

# Revenue Scotland

## Equalities Mainstreaming Report

### 2018

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## **FOREWORD BY ELAINE LORIMER, CHIEF EXECUTIVE**

Welcome to Revenue Scotland's second equalities mainstreaming report.

When we published our first report in April 2016 it was just over a year since we had been established and started collecting taxes. One of the benefits of being such a young organisation is that we have the opportunity to mainstream equalities from early on.

This is most recently reflected in the inclusion of our equality outcomes in our second Corporate Plan and a commitment to diversity and equality in our new People Strategy. The Staffing and Equalities Committee of the Revenue Scotland Board also demonstrates our commitment to Equality at the highest levels as they scrutinise our work in this area. To build on this strong foundation we have established, I am pleased to say that we have recently appointed an Equalities and Relationships Manager to lead on mainstreaming equality.

Organisational development has been a big focus since the last report, and will continue to be a priority for the next two years, particularly as we implement our Sustainable Learning Model. At Revenue Scotland, our people are our most important asset. Ensuring that equality is mainstreamed across our work allows us to recruit, develop and retain the best talent and diverse skills. This is crucial for us as an organisation that is still developing and taking on new functions.

Over the next two years we will also be focusing further on our user-facing systems and further mainstreaming equalities across the business through improvements to the online Scottish Electronic Tax System and to our website. These developments will have accessibility at their heart and we will engage with users to ensure that we can meet their needs. We will also be improving our Equalities Impact Assessment processes ensuring that equality and diversity continue to be key considerations in policy and service development.

We have done a lot since our first report, but we are very aware of the need to continue to improve and develop to ensure that we can play our part in creating a truly equal society. I am looking forward to continuing to meet that challenge in the next two years.

Elaine Lorimer

## INTRODUCTION

1. Revenue Scotland published its first Mainstreaming Equality Report in 2016. That report set out the steps that Revenue Scotland was taking to mainstream equality across our activities, including two Equality Outcomes with an action plan for achieving them. The first outcome is focused on Revenue Scotland as service provider and the second is focused on Revenue Scotland as an employer.
2. This report is the second mainstreaming report published by Revenue Scotland and includes a progress update on the action plan, our plans for the next two years and employee diversity data.

## ABOUT REVENUE SCOTLAND

3. Revenue Scotland was established in 2015 by the Revenue Scotland and Tax Powers (Scotland) Act 2014 and is the tax authority responsible for the collection and management of devolved taxes in Scotland.
4. At present these taxes are Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT). We also undertake compliance activity to ensure that the right amount of tax is paid. Further taxes are planned; Revenue Scotland will be responsible for the collection and management of Air Departure Tax once a new date is agreed between the UK Government and Scottish Government for its introduction, and we also expect to administer the Scottish replacement for Aggregates Levy.
5. To ensure that the administration of tax is independent and impartial, Revenue Scotland is directly accountable to the Scottish Parliament, rather than to Scottish Ministers.
6. We have a board of five Non-Executive Directors who are responsible for the strategic direction, oversight and governance of Revenue Scotland. The Board is supported by an Audit and Risk Committee and a Staffing and Equalities Committee.
7. The money we collect is transferred to the Scottish Government through the Scottish Consolidated Fund and used to fund public services for the benefit of everyone in Scotland, for example, through the provision of health and education services, housing and transport infrastructure.

8. Our 2018-21 Corporate Plan sets out our purpose, vision and strategic objectives:

### **Our Purpose**

To efficiently and effectively collect and manage the devolved taxes which fund public services for the benefit of the people of Scotland.

### **Our Vision**

To be a recognised leader in the delivery of tax administration, and as experts in our field; adaptable to change, resilient to challenges and far-reaching in our engagement.

## **Our Strategic Objectives**

### **▲ Excelling in delivery**

Establish ourselves as experts in what we do: collecting and managing the devolved taxes through an accessible, convenient and taxpayer-focussed service

### **☒ Investing in our people**

Develop and support a highly skilled and engaged workforce, upholding the standards of professionalism and integrity

### **◻ Reaching out**

Build on our reputation as an accessible, collaborative and transparent public body, keen to learn from others and share experiences and our expertise

### **▶▶ Looking ahead**

Plan and deliver change and improvements to our systems and processes flexibly and on time

## THE PUBLIC SECTOR EQUALITY DUTY

9. The Equality Act 2010<sup>1</sup> protects people from discrimination on the basis of their protected characteristics.

10. The act also places a general equality duty on 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.

11. The Equality Act 2010 applies to nine protected characteristics:

- Age
- Disability
- Gender re-assignment
- Marriage and civil partnership
- Pregnancy and maternity
- Race
- Religion or belief
- Sex
- Sexual orientation

12. In Scotland public bodies have statutory duties<sup>2</sup> which set out how we evidence what we are doing to meet the general equality duty. These require us 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; and
- publish in a manner that is accessible.

