



Rising Salaries of the Finance Market.....	1
Motivating Your Staff: Part 2.....	2
Candidates Available.....	3-6
Launching The IT Panel.....	7
Discrimination in the Workplace.....	8



Rising salaries a big feature of finance market in 2006



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Newly qualified accountants:

The biggest single factor we see influencing the finance recruitment market is the demand for newly qualified accountants across all sectors and divisions. A good benchmark for clients to work from is always the newly qualified, Big 4 trained ACA. In 2005, the average salaries for these candidates was in the range of €50,000 to €55,000. In 2006 the range has gone to €55,000 to €60,000 base salary. Smaller practice trained chartered accountants are comfortably getting salaries to €55,000.

With demand increasing, candidates at this level are becoming more choosy about the type of roles they want. Emma-Jane Mathews, The Accountants Panel dedicated ACA Consultant, is finding that candidates are showing less interest in financial reporting roles, shared services centre roles, internal audit and financial analyst roles. Emma-Jane is placing candidates in more commercial positions or those with more variety than the standard financial reporting positions. She is also finding it more difficult to attract ACAs from some of the practices as they are more pro-active in developing and managing the careers of their employees, often making them managers within 6 to 9 months of qualification. These managers tend to go on strong base salaries between €60,000 to €65,000 with good bonuses.

The ACCA/CIMA qualified accountants tend to be less expensive, a newly qualified getting on average €50,000 base salary. Our consultant Andrew Ganly has seen a big shortage of candidates at this level. Candidates on the market are keen on roles in more established companies such as plcs or company accountant roles with more variety than just financial reporting.

Finance Managers/Financial Controllers:

The rise in the salaries at newly qualified level has had a knock on effect throughout the market. Clients are interviewing candidates and are amazed at the salary packages they need to offer to attract the best ones. As a result they then naturally look at their own salary packages to ensure they maintain the differentials. Finance Managers with 3 years' ppe were getting salaries in excess of €65,000 last year. These roles are now recruiting at above the €70,000 level and clients are being more flexible on the background of the candidates they will look at to fill these roles. Finance Managers with SSC experience/US GAAP experience are particularly marketable and are getting good packages offered to them.

Financial Controller roles that we were placing at €70,000+ in 2005 are now averaging €80,000 base salaries. Where clients could be sector specific on background, we are now seeing much more flexibility. Demand at this level is not as great as at the newly qualified level, so there are still good candidates available albeit with less choice for the client. It is not unusual for good candidates at this level to have more than one offer to consider.

As well as base salary, we are finding issues such as parking, car allowances, pension entitlements, health care and potential bonuses

becoming increasingly important when discussing offers. Location is definitely a key factor in attracting candidates, particularly at this level when they are looking to get on the property ladder and they want to minimise their commute.

Finance Directors:

The biggest change in the market is the rise in salary packages at the Finance Director level. 2006 has seen a significant rise in demand at this level with packages to match. Retail, shared services centres and property are among the sectors where demand has been strong. Where last year we could place candidates comfortably at the €100,000 level, these candidates are now looking at base figures in excess of €115,000/€120,000. Property companies are prepared to pay significantly more for high calibre individuals. We are seeing some Finance Directors on salary packages of €200,000 where there is an element of upside to be achieved from property deals they have helped put together.

As we have highlighted in previous issues, equity participation is back in vogue. More candidates are looking for capital accumulation potential and more of our clients are open to discussing this as an aspect of the package. While share options/granting of shares is still more prevalent in plc and multinational companies, a greater number of private companies are being creative in this area. Often these companies are quite entrepreneurial with a goal to do a trade sale or in some cases, to float. Candidates with strong corporate finance/acquisition or fundraising experience are getting a premium. There is a lot of confidence in the market in general and while salary packages are rising there is still a good selection of strong candidates at the senior level looking for the right move with or without equity participation.

Tax:

More and more clients are basing their tax functions in Ireland and this has already increased demand where it is already at an all time high. As well as accountancy practices looking for tax people and being very aggressive in holding on to what they already have, law firms and tax boutiques looking after high net worth individuals are also looking to be resourced.

