

Gender Pay Gap Report 2025

Matheson Values



Partnership

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



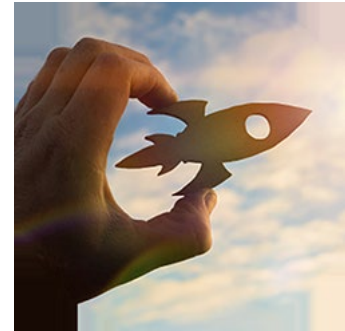
Respect

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.

Matheson Gender Pay Gap Report 2025

The Gender Pay Gap (GPG) does not measure pay discrimination.

GPG analyses differences in the average pay between men and women, across the entire workforce, regardless of role or seniority.

GPG is not a measurement of equal pay for equal work.

It reports a gender representation gap in an organisation. For example, if there are more females than males in roles with lower market rates of pay than in other roles in an organisation, the GPG will be wider.

Measuring GPG was introduced to help identify solutions to ensure that male and female careers develop on a par with each other.

Some of these solutions are within the control of organisations, others require change at societal and governmental levels.

Matheson employees earn equal pay for equal work.

We analyse data from our annual pay and bonus review process every year and we are confident that people performing at the same level are paid equally across the firm for doing equivalent work.



Introduction

An inclusive culture where individuals are supported to reach their full potential.

This report sets out our gender pay gap (GPG) figures for 2025 and the context behind them.

Our commitment to diversity is inherent in our values of partnership, respect, innovation, diversity and entrepreneurship. These values underpin everything we do from how we attract, engage and develop our people, to how we serve our clients and our impact and contribution to wider society. Our efforts have successfully contributed to our inclusive culture which has strengthened our firm.

These efforts have been recognised by our peers and by independent organisations. We are the only organisation to have achieved the Investors in Diversity Gold Accreditation for three successive years and our efforts have led us to winning 'Law Firm of the Year' on numerous occasions.

Most importantly, these efforts have provided opportunities for females within our organisation. We are in the top 10 law firms in Europe for female representation at partner level. 64% of our partnership promotions in 2025 were female and we have a strong pipeline of female talent at associate and senior associate grade where 62% of employees are female.

In 2025 our mean GPG is 16.2% and our median GPG is 22.9%. The measurement of GPG is taken across all employees in our business as required by the legislation. It does not include equity partners who are owners of the business and are not employees. They are not required by law to be included in our analysis.

Our GPG reflects the structure of our workforce and patterns of work that are common within the legal and professional sectors.

- **Gender Representation:** Like many professional services organisations, we have a higher proportion of women in lower paid administrative roles.
- **Work Patterns:** In our firm, more females work in part-time roles and are more likely to avail of unpaid leave, often due to caring responsibilities. These patterns, which affect average pay and bonus calculations, contribute to the overall gap.
- **Changes in workforce:** The gender pay gap changes as our workforce changes during the year, through promotions, retirements, recruitment and attrition rates.

We recognise that some factors influencing pay differences, such as personal work choices, are outside our control, but as a firm, we continue to focus on those within our control which impact our GPG.

Specifically, we strongly support an inclusive environment where everyone has access to the same opportunities, support and flexibility to reach their full potential.

Our sustained efforts span the entire work cycle from recruitment through to retirement and we will continue to invest in enabling every individual to reach their potential regardless of gender or working pattern.

Actions to address the GPG

- Our recruitment policies provide for appointing the best candidate based on their ability to do the job, and promotions are merit-based.
- Efforts to address workforce composition include encouraging male applicants for administrative roles and unconscious bias training.
- Flexible working practices and enhanced family leave as well as paternity and maternity coaching for all employees. We actively encourage male partners and employees to take their full paternity leave to address the imbalance of females taking more leave than their male counterparts.
- Mentoring programmes are foundational to our business. Our new Internal Mobility Programme, introduced in 2024, is open to all employees and has been particularly effective in providing opportunities for female employees. 67% of employees promoted as part of the internal mobility programme were female.
- Our internal mentoring platform, 'Thrive', provides employees with an opportunity to be mentored by more experienced colleagues, and this has led to increased internal mobility by focusing on career aspirations and opportunities within the firm.

