



UK Government

Consultation outcome

Equality (Race and Disability) Bill: mandatory ethnicity and disability pay gap reporting – government response

CP 1542



Government of the United Kingdom
Cabinet Office

Consultation outcome

Equality (Race and Disability) Bill: mandatory
ethnicity and disability pay gap reporting –
government response

Presented to Parliament
by the Secretary of State for Education
by Command of His Majesty

March 2026



© Crown copyright 2026

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at equalitybill@cabinetoffice.gov.uk

ISBN 978-1-5286-6292-5

E03553078 03/26

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

Enquiries to:

Postal address:

Race Equality Unit
Cabinet Office
1 Horse Guards Road
London
SW1A 2HQ

Email: equalitybill@cabinetoffice.gov.uk

Alternative formats

Alternative formats of this document are available online. This includes:

- British Sign Language (BSL)
- Welsh translation
- Easy Read
- large print
- web-accessible PDF and HTML
- audio

Please contact us for paper copies or alternative formats of this document.

Braille and Audio CD are also available on request.

Requests for alternative formats can be made by post, email or telephone at 0808 175 6420

Contents

Ministerial foreword	3
Introduction	5
Executive summary	9
Government response	15
Extending mandatory pay gap reporting to ethnicity and disability	15
Geographical scope	18
Pay gap calculations	21
Pay gap measures	21
Workforce reporting	25
Declaration rates	27
Action plans	30
Additional reporting requirements for public bodies	33
Dates and deadlines	36
Enforcement	38
Ethnicity: data collection and calculations	40
Disability: data collection and calculations	47
Summary of roundtable discussions	53
Conclusion and next steps	56
Annex A – Draft Primary Legislation	58

Ministerial foreword

The driving mission of this government is to ensure that background is no barrier to success. Britain's workplaces have made significant progress



towards fairness and equality for ethnic minority and disabled people. We are proud of the many businesses thriving in all their diversity up and down the country. There is evidence that these fairer workplaces are more productive, contributing to the government's mission for economic growth.

But challenges persist, particularly when it comes to pay and progression. Too many ethnic minority and disabled people face barriers and negative attitudes at work, which can impact their pay. Ethnic minority and disabled people are less likely to be in work, less likely to be promoted and on average, paid less than other employees. This is bad for equality, bad for business and ultimately, bad for Britain.

But we cannot root out this problem until we can fully understand it. Crucially, many of these groups experience inequality differently and those differences matter. That is why we are pleased to publish the government response to the consultation on mandatory ethnicity and disability pay gap reporting for large employers, which outlines our intended policy

approach and next steps. Greater transparency will provide employers with valuable insights into their own workforces and foster improved workplace cultures. Through the course of our stakeholder engagement, many of the employers who are already reporting their ethnicity and disability pay gap data on a voluntary basis highlighted the benefits and positive impact reporting has had in their organisation.

After widespread consultation with civil society, employers, trade unions and ethnic minority and disabled people themselves, this response details how we will deliver on our firm commitment to break down the barriers to opportunity and grow the economy. We want to thank the many stakeholders (including businesses and representative organisations for race and disability) who have given their time to share their views, and to reiterate our commitment to continued collaboration with them as we work towards our shared vision to improve workplace inclusion for everyone.

Everyone deserves to go to work and achieve their full potential, regardless of their ethnicity or disability. By introducing ethnicity and disability pay gap reporting, this government is supporting employers to create more inclusive workplaces, so that regardless of background everyone can thrive.

Seema Malhotra MP, Minister for Equalities

Rt Hon Sir Stephen Timms MP, Minister for Social Security & Disability

Introduction

Breaking down barriers to opportunity is at the heart of this government's mission for national renewal. The government wants to ensure that whoever you are, whatever your background, Britain is a country that will respect your contribution and give you a fair chance to get on in life.

According to data from the Office for National Statistics (ONS), most ethnic minority groups earn on average less than their White British peers. Employees from the Pakistani, Bangladeshi and Mixed White and Black Caribbean groups show the largest gaps¹. Employment rates for disabled people have gone up in recent years. However, disabled people have, on average, lower incomes than non-disabled people. In 2023, the national disability pay gap was 12.7%.

In the King's Speech in July 2024, the government committed to introducing mandatory ethnicity and disability pay gap reporting for employers with 250 or more employees.

This would build on the success of gender pay gap reporting in helping to address pay disparities and tackling barriers to opportunity. Introducing mandatory

1 [Ethnicity Pay Gaps, UK: 2012 to 2022](#), Office for National Statistics, November 2023

ethnicity and disability pay gap reporting will improve transparency. It will provide vital data which will help employers to identify and take action to reduce ethnicity and disability pay gaps where they exist.

The government ran a public consultation between 18 March and 10 June 2025 to seek views on the proposed approach. The consultation responses were analysed independently by Explain Market Research. A report of their findings has been published alongside this document. The report includes an executive summary, and highlights responses to ‘open’ questions. This provides more detail on the range of respondents’ views and the nuances underlying them.

This government response draws from that report. It sets out the main findings and summarises the policy decisions that have been taken in response to the consultation responses.

We encouraged a wide range of individuals and stakeholders on how this policy could be implemented effectively, including employers, public sector bodies, trade unions, and race and disability stakeholders. Their responses have helped shape the proposed legislative approach set out in this document. They will continue to inform our thinking as the policy is developed and implemented.

The consultation asked for views on different aspects of the potential reporting framework. These included:

- the calculations which employers should have to undertake and publish
- how to define and compare different groups
- whether to align with existing requirements for mandatory gender pay gap reporting
- whether to make action plans mandatory

We made the consultation available in a range of alternative formats. This was to ensure it was accessible and to encourage a range of views. The Office for Equality and Opportunity also conducted extensive stakeholder engagement while the consultation was open. This included 8 ‘roundtable’ discussions with stakeholders from different regions and sectors, who represented both employer and employee perspectives. As part of this, we spoke with employers who are already reporting their ethnicity and disability pay gap data voluntarily, so we could learn from their experiences. There is a summary of this engagement at the end of this report.

This response includes draft clauses in Annex A. These show how the primary legislation may work in practice. We will continue to develop the legislation, including the supporting regulations setting out the detailed reporting requirements. We will publish more information in due course. This government response sets out a comprehensive overview of our intended

approach. We hope it also provides clarity to both employers and employees on our plans.

Alongside this document, we have also published the Regulatory Impact Assessment for mandatory ethnicity and disability pay gap reporting.

