



# Gender Pay Gap Report 2023

# Our Values



## Partnership

We are a partnership - with our clients and each other. We value teamwork and collaboration.



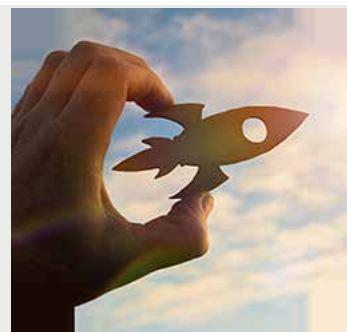
## Respect

Respect is at the core of how we engage with each other, our clients and the work we do.



## Innovation

We challenge the status quo and seek better ways to work, create value for our clients and empower our people to innovate.



## Diversity

We are committed to fostering a diverse and inclusive workplace where all of our colleagues and their contributions and perspectives are valued and respected.



## Entrepreneurship

We are a business focused and solution oriented organisation, using strong commercial acumen to serve our clients.

# Introduction

*“We are pleased to report a significant narrowing of our gender pay gap and we are committed to continuing to address internal factors and to being a key part of the change needed to advance diversity within the legal sector”.*



I would like to thank all those whose dedication to our diversity and inclusion initiatives made the publication of this report possible.

We are pleased that our Gender Pay Gap (GPG) Report 2023 shows a significant narrowing in the pay gap within our firm since last year. While the pay gap will vary from year to year depending on employee profile, this is a very welcome outcome. It reflects the investment in time and resources we have made over recent years to understand the many internal and external factors influencing the pay gap and to introducing policies and actions that will mitigate their impact.

Given the importance of accurate data analysis we engaged Mazars, an international audit and advisory firm with a specialist knowledge of gender pay gap reporting, to independently assess our data and to report on our gender pay gap in 2023.

Mazars used a methodology to calculate our pay gap which is in line with evolving market practice within the professional services sector. The main difference in their methodology is that Mazars analysed the actual hours recorded, rather than the contractual hours of each employee. This provides a more accurate picture of hourly pay rate for employees and it is the methodology we will use in future GPG reports.

The analysis by Mazars shows a mean Gender Pay Gap of 7.38% (2022: 15.00%) and a median Gender Pay Gap of 4.93% (2022: 26.15%). Had we calculated the pay gap using contractual hours as per last year, the mean GPG would still have fallen to 9.08%, underscoring the improvements and progress we are making within the firm.

Equity partners, as owners of the business are not included in our analysis. However, in keeping with our values as a firm, we have separately calculated the GPG including equity partners in this report. Again, we have seen some improvement here with the mean pay gap when equity partners are included reducing by 3%.

It is important to understand that the GPG is not a measurement of equal pay for equal work. GPG analyses differences in the average pay between men and women, regardless of role or seniority. It is about gender representation and identifying solutions to ensure that male and female careers can develop on a par with one another.

There are many societal influences outside our control that impact the pay gap, including attitude to care in the home, paternity/maternity leave, and so on.

However, our commitment is to manage factors within our control, having regard to the strength and health of our business, to minimise the GPG within our firm. Whether it is increasing support for female colleagues returning from maternity leave, or increasing paternity leave for our male colleagues, we continuously challenge ourselves and do everything we can to foster a diverse, inclusive and supportive workplace where all of our colleagues and their contributions and perspectives are valued and respected. We set out in this report some of the additional policies and actions we have taken in the past 12 months in this regard.

Through our continued management of internal factors and our participation in networks that promote gender equality, diversity and inclusion in society, we are committed to being a key part of the change needed to advance diversity within the legal sector.

**Michael Jackson**  
Managing Partner

# Actions and Policies

**Matheson has a suite of supportive and inclusive policies that surpass the statutory minimums set out in employment legislation and has implemented best practice concerning protected leave policies for employees.**

## Family and working parents

We continue to enhance the family and working parents supports offered across our firm. Our detailed analysis of last year's gender pay gap showed it could be reduced by continuing to support female colleagues on maternity leave while also encouraging more male colleagues to take paternity leave. We therefore put a particular focus on ensuring males are encouraged to avail of paternity, parental and flexible working arrangements.

In the past year:

- Paternity leave has been increased for all employees beyond the statutory minimum two weeks. We now offer six weeks paternity leave with enhanced pay, and we encourage all new dads to avail of this leave;
- 1-to-1 paternity coaching has been introduced for all new dads across the firm, including business services departments and lawyer groups;
- 1-to-1 maternity coaching has now been extended to all new mums across the firm, regardless of role;
- Peer-to-peer workshops were introduced to provide an opportunity for employees to participate in workshops with their respective peers across different firms;
- 1-to-1 coaching for partners/managers of individuals, regardless of role, going on maternity leave;
- We have worked with an external partner to provide a webinar series with experts on wider family issues such as: infertility and baby loss; how to successfully co-parent; and managing exam anxiety for parents with teens.

