

MHA | Baker Tilly Ireland

Gender Pay Gap Report

April 2024

Executive Summary

MHA is a firm of chartered accountants, tax and business advisers. Operating as Baker Tilly within Ireland, we deliver advisory services to businesses and private clients across Ireland from our offices in Cork and Dublin.

We are required by law to publish an annual gender pay gap report. As we have between 50 and 150 employees, this is the first year we have been required to report our gender pay gap. We strongly believe in equity, and we are confident that the gender pay gap reported does not stem from women and men being paid differently for different work, but rather from other factors. Our statistics are lower than our sector average, however, the results will not make us complacent, and the firm will continue to take proactive steps to bringing the gap closer to zero.

This is its report for the snapshot date of 30 June 2025.

- The mean gender pay gap for the firm is 20.7%.
- The median gender pay gap for the firm is 18.6%.
- The mean gender benefit in kind gap for the firm is 38.8%.
- The median gender benefit in kind gap for the firm is 1.9%.
- Our organisation had no male employees working part-time during the reporting period. As a result, the gender pay gap for part-time employees is not applicable for this year.
- Only one female employee received a bonus in the reporting period; no male employees received a bonus. As a result, it is not possible to calculate a mean or median bonus gap as the male bonus average is zero.
- The proportion of male employees in the firm receiving a bonus is 0% and the proportion of female employees receiving a bonus is 2.4%.

Pay Quartiles by Gender

Band	Males	Females
Lower quartile	47.4%	52.6%
Middle-lower quartile	36.8.2%	63.2%
Middle-upper quartile	31.6%	68.4%
Upper quartile	65.%	35.%

The figures set out above have been calculated using the standard methodologies used in the Gender Pay Gap Information Act 2021.

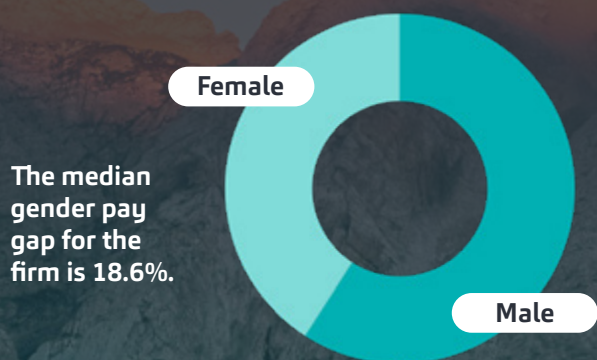
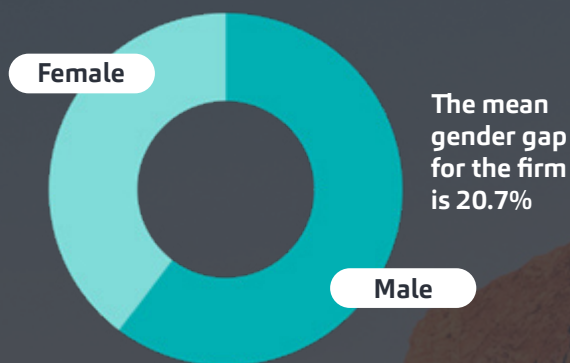
What are the underlying reasons for the firm’s gender pay gap?

- Under the law, men and women must receive equal pay for:
- the same or broadly similar work;
- work rated as equivalent under a job evaluation scheme; or
- work of equal value.

MHA Baker Tilly Ireland is committed to the principle of equal opportunities and equal treatment for all employees, regardless of gender, civil status, marital status, sexual orientation, religious belief, age, disability, race, or membership of the Traveller community. It has a clear policy of paying employees equally for the same or equivalent work, regardless of their gender (or any other characteristic set out above). As such, it:

- carries out pay and benefits audits at regular intervals;
- ensures that regular equal pay training is included for all managers and other staff members who are involved in salary reviews;
- provides equality and diversity training;
- evaluates job roles and pay grades as necessary to ensure a fair structure; and
- advertises roles internally and externally to attract the best candidates.

We are therefore confident that its gender pay gap does not stem from paying men and women differently for the same or equivalent work. Rather its gender pay gap is the result of the roles in which men and women work within the organisation and the salaries that these roles attract.



According to a report published by Gendelity - For Workplace Inclusion, Ireland sees occupational segregation with women overrepresented in lower paid sectors like education and healthcare, and underrepresented in higher pay sectors like ICT and finance.

In addition, The Journal found that the “glass ceiling” in Ireland persists such that only about 28% of senior management roles are filled by women. High earning brackets continue to be male dominated; in the top 10% of earners nationwide, over 70% are men.

Analysis from Ius Laboris found that women still disproportionately take on caring roles, with nearly 70% of part time workers in Ireland being female. Meanwhile, Maynooth University reporting in the Irish Times found that women’s weekly earnings fall by almost 27% immediately after the birth of their first child, and income remains depressed even up to eight years later; this is the so-called “motherhood pay penalty”.

