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Bill Digest

Employment Equality and Institutional Burials (Amendment) Bill 2026

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Abstract

The Employment Equality and Institutional Burials (Amendment) Bill 2026 proposes to amend the *Employment Equality Act 1998* to require relevant employers to submit their gender pay gap information, in a format specified by the Minister, through a central Gender Pay Gap Portal. It further seeks to amend the *Institutional Burials Act 2022* to include first cousins as eligible family members who may participate in an Identification Programme for people who believe they have a relative buried at an institutional burial site. This Bill Digest provides an overview of related legislation, the legislative and policy context for the legislative proposal and presents the principal provisions of the Bill.

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Executive Summary

The Employment Equality and Institutional Burials (Amendment) Bill 2026 proposes to amend the *Employment Equality Act 1998* to require relevant employers to submit their gender pay gap reports, in a format specified by the Minister, through a central Gender Pay Gap Portal. The Bill further seeks to amend the *Institutional Burials Act 2022* to include first cousins as eligible family members who may participate in an Identification Programme for people who believe they have a relative buried at an institutional burial site.

The Bill contains three parts. Part 2 of the Bill provides for amendments to **gender pay gap** reporting. The 2024 unadjusted gender pay gap in Ireland is estimated at 8.3%. The *Gender Pay Gap Information Act 2021* introduced the legislative basis for Ireland's system of gender pay gap (GPG) reporting by employers. Currently, Ireland does not have a central database of all relevant employers' GPG reports, which has made it more difficult for the public and researchers to easily access GPG reports and to undertake comparisons across employers and sectors. Initially, the Department of Children, Disability and Equality intended that the creation of a publicly accessible website for such reports would be a matter for regulations under the 2021 Act. However, in November 2025, the Minister for Children, Disability and Equality, Norma Foley TD explained that further legislation was needed for employers to be required to report into the portal on a mandatory basis.

Part 3 of the Bill addresses the **Identification Programme** under the *Institutional Burials Act 2022*. Approximately 9,000 children died in Mother and Baby Institutions between 1922-1998. The *Institutional Burials Act 2022* provides for the excavation of sites for full-scale forensic excavation, recovery and analysis of remains. Part 4 of the 2022 Act provides for an Identification Programme to establish whether there is a familial link between people who believe they have family members buried at a site and the human remains that are recovered from that site. Currently, the Identification Programme enables the participation of a child, parent, sibling, half-sibling, grandparent, grandchild, aunt, uncle, niece, nephew, half-niece, half-nephew, grandniece or grandnephew of a person believed to be buried at a site. First cousins are not included. In April 2026, the Minister for Children, Disability and Equality announced the Government's intention to include first cousins as eligible family members through an amendment to the 2022 Act. This expansion reflects updated scientific advice from Forensic Science Ireland that supports the inclusion of first cousins in Identification Programmes.

L&RS Resources

- The Library & Research Service (L&RS) has also published a Bill Resource Page providing resources related to this Bill, including select media and publications from Government, the Oireachtas and stakeholders.
- Bill Digest (2022) for the Institutional Burials Bill.
- Bill Digest (2019) for the Gender Pay Gap Bill.

[Resources may only be accessible on the Oireachtas network.]

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Glossary and abbreviations

Table 1 Glossary and abbreviations

Term	Meaning
CSO	Central Statistics Office
DCDE	Department for Children, Disability and Equality
DNA	Deoxyribonucleic acid (DNA) is a molecule found in almost every cell of the human body. It contains all the instructions needed for life and is passed from one generation to the next. Each person's DNA is unique, except in the case of identical twins. There are two different types of DNA in a cell: nuclear DNA found in the nucleus of the cell, which contains both autosomal DNA and Y-chromosome DNA, and mitochondrial DNA found in the mitochondria of the cell.[1]
FSI	Forensic Science Ireland
GPG	Gender Pay Gap
IHREC	Irish Human Rights and Equality Commission
ODAIT	Office of the Director of Authorised Intervention, Tuam
PLS	Pre-Legislative Scrutiny
RIA	Regulatory Impact Analysis
1998 Act	*Employment Equality Act 1998*
2021 Act	*Gender Pay Gap Information Act 2021*
2022 Act	*Institutional Burials Act 2022*

Source: L&RS (2026).

[1] Office of the Director of Authorised Intervention, Tuam (ODAIT) FAQs - Odait, *Webpage.*

Introduction

The Employment Equality and Institutional Burials (Amendment) Bill 2026 ('the Bill') was approved by Cabinet and then published on the 7 October 2026.

The Bill comprises of three parts and four sections. The Explanatory Memorandum for the Bill notes:

> *"The purpose of this Bill is to include a new section in the Employment Equality Act 1998 to enable information to be submitted in a format specified by the Minister, through a central Gender Pay Gap Portal. The central portal will enable officials, researchers and members of the public to examine differences in the pay gap across sectors more clearly and to track changes in the pay gap over time. It will also support the development of policy responses to address the gender pay gap. The Bill also requires regulations to be made that will allow the Minister to specify the form and manner of reporting of gender pay gap information.*
>
> *The Bill also amends the Institutional Burials Act 2022 to provide for the inclusion of first cousins as eligible family members who may participate in an Identification Programme conducted under Part 4 of the 2022 Act."*

This Digest provides an overview of the policy and legislative context for the Bill in two parts. Firstly, the Digest focuses on efforts to address the gender pay gap and Ireland's system of GPG reporting introduced by the *Gender Pay Gap Information Act 2021*. Secondly, the Digest examines the operation of Identification Programmes for family members established under the *Institutional Burials Act 2022*. Following this, the Digest describes the key provisions of the Bill, the financial implications as described in the accompanying Explanatory Memorandum, and the two Regulatory Impact Analysis documents published on the 9 October 2026.

Background

The Autumn 2026 Government Legislation Programme included the Employment Equality (Gender Pay Gap Information) (Amendment), and Another Matter, Bill for 'priority publication'. The legislation programme states that the purpose of the Bill is: "To clarify the legislative basis for employers to report their gender pay gap to the Minister for Children, Disability and Equality via a central online portal". The Autumn 2026 Government Legislation Programme also included a Pay Transparency Bill to 'transpose the EU Pay Transparency Directive' (heads in preparation).[2] The Legislation Programme did not refer to amendments to the Institutional Burials Act 2022.