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<sup>1</sup> <http://www.legislation.gov.uk/ukpga/2010/15/contents>

<sup>2</sup> <http://www.legislation.gov.uk/ssi/2012/162/regulation/2/made>

## MAINSTREAMING PROGRESS REPORT

### Governance and Strategy

13. Equality and diversity are central to the way we do business at Revenue Scotland, both in terms of how we provide services and as an employer.
14. The Staffing and Equalities Committee, comprising two members of the Revenue Scotland Board, have strategic oversight of our approach to equality and scrutinise the delivery of our equality action plan.
15. The Head of Strategy and Corporate Function has overall responsibility for Equalities. Since the last mainstreaming report, an Equalities and Relationship Manager has been appointed, sitting within the Governance Team.
16. Revenue Scotland's second Corporate Plan was laid in the Scottish Parliament on 2 May 2018 and published on 3 May 2018<sup>3</sup>. The Plan sets out the strategic objectives for the organisation for 2018 – 2021 and states that "*Revenue Scotland recognises the need to continue to embed equality and diversity into its operations, both as a service provider and as an employer*". Our equality outcomes are also included.
17. Equality is mainstreamed across the organisation with the inclusion of a mandatory equality and diversity objective for all staff and we will be working with staff over the next two years to align their objectives with the equality action plan.
18. Over the last two years we have engaged with colleagues in Scottish Government and other public bodies to ensure we can learn from others, share best practice, and where relevant take a shared approach. In 2018-20 we will be increasing and widening this engagement, and in order to further this aim Revenue Scotland has recently joined the Non-Departmental Public Body Equalities Forum<sup>4</sup>

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<sup>3</sup> <https://www.revenue.scot/about-us/publications/corporate-plan>

<sup>4</sup> This forum also includes other Non-Ministerial Departments.



## Revenue Scotland as a Service Provider

### Equality Outcome 1 :

All information and external communications provided and delivered by Revenue Scotland are transparent, accessible and easily understood to all service users.

19. Revenue Scotland is responsible for the collection of two devolved taxes, Land and Buildings Transaction Tax (LBTT) and Scottish Landfill Tax (SLfT).
20. Our website is our key interface with taxpayers and includes extensive guidance on the two taxes and the online 'Scottish Electronic Tax System' (SETS). Over 99% of tax returns are made online through SETS so this is a crucial system.
21. Our guidance is developed using a collaborative approach, analysing feedback on clarity and content from end-users. This feedback regularly informs amendments to the structure and content of the guidance.
22. We are currently working on replacements for both the SETS system and the website and also interim website improvements to ensure that they continue to be fit for purpose and conform to accessibility standards.

### New Scottish Electronic Tax System (SETS)

23. In 2017 we initiated a programme of work to deliver our new tax collection system. In doing so, we have taken the opportunity to establish a business transformation programme that will consider refreshed business processes and learning and development to support it. This will be transformational for the organisation, using our experience from the first three years of operations to inform the requirements of the system, and presenting us with an opportunity to refresh our operational processes.
24. We will undertake an intensive period of user engagement to support taxpayers and staff through the transition to the new system. The system will provide us with more flexibility to facilitate change and introduce further efficiencies by supporting continuous improvement. Equality and

accessibility has been embedded in the programme from the procurement stage, using the digital first service standard in the project brief. The outputs from the project will see improved usability and guidance for users.

25. Currently Taxpayers will retain the facility to make a paper tax return and pay by cheque where they need to do so, to ensure that lack of access to digital facilities does not present a barrier.

### Website and online guidance

26. The Revenue Scotland website is a key source of information for taxpayers and their agents and includes over 800 pages of guidance to help them. In addition the website includes tax calculators which allow taxpayers to determine the amount of Land and Buildings Transaction Tax and Additional Dwelling Supplement they need to pay.
27. In the 2016 equalities report we identified that there was a need to improve the Revenue Scotland website and online guidance. In order to get a better understanding of the requirements, we started by commissioning a Usability Report which assessed the website against the Digital First Service Standard<sup>5</sup>. The report found that the key areas for improvement are the information architecture, navigation and the language and presentation of content. It also highlighted that the website is not currently compliant with the Web Content Accessibility Guidelines (WCAG)<sup>6</sup>.
28. In response to the report, a project is now underway to review stakeholder feedback and identify priority areas for improvement. We are looking at shortening pathways to key webpages, incorporating a news module on the home page, making major improvements to the staff wiki site, creating new summary guidance and redrafting key guidance pages. These improvements should be completed by the end of 2019.
29. The next stage is a replacement for the website and its content. As with the SETS replacement, accessibility is a key outcome for this project and

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<sup>5</sup> <http://scottishgovernment.github.io/standards/digital-first/>

<sup>6</sup> <https://www.w3.org/WAI/standards-guidelines/wcag/>

the website will be designed in-line with the Digital First Service Standard and the Web Content Accessibility Guidelines. This will be a major piece of work and will include ensuring all guidance is written in plain English.

### Equalities Impact Assessment (EQIA)

30. The development of a system of equalities impact assessment at Revenue Scotland was included in the action plan in the 2016 Mainstreaming Report.
31. Currently we use the Scottish Government guidance and templates. In 2018-19 we will be developing a system specific to the operational requirements of Revenue Scotland and we will promote better buy-in and use of EQIA. The new system will support a proportionate use of EQIA, which will encourage new policies and services to build-on and refresh previous EQIA where possible. This would include, for example where an EQIA has already been carried out on a high-level policy, any new EQIA for policies or services sitting beneath this would build upon the EQIA already carried out. Development work will be informed by our experience so far with EQIA such as the assessment done for the introduction of Air Departure Tax and the experience of other public bodies.