Executive summary

Consultation responses

There were 857 responses to the consultation. This included responses received through the online survey, and email and postal responses. There was good representation from disabled people and people from different ethnic minority groups. Organisations who responded represented a range of sizes, sectors and interests.

There were high levels of net agreement² with all the proposals set out in the consultation. More than 70% of all respondents agreed to all the ‘closed’ questions³ in the consultation.

A significant majority of respondents agreed to the proposed approach set out in the consultation:

- large employers should be required to report their ethnicity and disability pay gaps

2 Net agreement includes those who ‘strongly agreed’ or ‘somewhat agreed’ with proposals.

3 ‘Closed’ questions refer to questions where respondents were asked to agree or disagree with a proposal (strongly agree, somewhat agree, neither agree or disagree, somewhat disagree, strongly disagree).

- large employers should be required to report on the overall composition of their workforce by ethnicity and disability (also referred to as ‘workforce reporting’)
- large employers should be required to report the proportion of their employees who did not share their ethnicity or disability status (‘declaration rates’)
- where possible, ethnicity and disability pay gap reporting should mirror the existing framework for mandatory gender pay gap reporting (they should use the same geographic scope, require the same 6 calculations, share the same ‘snapshot’ dates for collecting pay information and statutory reporting dates, require employers to upload their ethnicity and disability pay gap data to an online reporting service, and be subject to the same enforcement mechanisms)
- large employers should be required to produce ethnicity and disability action plans, to tackle the causes of any ethnicity and disability pay gaps
- there should be additional reporting requirements for public bodies (breaking down pay differences further by grade and/or salary band, and publishing data on recruitment, retention and progression)
- ethnicity data should be collected using the ethnicity classifications set out in the Government Statistical Service’s (GSS) harmonised ethnicity

standard and aggregated in line with guidance from ONS

- ethnicity pay gaps should be reported with the minimum of a binary comparison and require at least 10 employees in each group being reported on
- disability pay gap reporting should take a binary approach (disabled and non-disabled) and use the Equality Act 2010 definition of disability
- disability pay gaps should require at least 10 employees in each group being reported on

While some respondents did not agree with all the proposals, the main differences related to the details of how these proposals are developed and communicated. For example, there were different views on:

- an appropriate data threshold to best protect anonymity
- whether data could highlight intersectional experiences
- appropriate levels of data disaggregation

Some also raised possible unintended consequences if implementation is taken forward without careful consideration.

This response addresses as many concerns as possible at this stage of policy development. In some instances, such as data thresholds, work is ongoing.

The consultation was also supported by 8 ‘roundtable’ discussions. Stakeholders there raised similar points to those in written responses to the consultation’s ‘open’ questions⁴. These are set out in more detail in Explain Market Research’s report.

Summary of government response

The UK government intends to take forward all but one of the proposals set out in the consultation. This is in response to the consultation findings and takes into account the views gathered during stakeholder engagement. This decision is in part based on the broad support received for these proposals.

The detailed issues raised during the consultation will inform how we bring these proposals to life. We will give particular consideration to how to address respondents’ concerns, mitigate unintended consequences and maximise positive impacts.

4 ‘Open’ questions refer to questions where respondents were asked a question and allowed to respond with free text, outlining their views

We do not plan to mandate additional reporting requirements for public bodies. These would have included:

- breaking down pay differences further by grade and/or salary band
- publishing data on recruitment, retention and progression

This is due to stakeholders' views on the potential complexities and additional burdens involved in producing and publishing this information. We intend instead to encourage organisations to publish this additional information. We will do this through guidance that shows how to do this and highlights the benefits.

This document sets out additional details for each proposal. These include a summary of the main findings and the action the government intends to take.

Next steps

We will continue to develop legislation to introduce mandatory ethnicity and disability pay gap reporting for large employers, in line with the government's manifesto commitment. This will include:

- primary legislation
- supporting regulations that will set out the detailed reporting requirements

Developments to legislation will be based on the consultation responses and the draft clauses in Annex A.

We will develop guidance and practical tools to support employers with the proposed new reporting requirements. This will include:

- guidance on how employers can improve employee declaration rates on ethnicity and disability
- detailed step-by-step guidance on how to make the calculations
- advice on actions to address ethnicity and disability pay gaps

We will continue to engage with stakeholders to ensure guidance is effective and informed by a range of experiences and views.

Government response

Extending mandatory pay gap reporting to ethnicity and disability

Question 1: Do you agree or disagree that large employers should have to report their ethnicity pay gaps?

Question 2: Do you agree or disagree that large employers should have to report their disability pay gaps?

Consultation result: 87% agreed large employers should have to report their ethnicity pay gaps and 87% agreed large employers should have to report their disability pay gaps, helping to increase transparency

Government response: The government will introduce mandatory ethnicity and disability pay gap reporting for employers with 250 or more employees

The government committed to introducing mandatory ethnicity and disability pay gap reporting for large employers (with 250 or more employees) in its manifesto and in the King's Speech in July 2024.

While the consultation mainly asked for views on how to implement this commitment effectively, questions 1 and 2 asked if people thought that mandatory ethnicity and disability pay gap reporting should be required for large employers. Given that 87% of respondents agreed this policy should be implemented, the government remains committed to introducing mandatory ethnicity and disability pay gap reporting for large employers.

This decision aligns with calls from stakeholders and consultation respondents to introduce ethnicity and disability pay gap reporting. This is to help increase transparency of pay disparities in the workforce, allow inequalities to be exposed, and encourage actions to break down barriers in recruitment, retention and progression of ethnic minority and disabled employees. Mandatory ethnicity and disability pay gap reporting will support the government's opportunity mission. It will help to ensure that you have a fair chance to get on in life regardless of who you are.

There are numerous potential causes of pay disparities for ethnic minority groups and between disabled and non-disabled employees. These include social bias and stigma, often caused by a lack of awareness, and differences in social networks and educational outcomes. There is a clear evidence base which highlights inequality in our workforces, which must be addressed. Mandatory ethnicity and disability pay gap reporting will represent an important step

towards improving equality of access and fair pay in the workplace. It will provide large employers with vital data about the realities of their workforce.

While we are aware that some employers are concerned about the possible burden on business of these new requirements, we have tried to mitigate this through streamlining our proposals for implementation. Consultation responses raised particular concerns for organisations with limited HR resources. Others highlighted the risk that pay gap reporting might divert resources away from plans to implement inclusive practices.

This response sets out some of the ways we aim to minimise the burdens on businesses. For example, by:

- aligning metrics and reporting processes with gender pay gap reporting so employers just use one accessible, simple system
- developing a package of guidance to support employers to meet new requirements

We will continue to consider these concerns throughout policy development and implementation.