Candidates with strong international tax experience can practically name their price. We are aware of a number of tax roles in multinationals that remain open and have anecdotal evidence of poor, and in some cases, no response to expensive advertising campaigns. As a result, giving an accurate salary guideline to our clients on roles is proving particularly difficult and we are advising them to make a call on a candidate by candidate basis. Last year we had a candidate who needed a work permit with strong tax experience and we couldn't place them. This year that candidate had two offers to choose from with more roles for them to consider.

Part 2: Neil O'Brien encourages us to consider team-worth over team-work

In the last edition of this newsletter I discussed the impact that perception has on behaviour and the challenges this brings with motivating people. I then ended the piece with my belief that as leaders and managers of people it is no longer our role to motivate people. But it is everyone's role to create an environment within a team or group where people motivate themselves more easily and more often. I would now like to develop this point and illustrate my concept of 'Team-Worth' as opposed to team-work.

Highs and Lows

To deal with 'worth' on a team level you must first address it on an individual level. So we will start with the 'self' and then look at how 'self' transforms into 'team'. Self-worth is the quality of the relationship you have with yourself today; in fact, right now. Then, depending on how you deal with all that today will bring, it is likely that this relationship can change from hour to hour, from moment to moment, from client to client and from high to low and back again! Before I deal with the highs and lows let me emphasise the point that the relationship we have with ourselves today will determine the quality of the relationships we have with others, with business and with life. This is not group therapy time... this is vital to the future success and happiness of you, your business, its clients and employees.

2/10

To illustrate how all this works I'm going to use a scale of 0 to 10; 0 being low self-worth and 10 being high self-worth. It should be noted that low and high are both normal and natural and nobody is doing anything wrong. Also, there is no such thing as a 2/10 person but rather there is 2/10 behaviour, attitude and mindset. So let's start with what it's like to be at 2/10. When you and I are 'low' we are fed up, pessimistic and tired. We don't see how we are making a difference to anything or anyone. We allow people to mistreat and take advantage of us. We lose our structure, our routine and our good habits. We sell ourselves short and we settle for less. We lower our standards, suffer a loss of discipline and guess what... we allow others around us to do the same! Why? Because now we have the mindset of 'It'll do... what's the point?... it wouldn't work anyway...' All of this is natural and human but for many people it has become their 'default position' or their 'comfort zone' and they retreat to this at the first sign of threat, change or competition.

10/10

When you and I are at 10/10 we are a joy to be around! We are a genuine presence of inspiration, encouragement, energy and success. Our perception of what's possible is now completely different than when we were at 2. We have great habits and routines. Our discipline is so good that it does not even feel like discipline. We expect and demand a lot from ourselves and from others. We don't settle for 'It'll do', now it's - 'it won't do, we can do better!' We are more resilient in the face of constant and rapid change. We feel strong and our presence encourages others to be strong too. At 2/10 we discuss morale because motivation is a problem; at 10/10 we discuss spirit because inspiration is no problem. At 10/10 our immune system works really well. Not just from a health point of view (which is also true by the way) but I also mean our immune system to rubbish is working well, it bounces off us, we don't let it get to us or grind us down. And I'm afraid that when we are at 2/10 we are the rubbish! So I guess the issue now is: how does someone get from 2 to 10 if they want to? Well before I get into that there is one other vital piece of information to consider first.

Radiation and Attraction

Earlier I mentioned that our relationship with ourselves will also determine our relationship with others and with life. Well now I can put numbers on this. When you and I are at 2 we seem to be a magnet for other people who are at 2. So 2's attract 2's! In fact, they need to because as they both hate the organisation they both agree and support each other, so, 2's associate with 2's, they go on lunch together and they spend the lunch break hating their organisation but loving each other! Also, when you and I are at 2 we attract opportunities and customers but I'm afraid that they are only 2/10 opportunities and customers. You don't attract a 10/10 opportunity when you are having a 2/10 day, they go elsewhere that day! And likewise, when we are radiating at a level of 10/10 we attract people, opportunities and customers that are also at 10. Genuinely confident people love the company and love dealing with other genuinely confident people. However we need another 10/10 person because not only will they encourage and support us but they will challenge us to go even higher. It is this competitive edge in the relationship that's missing when we're both low.