### Communication with taxpayers

32. Alongside our website and guidance, Revenue Scotland also corresponds with taxpayers and their agents and answers enquiries (both by telephone and written). Increasingly enquiries are from members of the public as well as their agents and Revenue Scotland needs to continue to ensure that we are providing the right service as our user profile changes.
33. User feedback and complaints are monitored and the complaints log now has the facility to flag any complaints that may highlight an equality issue.
34. One of the actions identified in the 2016 report was to monitor requests for information in alternative formats. The issue of alternative formats including languages other than English, was also raised by the EQIA carried out for the proposed adoption of Air Departure Tax. As a result, research was carried out into the options for increasing access through provision of alternative formats. Proposals have been developed including guidance for

staff and these are currently being finalised and taken forward for consideration. This work will tie-in with the development of the Revenue Scotland British Sign Language Plan which is due to be published in October 2018.

## Revenue Scotland as an Employer

### Equality Outcome 2:

Revenue Scotland is an organisation which demonstrates an inclusive culture with all members of staff having clear understanding of and commitment to equality and diversity within our organisation.

35. The staff of Revenue Scotland are our most important asset and our commitment to equality and diversity allows us to nurture and support our existing staff, create a diverse workforce and attract the best new talent.
36. Staff development has been a big priority over the last two years with the development of our people strategy. This includes a focus on equality and diversity, behaviour and culture. Our new corporate plan also includes 'Investing in our people' as one of our strategic objectives. We are a flexible employer and many of our staff have alternative working patterns. We have also supported the development of the wider workforce in Scotland through hosting modern apprentices.

### People Strategy

37. Revenue Scotland recently launched a three-year People Strategy (See Annex B). Delivery of the strategy will be a key activity for us during the new corporate planning period.

38. The strategy includes five outcomes relating to:

- Workforce
- Leadership
- Culture
- Capability
- My Job

39. Equality, diversity and inclusion are an outcome of the strategy:

*“Revenue Scotland is a supportive workplace where all can flourish in a culture with equality, diversity, integrity, trust and fairness at its heart”.*

40. The strategy has been informed by staff survey results, all staff conferences and other engagement with staff.

### Staff Feedback

41. In 2016, it was identified that on-going efforts were required to ensure that Revenue Scotland responded to concerns raised by staff about equality issues within the workplace.

42. The annual Civil Service People Survey is an important way in which we gather feedback from staff. In 2016 some of the results highlighted areas for improvement with regards to equality and diversity. The 2017 results demonstrate an encouraging level of improvement across the key equality and diversity related metrics (see Annex C). In particular we have seen big improvements in the positive scores for:

- “I am treated fairly at work” +12%
- “I think that Revenue Scotland respects individual differences (e.g. cultures, working styles, backgrounds, ideas etc.)” +20%

43. We have also seen an encouraging drop in the percentage of respondents saying they have experienced discrimination (-4%) and bullying or harassment (-24%).

44. This improvement is the result of a period of high levels of engagement and action. An all staff event was held in January 2017 to address some of the issues raised in the 2016 People Survey. Staff were also offered 1:1 sessions and other avenues to raise issues. This engagement has informed the development of the People Strategy and associated delivery plan.

### Training and Awareness

45. A Sustainable Learning and Development Model has been developed as part of the People Strategy. This includes:

- mandatory training on Equality and Diversity;
- unconscious bias training for staff involved in recruitment;
- fair treatment at work; and
- women in leadership.

## How Revenue Scotland uses employee diversity information

46. Data on the protected characteristics of our employees is collected and maintained by the Scottish Government who manage recruitment and HR systems for Revenue Scotland through a shared services agreement.
47. Employee diversity information, including information on the gender pay gap and workforce segregation will be monitored and benchmarked against both the demographic of the general population and against the Scottish Government workforce for comparison. This will help to highlight any particular areas for concern, for example if we had a workforce composition that had a statistically significant difference from either the Scottish Government workforce or the general population.
48. Revenue Scotland has increased the amount of employee diversity information available and published, but there are some limitations in the data, particularly around the small size of the organisation and the need to protect anonymity.
49. Summary data is published under Annex D: Employee Diversity Data and Annex C: Revenue Scotland People Survey Key Metrics. Additional detail is published in the Employee Diversity Data Supplement<sup>7</sup>.
50. We will also explore whether or not general issues can be extrapolated from the Scottish Government workforce which has a much larger sample size. Revenue Scotland staff are civil servants and also part of the Scottish Government pay bargaining unit, grading structure and recruitment processes. Many staff have come from within Scottish Government (or elsewhere in the public sector) or may move into Scottish Government as part of their career development. This means the Scottish Government data can be considered useful contextual data for Revenue Scotland staff.
51. We will use the results of our analysis to identify and prioritise areas for action.

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<sup>7</sup> [LINK]

## GENDER PAY GAP

52. 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 would mean that women earn more than men.

53. The median gender pay gap figure, which is the standard figure used by the Office of National Statistics to calculate the pay gap, was 18.4% for the UK and in Scotland the figure is **16.3%** (for all employees both part-time and full time). The equivalent mean figures for all employees for the UK and Scotland were 17.4% and **15.8%** respectively in 2017<sup>8</sup>.

54. The gender pay gap for all employees at Revenue Scotland at the end of March 2018 was:

Median pay gap	22.1%
Mean pay gap	10.2%

55. This means that Revenue Scotland has a higher median pay gap than the Scotland wide pay gap, and a slightly lower mean pay gap. The fact that Revenue Scotland perform better against the Scottish average using the mean calculation could be due to the fact that calculations using the mean tend to be more skewed by small numbers of higher earners.