The **2025 Programme for Government** contains a number of commitments in response to historical abuse, including to continue to deliver the Action Plan for Mother and Baby Homes Survivors and to build the National Centre for Research and Remembrance. In relation to gender equality in work and income, the Programme for Government makes a range of commitments, including to promote the target of at least 40% representation of each gender on boards and to encourage employers to collect data on the take-up, by female and male employees, of parental leave and flexible working.

No General Scheme for the Bill was published and as a result the current legislative proposal did not go through a pre-legislative scrutiny process (PLS). However, as detailed below, the development of an online portal was included in the PLS process for the Gender Pay Gap Information Bill (Report on pre-legislative scrutiny (PLS) of the General Scheme of the Gender Pay Gap Information Bill, 2019) and Identification Programmes were included in the PLS process for the Institutional Burials Bill (Report on pre-legislative scrutiny of the General Scheme of a Certain Institutional Burials (Authorised Interventions) Bill, 2021).

The Explanatory Memorandum (2026) accompanying the Bill provides an overview of the likely financial implications of the legislative proposal and two separate Regulatory Impact Analysis were published by the Department of Children, Disability and Equality (DCDE) on the 9 October 2026.

Previous legislation related to the current Bill[3]

The *Employment Equality Act 1998* provides protections against discrimination in a wide range of employment and employment-related areas, including on equal pay and terms and conditions of employment.

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[2] Further discussion of the EU Pay Transparency Directive is beyond the scope of this Digest.

[3] Where available, the hyperlinks provided direct to Revised Acts, which are administrative consolidations of the current law compiled by the Law Reform Commission.

The *Gender Pay Gap Information Act 2021* introduced the legislative basis for Ireland's system of gender pay gap (GPG) reporting. Employers are obliged to publish their GPG report on their website within 5 months of their chosen 'snapshot' date in June or make it available to the public in some other manner where they do not have a website.[4] Regulations provide detail on how to calculate the relevant gender pay gap metrics:

- The Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) Regulations 2022
- The Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024
- The Employment Equality Act 1998 (section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2025

The *Institutional Burials Act 2022* provides the legal basis for the excavation of sites ("associated with an institution owned, operated, controlled or funded by a public body", Long Title) in order for a full-scale forensic excavation, recovery and analysis of remains. Part 4 of the Act provides for an Identification Programme to establish whether there is a familial link between people who believe they have a family member buried at a site.[5] The Act provides for the participation of certain relatives of persons thought to be buried in the land in a DNA-based Identification Programme and for the establishment by Forensic Science Ireland of a DNA (Historic Remains) Database and a related Database for personal information.

Regulations under the Act established an independent office to lead an intervention at the site of the former Mother and Baby Institution in Tuam, Co. Galway:[6]

- S.I. No. 518/2022- Institutional Burials Act 2022 (Director of Authorised Intervention, Tuam) Order 2022
- S.I. No. 87/2023- Institutional Burials Act 2022 (Establishment of Office of Director of Authorised Intervention, Tuam) Order 2023

A Private Members' Bill, the Institutional Burials (Amendment) Bill 2022, was introduced in the Seanad and rejected by a vote at the Second Stage debate in Seanad Éireann on the 25 February 2026. The Bill sought to enable the Director of Authorised Intervention to engage in cases where precise burial places cannot be identified but where inappropriate burials are likely to have taken place in an institutional setting and other related matters.

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[4] Department of Children, Disability and Equality (25 November 2025) Minister Foley urges employers to publish their gender pay gap reports ahead of this week's deadline for reporting, *Press Release.*

[5] For further details see: Department of Children, Disability and Equality (28 April 2026) Minister Foley announces intention to include first cousins in an Identification Programme under the Institutional Burials Act 2022, *Press Release*; Gov.ie (no date) A Brief Overview of the Institutional Burials Act 2022.

[6] For further details see: Department of Children, Disability and Equality Dignified burial and Tuam-intervention, *Webpage.*

Policy and legislative context

This section provides an overview of the policy and legislative context for the Bill, in two parts; firstly, focusing on the legislative proposal to establish an online portal for Gender Pay Gap reports and, secondly, the inclusion of first cousins in Identification Programmes seeking to determine the identities of people buried at institutional sites.

Gender Pay Gap

Broadly, the **Gender Pay Gap (GPG)** measures the difference in the average hourly wage of men and women across a workforce (for example, in a particular company or sector). A GPG can be examined across the whole economy, or in a particular sector, occupation, or organisation.[7]

While GPGs are measured in different ways using different data, **evidence consistently shows women across the world earn less than men.**[8] For women with children, women of colour and women with disabilities, the GPG is often even greater. The GPG imposes a range of social and economic costs, such as the waste of women's education and skills, a loss of employment opportunities for women, and a smaller talent pool for employers.[9]

The 2024 **unadjusted gender pay gap[10] in Ireland** was estimated at **8.3%**.[11] This means that, on average, women were paid 8.3% less per hour than men.

In 2024, the average **unadjusted gender pay gap in the EU** was **11.1%.**[12] Across EU countries, the gender pay gap ranged from -0.8% in Luxembourg to 18.8% in Estonia.

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[7] Cross, C. (8 November 2017) Why the gender pay gap matters, *RTÉ Brainstorm*.

[8] For an overview of how GPGs can be calculated see: Oireachtas Library & Research Service (2019) Bill Digest Gender Pay Gap Information Bill 2019.

[9] Bari, L. (2021) Are employers ready for mandatory gender pay gap reporting?, *RTÉ Brainstorm.*

[10] The unadjusted gender pay gap is defined as the difference between the average gross hourly earnings of male and female employees expressed as a percentage of the average gross hourly earnings of male employees. It is calculated for enterprises with 10 or more employees. Source: Eurostat Gender pay gap statistics, *Webpage.*

[11] Eurostat Gender pay gap statistics, *Webpage.* Note: Eurostat outlines GPG data for 2024 are provisional until benchmark figures, from the Structure of Earnings survey, become available in December 2026.