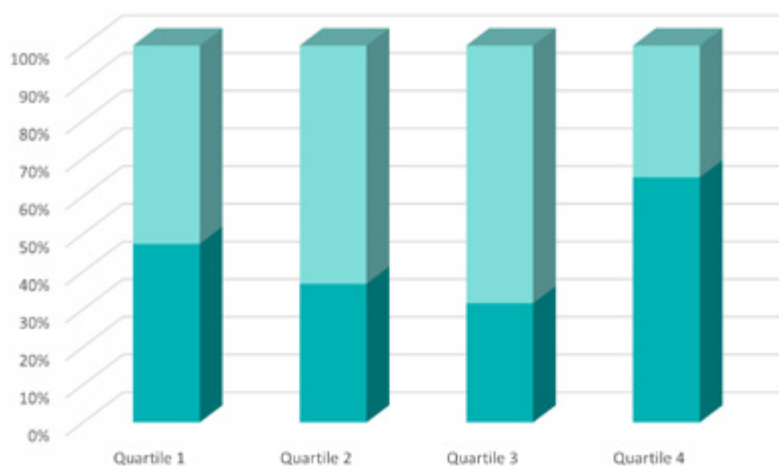
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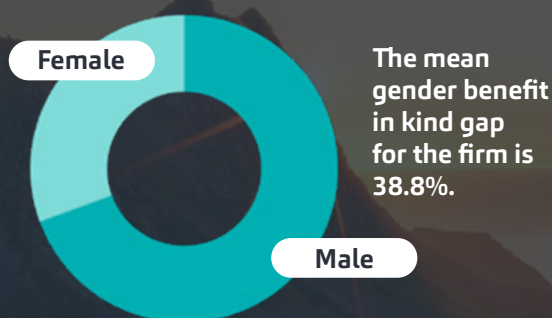
Band	Males	Females
Lower quartile	47.4%	52.6%
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Quartiles

Female **Male**

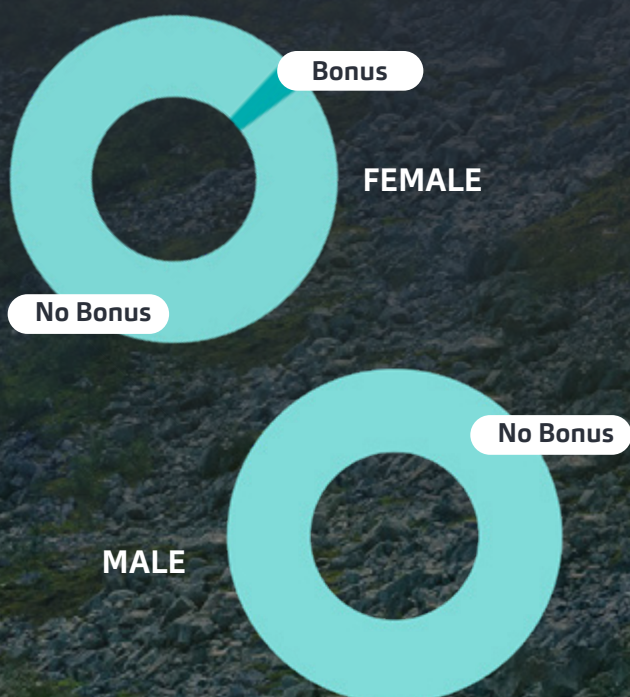
This can be seen above in the table depicting pay quartiles by gender. This shows the firm’s workforce divided into four equal-sized groups based on hourly pay rates, with the lower quartile including the lowest-paid 25% of employees and upper quartile covering the highest-paid 25%. In order for there to be no gender pay gap, there would need to be an equal ratio of men to women in each quartile. Within the firm, the ratio is fairly equal in the first quartile; there are more women than men in the second and third quartiles; and there are a lot more men than women in the upper quartile.





Only one female employee received a bonus in the reporting period; no male employees received a bonus. As a result, it is not possible to calculate a mean or median bonus gap this year as the male bonus average is zero.

The proportion of male employees in the firm receiving a bonus is 0% and the proportion of female employees receiving a bonus is 2.4%. This demonstrates that bonuses are currently paid infrequently and that therefore this is not a meaningful comparator. We have, however, launched two new bonus schemes as of 1 April 2025 which will enable more bonuses to be paid to employees over the next twelve months.



How does MHA – Baker Tilly Ireland’s gender pay gap compare with that of other organisations?

The vast majority of organisations have a gender pay gap, and we are pleased to be able to say that our gap compares favourably with that of other organisations within our industry.

The mean gender pay gap in Ireland for 2022 (according to Gender Pay Gap Ireland 2022 published by the Central Statistics Office in October 2023) was 9.6%, whilst in the financial, insurance and real estate sector, it was 24.7%. At 20.7%, MHA - Baker Tilly Ireland’s mean gender pay gap is, therefore, higher than that for the whole economy, but lower than that for our sector.

