HERBERT SMITH FREEHILLS

EMPLOYMENT LAW BRIEFING

GENDER PAY GAP REPORTING: FINAL REGULATIONS AND GUIDANCE

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London

In early December 2016 the Government published its long-awaited final form draft regulations on gender pay gap reporting. These were formally approved by Parliament and made on 6 February, without any amendments to the final form draft of the regulations.

On 29 January Acas and the Government Equalities Office jointly published non-statutory Guidance, stated to be in draft pending the Parliamentary approval for the regulations. No substantive changes were expected, but the final version published on 3 April in fact included a number of changes and additions (see our blog post here). This version of our briefing is updated to reflect the final Guidance.

The new requirements apply to private sector employers with 250 or more employees from 6 April 2017. Employers need to take their first snapshot of pay data for 5 April 2017, and publish it by 4 April 2018.

Employers will need to consider carefully whose and which data to include, the timing of their report, and the extent to which they should include context and additional data in any accompanying narrative.

Table of Contents

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Explanatory Memorandum

Response to consultation on draft regulations

Acas/GEO Guidance

1. Employers and employees covered

Which employers?

The obligation will apply to employers with at least 250 employees on the snapshot date, counting each individual as one whether or not they work full-time (ie, not using full-time equivalent numbers). The consultation response suggested that the Guidance would encourage employers to publish pay data voluntarily where the number of employees happens to dip just below the mandatory threshold on 5 April in a particular year. In fact, the Guidance simply states that an employer with fewer than 250 employees on 5 April should "give serious consideration to the business benefits" of complying with the regulations, without limiting this to employers who are close to the threshold. The threshold test raises two issues: (i) what types of employer are covered, and (ii) who is an employee for this purpose.

In relation to the first issue, the final regulations do not specify any limit to the type of "employer" in scope. The Explanatory Memorandum refers to the duty being imposed on "employers in Great Britain" and states that the extent and territorial application of the regulations is to Great Britain. Therefore it appears that any entity or person, whether or not UK incorporated, that meets the 250 employee threshold will be required to comply with the reporting obligation. The Guidance (which does not have any legal effect) also confirms the Government's view that a multinational organisation will be covered if it has employees working wholly or partly in Great Britain.

The position in relation to types of employee that count toward the threshold is also unclear. The original draft regulations applied the regulations to employers of at least 250 "relevant employees", defined as those who *ordinarily work in Great Britain and whose contract of employment is governed by UK legislation*. Both parts of that definition have been omitted from the final regulations.

The removal of the reference to work in Great Britain under contracts with UK governing law means that, on the face of the final regulations, it is unclear whether employees working outside Great Britain are to count towards the threshold. We understand that the Government's view was that addressing this issue in the regulations was unnecessary, as the regulations would automatically have the same ambit as the Equality Act 2010 under which they are made. The Equality Act states that it forms part of the law of England and Wales, but is silent as to territorial ambit. Case law to date suggests that the Equality Act gives rights to (i) employees working within Great Britain, and also (ii) employees working outside Great Britain *if* there is a "sufficiently strong connection" with Great Britain. It therefore seems that both of these groups of employees should be taken into account when determining if an employer meets the size threshold. This is confirmed by the consultation response, which states that employees "who are not based in Great Britain but are still regarded as being employees of employers within scope could still be covered because of a strong connection with Great Britain". The Guidance confirms this.

Employees who fail to satisfy the 'sufficiently strong connection' test may nevertheless be able to bring claims in Great Britain if those claims are derived from EU rights and the individual was working within the EU. However, our view is that there is no reason to apply this extension to the gender pay regulations because they are not implementing an EU right.

The potential inclusion of employees overseas, depending on the application of case law to each individual, may present practical problems for employers with considerable numbers of employees overseas. Although not failsafe, employers may choose to adopt a pragmatic rule of thumb including only those who have worked overseas for less than a specified period of time. It would seem harsh to criticise such an approach where there are large numbers of individuals to consider, as long as the rule is sensible and applied consistently. Employers should also bear in mind that employees might seek to use their inclusion in the pay data as evidence that they are regarded by the employer as eligible to bring employment claims here – the narrative accompanying the data should be drafted carefully when explaining the approach taken.