[12] Eurostat Gender pay gap statistics, *Webpage.*

The GPG can be understood as a symptom of wider structural gender inequalities, including[13]:

- **Gender segregation** in the economy which means women are more likely to work in lower paid sectors, such as education or healthcare, and to hold less senior, lower paid positions.
- Women tend to be responsible for **unpaid care** for children and older family members and often adjust their paid working patterns to accommodate this, including through career breaks and part-time working.
- Women are more likely to experience direct and indirect **pay discrimination**. Pay discrimination is illegal but a lack of transparency about pay can make discrimination opaque and hard to challenge.

Increasingly, the impact of gendered differences in salary negotiations, and even artificial-intelligence (AI)-led recruitment processes favouring male applicants, are cited as potential contributors to the GPG.[14]

Efforts to address gender inequality in employment in Ireland

The National Strategy for Women and Girls 2025 - 2030 makes commitments to achieve a "fair share of economic and financial power".[15]

Central Statistics Office (CSO) data shows that in 2024, males accounted for almost three in every four employments with **earnings in the top 1%** in Ireland. The proportion of females among the top 1% of earners increased from 22.6% in 2019 to 27.6% in 2024.[16]

The CSO's Gender Balance in Business Survey 2025 found that almost 28% of **Boards of Directors** members in Ireland were female in 2025. Female **CEOs** had increased slightly from 19% in 2023 to 19.2% in 2025.

In addition to the *Gender Pay Gap Information Act 2021* discussed below, Ireland has taken a number of steps to improve gender balance at leadership levels, address the gender pay gap and improve the sharing of care responsibilities between women and men. For example, the

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[13] European Commission (2019) Pay Transparency, *Factsheet*.

[14] *The Conversation* (16 May 2023) Gender pay gap: how new EU pay transparency laws will make men and women's wages more equal.

See also: *The Irish Times* (5 October 2026) Female-looking AI agents were paid less than male ones in virtual office, study finds; Cuber, I. *et al.* (2026) Human-Like and Male? How AI Assistant Design Relates to Trust and Monetary Reward at Work in VR. Proceedings of the 14th Nordic Conference on Human-Computer Interaction. Association for Computing Machinery, New York, NY, USA, Article 102, 1–16.

[15] Government of Ireland (2025) National Strategy for Women and Girls 2025 - 2030, p.21–23.

[16] Central Statistics Office (CSO) (October 2025) Distribution of Earnings by Gender and County 2024.

Work-Life Balance and Miscellaneous Provisions Act 2023 includes the right to request remote working for all employees and the right to request flexible working arrangements for parents and carers. The *Electoral Amendment (Political Funding) Act 2012* introduced gender quotas for general election candidates as a way to improve gender equity in political representation. Government has also acted to increase the number of women on state boards, including through recruitment processes and gender balance reporting requirements.[17] Ireland joined the Equal Pay International Coalition (EPIC) in 2025.[18] The coalition, led by the International Labour Organization (ILO), UN Women, and the Organisation for Economic Co-operation and Development (OECD), works to reduce the gender pay gap at global, regional and national levels.

Ensuring greater pay transparency is one lever governments can use to close the GPG. The Citizens' Assembly on Gender Equality 2020-21 examined a range of economic equality issues, including pay and conditions in female-dominated sectors, women's leadership, and the gendered nature of caring. In 2021, Assembly members made 45 recommendations, including specific targets to eliminate the hourly gender pay gap by 2035 and to enact GPG information legislation.[19] The subsequent Oireachtas Joint Committee on Gender Equality also recommended action on the GPG.[20]

Introduction of Gender Pay Gap (GPG) reporting

Mandatory gender pay gap reporting for employers above a certain size was introduced in Ireland through the *Gender Pay Gap Information Act 2021* (2021 Act), which inserted a new section (section 20A) into the *Employment Equality Acts 1998-2021*. Initially, employers with 250+ employees were obliged to report various metrics broken down by gender annually (their GPG report).[21] In 2024, this requirement was extended to employers with over 150

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[17] Government of Ireland (2022) Gender Balance Diversity on State Boards: the next steps.

[18] Department of Enterprise, Tourism and Employment (18 September 2026) Minister Burke brings Government, employers and unions together to advance equal pay for women, *Press Release.*

[19] See recommendations on 'pay and workplace conditions' (p.18 and Chapter 9). Included recommendation 32: "The State should set targets in legislation to reduce the hourly gender pay gap (currently 14%) to 9% by 2025 and to 4% by 2030 with a view to eliminating it by 2035" and recommendation 33: "The Gender Pay Gap Information Bill should be enacted and implemented without delay. The law should include penalties for non-compliance and an obligation for annual reporting."

[20] See Chapter 5 Leadership in Politics, Public Life & the Workplace and Pay and Workplace Conditions, Joint Committee on Gender Equality (Dec 2022) Unfinished Democracy: Achieving Gender Equality Final Report.

[21] *Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) Regulations 2022* (S.I. No. 264 of 2022).

employees[22] and in 2025 it was extended to employers with over 50 employees[23].[24] Employers must publish their reports on their own website (or in another way accessible to the public). Guidance is provided for employers to develop their GPG reports.[25] The Business representative group Ibec has described GPG reporting as "one part of a much-needed "whole of society" strategy to address female participation rates and employment gaps".[26]

Organisations generally publish GPG reports on their website. For example, see the 2025 GPG reports of: Accenture Ireland, An Post, Bus Éireann, CRH, Houses of the Oireachtas Service, Meta Ireland, and Ryanair.[27]

Box 1: Sample of recent research/analysis of GPGs in Ireland

Exploring the gender pay gap in early adulthood (2026) used data from the Growing Up in Ireland study. It found that **women aged 25 are earning less than men** – on average, men earn approximately €50 more per week than women at this stage of life. [28]

PwC's analysis of **over 550 Irish companies who submitted Gender Pay Gap reports in December 2023** found the mean hourly GPG reported across these companies was 11.2%. The largest GPGs were in the legal profession (35.1%); the aviation sector (33.5%); the insurance (22.9%) and banking (18.9%) sectors; and the construction sector (21%).

Elements of the current process of GPG reporting have been criticised by some researchers, including in relation to the level of data provided by employers, the comparability of the data between GPG reports, the availability of reports for multiple years, and particularly the absence of a central portal on which to view all GPG reports.[29] Eurofound, the European

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[22] *Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024* (S.I. No. 259 of 2024).

[23] *Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2025* (S.I. No. 212 of 2025),

[24] s.20A of the *Employment Equality Act* precludes the Minister from making regulations to extend this obligation to employers with less than 50 employees.

[25] See also: Department of Children, Disability and Equality (DCDE) What is the Gender Pay Gap Information Act 2021?, *Webpage.*

[26] Ibec (no date) Gender Pay Gap Reporting: Leading the Way in 2026, *Webpage.*

[27] Organisations selected for illustrative purposes only.

[28] Crotty, D. and Murphy, C. (March 2026) Exploring the gender pay gap in early adulthood A longitudinal analysis using Growing Up in Ireland data, Department of Children, Disability and Equality.

[29] Benedi Lahuerta, S., O'Sullivan, S., Carthy, S. and Keane, J. (18 November 2025) Closing the Gender Pay Gap: Learning from Ireland's Pay Data and European Transparency Reforms, PublicPolicy.ie; Keane,

Foundation for the Improvement of Living and Working Conditions, highlighted that Ireland's GPG reporting:

> *"requires companies to publish reports on their own websites rather than through a centralised repository. While these reports are technically accessible, this decentralised approach makes them difficult to locate, compare and analyse systematically".*[30]

One team of Irish-based researchers have argued there are five specific limitations with the Irish pay reporting obligations:[31]

- The data required are basic and unadjusted. The Irish GPG Act focuses on headline figures, but richer data are needed to identify causes.
- Reporting has been phased over several years. Initially, only a limited number of large employers were captured, reducing comparability across sectors and excluding most small and medium-sized enterprises (SMEs).
- The legislation leaves wide discretion to employers in how they frame their explanatory statements.
- Accessibility is poor. Reports are hosted on individual company websites rather than a central public portal.
- Enforcement is limited. The Irish Human Rights and Equality Commission (IHREC) can seek compliance through the courts[32], but there are no financial penalties for poor-quality reporting or for failing to implement remedial measures.

Amongst the team's recommendations was the establishment of a central public reporting portal, which would create a single searchable database for all GPG reports and enable benchmarking by sector and company size.

Speaking in the Seanad for statements on International Women's Day in March 2026, the Minister for Children, Disability and Equality, Norma Foley TD outlined her intention to further develop Ireland's system of GPG reporting: [33]

J. (11 February 2025) Reporting on Ireland's Gender Pay Gap, PublicPolicy.ie.; Eurofound (Oct 2025) Gender pay transparency in the EU: Steps taken and lessons learned; O'Sullivan, S. (2024) The First Year Gender Pay Gap Reporting in Ireland: A Sociological Analysis, *The Economic and Social Review*, 55(3): 491-513.

[30] Eurofound (Oct 2025) Gender pay transparency in the EU: Steps taken and lessons learned.

[31] Benedi Lahuerta, S. *et al.* (18 November 2025) Closing the Gender Pay Gap: Learning from Ireland's Pay Data and European Transparency Reforms, PublicPolicy.ie.

[32] Under the 2021 Act, IHREC has powers regarding the conduct of Equality Reviews and Equality Action Plans. See: IHREC (2025) Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women 2025. [See Gender pay and pension gaps, p.113-4.]

[33] International Women's Day: Statements – Seanad Éireann (27th Seanad) – Wednesday, 4 Mar 2026.

> *"I am committed to bringing this* [GPG] *information into the open to inform the public, employers and, indeed, Government policy. I am going to bring forward legislation to make it mandatory for relevant employers to upload their reports to a centralised reporting database, that is, the gender pay gap portal. This portal will encourage more employers to meet their legal obligation and, more importantly, drive meaningful action to eliminate the gender pay gap."*

IHREC has also raised concerns that employers are not required to disaggregate their GPG data across equality grounds, "despite the gender pay gap disproportionately affecting particular groups of women" and has stated that the government's forthcoming GPG portal "should provide accessible disaggregated equality data to inform gender-sensitive employment policies due to the evidence that the gender pay gap is wider for Black women, Traveller women, disabled women, non-Irish women and other structurally vulnerable groups".[34]

Pre-Legislative scrutiny related to an online portal

The Joint Committee on Justice and Equality conducted pre-legislative scrutiny (PLS) on the General Scheme of the Gender Pay Gap Information Bill and published their Report on pre-legislative scrutiny in February 2019. The Committee's report noted that "Stakeholders emphasised the importance of publishing the gender pay gap information on an accessible, searchable public website such as that developed in the UK (as well as on the individual organisation's own website)" (p.39). Recommendation 8 of the report related to 'Reporting and publication':

> *"The Committee recommends the establishment of a publicly accessible website to record gender pay gap data and information. This is important for monitoring compliance and analysing the data supplied by individual organisations. Publication also enhances accountability over time and should encourage actions to address any gender pay gaps that exist. Meta-analysis of reporting trends should be published annually on the website."* (p. 42)

In response, the Department stated that establishment of a publicly accessible website would be a matter for regulations under the Act.[35] During a hearing at the Joint Committee on Gender Equality on the 24 March 2022, the then-Minister for Children, Equality, Disability, Integration and Youth, Roderic O'Gorman TD stated that an "online reporting portal is planned for use in

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[34] IHREC (2025) Ireland and the International Convention on the Elimination of All Forms of Discrimination Against Women 2025, p.113–114.

[35] L&RS (May 2019) Bill Digest: Gender Pay Gap Information Bill No. 30 of 2019, p.28.

2023 and will be publicly searchable".[36] However, in November 2025, the Minister for Children, Disability and Equality, Norma Foley TD explained the delay in the establishment of the portal on a mandatory basis:[37]

> *"The Department will open the portal on a voluntary basis in November 2025 to select employers ...*
>
> *It has been confirmed that further legislation is needed for employers to be required to report in full into the portal on a mandatory basis. This legislation is currently in development and this Department is exploring the potential for the necessary legislation to be included in a miscellaneous bill to expedite the passage of this legislation.*
>
> *Once the legislation is passed, reporting through the Gender Pay Gap Portal will be mandatory for all employers over 50 employees from 2026.*
>
> *Employers will still be required to publish their gender pay gap reports on their website or ensure that it is available to the public in some other manner when use of the centralised portal is mandatory."*

Development of an online Gender Pay Gap portal

In November 2025, the Department of Children, Disability and Equality launched the online centralised reporting database, the **Gender Pay Gap Portal** on a voluntary basis.[38] **The Bill seeks to make it a legal requirement for employers to submit their reports to the Gender Pay Gap portal.** As described by the Minister for Children, Disability and Equality, Norma Foley TD in May 2026:[39]

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[36] Joint Committee on Gender Equality debate - Thursday, 24 Mar 2022.

[37] Gender Proofing of Policies - Dáil Éireann Debate, Tuesday - 4 November 2025.

[38] "The Gender Pay Gap Portal was launched on 18 November 2025, alongside the National Strategy for Women and Girls 2025-2030, on a voluntary basis for employers with over 50 employees to upload their gender pay gap reports." Source: Department of Children, Disability and Equality (18 June 2026) Gender Pay Gap Portal - Launch of the Public Side, *Press Release.*

[39] Wage-setting Mechanisms – Tuesday, 26 May 2026 – Parliamentary Questions (34th Dáil).

> *"At present, employers will remain obligated to calculate and publish information on their gender pay gap by the end of November and, following a small amendment to the Gender Pay Gap Information Act 2021, employers will be obligated to report that information to the Minister via the dedicated Gender Pay Gap Portal for the 2026 Reporting Cycle."*

Launching the public side of the **Gender Pay Gap Portal** in June 2026, the Minister said Ireland's gender pay gap has "gradually reduce[d] from 14.4% in 2017 to a provisional figure of 8.3% in 2024".[40]

The Gender Pay Gap Portal is designed to enable the public to see, compare and review employers' GPG data and filter by year, sector and company size. This element of the portal currently enables the public to examine the GPG reports which were submitted voluntarily by employers. The Bill provides for such uploading by all relevant companies to be mandatory and it is the Government's intention that this will apply for the 2026 reporting cycle.[41]

As outlined by the Department of Children, Disability and Equality (DCDE), legislative change is required to make submission of reports to the portal mandatory:

> *"The Employment Equality Act 1998, which was amended by the Gender Pay Gap Information Act 2021, is being further amended to make it a legislative requirement for all employers in scope of the legislation to submit their reports to the Gender Pay Gap Portal for the 2026 and subsequent reporting cycles. It is important to note that relevant employers are already required to publish their Gender Pay Gap Information on their websites in 2025, or to make it available to the public in some other manner where they do not have a website. This requirement will remain when use of the portal becomes mandatory in 2026."*[42]

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[40] DCDE (18 June 2026) Gender Pay Gap Portal - Launch of the Public Side, *Press Release.*

[41] DCDE (18 June 2026) Gender Pay Gap Portal - Launch of the Public Side, *Press Release.*

[42] DCDE (18 June 2026) Gender Pay Gap Portal - Launch of the Public Side, *Press Release.*

Institutional burials

The *Institutional Burials Act 2022* allows for the excavation of land "associated with an institution owned, operated, controlled or funded by a public body" (Long Title). It provides for the removal of human remains, their identification where possible and for a dignified reinterment or other arrangements (see Box 2 for an overview of the Act).

The 2022 Act followed the findings of the Commission of Investigation into Mother and Baby Homes and certain related matters. As a result of the information found by the Commission of Investigation, the Government committed to actions including the introduction of burials legislation and the establishment of local and national memorials.[43] In 2018, the Government decided a forensic-standard excavation, recovery and identification of remains at the Tuam site should be carried out and was advised by the Attorney General that new legislation [the future 2022 Act] was required to implement that decision.[44]

Box 2: Overview of the Institutional Burials Act 2022

"The Institutional Burials Act 2022 seeks to ensure that the remains of those who died in residential institutions, and who were buried in a manifestly inappropriate manner, may be recovered and re-interred in a respectful and appropriate way. It also provides for the identification of remains and their return to family members, where possible.

In summary, the Act provides for:

- The Government to direct intervention at a site and the establishment of an independent Office, headed up by a Director, to oversee and manage this intervention.
- The establishment of an Advisory Board to provide advice and guidance to a Director in undertaking his/her functions.
- A legal basis for a phased, step-by-step approach to an intervention which will comprise the following steps:
    - Excavation of the site
    - Recovery of human remains
    - Post recovery analysis of remains
    - Identification of remains through DNA familial matching (if possible)

[43] Joint Committee on Children, Disability, Equality, Integration and Youth (July 2021) Report on pre-legislative scrutiny of the General Scheme of a Certain Institutional Burials (Authorised Interventions) Bill, p.5.

[44] Gov.ie (no date) A Brief Overview of the Institutional Burials Act 2022.

- Return of remains to family members or respectful re-interment of remains

All of the steps will be undertaken to a forensic-standard in line with international standards and best practice.

The legislation also provides for temporary rights of access to the land where an intervention is to take place, with an obligation to provide reasonable compensation and to restore land to its original condition and use upon completion."

Source: Gov.ie (no date) A Brief Overview of the Institutional Burials Act 2022, p.1-2.

Approximately 9,000 children died in Mother and Baby Institutions between 1922-1998.[45] In July 2026, the Government-appointed Special Advocate for Survivors of Institutional Abuse stated that:

> *"The ongoing failure by the State to locate, identify and properly memorialise the burial site of children who died in Bessborough and other Mother and Baby institutions, is unacceptable.*
>
> *This situation at Bessborough, and at other Mother and Baby Institutions across Ireland with unmarked graves, are causing immense pain and trauma to Survivors, Affected Persons and the family members of the deceased babies and children."*[46]

Identification Programme

Of relevance to the current Bill, Part 4 of the 2022 Act provides for the Director of Authorised Intervention to oversee a programme of **DNA identification** to establish the likelihood that there is a familial link between people who believe they have family members buried at a site and the human remains that are recovered from that site. This involves the taking of samples from the human remains and from the relatives who participate in the identification programme.

Section 43 of the Act provides for the **closest living relatives** (e.g. parent, child, sibling) **to object to the participation of other, less closely related, persons in an Identification Programme**. Raising an objection does not automatically mean the person cannot participate, but the objection to their participation will be considered by the Director[47], taking account of

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[45] Commission of Investigation into Mother and Baby Homes (2021) Executive summary of the Final Report of the Commission of Investigation into Mother and Baby Homes, p.4.