The reporting threshold for mandatory ethnicity and disability pay gap reporting will be large employers with 250 or more employees. While some respondents suggested a higher or lower threshold, this threshold ensures consistency with gender pay

gap reporting and avoids unnecessary burdens on smaller organisations, where the costs of reporting will be more impactful. Employers with fewer than 250 employees will not be required to report at this time. However, we will encourage employers to report voluntarily where possible and provide advice on effective implementation. For organisations which are just over the reporting threshold (250 to 500 employees) and are concerned about implementing reporting effectively, including potential costs, we will include advice in future guidance, which will be informed by stakeholder engagement.

Geographical scope

Question 3: Do you agree or disagree that ethnicity pay gap reporting should have the same geographical scope as gender pay gap reporting?

Question 4: Do you agree or disagree that disability pay gap reporting should have the same geographical scope as gender pay gap reporting?

Consultation result: A high percentage of respondents agreed that ethnicity (88%) and disability (88%) pay gap reporting should have the same geographical scope as gender pay gap reporting

Government response: Ethnicity and disability pay gap reporting will mirror the geographical scope as gender pay gap reporting. This means the following organisations will be in scope of the legislation if they have 250 or more employees:

- private and voluntary sector employers in Great Britain (England, Wales and Scotland)
- public sector bodies in England
- certain public authorities operating across Great Britain in relation to non-devolved functions

Questions 3 and 4 asked for views on the geographical scope of mandatory ethnicity and disability pay gap reporting. 88% of respondents agreed that this should mirror the geographical extent of gender pay gap reporting already in force. Respondents felt that it was important to have consistency across gender, ethnicity and disability pay gap reporting. This would help people understand the policy and compare the relevant data. Stakeholders based in Scotland and Wales also raised a similar request for consistency in our roundtable discussions.

As a result, the intended geographical scope will mirror gender pay gap reporting. The UK5 government will continue to work closely with the Scottish Government and Welsh Government to design and implement mandatory ethnicity and disability pay gap

reporting policy effectively. This means that private and voluntary sector employers in Great Britain (England, Wales and Scotland), public sector bodies in England, and certain public authorities operating across Great Britain in relation to non-devolved functions⁵, will be in scope – provided they have 250 or more employees. This approach ensures consistency across pay gap reporting and legislation. It avoids unnecessary complexity and burdens on businesses where different characteristics have different reporting requirements across jurisdictions.

The Scottish Government and Welsh Government will be able to take decisions separately about introducing mandatory ethnicity and disability pay gap reporting for their public bodies. This is currently the case for gender pay gap reporting. We will work closely with them as we continue to develop the legislation, to support consistency where possible. This policy will not apply in Northern Ireland, as equalities policy decisions are a transferred matter for the Northern Ireland Assembly.

Consultation respondents also asked for a clear approach to be set out on how to manage reporting for overseas and remote workers. They emphasised the importance of taking account of local context when reporting ethnicity and disability pay gap figures. Workforce reporting requirements – set out

5 As set out in [schedule 19 to the Equality Act 2010](#)

in the next section – will allow employers to publish their workforce make up alongside their pay gap figures. This will provide important context, allowing employers to explain the regional context in which they work, recognising the demographics of the local population in which they operate and how this may influence workforce diversity and pay gaps. The government will provide guidance for employers on remote workers and operating across global borders, following further stakeholder engagement. We anticipate that this will reflect the current position set out in the gender pay gap reporting guidance, which covers how workers in different circumstances should be considered for the purpose of reporting.

Pay gap calculations

Pay gap measures

Question 5: Do you agree or disagree that employers should report the same 6 measures for ethnicity pay gap reporting as for gender pay gap reporting?

Question 6: Do you agree or disagree that employers should report the same 6 measures for disability pay gap reporting as for gender pay gap reporting?

Consultation result: Respondents agreed that employers should be required to report the same 6 calculations as gender pay gap reporting for ethnicity (84%) and disability (84%)

Government response: We will require large employers to report the same 6 measures for ethnicity and disability pay gap reporting, which are currently used for gender pay gap reporting:

- mean differences in average hourly pay
- median differences in average hourly pay
- pay quarters – the percentage of employees in 4 equally-sized groups, ranked from highest to lowest hourly pay
- mean differences in bonus pay
- median differences in bonus pay
- the percentage of employees receiving bonus pay

Questions 5 and 6 in the consultation asked respondents whether employers should be required to use the same 6 calculations, which are currently used for gender pay gap reporting, to report their ethnicity and disability pay gaps. For both questions, 84% of respondents who answered these questions agreed that the same calculations should be used to measure ethnicity and disability pay differences.

Respondents who provided additional comments highlighted the benefits of using the same measures, including consistency and being able to compare pay gap data across different groups. Similar points were raised during the course of our stakeholder engagement.

A small number of respondents suggested that some additional metrics could be used to measure differences by ethnicity and disability, including:

- statistics on recruitment
- reasonable adjustments
- work patterns
- people leaving the organisation
- contract types

A few respondents also felt that the current gender pay gap calculations could be improved. Some felt that intersectional analysis across gender, ethnicity and disability should be considered, as well as pay gap analysis of other characteristics such as socio-economic background and religion.

We note some concerns about the possible unintended consequence to disabled people's access to the reasonable adjustment of reduced hours. The proposed approach requires employers to calculate and compare differences in hourly pay, which should mitigate this risk.

Considering the high levels of agreement for questions 5 and 6 and the potential benefits to employers of streamlining the approaches, the government intends to mandate the same 6 calculations for reporting their ethnicity and disability pay differences, that are currently used for gender pay gap reporting. Using the same calculations will ensure consistency across gender, ethnicity and disability pay gap reporting. It will also help to minimise the additional burdens on employers, since they will be able to use the same processes for making their calculations and will already be familiar with the methodology.

We will produce detailed, step-by-step guidance for employers on how these calculations should be made, including any particular considerations which are relevant for ethnicity and disability data. We will also consider how to encourage employers to go further with their data collection and analysis through guidance. This could include, for example, considering intersectional disparities where possible, and showing how employers can choose to collect additional data on:

- recruitment
- exit interviews
- contract types
- reasonable adjustments

This will help improve employers to gain a better understanding of the underlying causes of any ethnicity and disability pay gaps.

Workforce reporting

Question 7: Do you agree or disagree that large employers should have to report on the ethnic breakdown of their workforce?

Question 8: Do you agree or disagree that large employers should have to report on the breakdown of their workforce by disability status?

