

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

TUC Response – June 2025

The TUC

The TUC exists to make the working world a better place for everyone. We bring together more than 5.2 million working people who make up our 48 member unions. We believe all workers deserve respect, and the opportunity to make the most of their talents.

We have a long and proud history of promoting equality for all our members. We strive to end all forms of discrimination, bigotry and stereotyping. We oppose any violence or intimidation, bullying or disrespect, towards any group that faces discrimination, and from whatever quarter. The TUC's commitment to equality is written into our constitution and into that of our member unions.

Unions play a vital role in ensuring that rights under the Equality Act are respected and upheld by way of collective bargaining, raising awareness of rights amongst employers and employees, assisting in resolution of disputes, providing support to members in pursuing claims to the employment tribunal, as well as adopting strategic litigation to clarify legal issues and establish norms to be followed in the workplace.

The TUC has a long history of opposition to racism and xenophobia and has consistently highlighted and campaigned against discrimination against Black workers in the British labour market, the workplace and in wider society.

The TUC welcomes the proposal to introduce legislation which will require employers to publish Race and Disability pay gap information. We have seen clear evidence in the first year of gender pay gap reporting of the impact of mandatory reporting of pay data. Within weeks of the reporting deadline, all relevant employers had complied with their duty to publish pay data.

Given the size of the challenge around Race and Disability employment and pay gaps, the galvanising power of mandatory pay reporting would be an important step towards beginning to tackle the £3.2bn pay penalty experienced by Black and ethnic minority workers and the existing pay gap of 17.25 (£2.35 per hour) and employments gaps of 28.4 percentage points disabled workers' experience.¹

The Social Model of Disability

The TUC has adopted the social model of disability. The social model of disability focuses on the ways in which society is organised, and the social and institutional barriers which restrict disabled people's opportunities. The social model sees the person first and argues that the barriers they face, in combination with their impairments, are what disables them. Barriers can make it impossible or very difficult to access jobs, buildings or services, but the biggest barrier of all is the problem of

¹ <https://www.tuc.org.uk/research-analysis/reports/disability-pay-and-employment-gaps>

people's attitude towards disability. Removing the barriers is the best way to include millions of disabled people in our society.

TUC Evidence

The TUC has been calling on the government to introduce ethnicity and disability employment and pay gaps reporting for close to a decade.

TUC evidence from analysis of ONS surveys; for example, the Annual Survey of Hours and Earnings and Labour Force Survey (LFS), make it clear that pay gaps persist for women, disabled and Black workers².

Disability Employment and Pay Gaps

Our recent analysis of the LFS found that in 2023/24³, the disability pay gap was £2.35 per hour (17.2 per cent). This is wider than the previous year, when it was £1.90 (14.6 per cent). The disability pay gap intersects with the gender pay gap: median hourly pay for disabled women is £4.05 less than it is for non-disabled men.

Disabled people also face higher rates of unemployment and lower rates of employment than non-disabled people. The unemployment rate for disabled workers is almost double what it is for non-disabled workers – 6.5 per cent compared to 3.6 per cent. This intersects with racial inequalities in the labour market, with disabled Black workers facing a particularly high unemployment rate: 10.3 per cent, compared to 2.8 per cent for non-disabled white people.

And the employment rate for disabled people is 28.4 percentage points lower than it is for non-disabled people (53.4 per cent, compared to 81.8 per cent).

When in employment, disabled workers are more likely to be on zero-hours contracts and more likely to be in low-paid work.

Comparable data on the disability pay and employment gaps goes back to 2013. Disappointingly, not much has improved in this time. The pay gap is wider now than it was then (17.2 per cent compared to 13.2 per cent). The employment gap has narrowed but remains high at 28.4 percentage points.

The low pay which results from the disability pay gap makes disabled workers more likely to be negatively affected by financial stress than non-disabled workers. Disabled workers are more likely than their non-disabled peers to have to go without basic amenities, such as heating on a cold day or food, when they are short on money and

² The TUC uses 'Black' – with a capital B – to indicate people with a shared history. 'Black' is used in this report in line with this policy and is used in a broad political and inclusive sense to describe people in the UK who have suffered from colonialism and enslavement in the past and continue to experience racism and diminished opportunities in today's society including all Black, ethnic and minority workers.