Page 7 of the Acas and GEO Guidance

"*As a general rule, an employee based overseas will be within the scope of the regulations if they can bring a claim to an Employment Tribunal under the Equality Act 2010. This will depend on whether the employment relationship suggests a stronger connection to Great Britain and British employment law than to the law of any other country. Rules around international employment and jurisdiction are complex but indications that someone should be counted in the Gender Pay Reporting regulations include:*

• having a contract subject to GB legislation;

• continuing to have their home in GB; and

• having the UK tax legislation apply to their employment.

Each case should be considered on its own facts and the employer will need to make a decision. Where there is uncertainty, they should consider seeking professional advice to help clarify their situation."

Further, the wording in the original draft regulations suggested that only individuals with *a contract of employment* would count toward the threshold, which was contrary to the Government's stated intention. In light of the deletion of this wording from the final regulations, the Explanatory Memorandum and Guidance confirm that 'employees' will be interpreted in accordance with the wider definition of employment set out in s83 Equality Act. This includes individuals employed under a contract of employment, a contract of apprenticeship or a contract personally to do work.

The Guidance states that agency workers would be included in the headcount for the agency, not the end-user, and the same applies to individuals supplied through a personal service company. This will usually be the case, although it is conceivable that some individuals might still be able to satisfy the s83 Equality Act definition if there is sufficient subordination and requirement for personal service. The Guidance does not comment on the position of non-executive directors; it is probably reasonable to exclude their data on the basis that they will not fulfil the requirement for subordination, but it may be prudent for employers to set this out in their narrative accompanying the data. In contrast, employees seconded to work for a UK company by an overseas group company might well satisfy the definition if the host company is the employer, a possibility acknowledged by the final Guidance.

Data about which employees?

Although the threshold is calculated by number of "employees", pay data will only be required in relation to "relevant employees". This is now defined as employees (within the broad s83 Equality Act definition including those with contracts personally to do work), but with an express carve out for partners and members of limited liability partnerships: data will not be required for these individuals. Note, however, that under the regulations as (perhaps inadvertently) drafted, they could still count towards the threshold if falling within the s83 Equality Act definition. This is reflected in the final Guidance.

The position as to whether data must be disclosed for employees working outside Great Britain is the same as discussed above in relation to the 250 employee threshold. Data should be published both for employees working within Great Britain and also employees working outside Great Britain if there is a "sufficiently strong connection" with Great Britain.

The Guidance notes the importance of sensitivity around gender assignment. Employees should be given an opportunity to confirm or update records of their gender if appropriate and, where an employee does not self-identify as either gender, the employer may omit their data from the calculations.

Group companies

Another key point for group companies is whether they are required to, or can, aggregate employees across group companies, in terms of applying the size threshold and in how they report. Aggregation may seem sensible where a number of group companies happen to employ employees within a single business. However, the regulations do not permit this. The obligation is on single entity employers with 250 or more employees and there is no provision for joint reporting. Equally, though, the test of 250 employees appears to be per entity rather than on a group-wide basis.

The Government's consultation response stated that the possibility of group reporting was rejected because it wants "the senior leaders within each employer to have a strong sense of ownership of the published figures and the subsequent remedial action to close any identified gaps". The response also stated that the Guidance would encourage corporate groups to disclose gender pay gaps across the wider group on a voluntary basis (*in addition to* the mandatory report for each single entity) "if their senior leaders, board members and shareholders consider that informative and appropriate". The draft Guidance did not include this, but the final version now acknowledges that group employers may also wish to indicate the gender pay gap within the whole group; it makes clear that, "provided that the legally required calculations are clearly provided, employers can enhance their reports as they wish on a voluntary basis". It also suggests that larger employers may find it useful to break their calculations down further, for example where they are operating in a number of completely different employment sectors, or where the jobs and levels of pay and bonuses are not obviously comparable.

2. Level of detail to be published

The broad requirements remain the same as in the original draft regulations, but there are some important changes of detail.

Data must be reported for all "relevant employees", save for employees who are employed *under a contract personally to do work* and for whom the employer does not have, and it is not reasonably practicable for it to obtain, the data. This new exception recognises the difficulties in gathering data caused by the broader definition of "employee", given that workers who are not part of the employer's payroll may be included. The Guidance notes that an employer may well have such data, for example where a project initiation document exists and/or a schedule of fees, and if not it may well be reasonably practicable to ask the relevant individual for the data. New

contracts should seek, where possible, to ensure that those employed under a contract personally to do work are required to provide the information needed for compliance. (Note, however, that this provision does not give employers a get-out in relation to individuals *with contracts of employment* whose data is difficult to obtain, eg, because they work outside Great Britain.)