Consultation result: Agreed that large organisations should have to report on the overall composition of their workforce by ethnicity (83%) and disability (83%)

Government response: Mandatory ethnicity and disability pay gap reporting will include workforce reporting requirements

Questions 7 and 8 asked for views on whether large employers should also have to report the breakdown of their workforce by ethnicity and disability status. This additional requirement – referred to as ‘workforce reporting’ – was proposed as it provides important context to pay gap figures. It allows employers to better understand their pay gaps in line with the proportion of ethnic minority and disabled staff in their

workforce, thus making the reporting regime more effective overall.

It is further expected to help mitigate against concerns that some employers will stop seeking to hire ethnic minority or disabled people to avoid higher pay gap figures. Reporting these figures alongside the other pay gap calculations, such as workforce figures, should clearly highlight and deter such behaviours if they were to take place. It would also allow employers to show where they have had success in recruiting among these groups of people.

The consultation found high levels of support for this proposal (83% for both ethnicity and disability) and many respondents highlighted the importance of workforce reporting for providing context to ethnicity and disability pay gap data. Stakeholder engagement also demonstrated clear support for this proposal. The government will, therefore, include requirements for workforce reporting for both mandatory ethnicity and disability pay gap reporting.

Declaration rates

Question 9: Do you agree or disagree that large employers should have to submit data on the percentage of employees who did not state their ethnicity?

Question 10: Do you agree or disagree that large employers should have to submit data on the percentage of employees who did not state their disability status?

Consultation result: Agreed large employers should have to submit data on the percentage of employees who did not state their ethnicity (86%) and disability (86%)

Government response: Mandatory ethnicity and disability pay gap reporting will include requirements to report declaration rates

Questions 9 and 10 asked for views on whether large employers should also have to report data on the percentage of employees who did not state their ethnicity or disability status. Employers do not generally hold ethnicity and disability data about their employees. Therefore, to calculate ethnicity and disability pay gaps, they would need to work in cooperation with their employees to obtain this data. This means that for mandatory ethnicity and disability pay gap reporting, we cannot assume

calculations have accounted for all employees in an organisation. The government therefore proposed requiring employers to report declaration rates to allow employers to contextualise their pay gap data, indicating how reliable the figures and analysis are. Reporting declaration rates can also be beneficial as it provides employers with cultural insights into their workforce, potentially highlighting how safe employees feel to share their personal data.

The consultation found high levels of support for this proposal (86% for both ethnicity and disability), with many respondents and stakeholders raising concerns about low declaration rates, and how this could affect the reliability and accuracy of pay gap reporting data. To ensure ethnicity and disability pay gap reporting data can be accurately interpreted, the government will include requirements for reporting declaration rates for both mandatory ethnicity and disability pay gap reporting.

Consultation respondents and stakeholders also emphasised the importance of building employee trust to self-declare by creating a safe workplace culture. To further address concerns about low declaration rates – or inappropriate employer behaviours to increase them – and to support organisations to raise declaration rates over time, the government will also produce specific guidance for employers on how they can improve declaration rates. This will be developed with input from stakeholders, particularly those with

relevant lived experience or those who have already raised declaration rates to support voluntary ethnicity and disability pay gap reporting. This guidance will consider a range of issues and provide practical examples of best practice, covering topics such as building employee trust and psychological safety in the workplace.

A few respondents and stakeholders suggested implementing a minimum declaration threshold. Employers would have to reach this before reporting their ethnicity and disability pay gaps. While we recognise concerns for accurate data, we believe requiring declaration rates to be reported alongside pay gap calculations, together with guidance on appropriate means to improve declaration rates, helps minimise this risk while ensuring as many employers as possible are able to report and build transparency.

Action plans

Question 11: Do you agree or disagree that employers should have to produce an action plan about what they are doing to improve workplace equality for ethnic minority employees?

Question 12: Do you agree or disagree that employers should have to produce an action plan about what they are doing to improve workplace equality for disabled employees?

Consultation result: Agreed large organisations should have to produce an action plan to improve workplace equality for ethnic minority (81%) and disabled (85%) employees

Government response: The government will require large employers to take actions to tackle ethnicity and disability pay gaps

Questions 11 and 12 in the consultation asked for views on whether action plans to tackle ethnicity and disability pay gaps should be mandatory for large employers. There were high levels of agreement for both proposals – 81% of respondents agreed that this should be required for ethnicity and 85% agreed for disability.

Comments received through the consultation and stakeholder engagement emphasised the importance

of employers acting on their ethnicity and disability pay gap data, and taking actions to address and reduce pay gaps. Respondents also highlighted the need for actions to be measurable, and for employers to be held accountable for progress, for example through monitoring and enforcement.

Some respondents raised the need for clear guidance to help employers understand what is required and ensure approaches are consistent. A few respondents thought that education for employers on why change is important would be beneficial, and how this could help their workforces. In relation to actions on disability specifically, some respondents highlighted the importance of having a focus on access to reasonable adjustments as a way of improving disability inclusion.

Employers will be encouraged and supported to provide a narrative and context around their pay gap, workforce and declaration rates. Some respondents highlighted this as being necessary to ensure wider work by employers on implementing inclusive practices is appropriately championed. For example, if an employer has a large pay gap which is in part caused by a focus on recruitment, or employment schemes with a focus on increasing job carving, action plans provide the opportunity to explain this. Action plans should support better retention and more inclusive workplaces, which will likely be reflected in pay gap, workforce and declaration rate trends over time.

In view of the high levels of agreement for these proposals, the government intends to introduce a requirement for large employers to publish action plans to tackle any ethnicity and disability pay gaps as part of mandatory ethnicity and disability pay gap reporting. This will be aligned with our new requirements for large employers to produce an action plan covering steps to reduce the gender pay gap and support employees going through the menopause, to reduce any burdens on business and streamline the process since they will not need to produce separate action plans.

We are aiming to harmonise the approaches so that employers can produce a single equality action plan on the same service covering sex, race (including ethnicity) and disability, when all the reporting requirements are in force. This recognises that some actions may be beneficial for multiple groups (for example, flexible working).

We will develop the evidence base on the types of actions that are effective in tackling ethnicity and disability pay gaps, and should help to achieve greater ethnicity and disability inclusion in the workplace. This evidence will inform guidance for employers. We will also consider what other practical support we can provide to employers to help them act on their data and create meaningful change. We will announce further details on how this will be implemented in due

course, including how action plans will be monitored and measured.