Two choices

So now we get to what can we do about all of this? Well you've got two choices: a survival choice or a success choice. The survival choice is one I encounter in my travels when I look at the Relationship Intelligence of an organisation. This choice is taken by people managers who, rather than do something about their own level of self-worth they go about pulling everyone else down to their level. This makes perfect sense when you are in survival mode but is a toxic relationship for everyone else. So let's look at the success choice: this is where you decide to take some action. The action I'm looking for is something that you probably know you should have done by now. The excuse you're giving yourself is that you've been too busy lately to do it. Well now's the time for this, in other words, I want you to do something today that you know having done it, it will make you feel better about yourself afterwards. If it's worth doing and you feel better having done it then in that moment your self-worth has risen, now we're getting somewhere! Of course you should then tap into that increase in confidence and energy and do something else that's slightly more challenging; we're looking to re-create some discipline that you've lost lately. You see, we are now in the area of mental fitness and you need a plan and a routine to become even fitter. Self-worth is driven, maintained and increased by consistent action. It is through our actions that we convince ourselves that we are worthwhile and valuable human beings.

The Greater Good

Finally, I believe that what we do for ourselves we do for others. By this I mean the transformation that occurs naturally when each person takes responsibility for their own motivation and behaviours and where they take consistent disciplined actions that are good for themselves, their team and their customers. In this way self-worth naturally becomes team-worth, group-worth and company-worth and in this sense everyone, regardless of age, grade or rank, has a responsibility and a role to play.



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“There has been a significant downturn in the demand for senior finance people in manufacturing.”



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Financial Controller

Reference: PMcA 1
Location: City Centre / North Dublin / West Dublin
Expectation: €90,000 - €100,000 plus benefits.
Availability: 1 month

This candidate is a Big 4 qualified chartered accountant who has nearly 15 years post qualification experience in both multinational and medium-size organisations. Technically strong, this candidate is currently working in an acquisitive company and has played a key role in enhancing the management reporting and works with the Managing Director on commercial and strategic issues. This individual is looking for a commercial Head of Finance role where they can work closely with the decision maker. Experience to date gained in the service, software and multinational manufacturing environments.

Financial Controller (full time/part-time)

Reference: BOL 1
Location: City Centre / South Dublin
Expectation: €80,000 plus benefits.
Availability: Immediate

This Big 4 trained chartered accountant has worked in a number of start-up businesses and has experience in setting up and running finance functions. Very experienced in preparing budgets and cash flows and tax compliance. This candidate is ideal for a small to medium sized company or a start-up. They are also flexible on looking at full-time or part-time positions.

FMCG Financial Controller

Reference: PMcA 2
Location: City Centre / South Dublin / West Dublin
Expectation: €100,000 plus benefits.
Availability: Immediate

This candidate has extensive financial control experience gained in a blue-chip FMCG environment. Available immediately, they have strong systems development and implementation experience as well as process improvement experience. This candidate is also strong at delivering complex financial information in an understandable manner. While looking for a full time role, this candidate will consider interesting project work.

Project Finance Manager

Reference: BOL 2
Location: Dublin
Expectation: €100,000
Availability: Immediate

Qualified Big 4 trained ACA with varied project experience in service industries. Aptitude for developing and implementing processes to significantly improve performance. Strong track record in change management, delivering solutions and simplifying complex issues. This candidate is looking for a full time role in a fast paced company environment.

Senior Finance Manager - SSC

Reference: PMcA 3
Location: Dublin
Expectation: €110,000
Availability: 1 month

Experienced finance manager within shared services centre environments. Excellent staff management and development skills. This candidate has managed teams of up to 25 staff, had over 10 legal entities reporting into them and managed all tax, statutory reporting and fixed assets accounting for EMEA. This candidate also has strong US GAAP and systems development experience.

