

AUDIT • TAX • ADVISORY

Gender Pay Gap report

April 2022

Now, for tomorrow



Executive Summary

MHA MacIntyre Hudson LLP is a firm of chartered accountants, tax and business advisers and is required by law to publish an annual gender pay gap report.

We strongly believe in equality, and we are confident that the gender pay gap reported does not stem from women and men being paid differently for different work, but rather from other factors. Our gender pay gap statistics are lower than our sector average, however, the results will not make us complacent, and the firm will continue to take proactive steps to bringing the gap closer to zero.

This is its report for the snapshot date of 5 April 2022

18.2%

The **mean** gender pay gap.

11.3%

The **median** gender pay gap.

13.5%

The **mean** gender bonus gap.

0%

The **median** gender bonus gap.

22.8%

The proportion of **male** employees in the firm receiving a bonus.

29.2%

The proportion of **female** employees receiving a bonus.

Pay quartiles by gender



53.5%

Lower Quartile

54.2%

Middle-lower quartile

52.5%

Middle-upper quartile

32.8%

Upper quartile



46.5%

Lower Quartile

45.8%

Middle-lower quartile

47.5%

Middle-upper quartile

67.2%

Upper quartile

The figures set out above have been calculated using the standard methodologies used in the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017.



What are the underlying reasons for the firm's gender pay gap?

Under the law, men and women must receive equal pay for:

1

The same or broadly similar work;

2

work rated as equivalent under a job evaluation scheme; or

3

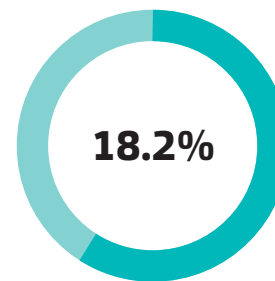
work of equal value.

MHA MacIntyre Hudson LLP is committed to the principle of equal opportunities and equal treatment for all employees, regardless of sex, race, religion or belief, age, marriage or civil partnership, pregnancy/maternity, sexual orientation, gender reassignment or disability. It has a clear policy of paying employees equally for the same or equivalent work, regardless of their sex (or any other characteristic set out above). As such, it:

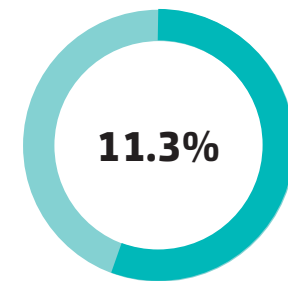
- carries out pay and benefits audits at regular intervals;
- ensures that regular equal pay training is included for all managers and other staff members who are involved in salary reviews;
- provides equality and diversity training;
- evaluates job roles and pay grades as necessary to ensure a fair structure; and
- advertises roles internally and externally to attract the best candidates.

MHA MacIntyre Hudson LLP is therefore confident that its gender pay gap does not stem from paying men and women differently for the same or equivalent work. Rather its gender pay gap is the result of the roles in which men and women work within the organisation and the salaries that these roles attract. Other employment changes are also likely to have an effect as households move towards having greater caring responsibilities, often from the mid-30s upwards. For example, women are more likely to leave their job because of a long commute compared with men.

This pattern from the UK economy as a whole is reflected to a degree in the make-up of MHA MacIntyre Hudson LLP's workforce. There has been a decrease in the percentage of women in the lower paid roles and an increase in the percentages of women in more highly paid roles; however, a slightly increased majority of the highest-paid roles are held by men.

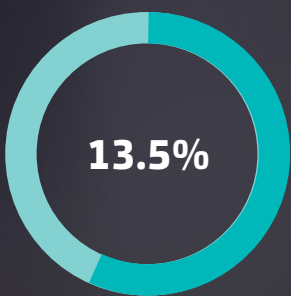
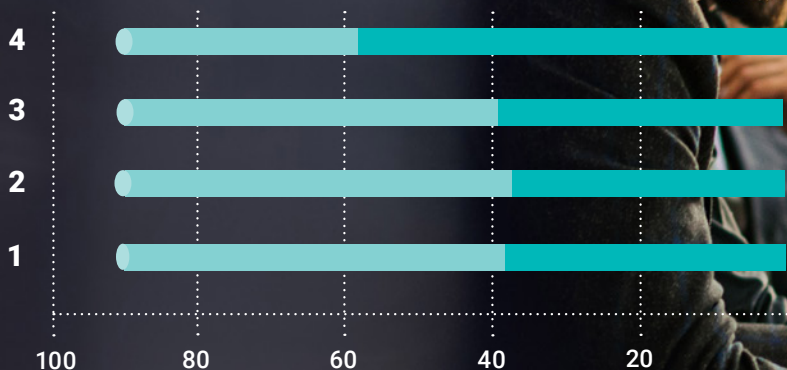


The **mean** gender pay gap for the firm



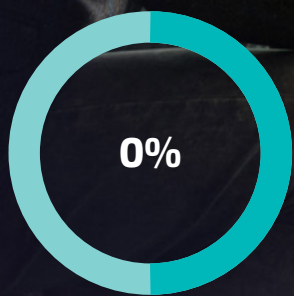
The **median** gender pay gap for the firm

Pay quartiles by gender



The **mean** gender bonus pay gap for the firm

Female
Male



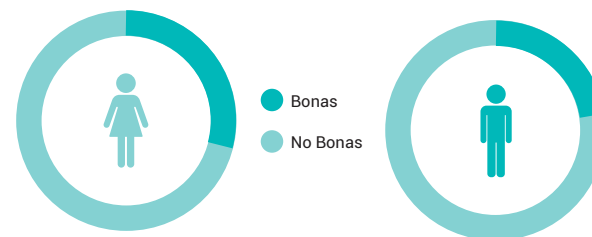
The **median** gender bonus pay gap for the firm

This can be seen above in the table depicting pay quartiles by gender. This shows the firm's workforce divided into four equal-sized groups based on hourly pay rates, with the lower quartile including the lowest-paid 25% of employees and upper quartile covering the highest-paid 25%. In order for there to be no gender pay gap, there would need to be an equal ratio of men to women in each quartile. Within the firm, the ratios are fairly equal in the first three quartiles; there are slightly more women than men in all of the first three quartiles. The percentage of men is, however, significantly higher in the upper quartile at 67.2%, and this is also a slight increase on last year.

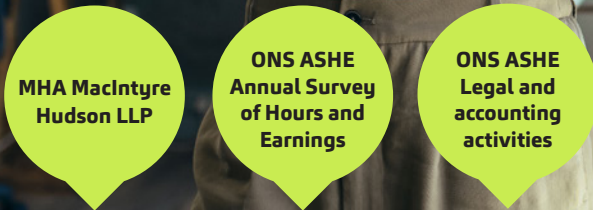
The median gender bonus gap, which is often considered a more accurate measurement, is 0%, indicating that male and females are equal in terms of the amount bonus received.

The proportion of male employees in the firm receiving a bonus is 22.8% and the proportion of female employees receiving a bonus is 29.2%.

The proportion of men in the firm who received a bonus in the 12 months up to 5 April 2022 was 22.8%, while for women this was 29.2%. This indicates that more women than men are now in roles which attract a bonus.



How does MHA MacIntyre Hudson LLP's gender pay gap compare with that of other organisations?



Mean gender pay gap	18.2%	13.9%	21.9%
Median gender pay gap	11.3%	14.9%	22.8%


The vast majority of organisations have a gender pay gap, and we are pleased to be able to say that MHA MacIntyre Hudson LLP's gap compares favourably with that of other organisations within our industry.

The mean gender pay gap for the whole economy (according to the Office for National Statistics (ONS) Annual Survey of Hours and Earnings (ASHE) figures published on 26 October 2022)* is 13.9%, while in the legal and accounting activities sector it is 21.9%.

At 18.2%, MHA MacIntyre Hudson LLP's mean gender pay gap is, therefore, lower than that for our sector although not for the whole economy.

The median gender pay gap for the whole economy (according to the ONS ASHE figures published on 26 October 2022) is 14.9%, while in the legal and accounting activities sector it is 22.8%.

At 11.3%, MHA MacIntyre Hudson LLP's median gender pay gap is, therefore, lower than that for the whole economy and significantly lower for our sector.



What is MHA MacIntyre Hudson LLP doing to address its gender pay gap?

While the firm's gender pay gap compares favourably with that of organisations both across the whole UK economy and within the legal and accounting activities sector, this is not a subject about which the firm is complacent, and it is committed to doing everything that it can to reduce the gap. However, the firm also recognises that its scope to act is limited in some areas - it has, for example, no direct control over the subjects that individuals choose to study or the career choices that they make.

Over the last 12 months:

- Both the mean and median gender pay gaps have increased, the median quite significantly.
- A lower percentage of women received a bonus compared with the 12 months up to 5 April 2021; however, a higher percentage of women than men are in roles which attract a bonus.
- The percentages of women in the lower-middle and upper-middle quartiles are roughly the same as 12 months ago, indicating that women have remained in these higher paid roles within the firm; however, the percentage of men in the upper quartile has increased slightly, indicating that men are still more likely to be in the most highly-paid roles.
- The numbers of men and women in the lower paid roles within the firm is fairly equal.

The firm tends to focus on developing staff and where possible promote from within which means that, whilst applications are considered on their merit, they are dependent on the demographic available internally. Whilst the firm generally has an even split of male and female trainees, in London there are more male trainees which has disproportionate effect on the percentages as they progress as this is the firm's largest office.

To date, the steps that the firm has taken to promote gender diversity in all areas of its workforce include the following:

- **Creating an evidence base:** To identify any barriers to gender equality and inform priorities for action, in 2016 the firm introduced gender monitoring to understand: the proportions of men and women applying for jobs and being recruited;
- the proportions of men and women applying for and obtaining promotions;
- the proportions of men and women leaving the organisation and their reasons for leaving;
- the numbers of men and women in each role and pay band;
- take-up of flexible working arrangements by gender and level within the organisation;
- the proportion of men and women who return to their original job after a period of maternity or other parental leave; and
- the proportion of men and women still in post a year on from a return to work after a period of maternity or other parental leave.

Implementing the agile working policy within the firm –

The firm's agile working policy makes it clear that employees in all areas and levels of the organisation will be considered for agile working (including core hours and working from home) regardless of their role and level of seniority, and that agile working need not be limited to part-time working. The utilisation of agile working has increased which will make senior positions more attractive and more accessible to women.

We have a number of part-time Partners thus demonstrating that senior roles can be fulfilled whilst maintaining childcare.

Continuing our mentoring programme whereby senior female role models (including at Partner level) support junior members of staff.

Checking our recruitment adverts periodically for gender bias so as to ensure that women are encouraged to apply, even if they do not tick all of the boxes.

Working with BITC surveying all our employees and setting up focus networks to examine our policies from a diversity perspective. Training has been provided across three levels

Benchmarking our roles annually with the external market and realigning when required.

Continuing to focus on diversity training across our hiring managers in order to reduce interviewer bias. We also have a Diversity, Inclusion, Belonging and Social Impact strategy which will seek to promote equality within the firm, including gender equality.

Our DIBS (Diversity, Inclusion, Belonging & Social Impact) strategy works to promote the message that inclusion is for all, and diversity is essential. We have made improvements in increasing the diversity of our workforce and supporting inclusion by adjusting our working practises and providing comprehensive training to all our staff and will continue to develop an inclusive culture, both internally and amongst our clients.

Amending our Induction programme to focus on the culture of the Firm rather than its function

We have identified behaviour, culture and education as the three pillars of focus for our DIBS strategy and action plan, so have a reference point of commitment and measurements for success. We also feel that in the absence of one, the other two become less effective, meaning a holistic approach of these pillars to driving DIBS needs to be taken to achieve real long-term success.

We have promoted Shared Parental Leave so that the childcare 'break' is more equally shared amongst men and women.

We have increased our Enhanced Maternity Pay to encourage women to join the Firm and to stay, if they are thinking of having children

We gave all employees a Cost-Of-Living pay increase and bonus outside of our normal pay review window. Whilst this was across the board, this will have particularly assisted our female employees and reinforced their value to us

Our Regional HR Development Committees are working to identify female talent whilst enabling and encouraging women to apply for senior positions where they are currently under-represented.

We have introduced new initiatives for the retention of talent within the Firm including Learning and Development for managers, Modern Manager, and LEAD to encourage women to remain within the Firm and apply for senior positions

We will continue to demonstrate that senior roles can be successfully fulfilled on a part-time / flexible basis via our "day in the life" stories.

We will offer apprenticeship and training routes for women who wish to re-join the profession after a break.

Introducing a "Returners Programme" for employees returning to work after Maternity Leave (as well as Paternity and Shared Parental Leave).

None of these initiatives will, of itself, remove the gender pay gap - and it may be several years before some have any impact at all. In the meantime, the firm is committed to reporting on an annual basis on what it is doing to reduce the gender pay gap and the progress that it is making.

I, Rakesh Shaunak, Managing Partner of MHA MacIntyre Hudson LLP, confirm that the information in this statement is accurate.



RShaunak

Rakesh Shaunak
28 March 2023

MHA MacIntyre Hudson is the trading name of MacIntyre Hudson LLP, a limited liability partnership, registered in England with registered number OC312313. A list of partners' names is open for inspection at its registered office, Moorgate House, 201 Silbury Boulevard, Milton Keynes MK9 1LZ.

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