56. Within Revenue Scotland, where men and women are undertaking work of an equal value (i.e. within the same pay range) they are paid a similar rate. The pay gap arises as a higher percentage of female staff are at lower grades than male staff (77% of women are at grades A and B compared with 66% of men).

57. This is shown in the table below which gives the breakdown for March 2018:

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<sup>8</sup> Provisional figures from the 2017 Annual Survey of Hours and Earnings.

<https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/datasets/annualsurveyofhoursandearningsashegenderpaygaptables>



Grade	Female	Male
A	11%	7%
B	66%	59%
C	20%	33%
SCS	3%	0%

## EQUAL PAY STATEMENT

### Equal Pay Policy

58. Revenue Scotland staff are civil servants on Scottish Government terms and conditions, and recruitment and pay is according to Scottish Government policies and processes. Therefore 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

59. Occupational segregation by grade between male and female employees is set out in Annex D: Employee Diversity Data. Detailed information about the types of work undertaken by each grade can be found in the Scottish Government Equalities Mainstreaming Report<sup>9</sup>.

60. Employee data is collected and maintained by the Scottish Government who manage recruitment and HR systems for Revenue Scotland. Their information does not currently include details of segregation by

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<sup>9</sup> <http://www.gov.scot/Publications/2017/04/4384/15>

occupation. However, we do 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 2017, the majority (89%) 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 and Corporate Function	10	37%	17	63%
Tax	16	70%	7	30%

## MEMBERS OF THE REVENUE SCOTLAND BOARD

### Numbers of men and of women on the Board

61. Between April 2016 and April 2018 the Board of Revenue Scotland was composed of three men and two women. The chair of the Board is male.

### How Revenue Scotland uses this information

62. Revenue Scotland is committed to achieving and maintaining a 50/50 gender balance on public boards and has signed up to the 50/50 by 2020 Partnership which seeks to achieve greater diversity on boards.

63. The Revenue Scotland Board is currently a 3/2 gender split which is as close as possible to 50/50 given the odd number of members. Revenue Scotland is a new organisation and the same Board has been in place since it was established in January 2015. This is also the first year that Revenue Scotland has published this information.

64. Board members are paid a daily allowance for their time. This rate is the same for both male and female Board members. The Chair is paid at a higher rate. These rates are published on our website<sup>10</sup>.

65. This information will be used to monitor and assess of the effectiveness of board recruitment and retention strategies, and will be tracked over time to establish overall trends and to highlight any need to reassess recruitment and retention strategies to ensure we achieve a gender balance.

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<sup>10</sup>

<https://www.revenue.scot/sites/default/files/Board%20Fees%20and%20Expenses%20Policy%20and%20Procedure.pdf>

## ANNEX A: PROGRESS AGAINST THE 2016 EQUALITIES ACTION PLAN

Equality Outcome 1: All information and external communications are transparent, accessible and easily understood to all service users. Protected Characteristics: Race, Disability, Age		
<p><b>Issue:</b> Stakeholder feedback indicates that Revenue Scotland’s website and guidance requires improvements in relation to usability and accessibility.</p> <p><b>What does success look like?</b></p> <ul style="list-style-type: none"> <li>• Good stakeholder feedback</li> <li>• Website meets the Digital First Service Standard and is compliant with Web Content Accessibility Guidelines</li> </ul>		
Actions Identified in 2016	Progress to date	Outstanding/refreshed Actions for 2018-2020
<ol style="list-style-type: none"> <li>1. Review the online guidance</li> <li>2. Improve website’s navigation and search functions.</li> <li>3. Ensure that our web site and guidance documents are amenable to screen readers to facilitate those individuals who are visually impaired.</li> </ol>	<p><u>Online Guidance</u></p> <ul style="list-style-type: none"> <li>• Analysis of stakeholder feedback.</li> </ul> <p><u>Website Review</u></p> <ul style="list-style-type: none"> <li>• User experience review using the Digital First Service Standard (DFSS)</li> <li>• Planning for a new website.</li> </ul> <p><u>Scottish Electronic Tax System (SETS)</u></p> <ul style="list-style-type: none"> <li>• The DFSS is built into SETS from the Procurement stage.</li> <li>• New SETS developed with user input and including new guidance.</li> </ul>	<ol style="list-style-type: none"> <li>1. Complete the replacement Scottish Electronic Tax System.</li> <li>2. Improvements to priority areas of the website.</li> <li>3. Begin project to replace the Revenue Scotland website. The new website should meet the Digital First Service Standard and Web Content Accessibility Guidelines.</li> </ol>
<ol style="list-style-type: none"> <li>4. Gather and monitor stakeholder</li> </ol>	<ul style="list-style-type: none"> <li>• Stakeholder feedback is continually</li> </ul>	<ol style="list-style-type: none"> <li>4. Use stakeholder feedback to</li> </ol>

feedback in order to identify further areas for improvement.	monitored and actioned as required.	Identify areas for priority improvement.
5. Review all written correspondence in terms of compliance with accessibility and language standards.	<ul style="list-style-type: none"> <li>Some automation of correspondence is planned as part of the SETS replacement which will ensure compliance with standards.</li> </ul>	5. Review all templates for standard correspondence.
6. Review writing guidelines and provide appropriate training to all staff responsible for producing content.	<ul style="list-style-type: none"> <li>Style guidelines are available.</li> </ul>	6. Review writing guidelines and provide training as appropriate.