In summary, the data required is:

- The difference between the **mean and median gross hourly rates of pay** between male and female "full-pay relevant employees" as at the relevant pay period (ie, the week or month in which the snapshot date falls, if the employee is paid weekly or monthly respectively, or equivalent period for others). 'Ordinary pay' and 'bonus pay' paid in the relevant pay period is used to calculate the hourly pay rates.
    - The requirement to include only "full-pay relevant employees" means that employees who are being paid at a reduced or nil rate at the time the data is captured, *as a result of* being on annual leave, family-related leave, sick leave or special leave, are NOT included in the data. Those on leave with full pay will still be included, as will those on less than full pay for some other reason such as being on strike. This seems a sensible method of avoiding distortion where a disproportionate number of one gender is on leave, eg maternity leave.
    - Ordinary pay is defined exhaustively as basic pay, allowances, pay for piecework, pay for leave, and shift premium pay. It does not include remuneration referable to overtime, redundancy or termination of employment, remuneration in lieu of leave or remuneration provided otherwise than in money. Pay is calculated before deductions at source. The Guidance confirms that employer pension contributions, other benefits in kind and interest free loans are not included. A non-exhaustive list of 'allowances' is given, including car or other item allowances, sums for additional ancillary duties such as fire warden, sums paid with respect to the recruitment and retention of 'an employee' (not necessarily of the individual paid), and sums paid with respect to the location of the employment in a particular area. The final Guidance states that "payments such as allowances earned during paid overtime hours (to the extent that employers can clearly identify them) should be excluded from ordinary pay".
    - The original reference to pay not including "the value of salary sacrifice schemes" has been omitted. The final regulations do not mention salary sacrifice specifically, although "remuneration provided otherwise than in money" is still excluded from the types of pay covered. The consultation response and Guidance clarify that basic pay *post* adjustment for salary sacrifice is to be used; if the gender pay gap is distorted because one gender has a disproportionate take-up of salary sacrifice, employers can highlight this in the voluntary narrative accompanying the data.
    - Bonus pay includes all amounts which relate to profit sharing, productivity, performance, incentivisation or commission whether in the form of cash, shares or securities, share or securities options or other interests in shares or securities. The value of share-based payments is taken as the amount which is subject to income tax for the employee (see further below). Bonus pay does not include ordinary pay, overtime pay or pay referable to redundancy or termination of employment. The Guidance notes that "it may be difficult to distinguish whether a bonus (or part of a bonus) relates to overtime hours. In cases where it is unclear that an element of bonus pay relates to overtime, it should be included in bonus pay". Bonus does not appear to have to be paid by the employer itself, so payments from a parent company would seemingly be caught if attributable to the employment.
    - There is a new provision helpfully setting out in detail how to calculate the 'gross hourly rate of pay', using an employee's normal working hours (the final Guidance makes clear that normal hours are those specified under their contract) where applicable, and adopting a 12-week reference period to average hours (ignoring paid and unpaid overtime hours) for employees whose contractual working hours vary from week to week (unless there is 'some other reason' why the 12 week averaging is not possible). The Guidance gives worked examples, and also suggests a common sense approach for employees whose weekly working hours vary but who are on a fixed hourly rate of pay, ie, using that hourly rate, provided the employee hasn't received any bonuses or shift premiums etc. that should be taken into account. The Guidance also suggests that if employees are paid in an irregular manner, eg, an irregular amount every month and/or irregular

pay in arrears, then it may be prudent to designate up to a year as the pay period. The final version of the Guidance also addresses the problem of how to include the data for zero hours employees who happen to work nil or few hours in the period leading up to the snapshot date. It suggests that employees who receive no pay at all during the relevant pay period, whether or not due to being on leave, should be excluded from the hourly pay calculations; where individuals earn some pay during the reference period, employers can use the "some other reason" provision and divide actual pay during the relevant pay period by actual hours during that period to give a more representative hourly rate.

- The final regulations included a new provision that, when calculating the hourly rate of pay in the relevant pay period, any amount that would normally fall to be paid in a different pay period is excluded. The Guidance suggests this could be a payment to remedy an accidental underpayment for the previous period, and goes on to confirm that there is no need to add in any payments made at other times even if they relate to or should have been paid in the relevant pay period, eg, backdated pay awards). So a pay award made in a pay period other than that containing 5 April will be excluded, even if the amount includes backdated pay for April. The final Guidance also suggests that this provision should be interpreted as excluding a backdated pay award paid in April, relating to a period before April – only such amount as relates to the April pay reference period should be included.
- The final regulations specify that, when calculating hourly rates of pay, if a bonus payment paid to the employee in the relevant period is paid in respect of a period which is not the same length as the relevant pay period, only a pro-rated amount is to be included. This second point reflects the fact that bonuses are commonly paid as one lump sum in respect of a 12 month period, or longer in relation to share options and awards, and so would distort the data if the payment date happened to fall within the relevant pay period. The new provision means that, if bonus is paid in this period, only a proportionate amount should be included. However, the 'bonus period' in respect of which the bonus is paid may not always be clear, for example in relation to some commission payments. Similarly, the 'bonus period' for share options could be viewed either as the period from the date of grant to that of vesting, or from the date of grant to the date of exercise (when the payment will be treated as paid). The former is the period over which performance is measured and so taking this approach would be consistent with the approach for annual bonuses, although it will mean larger figures are included in the hourly pay calculation (where employees exercise options or otherwise receive shares in April) and therefore potentially a greater distortion of the gender pay gap. Employers should adopt a consistent approach from year to year and explain their reasons for the approach taken in the narrative.

- The **proportions of male and female full-pay relevant employees working across salary quartiles**. The original draft regulations were unclear as to whether the data was to be split into four pay bands of equal breadth and employees divided amongst the bands based on their individual pay rates, or whether the intention was to put employees in order of their pay, from lowest to highest, then divide the employees into four equal groups. The final regulations make clear that the latter is required. Where the numbers are such that several employees with the same pay band straddle the divide between two quartiles, the employer must ensure that the same relative proportion of men and women are allocated to the two quartiles (and again the Guidance provides a worked example).
- The **difference in mean bonus pay** paid to male and female relevant employees during the 12 months prior to the snapshot date (so, for the first year, in the period 6 April 2016 to 5 April 2017). This obligation includes employees who have not been 'full-pay' throughout the year. As anticipated following the consultation on the equivalent duty for the public sector in the summer, there is now also an obligation to report on the **difference in *median* bonus pay** too.
    - Bonus pay is defined broadly to mean any remuneration that (i) is in the form of money, vouchers, securities, securities options, or interests in securities, and (ii) relates to profit sharing, productivity, performance, incentive or commission. It does not include ordinary pay, overtime pay or pay referable to redundancy or termination of employment. It does not appear to have to be paid by the employer itself, so payments from a parent company would seemingly be caught if attributable to the employment. The definition has been amended to make clear that remuneration in the form

of securities, securities options and interests is to be treated as paid to the employee at the time and in the amounts in respect of which the securities, securities options and interest in securities would give rise to taxable earnings or taxable specific income under s10 of the Income Tax (Earnings and Pensions) Act 2003. This replaces ambiguous drafting in the original draft regulations (referring to payments "received and earned" within the period) and, whilst this seems a more sensible approach, it is likely to result in distortions in data where employees choose to exercise share options in different periods. This approach is different from that taken in relation to reporting of directors' remuneration under the Directors Remuneration Regulations where the awards are valued at the time of vesting and reported on at that time. Here, the reporting will only be triggered once the employee has received the shares under the award and is subject to tax on that value.

- Given that, in relation to shares and securities, the amount to be included in the reporting calculations relates to the amount subject to income tax, certain types of share awards will be excluded from the calculation. This includes options exercised under a tax-advantaged share scheme (such as EMI options, options granted under a Company Share Option Plan or Save As You Earn Scheme, shares received under a Share Incentive Plan), and other arrangements where the benefits received are subject only to capital gains tax (for example, carried interest or the vesting of growth shares).
- The data only relates to those who are employed at the snapshot date, so employers will not need to disclose bonus data for employees who have received a bonus during the relevant 12 month period but who have left prior to the snapshot date. Individuals who were eligible for bonus but received a nil award are also excluded.
- The Government has not accepted the FRC's recommendation that bonus pay should be assessed on a full-time equivalent basis to avoid distortion due to pro-rating for absence or part-time work. The consultation response sets out the Government's view that this would be confusing and that, if a gender bonus gap has been skewed for this reason, the employer may want to highlight this in a narrative accompanying the data.

