



STATUTORY INSTRUMENTS.

**S.I. No. 259 of 2024**

---

EMPLOYMENT EQUALITY ACT 1998 (SECTION 20A) (GENDER PAY  
GAP INFORMATION) (AMENDMENT) REGULATIONS 2024

EMPLOYMENT EQUALITY ACT 1998 (SECTION 20A) (GENDER PAY GAP INFORMATION) (AMENDMENT) REGULATIONS 2024

I, RODERIC O'GORMAN, Minister for Children, Equality, Disability, Integration and Youth, in exercise of the powers conferred on me by section 20A (inserted by section 2 of the Gender Pay Gap Information Act 2021 (No. 20 of 2021)) of the Employment Equality Act 1998 (No. 21 of 1998) and the Disability, Equality, Human Rights, Integration and Reception (Transfer of Departmental Administration and Ministerial Functions) Order 2020 (S.I. No. 436 of 2020) (as adapted by the Children and Youth Affairs (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 437 of 2020)), hereby make the following regulations:

1. (1) These Regulations may be cited as the Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024.

(2) These Regulations shall come into operation on 31 May 2024.

2. The Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) Regulations 2022 (S.I. No. 264 of 2022) are amended –

(a) in Regulation 2 –

(i) by the insertion of the following definitions:

“‘Act of 2005’ means the Social Welfare Consolidation Act 2005 (No. 26 of 2005);

‘basic pay’ includes, for the purposes of these Regulations, a payment made to an employee, in respect of a period during which the employee is on leave and entitled to relevant benefit, that comprises –

- (a) the amount of relevant benefit payable to the employee in respect of the period, and
- (b) such other amount (if any), being an amount that is paid by the employer to the employee in respect of the period;

‘leave’ means –

- (a) adoptive leave within the meaning of the Adoptive Leave Act 1995 (No. 2 of 1995),
- (b) maternity leave within the meaning of the Maternity Protection Act 1994 (No. 34 of 1994) or leave under section 16 of that Act,
- (c) parent’s leave or transferred parent’s leave within the meaning of the Parent’s Leave and Benefit Act 2019 (No. 35 of 2019), or

- (d) paternity leave or transferred paternity leave within the meaning of the Paternity Leave and Benefit Act 2016 (No. 11 of 2016);

‘relevant benefit’ means –

- (a) adoptive benefit under Chapter 11 of Part 2 of the Act of 2005,
- (b) maternity benefit under Chapter 9 of Part 2 of the Act of 2005,
- (c) parent’s benefit under Chapter 11B of Part 2 of the Act of 2005, or
- (d) paternity benefit under Chapter 11A of Part 2 of the Act of 2005;”;

- (ii) by the substitution of the following definition for the definition of “benefit in kind”:

““benefit in kind” includes any non-cash benefit of an estimated monetary value and, for the purposes of these Regulations, includes share options and interests in shares;”,

and

- (iii) in the definition of “relevant employer”, by the substitution of “150” for “250”,

- (b) in Regulation 4(1)(b)(i), by the substitution of “52.18” for “52.14”,

and

- (c) in Regulation 5(1) –

- (i) by the substitution of the following subparagraph for subparagraph (a):

“(a) is in the form of money, vouchers or shares provided to a relevant employee, and”,

and

- (ii) by the deletion of paragraph (3).



L.S.

GIVEN under my Official Seal,  
30 May, 2024.

RODERIC O'GORMAN,  
Minister for Children, Equality, Disability, Integration and  
Youth.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
BÓTHAR BHAILE UÍ BHEOLÁIN,  
CILL MHAIGHNEANN,  
BAILE ÁTHA CLIATH 8,  
D08 XAO6

Tel: 046 942 3100  
r-phost: publications@opw.ie

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
MOUNTSHANNON ROAD,  
KILMAINHAM, DUBLIN 8,  
D08 XAO6

Tel: 046 942 3100  
E-mail: publications@opw.ie

---



9 781399 331227

€ 1.50