



Equality Outcomes and Mainstreaming Report

2024-2028

Foreword

Welcome to Revenue Scotland's Equality Outcomes and Mainstreaming Report 2024-2028.

In Revenue Scotland, we strive for equality, diversity, and inclusion to be part of our DNA. We want to create a culture where we truly celebrate our diversity, embrace our inclusivity, and achieve better equality for everyone.

That is why we set ourselves targeted equality outcomes to guide our efforts from 2020-2024 to continue to embed equality across all of Revenue Scotland's activities as both a service provider and employer.

This report shows the journey that we have been on over that period. It is interspersed with many and varied stories from our staff showing our continued commitment to developing and integrating equality, diversity and inclusion in our culture and behaviours, so that it is integral to our day-to-day work and decision making. The stories demonstrate how much these efforts mean to our staff, and how much value there is in striving to make our organisation as diverse and inclusive a place as it can be.

Of course, we know that our endeavours must continue. There are areas we need to work on further so that the organisation can become truly representative of the people we serve. We are committed to making ongoing improvements in those areas.

We all have work to do to achieve and maintain this standard. Mainstreaming outcomes, and the legal duties that underpin them, are an important part of that. Our mainstreaming outcomes for 2024-2028, aligned with our Corporate Plan for 2024-2027, will serve as a guide and goal for us over the next four years and will ensure that Revenue Scotland continues to work hard to ensure that we meet the needs of all the people we serve.

Elaine Lorimer, Chief Executive

27 March 2024

Contents

1. Introduction	3
2. About Revenue Scotland	4
3. The Public Sector Equality Duty (PSED)	5
4. Fairer Scotland Duty	6
5. Our Equalities Mainstreaming Journey	7
6. Mainstreaming equality	8
7. Progress against the 2020-2024 equality outcomes	10
8. Looking ahead	15
9. Equality outcomes 2024-2028	17
10. Equality success stories	19
ANNEX A - Staff Diversity Data	23
ANNEX B - Gender Pay Gap	28
ANNEX C – Equal Pay and occupational segregation	30
ANNEX D – People Survey Results	31

1. Introduction

1.1 Our Equality Outcomes and Mainstreaming Report 2020) [Revenue Scotland - Equality Outcomes and Mainstreaming Report 2020.pdf | Revenue Scotland](#) set out our equality outcomes for the mainstreaming period 2020-2024. We reported on our progress against those outcomes in 2022 [Equalities Mainstreaming Progress Report 2020 - 2022 | Revenue Scotland](#). Now we are at the end of that period, we are pleased to issue this report which demonstrates our achievements during that time and our ongoing commitment to mainstreaming equalities in everything we do.

1.2 As an organisation which has always highly valued equality, diversity, and inclusion, we have undertaken extensive action over the past 4-year period to revitalise and evolve how we mainstream our equality duties. This report recaps on our progress against our 2020-2024 outcomes.

1.3 It also looks ahead and outlines our new and refreshed outcomes for the 2024-2028 mainstreaming period. It explains how we continue to progress our approach to mainstreaming equality throughout the organisation as required by the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 (the “Scottish Specific Duties”).

1.4 Our new outcomes are designed to drive our equality, diversity and inclusion (EDI) activity, by raising awareness and embedding our EDI aims and objectives throughout Revenue Scotland.

Outcome 1: Revenue Scotland will actively promote equality, diversity and inclusion in designing and delivering our services.

Outcome 2: Revenue Scotland will embed a celebratory culture of equality, diversity and inclusion within our organisation, to have a workforce which reflects the people we serve.

1.5 In this report we explain how we settled on these outcomes, including through external and internal consultation.

1.6 We also discuss how our journey towards mainstreaming the equality duties has changed, and how and why our outcomes have evolved to reflect our broader ambitions as a modern, diverse, equal, and inclusive organisation.

1.7 As Scotland’s devolved tax authority, Revenue Scotland is committed to equality of opportunity and to a culture which respects and embraces difference. We believe that, as a public body and employer, we must play an important part in the promotion of equality, diversity and inclusion more widely. We recognise that our responsibility in that regard is a contributor to the fairness and credibility of Scotland’s tax system.

1.8 We believe that people in Scotland should experience a better quality of life as a result of accessible, excellent services which are designed and delivered to reflect their individual needs and promote their rights. We are committed to continue to make our contribution in these respects.

1.9 As an organisation which strives to celebrate and embrace EDI at all levels, throughout the period 2020 – 2024, we have seen significant positive change in how we both mainstream and celebrate EDI. The staff stories included throughout highlight of some of the activities we have undertaken, told from the perspective of our people.

Ramadan

In 2023, we were delighted to host a session run by one of our members of staff, sharing the details of her participation in Ramadan, what it entails and how Revenue Scotland supported her in doing this. Additionally, we were very fortunate to have this member of staff, share her experience of undertaking the pilgrimage of the three holy mosques.

“My faith is extremely important to me and, having been a civil servant for nearly 25 years, it wasn’t until I joined Revenue Scotland in October 2018 that I felt I could be myself and have a sense of belonging. I am proud to be working for an organisation that promotes EDI and ensures it is at the heart of everything it does bringing people from various cultures and backgrounds together”.

Shamyla Afzal – Governance and Compliance Manager

2. About Revenue Scotland

2.1 Revenue Scotland is the tax authority responsible for the collection and management of the wholly devolved taxes in Scotland – currently Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). Our direct accountability to the Scottish Parliament ensures that the administration of tax is independent, fair, and impartial.

2.2 We have a Board of currently seven non-executive members who are responsible for the strategic direction, oversight, and governance of Revenue Scotland. The Board is supported by an Audit and Risk Committee (ARC) and a Staffing and Equalities Committee (SEC).

2.3 At the end of March 2024, Revenue Scotland had 93 members of staff. In addition to staff, we deliver our services through a mix of shared service agreements, commercial contracts and external experts or consultants as and when required.

2.4 Our purpose, as set out in our Corporate Plan 2024-2027, is to efficiently and effectively collect and manage the devolved taxes which fund public services for the benefit

of the people of Scotland.

2.5 The money we collect is transferred to the Scottish Consolidated Fund and then used to support delivery of the priorities identified in the National Performance Framework through funding public services for the benefit of everyone in Scotland, for example, through the provision of health and education services, housing and transport infrastructure.

3. The Public Sector Equality Duty (PSED)

3.1 The Equality Act 2010 harmonised over 100 pieces of existing equality legislation into one single Act to promote equality, diversity, inclusion and a fairer and more equal society.

3.2 The Act places a general equality duty on certain public bodies, which requires that while carrying out their activities, they must have due regard to the need to:

- eliminate unlawful discrimination, harassment and victimisation.
- advance equality of opportunity between different groups; and
- foster good relations between different groups.

3.3 The Act also aims to protect individuals against unfair treatment related to their protected characteristics listed below.

3.4 The protected characteristics are: age, disability, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

Scottish Specific Duties

3.5 Public authorities in Scotland are also required under the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 (the “Scottish Specific Duties”) to:

- report on mainstreaming the equality duty
- publish equality outcomes and report progress
- assess and review policies and practices
- gather and use employee information
- publish gender pay gap information
- publish statements on equal pay
- consider award criteria and conditions in relation to public procurement
- publish in a manner that is accessible.

3.6 As required by the Scottish Specific Duties, Annexes, A, B and C to this report provide data on the diversity of our staff, our gender pay gap and equal pay. These figures are accurate as at December 2023, the most recent figures available to us.

People Survey Results

3.7 Annex D contains a summary of our People Survey Results over the mainstreaming period 2020 - 2024.

4. Fairer Scotland Duty (FSD)

4.1 We also have a duty to show that we have actively considered how we can reduce socio-economic inequalities in the strategic decisions that we make and publish a short-written assessment on how we have done so.