Senior Finance Manager - SSC

Reference: BOL 3
Location: South Dublin/City Centre
Expectation: €110,000
Availability: Immediate

Strong FCCA with an MBA looking for a full time role in plc or multinational environment. Experienced in both regulatory and management reporting, this candidate has managed complex finance functions in blue chip company environments. Excellent project experience including migration of entities and implementing new structures within a multinational finance function.

“The demand for new and recently qualified accountants has continued throughout Quarter Three.”



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Chartered Accountant

Reference: EJM 1
Location: City Centre / South Dublin / West Dublin
Expectation: €55,000 - €60,000
Availability: 1 month

This candidate is a Big 4 qualified chartered accountant who has a Bachelor of Business Studies Degree and a Masters of Accounting. They went on to complete their ACA exams in 2005, with all first-time passes. With 4 years' experience working with and auditing some very high profile clients including plc and multinational companies they are now looking to move into industry. This candidate has gained experience working on audit, accounts preparation and Sarbanes Oxley assignments.

Financial Accountant

Reference: EJM 2
Location: City Centre / North Dublin
Expectation: €60,000
Availability: 1 month

This candidate completed their degree in 2000 and went on to complete a Masters in Accounting in 2001. From here they completed their ACA exams while working in a Big 4 firm. They have over 4 years' experience working with many of their firms largest clients. Experience gained to date includes audit and accounts preparation. With strong communication skills and a desire to start a commercial role this candidate may suit a financial accounting position in which they can contribute outside of pure 'number crunching'.

Newly Qualified ACA

Reference: EJM 3
Location: City Centre / South Dublin
Expectation: €50,000
Availability: 2 weeks

This candidate completed their degree in 2001 and went on to complete their ACA exams this year. Trained with a Top 20 firm they have gained a mixture of experience dealing with small to medium-sized companies. Experience includes strong accounts preparation, audit and exposure to both corporate and personal tax. This candidate has also picked up experience of mentoring and managing junior staff throughout the past 2 years and is now looking for a move into a high-profile company.



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The demand for new and recently qualified accountants has continued throughout Quarter Three. As a result the market is becoming increasingly candidate driven with many candidates having two or three offers to choose from. Candidates are generally basing their decision on career progression and benefits and ultimately going with the company that offers these.

We advise clients recruiting in this area to move quickly if they meet a candidate they are interested in. We are finding that good candidates are generally only on the market for a short space of time. The majority of companies are now speeding up their recruitment process to avoid losing out on their ideal candidate.

Financial Accountant

Reference: AG 1
Location: City Centre
Expectation: €45,000
Availability: 1 month

This candidate is a newly qualified ACCA accountant. They have spent the last 2 years working in a US multinational where they have been involved with preparing monthly management accounts, assisting with budgeting & forecasting and balance sheet reconciliations

Management Accountant

Reference: AG 2
Location: South Dublin
Expectation: €55,000
Availability: 1 month

Excellent candidate with 2 years' ppe gained in a large commercial environment. Their experience includes management accounting, treasury, cashflow & banking and general ledger. They have also involved in systems implementation and are currently looking for a new challenge.

Finance Manager

Reference: AG 3
Location: City Centre/North Dublin
Expectation: €65,000 - €70,000
Availability: 1 month

Experienced finance manager with 4 years' ppe gained in a number of sectors. In their previous position they were responsible for three entities within the company where their duties included monthly management accounts, budgets, cash management and the preparation of all financial statements.

Keelan McGowan offers guidelines to attracting and retaining part qualified accountants



Part-Qualified Accountants

Throughout 2006, there has been a marked increase in the number of part-qualified accountants leaving roles due to unfulfilled training requirements. Often, these problems can be pre-empted. Here are some of the main points to consider when offering educational support.

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Find out what times of the year exams take place. If your employee is studying ACCA, for example, you will need to give them time off in June and December. Remember, it's not just the day of the exam that will

need to be given. You should also be able to offer about 2 days study leave, per exam, and also need to make allowances for revision courses.

