

Consultation Response

Equality (Race and Disability) Bill:
Mandatory ethnicity and
disability pay gap reporting

June 2025



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Introduction

The Law Society of Scotland is the professional body for over 13,000 Scottish solicitors.

We are a regulator that sets and enforces standards for the solicitor profession which helps people in need and supports business in Scotland, the UK and overseas. We support solicitors and drive change to ensure Scotland has a strong, successful, and diverse legal profession. We represent our members and wider society when speaking out on human rights and the rule of law. We also seek to influence changes to legislation and the operation of our justice system as part of our work towards a fairer and more just society.

Our Equalities Law and Employment Law sub-committees welcome the opportunity to consider and respond to the UK Government's consultation: Equality (Race and Disability) Bill: mandatory ethnicity and disability pay gap reporting¹. The sub-committee has the following comments to put forward for consideration.

¹ [Equality \(Race and Disability\) Bill: mandatory ethnicity and disability pay gap reporting - GOV.UK](https://www.gov.uk/government/consultations/equality-race-and-disability-bill-mandatory-ethnicity-and-disability-pay-gap-reporting)

Extending mandatory pay gap reporting to ethnicity and disability

Large employers across Great Britain have been required to report their gender pay gap data since 2017. This has led to greater transparency for employers and employees. It also gives employers important data to inform their actions to address inequalities.

The government is committed to introducing mandatory ethnicity and disability pay gap reporting for large employers. This will provide the same transparency and impetus for positive change for people from different ethnic groups and disabled people.

We are aiming to use a similar reporting framework for ethnicity and disability to that already in place for gender pay gap reporting. But there are also distinct considerations for ethnicity and disability, particularly in data collection and analysis.

We are seeking views on these issues to ensure that the legislation gives employers a clear framework, which results in robust data, and can be adopted by employers across different sectors.

Question 1:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 2:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree

- Strongly disagree
- Don't know or unsure

Please add any comments you have about the proposal to extend pay gap reporting

Ans: We are supportive of extending pay gap reporting. We suggest that to provide a full picture of where pay gaps exist and the causes of those, consideration should be given to extending the duty to reporting on the impact of intersectionality, i.e. where employees fall into more than one of the categories where data is collected. We consider that while this may increase the risk of identifying individuals care could be taken to avoid this happening.

Geographical scope

We will establish the geographical scope for these particular measures through:

- the findings of this consultation
- ongoing discussions with the Scottish and Welsh governments

For mandatory ethnicity and disability pay gap reporting, we are proposing to follow the same approach as gender pay gap reporting. That is, mandating reporting by:

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

Question 3:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 4:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Please add any comments you have about the proposed geographical scope

Ans: We note that as a result of these proposals the Public Sector Equality Duties will differ between Scotland and the rest of the UK. We suggest that the Scottish Government consider adopting these proposals to ensure consistency across the UK. This will also assist in collecting data which can be compared effectively, as otherwise public authorities will be required to collect and report on different data sets.

Pay gap calculations

We are keen to minimise any additional burdens on businesses by using the same processes and systems that are already in place for gender pay gap reporting.

We propose requiring employers to report the same set of pay gap measures for ethnicity and disability. This is based on previous feedback from employers and to ensure a consistent approach.

This would mean reporting on:

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

Question 5:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 6:

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

We are also proposing to make it mandatory for employers to report on:

- the overall breakdown of their workforce by ethnicity and disability
- the percentage of employees who did not disclose their personal data on their ethnicity and disability

This additional data would give context to an employer's ethnicity and disability pay gap figures – for example, if they have low self-declaration rates from their employees on these characteristics. This is not an issue for gender pay gap reporting as employers already have this data for pay purposes.

Equally, some employers may have recently increased the number of ethnic minority or disabled employees, which could contribute to larger pay gaps if people from these groups are joining at entry level. Sharing information about the proportion of ethnic minority or disabled people in an employer's workforce can help to build a clearer picture about an employer's overall commitment to inclusiveness.

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 7:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 8:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree

- Don't know or unsure

Question 9:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 10:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

[Please add any comments you have about the proposals for calculating pay gaps](#)

Ans: In relation to questions 7 and 9 relating to ethnicity as in Scotland the population is less diverse in relation to ethnicity than in England and Wales, it may result in employers reporting on small data sets. However, we believe that the proposals should be adopted across the UK for the following reasons:

1. This is necessary to ensure that pay gap data can be put into the context and meaningful comparisons can be made.
2. Pay gaps may differ for different ethnicities and we consider it is important to establish those in order to take action to address those.

