

Equality Impact Assessment

Summary

Name of Policy or practice	Childcare Voucher Scheme		
New Policy or Revision	Revised		
Policy Owner (role)	Head of Human Resources		
Date Policy Owner Confirmed Completion	August 2022		
Agreed Schedule Review Date	September 2027	Additional review date (Action review date)	

Action Plan

This section is completed at the end of the Equality Impact Assessment. Due to the importance of embedding equality in SQA through our actions the Action Plan will be the focus and record of ongoing actions.

Explain how you will monitor and record the actual impact on equality groups, including how the evidence can be revisited to measure the actual impact.

Required Actions	Owner	Date	Comment & Review

Identified Actions	General Equality Duty	Owner	Date	Comment & Review
There is a recommendation that consideration could be taken of language used, to be more inclusive of parents in same sex relationships where these traditional gender-normative labels are not appropriate.	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010	Reward & Equalities Advisor	September 2027	

Policy Aims

What is the rationale for this policy or practice?

The policy aims to support SQA employees in balancing work and family commitments by providing support with the costs of childcare. The childcare voucher scheme is a salary sacrifice scheme that enables parents to make tax and national insurance savings on their childcare costs.

The Childcare Voucher Scheme was a UK government initiative aimed at helping working parents to benefit from tax efficiencies in order to save money on the cost of childcare. The scheme was offered as a salary sacrifice scheme, which means that UK parents who are in the scheme are able to sacrifice part of their salary in order to obtain childcare vouchers (of an equal amount). In doing this the parents do not pay any tax or national insurance on the amount contributed to the childcare vouchers scheme up to specified limits. Due to this tax efficiency, the childcare voucher scheme has limits in place, after which you would pay for childcare in the usual taxable fashion.

The scheme operated under UK government legislation.

However, as of 4 October 2018, schemes are closed to new members as the system was phased out in favour of the tax-free childcare scheme. The policy applies to members of staff already enrolled in the childcare voucher scheme prior to 4 October 2018.

From 4 October 2018 onwards, the government's new scheme called Tax-Free childcare came into effect and as a result, the childcare voucher scheme was then closed to new entrants.

Unlike childcare vouchers, Tax-Free Childcare is a direct arrangement between parents and the government, via National Savings and Investments (NS&I) and does not involve employers.

What evidence is there to support the implementation or development of this policy or practice?

Childcare vouchers and other employer schemes

The following schemes are closed to new applicants:

- childcare vouchers
- childcare the employer arranges with a provider (known as 'directly contracted childcare')

If employees joined one of these schemes before 4 October 2018, they might be able to keep getting vouchers or directly contracted childcare.

If employees joined a childcare voucher scheme or a directly contracted childcare scheme before 4 October 2018.

They can keep getting vouchers or directly contracted childcare as long as:

- their wages were adjusted before 4 October 2018
- they stay with the same employer, and they continue to run the scheme
- they do not take an unpaid career break of longer than a year

They can take up to £55 a week of their wages, which they do not pay tax or National Insurance on.

How much they can take depends on the amount they earn and when they joined the scheme.

As of August 2024, there were 9 members of staff in the Childcare Voucher Scheme (*0.8% of total SQA staff*) and no other members of staff will be able to join since the scheme has been discontinued by the Government.

Due to the very small number of staff who are currently enrolled in the scheme, no equality data has been analysed due to insufficient sample size.

What are the aims of this policy or practice?

As stated previously, the policy aims to support SQA employees in balancing work and family commitments by providing support with the costs of childcare.

It also aims to inform those employees who are not eligible for the childcare voucher scheme due to the scheme being closed to new entrants as of 4 October 2018, about where they can access more information on the government's Tax-Free childcare scheme by signposting to the relevant government websites.

How is the content of these aims relevant to equality groups?

The development, implementation, and analysis of the effects of this policy are relevant only to people with childcare responsibilities who took advantage of the old childcare voucher scheme which is now closed.

SQA acknowledges that employees with parental responsibilities from certain protected groups may have differing needs in relation to childcare access, for example, people with a disability may have differing health issues which could mean that they are more likely to be receiving sick pay, which in turn could affect whether they meet the minimum salary threshold to access the Childcare Voucher Scheme.

SQA also acknowledges that women may be more likely to work part- time and therefore be less likely to meet the minimum salary threshold for the scheme but as the scheme itself is governed by legal statute, has no recourse to remedy this.