Another common mistake is employing people who are all doing the same qualification. This could mean most of your team being off at key times of the year. Try and have a mix of ACCA and CIMA students. This means that you can still offer them leave, and your team performance suffer.

Finally, the cost of the study package should be taken into account. For example, the average cost for annual exams (ACCA, CIMA) comes to about €3500 per annum. If there is a pooled fund for all of the company, you should work out what the actual figure paid to them will be. If it falls very short of the cost, it's worthwhile to make it up on the basic salary.



Accounts Staff

Over the last quarter, the most dominant trend in the accounts staff area was a sharp increase in the demand for candidates who are IATI qualified. Candidates with this qualification who have 1 to 2 years' experience are obtaining salaries around €30,000 - €35,000. There has also been a noticeable increase in demand for payroll specialists. This has resulted in senior pay rollers with extensive experience obtaining a €35,000 - €40,000 salary.

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The demand for multilingual accounts staff remains high, and companies are now focusing on obtaining the language skills, and then training the candidates in the relevant accounting areas.

Assistant Accountant

Reference: KMG 1
Location: West Dublin
Expectation: €36,000 plus study support
Availability: Immediate

This candidate has worked mainly in the construction and services sectors. They have prepared month-end and year-end accounts, and have exposure to payroll also. They are part-qualified CIMA, and have working knowledge of Sage, Take 5, and good MS Excel.

Accounts Assistant

Reference: MB 1
Location: South Dublin, Wicklow or City Centre
Expectation: €30,000
Availability: 1 month

This candidate is an excellent professional candidate with over 6 years' finance experience in a large company environment. They work in a team of 4, and their role incorporates accounts payable, bank reconciliations of the main account, intercompany recharges, accruals and prepayments. They are proficient in Sun and Pegasus Opera. They plan on beginning the IATI in September 2006.

Assistant Management Accountant

Reference: KMG 2
Location: City Centre
Expectation: €35,000 plus study support
Available: 1 month

This candidate is now at final stages of the ACCA scheme. They have gained broad exposure in accounts, including preparing accounts to trial balance, management reports, sales analysis and also has exposure to standard costing. They have a very high level of IT literacy, and have used a number of systems, including Great Plains.

Accounts Assistant

Reference: MB 2
Location: West Dublin or City Centre
Expectation: €35,000
Availability: 1 month

This candidate has very strong payroll and accounts payable experience. They have dealt with bank reconciliations, creditor reconciliations, bank lodgements and invoice processing. They have experience with Sage and SAP.

“The busiest regions for recruitment outside of Dublin this quarter were the North East and Kildare.”



2006 continues to be busy on the contract accounting side. There is still a shortage of candidates at the newly qualified to 5 years PQE level. Irish candidates coming back from abroad are very open to contract work on their return and can be very useful for year-end cover. At the senior end, there is a good supply of strong candidates with 10 years + PQE. These candidates have excellent project, systems and commercial finance experience.

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The busiest regions for recruitment outside of Dublin this quarter were the North East and Kildare. North Wicklow also offered excellent opportunities, particularly qualified chartered accountants with up to 3 years' experience. The North West has been quieter and Galway recruitment has eased off considerably since the third quarter. The recruitment process in the regions is on average taking longer compared to Dublin, often with 3 face to face interviews required and psychometric testing becoming an increasing feature of the process.

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Project Accountant

Reference: CB 1
Location: City Centre / South Dublin / West Dublin
Expectation: €500 per day
Availability: Immediate

This candidate is a Big 4 qualified chartered accountant who has recently been working with a multinational company as a Finance Director. During their time, they were involved with a number of projects including a systems implementation and setting up of an overseas subsidiary.

This candidate has also previously worked in Telecoms and Distribution companies and is looking for either an interim senior finance role or a project.

Financial Controller

Reference: CB 2
Location: City Centre / North Dublin
Expectation: €75,000
Availability: Immediate

This candidate is a qualified ACA with over 10 years' PQE. Recently returned from abroad, this candidate is looking to secure an interim FC position within the manufacturing / distribution industries. This candidate has experience of managing a medium-sized finance team and has good commercial experience in streamlining finance operations, implementing accounting systems and managing change.