³ <https://www.tuc.org.uk/research-analysis/reports/disability-pay-and-employment-gaps>

are more likely to ask for outside assistance from charities because of the financial hardship they face.

The TUC's detailed response on disability employment and pay gap reporting was written in 2019.⁴

Ethnicity Pay Gaps⁵

Black workers face systemic disadvantage and discrimination in the labour market, whether it be lower employment rates and higher unemployment rates, lower pay, more insecure work, or occupational segregation.

The consequences of these inequalities were all too clear during the pandemic when many Black workers found themselves working more dangerous jobs and dying at higher rates than white workers.[1] Systemic inequalities mean Black workers are over-represented in insecure and lower paid jobs. Many Black workers had little choice but to put themselves in harm's way.

Of the many inequalities Black workers face, pay is a critical one. But recording of data on this is poor. Headline official pay statistics do not record ethnicity, and no employers are mandated to record and publish their ethnicity pay gaps. This must be fixed to identify the causes and close the gaps faced by Black workers.

The TUC is calling for an end to the structural discrimination and inequalities that hold Black people back at work.

Black workers are more than twice (2.2 times) as likely as white workers to face unemployment. The Black unemployment rate currently stands at 7.0 per cent compared to 3.2 per cent for white workers.

Black women face an even bigger penalty with an unemployment rate almost three (2.8) times higher than white women. The unemployment rate for Black women is 7.8 per cent compared to 2.8 per cent for white women. Worryingly, this gap has been widening. It is up from 2008 when Black women faced unemployment rates 2.3 times worse than white women.

Black men face an unemployment rate of 6.3 per cent compared to 3.7 per cent for white men.

Official statistics are inadequate when it comes to pay and ethnicity pay gaps. The two main sources of pay data from the ONS do not record ethnicity. These are the Annual Survey of Hours and Earnings (ASHE) and Average Weekly Earnings (AWE). Instead, we are left to rely on the Labour Force Survey and Annual Population Survey which have lower quality earnings data.

⁴ <https://www.tuc.org.uk/research-analysis/reports/disability-employment-and-pay-gaps-2019>

⁵ <https://www.tuc.org.uk/research-analysis/reports/jobs-and-recovery-monitor-bme-workers-2023>

The ONS has published reports on ethnicity pay gaps but the most recent one was published in 2020. This publication shows a raw gap of 2.3 per cent in 2019, with a median hourly wage of £12.11 for Black workers compared to £12.40 for white workers. Longhi and Brynin (2017) have produced more in-depth work highlighting ethnicity pay gaps over a few years using the same data sources. This shows that there are significant gaps between white and Black workers, but the longer timeframe inevitably makes it less responsive to recent shifts.

In our view the available sources of data are not timely, accessible or reliable enough. The government must improve official statistics.

Basis of our response

Our response is predicated on there being both mandatory ethnicity and disability employment and pay gaps reporting simultaneously introduced and that outsourced workers are considered within the scope of pay gaps reporting.

Where outsourcing takes place we believe for the purposes of this consultation, that the outsourced workers contracted by any major employer, public or private should be included within the calculations. This should also be applied to gender pay gap reporting.

Any public sector or large employers should have to gather data from their contactors where they use outsourcing. This would ensure employers are unable to obscure any pay gaps in which employment conditions and pay rates are determined by the employer at the top.

For further information on this process please see the RMT pay gaps consultation submission.

Consultation Questions

Extending mandatory pay gap reporting to ethnicity and disability

Question 1. Do you agree or disagree that large employers should have to report their ethnicity pay gaps? & Question 2. Do you agree or disagree that large employers should have to report their disability pay gaps?

The TUC believe that transparency, internal reporting, and meaningful dialogue between employers, employees, and trade unions are vital to tackling workplace discrimination, particularly through ethnicity and disability pay gap reporting.

Drawing on lessons from gender pay reporting, the TUC calls for mandatory publication of action plans and detailed narratives alongside pay data to drive real change. These plans should be evidence-based, explain pay disparities, and include steps for closing gaps, even where none currently exist. Employers should also engage in thorough monitoring across key employment areas, consult with unions representing workers, and publish assessments and targets. Clear statutory guidance and timely implementation are essential, with support provided to help employers and employees understand their rights and responsibilities.

The TUC agree that large employers of 250 or more employees should have to report their ethnicity and disability pay gaps.

However, TUC also supports the recommendations made in the McGregor Smith review that the requirement to report on the ethnicity pay gap should apply to companies with 50 or more employees. Small businesses accounted for 99.3% of all private sector businesses at the start of 2018 and 99.9% were small or medium-sized enterprises (SMEs). Total employment in SMEs was 16.3 million; 60% of all private sector employment in the UK⁶.

If the legislation is to be effective the TUC believes that it needs to apply to the majority of workplaces. Excluding SMEs by setting threshold of 250 employees would exclude a substantial number of workplaces where Black and disabled workers are employed.

If the government disagrees with this analysis and believes that the threshold for reporting should be higher, the TUC suggests that the government should consider a threshold of employers with 150 or more employees. This would mirror the equality information reporting requirements for public authorities under the Public Sector Equality Duty.

The TUC also supports changing the law on reporting Gender Pay Gaps to require reporting for 50 or more employees or the approach set out above to mirror the equality information reporting requirements for public authorities under the Public Sector Equality Duty and that this should also be reflected in ethnicity and disability pay gap reporting when the change is made within the law.

Geographical scope

Question 3. Do you agree or disagree that ethnicity pay gap reporting should have the same geographical scope as gender pay gap reporting? & Question 4. Do you agree or disagree that disability pay gap reporting should have the same geographical scope as gender pay gap reporting?

⁶ Federation of Small Businesses, UK Small Business Statistics, <https://www.fsb.org.uk/media-centre/small-business-statistics>

The TUC agree that ethnicity and disability pay gap reporting should have the same geographical scope as gender pay gap reporting.

This would give employers who have an obligation under any pay gap reporting requirements clarity of their legal requirements.

Pay gap calculations

Question 5. Do you agree or disagree that employers should report the same 6 measures for ethnicity pay gap reporting as for gender pay gap reporting? &

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

The TUC agrees that employers should report the same 6 measures for ethnicity and disability pay gap reporting as for gender pay gap reporting.

The TUC believes that the following should be reported.

- a) An overall figure, comparing average hourly earnings of Black employees as a percentage of white employees' earnings. The average gap should be required on both a mean and median basis, since both calculation figures have pros and cons as indicators.
 - The pay gap between full-time and part-time Black and white employees
 - The pay gap between Black women and white male employees
 - The distribution of Black employees by quartiles of full-time equivalent earnings.
 - The proportion of Black and white employees doing part-time and full-time work and those employed on a permanent, fixed term or casual basis.
 - The pay gaps in basic pay and in additional payments such as bonuses, commission, overtime, recruitment and retention supplements between Black and white employees
- b) An overall figure, comparing average hourly earnings of disabled employees as a percentage of non-disabled employees' earnings. The average gap should be required on both a mean and median basis, since both calculation figures have pros and cons as indicators.
 - The pay gap between full-time and part-time disabled and non-disabled employees
 - The pay gap between disabled women and non-disabled male employees
 - The distribution of disabled employees by quartiles of full-time equivalent earnings.

- The proportion of disabled and non-disabled employees doing part-time and full-time work and those employed on a permanent, fixed term or casual basis.
- The pay gaps in basic pay and in additional payments such as bonuses, commission, overtime, recruitment and retention supplements between disabled and non-disabled employees.

Question 7. Do you agree or disagree that large employers should have to report on the ethnic breakdown of their workforce? & Question 8. Do you agree or disagree that large employers should have to report on the breakdown of their workforce by disability status?

The TUC agreed that employers should have to report of their workforce by ethnic breakdown and disability status.

Given the current low level of ethnic and disability monitoring that exists in the labour market, the system of ethnicity and disability pay gap reporting should not be over complicated, for example involving the publication of data for a wide range of ethnic groups.

Unnecessary complexity could not only increase the likelihood of employers failing to fully comply with the regulations but also reduce the impact of transparency. For example, if smaller employers, or those with low levels of Black staff were required to publish ethnicity pay data across the full range of census categories, it is unlikely that they would be able to do so due to the need to protect the confidentiality of their employees, with workforce statistics commonly not including information based on five or fewer responses.

However, where employers have a more comprehensive set of data and are able to publish this they should be encouraged to do so.

As the quality of data used to calculate ethnicity and disability pay gaps could be compromised by low levels of participation in workforce disability monitoring schemes, it is important that employers publish the proportion of their workforce whose information has informed the calculations.

Question 9. Do you agree or disagree that large employers should have to submit data on the percentage of employees who did not state their ethnicity? & Question 10. 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?

The TUC agreed employers should have to submit that data on the percentage of employees who did not state their ethnicity and disability status.

Action plans

Question 11. 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? & Question 12. 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?

The TUC agreed that employers should have to produce an action plan about what they are doing to improve workplace equality for ethnic minority and disabled employees.

We believe that transparency and dialogue between employers, employees and trade unions play an important role in tackling discrimination in the workplace. Therefore, when drafting the legislation on ethnicity and disability pay reporting, special attention must be given to internal reporting.

When the impact of gender pay gap reporting is examined, it is clear that a majority of employees have a deep interest in both the pay gaps that exist in their workplace and the steps that employers are taking to address these but are not routinely being given this information. Recent research revealed that around three-quarters of those in workplaces required to publish gender pay gap figures were willing to take action to help their employers tackle pay gaps. However, almost half had not read or heard any information about their organisation's own gap. The legislation should therefore specify that employers need to take appropriate steps to ensure employees have access to the published pay data and accompanying action plan, giving examples of how this could be done, e.g. posted on a company intranet, on employee notice boards or included in staff newsletters. The legislation should also require employers to send the information directly to representatives of a recognised trade union and to consult on actions that they intend to take to narrow any pay gap that exists.

The only way in which ethnicity and disability pay reporting will translate into required meaningful change is through sustained activity which is focused on the root causes of pay gaps, informed by ethnic and disability monitoring. In order to move from the production of pay data to sustainable action, the approach to mandatory transparency which has proved so effective in gender pay numerical reporting needs to be broadened from numbers to actions (as is also the case in respect of the gender pay gap).

As part of reporting on their ethnicity and disability pay gap, employers should be required to produce a narrative explaining how the figures were arrived at, and to make an evidence-based statement that sets out what they consider to be the main causes of any ethnicity and/or disability pay gaps and an action plan setting out what they intend to do to close these gaps. Even in organisations where a gap does not currently exist, it would be useful for organisations to set out how they intend to maintain this position.

While we do not want to be prescriptive on what employer action plans to address the employment and pays identified our evidence is clear on the persistence and widespread nature of issues disabled members have in getting access to, and retaining, reasonable adjustments. We would expect any actions plans to look to address issues

disabled workers face with reasonable adjustments. We have also observed a steep rise in for our neurodiverse members and members experiencing mental health difficulties particularly in relation to computer-based training that puts some neurodiverse workers at a disadvantage. We would also expect to see employers using occupational health in a meaningful way to address the barriers they have identified.

To facilitate meaningful actions plans to be developed by employers we encourage the government to produce detailed guidance on how to develop plans and narratives on what should be included within them.

We believe now is an appropriate time to evaluate the effectiveness of Disability Confident and to take steps to make being a Disability Confident Employer meaningful through proper integration of employment and pay gaps reporting. Any changes to the scheme should ensure employers with poor employment and pay gaps results are re-assessed accordingly.

Additional reporting requirements for public bodies

Question 13. 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? Question 14. Do you agree or disagree that public bodies should also have to report on recruitment, retention and progression by ethnicity? & Question 15. If public bodies have to report on recruitment, retention and progression by ethnicity, what data do you think they should have to report?

The TUC agree that public bodies should also have to report on pay differences between ethnic groups by grade and/or salary bands and that public bodies should also have to report on recruitment, retention and progression by ethnicity.