"As a firm we are committed to advancing gender equality within the legal sector. We will continue to challenge ourselves to ensure that we are putting equity and fairness at the forefront of our business for the benefit of our people, our clients and our firm".

Darren Maher, incoming Managing Partner



Glossary of GPG Terms

Gender Pay Gap

A pay gap is the difference in average pay between two groups (eg men and women), across an organisation 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 mean and median figures.

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.

The Median Pay Gap

The median is the middle score for a set of data that has been arranged from lowest to highest. 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).

Bonus Gap

This is the difference between the average bonus pay for men and women.

Quartile Bands

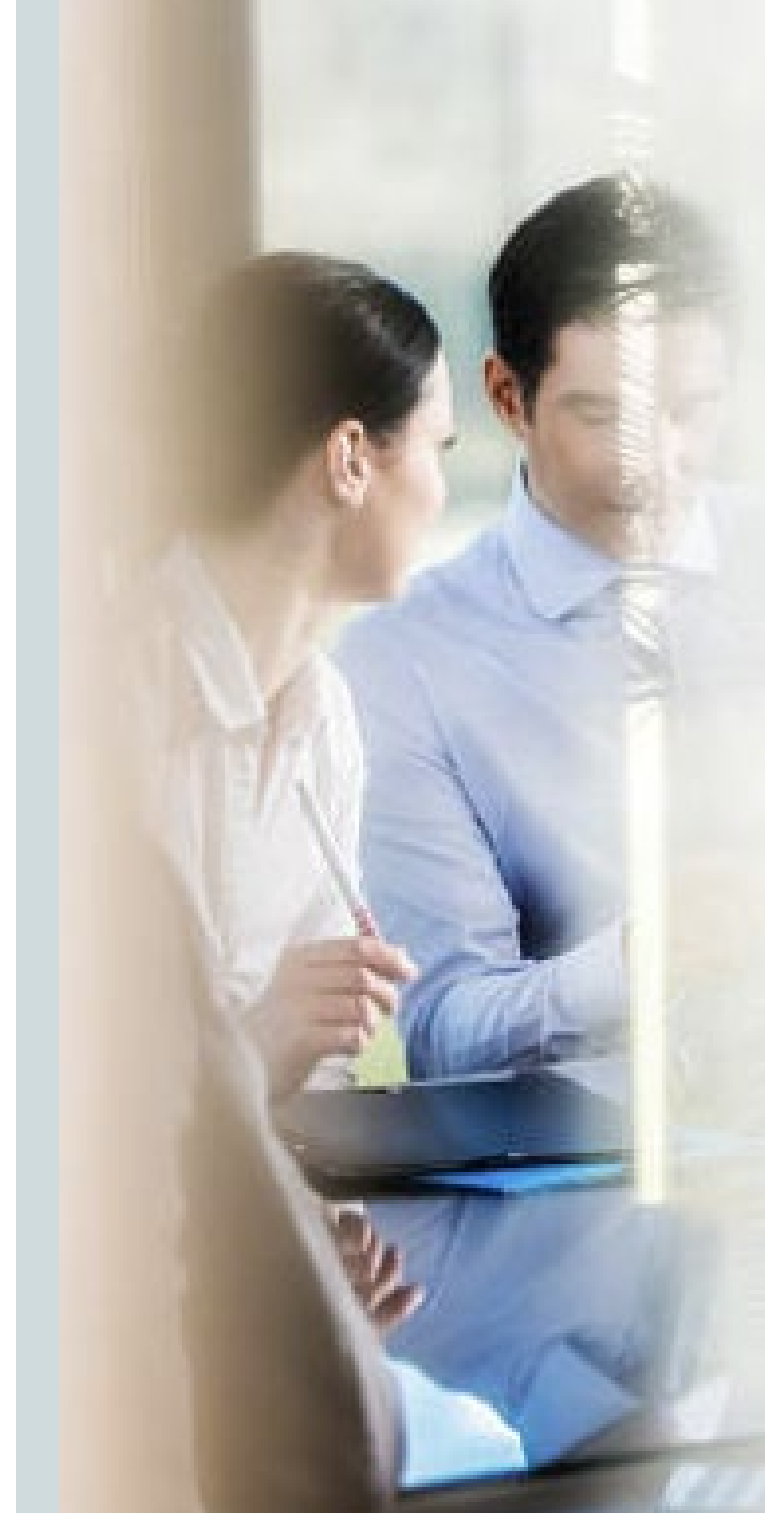
Quartile refers to the division of employees into four even segments based on the value of their hourly pay and looking at the proportion of male and female employees in each segment. Looking at the proportion of men and women in each quartile gives an indication of the gender representation at different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

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.