Additional reporting requirements for public bodies

Question 13: Do you agree or disagree that public bodies should also have to report on pay differences between ethnic groups by grade and/or salary bands?

Question 14: Do you agree or disagree that public bodies should also have to report on recruitment, retention and progression by ethnicity?

Question 15: If public bodies have to report on recruitment, retention and progression by ethnicity, what data do you think they should have to report?

Question 16: Do you agree or disagree that public bodies should have to report on pay differences between disabled and non disabled employees, by grade and/or salary bands?

Question 17: Do you agree or disagree that public bodies should have to report on recruitment, retention and progression by disability?

Question 18: If public bodies have to report on recruitment, retention and progression by disability, what data do you think they should have to report?

Consultation result: Agreed large public bodies should also report on pay differences by grade or salary bands (80% ethnicity, 82% disability) and data relating to recruitment, retention and progression (81% ethnicity, 82% disability)

Government response: Proposals for additional reporting requirements for public bodies will not be implemented at this time, but encouraged through guidance

Questions 13 to 18 in the consultation asked for views on whether large employers in the public sector should be required to report the following additional data:

- ethnicity and disability pay differences by grade or salary bands
- data relating to recruitment, retention and progression by ethnicity and disability

These questions were a mix of closed and open questions asking whether public bodies should be required to report this additional data and, if people agreed with this proposal, what further data should be reported on recruitment, retention and progress.

There were similar levels of agreement for the ethnicity and disability questions, with slightly higher levels of agreement for the proposals on disability.

Some respondents felt that the public sector should report this additional data, to lead the way and demonstrate how further data collection and analysis can be used to make progress on equality.

Responses to the questions on what data should be reported for recruitment, retention and progression were similar for ethnicity and disability. The most common suggestions were promotions, hiring rates, applications, turnover and length of service.

Although there were high levels of agreement for these questions from consultation responses, we are not planning to mandate these additional requirements through legislation. This is due to comments raised through our engagement with public bodies on the resource implications to compile, analyse and report on these additional datasets, on top of the other pay gap calculations that will be required. This could represent a significant administrative burden on public bodies, at a time when there are already constraints on public finances. Some stakeholders also highlighted the complexities involved in breaking down pay differences by grade or salary band, particularly as public bodies can have complex grade or salary structures.

As part of the guidance which we will develop for employers, we will provide practical advice on how they can collect this additional data and use the findings to pinpoint any specific areas for focus in their

action plans. We will highlight the benefits of doing this further analysis to understand where barriers for ethnic minority and disabled people may exist. We will also consider how to encourage employers to undertake this additional data collection and analysis through their action plans.

Dates and deadlines

Question 19: Do you agree or disagree that ethnicity pay gap reporting should have the same reporting dates as gender pay gap reporting?

Question 20: Do you agree or disagree that disability pay gap reporting should have the same reporting dates as gender pay gap reporting?

Question 21: Do you agree or disagree that ethnicity pay gap data should be reported online in a similar way to the gender pay gap service?

Question 22: Do you agree or disagree that disability pay gap data should be reported online in a similar way to the gender pay gap service?

Consultation result:

- A high percentage of respondents agreed that ethnicity (87%) and disability (88%) pay gap reporting should have the same reporting dates as gender pay gap reporting

- A high percentage also agreed that ethnicity (90%) and disability (91%) pay gap reporting should be reported online in a similar way to the gender pay gap service

Government response: Mandatory ethnicity and disability pay gap reporting will have the same reporting dates and online service as gender pay gap reporting.

The consultation asked for views on whether the same statutory dates for gender pay gap reporting – the ‘snapshot’ date and reporting deadlines – should be used for mandatory ethnicity and disability pay gap reporting. It also asked whether employers should upload their ethnicity and disability pay gap data to the same online reporting service.

Under gender pay gap reporting, large employers in the private and voluntary sectors in Great Britain have a ‘snapshot date’ of 5 April each year to collect pay data from their employees. They then have to report their pay gap data within 12 months (that is by 4 April the following year). Large public bodies in England have a different snapshot date (31 March) and a reporting deadline of 30 March the following year. The consultation highlighted that these dates were agreed after extensive employer engagement. They were designed to align with other important dates for reporting data, for example:

- the end of the tax year for private and voluntary sector employers
- the end of the financial year for public bodies

A significant majority of respondents agreed with these proposals – 87% and 88% agreed that ethnicity and disability pay gap reporting should share the same reporting dates as the gender pay gap regulations. Similarly, 90% (for ethnicity) and 91% (for disability) agreed that reporting should be published using the same online service. Some respondents said this would simplify the process and reduce workload by using the HR processes already set up for gender pay gap reporting.

In response to these high levels of agreement, we intend to use the same reporting dates and online reporting service as gender pay gap reporting. The decision to have consistent reporting deadlines and platforms for all 3 pay gap regimes will help to ensure consistency and minimise administrative costs for employers.

Enforcement

Question 23: Do you agree or disagree that ethnicity pay gap reporting should have the same enforcement policy as gender pay gap reporting?

Question 24: Do you agree or disagree that disability pay gap reporting should have the same enforcement policy as gender pay gap reporting?

Consultation result: A high percentage of respondents agreed that ethnicity (82%) and disability (83%) pay gap reporting should have the same enforcement policy as gender pay gap reporting

Government response: Enforcement for ethnicity and disability pay gap reporting will mirror enforcement for gender pay gap reporting

The consultation asked for views on whether ethnicity and disability pay gap reporting should be enforced in the same way as gender pay gap reporting is currently enforced, in line with the Equality and Human Rights Commission's (EHRC) enforcement policy. There were high levels of agreement with these proposals (82% on ethnicity and 83% on disability).

Comments received in response to these proposals highlighted the benefits of having a consistent approach towards enforcement across gender, ethnicity and disability pay gap reporting. However, there were also comments that enforcement needs to be strengthened and there should be further accountability placed on employers. This includes monitoring of how employers work to decrease pay gaps and implement their action plans.

We intend to harmonise the approach to enforcement across gender, ethnicity and disability. As it stands, the EHRC is responsible for enforcing reporting annually. It has also previously investigated statistically improbable data to ensure employers are reporting accurately. We will discuss this further with the EHRC as we continue to develop the legislation and detailed reporting requirements.

Ethnicity: data collection and calculations

Question 25: Do you agree or disagree that large employers should collect ethnicity data using the GSS harmonised standards for ethnicity?

Question 26: Do you agree or disagree that all large employers should report ethnicity pay gap measures using one of the binary classifications as a minimum?