The TUC believes that the following should be reported.

- An overall figure, comparing average hourly earnings of Black employees as a percentage of white employees' earnings. The average gap should be required on both a mean and median basis, since both calculation figures have pros and cons as indicators.
- The pay gap between full-time and part-time Black and white employees
- The pay gap between Black women and white male employees
- The distribution of Black employees by quartiles of full-time equivalent earnings.
- The proportion of Black and white employees doing part-time and full-time work and those employed on a permanent, fixed term or casual basis.
- The pay gaps in basic pay and in additional payments such as bonuses, commission, overtime, recruitment and retention supplements between Black and white employees.
- The percentage of employees who have shared information relating to their ethnicity to inform the calculation of the information listed above

Question 16. 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? Question 17. Do you agree or disagree that public bodies should have to report on recruitment, retention and progression by disability? & Question 18. If public bodies have to report on recruitment, retention and progression by disability, what data do you think they should have to report?

The TUC agree that public bodies should have to report on pay differences between disabled and non-disabled employees, by grade and/or salary bands and that public bodies should have to report on recruitment, retention and progression by disability

The TUC believe that the following should be reported.

- An overall figure, comparing average hourly earnings of disabled employees as a percentage of non-disabled employees' earnings. The average gap should be required on both a mean and median basis, since both calculation figures have pros and cons as indicators.
- The pay gap between full-time and part-time disabled and non-disabled employees
- The pay gap between disabled women and non-disabled male employees
- The distribution of disabled employees by quartiles of full-time equivalent earnings.
- The proportion of disabled and non-disabled employees doing part-time and full-time work and those employed on a permanent, fixed term or casual basis.
- The pay gaps in basic pay and in additional payments such as bonuses, commission, overtime, recruitment and retention supplements between disabled and non-disabled employees.

Dates and deadlines

Question 19. Do you agree or disagree that ethnicity pay gap reporting should have the same reporting dates as gender pay gap reporting? & Question 20. Do you agree or disagree that disability pay gap reporting should have the same reporting dates as gender pay gap reporting?

The TUC agree ethnicity and disability pay gap reporting should have the same reporting dates as gender pay gap reporting.

Question 21. Do you agree or disagree that ethnicity pay gap data should be reported online in a similar way to the gender pay gap service? & Question 22. Do you agree or disagree that disability pay gap data should be reported online in a similar way to the gender pay gap service?

The TUC agree that ethnicity and disability pay gap data should be reported online in a similar way to the gender pay gap service.

Enforcement

Question 23. Do you agree or disagree that ethnicity pay gap reporting should have the same enforcement policy as gender pay gap reporting? & Question 24. Do you agree or disagree that disability pay gap reporting should have the same enforcement policy as gender pay gap reporting?

The TUC agreed that ethnicity and disability pay gap reporting should have the same enforcement policy as gender pay gap reporting.

We believe that the EHRC in its role as a regulator should be given the role of monitoring compliance with ethnicity and disability pay reporting regulations. This would mirror the Commission's role in enforcing compliance with the gender pay gap regulations.

We believe that the powers available to the EHRC to enforce gender pay gap reporting regulations are too cumbersome and drawn out to provide swift, effective enforcement. Any regulations relating to ethnicity and disability pay gap reporting should be supported by a more effective enforcement mechanism.

Enforcement activity must extend beyond a mere tick box approach of merely checking that data has been published. It must also examine the accuracy of the data and check compliance with mandatory publication of narratives and action plans. This means the EHRC will require appropriate powers and additional resourcing. The EHRC's powers will also have to be amended so that it is able to issue compliance notices and to enforce those notices through court orders. This would mirror the provision in s.32 of the Equality Act 2006 which enables the EHRC to enforce the public sector equality duty.

The TUC believes the EHRC should also be given powers to issue fines to those who fail to comply with a notice. The power to issue fines would mean the EHRC would have an alternative enforcement option rather than being forced to follow the resource-intensive route of applying for a court order. The maximum fine under s.78 is £5,000.