In addition, this Childcare Voucher Scheme has now been replaced by Scottish Government as of October 2018, and the policy signposts new applicants to the current scheme which is a direct arrangement between employees and the government with no involvement from employers.

Evidence, Consultation and Engagement

What stakeholders have you engaged with in the development of this policy or practice?

As this is an internal policy, when the policy was being developed in 2021, SQA asked for feedback from internal employee network groups in relation to equality impacts groups. These employee network groups included:

- ACE (Appreciate Culture and Ethnicity) Network.
- SQA Disability Network.
- SQA Rainbow Network.
- Women's Network.

Evidence of Stakeholder engagement:

Evidence of all meeting minutes, actions and consultation undertaken with the PRG group (including Equality considerations in respect of all policies, activities and functions) is detailed on a dedicated SQA shared resources site.

What evidence about equality groups do you have to support this assessment?

Age

Table 1.1: Age

Age bracket	2019 no	2019 %	2020 no	2020 %	2021 no	2021 %	2022 no	2022 %	Variance no	Variance %
16–24	59	6.32%	50	5.27%	49	4.93%	36	3.47%	-23	-2.85%
25–29	65	6.97%	60	6.32%	73	7.35%	105	10.14%	40	3.17%
30–34	123	13.18%	109	11.49%	96	9.67%	95	9.17%	-28	-4.01%
35–39	131	14.04%	145	15.28%	146	14.70%	144	13.90%	13	-0.14%
40–44	129	13.83%	135	14.23%	146	14.70%	150	14.48%	21	0.65%
45–49	116	12.43%	105	11.06%	113	11.38%	124	11.97%	8	-0.46%
50–54	125	13.40%	141	14.86%	131	13.19%	126	12.16%	1	-1.24%
55–59	119	12.75%	117	12.33%	122	12.29%	122	11.78%	3	-0.98%
60–64	53	5.68%	72	7.59%	81	8.16%	102	9.85%	49	4.16%
65+	13	1.39%	15	1.58%	36	3.63%	32	3.09%	19	1.70%
Total	933	100.00%	949	100.00%	993	100.00%	1036	100.00%	103	11.04%

Table 1.1 shows the age profile of the organisation from 2019 to 2022

Source: SQA Workforce Equality Monitoring Report 2021-23

[Equalities: SQA workforce monitoring report 2021-23](#)

Disability

Table 3.1: Disability

Disability	2019 number	2019 %	2020 number	2020 %	2021 number	2021 %	2022 number	2022 %	Variance number	Variance %
No	417	44.69%	651	68.60%	683	68.78%	697	67.28%	280	22.59%
Not Specified	444	47.59%	152	16.02%	152	15.31%	184	17.76%	-260	-29.83%
Prefer not to say	21	2.25%	68	7.17%	76	7.65%	72	6.95%	51	4.70%
Yes	51	5.47%	78	8.22%	82	8.26%	83	8.01%	32	2.54%
Total	933	100.00%	949	100.00%	993	100.00%	1036	100.00%	103	0.00%

Source: SQA Workforce Equality Monitoring Report 2021-23

[Equalities: SQA workforce monitoring report 2021-23](#)

Table 3.1 shows the composition of the disability self-reporting categories for the period from 2019 to 2022.

Of those staff who have declared a disability, females made up 58.54% (2021) and 53.01% (2022) of the population, and males 41.46% (2021) and 46.99% (2022). Due to the low number of staff declaring a disability within SQA we are unable to publish further intersectional data in relation to disability and other protected characteristics.

Race

Table 7.1: Race

Ethnicity	2019 number	2019%	2020 number	2020%	2021 number	2021%	2022 number	2022%
African, Scottish African or British African	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	<5	<0.48%
Asian, Scottish Asian or British Asian	13	1.39%	20	2.11%	24	2.42%	25	2.41%
Caribbean or Black	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
Mixed or multiple ethnic group	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
Not specified	383	41.05%	123	12.96%	101	10.17%	122	11.78%
Other ethnic group	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
Prefer not to say	10	1.07%	33	3.48%	34	3.42%	30	2.90%
White	523	56.06%	763	80.40%	825	83.08%	849	81.95%

Source: SQA Workforce Equality Monitoring Report 2021-23

[Equalities: SQA workforce monitoring report 2021-23](#)

Table 7.1 shows the ethnic minority background of staff within the organisation for the period from 2019 to 2022

Just under 3.50% staff declared they were from an ethnic minority background in both 2021 (3.32%) and 2022 (3.38%). However, it is encouraging to note that the percentage of staff declaring they are from an ethnic minority background has increased overall by 3.97% between 2019 and 2022. The percentage of staff within each ethnic minority category has remained relatively stable over the last three years.