Question 27: Do you agree or disagree that there should be at least 10 employees in each ethnic group being reported on?

Question 28: Do you agree or disagree that employers should use the ONS guidance on ethnicity data to aggregate ethnic groups?

Question 29: Is there anything else you want to tell us about ethnicity pay gap reporting?

Consultation result:

- 77% of respondents agreed that employers should collect ethnicity data using the GSS harmonised standards for ethnicity
- 73% agreed that employers should report ethnicity pay gap measures using binary classifications at minimum
- 73% agreed there should be at least 10 employees in each ethnic group reported on
- 81% agreed employers that should use the ONS guidance on ethnicity data to aggregate ethnic groups

Government response: Ethnicity pay gap reporting will require employers to report a binary comparison at minimum and also aggregate to 5 ethnic groups where possible. Ethnicity data calculation will be in line with the GSS harmonised standards, and aggregation in line with ONS guidance. There will be a threshold for employees for each group to protect anonymity. Policy work is ongoing to determine the most appropriate threshold.

The consultation asked for views on how employers should collect ethnicity data for pay gap calculations. It proposed that employers should ask their employees to share their ethnicity data voluntarily.

In asking for this data, employers should provide a 'prefer not to say' option for employees, as this is personal data which an employee can choose not to disclose.

To ensure consistency across all in-scope employers, the consultation proposed that employers should collect ethnicity data using the questions set out in the GSS ethnicity harmonised standard. These were also used in the 2021 Census of England and Wales and Census in Scotland in 2022. The majority of respondents (77%) agreed with this proposal. Some employers we engaged with in our stakeholder engagement said they already use this approach. But some consultation responses highlighted that this would be a change from their current data collection and could involve additional costs or resources – either to amend their existing processes, or to create new processes and systems.

In view of the high levels of agreement with this proposal, the government intends to require employers to collect ethnicity data using the same set of questions in the GSS' ethnicity harmonised standard. The ethnicity harmonised standard is reviewed by ONS roughly every 5 years. This includes stakeholder engagement and consultations to ensure groups are fairly represented. This means that the list of questions may also need to be periodically updated for the purpose of mandatory ethnicity pay gap calculations, to ensure that the legislative

requirements keep in line with other national datasets, including the Census. To enable this flexibility to make changes at future dates, we intend to set out the list of ethnicity classifications in secondary legislation. In addition to guidance, we will also consider what other support we can give to employers to help them meet these requirements.

As highlighted in the consultation, there are slightly different questions in the ethnicity harmonised standard across England, Wales and Scotland. We will provide guidance for employers on how they can recognise these different approaches when collecting ethnicity data from their employees across these nations.

The consultation asked for views on how employers should aggregate data on ethnic groups. We proposed that employers should follow the ONS guidance on how to aggregate different ethnic groups. In practice, this means that individual ethnic groups would be aggregated into one of 5 broader ethnic groups:

- White
- Asian or Asian British
- Black, Black British, Caribbean or African
- Mixed or multiple ethnic groups
- Other ethnic groups

There were high levels of agreement with this proposal (81%). The government intends to take this

approach and will include advice on how to aggregate different ethnic groups in our guidance for employers.

Respondents were asked whether all employers should have to report a binary comparison as a minimum, and should be encouraged to report more granular comparisons where possible. The majority of respondents (73%) agreed that a binary comparison should be the minimum requirement.

In view of the responses, we intend to require all in-scope employers to report a binary comparison as a minimum. The only exception to this will be if an employer does not have the minimum threshold number of employees to make that comparison without compromising confidentiality, that is a minimum threshold is not met for either the White group, or all other ethnic groups combined.

The consultation set out options on how this binary comparison could be made, with the proposed option as comparing the White British group with all other ethnic groups combined. Taking into account the consultation responses and stakeholder feedback, we instead intend to require a binary comparison of White (including White Other) with all other ethnic groups combined. This is because high earners in the White Other group could skew the pay gap figures for all other ethnic groups combined. This could mask potential disparities within organisations. This approach would also be in line with the ONS

guidance and use the same approach that is taken for aggregating the other ethnic groups.

To maximise transparency and allow for more granular comparisons, we intend to require employers to also report comparisons between the 5 broad ethnic groups if they meet the minimum employee threshold. For example, if the threshold is 10, an employer would need to have at least 10 employees in each of the 5 broad ethnic groups. The White ethnic group would be the main 'comparator', against which the other 4 groups would be compared, for example, White and Asian or Asian British. We will build in exceptions to this as we develop the detailed reporting requirements, that is, if there are insufficient numbers of employees in any of the 5 broad ethnic groups.

We do not intend to require more granular comparisons than the 5 broad ethnic groups through the legislation. Using the ONS methodology for aggregating ethnic groups, the next level after the 5 ethnic groups would be the full list of up to 19 ethnicity classifications. It is very unlikely, even for very large employers, that comparisons between up to 19 ethnic groups would be feasible when considering minimum thresholds and the need to protect confidentiality. It may also represent a significant burden on employers to undertake such a large number of comparisons.

We will instead encourage employers to conduct more detailed analysis where possible, particularly

if they have significant numbers of employees in specific ethnic groups. For example, if an employer has a large number of employees from one of the 19 groups, such as the Indian group, they may wish to analyse data specific to this group to improve their understanding of their workforce. We will consider how to help employers make these more detailed comparisons. This will include providing advice on how this data can be used to inform internal analysis, and highlighting the benefits.

The consultation also asked for views on whether there should be a minimum of 10 employees for each group being reported on, to protect anonymity. 73% of respondents agreed with this proposal. Although the majority of respondents agreed with this proposal, there were some concerns that this threshold may be too low or too high. We will consider this issue further, and work with the Information Commissioner's Office, to explore the most appropriate minimum threshold which will protect confidentiality while allowing employers to report meaningful comparisons.

This minimum threshold will apply across all the pay gap calculations to build in safeguards and avoid sensitive data being disclosed. For example, if the minimum threshold is set at 10 employees, there will need to be at least 10 employees in each of the salary quarters, rather than 10 overall in the workforce. Otherwise we may risk employees being identifiable

if there are fewer than 10 employees in any one pay quarter.

Disability: data collection and calculations

Question 30: Do you agree or disagree with using the 'binary' approach (comparing the pay of disabled and non-disabled employees) to report disability pay gap data?

Question 31: Do you have any feedback on our proposal to use the Equality Act 2010 definition of 'disability' for pay gap reporting?

Question 32: Do you agree or disagree that there should be at least 10 employees in each group being compared (for example, disabled and non-disabled employees)? This would avoid disclosing information about individual employees.

