

Equality Impact Assessment - Results

Title of Policy	Hybrid working
Summary of aims and desired outcomes of Policy	The policy is intended to embrace the benefits people have experienced working from home while retaining the benefits people gain from being together in a workplace. The aim is to achieve the optimal working balance between the needs and aspirations of the organisation, colleagues, service users and stakeholders.
Directorate: Division: team	Revenue Scotland

Executive summary

Revenue Scotland is the tax authority with responsibility for the collection and management of Scotland's devolved taxes. Established in 2015, the organisation scaled rapidly to ensure the efficient collection of tax from our service users.

The Equality Act 2010 places a duty on Revenue Scotland to have due regard to the need to eliminate discrimination, advance equality of opportunity, and promote good relations between people who share protected characteristics and those who do not. To fulfil this duty, Revenue Scotland must assess and review how its policies and practices may affect people who are protected under the Equality Act 2010.

Prior to the COVID-19 pandemic, Revenue Scotland colleagues worked from an office workspace with a limited number of colleagues having the opportunity to do occasional home working. During the pandemic colleagues predominantly worked from home before returning to the office during 2021-2022.

Revenue Scotland undertook a comprehensive options evaluation to consider its longer-term operating model. The evaluation established hybrid working as having the most benefits to the organisation, colleagues, and its service users. A hybrid pilot commenced and was evaluated throughout. The evaluation demonstrated that the traditional way of working did

not leverage the benefits Revenue Scotland requires to deliver its current and future ambitions. The pilot evidenced that hybrid working introduced a more modern and flexible way of working to deliver innovation, collaboration, productivity, equality, inclusion and care for our people and our environment.

Revenue Scotland's hybrid working aims :

- Operational Excellence – Revenue Scotland will deliver its statutory functions and continue to offer user-focused services. Services will be digital by design, provide value for money, convenience and ease of use
- Enhance staff engagement and employer reputation
- Provide a better work-life balance for our people
- Optimise collaboration, creativity, and innovation
- Reduce our carbon footprint
- Create a more inclusive and diverse culture by expanding our ability to attract, recruit, and retain high quality talent beyond those who can attend daily an Edinburgh based office
- Better manage and utilise our property estate

The EQIA undertaken considered how hybrid working may impact, either positively or negatively, on people with any of the nine protected characteristics of age, disability, gender reassignment, sex, pregnancy and maternity, race, religion or belief, and sexual orientation.

The EQIA has demonstrated that there are potentially both positive and negative impacts from hybrid working. However, the balance is more positive - benefits are achieved through hybrid working. Also, Revenue Scotland has taken considerable steps to mitigate any potential risks. The key is hybrid principles are communicated to staff and we continue to take a flexible approach and adapt to meet individual needs.

In summary, the EQIA has not identified anything that would prevent Revenue Scotland from implementing hybrid working. Overall, hybrid working is expected to have a more positive impact on our people and indirectly to service users.

Background

In March 2020, the Government introduced a lockdown across the UK because of the COVID pandemic. Following detailed risk reviews, Revenue Scotland's staff commenced working from home. Some members of staff worked in an office to allow the organisation to continue to deliver its statutory functions. Restrictions were lifted in stages and staff who were unable to work from home or who had wellbeing concerns were permitted to return to the office with effect from September 2021. All staff members were invited to return to the office in March 2022.

Following a rigorous options evaluation, Revenue Scotland's hybrid pilot commenced in September 2021. The pilot was established to understand the impact on Revenue Scotland's operations and the health, wellbeing and preferences of staff. Adaptations were made as appropriate. A duty manager was also introduced to provide a leadership presence.

Revenue Scotland determined activities that would be optimally performed in person included new start induction, In year and End of Year appraisals, team meetings, Board and Committee meetings and project collaboration.

During the pilot, Revenue Scotland introduced a hub office in Glasgow that Revenue Scotland staff continue to have access to. Revenue Scotland also recently reduced its Edinburgh estate and staff now benefit from working together from one office space that has been redesigned and contains more collaboration space and a designated quiet working area.

Regular evaluations were conducted throughout the pilot. Following review of the evidence, Revenue Scotland's Board took the decision in May 2023 to implement hybrid working as Revenue Scotland's operating model for the foreseeable future.

The Scope of the EQIA

The scope of the EQIA was to consider the impact of hybrid working - directly or indirectly - on protected characteristics. Revenue Scotland's hybrid model integrates office-based working and activities with the flexibility of remote working, fostering efficiency and innovation across all activities. Some members of staff choose to work permanently from the office and they have been impacted by hybrid working because the quantity and office attendees varies throughout the week. Hybrid working therefore impacts on all colleagues in Revenue Scotland and indirectly impacts on service users and stakeholders. For this reason the hybrid working and any impacts on equality, whether positive or negative, affects all members of staff.