4.2 What is “strategic” in any given context will depend on the focus of the body concerned which should identify for themselves the strategic decisions they make. It has a broad meaning, and includes high level public sector decisions, and decisions which affect how a public body fulfils its intended purpose, over a significant period of time.

4.3 We adopt a progressive approach and seek to address inequalities where possible. However, this must be achieved within our statutory functions under the Revenue Scotland and Tax Powers Act 2014. Our general function is the collection and management of devolved taxes, therefore not permitting of much discretion or choice as to core remit. We are not responsible for setting tax policy.

4.4 During the mainstreaming period 2020 – 2024 we undertook an interim FSD assessment in relation to our hybrid working pilot and undertook exploratory work looking into recruitment via employment support agencies. We intend to continue in the mainstreaming period 2024 – 2028.

4.5 In order to help us actively consider this duty in strategic decision making and to ensure that any key outcomes associated with such decisions would not adversely impact on those already suffering from socio-economic disadvantage, we intend to develop our EQIA guidance to include the Fairer Scotland Duty. We will also ensure that staff have knowledge about our organisational obligations and their individual obligations and ensure that the FSD forms part of any training on equalities.

Collaborating with SG Equalities team on employee journey

Between August to October 2023, Revenue Scotland participated in a Scottish Government wide working group on Diversity and Inclusion strategy, looking at the employee journey from recruitment to progression. This was referred to as “Hot Topics” and included ensuring measures were in place that would make it easier for everyone to understand and navigate, creating a level playing field for all.

“It felt great contributing to such an important strategy and how this could increase our workforce to be more inclusive, hearing the views of others, highlighting how passionate we are at Revenue Scotland and how we celebrate diversity.”

Alex Cuthbertson - Tax Operations Team Leader

5. Our Equalities Mainstreaming Journey

5.1 In May 2022, we commissioned an audit of our performance of the equalities functions and services to assess how well we were performing in the delivery of our mainstreaming outcomes.

5.2 This highly in depth review provided us with an opportunity to take stock of our position at the time, to reflect on our achievements and ambitions, and to build in any considerations or recommendations raised.

5.3 Overall, the review concluded we were at the upper end of reasonable for assurance purposes. This informed us that at much of the key work and requirements were in place but there were additional areas where we could improve.

5.4 One of the key pieces of feedback provided by the review would go on to become a key consideration for all of our subsequent equalities work and new mainstreaming outcomes. In every task we undertake, every consideration we make, we continually challenge ourselves to focus on the actual results and impact on our service users and people. This enabled us to prioritise and focus on work which is of the greatest need or highest value.

Diwali lunch

In October 2022, Revenue Scotland staff celebrated Diwali, the festival of lights, with some delicious home-cooked traditional food.

“Diwali is the Hindu festival of lights and symbolises the spiritual victory of light over darkness, good over evil and knowledge over ignorance. I wished to introduce my colleagues to this festival, using it as an opportunity to educate them about my cultural background through festivities and culinary traditions.”

Swapna Yama – Finance Officer

We were also challenged to adopt a more strategic approach and to communicate in a more compelling way in order to engage people with our EDI work. This led to our new ethos and reminded us that “it’s all about people”.

5.5 This change in ethos and focus was supported by a change in our styles of reporting. Again, we wished to ensure that our communications, reporting and ambitions all have measurable outcomes which deliver change, as well as ensuring that our communications are compelling and really emphasise our ethos and values.

5.6 This led us on our EDI Transformation Journey, beginning in the latter half of the 2020-2024 mainstreaming cycle.

5.7 We applied these changes and re-prioritised our work to focus more on our service users as the progress we had made for our staff was significant.



5.8 In addition to the refocusing, we also challenged ourselves to change how we deliver our EDI actions, resulting in a series of new structures detailed below.

5.9 Finally, we also committed to consulting more with our service users, staff, other organisations and official bodies.

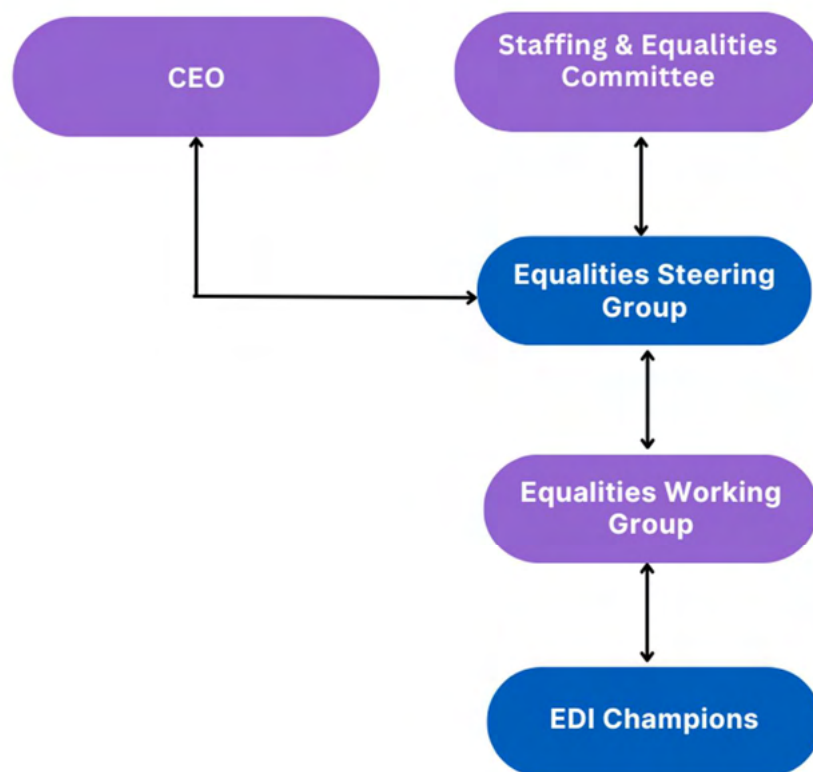
5.10 We are pleased to report that as of 1 April 2024, we have completed all of the actions we committed to following the review of our equalities functions.

6. Mainstreaming equality

6.1 At Revenue Scotland, we consider equality as part of everything we do. As mentioned in our previous reports, we consider that mainstreaming the equality duties delivers further benefits.

- Equality becomes part of the structures, behaviours and culture of the organisation.
- We know and can demonstrate how we are considering equality issues.
- Mainstreaming equality contributes to continuous improvement and better performance.

6.2 Whilst we see EDI as everyone’s responsibility, its delivery is overseen via the following structures and policies.



The Board, Staffing and Equalities Committee and Accountable Officer

6.3 As of 1 April 2024, the Staffing and Equalities Committee (SEC) comprises three members of the Revenue Scotland Board. Whilst individual members may change from time to time, this number is expected to remain the same.

6.4 The SEC has strategic oversight of our approach to EDI and scrutinises delivery of our equality action plan. The SEC meets 3 times a year and receives a report on our equalities work to ensure strong governance and transparency.

6.5 In turn, the SEC provides assurance to the Board on our performance in relation to EDI. Beyond all of that our Board Members bring us their expertise in equalities matters and actively and visibly support our work.

6.6 Our Chief Executive Officer, in her capacity as our Accountable Officer, obtains assurance from the heads of various business areas within our organisation for audit and Annual Report purposes. This assurance process covers compliance with our equalities obligations.

Edinburgh Pride

In June 2023 Revenue Scotland proudly marched with our Scottish Government colleagues at Edinburgh Pride for the first time. This marked not only our first visit to Pride but also an opportunity for us to attend as a group of colleagues, proudly showing the people of Scotland our dedication and pride around EDI.