We believe this is an insufficient penalty for a failure to comply. Fines should continue to be issued if there is ongoing non-compliance and the EHRC should use its power to take an employer to court if there is repeated non-compliance. The ultimate sanction would be company directors being held in contempt of court. We note that the government has a policy of naming and shaming employers who are not paying the national minimum wage and have greatly increased the maximum civil penalty for underpayment to £20,000 per underpaid worker to ensure more effective enforcement. We would encourage the government to learn from this approach in the enforcement of ethnicity pay reporting.

Ethnicity: data collection and calculations

Question 25. Do you agree or disagree that large employers should collect ethnicity data using the GSS harmonised standards for ethnicity?

The TUC recognises that the question of what categories should be used when monitoring race discrimination has always been subject to debate. The ethnicity classification employed in the census and other official statistics in the UK since 1991 have reflected the different views in the debate that has taken place about the collection of data between the concepts of ethnicity and race and nationality.

Where employers are already collecting data, it is likely that they are using a number of different classification systems and attempting to impose a standard set of classifications that employers use may be counterproductive. The TUC believes that what is important is that the regulations set a clear system of classification for the way that the ethnicity pay data is reported.

Whilst we recognise that discrimination may be experienced by differently by ethnic groups and that there is some differentiation in outcomes between different ethnic groups discrimination is experienced by all Black groups in the labour market. We believe that the ethnic pay gap is an indicator of structural racism in the labour market rather than the problem itself.

The TUC believes that a simple top-level ethnic classification reporting system used by the Race Disparity Unit that reports pay gap data for white ethnic groups (including White British and White ethnic minorities) compared with all other ethnic minorities should be used. We view the primary purpose of any pay gap reporting system as highlighting where and how racial discrimination manifests itself in the labour market and ensuring that this is effectively addressed by employers.

Calculating and reporting ethnicity pay gaps

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?

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. 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. Question 29. Is there anything else you want to tell us about ethnicity pay gap reporting?

The introduction of mandatory ethnicity pay reporting needs to be supported by a more comprehensive approach to ethnic monitoring by employers in the private and public sectors. We recognise that many employers, especially in the private sector, do not currently have detailed systems for ethnic monitoring and that the introduction of mandatory ethnicity pay reporting will mean that a number will have to take action to

develop or expand workforce ethnic monitoring. However, we believe this is an opportunity for employers to put in place monitoring systems that allow them to not only comply with new requirements to publish pay data, but also to collect sufficient information to enable them to develop an evidence-based plan that targets the causes of any pay gaps.

Without up-to-date ethnic monitoring data on areas such as retention, recruitment and promotion, training and development opportunities and performance management, employers will find it difficult to develop a clear picture of their workplace and identify any areas where Black staff are underrepresented or potentially disadvantaged. Although we believe that there should only be two categories for mandatory pay reporting, employers should be encouraged to adopt a more detailed approach to workforce monitoring, using census categories to support a nuanced understanding and effective targeting of action.

Given the current low level of ethnic monitoring that exists in the labour market, the system of ethnicity pay gap reporting should not be over complicated, for example involving the publication of data for a wide range of ethnic groups. Unnecessary complexity could not only increase the likelihood of employers failing to fully comply with the regulations but also reduce the impact of transparency. For example, if smaller employers, or those with low levels of Black staff were required to publish ethnicity pay data across the full range of census categories, it is unlikely that they would be able to do so due to the need to protect the confidentiality of their employees, with workforce statistics commonly not including information based on five or fewer responses. However, where employers have a more comprehensive set of data and are able to publish this they should be encouraged to do so.

As the quality of data used to calculate ethnicity pay gaps could be compromised by low levels of participation in workforce ethnic monitoring schemes, it is important that employers publish the proportion of their workforce whose information has informed the calculations.

Disability: data collection and calculations

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?

Question 31. Do you have any feedback on our proposal to use the Equality Act 2010 definition of 'disability' for pay gap reporting? 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. & Question 33. Is there anything else you want to tell us about disability pay gap reporting?

The TUC agree with the 'binary' approach for reporting the disability pay gap date and that there should be at least 10 employees within each group being compared.