## Diversity and Inclusion

In 2019, Matheson was the first law firm and organisation in Ireland to achieve the 'Investors in Diversity' Gold Standard with the Irish Centre for Diversity and we are very proud to have maintained this status every year since.

## She Leads programme

Launched in February 2023, Pathways is a skills development programme open to every Matheson employee. It offers a range of practical and innovative skills development opportunities to help employees advance their careers. Pathways is designed to promote diversity and inclusion by encouraging interaction and learning from colleagues at all levels across the firm.

Launched in September 2023, **She Leads** is our flagship learning pathway programme which is designed to empower our female colleagues at each stage of their career. It is designed to build the confidence and skills of Matheson women to lead from an early stage in their career. We encourage male colleagues to join the pathway to strengthen their allyship and to be sponsors for our participants. There were 53 participants in the inaugural programme.

## Gender Representation

We are focused on improving our female representation at equity partner level. While there is no ‘quick fix’ we expect more females will progress to equity partner in the medium term.

- We have a strong pipeline of female talent at associate and senior associate grade, where 66% of employees are female and 34% are male.
- We continue to attract talented individuals to our firm. During 2023 we recruited 171 new employees.
- We are currently on track to achieve our target of 40% female membership of the senior leadership team by 2024. Promotion to equity partner is and always has been on merit, and we have put in place development programmes such as *She Leads* to support our female colleagues and the achievement of this target.

## Leading by example

Matheson is a member of the 30% Club, and works with senior leaders across Ireland who are committed to better gender balance at all levels of their organisations through voluntary actions. We are founding members of the **OUTlaw Network**, the disability Legal Network and signatories to the **Law Society of Ireland’s GEDI** and **Professional Wellbeing Charters** and the **Mindful Business Charter**. Our involvement is a clear public demonstration of our commitment to improving gender representation and equality within Irish society.



*I feel inspired and had a sense of inclusion and camaraderie with all these amazing women”*

She Leads Participant.



*I have a new voice in my head, one that is much more empowered and confident”*

She Leads Participant.



# Gender Pay Gap Reporting Explained

## What is Gender Pay Gap

A pay gap is the difference in average pay between two groups (eg men and women), regardless of job role or seniority. It does not measure equal pay.

GPG is calculated through a simplistic calculation of gross earnings by men and women and the difference in pay using median and mean figures. As the composition of the workforce changes over the year, and where businesses experience higher attrition rates, the gender pay gap changes with it.

## How is it different to equal pay?

Equal pay is concerned with any differences in pay between men and women who carry out equal work. Legislation makes it unlawful to pay one group less than another for equal work, unless there is a material reason not related to gender. .

## What is the mean pay gap?

The mean is the statistical average of a set of data. In the context of GPG reporting, the mean GPG is the difference between women's mean hourly pay and men's mean hourly pay

## What is the median pay gap?

The median is the middle score for a set of data that has been arranged in order of magnitude. In the context of GPG reporting, the median GPG is the difference between women's median hourly pay (the middle-paid woman) and men's median hourly pay (the middle-paid man).

## Comparing median and mean GPG

Mean and median GPG offer different perspectives to understand a company's pay practices. The median figure is often considered the more useful considering it is less swayed by extreme figures at either end of the pay spectrum.

## What are quartile bands?

Quartile refers to the division of employees into four even segments based on the value of their hourly wage and looking at the proportion of male and female employees in each segment. Looking at the proportion of men and women in each quartile gives an indication of the gender representation at different levels of the organisation.

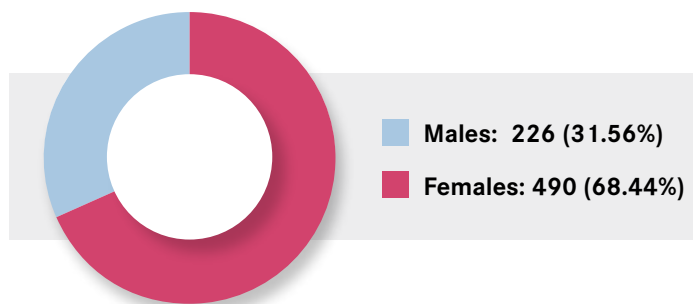


# Gender Pay Gap Data 2023

This report shows our overall gender pay and bonus gaps based on hourly rates of pay as at the snapshot date of 29 June 2023 and bonuses paid in the year to 28 June 2023.