Religion or Belief

Table 8.1: Religion or belief

Religion or belief	2019 number	2019%	2020 number	2020%	2021 number	2021%	2022 number	2022%
Another religion or body	< 5	< 0.54%	< 5	< 0.53%	6	0.60%	6	0.58%
Buddhist	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
Church of Scotland	91	9.75%	122	12.86%	127	12.79%	125	12.07%
Hindu	< 5	< 0.54%	< 5	< 0.53%	7	0.70%	8	0.77%
Jewish	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
Muslim	7	0.75%	11	1.16%	10	1.01%	11	1.06%
None	286	30.65%	421	44.36%	462	46.53%	489	47.20%
Not specified	405	43.41%	126	13.28%	102	10.27%	123	11.87%
Other Christian	26	2.79%	43	4.53%	44	4.43%	44	4.25%
Prefer not to say	35	3.75%	98	10.33%	103	10.37%	103	9.94%
Roman Catholic	76	8.15%	118	12.43%	129	12.99%	123	11.87%
Sikh	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%

Table 8.1 shows the religion, belief or non-belief status of staff within the organisation for the period from 2019 to 2022.

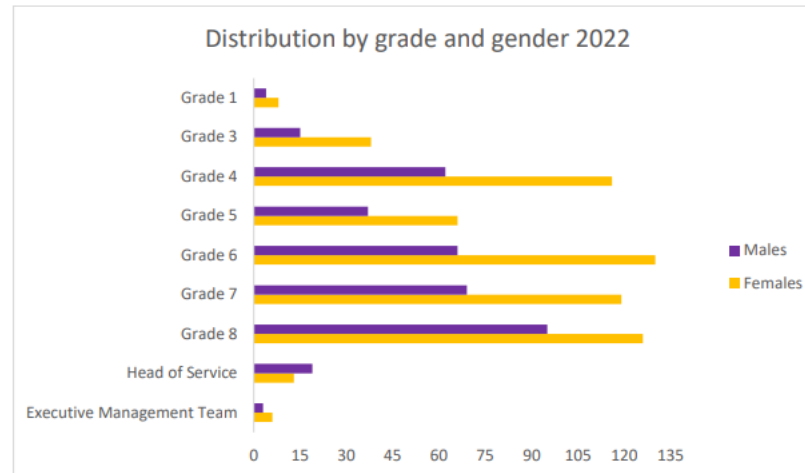
Source: SQA Workforce Equality Monitoring Report 2021-23

[Equalities: SQA workforce monitoring report 2021-23](#)

Sex

Gender

Distribution by grade and gender of SQA grade 1 – EMT



Source: SQA Summary of Equal Pay Audit 2023

[Scottish Qualifications Authority \(sqa.org.uk\)](https://www.sqa.org.uk/)

The majority of the 2.9 million lone-parent families in 2022 were headed by a lone mother (2.5 million, 84%)

Source: <https://www.ons.gov.uk/peoplepopulationandcommunity/birthsdeathsandmarriages/families/bulletins/familiesandhouseholds/2022>

59% of unpaid carers are women (Census 2021). Women are more likely to become carers and to provide more hours of unpaid care than men. More women than men provide high intensity care at ages when they would expect to be in paid work (Petrillo and Bennett, 2022)

Source: Carers UK

There are 1.25 million sandwich carers in the UK. These are people caring for an older relative as well as bringing up a family. 68% (850,743) are women.

Source: <https://www.ageuk.org.uk/our-impact/campaigning/care-in-crisis/breaking-point-report/>