Snapshot Date

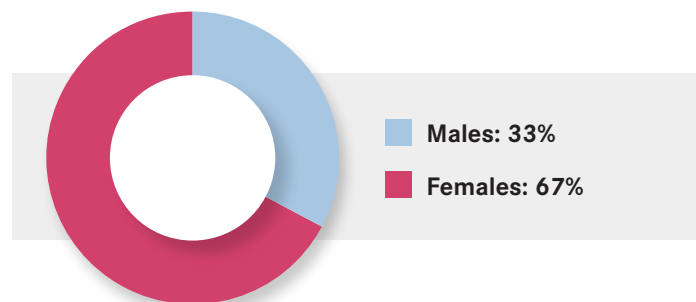
A snapshot date is a specific point in time. Organisations reporting GPG must select a snapshot date in June on which the number of employees employed for the purposes of the GPG will be assessed. The snapshot date for our 2025 GPG Report is 30 June 2025.



Gender Pay Gap Data 2025

Snapshot date 30 June 2025.

Employee Profile (excluding Equity Partners)



Partner Pipeline

In 2025, associates and senior associates are composed of 62% females and 38% males, providing a strong pipeline of future female leaders.

Quartile data (excluding Equity Partners)

% of employees who fall into	% of Males	% of Females
Q4 - Upper Income Quartile	41%	59%
Q3 - Mid Upper Income Quartile	36%	64%
Q2 - Mid Lower Income Quartile	25%	75%
Q1 - Lower Income Quartile	33%	67%

Pay Gap	2025	2024	Change
Mean hourly pay gap	16.2%	16.7%	-0.5%
Median hourly pay gap	22.9%	16.0%	6.9%

GPG (excluding all partners)	2025	2024	Change
Mean hourly pay gap	9.0%	7.7%	1.3%
Median hourly pay gap	12.5%	8.4%	4.1%

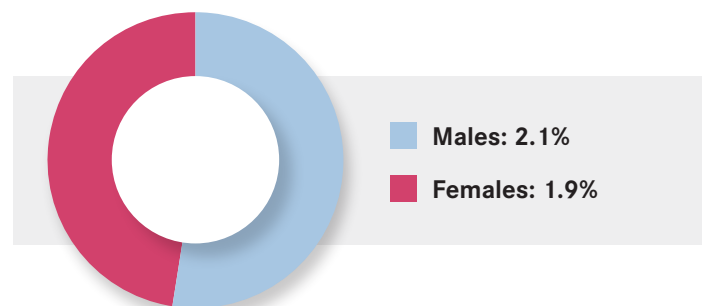
Bonus Pay	2025	2024	Change
Mean bonus gap	51.6%	52.1%	-0.5%
Median bonus gap	42.2%	40.0%	2.2%
% of male employees who received a bonus	89.3%	89.0%	0.3%
% of female employees who received a bonus	88.7%	89.6%	-0.9%

Temporary Employees	2025	2024	Change
Mean hourly pay gap	2.6%	-1.7%	4.3%
Median hourly pay gap	0.0%	0.0%	0.0%

Part-Time Employees	2025	2024*	Change
Mean hourly pay gap	-183.1%	N/A	N/A
Median hourly pay gap	-115.3%	N/A	N/A

*No male part-time employees at 30 June 2024.

% of Employees receiving Benefit in Kind (excluding Equity Partners)



GPG (including Equity Partners)

Pay Gap	2025	2024	Change
Mean GPG	56.1%	59.9%	-3.8%
Mean Bonus Gap	63.3%	52.5%	10.8%
Median GPG	30.5%	22.3%	8.2%
Median Bonus Gap	37.9%	37.5%	0.4%

A positive percentage change means the difference is in favour of male employees and a negative percentage change means the difference is in favour of female employees.