Chartered Accountant

Reference: EJMGY 1
Location: Galway (City & County)
Expectation: €50,000 - €55,000
Availability: 1 month

This candidate is a Big 4 qualified chartered accountant. They went on to complete their ACA exams with all first time passes. After 4 years' experience working with and auditing some very high profile clients including plc's and multinational companies they are now want a role in industry. This candidate has gained experience working on audit, Sarbanes Oxley assignments and has been seconded to high profile clients overseas.

Finance Manager / Financial Controller

Reference: EJMRN 2
Location: Roscommon and North West
Expectation: €60,000
Availability: 1 month

This chartered accountant has 6 years' post qualification experience in a Big 4 firm, experience overseas in a large plc and financial control in a medium sized business. This candidate has effectively carried out Sarbanes Oxley projects and other project experience includes managing the finance function through mergers and transition of business. Currently working in a financial control role, the candidate can demonstrate thorough technical capabilities with the ability to manage a team.

Finance Manager / Financial Controller

Reference: EJMCK 3
Location: Cork
Expectation: €60,000
Availability: Immediate

Recently returning to Cork, this ACCA qualified accountant has 8 years post qualification experience. Industry experience includes pharmaceutical, retail and shared services. The candidate has an effective track record in relation working on projects including systems implementations. This candidate has a good track record of automating processes and introducing standard costing measures.

The Panel Launches a New IT Division

The Panel is proud to announce the launch of **The IT Panel**, a new division of the company specialising in the recruitment of IT professionals across all the major categories including Software Development, Systems Analysis, IT/Project Management, Telecommunications, Technical Support, QA/Technical Writing and ERP consultancy on both a permanent and contract basis.

The IT Panel is headed up by Fergal Keys. Prior to joining **The IT Panel**, Fergal held a number of senior positions within the networks and telecommunications sector in BA Systems & GE Capital Woodchester. Fergal also ran his own system integration telecoms company providing services to telecom companies in the Cable, TV and Wireless markets both nationally and internationally.

The IT Panel will offer the same high standards of recruitment service you've come to expect from The Panel Group.

Give Fergal a call on (01) 637 7060 or email fergalk@thepanel.com if we can be of help with any of your recruitment needs.



Fergal Keys
and Paul McArdle



THE IT PANEL

CPD Presentation Skills Course with Carr Communications...



Eoghan McDermott, Senior Consultant with Carr Communications



Eamon Shortall, Barrister, Allison Watson, The Legal Panel, and John Lynch, Whitney Moore Solicitors



Damien Carroll, McInerney Saunders and Sarah Kelly, The Legal Panel

The Panel recently held a very successful CPD course for accountants and solicitors with the help of Eoghan McDermot of Carr Communications. The topic of the night was Presentation Skills and over 35 people attended. We would like to extend our gratitude to Eoghan.

Upcoming Events at The Panel:

The Panel will be running another CPD Course in conjunction with Carr Communications in January 2007. We will be covering the topic of Time Management. If you are interested in attending the course please contact Allison Watson on 01 6377 012 or allison@thepanel.com

THANK YOU!

The Panel would like to extend our sincere thanks to all of our clients for their business in 2006. We look forward to working with you in 2007 and wish you all a very enjoyable festive season!

Jacqueline Kelly of A & L Goodbody examines the topic of workplace discrimination



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Advertising and age discrimination

Age discrimination is the hot topic of the moment amongst employment lawyers in England. That's because age discrimination as an employment ground has only recently been introduced there. It has been part of the Irish legislation since 1998. It has not created quite the stir that say race and sex discrimination claims have done. That is partly because of the composition of the workforce. It is young and there are plenty of jobs to go around. As the workforce ages, age discrimination will probably more come to the fore.