**Issue:** Develop clear and consistent rules for conducting equality impact assessments (EQIA) in relation to introduction of new policies and services.

**What does success look like?**

- EQIA carried out for all new policies and services
- Consideration of the general equality duty becomes a core part of developing new policies and services.

<b>Actions Identified in 2016</b>	<b>Progress to date</b>	<b>Outstanding/refreshed Actions for 2018-2020</b>
<ol style="list-style-type: none"> <li>1. Develop clear and consistent EQIA rules and processes.</li> <li>2. Create an EQIA template.</li> <li>3. Provide appropriate training for staff in order to ensure that all staff is aware when and how EQIAs should be conducted.</li> </ol>	<ul style="list-style-type: none"> <li>• Currently EQIA uses SG templates and guidance.</li> <li>• EQIA recently carried out for the proposed adoption of Air Departure Tax (ADT); results have informed future developments.</li> <li>• Equalities and Relationships Manager appointed to carry out EQIA development work.</li> </ul>	<ol style="list-style-type: none"> <li>1. Carry out a review of EQIA at Revenue Scotland.</li> <li>2. Develop new specific templates, procedures and guidance.</li> <li>3. Deliver training.</li> </ol>
<ol style="list-style-type: none"> <li>4. Review the Shared Service Agreement with Scottish Government for provision of procurement services.</li> </ol>	<p>New post to manage shared services contracts with SG.</p>	<ol style="list-style-type: none"> <li>4. Review the Shared Service Agreement with Scottish Government for provision of procurement services.</li> </ol>

**Issue:** Clear guidelines are required for staff in customer-facing roles to recognise potential vulnerability, deal with requests for alternative information formats and record such requests.

**What does success look like?**

- Revenue Scotland are able to accommodate requests for communications in a range of different formats, removing a barrier to engagement with our services.
- Users are aware of this option and can take advantage as required.

Actions Identified in 2016	Progress to date	Outstanding/refreshed Actions for 2018-2020
1. Deliver appropriate training to customer-facing staff.	<ul style="list-style-type: none"> <li>• Customer service training carried out in 2017 but did not specifically include guidance on requests for alternative information formats.</li> </ul>	1. Include training for customer facing staff in the implementation of the proposals.
2. Establish procedure for monitoring requests for information in alternative formats.	<ul style="list-style-type: none"> <li>• Research carried on supporting the need for information in different formats and languages and proposals developed.</li> </ul>	2. Finalise proposals and implement. 3. Develop and publish the Revenue Scotland BSL Plan.
3. Record any complaints about the lack of clarity in relation to external communications.	<ul style="list-style-type: none"> <li>• Column has been added to the complaints tracker to record complaints with an accessibility or equality dimension.</li> </ul>	4. Continue to monitor complaints and consider alongside other methods of user feedback.

**Issue:** There is a need for more extensive consultation and engagement with equalities groups and bodies in order to identify what tools are available and how they can be used by Revenue Scotland to improve the accessibility of our services.

**What does success look like?**

- Revenue Scotland is well connected with people within equalities groups and networks.
- Revenue Scotland utilises these networks when developing services to ensure accessibility.

<b>Actions Identified in 2016</b>	<b>Progress to date</b>	<b>Outstanding/refreshed Actions for 2018-2020</b>
1. Liaise with the Scottish Government Equalities Unit.	<ul style="list-style-type: none"> <li>• Equalities Manager appointed who will build relationships with the Equalities Unit at SG and equalities groups and networks.</li> </ul>	1. Build relationships with equality groups, equalities staff in other public sector bodies and equality networks.
2. Identify and make contact with local equalities groups and networks.	<ul style="list-style-type: none"> <li>• Revenue Scotland has joined the NDPB Equalities Forum</li> <li>• Equalities engagement session was organised but was cancelled due to lack of take-up.</li> </ul>	



**Equality Outcome 2: Revenue Scotland is an organisation which demonstrates an inclusive culture with all members of staff having clear understanding of and commitment to equality and diversity within our organisation**

**Protected Characteristics: All**

**Issue:** On-going efforts and actions are required to understand and respond to key concerns linked to equality and diversity identified by staff in the Staff Survey.

**What does success look like?**

- Continuing improvements in the staff survey results relevant to equality and diversity.

Actions Identified in 2016	Progress to date	Outstanding/refreshed Actions for 2018-2020
1. Review HR and business processes to better address equality and diversity issues in the workplace.	<ul style="list-style-type: none"> <li>• People Strategy has equality as a core principle - informed by Staff Survey and all staff event in Jan 2017.</li> </ul>	1. Implementation of the People Strategy.
2. Review the HR shared service agreement with Scottish Government.	<ul style="list-style-type: none"> <li>• Reviewed at quarterly meetings.</li> <li>• New post to manage shared services contracts with SG.</li> </ul>	2. Carry out a review and/or EQIA of the HR shared service agreement.
3. Establish a robust procedure for reporting and dealing with staff complaints.	<ul style="list-style-type: none"> <li>• Staff raise complaints with line managers.</li> <li>• Staff wishing to raise issues have also been offered 1:1s and other avenues.</li> </ul>	3. Further develop complaints policy and procedures.
4. Develop and implement an action plan for tackling practices and behaviours falling short of equality and diversity standards (looking in particular at behaviours, structures	<ul style="list-style-type: none"> <li>• BESTCO Project in 2016 included a strand on behaviours.</li> <li>• People Strategy includes a strategic outcome on Culture.</li> <li>• All staff have an equality and diversity</li> </ul>	4. Assess effectiveness of training and development. 5. Assess the effectiveness of performance objectives. 6. Implement Sustainable