To give the most representative picture, we are publishing the consolidated data of **Matheson LLP** and of **Matheson Support Services Unlimited Company (MSS)**, which are owned by our equity partners. MSS provides Matheson LLP with serviced offices and related facilities management services and administrative support functions.

## Employee Profile (excluding Equity Partners)



Where a percentage difference is being expressed in the 2022 and 2023 columns, a positive value means the percentage difference in favour of male employees and a negative value means a percentage difference in favour of female employees.

## Quartile data

Male and female employees fall within the following pay quartiles:

### Quartile Percentages

% of employees who fall into	% of Males	% of Females
Q4 - Upper Income Quartile	38.16%	61.84%
Q3 - Mid Upper Income Quartile	32.14%	67.86%
Q2 - Mid Lower Income Quartile	28.57%	71.43%
Q1 - Lower Income Quartile	30.10%	69.90%

Pay Gap	2023	2022	Increase/Decrease
Mean hourly pay gap	7.38%	15.00%	-7.62%
Median hourly pay gap	4.93%	26.15%	-21.22%

Bonus Pay	2023	2022	Increase/Decrease
Mean bonus gap	30.59%	41.89%	-11.30%
Median bonus gap	24.44%	58.58%	-34.14%
Percentage of male employees who received a bonus	63.98%	89.55%	-25.57%
Percentage of female employees who received a bonus	54.17%	90.84%	-36.67%

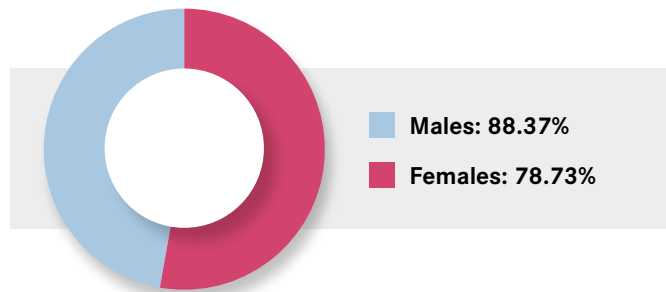
Temporary Employees	2023	2022	Increase/Decrease
Mean hourly pay gap	0.10%	-5.05%	+5.15%
Median hourly pay gap	2.58%	0%	+2.58%



Part Time Employees	2023	2022	Increase/Decrease
Mean hourly pay gap	26.56%	34.68%	-8.12%
Median hourly pay gap	41.76%	41.18%	+0.58%



### Benefit in Kind



Pay Gap (including Equity Partners)	2023	2022	Change
Mean GPG	57.41%	60.73%	-3.32%
Mean Bonus Gap	67.16%	80.72%	-13.56%
Median GPG	16.49%	26.15%	-9.66%
Median Bonus Gap	46.97%	60.26%	-13.29%



Where a percentage difference is being expressed in the 2022 and 2023 columns, a positive value means the percentage difference in favour of male employees and a negative value means a percentage difference in favour of female employees.



# Findings

**The 2023 GPG Report shows significant improvement from last year. While some of this is due to the new methodology used, applying the same methodology as last year would also have led to an improvement.**

The welcome improvement in GPG is evidence of our firm's values of Partnership, Respect, Innovation, Diversity and Entrepreneurship embedded within our culture.

An analysis of our Pay Gap data indicates the following:

- The reduction in our mean pay gap reflects more females in senior roles in 2023 versus 2022. This is seen in Quartile 4, 'the Upper Income Quartile', where we have more females represented (62% in 2023 vs 60% in 2022).
- In 2023 we continued to focus on recruitment and unconscious bias training.
- The higher number of females in more senior roles meant more female colleagues received a higher bonus, thereby reducing the bonus gap with their male counterparts.
- Despite these advances, we continue to have more men than women in senior higher-earning positions. In certain administrative roles females represent 90% of employees. We continue in our efforts to increase equal representation across all roles within the firm, but we are limited by the candidates who apply. For example, our experience is that females are more likely to apply for part-time and administrative roles than males. In 2024, we will continue to encourage equal gender representation in our applicants.
- Analysing our data on the basis of actual hours rather than contractual hours shows that males within the firm typically record more working hours than their female counterparts. Male colleagues are less likely to work part-time or to take up flexible working and/or family/protected leave.

This may be influenced by societal factors, not least female employees assuming more parenting and caring responsibilities. Of the employees who took family leave in the reporting period, 89% were female. We will continue to support parity of opportunity, putting supports in place so that our female colleagues can progress their careers while also encouraging male colleagues to take their full paternity and other leave entitlements available to them.