Action plans

We are also seeking views on whether employers should have to produce action plans for ethnicity and disability pay gap reporting. Action plans can help employers identify why they have a pay gap and how they intend to close it. Employers can use action plans to explain the reasons behind any pay gaps and set out the actions they are taking to improve equality in their workforce. Employees can use these plans to understand the actions that their employer is taking and to hold them to account. Introducing action plans would also broadly align with the findings of the 2021 to 2022 consultation on disability workforce reporting. This highlighted the need for reporting practices to be supported by initiatives to increase workplace equality.

Question 11:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Please add any comments you have on this proposal:

We suggest that the duty to produce an action plan should include that it will be published annually alongside the pay gap report.

As addressing pay gaps within organisations requires actions which will take more than one year to implement and show any change in existing pay gaps, we suggest that the duty to publish an action plan should include a duty to report actions which will be taken within the short-term, the medium term and the long term. We suggest that these terms be fixed at one year (or by the date of the publication of the next annual report), three years and five years respectively

Question 12:

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

- **Strongly agree**

- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

[Please add any comments you have on this proposal:](#)

We suggest that the duty to produce an action plan should include that it will be published annually alongside the pay gap report.

As addressing pay gaps within organisations requires actions which will take more than one year to implement and show any change in existing pay gap, we suggest that the duty to publish an action plan should include a duty to report actions which will be taken within the short-term, medium term and long term. We suggest that these terms be fixed at one year (or by the date of the publication of the next annual report), three years and five years, respectively.

Additional reporting requirements for public bodies (England)

We are aiming to require further information from public bodies on ethnicity, in addition to the data outlined above. This could help improve transparency and accountability.

We have included questions on whether large public bodies (those with 250 or more employees) should report:

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

These additional requirements would apply to public bodies including:

- most government departments and arm's length bodies
- the armed forces
- local authorities
- NHS bodies
- universities
- most schools, including academies and multi-academy trusts

You can see a [full list of public bodies](#).

This data could provide further evidence to help public bodies identify where racial inequalities persist – such as barriers to promotion or progression – and understand how these apply to different groups. This is particularly important given the increase in ethnic diversity seen in many public bodies' workforces in recent years.

Question 13:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 14:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 15:

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

Comments:

We suggest that the key data public bodies should report on as follows:

- Recruitment Data
 - Number and proportion of applicants by ethnicity.
 - Number and proportion of shortlisted candidates by ethnicity.
 - Number and proportion of successful hires by ethnicity.
 - Self-reporting rates (i.e., the percentage of applicants who disclosed their ethnicity, including a "prefer not to say" option)
- Retention Data
 - Number and proportion of employees by ethnicity at different grades or salary bands.
 - Turnover rates by ethnicity (i.e., the proportion of employees leaving the organisation, by ethnic group).
 - Average length of service by ethnicity.
- Progression Data
 - Number and proportion of promotions by ethnicity.
 - Progression rates by ethnicity (e.g., movement between grades or salary bands).
 - Analysis of barriers to progression for different ethnic groups, where possible.
- Additional Contextual Data
 - Overall workforce breakdown by detailed ethnic categories, using harmonised standards (e.g., those from the 2021 Census), with a "prefer not to say" option.

- Minimum reporting threshold: Only report on ethnic groups with 10 or more employees to protect privacy; otherwise, aggregate into broader categories (e.g., White British vs. all other minority ethnicities).
- Percentage of employees who did not disclose their ethnicity.
- Narrative or action plan explaining figures and steps to address any identified disparities.

We are also interested in whether these additional reporting requirements for public bodies should be extended to disability.

Question 16:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 17:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 18:

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

Comments:

We suggest that the key data public bodies should report on as follows:

- Recruitment Data
 - Number and proportion of applicants who disclose they are disabled

- Number and proportion of shortlisted candidates who disclose they are disabled.
- Number and proportion of successful hires of candidate who declare they are disabled.
- Self-reporting rates (i.e., the percentage of applicants who disclosed they have a disability, including a "prefer not to say" option)
- Retention Data
 - Number and proportion of employees who declare they are disabled at different grades or salary bands.
 - Turnover rates of employees who disclose they are disabled (i.e., the proportion of employees leaving the organisation).
 - Average length of service of people who disclose they are disabled.
- Progression Data
 - Number and proportion of promotions of employees who declare they are disabled.
 - Progression rates of those who declare they are disabled (e.g., movement between grades or salary bands).
 - Analysis of barriers to progression for different declared disabilities, where possible.
- Additional Contextual Data
 - Overall workforce breakdown by declared disability, using harmonised standards (e.g., those from the 2021 Census), with a "prefer not to say" option.
 - Minimum reporting threshold: Only report on groups with 10 or more employees to protect privacy; otherwise, aggregate into broader categories (e.g., physical disability vs. non-disabled).
 - Percentage of employees who did not disclose whether they have a disability .
 - Narrative or action plan explaining figures and steps to address any identified disparities.