The landmark decision in relation to advertising for vacancies is the Ryanair case. This was the case in which Ryanair advertised for a young dynamic professional. The Equality Authority took exception to this advert on the grounds that it indicated an intention on the part of Ryanair to discriminate on the age ground, contrary to the employment equality legislation and referred the matter on to the Director of Equality Investigations. In the end Ryanair was ordered to pay c.€12,000 as compensation for the effects of the discrimination. What made the publishing industry sit up was the suggestion by the Equality Officer that the Equality Authority should not only consider pursuing the advertiser but should also go against the newspapers, by using its powers to seek an injunction against both the publisher and employer to prevent the advert being published in the first place. This cautionary remark to the publishing industry to introduce appropriate equality proofing mechanisms or risk being injuncted, has had an impact and these days it is relatively hard to find adverts as blatantly ageist as the Ryanair case.

The Equality Authority now have their sights set on adverts that say things like "not more than 2 years' post qualification experience required" or "not less than 10 years post qualification experience required". This wording is especially popular in adverts for accountants and solicitors. Earlier this year the Equality Authority wrote to the editor of the Law Society Gazette complaining that such adverts, published in its magazine, indicated an intention to discriminate on the age ground. As a result of this approach the Law Society Gazette has said that it will no longer publish such adverts. The argument goes that the requirement that no more than 2 years' post qualification experience is required be included in an advert excludes people with more than two years' pqe. These people would generally tend to be older than newly qualified solicitors. There have been a number of cases when job applicants have applied for jobs and been refused on the basis that they are over qualified. In many cases this is an employer's way of saying "too old for the job". With the Law Society having taken the plunge it is quite likely that other publications will follow suit and adverts looking for "newly qualified solicitors" or "accountants with no more than 2 years post-qualification experience" will go the way of "young and dynamic".

Other protection against age discrimination

Since 2004 the automatic upper age limit of 66 years has been removed from the unfair dismissals legislation. This means that if the employer does not fix a retirement age (i.e. include a retirement age in the contract of employment) then the employee continues to have the protection of the unfair dismissals legislation above and beyond the age of 66, as well as protection under the equality legislation. An employer is entitled to fix a compulsory retirement age for that employment or for a particular class or description of employees in their employment and that in itself does not amount to age discrimination. To avoid getting caught out by the unfair dismissals legislation it is important that employers include a retirement age in an employee's contract of employment.

References and race discrimination

A decision of the Equality Authority that has grabbed the headlines over recent months is the case of *Czerski v Ice Group*. This was a case in which the claimant alleged that she was discriminated against by Ice Group, a recruitment agency, on grounds of race in relation to access to employment. Ice Group imposed a requirement that applicants provide two employment related references. In this case the claimant was only able to provide one work related reference in relation to her Irish employment from 2000 to the date of the interview in August 2001. The claimant could not furnish a second reference as she was at home raising her family between 1986 and 2000 and, prior to that, she was employed in Poland. In this case the Equality Officer concluded that the absolute insistence by Ice Group that the claimant furnish two employment related references constituted less favourable treatment on the grounds of race and amounted to indirect discrimination on the race ground. The Equality Officer ordered the respondent to pay the claimant €7,000 by way of compensation for the distress suffered by her as a result of the discrimination.

There is nothing in this decision to indicate the basis upon which the Equality Officer decided that the insistence on two references by a prospective employer operates to the disadvantage of a non-Irish national as compared to an Irish national. The Equality Officer does not appear to have relied on any statistical evidence and one wonders what is the basis of this assertion. Why for instance is it more difficult, given the world-wide availability of e-mail and internet access, for an English, American or Polish person to obtain a second work reference than it is for an Irish person?

In order for such a decision to have any credibility one would expect at a minimum that the Equality Officer insist on some empirical evidence rather than assume that it is easier for Irish people to get employment references that it is for non-Irish and expect everyone else to accept this assumption on its face value without any supporting evidence. It is just too simplistic. Be that as it may, this is the most recent authority and employers therefore are forced to take note of it; subject to the decision being overturned or qualified or explained in some way.

The views in this article are not intended to constitute legal advice or be exhaustive. Specific advice should always be sought in individual situations.