## Equal Pay for Equal Work

The Gender Pay Gap does not measure equal pay for equal work.

Each year we analyse the data from our annual pay and bonus review process to ensure that people working in the same role, with the same experience are being treated equally. We are confident that men and women performing at the same level are paid equally for doing equivalent jobs across the firm.

# Matheson Gender Pay Gap Report 2023 Disclosure

## Employee Profile

Employer	Female	Male	Total	Female %	Male %	Total
Matheson	322	155	477	68%	32%	100%
Matheson Support Services	168	71	239	70%	30%	100%
<b>Grand Total</b>	<b>490</b>	<b>226</b>	<b>716</b>	<b>68%</b>	<b>32%</b>	<b>100%</b>

Quartiles	Q1		Q2		Q3		Q4	
	Lower remuneration		Lower middle remuneration		Upper middle remuneration		Upper remuneration	
	M	F	M	F	M	F	M	F
Matheson	30%	70%	33%	67%	29%	71%	38%	62%
Matheson Support Services	31%	69%	16%	84%	37%	63%	36%	64%

## Gender Pay Gap Data, excluding Equity Partners

Legal entity	Mean hourly gender pay gap	Mean bonus gender pay gap	Median hourly gender pay gap	Median bonus gender pay gap	% males paid bonus	% females paid bonus	% males paid bik	% Females paid bik
Matheson	2%	26%	1%	48%	60%	50%	95%	94%
Matheson Support Services	15%	39%	10%	0%	82%	67%	87%	89%

## Temporary Employees

Legal entity	Mean gender pay gap	Median gender pay gap
Matheson	0%	3%
Matheson Support Services	N/A	N/A

## Part Time Employees

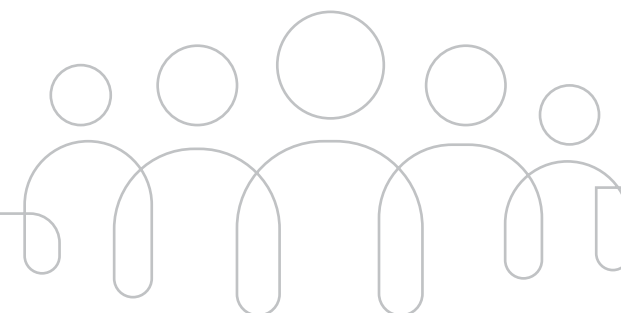
Legal entity	Mean gender pay gap	Median gender pay gap
Matheson	21%	37%
Matheson Support Services	N/A	N/A

## Data, including Equity Partners

Legal entity	Mean hourly gender pay gap	Mean bonus gender pay gap	Median hourly gender pay gap	Median bonus gender pay gap	% males paid bonus	% Females paid bonus	% males paid bik	% females paid bik
Matheson	62%	65%	15%	63%	64%	50%	79%	91%
Matheson Support Services	73%	85%	31%	54%	82%	66%	60%	83%

## Employee Profile – Quartiles, including Equity Partners

Quartiles	Q1		Q2		Q3		Q4	
	Lower remuneration		Lower middle remuneration		Upper middle remuneration		Upper remuneration	
	M	F	M	F	M	F	M	F
Matheson	30%	70%	33%	67%	29%	71%	49%	51%
Matheson Support Services	31%	69%	16%	84%	37%	63%	55%	45%





## Our Network:

Offices in Dublin, Cork, London, New York, Palo Alto and San Francisco.



## Our People:

- A team of **over 800** people.
- **121** partners and tax principals.
- **540** legal, tax and digital services professionals.



## Signatories to:

- The Law Society of Ireland’s Gender Equality, Diversity and Inclusion (“GEDI”) Charter.
- The Mindful Business Charter – the first Irish headquartered law firm to do so.
- The Law Society of Ireland’s Professional Wellbeing Charter.



## Diversity & Inclusion Committee includes representatives from all levels across the firm

Committed to treating all individuals and groups of individuals fairly and equally within our firm, we are:

- Founding members of the OUTLaw Network, aimed at promoting the inclusion of LGBT+ employees across the legal sector in Ireland;
- One of the founding allies of the disAbility Legal Network, which promotes equal opportunities for people with disabilities within the legal sector.



## Independent Recognition

- **Investors in Diversity Gold Standard**  
Irish Centre for Diversity
- **Sixth most gender-diverse Law /firm in Europe**  
The Lawyer European 100 report 2023
- **Pro Bono Law Firm of the Year**  
Women in Business Law Awards 2023 EMEA
- **Diversity and Inclusion Law Firm of the Year**  
Irish Law Awards 2021 and 2022



## 6 areas of focus:

