



**An Bille um Chomhionannas Fostaíochta agus um
Adhlacthaí Forais (Leasú), 2026**
**Employment Equality and Institutional Burials
(Amendment) Bill 2026**

Meabhrán Mínitheach
Explanatory Memorandum



**BILLE UM CHOMHIONANNAS FOSTAÍÓCHTA AGUS UM
ADHLACHTAÍ FORAIS (LEASÚ), 2026
EMPLOYMENT EQUALITY AND INSTITUTIONAL BURIALS
(AMENDMENT) BILL 2026**

EXPLANATORY MEMORANDUM

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.

Provisions of Bill

Part 1

Section 1 contains the short title and commencement details of the Bill. It provides for an order for commencement of Section 2 (relating to the reporting of gender pay gap information). It also provides for commencement of Section 3 of the Bill on enactment.

Part 2

Reporting of gender pay gap information

Section 2 amends 20A of the Employment Equality Act 1998. This section under subsection (a) provides for the mandatory reporting of an employer's gender pay gap information to the Minister. The section amends Section 20A of the Employment Equality Act 1998, by the insertion of a power to prescribe the requirement on employers to report to the Minister in a manner, form and frequency as she will further provide for in Regulations.

Subsection (d) and (f) also include amendments to allow provision for additional measures to ensure the protection of personal data that will be provided to the Minister in respect of pseudonymisation, and a Regulation making power to provide for the screening of the Employer's Statement to ensure that it is in adherence with criteria that will be set out in the Regulations to ensure that the information provided does not contain

information that may identify a person or, text that may be discriminatory or offensive in nature.

Subsection (f) also provides for the Minister to publish the information provided to her in a centralised website, and to allow for comparisons to be made. The section also sets out that the information provided voluntarily to, and published by, the Minister in advance of this section coming into operation may be continued to be published, and used for comparison purposes, after the coming into operation of the Bill (once enacted).

Employers must concurrently publish this information on their own website or make it otherwise available where they do not have a website.

Part 3

Amendment of the Institutional Burials Act 2022

This Part amends the Institutional Burials Act 2022 to provide for the inclusion of first cousins in an Identification Programme conducted under Part 4 of the 2022 Act. It also provides for transitional arrangements so that first cousins can participate in an Identification that has already commenced under the Act.

Section 3 expands the definition of eligible family member to include first cousins; it includes a first cousin of a deceased person as a category of eligible family member whose participation in an Identification Programme can be objected to by a child, parent, sibling or half-sibling of the same deceased person; and it adds a first cousin to list of family members that are ranked for the purposes of making final arrangements for recovered remains of a deceased relative.

Section 4, Subsections (1) and (2) provide for transitional arrangements to allow first cousins who may have previously applied to participate in an Identification Programme conducted under the 2022 Act to reapply following the legislative amendments in this Bill.

Subsections (3), (4) and (5) provide for transitional arrangements where a first cousin of a deceased person applies to participate in an Identification Programme, and where an objection has previously been received to the participation of another eligible family member of that same deceased person, that the Director will make reasonable efforts to contact the eligible family member who has objected to ascertain if the person also wishes to object to the participation of the first cousin.

Subsection (6) defines the “Act of 2022” and “Identification Programme” for the purposes of this section.

Financial Implications

There are no additional financial implications with the proposed amendments to the Employment Equality Act 1998, or for the implementation of those changes. The cost of developing the online portal is incorporated into the 2026 budget of the Department of Children, Disability and Equality, and any further costs associated, such as for the general administration of the system and its associated helpdesk, will be progressed as part of the annual Estimates process.

With regards to the financial implications for the amendments to the Institutional Burials Act 2022, 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 minimal. Given that circa 30 first cousins have expressed an interest, at a cost of approximately

€1,000 per test, the total estimated cost of €30,000 associated with the proposed amendment can be accommodated in the Tuam budget.

Moreover, it may be noted that FSI has confirmed that the main costs associated with forensic testing of samples relates to the testing of remains rather than the testing of relative samples.

The Department of Children, Disability and Equality will continue to liaise with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to funding of the Tuam intervention for future years in the context of the annual Estimates and Budgetary process.

*An Roinn Leanaí, Michumais, agus Comhionannais,
Deireadh Fómhair, 2026.*