In addition, our service users may also be positively impacted by efficiencies delivered by the increased use of digital and accessibility enhancements that been expedited due to the impact of COVID-19 on service delivery. Also, increased attendee numbers can attend online meetings and webinars and are no longer curtailed from attendance due to venue location.

Revenue Scotland's evaluation used qualitative and quantitative measures to assess the effectiveness of hybrid working over the longer term. Independent evaluation was also conducted by Audit colleagues. Revenue Scotland carried out several pulse surveys and workshops to canvass the views of employees and colleagues. Regular dialogue with Trade Union colleagues, Scottish Government and other key stakeholders about the impact of hybrid working has been maintained.

EQIA scoping sessions were conducted to determine potential impacts on equalities and the nine protected characteristics. The EQIA was informed by consideration of these consultations, user feedback and data analysis.

Key Findings

Following analysis of the evidence of the potential impacts of hybrid working on each of the protected characteristics, it was established that there are many positive benefits of hybrid working. The positive benefits include:

- Reduced travel time and commuting costs for staff. The reduced travel time may be particularly helpful for those with caring responsibilities, pregnant women and those approaching retirement. Reduced cost has widespread benefits to colleagues including those with caring responsibilities.
- The introduction of the Glasgow hub benefits those with longer commutes to the Edinburgh office. It also significantly reduces travel costs.
- Allowing staff to work in an office benefits those whose homes may not be suitable for home working, this may be particularly beneficial to younger members of staff.
- Working from home allows colleagues to regulate heating and lighting and removes/reduces office distractions, this could be particularly beneficial to staff with a disability.
- Gives the organisation an opportunity to bring in talent from across a wider geographical location. Revenue Scotland's flexible approach to hybrid working is also likely to help with staff retention.
- Increased levels of flexibility as to where to work will allow colleagues to build their working day around times of prayer/worship. Also allows flexibility to support religious obligations. This may also benefit others with protected characteristics.
- Overall, the flexible way of working enhances work/life balance. Overall, increased flexibility in respect of where to work allows colleagues to find a way of working and work environment that suits them.
- Hybrid working has expedited delivery of digital technologies to support service users. Revenue Scotland's service enhancements include the introduction of the [Enhanced Support](#) service in April 2023. This service helps users with additional needs including disabilities. The introduction of [ReciteMe](#) gives service users additional accessibility tools.

Revenue Scotland identified some potential risks. For example,

- Reduced in office time may result in a feeling of isolation/loss of safe space, reduced collaboration, knowledge and confidence with office and/or Revenue Scotland etiquette or use of new technologies.

Risk mitigation – Revenue Scotland's hybrid principles sets out office attendance expectations which mitigates this risk. Line managers hold regular meetings to discuss manager/team attendance requirements that will suit new/returning members of staff. Colleagues can attend office daily if preferred. Training is regularly conducted in office for key changes/new technology introduction. Revenue Scotland promotes one culture throughout the organisation with weekly all staff and leadership meetings and

twice annually all office gatherings. Employee Assistance Service is available to staff to share their concerns and seek support.

- Hot desking and carrying equipment to the office could impact those with disabilities or wellbeing concerns.

Risk mitigation - The Employee Passport Service helps staff and managers to put in place adjustments to support colleagues. Risk assessments are completed where appropriate. Designated desks are available for staff who need them, workstations can be set up and tailored to individual needs. Lockers are also available to those who are unable to transport equipment to and from home/office. Staff who have specialist equipment have the same equipment available to them in the office and home.

Overall, it is considered that hybrid working brings more positive benefits in relation to protected characteristics: age, disability, gender reassignment, gender including pregnancy and maternity, race, religion or belief, and sexual orientation.

Recommendations and Conclusion

The EQIA helped to inform Revenue Scotland's approach to hybrid working. It also helped to identify opportunities to promote equality, for example through reduced travel time and cost; introduction a hub office in Glasgow supports those with larger commutes and promoting our hybrid working approach in job adverts to encourage a wider demographic of candidates.

Revenue Scotland continues to operate hybrid working. Monitoring equality impacts will continue and the action plan will be reviewed as hybrid working adapts. Revenue Scotland will work to continue to protect and make adaptations to help in relation to protected characteristics.

Elaine Lorimer

Chief Executive Officer

Revenue Scotland

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