's pay gap analysis (Section 4) is the fact that women are more likely than men to be at the top point of their grade's pay scale. This implies that women may have been less likely to apply for promotion and remain longer in a lower grade than men. Revenue will review this element of the pay gap analysis to ensure there are sufficient career and promotion pathways to encourage employees who are more senior in their grades to avail of promotion opportunities.

6 Appendix

The table below sets out the hourly gender pay gap across a range of metrics as required by the Gender Pay Gap Information Act 2021. The data outlined below is based on the twelve-month period to 17 June 2022.

Gender Pay Gap Metrics *[Regulations 7(1), 8(1), 9(1), 10(1)]*

	Gender gap in Hourly Remuneration - *See Note 2*			
	Mean	%	Median	%
All Employees	R.7(1)(a)	4.93%	R.8(1)(a)	-0.06%
Part Time Employees	R.7(1)(b)	2.07%	R.8(1)(b)	-2.01%
Temporary Workers	R.7(1)(c)	0.64%	R.8(1)(c)	3.40%

	Gender gap in Bonus			
	Mean	%	Median	%
Bonus	R.9(1)(a)	N/A	R.9(1)(b)	N/A

		% of all Male		% of all Female
% in receipt of Bonus	R.9(1)(c)	N/A	R.9(1)(c)	N/A
% in receipt of Benefit in Kind	R.9(1)(d)	0.12%	R.9(1)(d)	0.22%

Pay Quartiles		% Male		% Female
Quartile 1	R.10(1)(a)	38%	R.10(1)(a)	62%
Quartile 2	R.10(1)(b)	38%	R.10(1)(b)	62%
Quartile 3	R.10(1)(c)	31%	R.10(1)(c)	69%
Quartile 4	R.10(1)(d)	45%	R.10(1)(d)	55%

Gender Pay Gap Information Report *[Regulation 6]*

Does the information specified in the metrics above show differences relating to remuneration that are referable to gender? *[Y/N]*	Y
Is a statement included setting out, in the employer's opinion, the reasons for the differences relating to remuneration that are referable to gender in that relevant employer's case? *[Y/N]*	Y
Is a statement included setting out the measures (if any) being taken, or proposed to be taken to eliminate or reduce such differences? *[Y/N]*	Y