Sexual Orientation	Table 10.1: Sexual orientation								
	Sexual Orientation	2019 number	2019%	2020 number	2020%	2021 number	2021%	2022 number	2022%
	Bisexual	9	0.96%	12	1.26%	15	1.51%	16	1.54%
	Gay man	13	1.39%	20	2.11%	21	2.11%	23	2.22%
	Gay woman / lesbian	9	0.96%	10	1.05%	12	1.21%	12	1.16%
	Heterosexual / straight	431	46.20%	670	70.60%	700	70.49%	702	67.76%
	In another way	< 5	< 0.54%	< 5	< 0.53%	< 5	< 0.50%	< 5	< 0.48%
	Not specified	< 5	< 0.54%	< 5	< 0.53%	156	15.71%	189	18.24%
	Not sure	26	2.79%	76	8.01%	< 5	< 0.50%	< 5	< 0.48%
	Prefer not to say	443	47.48%	158	16.65%	84	8.46%	88	8.49%
<hr/>									
Table 10.1 shows the composition of staff sexual orientation within the organisation for the period 2019 to 2022.									
Source: SQA Workforce Equality Monitoring Report 2021-23									
Equalities: SQA workforce monitoring report 2021-23									
Gender Re-assignment (Gender identity and transgender)	Due to the low number of staff reporting as transgender or describing their gender identity ‘in another way’, we are unable to publish further data in relation to gender reassignment or gender identity. This data is, however, monitored internally.								

Marriage/Civil Partnership

Table 5.1: Relationship status

Relationship status	2019 number	2019 %	2020 number	2020 %	2021 number	2021 %	2022 number	2022 %
Civil Partnership	7	0.75%	7	0.74%	8	0.81%	9	0.87%
Co-habiting/in a relationship	80	8.57%	112	11.80%	122	12.29%	122	11.78%
Divorced/Dissolved Civil Partnership	14	1.50%	16	1.69%	17	1.71%	19	1.83%
Married	265	28.40%	370	38.99%	425	42.80%	416	40.15%
Married/Civil Partnership	8	0.86%	12	1.26%	14	1.41%	16	1.54%
Not Specified	407	43.62%	179	18.86%	102	10.27%	127	12.26%
Other	< 5	< 0.54%	< 5	< 0.53%	7	0.70%	9	0.87%
Prefer not to say	18	1.93%	49	5.16%	55	5.54%	59	5.69%
Separated	6	0.64%	12	1.26%	12	1.21%	13	1.25%
Single	122	13.08%	183	19.28%	224	22.56%	239	23.07%
Widowed/surviving partner from Civil Partnership	< 5	< 0.54%	6	0.63%	7	0.70%	7	0.68%

Table 5.1 shows the marriage and civil partnership status of staff within the organisation for the period from 2019 to 2022.

Source: SQA Workforce Equality Monitoring Report 2021-23

[Equalities: SQA workforce monitoring report 2021-23](#)

Pregnancy / Maternity	Table 6.1: Pregnancy and maternity								
	Pregnancy and maternity	2019 number	2019 %	2020 number	2020 %	2021 number	2021 %	2022 number	2022 %
	Contract ended as planned					1	3.33%		0.00%
	Due to return to work					0	0.00%	11	40.00%
	Resigned					0	0.00%	1	4.00%
	Returned to work	20	100.00%	10	100.00%	29	96.67%	14	56.00%
	Total	20	100.00%	10	100.00%	30	100.00%	26	100.00%
Table 6.1 details the number of staff who have taken maternity leave, whether they are still on maternity leave (due to return to work), have returned to work following maternity leave, resigned following maternity leave, or their fixed-term contract ended (contract ended as planned).									
Source: SQA Workforce Equality Monitoring Report 2021-23 Equalities: SQA workforce monitoring report 2021-23									
Care experience (where relevant)	SQA does not currently collect Care Experience data.								

Impact and Opportunities for Action

The impact that a policy or practice has on an equality group may be different and this requires to be recorded. The impact may not always be negative. Actions are taken to address any differential impact, and include actions to mitigate against any negative impact, to advance equality and to foster good relations between groups.

Each section contains questions for each equality group. These questions are here to support consideration; however, you can provide further detail. Focus initially on the equality groups that would be affected by this policy. If you do not consider that certain equality groups would be affected by this policy, you may leave these sections.

Protected Characteristic	General Equality Duty
Age	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	<p>The scheme is open to anyone with parental responsibilities of children under 16 who were already enrolled in the scheme prior to October 2018. In 2020 the average age of mothers in England and Wales (no data could be found for Scotland) remained at 30.7 years, while the average age of fathers increased slightly to 33.7 years (source ONS) - the scheme is only in operation until a child reaches 15, or 16 if the child has a disability. Therefore, the likelihood is that older adults would be unlikely to still be in the scheme.</p> <p>We conclude there is no evidence to suggest this policy may impact on people of different ages.</p> <p>Conclusion: Probable neutral impact.</p> <p>In 2020 the average age of mothers in England and Wales (no data could be found for Scotland) remained at 30.7 years, while the average age of fathers increased slightly to 33.7 years</p>
	Advance equality of opportunity
	All SQA employees with parental responsibilities regardless of age are entitled to use, access and be subjected to the Childcare Voucher Scheme, if they were enrolled prior to 4 th October 2018.

