



Methodology

Our 2021 approach to pay gap reporting

We are required to report our gender pay gap data for each separate legal entity that has at least 250 employees. We have therefore reported data for RSM UK Tax and Accounting Ltd and RSM UK Management Ltd. It's important to us that we consider the picture for all employees, so figures in this report combine the data of both entities.

In addition to our employee pay gaps, we voluntarily report our partner pay gaps.

Current statutory pay gap calculations require us to exclude undisclosed ethnicities and declarations of gender identity that are not binary, ie, it includes only 'men' and 'women'. Therefore, while we recognise and celebrate colleagues of all gender identities at RSM, we have had to exclude the following:

- **8.4%** of employees for **non-disclosure of ethnicity**.
- **0.3%** of employees because of their **non-binary or undisclosed gender identity**.

Calculating the mean

We add up the rates of pay of all men, and the rates of pay of all women, and then divide these figures by the total number in each group. We then report the percentage difference between these two figures as our mean gender pay gap.

We repeat this process for ethnic minority employees and non-ethnic minority employees, and report the percentage difference as our mean ethnicity pay gap. The same methodology is applied in this report to show the difference between Black, Asian, Mixed heritage and Other ethnic minority employees and all White employees.

Calculating the median

We list rates of pay for every man and every woman, and we report the middle point of each list as the median. We then report the percentage difference between these two figures as our median gender pay gap.

We repeat this process for ethnic minority employees and non-ethnic minority employees, and for each specific ethnic group, and report the percentage difference as our median ethnicity pay gap.

Our bonus mean and median pay gaps are calculated the same way.