Question 33: Is there anything else you want to tell us about disability pay gap reporting?

Consultation result:

- 73% of respondents agreed that employers should report disability pay gap measures using a binary approach (comparing disabled and non-disabled employees)

- General agreement (in open text responses) with using the Equality Act 2010 definition of disability
- 76% agreed there should be at least 10 employees in each group reported on

Government response: Disability pay gap reporting will require employers to report a binary comparison, using the Equality Act 2010 definition of disability. There will be a threshold for employees for each group to protect anonymity, but policy work is ongoing to determine the most appropriate threshold.

The consultation asked for views on how employers should collect disability data for pay gap calculations. It proposed that employers should ask their employees to share their disability status voluntarily. In asking for this data, employers should provide a 'prefer not to say' option for employees, as this is personal data which an employee can choose not to share with their employer.

We asked for views on whether disability pay gap reporting should adopt a binary approach (comparing disabled and non-disabled employees). There was strong agreement from respondents with this approach (73%). Some respondents, however, stated that more granular reporting should be considered

– for example, breaking down disability status by impairment type.

We know that some organisations already report their disability pay gaps by impairment type. But consultation responses and stakeholder engagement with employers suggested that collecting this information from employees would be challenging. This might lead to low declaration rates, which would affect the robustness of the pay gap data being reported. There are also challenges around collecting data when people have multiple impairments or conditions, which requires careful consideration. This includes concerns about how anonymity could be guaranteed if the data were to be further disaggregated. This would lead to smaller (and potentially more identifiable) groups of employees being analysed.

Taking all of these views on board, we are proposing to use the binary approach outlined in the consultation for mandatory disability pay gap reporting, comparing disabled employees with non-disabled employees. But we will consider how we can encourage organisations with sufficient data to disaggregate their data further on a voluntary basis. We will also aim to ‘future-proof’ the legislation to allow for more granular disability reporting in due course, if this becomes appropriate.

In the consultation, we also asked for feedback on the definition of disability we should use in disability

pay gap reporting. We proposed using the current definition contained in the Equality Act 2010. Under the Equality Act 2010, a person is disabled if they have a physical or a mental condition that has a substantial and long-term impact on their ability to do normal day to day activities. Under the Equality Act, certain medical conditions are deemed automatically to be disabilities. In these cases, a person may be disabled even if they are currently able to carry out normal day-to-day activities. People with a progressive condition are protected as soon as they are diagnosed.

There were a variety of views expressed through the consultation on this definition. In general, respondents supported the use of this definition. They highlighted how this approach might help support consistency in data collection and comparability across data sets given its alignment with GSS standards. But other respondents expressed a range of concerns, such as the definition being too broad or following a medical model of disability instead of the social model. Some individuals responding also said they did not identify with the definition, causing concerns that people might not declare their disability status despite meeting the definition under the Equality Act.

While we recognise the issues highlighted above, we intend to use the Equality Act 2010 definition to both:

- ensure a consistent understanding of disability across employers
- support the comparability of disability pay gap data, enabling employers and employees to better identify disparities and create change from within their organisations

However, we will consider how we can mitigate against the above concerns with this particular definition of disability, for example, through careful consideration of the language used to collect disability data.

We also asked for views on an appropriate reporting threshold to ensure the confidentiality of all employees. For each of the calculations, we proposed a minimum threshold of 10 people for each category. This will build in safeguards and ensure sensitive data is not disclosed. For example, if the minimum threshold is set at 10 employees, there will need to be at least 10 employees in each of the salary quarters, rather than 10 overall in the workforce. Otherwise we may risk employees being identifiable if there are fewer than 10 employees in any one pay quarter. While this threshold received broad support, some respondents suggested either:

- higher thresholds, where they were concerned about anonymity
- lower thresholds, where they were concerned that a threshold of 10 would mean more data was

suppressed in smaller organisations, making it less useful and comparable

We understand the importance of getting this threshold correct, so we are still working to determine what the most appropriate threshold would be.

Summary of roundtable discussions

We ran 8 roundtable events throughout the consultation period to hear more detailed feedback on a number of areas covered by the consultation. These covered topics including:

- barriers and solutions to ethnicity and disability pay gap reporting
- data collection and analysis
- effective actions to tackle pay gaps

A range of stakeholders attended including:

- employers and employer representative organisations
- race and disability stakeholders
- public sector bodies
- trade unions

We heard insights from stakeholders across England, Scotland, Wales and Northern Ireland. The feedback we had from these events largely mirrored the consultation responses.

Attendees frequently said greater transparency in workplace diversity and pay disparities would be a benefit of ethnicity and disability pay gap reporting. They also noted that visibility can lead to action.

Stakeholders were highly supportive of introducing mandatory action plans for ethnicity and disability pay gap reporting to ensure the data leads to action. It was also highlighted that reporting can help build trust in organisations, which can encourage employees to feel empowered and normalise conversations about pay gaps.

Data collection and its robustness were frequently noted as challenges to implementing ethnicity and disability pay gap reporting. Declaration rates, protecting confidentiality, and limitations in company systems or infrastructure were raised in discussions. Stakeholders were particularly keen to ensure that employers could include further context to their pay gap figures, including any justifications of differing data quality – something which workforce and declaration rate reporting aims to address.

The time and resources needed to implement new requirements were also raised as concerns, especially for smaller companies. Data collection for employers with largely operational or non-desk-based workforces can present increased complexities. Stakeholders also highlighted the importance of senior leadership support and lead-in time for employers to prepare and collect data. All of these concerns have been considered in the policy design of mandatory ethnicity and disability pay gap reporting, as outlined above. They will also be addressed through extensive guidance.

We also asked attendees to share what they would like to see in the supporting guidance, given extensive calls for comprehensive government guidance.

Suggestions included:

- best practice for data collection, analysis and interpretation
- clear definitions and suggested communications
- case studies where reporting and action plans have been effective – including in different sectors
- advice on raising declaration rates

Attendees also discussed the role employers can play. They highlighted the value that declaration-raising and awareness campaigns can have in supporting pay gap reporting, if they are implemented correctly. Campaigns might focus on clearly communicating:

- the need to collect employee data
- how employers will use and manage this data
- how it can support the creation of impactful plans and policies

Stakeholders were clear that building inclusive workplace cultures would be essential to the success of ethnicity and disability pay gap reporting.