- The **proportion of male and female relevant employees (whether or not 'full-pay') who received bonus pay** in that 12 month period.

Bonuses

It is important to appreciate that a bonus may need to be included in the data twice, depending on when it is paid.

It will be included in the figures for mean and median bonus pay for the relevant 12 month period if it 'relates to profit sharing, productivity, performance, incentive or commission' and is not within the definition of 'ordinary pay', and it is the whole of the bonus figure that will be included, even if it is for more than 12 months' work. For example, the full value of shares received under a Long Term Incentive Plan will be included despite those shares having been received following a vesting period of, say, three years.

However, a bonus (or such proportion of it as is attributable to the length of the relevant pay period) will also need to be included in the hourly rate of pay figures, which are calculated using both 'ordinary pay' and 'bonus pay', if the bonus has been received in the April pay period by a 'full pay' relevant employee and it falls within either 'ordinary pay' or 'bonus pay'.

'Ordinary pay' includes allowances which are sums paid with respect to 'recruitment and retention of an employee'. Any payment which is 'ordinary pay' is excluded from 'bonus pay'. This seemed to suggest that sign-on bonuses, monetary long service awards and recruitment bounties would fall within ordinary pay, and so be included in the calculation of hourly pay if paid in the April pay reference period but, as 'ordinary pay', they would not be included in the figure for bonus pay paid in the 12 months to April. However, the final Guidance now makes clear the Government's intention: "where payments for recruitment and retention are 'one off' incentive payments made at the start of employment, or are more in the nature of a bonus than on ongoing allowance, they should be treated as incentive payments falling within bonus pay, rather than as allowances falling within ordinary pay".

- The Guidance encourages– but does not require – employers to contextualise their data with a supporting **narrative**. There are no constraints on the form this narrative should take and it is not mentioned in the regulations. We expect that many employers will take full advantage of the opportunity to contextualise the data; the narrative might include details of the initiatives employers have implemented to improve diversity in recruitment or strengthen their talent pipeline, to mitigate the risk of reputational damage from publication of a significant pay gap. The Guidance also encourages employers voluntarily to publish action plans setting out steps to address identified gender pay gaps. Care will be needed to ensure that any narrative explaining the nuance of the gender pay gap does not inadvertently flag up potential claims, such as to equal value claims if there is job segregation, or sex or age discrimination claims if there are fewer women in senior management roles or a more significant pay gap for older age groups.

3. Timing, place and manner of publication

Employers will be required to take a data snapshot for 5 April each year (changed from 30 April) and will then have 12 months within which to publish their data on a date that suits them. The regulations came into force on 6 April 2017, with the first snapshot date being 5 April 2017 and data published by 4 April 2018. The Government hopes that annual reporting will aid in demonstrating progress and maintaining momentum.

The Guidance states that "it will make sense to add gender pay reporting into a sensible point of their reporting cycle but employers should aim to publish their results as soon after April as is reasonable for them to do so". The suggested advantages in doing so are enhancement to brand and reputation, ease of locating data, avoidance of last minute problems and unanticipated issues, and ability to take early action to address pay gaps identified. However, there is no obligation to publish at any particular time provided the one year publication deadline is met and the Guidance confirms that there is no obligation to publish at the same time each year.

The data published by an employer must be accompanied by a written statement which confirms that the information is accurate and is signed by a director (or equivalent) of the relevant employer (ie, for each group company covered by the obligation there will need to be a separate report with a statement signed by a director of each relevant group company). The data and statement must be published on the employer's website (which must be searchable and accessible for employees and the public) and retained there for at least three years. The Guidance suggests that employers may want to maintain this information for longer periods to show their longer-term progress. The consultation response noted that some entities may not have their own websites and suggested that the employer could publish on a website hosted by its parent company, but this is not included in the Guidance.

The employer must also publish within the same timeframe (or, more likely, supply to a designated person so that it can be published) the data in the report and the name and job title of the person who signed the statement of accuracy, on a central website designated for that purpose by the Secretary of State. The Government stated in earlier consultation documents that it intends to use the information supplied to the designated government website to produce publically displayed tables by sector of employers' reported pay gaps. It may also publicise the identity of employers known not to have complied with their reporting obligations.

