

SCHEDULE 1

Gender pay gap reporting

1.—(1) In this Schedule—

“bonus pay” has the meaning given in paragraph 4;

“full-pay relevant employee” means a relevant employee who is not, during the relevant pay period, being paid at a reduced rate or nil as a result of the employee being on leave;

“hourly rate of pay” has the meaning given in paragraph 6;

“ITEPA 2003” means the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾;

“leave” includes—

- (a) annual leave;
- (b) maternity, paternity, adoption, parental or shared parental leave;
- (c) sick leave; and
- (d) special leave;

“ordinary pay” has the meaning given in paragraph 3;

“pay period” has the meaning given in paragraph 5(1);

“piecework” means work in respect of which an employee is entitled to be paid by reference to a number of pieces made or processed, or a number of tasks performed, instead of by reference to a period of time worked;

“relevant employee” means a person who is employed by, (or in the case of Crown employment, under or for the purposes of) the relevant public authority on the snapshot date;

“relevant pay period” has the meaning given in paragraph 5(2);

“relevant public authority” means a public authority listed in Schedule 2 to these Regulations which has 250 or more employees on the snapshot date;

“snapshot date” means the 31st March in the year to which the information required by paragraph 2 relates.

(2) For the purposes of this Schedule, the amount of an employee’s ordinary pay or bonus pay is to be calculated before deductions made at source (for example deductions in relation to income tax).

⁽¹⁾ 2003 c. 1.