Please add any comments you have about additional requirements for public bodies

N/A

Dates and deadlines

Under the gender pay gap regulations, large employers in the private and voluntary sectors across Great Britain have a 'snapshot date' of 5 April each year to collect pay data from their employees. They have to report their pay gap data within 12 months – by 4 April, the following year. Public bodies in England have a different snapshot date (31 March) and a reporting deadline of 30 March the following year. These dates were agreed after extensive employer engagement and were designed to align with other important dates for reporting data (for example, the end of the tax year for private and voluntary sector employers, and the end of the financial year for public bodies).

We propose using the same 2 sets of dates when introducing mandatory pay gap reporting on ethnicity and disability, to ensure consistency and to reflect the previous feedback we received from employers. We also propose that employers report their ethnicity and disability pay gap data online, in a similar way to the [gender pay gap service](#).

Question 19:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 20:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 21:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 22:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Please add any comments you have about the proposals for dates and deadlines and online reporting

N/A

Enforcement

The Equality and Human Rights Commission (EHRC) currently enforces gender pay gap reporting. This is described in its [enforcement policy](#). We propose that the same enforcement policy is used for ethnicity and disability pay gap reporting.

Question 23:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 24:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Please add any comments you have about the proposals for enforcement

We suggest that it is important to ensure that the EHRC should be provided with sufficient funding and resources to provide meaningful enforcement.

Ethnicity: data collection and calculations

Data collection

The best way for employers to collect ethnicity data is to ask employees to report their own ethnicity. There should be an option to opt out of answering, such as 'prefer not to say.' We propose that employers in England and Wales should collect ethnicity data using the detailed ethnicity classifications in the [Government Statistical Service \(GSS\) ethnicity harmonised standard](#) that was used for the 2021 Census (see Annex C).

The format of the question varies between England, Northern Ireland^{[\[footnote 1\]](#)}, Scotland and Wales. This is because each country has its own specific requirements in relation to ethnicity data – for example, in Wales, 'Welsh' is the first option in the 'White' category. It is therefore recommended that the harmonised country-specific approaches are used where possible.

Using the harmonised standards can help:

- employers be consistent with their calculations in different time periods
- ensure comparability across different data collections produced by the government and other employers
- derive more useful statistics that give people a greater level of understanding

They also provide a ready-to-use set of tested and legally sound questions.

Question 25:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

[Please add any comments you have about the proposals for ethnicity data collection](#)

N/A

Calculating and reporting ethnicity pay gaps

Ethnicity pay gap reporting is most powerful when it captures dynamics across different ethnic groups, and we encourage employers to try to show pay gap measures for as many ethnic groups as they can. This is because some ethnic groups may be earning much more than others. Breaking down the different categories will give a much richer picture and better inform action plans.

However, to protect the privacy of employees (in line with the General Data Protection Regulation - GDPR) and to help produce statistically robust data, we propose that there should be a minimum of 10 employees in any ethnic group that is being analysed.

To meet this threshold of 10 employees, employers might have to add some ethnic groups together. While there are many different ways of doing this, we propose that employers follow [guidance on ethnicity data from the Office for National Statistics](#) to ensure that groupings are as coherent and comparable as possible between employers, and for an individual employer over time. The minimum threshold of 10 should apply for each aggregated ethnic group being analysed.

If an employer has smaller numbers of employees in different ethnic groups, they can report their figures for 2 groups – for example, comparing White British employees with ethnic minority employees. We call this a ‘binary classification’ and options for how to create the binary classification are described below. If binary reporting is the only available comparison possible for an employer - because showing any more ethnic groups would disclose information about individuals - we propose that employers should keep this under review and aim towards reporting on more ethnic groups in future. This can be part of their action plan.

A binary comparison can help with comparing data consistently over time, so we propose, as a minimum, that all large employers report on the pay gap measures using a binary comparison. As already set out, we still encourage employers that are able to report pay gap information about more detailed ethnic groups to do so. This will help them to understand a wider range of pay gaps that might exist in their organisation.

We propose 3 options for the binary classification. These are given in order of preference:

- first, employers should report on a comparison between White British employees and all other ethnic minority groups combined
- second, if an employer is not collecting information on employees in the specific White British category (or there are fewer than 10 employees in this category), they should report on the comparison between White employees and employees in the other groups combined

- finally, if an employer has fewer than 10 White British employees or White employees, they should report on the comparison between the largest ethnic group in the organisation and all other groups combined

Question 26:

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

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 27:

Do you agree or disagree that there should be at least 10 employees in each ethnic group being reported on? This would avoid disclosing information about individual employees.