4. Compliance

No specific criminal or civil penalties for non-compliance are included in the final regulations, although this will be kept under review. The Secretary of State will review the effectiveness of the regulations within five years of commencement.

The Explanatory Memorandum to the regulations notes that failure to comply with the regulations would constitute an 'unlawful act' within the meaning of s34 of the Equality Act 2006, which empowers the Equality and Human Rights Commission to take enforcement action. Similarly the Guidance states that the Commission has the power to enforce any failure to comply with the regulations.

Interestingly, the Commission initially took the view that it would not have such power without express provision being added to the regulations, which has not been done. This was on the basis that the Commission's enforcement powers only apply to breaches of provisions of the Equality Act 2010, and not breaches of regulations made under a section of that Act, particularly given that the relevant section gives power to make regulations providing for enforcement and that power was not exercised. However, a spokesperson for the Commission has

since stated that it now accepts the Government's view that failure to comply with the new obligation will be an 'unlawful act' in respect of which it can take enforcement action. The spokesperson also noted that the Commission might decide to improve awareness and understanding of the new obligation, or work with companies in breach to help them improve their practice, as examples of pre-enforcement action. These seem more likely responses, given the Commission's prior comments that it would need additional resources to enable it to enforce compliance.

The Guidance points out that "employers will also run a reputational risk if they fail to publish the information, and in many cases the suspicions behind why an employer failed to publish their gender pay gap could have a negative impact and be far worse than what the report would have shown".

5. Implications

- Employers should be aware that pay information may be used as ammunition for equal pay claims. Until now, these claims have been restricted largely to the public sector where pay information is often more readily available. This may have led private sector employers to believe they have no real exposure. However, everything could be about to change and private sector employers may find they have very significant liabilities for which they have not made adequate provision.
- Companies may face negative publicity in the media as a result of the disclosures. Careful thought needs to be given to the possibility of including a voluntary narrative, and to what steps should be taken now with a view to ensuring positive steps can be reported.
- Disclosure of the pay information may lead to a more transparent culture around pay within private sector organisations. Increased transparency may lead to greater levels of communication between staff and between senior management and employees.
- More benchmarking between comparable companies in the same sector could impact on recruitment and retention rates.
- Shareholders, investors and interested public bodies may respond to the data disclosed in their investment.

6. Practical advice

- For group companies, identify which entities in the group are within the scope of the requirements – each one will have to file a separate report.
- Employers with workforces near to the size threshold may need to undertake careful analysis of the status of casual employees and workers who may have personal service contracts, to ascertain whether they need to comply.
- Ensure the necessary data capturing tools are in place and make plans for resourcing the required gender pay analysis. Particular time and effort may be needed where employers have large numbers of workers off payroll. Bear in mind the need to comply with data protection laws when gathering and processing the data.
- Employers will need to decide whether they want to do the minimum calculations required by the regulations, or review the relevant data in more detail to seek to understand the reasons for any gender pay gap and create an action plan to address it. Potential areas of enquiry include:
    - Are women clustered in particular roles or at more junior levels and, if so, why? Are there steps that need to be taken to address this – eg, could there be problems with the female talent pipeline, unconscious bias, or lack of work flexibility?
    - Are there pay disparities within the same roles and, if so, why?
    - Is the performance appraisal and reward system robust, is there a consistent approach to pay on external recruitment or promotion, or has extensive manager discretion and lack of pay transparency lead to discrepancies?

  Where possible, employers may wish to take steps to improve problem areas and correct any potentially problematic pay practices which come to light. The Guidance contains a useful overview of possible causes and means of addressing a gender pay gap, including developing an action plan. It would be prudent to

ensure any detailed review is covered by legal professional privilege, and particular care should be taken to avoid unguarded internal comment (not protected by privilege) about what the statistics show. Employers may also be interested to ascertain how their data compares with the sectoral/industry average, as this could inform part of any narrative.

- Internal management, communications and HR teams will need to be briefed in advance of publishing any potentially controversial pay data.

7. Our team

Herbert Smith Freehills has experience advising employers on landmark equal pay claims in the private sector, including providing advice on legally privileged Equal Pay Reviews. Our equal pay team contributed to the Employment Lawyers' Association sub-committee which responded to the Women and Equalities Select Committee Inquiry to Inform Government Strategy on Reducing the Gender Pay Gap.

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