	There is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their Age.
	Foster good relations
	<p>There is little evidence to indicate that this policy currently fosters good relations between employees of different age groups.</p> <p>No further recommendations are made in respect of this in relation to this policy.</p>
Protected Characteristic	General Equality Duty
Disability	<p>Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010</p> <p>If an employee enrolled in the childcare voucher scheme, at any time, does not receive sufficient salary to cover the amount agreed as a salary sacrifice, no deduction would be made and therefore no childcare vouchers will be provided. We considered that this may negatively impact disabled employees more than non-disabled employees as disabled employees may be more likely to lose more days to sickness absence and therefore may be pay impacted due to using up SQA's sick pay allowance.</p> <p>SQA's Workforce Equality Monitoring Report 2021-23 (Equalities: SQA workforce monitoring report 2021-23) reports that in the year 2022, 8.1% of SQA employees declared they have a disability. The ONS reported that in 2021, disabled workers lost an average of 14.2 days to sickness absence compared to 2.8 days for non-disabled employees. As the scheme closed for new applicants on 4 October 2018, any employee must therefore have a minimum of 5 years' service and therefore a minimum of 26 weeks' full sick pay allowance and 26 weeks' half sick pay allowance. Although the possibility of disabled workers being negatively impacted is unlikely, it cannot be discounted.</p> <p>Conclusion: Probable negative impact.</p>

	Advance equality of opportunity
	No equality data currently exists for people using this scheme. It is therefore recommended that consideration is given to an analysis, of all people enrolled in the childcare voucher scheme under this policy to identify if any adverse trends (however unintentional) exist.
	Foster good relations
	<p>There is little evidence to indicate that this policy currently fosters good relations between disabled and non-disabled employees.</p> <p>No further recommendations are made in respect of this in relation to this policy.</p>
Protected Characteristic	General Equality Duty
Race	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	<p>We conclude there is no evidence to suggest that this policy may impact directly on people of different Races or ethnicities and therefore make no further recommendations in this area.</p> <p>Conclusion: Probable neutral impact.</p>
	Advance equality of opportunity
	<p>All SQA employees with parental responsibilities from all <i>Races/Ethnicities</i> are entitled to use, access and be subjected to the Childcare Voucher Scheme, if they were enrolled prior to 4th October 2018.</p> <p>There is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Race or Ethnicity</i>.</p>

	Foster good relations
	There is no evidence to indicate that this policy currently fosters good relations between employees of different ethnicities.
Protected Characteristic	General Equality Duty
Religion or Belief	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	We conclude there is no evidence to suggest this policy may impact on people of different <i>Religions</i> or <i>Beliefs</i> . Conclusion: Probable neutral impact.
	Advance equality of opportunity
	All SQA employees from all <i>Religions</i> / <i>Beliefs</i> are entitled to use, access and be subjected to the <i>Childcare Voucher Scheme</i> , if they were enrolled prior to 4 th October 2018. There is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Religion</i> or <i>Belief</i> .
	Foster good relations
	There is no evidence to indicate that this policy currently fosters good relations between employees of different religions or beliefs. No further recommendations are made in respect of this at this stage.

Protected Characteristic	General Equality Duty
Sex	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	<p>If an employee enrolled in the childcare voucher scheme, at any time, does not receive sufficient salary to cover the amount agreed as a salary sacrifice, no deduction would be made and therefore no childcare vouchers will be provided. We considered that this may negatively impact female employees since they may be more likely to work part-time, due to caring responsibilities and therefore could be impacted due to not receiving sufficient salary to continue in the scheme.</p> <p>However, as the Scheme is governed by UK Government Statute, SQA has no remit or scope to remedy this and therefore we recommend no further action on this point.</p> <p>Conclusion: Probable neutral impact.</p>
	Advance equality of opportunity
	<p>All SQA employees who are the parent of or have parental responsibility for any child aged 15 or younger have entitlement and access to the policy although as previously mentioned, anyone not enrolled prior to 4 October 2018, alternatively has access to the government's Tax-Free Childcare scheme. There is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their Sex.</p>
	Foster good relations
	<p>There is little evidence to indicate that this policy currently fosters good relations between male and female employees.</p> <p>No further recommendations are made in respect of this in relation to this policy.</p>