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Question 28:

Do you agree or disagree that employers should use the ONS guidance on ethnicity data to aggregate ethnic groups? This would help protect their employees' confidentiality.

- **Strongly agree**
- Somewhat agree
- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

Please add any comments you have about the proposals for calculating and reporting ethnicity pay gaps

Comments:

In response to Question 27, we suggest that if it is possible to report on a group of less than 10 and not identify individuals, employers should be encouraged to do so.

Question 29:

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

N/A

Disability: data collection and calculations

Comparing pay across employee groups

Previous work on disability workforce reporting (see Annex B), together with early engagement with academics, employers, and civil society organisations, has identified 2 approaches to calculating the disability pay gap:

1. Measure the difference in pay between disabled employees and non-disabled employees – we call this a ‘binary approach.’
2. Measure the difference in pay between employees with different impairment types and non-disabled employees.

Some respondents supported reporting on impairment types, for example by using the [GSS impairment harmonised standard](#), however there are some significant risks to such an approach if applied to pay gap or workforce reporting. These include the risk of individuals becoming identifiable, and greater complexity in calculations where people have multiple impairments. These issues could significantly affect compliance and the overall effectiveness of pay gap reporting. This has to be weighed up against the advantage of using the impairment type approach, which is that, if the data issues could be overcome, it would allow for a more detailed understanding of which groups of disabled people are most impacted by pay gap issues. The benefit of a binary approach is that it lowers the risk of identifying individuals from the data. A simpler, binary approach should also be easier for employers to implement and enable greater compliance.

As such, we propose taking a binary approach, measuring the disability pay gap by comparing the pay of disabled employees with non-disabled employees.

The government proposes using the Equality Act 2010 definition of ‘disability’ as the basis of identifying disabled employees. This ensures a consistent definition of ‘disability’ is used across equality-related measures. We are interested in your views on this proposal.

Under the Equality Act 2010, a person is disabled if they have a physical or a mental condition that has a substantial and long-term impact on their ability to do normal day to day activities. Under the Equality Act, certain medical conditions are deemed automatically to be disabilities. In these cases, a person may be disabled even if they are currently able to carry out normal day-to-day activities. People with a progressive condition are protected as soon as they are diagnosed. For more information, please see the [EHRC website](#).

Employers will be responsible for collecting data on disability according to the Equality Act 2010 definition. Employees will continue to report disability themselves and will not be required by law to identify or disclose disability to their employers as a result of introducing disability pay gap reporting.

Question 30:

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

- Strongly agree
- Somewhat agree
- Neither agree nor disagree
- **Somewhat disagree**
- Strongly disagree
- Don't know or unsure

Defining "disability"

The government proposes using the [Equality Act 2010 definition of disability](#) to ensure a consistent approach across all equality-related measures.

The Equality Act defines disability broadly, including physical and mental conditions that have a substantial and long-term impact on daily activities.

Employers will be responsible for collecting data on disability according to this definition. Employees will continue to self-report and will not be required by law to identify or disclose disability to their employers.

Question 31:

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

Ans: We agree that it is necessary to use a consistent definition which using the Equality Act 2010 definition would be. We suggest that as employees will self-report, employers should have a duty to explain to employees what this definition is and what it means in an accessible manner. There should be an over-riding ethos of clarity of the information which is being shared between employers and employees.

To protect the privacy of employees (in line with GDPR) and to ensure data is statistically robust, we propose that there should be a minimum of 10 employees in each group being compared in terms of pay.

Question 32:

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

- **Strongly agree**
- Somewhat agree

- Neither agree nor disagree
- Somewhat disagree
- Strongly disagree
- Don't know or unsure

[Please add any comments you have about the proposals for disability data collection and calculations](#)

Ans: in our response to question 30. We somewhat disagree with the proposal to use the 'binary' approach (comparing the pay of disabled and non-disabled employees). We suggest that the data on employees who have reported disabilities could be broken down into reported physical disabilities and reported mental disabilities, and that the following comparisons be undertaken:

- Disabled employees compared to non-disabled employees
- Physical disabled employees compared to non-disabled employees
- Mental disabled employees compared to non-disabled employees
- Mental disabled employees compared to physical disabled employees

In relation to our response to Question 32, as for ethnicity pay gap reporting, we suggest we suggest that if it is possible to report on a group of less than 10 and not identify individuals, employers should be encouraged to do so.

[Question 33:](#)

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

Ans: We suggest that the views of disabled people are canvassed as part of this consultation and considered when developing the requirements and framework for disability pay gap reporting.



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