[46] Special Advocate for Survivors of Institutional Abuse (9 July 2026) Planning permission for developments at Bessborough - Special Advocate, *Press Release.*

[47] Section 48(2)(b) of the *Institutional Burials Act 2022.*

the closeness of the genetic relationship of the person who wishes to participate and the public interest in identifying human remains.[48]

Pre-legislative scrutiny related to DNA and identification

The General Scheme of the Certain Institutional Burials (Authorised Interventions) Bill underwent Pre-Legislative Scrutiny (PLS) before the Joint Committee on Children, Disability, Equality, Integration and Youth. The Report on pre-legislative scrutiny of the General Scheme of a Certain Institutional Burials (Authorised Interventions) Bill was published on 15 July 2021 and contained 65 recommendations (grouped into ten key issues). Key issue six and recommendations 36 to 52 focused on DNA issues and provisions for the identification of deceased persons (see p.15-17 of the report). In a press release announcing publication of the PLS report, the Joint Committee highlighted their recommendations, including those on "Broadening access to the identification programme, significantly lengthening the time samples are kept for and making explicit commitments to using internationally recognised best practice and expertise" [emphasis added.]. [49]

Following the PLS process, the Institutional Burials Bill 2022 was published in February 2022. A Department of Children, Equality, Disability, Integration and Youth press release (22 February 2022) accompanying the Bill stated that "significant steps" to address stakeholder concerns and recommendations arising from the PLS process had been undertaken. This included expanding participation in the Identification Programme "to a much wider group of relatives", with participation expanded "from parents, children and siblings to include grandparents, grandchildren, aunts, uncles, nieces and nephews who believe their relative is buried at an intervention site".[50] In a speech launching the Bill on 22 February 2022 then-Minister for Children, Equality, Disability, Integration and Youth, Roderic O'Gorman TD said the following concerning DNA identification and the participation of family members:

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[48] Gov.ie (no date) A Brief Overview of the Institutional Burials Act 2022, p.4.

[49] Joint Committee on Children, Disability, Equality, Integration and Youth (15 July 2021) Joint Committee publishes Report on Pre-Legislative Scrutiny of the General Scheme of a Certain Institutional Burials (Authorised Interventions) Bill, *Press Release.*

[50] Department of Children, Equality, Disability, Integration and Youth (22 February 2022) Minister O'Gorman publishes Institutional Burials Bill, *Press Release.*

> *"DNA testing is a very powerful tool which may reveal information about family relationships to persons other than to the deceased relative.*
>
> *The legislation has to balance the public interest of identifying remains buried in a manifestly inappropriate manner with the privacy rights of close living relatives.*
>
> *The General Scheme sought to do this by limiting participation to close living relatives (parent, child, sibling) and providing that, within that, the highest ranking relative had to provide consent or a person would be blocked and could not participate in the programme.*
>
> *Following Pre-Legislative Scrutiny, the Bill now provides a much more inclusive and flexible approach to balancing these rights, with the aim of supporting wide-ranging participation in the Identification programme.*
>
> *In summary, it provides that all eligible family members- that is, all first and second order relatives (this means a child, parent, sibling, half-sibling, grandparent, grandchild, aunt, uncle, niece or nephew of a person who is buried at an intervention site)- may participate but with provision for the closest living relatives (parent, child, sibling) to object to the participation of other, less closely related, persons..."*[51]

The Regulatory Impact Analysis (summary document) for the Institutional Burials Bill (February 2022) examined two policy options for the Identification Programme: open-ended and clearly defined. The preferred option emerged as clearly defined access to the Identification programme and DNA screening. This reflected advice that for legal and constitutional reasons it is necessary to clearly identify who can participate.

As such, following PLS and other developments, the **Identification Programme was expanded** from that proposed in the General Scheme to allow for the participation of grandparents, grandchildren, aunts, uncles, nephews and nieces. However, **first cousins were not included**. In December 2023, Minister Roderic O'Gorman TD explained this decision in the Dáil:[52]

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[51] Department of Children, Equality, Disability, Integration and Youth (22 February 2022) Speech by the Minister at the launch of Institutional Burials Bill.

[52] Mother and Baby Homes – Thursday, 14 Dec 2023 – Parliamentary Questions (33rd Dáil).

> *"During the development of the legislation I significantly expanded the list of family members who can participate in an identification programme under the general scheme. The published Act takes full account of recommendations put forward during the pre-legislative scrutiny process and reflects a further expansion I made during the legislative process in line with scientific advice. We got advice that a wider group could be brought in, in a successful way, and we amended the legislation accordingly. The advice outlined a justification for the expansion of the list of eligible family members in line with technological developments but highlighted scientific challenges with the inclusion of cousins."* [Emphasis added.]

Office of the Director of Authorised Intervention, Tuam (ODAIT)

The Director of Authorised Intervention, Tuam was appointed in May 2023 and his role is to oversee the excavation and recovery of children's remains at the site of the former Mother and Baby Institution in Tuam.[53],[54] For information about the process for a person who believes they have a relative buried at the site see the ODAIT ID Programme. Media reporting indicates that by October 2026, 109 human remains had been recovered in Tuam.[55]

The ODAIT produced a note on why, reflecting the provisions of the 2022 Act, first cousins cannot currently participate in its Identification Programme. ODAIT's 2025 Annual Report reports that by the end of 2025 DNA samples had been taken from 20 people and the team had engaged with a further 174 people. In an October 2026 update, ODAIT further reported that the total number of DNA reference samples taken was 74.

Decision to include first cousins in Identification Programmes

In April 2026, the Minister for Children, Disability and Equality, Norma Foley TD announced **Government approval to include first cousins as eligible family members** who can participate in an Identification Programme through an amendment to the *Institutional Burials Act 2022*. The Minister highlighted that this expansion of the Identification Programme resulted from "updated scientific advice from Forensic Science Ireland [FSI] that supports the inclusion of first cousins".[56] The Minister stated:

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[53] DCDE (23 May 2023) Appointment-of-director-of-authorised-intervention-Tuam, *Press Release.*

[54] Office of the Director of Authorised Intervention, Tuam (ODAIT) FAQs - Odait, *Webpage.*

[55] *The Irish Times* (2 October 2026) Ten more sets of remains found at former mother and baby home in Tuam.