Conclusion and next steps

The responses to this consultation have informed our work to continue developing legislation to introduce mandatory ethnicity and disability pay gap reporting for large employers, in line with the government's manifesto commitment. Indicative draft clauses included in Annex A demonstrate the model we intend to follow. These clauses may be subject to further refinement. We will also develop the supporting regulations that will set out the more detailed reporting requirements for employers, and publish further information on these in due course.

We will also develop a range of guidance and practical tools to support employers with the proposed new reporting requirements. This will include:

- detailed step-by-step guidance for employers on collecting ethnicity and disability data and calculating their pay gap
- guidance on how to improve employee declaration rates
- advice on actions to address ethnicity and disability pay gaps

We will also consider developing practical tools to support employers (for example, sharing best practice and case studies), providing templates and advice on communicating the requirements to their employees.

In developing employer support for implementation, we will use the lessons learned from implementing gender pay gap reporting, and continue to engage with stakeholders to ensure guidance is effective and informed by lived experiences and a range of views.

Annex A – Draft Primary Legislation

This annex sets out draft clauses of primary legislation to introduce mandatory ethnicity and disability pay gap reporting for large employers. The clauses are draft only, and may be subject to further refinement.

77A Disability pay gap and workforce composition information

- (1) Regulations may require employers to publish information relating to the pay of employees for the purpose of showing whether, by reference to factors of such description as is prescribed—
 - (a) there are differences between the pay of disabled employees and employees who are not disabled;
 - (b) there are differences between the pay of employees with a particular description of disability and—
 - (i) employees with different descriptions of disability, or
 - (ii) employees who are not disabled.
- (2) Regulations may require employers to publish information relating to the proportion of their employees who—

- (a) have a disability;
 - (b) have a particular description of disability.
- (3) This section applies to an employer that is a public authority only if it is—
 - (a) specified in Part 1 of Schedule 19; or
 - (b) specified in Part 4 of Schedule 19 with the letter “D” included after the entry.
- (4) This section does not apply to an employer with fewer than 250 employees.
- (5) Regulations under this section may prescribe—
 - (a) descriptions of employer;
 - (b) descriptions of employee;
 - (c) descriptions of disability;
 - (d) how to calculate the number of employees that an employer has;
 - (e) descriptions of information;
 - (f) how to collect and process information about employees;
 - (g) the time at which information is published;
 - (h) the form and manner in which it is to be published.
- (6) Regulations under subsection (5)(e) may, among other things, make provision, in a case

where an employer is a principal in relation to an individual who is a contract worker, requiring publication of the identity of the person who has contracted with the principal for the supply of the individual.

(7) In subsection (6), “principal” and “contract worker” have the meaning that they have in section 41 (see section 41(5) and (7)).

(8) Regulations under subsection (5)(g) may not require an employer, after the first publication of information, to publish information more frequently than at intervals of 12 months.

(9) The regulations may make provision for a failure to comply with the regulations to be enforced, otherwise than as an offence, by such means as are prescribed.

77B Race pay gap and workforce composition information

(1) Regulations may require employers to publish information relating to the pay of employees for the purpose of showing whether, by reference to factors of such description as is prescribed, there are differences in the pay of employees who are of different descriptions of race.

(2) Regulations may require employers to publish information relating to the proportion of

their employees who are of different descriptions of race.

(3) This section applies to an employer that is a public authority only if it is—

- (a) specified in Part 1 of Schedule 19; or
- (b) specified in Part 4 of Schedule 19 with the letter “D” included after the entry.

(4) This section does not apply to an employer with fewer than 250 employees.

(5) Regulations under this section may prescribe—

- (a) descriptions of employer;
- (b) descriptions of employee;
- (c) descriptions of race (and a particular description may consist of two or more different races);
- (d) how to calculate the number of employees that an employer has;
- (e) descriptions of information;
- (f) how to collect and process information about employees;
- (g) the time at which information is published;
- (h) the form and manner in which it is to be published.

(6) Regulations under subsection (5)(e) may, among other things, make provision, in a case where an employer is a principal in relation to an individual who is a contract worker, requiring publication of the identity of the person who has contracted with the principal for the supply of the individual.

(7) In subsection (6), “principal” and “contract worker” have the meaning that they have in section 41 (see section 41(5) and (7)).

(8) Regulations under subsection (5)(g) may not require an employer, after the first publication of information, to publish information more frequently than at intervals of 12 months.

(9) The regulations may make provision for a failure to comply with the regulations to be enforced, otherwise than as an offence, by such means as are prescribed.

78A Equality action plans

- (1) Regulations may require employers to—
- (a) develop and publish a plan (an “equality action plan”) showing the steps that the employers are taking in relation to their employees with regard to prescribed matters related to gender equality, disability equality and racial equality, and

- (b) publish prescribed information relating to the plan.
- (2) This section does not apply to an employer with fewer than 250 employees.—
- (2A) This section applies to an employer that is a public authority only if it is—
 - (a) a public authority specified in Part 1 of Schedule 19; or
 - (b) a public authority specified in Part 4 of Schedule 19 with the letter “D” included after the entry.
- (3) For the purposes of subsection (1), a matter is related to—
 - (a) gender equality, if it is related to advancing equality of opportunity between male and female employees;
 - (b) disability equality, if it is related to advancing equality of opportunity between employees who are disabled and employees who are not, or between employees with different types of disability; and
 - (c) racial equality, if it is related to advancing equality of opportunity between employees of different descriptions of race.

(4) Accordingly, matters related to gender equality include—

(a) matters related to gender equality include—

(i) addressing the gender pay gap, and

(ii) supporting employees going through the menopause;

(b) matters relating to disability equality include addressing the disability pay gap; and

(c) matters relating to racial equality include addressing the race pay gap.

(5) The regulations may, among other things, make provision about—

(a) the content of a plan;

(b) the form and manner in which a plan or information is to be published;

(c) when and how frequently a plan or information is to be published or revised;

(d) requirements for senior approval before a plan or information is published;

(e) descriptions of employers;

(f) descriptions of employee;

(g) descriptions of information.

- (6) The regulations may not require an employer, after the first publication of information, to publish information more frequently than at intervals of 12 months.
- (7) The regulations may make provision for a failure to comply with the regulations to be enforced, otherwise than as an offence, by such means as are prescribed.
- (8) The reference to a failure to comply with the regulations includes a reference to a failure by a person acting on behalf of an employer.
- (9) A Minister of the Crown must consult—
- (a) the Commission, before making regulations under this section that apply to a public authority, and
 - (b) the Welsh Ministers, before making regulations under this section that apply to a public authority specified in Part 4 of Schedule 19 with the letter “D” included after the entry.

E03553078
978-1-5286-6292-5