I was incredibly proud to be part of an organisation that encourages and supports our staff in participating at Pride. Revenue Scotland encourages us to be ourselves and to bring our whole selves to work”.

David McConnell – Equalities Mainstreaming officer



Equalities Steering and Working Groups

6.7 In line with our EDI transformation work, we implemented a series of new structures to help deliver change across our business and to more accurately gauge and listen to our staff and to assess our progress and priorities.

6.8 This resulted in 2 groups known as our Equalities Steering Group (ESG) and Equalities Working Group (EWG).

6.9 The ESG serves a high level and strategic function for us, helping to set direction,

determine priorities and to provide additional assurance to our Board and the SEC. The ESG is staffed by a mix of our people across key strategic business areas and includes external representation to provide an additional element of challenge and perspective.

6.10 The EWG serves to engage the actions set out by the ESG on a day to day basis through Revenue Scotland. All things EDI are considered during these meetings, as well as focussing on various campaigns or areas of interest. The group also serves as the conduit between our people and the ESG, helping to set our direction, getting involved in setting our priorities and providing advice and or guidance when needed.

EDI Champions

6.11 We created an advocacy style role for our staff who act as our EDI champions. The champions are our eyes and ears internally and externally, providing an additional valuable source of input around EDI matters that affect our staff and the wider public.

6.12 Through the EWG and ESG, our champions provide suggestions, act as advocates by raising awareness and advocating for EDI matters throughout our business, during team meetings, events or when in contact with our service users.

Edinburgh Pride

Excerpt from a personal reflection of Revenue Scotland's first attendance at a Pride event.

Saturday 24th June 2023.....Edinburgh Pride, what a day! Glorious sunshine and thousands gather outside the Scottish Parliament ready for the march up the Royal Mile and onto Bristo Square. This year was a bit different for me, as I'm meeting colleagues from Revenue Scotland. RS is making its Pride debut, and joining the scores of other organisations promoting Equality, Diversity and Inclusivity and celebrating everything pride. What a day, best and biggest Edinburgh Pride ever I heard, I'm already looking forward to this years!

Kenneth Floydd – Business Support Administrator

7. Progress against the 2020-2024 equality outcomes

7.1 Our 2020 – 2024 outcomes equality outcomes were designed to be achievable, measurable and transparent. In our 2020 Report, we committed to fulfilling the public sector equality duty and set ourselves an ambitious action plan to do so.

7.2 We have worked hard to progress all of the supporting actions in the 2020-2024 mainstreaming period as well as transforming how we conduct our equalities work.

7.3 As part of the monitoring process for progressing our mainstreaming actions, we designed a Corporate KPI, which measures progress against the action plan on a red, amber and green basis.

EQIA process improvements

“Having gone through the EQIA process from start to finish for the development of our Enhanced Support Service, our EQIA identified that there may be an impact on those with accessibility or disability requirements.

The service was modified to include face to face, remote video and telephone interpreting services. A new translation service from English into a wide range of spoken languages and text to braille and speech was introduced. The EQIA process also helped us adapt our staff training package.”

Louise Alonzi, Head of Tax Operations

7.4 We are delighted that our KPI remains green and we have completed the majority of the actions we set out to. Any outstanding but still relevant actions will be carried over to the next action plan.

7.5 In accordance with the Scottish Specific Duties, we are pleased to report progress in relation to the outcomes and our action plan as follows.

Equality outcome 1 - Revenue Scotland will design and deliver public services that meet the diverse needs of its users.

High level objective

We believe as a public body we can play a leading part in promoting equality and diversity. The public sector equality duty provided the framework for us to contribute positively to a more equal society through advancing equality and good relations in our day to day business with our customers and stakeholders. We will adopt an inclusive approach, seeking to remove barriers and creating better services for everyone.

7.6 Below are some of the highlights of the actions which we have progressed through the 2020-2024 equality outcome 1.

Enhanced support policy

7.7 We aim to treat everyone who uses our services with fairness, dignity and respect. Sometimes people need help to understand their tax responsibilities, therefore it is important that we have the right support available for those engaging with us to ensure no one is disadvantaged.

7.8 We successfully launched our [enhanced support policy](#) within this mainstreaming period, which provides that additional level of support to our service users as and when they need it. This ensures that we help our service users to make the right decisions regarding paying the correct amount of tax at the correct time.

7.9 Our Enhanced Support Policy is a significant component of our EDI work. It reflects our people focused approach to our services. It is available where there is need for enhanced support - including a temporary need, perhaps from illness or distress - as well as considering the impact on protected characteristics

Website relaunch

7.10 In April 2021 we relaunched our website, fully designed in line with the W3C WCAG 2.1 level AA guidelines for accessibility, and in line with Digital First Service Standards. The website now also offers users the ability to calculate LBTT due, provides detailed and comprehensive LBTT and SLFT guidance, as well as promoting our standards and values.

Assistive technologies integration on our Website

7.11 Early in 2024, we rolled out new assistive technologies on our website. With the introduction of our new accessibility toolbar, website users can change the way that our site appears and sounds to them. We now allow for customised colour schemes as well as changes to our websites text colours, font styles and even word spacing on our website. The new toolbar also includes reading aids such as a ruler, screen mask, magnifier, margins and a dictionary function.

7.12 Over and above these great new features, our website can now also be consumed and read aloud in any number of languages, thereby supporting users where reading may present specific challenges.

Revised suite of equality impact assessment materials

7.13 The 2022 audit included some recommendations on producing meaningful EQIAs. The ESG and EWG considered the findings and assessed how we could improve our approach and process.

7.14 In 2022-2023, we completely refreshed our internal suite of EQIA materials, improving guidance to emphasise the significance of impact assessments in informing decision making, and adjusting the tone and style to make the guidance more engaging and relatable.

7.15 Our new documents were officially launched at an All Staff meeting in November 2023 and include new EQIA guidance on our intranet, a standalone EQIA handbook, a more user friendly EQIA template, and an EQIA flowchart.

Enhanced EQIA materials

“Completing the EQIA for our letters project was a great result for us. Although we didn’t have any negative impacts, the EQIA showed that the project itself and the choices we’d made would be hugely beneficial to our service users.”

Natasha Barnes, Tax Operations Manager

Equality outcome 2 - Revenue Scotland has an increasingly diverse workforce that fully embraces equality, diversity and respect for all.

High level objective

7.16 By 2024 Revenue Scotland will be an exemplar employer, increasing diversity, removing barriers and supporting staff from all backgrounds to reach their potential, creating

equality of opportunity for all.

7.17 Below are some of the most successful actions which Revenue Scotland has progressed through the 2020-2024 equality outcome 2

Employee Passport

7.18 In June 2022 Revenue Scotland successfully launched our employee passport.

7.19 The passport helps us to create an inclusive and supportive work environment which allows everyone to perform their best at work. It serves as a framework for discussion to facilitate workplace adjustments to support our staff to thrive at work.

Recruitment

7.20 A review of recruitment practice was undertaken, and all panel members must undertake inclusive recruitment training in advance of any recruitment. Our practices include the offer of both in person and virtual interviews and giving candidates access to interview questions in advance. Our adverts include inclusive language and celebrate our culture.

Hybrid working

7.21 Throughout the mainstreaming period, we moved from fully remote to a hybrid way of working. Initially, our hybrid ways of working adopted a persona - based model. Staff were asked to identify their preference for place of work. Throughout the hybrid pilot September 2021 - March 2023, regular pulse surveys and wellbeing check ins with staff were conducted to ensure all staff were supported and able to thrive at work. Staff engagement is key to our culture. We host all- staff conferences biannually and all staff are invited to contribute to their design and delivery.