and training and development)	<p>performance objective.</p> <ul style="list-style-type: none"> <li>• New Sustainable Learning and Development Model includes Fair Treatment at Work training.</li> </ul>	Learning and Development Model.
5. Monitor staff feedback in relation to Revenue Scotland’s culture and issues relating to equality and diversity.	<ul style="list-style-type: none"> <li>• Regular all staff events.</li> <li>• On-going monitoring of staff survey results, including shorter ‘pulse survey’.</li> </ul>	7. Assess staff feedback to identify further actions.

**Issue:** There is a need to raise awareness of equality issues among staff and the Board to develop better understanding of barriers faced by people with protected characteristics.

**What does success look like?**

- 100% of Staff have undertaken equality and diversity training.
- 100% of Staff involved in recruitment who have undertaken Unconscious Bias Training
- 100% of Staff have an equality and diversity objective

Actions Identified in 2016	Progress to date	Outstanding/refreshed Actions for 2018-2020
1. Improve equality and diversity training.	<ul style="list-style-type: none"> <li>• New Fair Treatment At Work training has been procured.</li> </ul>	<ol style="list-style-type: none"> <li>1. Roll out Fair Treatment at work Training.</li> <li>2. Assess the need for further modules.</li> </ol>
2. Deliver regular equality and diversity training to all staff.	<ul style="list-style-type: none"> <li>• E&amp;D training is mandatory.</li> <li>• 67% of staff have completed training.</li> </ul>	<ol style="list-style-type: none"> <li>3. Monitor training take-up and ensure this remains high.</li> </ol>
4. Ensure that equality and diversity issues are addressed during recruitment process.	<ul style="list-style-type: none"> <li>• RS recruit through SG which has Disability Confident Accreditation.</li> <li>• Reasonable adjustments are made during recruitment.</li> <li>• Staff involved in recruitment undertake Unconscious Bias Training.</li> </ul>	<ol style="list-style-type: none"> <li>4. Monitor staff diversity data to assess effectiveness of measures in place.</li> </ol>
5. Ensure that equality and diversity is discussed as part of performance appraisal process.	<ul style="list-style-type: none"> <li>• All staff have an equality and diversity objective each year.</li> </ul>	<ol style="list-style-type: none"> <li>5. Assess effectiveness of personal equality and diversity objectives.</li> </ol>

<p>6. Provide line managers with relevant support to help employees to set and deliver their diversity-related objective.</p>	<ul style="list-style-type: none"><li>• Staff have access to Scottish Government guidance on setting and delivering equality objectives.</li></ul>	<p>6. Seek feedback from line managers on SG guidance and consider tailored guidance for RS.</p>
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**Issue:** There is a need to ascertain ways of improving diversity in light of restricted access to employee information on protected characteristics.