Protected Characteristic	General Equality Duty
Sexual Orientation	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	<p>The policy references Maternity Leave and Maternity pay but makes no mention of same sex parents.</p> <p>There is a recommendation that consideration could be taken of language used, to be more inclusive of parents in same sex relationships where these traditional gender-normative labels are not appropriate.</p> <p>Conclusion: Probable neutral impact</p>
	Advance equality of opportunity
	All SQA employees are entitled to use, access and be subjected to the <i>Childcare Voucher Scheme</i> and there is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Sexual Orientation</i> , if they were enrolled prior to 4 th October 2018.
	Foster good relations
	All SQA employees are entitled to use, access and be subjected to the <i>Childcare Voucher Scheme</i> and there is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Sexual Orientation</i> , if they were enrolled prior to 4 th October 2018.
Protected Characteristic	General Equality Duty
Gender Re-assignment (Gender identity and transgender)	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	<p>We conclude there is no evidence to suggest that this policy may impact directly / indirectly on people based on their Gender Identity and therefore make no further recommendations in this area.</p> <p>Conclusion: Probable neutral impact.</p>

	Advance equality of opportunity
	All SQA employees with parental responsibilities are entitled to use, access and be subjected to the Childcare Voucher Scheme, if they were enrolled prior to 4 th October 2018, and there is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Gender Identity</i> .
	Foster good relations
	There is no evidence to indicate that this policy currently fosters good relations between people of different <i>Gender Identities</i> .
Protected Characteristic	General Equality Duty
Marriage/Civil Partnership	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	We conclude there is no evidence to suggest that this policy may impact directly / indirectly on people who are <i>Married</i> or in a <i>Civil Partnership</i> and therefore make no further recommendations in this area.
	Conclusion: Probable neutral impact.
	Advance equality of opportunity
	All SQA employees who are the parent of or have parental responsibility for, any child aged 15 or younger, have entitlement and access to the policy although as previously mentioned, anyone not enrolled prior to 4 October 2018, alternatively has access to the government's Tax-Free Childcare scheme. There is no evidence to indicate that this policy could affect employees differently or less favourably, on the grounds of their <i>Marital Status</i> .
	Foster good relations
	There is little evidence to indicate that this policy currently fosters good relations between employees with differing marital status.
	No further recommendations are made in respect of this in relation to this policy.

Protected Characteristic	General Equality Duty
Pregnancy / Maternity	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	Where an employee is on unpaid additional maternity leave or not eligible for maternity pay and therefore cannot fund the vouchers as they have no salary, SQA are obliged to provide the childcare vouchers. Conclusion: Probable positive impact.
	Advance equality of opportunity
	The above advances the equality of opportunity to ensure no employee is disadvantaged based on their <i>Pregnancy or Maternity</i> .
	Foster good relations
	The above promotes the understanding of different outcomes due to <i>Pregnancy or Maternity</i> . No further recommendations are made in respect of this in relation to this policy.
Considered by SQA	General Equality Duty
Care experience (where relevant)	Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
	We conclude there is no evidence to suggest that this policy may impact directly on people with Care Experience and therefore make no further recommendations in this area. Conclusion: Probable neutral impact.
	Advance equality of opportunity
	All SQA employees with parental responsibilities are entitled to use, access and be subjected to the Childcare Voucher Scheme and there is no evidence to indicate that this policy could affect employees differently or less

	favourably, on the grounds of Care Experience. The absence of evidence should be rectified, if possible, by collection of data relating to care experience.
	Foster good relations
	<p>There is little evidence to indicate that this policy currently fosters good relations between employees.</p> <p>No further recommendations are made in respect of this in relation to this policy.</p>

Rationale

If you are proceeding with a decision that may have a negative impact and are not putting in place actions to mitigate against this, please explain how this is objectively justified.
<p>SQA acknowledges that there is a potential for negative impact on two groups. Disabled people and women – both of these disadvantages are detailed in the relevant sections above. However, even if data was collected and showed that the scheme was in fact discriminatory to any of the 9 people affected by this scheme, SQA cannot remedy that. The scheme was operated and governed by UK government statute, as is the new scheme. SQA as an organisation has no scope to influence or change what is effectively UK taxation legislation and DWP regulations.</p>