Learning & Development

7.22 As part of our Learning & Development KPI which mandates a minimum of 30 hours learning per staff member per year, we introduced a wealth of EDI relevant learning.

7.23 This covers topics ranging from unconscious bias, neurodiversity, inclusivity in the workplace and training regarding protected characteristics.

7.24 We have a 100% completion rate of our Equalities and unconscious bias training which ensures that all our staff fully understand how central and important EDI is to our organisation.

Gender Recognition on Public Boards (GRPB)

7.25 Our Board Members are appointed by the Scottish Ministers whom we work with in attracting and appointing candidates. During the last round of public appointments for our

Board, we took additional steps to improve our board diversity.

7.26 This included ensuring there was representation on the interview panel from an Ethical Standards Commission (ESC) advisor to ensure we met the required standards.

7.27 Our Board attraction strategy details the steps we took to promote applications by under-represented groups and women in particular.

Board Diversity

“As Chair, my aim is to have as much diversity on the Board as we can and I am delighted with the diverse and complimentary skill sets and backgrounds of the existing Board members.

Equally, as the opportunity presents itself we will seek to continue to improve, in particular, the gender diversity on our Board. Under current guidelines we will endeavour to attract co-optees to our Committees and Board which will allow individuals to experience working with Revenue Scotland and hopefully further improve the chances of broader diversity success when we undertake the next formal Board recruitment exercise when two existing Board members are due to retire in approximately two years’ time.”

Aidan O’Carroll – Chair of Revenue Scotland Board

7.28 This included advertising on the Women in Boards network, resulting in a 44% submission rate by women.

7.29 We also created BSL videos which were posted on YouTube.

7.30 Under the Gender Representation on Public Boards (Scotland) Act 2018, there are duties to achieve or make progress toward the gender representation objective (50% of non-executive board members are women) and secondly to take steps encourage women to apply. The former duty was framed by reference to 31 December 2022.

7.31 As at that date, we did not meet the gender representation objective. However, we remain committed to diversity on our Board and have included Board equality as a key success measure in our 2024-2027 Corporate Plan and in the 2024-2028 Equality Mainstreaming outcome 2 (see section 8 of this report).

Health, Safety & Wellbeing Committee

7.32 Over the past year, the Health, Safety, and Wellbeing Committee has been key in enhancing our health and safety standards, focusing on critical areas such as the provision of trained fire marshals and first aiders, and the reduction of workplace hazards through regular inspections and the introduction of new safety protocols. As the health and safety process is central to the wellbeing of our staff, we view it, alongside our equalities work as being complementary to each other and both key components of our people focused culture.

7.33 A significant milestone was the procurement of a competent person, a process to which the committee contributed extensively by defining selection criteria and evaluating candidates, ensuring the chosen service provider met the necessary qualifications for leading health and safety initiatives. Additionally, the collaboration with two external experts during

Health, safety & Wellbeing committee

“We recognised that through our H&S work and the Health, Safety & Wellbeing committee that there was there was a direct connection with the EDI ambitions of Revenue Scotland. Through supporting our staff and providing engagement on a variety of wellbeing topics such as Menopause awareness and testicular cancer we actively support the EDI commitments of Revenue Scotland”

Gordon Buchan – Health & Safety Liaison Officer

supplier moderation was key, bringing specialised knowledge that helped in addressing health and safety considerations effectively. The Committee continues to aim to ensure legal compliance but also promote a culture of safety, significantly reducing workplace accidents and enhancing employee well-being.

7.34 Our people are our biggest asset. EDI initiatives are not the exclusive preserve of the EWG. The crossover with our Health and Safety and Wellbeing Committee reflects the mainstreaming progress which has been made.

8. Looking ahead

Board Statement

“As a member of the Revenue Scotland Board and Chair of the Staffing and Equalities Committee, my colleagues and I welcome Revenue Scotland’s continued vigour and robustness towards mainstreaming equality, diversity and inclusion across the organisation.

Underpinning this work is a unified focus on people: our service users and staff.

Revenue Scotland has made significant progress in this area and maintaining this momentum and continuing to drive the progress in the coming years will remain a key part of how we do business.”

Jean Lindsay – Revenue Scotland Board Member

8.1 The 2020-2024 mainstreaming outcomes have served well over the past 4 years. But we wanted to set new outcomes which would reflect where we are now as an organisation, and which would challenge us for the mainstreaming period 2024 - 2028.

Internal consultation

8.2 In preparation for launching our new equalities mainstreaming outcomes for 2024-2028, we undertook considerable consultation to arrive at outcomes which work for both the people we serve and our staff.

8.3 At our biannual staff conference in 2023, we engaged directly with our staff to consult on our proposed outcomes. This included;



- determining if the outcomes were challenging enough
- ensuring the outcomes reflected our priorities correctly
- assessing what changes if any, our staff would like to see.

External Consultation

8.4 We also launched an external consultation to consult with the public and with other organisations via our website and via our Scottish Electronic Tax System (SETS). Similarly with our internal consultation, this afforded us the opportunity to seek the views of the public on both our service user and staff focused outcomes.

8.5 This provided us with valuable feedback to help inform the new outcomes for 2024-2028 mainstreaming period. We were delighted to see engagement from the public on our proposals and received feedback expressing satisfaction that this had taken place.

8.6 In addition we launched our dedicated equalities mailbox, RSequalities@revenue.scot which serves as our main point of contact for engaging with our stakeholders on equalities matters.

8.7 We regularly engage with our service users and capture feedback whenever it is given. We have historically done this via our enhanced support policy, the feedback functionality on our website and via regular discussions covering a multitude of tax and equalities related matters with key stakeholders who includes;

- Chartered Institute of Taxation (CIOT)
- Law Society Scotland (LSS)
- Institute of Chartered Accountants Scotland (ICAS)
- Scottish Delivery Bodies Group (SDBG)

9. Equality outcomes 2024-2028

9.1 The work we have undertaken via consultation and engagement has led us to develop two outcomes for the next cycle. As with the 2020-2024 mainstreaming period, one is focused on service users and one on our people.

9.2 We knew that we wanted to build on our 2020-2024 outcomes, to make them more ambitious. Our previous service delivery outcome acknowledged the diverse needs of our customers and the importance of designing and delivering our services to meet those needs. Feedback from our external consultation exercise highlighted that we should be focusing on service levels to customers and that the outcomes had to be about getting results and not simply window dressing.

9.3 Key themes that emerged from our staff consultation were to ensure that our outcomes were clear and specific and that they would promote collaboration and continuous improvement.

9.4 Taking this feedback into account, and building on our past experience, our new service delivery focused outcome has therefore been framed to make it clear that meeting the outcome will require us to be proactive in our approach. This will necessarily involve collaborating with our stakeholders and looking for ways to grow and improve our services to promote the diverse needs of our service users. This led us to our first outcome:

Outcome 1: Revenue Scotland will actively promote equality, diversity and inclusion in designing and delivering our services.

9.5 We believe that as a high performing public body, we can play a leading role in promoting EDI. We are committed to adopting an inclusive approach, seeking to remove barriers and creating better services for our service users.

9.6 Through this outcome we aim to ensure that EDI is not only considered in every action we undertake when we design and deliver our services, but also that we actively promote and celebrate this.

9.7 We will publicly demonstrate through our EQIA process that we take steps to ensure that protected characteristics are considered in the work we undertake to deliver better services for the people of Scotland.

9.8 This outcome aligns with our vision in the Corporate Plan 2024-2027 to deliver an excellent service to our service users and to be a progressive public body. It contributes to our strategic outcomes of operational excellence and working with others.