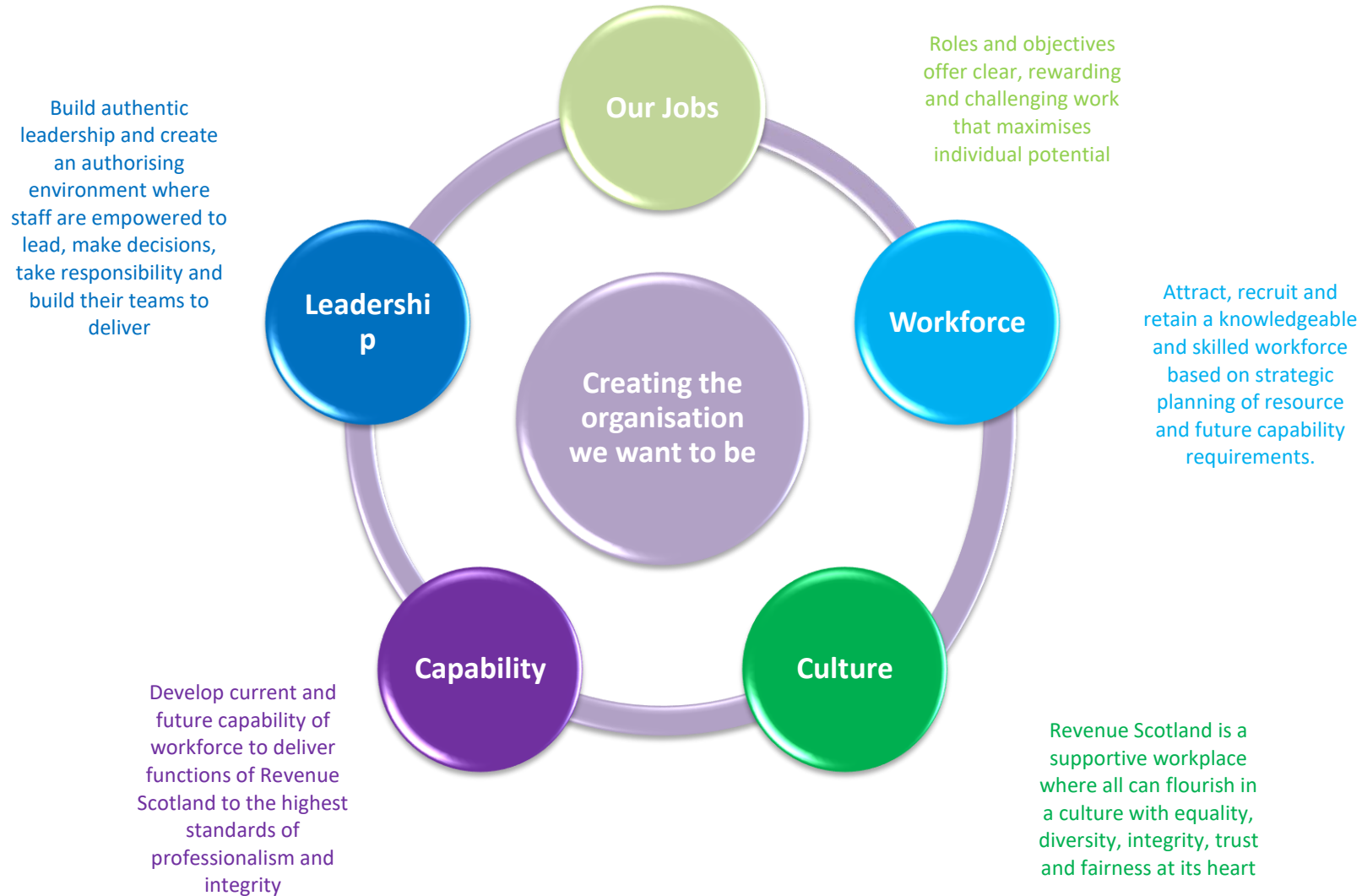
**What does success look like?**

- RS have quantitative or qualitative data covering all of the protected characteristics.
- Data is regularly monitored and analysed and action taken as required.

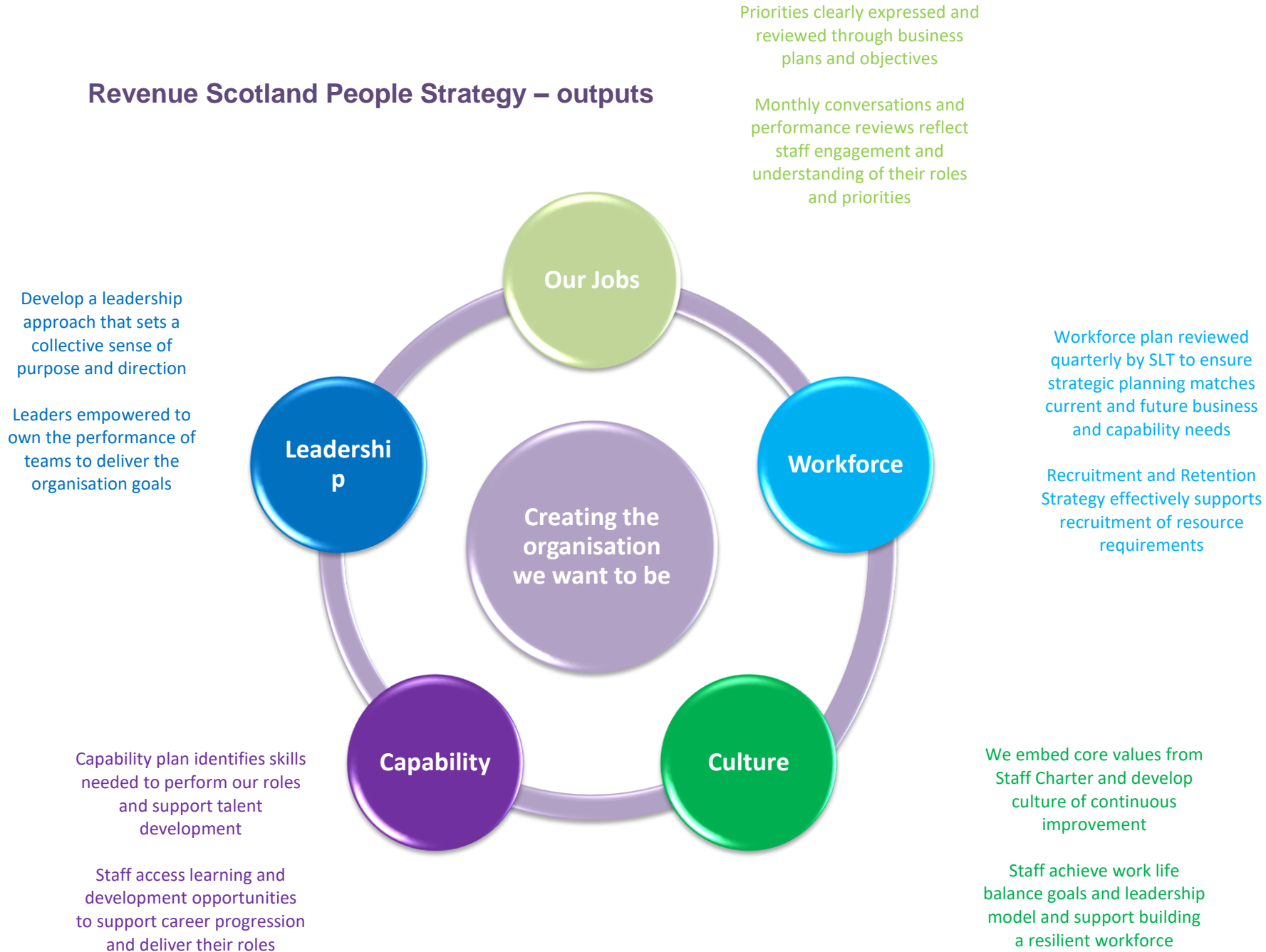
<b>Actions Identified in 2016</b>	<b>Progress to date</b>	<b>Outstanding/refreshed Actions for 2018-2020</b>
1. Engage with Scottish Government HR professionals, equalities groups and employees to identify and implement best practice	<ul style="list-style-type: none"> <li>• Available information has been identified and obtained from Scottish Government.</li> <li>• The need to suppress some data due to small number of staff means that there remain issues with our ability to utilise this information.</li> </ul>	<ol style="list-style-type: none"> <li>1. Analyse available information and make recommendations.</li> <li>2. Identify gaps in available information.</li> <li>3. Establish a plan to address gaps.</li> <li>4. Develop a plan for collection, monitoring and use of diversity data.</li> </ol>