The median gender pay gap in Ireland for 2022 (according to Gender Pay Gap Ireland 2022 published by the Central Statistics Office in October 2023) was 5.5%, whilst in the financial, insurance and real estate sector, it was 29.4%. At 18.6%, MHA’s median gender pay gap is, therefore, higher than that for the whole economy but lower than that for our sector.

Gender Pay Gap Ireland 2022 (published by the Central Statistics Office in October 2023) did not include a gender based BIK gap (or the breakdown of BIK by sex) by sector or overall. As a result, we are unable to compare our Benefit in Kind gap with the economy as a whole or within our industry.

As stated previously, our organisation had no male employees working part-time during the reporting period. As a result, the gender pay gap for part-time employees is not applicable for this year.

What is MHA – Baker Tilly Ireland doing to address its gender pay gap?

While the firm’s gender pay gap compares favourably with that of other organisations within the legal and accounting activities sector in Ireland, this is not a subject about which the firm is complacent, and it is committed to doing everything that it can to reduce the gap. However, the firm also recognises that its scope to act is limited in some areas - it has, for example, no direct control over the subjects that individuals choose to study or the career choices that they make.

As stated previously, this is the first year we have been required to report our gender pay gap.

To date, the steps that the firm has taken to promote gender diversity in all areas of its workforce include the following:

- Checking our recruitment adverts periodically for gender bias so as to ensure that women are encouraged to apply, even if they do not tick all of the boxes.
- Implementing the agile working policy within the firm - The firm's agile working policy makes it clear that employees in all areas and levels of the organisation will be considered for agile working (including core hours and working from home) regardless of their role and level of seniority, and that agile working need not be limited to part-time working.
- Offering Enhanced Maternity Pay to encourage women who are thinking of having children to join the firm and to stay.
- Following the merger with MHA in July 2024, we have started to implement our DIBS (Diversity, Inclusion, Belonging and Societal Impact) strategy across Ireland, with a representative from our Cork office joining the firm's DIBS Committee. The committee oversees the delivery of the firm's DIBS strategy and represents our seven employee network groups. We have a dedicated Gender Equity Network which works to support the recruitment, development, advancement, and engagement of a gender-balanced workforce.
- A full-time DIBS officer is in post to oversee and implement our strategy, and continues to monitor and review it.
- We identified behaviour, culture and education as the three pillars of focus for our DIBS strategy and action plan, so have a reference point of commitment and measurements for success. We also feel that in the absence of one, the other two become less effective, meaning a holistic approach of these pillars to driving DIBS needs to be taken to achieve real long-term success.
- In September 2025, we launched our Inclusive Insights Campaign, a new annual initiative designed to encourage

staff and Partners to update their diversity information. This campaign forms a vital part of our wider strategy, offering insights that will inform evidence-based decisions and help refine our strategies, policies, and practices to further inclusion and equity across the firm.

- As part of our 2025 International Women's Day celebrations in March, we launched a twelve-month Accelerate Action Gender Equity Series in collaboration with Baker Tilly International. This series aims to celebrate the contributions of our women, highlight resources and training as well promote networking opportunities amongst our member firms.
- Building on the success of last year, the Gender Equity Network relaunched our Inspire Inclusion Sponsorship Programme in July 2025. This initiative is designed to help empower and support the career advancement of nineteen women pairing them with a senior sponsor across our UK and Irish offices to help advocate for their career development over twelve months. As this initiative is in its infancy, so far, we have one senior sponsor in Ireland but no one currently being sponsored; we intend to increase these numbers moving forward.

Our future planned initiatives include:

- Continuing to focus on diversity by implementing training across our hiring managers in order to reduce interviewer bias, based on Irish equality legislation.
- Reinforcing our DIBS message that inclusion is for all, and diversity is essential by introducing comprehensive training for all our staff, based on Irish equality legislation.

None of these initiatives will, of itself, remove the gender pay gap - and it may be several years before some have any impact at all. In the meantime, the firm is committed to reporting on an annual basis on what it is doing to reduce the gender pay gap and the progress that it is making.

I, Rakesh Shaunak, confirm that the information in this statement is accurate.



RShaunak

Rakesh Shaunak
CEO
10/09/2025

Baker Tilly Ireland Audit Limited is a company incorporated in Ireland under company number 753814, and Baker Tilly Ireland Limited Partnership is a limited partnership established in Ireland with limited partnership number 3834, each having their registered office at Penthouse Floor, 5 Lapps Quay, Cork, TW12 DXS1, Ireland

Baker Tilly Ireland Audit Limited and Baker Tilly Ireland Limited Partnership are members of the MHA network. MHA is an independent member of Baker Tilly International Limited, the members of which are separate and independent legal entities.

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