Success measures

- As we design our products, projects and communications, we consider the impacts on protected characteristics. Our analysis process is captured in published EqIA summaries.
- We receive positive stakeholder feedback on the accessibility of our services.
- Service users are aware of the different ways in which we can support their needs.
- We are collecting the right information about our service users and applying it in service design decisions.
- We take an inclusive approach to the way in which we communicate with our service users.
- We engage and collaborate with relevant stakeholder bodies who represent the protected groups who interact with our services.
- We are well connected with networks and equality groups.
- Staff are confident and trained on the needs of the public sector equality duty, the different ways we can support service users, and how to undertake meaningful EqIAs.

9.9 We recognised that our second outcome, which focused on our people, needed to be updated to reflect the culture of the organisation which has equalities at its core. It was no longer enough to simply focus on workforce diversity; the feedback from both the internal and external consultations called on us to be more ambitious. Taking all of this into account, we realised that the essence of our aim is to celebrate diversity and inclusion, not just to meet our legal duties as an employer. Therefore, our second outcome is framed in these terms:

9.10 Outcome 2: Revenue Scotland will embed a celebratory culture of equality, diversity and inclusion within our organisation, to have a workforce which reflects the people we serve.

9.11 We will aim to make it known that we are passionate and driven about EDI and will promote this via our social media and communications.

9.12 We will continue to be an example of an organisation that takes EDI seriously and actively celebrate this with our staff and service users.

9.13 This outcome aligns with our vision in the Corporate Plan 2024-2027 to be an employer of choice. It contributes to our strategic outcome of investing in our people.

Success measures

- 100% of staff have completed equality and diversity training.
- We have seen year-on-year improvements in the People Survey results relating to employee experience and equality and diversity.
- We have continued to improve staff awareness and knowledge on equalities. We harness opportunities for EDI-related learning and development.
- We have continued to enhance equality groups and networks for staff. These are seen as a vibrant and important part of our organization.
- Data analysis and collection is thorough and monitored regularly.
- We have more people from underrepresented groups applying for our vacancies.
- We undertake activity to encourage diversity across our Board members , including encouraging applications from women.

9.14 In addition to these success measures, through our Corporate Plan we will contribute to an additional two success measures, namely the following;

- There is evidence that Revenue Scotland has taken action to expand the diversity of the workforce and promote access to employment for those with protected characteristics.
- There is evidence that Revenue Scotland has actively undertaken measures to enhance gender diversity amongst its non-executive board members.

10. Equality success stories

10.1 At Revenue Scotland, mainstreaming is not just a structural goal. As our staff stories and reflections show, we try to go the extra mile to celebrate equality, diversity and inclusion. Here are some further examples of how we have done that.

Disability confident employer accreditation

10.2 As of August 2022, we have been certified as a disability confident level 2 employer.

“Creating an employee journey where all staff can thrive and feel valued is really important to Revenue Scotland”.

Pamela Bruce – Head of People Services



Engaging with our people

10.3 Each week, we meet virtually as a whole organisation to discuss and communicate organisation wide business updates. All of our people, whether as an individual or representing one of our groups or teams, are encouraged to participate and host or share sessions relating to wellbeing, personal interest and more broadly, EDI matters.

10.4 Some of the topics we have covered during the 2020-2024 mainstreaming period include:

- Menopause awareness
- Testicular cancer awareness
- Black History Month

Volunteering Day



10.5 In December 2023, with assistance from the Healthy, Safety & and Wellbeing Committee, Revenue Scotland organised a volunteering day for a group of our staff at Empty Kitchens, Full Hearts based locally in Edinburgh.

Volunteering Day

“It’s wonderful to have the opportunity to use our paid special leave to volunteer for local charities like Empty Kitchens, Full Hearts. This benefit is incredibly rewarding and is one of the many reasons why working at Revenue Scotland is so great. What makes our volunteer days even more special is that we can participate alongside our colleagues.”

*Nathan Marquardt Ferguson
– Digital Communications manager*

Statistics Accessibility

“We want our statistics to be able to be read and, most importantly, understood by the widest possible range of users. One aspect of our improvement work was reducing the overall length of the publication and ensuring that formerly lengthy paragraphs of text were shortened and simplified. “

Robert McKenna – Assistant statistician

10.6 The team helped to prepare and provide meals for anyone who should need them using surplus food to support anyone in need across the city.

Wellbeing and the wellbeing hour

10.7 We recognise that there is a link between EDI and wellbeing. Through our policies and work on groups such as the Wellbeing, Health & Safety Committee, we aim to advance the knowledge and offering that we provide to our staff to advance wellbeing.

10.8 This has included signposting of information or webinars around topics specific to certain groups with protected characteristics. This not only helps to improve wellbeing for those individuals and provide a greater awareness of wellbeing and issues faced by specific

groups but also contributes to a better understanding for all in the EDI space.

10.9 In 2023, as part of the pay deal for Scottish Government staff, we introduced the wellbeing hour, providing staff with an hour per week which they can use to undertake activities which actively improve their physical or mental wellbeing.

10.10 The wellbeing hour will be superseded in October 2024 when the working week for our staff will be reduced to 35 hours from 37 hours without loss of pay. This will encourage a better work life balance and further promote wellbeing.

Statistics Accessibility

10.11 Relating to a matter of personal interest, a member of our Statistics and Management Information team undertook a series of actions to improve the accessibility of our statistical publications in order to improve accessibility for all.

10.12 This included actions to maximise the accessibility of publications, ensuring they are using easy to read fonts and appropriately sized fonts and keeping table row and column labels concise and uncluttered.

10.13 When producing charts, another major consideration is the colour scheme. We adopted a colour palette which has been designed to maximise the contrast between bars or lines on a chart which are side by side. The colours are also optimised for clarity when viewed by readers with various kinds of colour blindness.

Deputy First Minister visit

10.14 In July 2023, we were visited by the Deputy First Minister, Shona Robison.

10.15 Amongst the discussion of our functions, we also discussed the work which we undertake on EDI.

10.16 We prepared a short video highlighting some of our proudest achievements in relation to EDI over the past couple of years.

Closing

10.17 We would like to thank you for reading our report and we hope that our passion as an organisation for EDI resonates throughout.

10.18 We have highlighted the excellent progress we have made so far but acknowledge that there is still work to be done.

10.19 Through our new 2024-2028 equality outcomes, we are confident that over the next 4 years we can continue to improve and evolve our offerings and deliver better results and improved equality, diversity and inclusion for our service users and staff.

10.20 We will celebrate both our people and the people of Scotland and we look forward to updating you on what we aim to achieve.

ANNEX A

Staff Diversity Data

In accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, we provide below diversity data on our staff. Staff data remains an area of challenge for us, as a small organisation of 92 employees (as at the end of December 2023). Much of the data we have on our staff is subject to suppression, as shown below and results can be skewed by missing or out of date information. The data should be interpreted in that light.

Staff diversity data Composition of Revenue Scotland

The following charts show the composition of the Revenue Scotland staff body, broken down according to their protected characteristics.