## ANNEX B: REVENUE SCOTLAND PEOPLE STRATEGY

### Strategic outcomes linked to Corporate Plan Strategic Objectives and Revenue Scotland's 'Charter of Standards and Behaviours'



## Revenue Scotland People Strategy – outputs



## ANNEX C: REVENUE SCOTLAND PEOPLE SURVEY: KEY METRICS

Equality and Diversity People Survey Key Metrics		Revenue Scotland 2017 %	Change since 2016	Difference from Civil Service 2017
<b>Inclusion and Fair Treatment:</b>	I am treated fairly at work	84%	+12	+5
	I am treated with respect by the people I work with	81%	+8	-4
	I feel valued for the work that I do	66%	+13	0
	I think that Revenue Scotland respects individual differences (e.g. cultures, working styles, backgrounds, ideas etc.)	86%	+20	+11
<b>Organisational Culture:</b>	I feel able to challenge inappropriate behaviour in the workplace	59%	New	-5
	Revenue Scotland is committed to creating a diverse and inclusive workplace	71%	New	-3
<b>Wellbeing:</b>	Overall, how satisfied are you with your life nowadays?	74%	+4	+8
	Overall, to what extent do you feel that the things that you do in your life are worthwhile?	81%	+7	+10
	Overall, how happy did you feel yesterday?	70%	+6	+7
	Overall, how anxious did you feel yesterday?	51%	+9	+2
<b>Discrimination, harassment and bullying</b>	During the past 12 months have you personally experienced discrimination at work?	Yes 14%	-4	+2
	During the past 12 months have you personally experienced bullying or harassment at work?	Yes 14%	-24	+3
	Other results suppressed due to small numbers			



## ANNEX D: EMPLOYEE DIVERSITY DATA

A more detailed set of employee diversity data is published in a separate supplement, this includes information for the preceding two years<sup>11</sup>.

### Composition of Revenue Scotland: December 2017

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

Data is given for each of the three years since Revenue Scotland was established, including a breakdown by grade for the most recent year. Data represents a snapshot of the workforce on the 31 December each year.

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' 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 56 employees this means that a high proportion of the data has been suppressed and some tables have not been published at all. Breakdowns by grade (with the exception of gender) are not included in this report but are included where possible in a separate data supplement has also been published.

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<sup>11</sup> [LINK]

Date	Gender						
		Female		Male		All employees	
Dec 17	Full-time	*	*	*	*	51	100%
	Part-time	*	*	*	*	5	100%
	Band A	*	*	*	*	*	*
	Band B	19	57.6%	14	42.4%	33	100%
	Band C	*	*	*	*	16	100%
	SCS	*	*	*	*	*	*
	All	31	55.4%	25	44.6%	56	100%

Date	Age Group														
		16-29		30-39		40-49		50-54		55-59		60+		All employees	
Dec 2017	All	*	*	16	28.6%	17	30.4%	*	*	*	*	*	*	56	100%

Date	Disability status										
		Disabled		Not disabled		Prefer not to say		Unknown		All Employees	
Dec 2017	All	*	*	21	37.5%	31	55.4%	*	*	56	100%

Date	Marital/Civil Partnership Status												
		Married		Single		Other status		Prefer not to say		Unknown		All employees	
Dec 2017	All	*	*	16	28.6%	*	*	*	*	30	53.6%	56	100%

Date	Ethnic Group										
		Ethnic minority		White		Prefer not to say		Not known		All employees	
Dec 2017	All	*	*	48	85.7%	*	*	5	8.9%	56	100%

Date	Religion or Belief												
		Christian		Other Religion or Belief		No Religion or Belief		Prefer not to say		Not known		All employees	
Dec 2017	All	27	48.2%	15	26.8%	*	*	*	*	9	16.1%	56	100%

Date	Sexual Orientation										
		Lesbian, Gay, Bi-sexual and other		Heterosexual/straight		Prefer not to say		Not known		All employees	
Dec 17	All	*	*	41	73.2%	*	*	9	16.1%	56	100%

### Gender Reassignment and Pregnancy and Maternity

These tables have not been published due to the need to prevent possible disclosure of information about individuals.