[56] DCDE (28 April 2026) Minister Foley announces intention to include first cousins in an Identification Programme under the Institutional Burials Act 2022, *Press Release.*

> *"Forensic Science Ireland recently informed me of new scientific developments since the enactment of the legislation that allow for DNA matching of sufficient quality to support the inclusion of first cousins in an Identification Programme.*
>
> *I understand that there are first cousins who are interested in participating in the Tuam Identification Programme so I, and the Government, were keen to move quickly on this when the scientific advice was updated."*[57]

As reported by RTÉ News following this 2026 announcement, during pre-legislative scrutiny in 2021, "the potential of technological developments to include cousins was not ruled out however, at the time, scientific challenges were noted".[58] The Department has indicated that the scientific basis for the expansion of the Identification Programme relates to the performance of new technology being used by FSI.[59]

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[57] DCDE (28 April 2026) Minister Foley announces intention to include first cousins in an Identification Programme under the Institutional Burials Act 2022, *Press Release.*

[58] *RTÉ News* (28 April 2026) First cousins to be eligible for Tuam DNA identification. See also: TheJournal.ie (28 April 2026) DNA analysis for identifying Tuam babies to be widened to include first cousins.

[59] DCDE (28 April 2026) Minister Foley announces intention to include first cousins in an Identification Programme under the Institutional Burials Act 2022, *Press Release.*

Legislative proposal

This section examines the provisions of the Employment Equality and Institutional Burials (Amendment) Bill 2026 and provides details of the financial implications outlined in the Explanatory Memorandum.

Principal provisions of the Bill

The Bill contains 3 Parts, made up of 4 sections. The Bill Digest does not seek to treat each provision, or each element of a provision, but focuses on some of the main policy issues that the Bill proposes to provide for.

The purpose of the Bill, according to its Long Title, is to:

> *"amend the Employment Equality Act 1998 to provide for the making of regulations to require certain employers to report to the Minister for Children, Disability and Equality certain information relating to the remuneration of their employees by reference to the gender of such employees and certain other information; to amend the Institutional Burials Act 2022 to enable first cousins to participate in an Identification Programme under that Act; and to provide for related matters."*

Part 1 Preliminary and General

Section 1 provides for the short title of the Act and commencement information (Part 2 by order of the Minister for Children, Disability and Equality ('the Minister') and Part 3 on enactment of the Bill).

Part 2 Amendment of the Employment Equality Act 1998

Part 2 provides for employers to both publish their gender pay gap information (as is currently required under the *1998 Act*) and to report to the Minister. This new requirement for employers to report to the Minister is designed to facilitate the operation of the Government's GPG portal. The Bill also amends the Minister's power to make regulations to take these new reporting obligations into account.

Part 2 of the Bill seeks to amend Section 20A 'Gender pay gap information' of the *Employment Equality Acts 1998-2021* to require employers to both publish and report the information to the Minister. This requirement to report to the Minister extends the existing requirement to publish and report.

Part 2 inserts new subsections ((9A)–(9E) and (11)) into section 20A of the *1998 Act*. Subsection (9A) provides that regulations under this section may:

- require an employer to confirm the accuracy of the information, in so far as the employer is aware, at the time of reporting;
- prescribe requirements for the statement made by the employer;
- prescribe the procedure by which an employer's statement may be reviewed by the Minister to determine compliance with requirements;
- prescribe how statements deemed non-compliant can be returned to the employer; and,
- require the employer to amend and resubmit the statement.

Subsection (9B) enables the Minister to publish information and statements received, "including by electronic means" and to cease to publish information/statements.

Subsection (9C) enables research on the GPG information and comparisons of data submitted to be undertaken, through the making of regulations which:

> *"may prescribe a mechanism, including an electronic mechanism, to be made available by the Minister for the purpose of allowing sets, or characteristics, of information referred to in paragraphs (a) and (b) of subsection (1) and subsection (9) published by the Minister in accordance with this section and regulations made thereunder to be compared to other such sets or characteristics of such information in a manner that permits comparison between employers and between business or employment sectors".*

The insertion of subsection (11) provides for definitions under this section, including "applicable statement" and "relevant information" and clarifies that in both cases this refers to statements/information reported voluntarily to the Minister and published by the Minister before the coming into operation of the relevant sections of this Act.

Part 3 Amendment of Institutional Burials Act 2022 and Transitional Provisions

Part 3 contains sections 3 and 4.

Section 2 of the *Institutional Burials Act 2022 Act* defines an "eligible family member" as a person who has reasonable grounds to believe that he/she is a child, parent, sibling, half-sibling, grandparent, grandchild, aunt, uncle, niece, nephew, half-niece, half-nephew, grandniece or grandnephew of the person who is believed to be buried at an intervention site.

Section 3 of the Bill, 'Amendment of Institutional Burials Act 2022', seeks to include a "first cousin" as an eligible family member by amending section 2(1) 'Interpretation' of the 2022 Act. This amendment of this definition gives rise to further amendments in sections 43(3) 'Objection to participation by eligible family member in Identification Programme' and 57(6) 'Final arrangements for recovered human remains' of the 2022 Act.

Section 4 ‘Transitional provisions’ seeks to ensure that first cousins who have previously sought to participate in an Identification Programme and were unsuccessful can make a further application to participate in such a programme (subsections 1 and 2).

Reflecting that in some cases an eligible family member may wish to object to a person participating in an Identification Programme, section 4 subsections 3–5 detail transitional arrangements where a relevant first cousin seeks to participate in an Identification Programme and an objection to participation has previously been received to the participation of another eligible family member of that same deceased person. In such a case, under section 4(4), a Director shall make reasonable efforts to contact the family member who has previously objected to find out if they wish to have an objection to the participation of the first cousin considered by the Director.

Financial implications

The Explanatory Memorandum for the Bill, produced by the Department of Children, Disability and Equality (DCDE), provides an overview of the financial implications of the Bill.