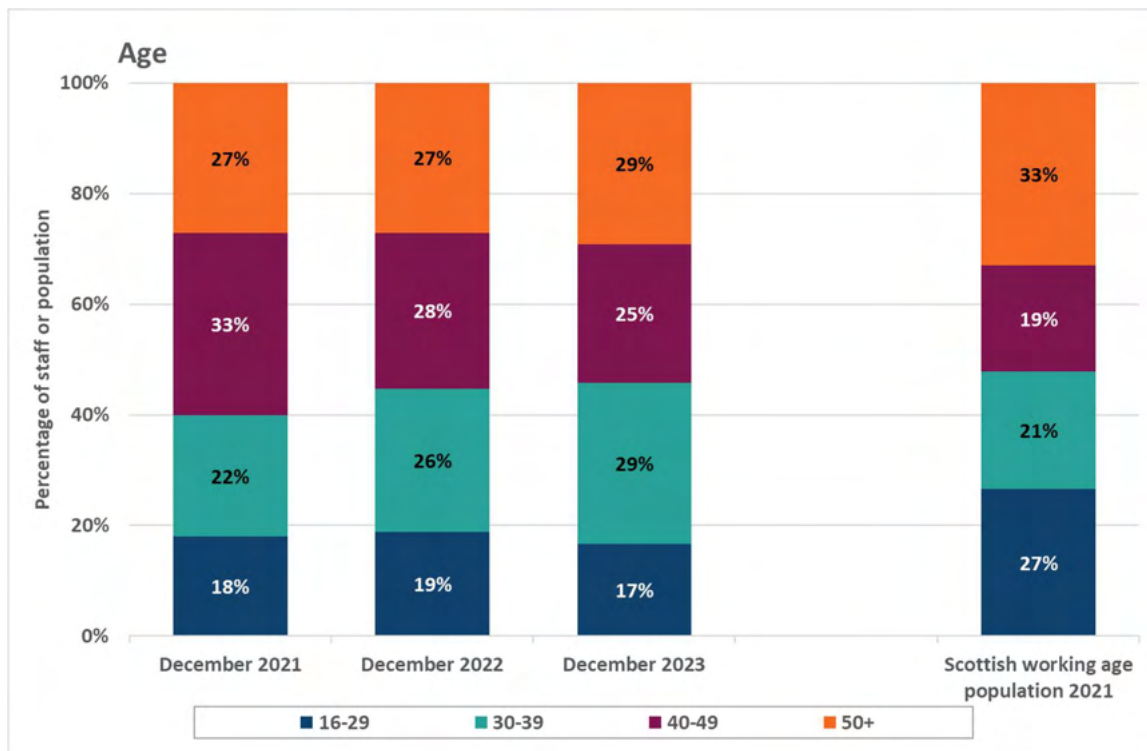
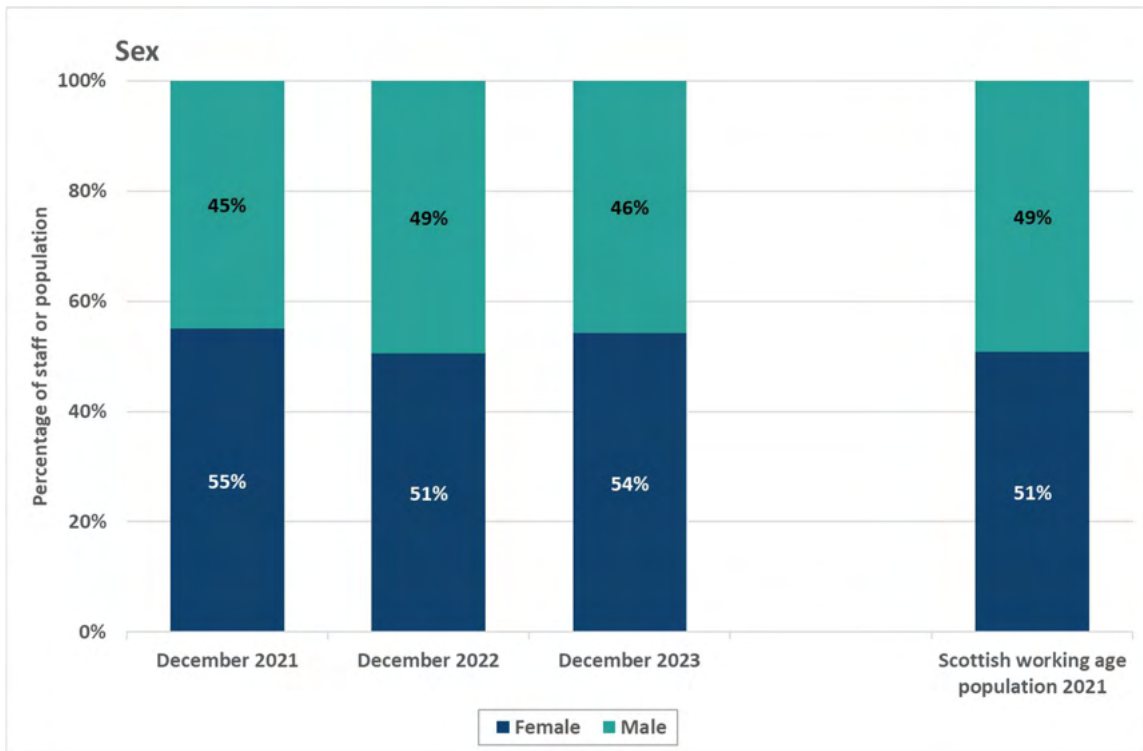
Data on Revenue Scotland staff is given for each of the previous three years taken as a snapshot at December and compared to a Scottish general population comparator for analysis.