Matheson Gender Pay Gap Report 2025 Disclosure

Employee Profile (excluding Equity Partners)

Employer	Male	Female	Total	Male %	Female %	Total
Matheson LLP	210	383	593	35%	65%	100%
Matheson Support Services	79	192	271	29%	71%	100%
Consolidated	289	575	864	33%	67%	100%

Quartiles	Q1		Q2		Q3		Q4	
Legal Entity	Lower remuneration		Lower middle remuneration		Upper middle remuneration		Upper remuneration	
	M	F	M	F	M	F	M	F
Matheson LLP	34%	66%	28%	72%	37%	63%	42%	58%
Matheson Support Services	32%	68%	24%	76%	22%	78%	39%	61%

Gender Pay Gap Data (excluding Equity Partners)

Legal Entity	Mean Hourly GPG	Mean Bonus GPG	Median Hourly GPG	Median Bonus GPG	% males paid bonus	% females paid bonus	% males paid BIK	% females paid BIK
Matheson LLP	14.7%	50.2%	11.5%	91.7%	86.7%	87.7%	2.9%	2.1%
Matheson Support Services	14.6%	47.6%	11.5%	8.7%	96.2%	90.6%	0.0%	1.6%

Temporary Employees

Legal Entity	Mean GPG	Median GPG
Matheson LLP	1.9%	0.0%
Matheson Support Services*	N/A	N/A

*No male temporary employees in Matheson Support Services at 30 June 2025.

Part-Time Employees

Legal Entity	Mean GPG	Median GPG
Matheson LLP*	N/A	N/A
Matheson Support Services	-151.4%	-115.0%

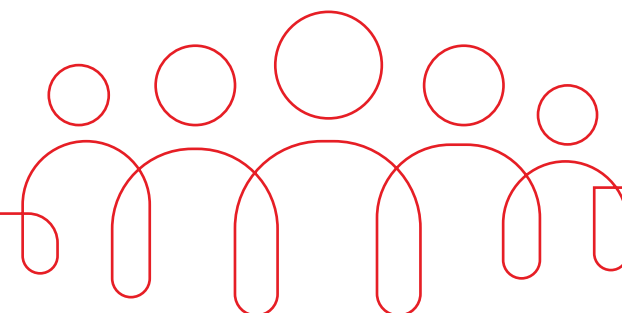
*No male part-time employees in Matheson LLP at 30 June 2025.

Gender Pay Gap Data (including Equity Partners)

Legal Entity	Mean Hourly GPG	Mean Bonus GPG	Median Hourly GPG	Median Bonus GPG	% males paid bonus	% females paid bonus	% males paid BIK	% females paid BIK
Matheson LLP	58.5%	45.0%	20.0%	73.0%	76.3%	85.1%	2.5%	2.0%
Matheson Support Services	34.4%	79.6%	30.4%	56.2%	92.2%	91.0%	0.0%	1.5%

Employee Profile (including Equity Partners)

Quartiles	Q1		Q2		Q3		Q4	
Legal Entity	Lower remuneration		Lower middle remuneration		Upper middle remuneration		Upper remuneration	
	M	F	M	F	M	F	M	F
Matheson LLP	32%	68%	31%	69%	35%	65%	53%	47%
Matheson Support Services	32%	68%	17%	83%	34%	66%	55%	45%





Our Network:

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



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.



Our People:

- A team of **over 930** people.
- **124** partners and tax principals.
- **620** legal, tax and digital services professionals.



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

- **Most Innovative New Idea award 2025**, Mindful Business Charter
- **Investors in Diversity Gold Standard**, Irish Centre for Diversity
- **National Law Firm of the Year 2025**, International Employment Lawyer Awards
- **Ireland Law Firm of the Year 2024 and 2025**, Women in Business Law Awards EMEA
- **Best CSR Initiative 2025**, People in Law Awards
- **Law Firm of the Year 2024**, The Lawyer European Awards
- **Ireland Law Firm of the Year 2024**, Chambers Europe Awards
- **Top Ten Most Innovative Law Firms of the past 20 years**, Financial Times Innovative Lawyers Report



6 areas of focus:

