STATUTORY INSTRUMENTS

2017 No. 172

The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 and come into force on 6th April 2017.

(2) In these Regulations—

"bonus pay" has the meaning given in regulation 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 regulation 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 regulation 3;

"pay period" has the meaning given in regulation 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 (subject to paragraph (4)) a person who is employed by the relevant employer on the snapshot date;

"relevant employer" means (subject to paragraph (6)) an employer who has 250 or more employees on the snapshot date;

"relevant pay period" has the meaning given in regulation 5(2);

"snapshot date" means the 5th April in the year to which the information required by regulation 2 relates.

(3) For the purposes of these Regulations, 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).

(4) In paragraph (2), a "relevant employee" does not include a partner in a firm.

(5) For the purposes of paragraph (4)—

- (a) "firm" has the same meaning as in the Income Tax (Trading and Other Income) Act 2005(2), and
- (b) "partner" includes a member of a limited liability partnership to which section 863(1) of the Income Tax (Trading and Other Income) Act 2005 applies.
- (6) In paragraph (2), a "relevant employer" does not include—
 - (a) a person specified in Schedule 19 to the Equality Act 2010; or
 - (b) a government department or part of the armed forces not specified in that Schedule.

⁽²⁾ 2005 c. 5. The definition of "firm" is in sections 847(1) and 863.