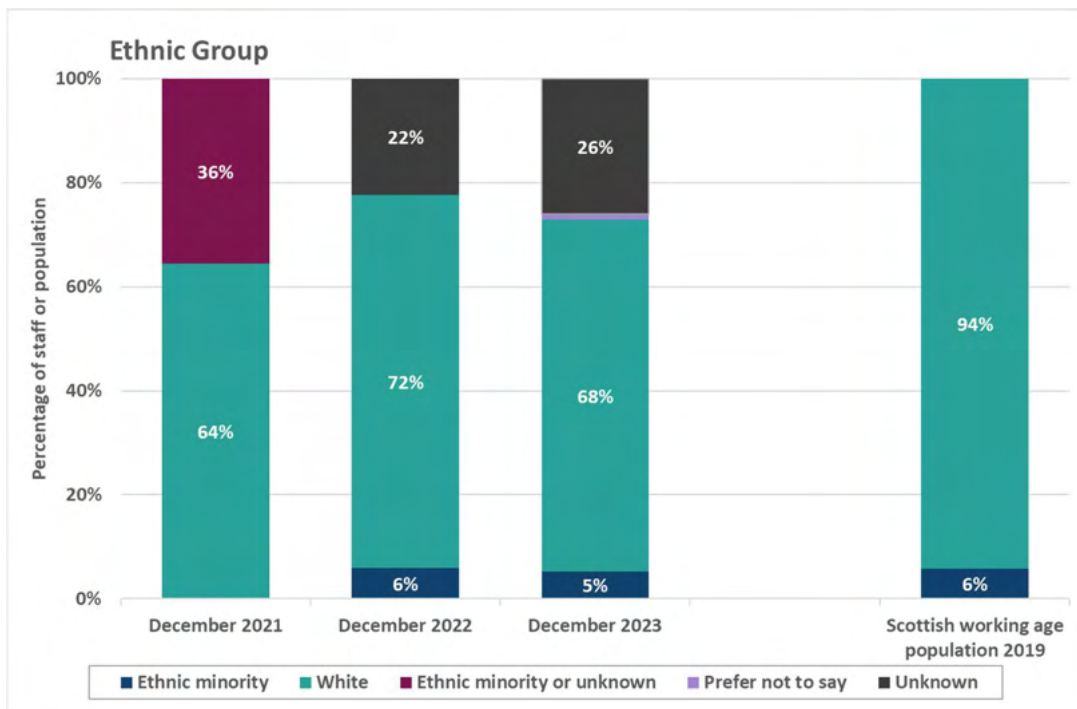
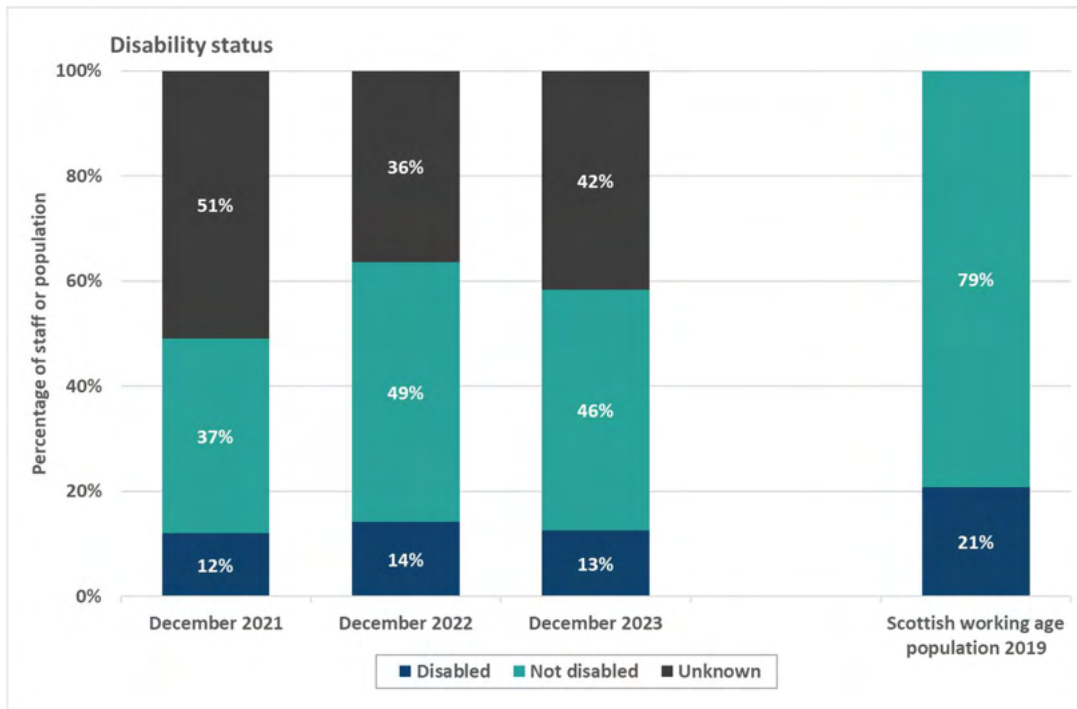
The composition of Revenue Scotland staff is compared to data on Scotland's working age population. Comparator data on age and gender is taken from the National Records of Scotland's 2021 mid-year population estimates for all people aged 16-65. Note that a significant proportion of the 16-29 age group in this age distribution are likely to be full time students not in the labour market.

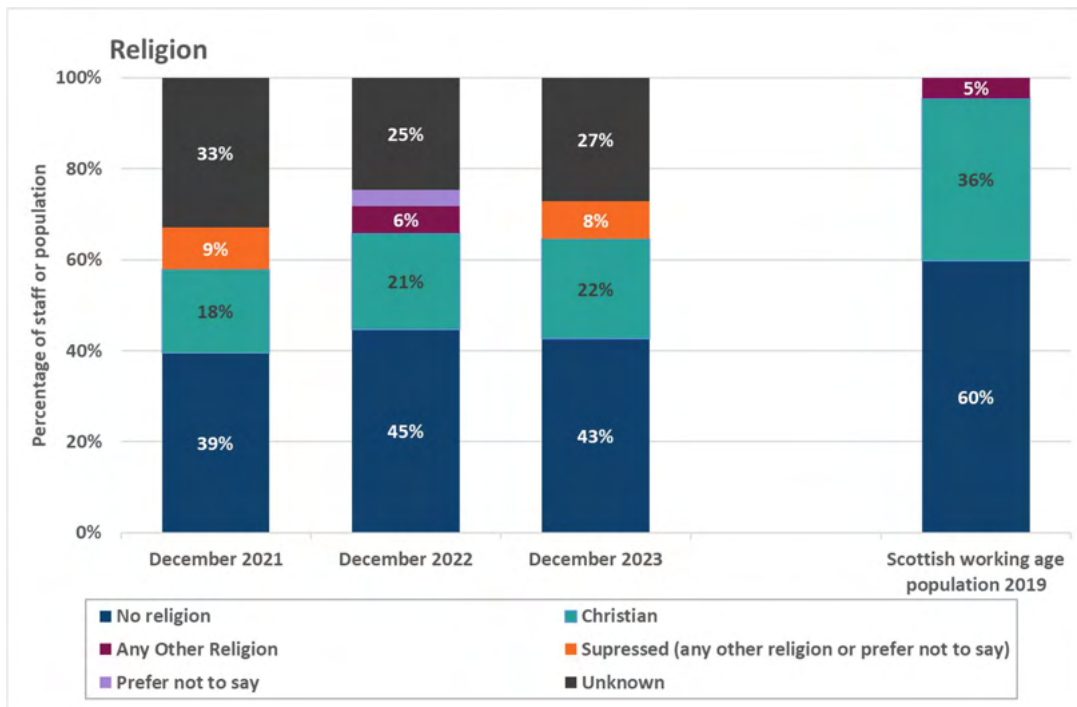
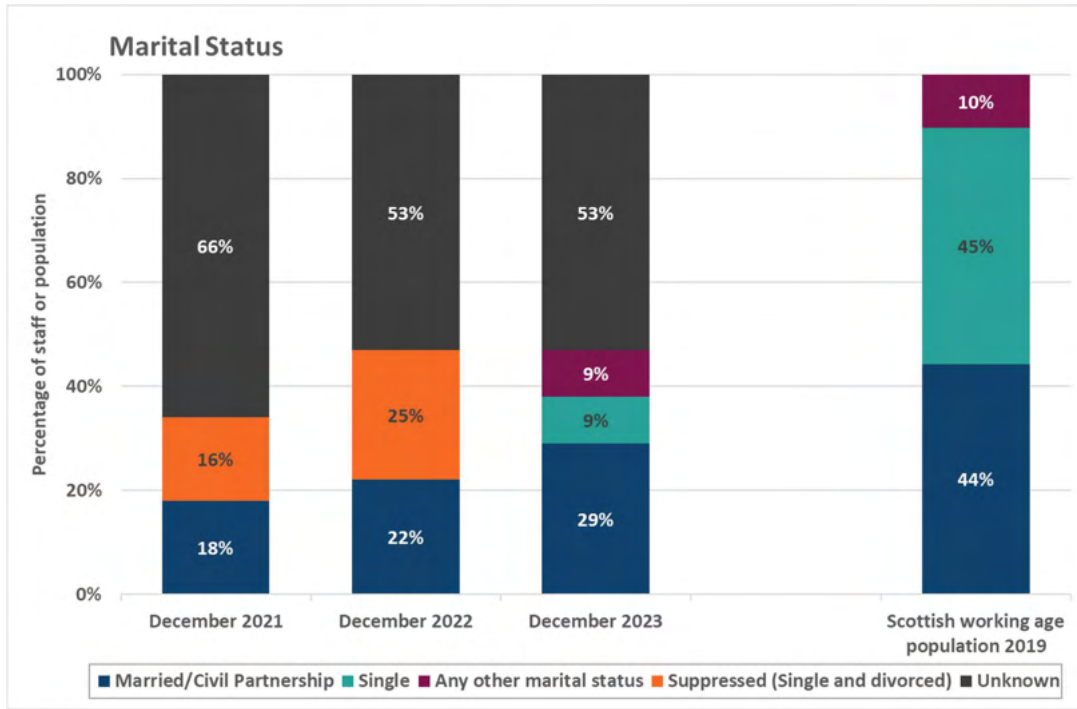
Data on disability status, ethnic group, marital status, religion or belief and sexual orientation are taken from the Scottish Survey Core Questions 2019 for people aged 16-64.

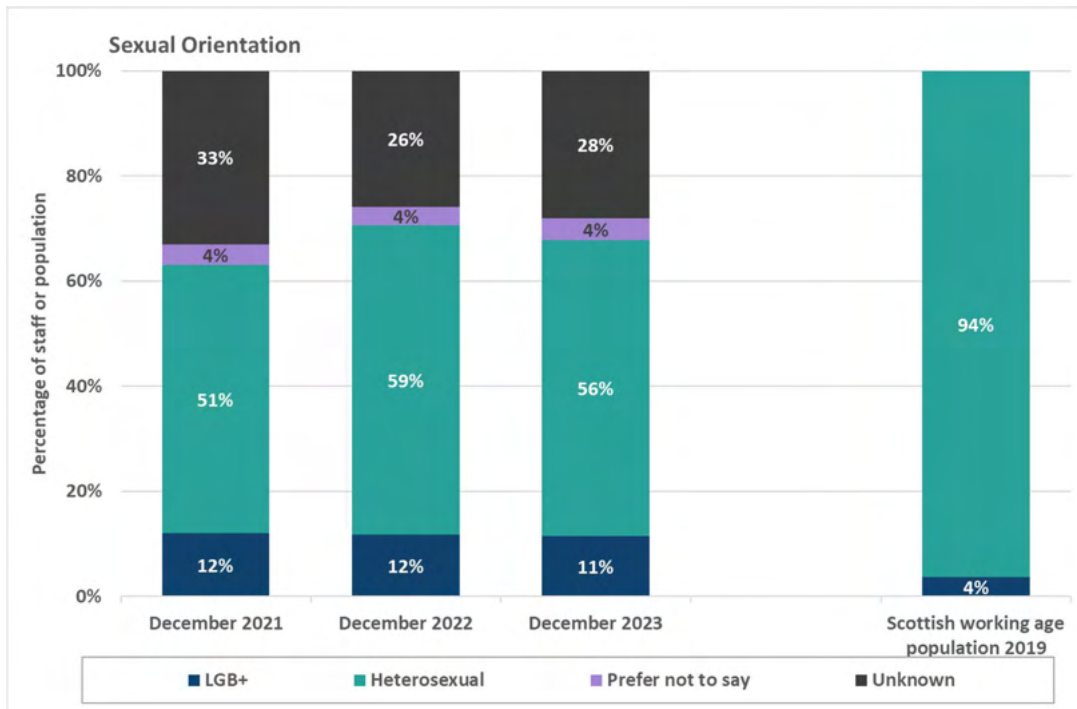
Data suppression has been applied where counts are less than five to prevent possible disclosure of information about individuals. This includes the use of a * where applicable or grouping of categories. Where the only small counts in a table refer to the 'prefer not to say' (PNTS) category, no data suppression is done. Secondary data suppression has also been applied to prevent the calculation of suppressed values by differencing.

As Revenue Scotland is a relatively small organisation of 92 employees this means that a high proportion of the data has been suppressed. Note that due to the high percentage of "unknown" information recorded for other diversity information, it is very unlikely that the observed decrease in percentage of staff with a white ethnic group from 2020 to 2021 reflects a similar size of increase in ethnic minority staff. We will work with staff to encourage them to share their diversity data, or use the option of prefer to not say, to reduce the number of people of "unknowns". This will give us a better overview of how well we are performing.









ANNEX B

Gender Pay Gap

In accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, we provide in this annex information regarding our gender pay gap and distribution between pay grades.

Gender pay gap

The gender pay gap is calculated as the difference between average hourly earnings (excluding overtime) of men and women as a proportion of average hourly earnings (excluding overtime) of men's earnings. A positive pay gap means that men earn more than women on average, and a negative pay gap means that women earn more than men. For example, if the pay gap is 10%, this means that women earn 10% less than men, on average.

The current median average gender pay gap figure up to April 2023, which is the standard figure used by the Office of National Statistics (ONS) to calculate the pay gap, was 14.3% for the UK and in Scotland the figure is 8.3 % (for all employees both part-time and full time). These national figures for the UK and Scotland are taken from the 2023 provisional Gender pay gap data, compiled using the from the Annual Survey of Hours and Earnings. The data used can be found on the following link [2023 Provisional Gender Pay Gap data](#)

The ONS have highlighted that estimates for 2020 and 2021 are subject to more uncertainty than usual as a result of the challenges faces in collecting data due to public health restrictions in 2020 and falling response rates since the beginning of the COVID-19 pandemic.

The gender pay gap for all employees at Revenue Scotland at the end of December 2023 was a median pay gap of 0. This means that the pay gap between men and women in Revenue Scotland is smaller than the UK and Scotland averages. This has decreased from 4.2% in December 2022.

Within Revenue Scotland, men and women are similarly distributed between pay grades, with women slightly underrepresented at the lowest pay grade, A. There is equal balance between men and women at pay grade C, this is a change from March 2020, when a higher proportion of male staff were at grade C than female staff.

This is shown in the table below which gives the breakdown for December 2023 (which excludes temporary workers that are not covered by the main pay bands:

Grade	Female	Male
A	6	7
B	33	25
C	10	10
SCS	1	0
Total	50	42

ANNEX C

Equal Pay and Occupational Segregation

In accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, reporting on equal pay policy and occupational segregation becomes due at the end of the 4 year mainstreaming cycle. This data can be found below.

Equal pay and occupational segregation

Revenue Scotland staff are civil servants on Scottish Government terms and conditions. We have adopted Scottish Government HR policies, including recruitment and pay, and the Scottish Government Equal Pay Policy applies to Revenue Scotland

The Scottish Government is an equal opportunities employer and all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or belief, working pattern, employment status, gender identity (transgender), caring responsibility, or trade union membership, and receive equal pay for doing equal work or work of equal value. The Scottish Government will operate a pay and reward system which is transparent, based on objective criteria and free from bias.

Occupational segregation among Revenue Scotland employees

Employee data is collected and maintained by the Scottish Government who currently manage aspects of recruitment and HR systems for Revenue Scotland. Whilst we have taken over our own HR case management with effect from 1 April 2022, data collection and maintenance will continue to be provided by the Scottish Government. We have details relating to the breakdown of men and women across the business areas within Revenue Scotland. Much of this data relates to small numbers of people and would therefore require data suppression, however some general statements can be made. As at the end of December 2023 the majority (over 90%) of staff work within two business areas, Tax and the Strategy and Corporate Function. The table below shows the breakdown by gender for these two areas.

Business Area	Female	Male
Strategy & Corporate Functions	16	19
Tax	32	23

Board members are paid a daily allowance for their time. This rate is the same for male and female Board members. The Chair is paid at a higher rate. These rates are published on our website.

ANNEX D

Revenue Scotland People Survey – equality & diversity

The Revenue Scotland People Survey asks if staff were discriminated against at work in the past 12 months and on what grounds. The grounds of discrimination in the question includes options for gender, age disability, ethnic background, sex, pregnancy, maternity or paternity, sexual orientation, religion or belief, gender reassignment or perceived gender, marital status or civil partnership.

Below is a breakdown of our recorded results for the 2020-2024 Mainstreaming period. For reference, responses received as prefer not to say (PNTS) will be included also.

Period	Discriminated against	PNTS
2020	9%	5%
2021	5%	5%
2022	4%	3%
2023	1%	6%

As the percentage that were discriminated against was relatively small, the grounds for discrimination were too small to be reported without risking disclosure of individuals.