In terms of gender pay gap reporting, the DCDE anticipates “no additional financial implications” as the cost of developing the online portal is included in the Department’s 2026 budget and any further associated costs will form part of the Estimates process.

In relation to the inclusion of first cousins in Identification Programmes, the DCDE recognises that the “the precise number of first cousins who would wish to participate in the Tuam Identification Programme, or any future Identification Programme, is unknown”. To date, approximately 30 first cousins have expressed an interest in the Tuam Identification Programme and the estimated cost of €30,000 (€1,000 per test) can be met within the Tuam budget. The advice from Forensic Science Ireland is that the main costs of forensic testing of samples relates to the testing of remains, rather than of relative samples.

Regulatory Impact Analysis

On the 9 October 2026, the DCDE published two Regulatory Impact Analysis (RIA) for the Bill. This section provides a brief summary of the material in the RIAs.[60]

Employment Equality and Institutional Burials (Amendment) Act 2026, Regulatory Impact Analysis, September 2026

[Addresses the Gender Pay Gap elements of the Bill.]

As outlined in this first RIA, it "has been a long-held policy intention to create a centralised portal, the Gender Pay Gap Portal, where employers can submit their gender pay gap reports directly to the Minister" (p.2). The portal was launched on a voluntary basis in November 2025 and by September 2026 approximately 900 employers had voluntarily registered on the portal.

The RIA indicates that mandatory reporting via the portal will support the Government to meet obligations under two EU Directives, the EU Directive on Pay Transparency (2023/970) and EU Directive on improving the gender balance among directors of listed companies (2022/2381). Further, the DCDE "has maintained a continuous dialogue with employers' representatives, employees' representatives and social partners" (p.14) in the development of the Gender Pay Gap Portal.

In summary, the RIA considered two policy options:[61]

- Option 1: Continue to operate the Gender Pay Gap Portal on a **voluntary basis**.
- Option 2: Introduce a **statutory scheme** for the reporting of gender pay gap information through the Gender Pay Gap Portal.

Option 2, a statutory scheme, was the preferred policy option and the costs analysis related to this option is provided in Table 2.[62]

Table 2: Option 2 costs analysis.

Costs	Benefits	Impacts
DCDE has already developed a centralised Gender Pay Gap Portal on which employers can create an account and submit their gender pay gap information. This portal is currently operating on a voluntary	The Gender Pay Gap Portal has already been developed. The costs associated with the build, software costs, enactment, support, and the day to day running of the Portal, have been taken into account in the	Legislating for mandatory use of the Gender Pay Gap Portal would ensure that Government would meet its commitments to narrow

[60] DCDE (9 October 2026) Regulatory Impact Analysis Reports for the Employment Equality and Institutional Burials. RIA 1: RIA Employment Equality Amendment Bill 2026; RIA 2 RIA Amendments Institutional Burials Act 2022.

[61] Summarised from DCDE (9 October 2026) 0052IA.

[62] For details of the cost analysis of Option 1 see RIA, p.4-5.

basis and was launched in November 2025. A Gender Pay Gap admin team has been set up in the Equality and Gender Equality Unit in DCDE to facilitate employers' use of the Portal. The same level of administrative support would be necessary should use of the Gender Pay Gap Portal become mandatory for relevant employers.	annual estimates process and paid from D07 budget-Positive Action for Gender Equality The portal is currently operational on a voluntary basis and the system has been created to support the level of use that mandatory reporting would require. Employers must currently publish their gender pay gap report on their own websites or make it otherwise available to the public. No further costs are envisaged for employers by obligating them to submit this information to the Portal on a mandatory basis, as the system is intuitive and consists of a simple input form. There will be continued costs associated with the enactment, support and the day to day running of the Portal, which will be taken into account in the annual estimates process.	the gender pay gap and further pay transparency. It would ensure that employers in scope of the legislation report their gender pay gap information directly to the Minister, allowing the Minister to produce graphs and tables with the data inputted. It will also allow the Department to meet obligations under EU Directives. Furthermore, legally obligating employers in scope of the legislation to use the Gender Pay Gap Portal will allow members of the public to compare gender pay gap information by employer, year or sector. It also has an impact in terms of reflection and action on the part of employers to narrow or eliminate any gender pay gaps that exist, to the benefit of employees within the organisation.

Source: DCDE (9 October 2026) RIA, p.5.

Amendments to the Institutional Burials Bill 2022 Regulatory Impact Analysis, September 2026

The second RIA deals with the elements of the Bill seeking to include first cousins within the definition of an "eligible family member". The RIA states that:

> *"Following enactment of the legislation, there have been continued calls for the inclusion of first cousins in the list of eligible family members. This is particularly the case in the context of the ongoing intervention in Tuam, which is being conducted under the provisions of the 2022 Act."* (p.4).

Forensic Science Ireland recently confirmed to the Minister that, following technological advancements, DNA matching to first cousins has the required degree of certainty for inclusion in an Identification Programme.

Two policy options were considered - **No amendment** to legislation or **amendment to legislation in line with updated scientific advice**. The preferred policy option was to amend the legislation (see Table 3 for summary analysis of this preferred option).

Table 3: Summary Analysis Option 2, amend the legislation.

Option	Cost	Benefits	Impacts
Amend the legislation in line with updated scientific advice	The precise number of first cousins who would wish to participate in the Tuam Identification Programme, or any future Identification Programme, is unknown. However, it is understood that, in the case of Tuam, the cost is likely to be approximately €30,000. This can be accommodated in the Tuam budget.	Provides an opportunity for first cousins of persons believed to be buried in an institutional site to participate in an Identification Programme conducted under the 2022 Act. Supports the identification of recovered remains at an intervention site.	Supports the identification of recovered remains at an intervention site.

Source: DCDE (9 October 2026) RIA, p.3.

Conclusion

The Employment Equality and Institutional Burials (Amendment) Bill 2026 seeks to make amendments to two pieces of legislation. Firstly, by amending the *Employment Equality Acts 1998-2021*, the Bill seeks to provide for the establishment of a centralised online portal for employers' gender pay gap reports, thereby making information more accessible to the public and for research and comparison purposes. Secondly, amendments to the *Institutional Burials Act 2022* seek to broaden the family members eligible to participate in an Identification Programme for a deceased person who it is believed may be buried at a site.