



**KENYA REVENUE
AUTHORITY**

ISO 9001:2015 CERTIFIED

DRAFT - PUBLIC

Draft Diversity and Inclusion Policy

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ACRONYMS AND ABBREVIATIONS

KRA	Kenya Revenue Authority
NCPWD	National Council for Persons with Disabilities
PWDs	Persons with Disabilities

DEFINITION OF TERMS

The terms in subsequent sub-paragraphs will have meanings specifically assigned to them as follows:

Affirmative action	Includes any measure designed to overcome or ameliorate an inequity or the systemic denial or infringement of a right or fundamental freedom.
At all levels	Refers to representation at the support, technical, middle management, senior management and policy levels.
Authority	Means Kenya Revenue Authority.
Disability	Includes any physical, sensory, mental, psychological or other impairment, condition or illness that has, or is perceived by significant sectors of the community to have, a substantial or long-term effect on an individual’s ability to carry out ordinary day-to-day activities.
Discrimination	To accord different treatment to different persons solely on the basis of ethnic or social origin, race, sex, pregnancy, marital status, health status, colour, age, disability, religion, conscience, culture, dress, language or birth.
Diversity	Means recognising and embracing the contribution of people from a range of different social and ethnic backgrounds and of different genders, disability, age and religion.
Equality	Includes providing equal opportunities and enjoyment of all rights and fundamental freedoms to all irrespective of race, sex, pregnancy, marital status, health status, ethnic or social origin, colour, age, disability, religion, conscience, belief, culture, dress, language or birth.
Ethnicity	Refers to shared cultural practices, perspectives, language and distinctions that set apart one group of people from another.
Gender	Means the social definition of sex among different communities and cultures, classes, ages and during different periods in history.
Mainstreaming	It is the consistent integration of youth, persons with disabilities, minorities, marginalized and gender in the design, implementation,

	monitoring and evaluation of policies, plans, programmes, activities and projects at all levels.
Marginalized community	As defined in Article 260 of the Constitution is: a) a community that, because of its relatively small population or for any other reason, has been unable to fully participate in the integrated social and economic life of Kenya as a whole; b) a traditional community that, out of a need or desire to preserve its unique culture and identity from assimilation, has remained outside the integrated social and economic life of Kenya as a whole; c) an indigenous community that has retained and maintained a traditional lifestyle and livelihood based on a hunter or gatherer economy; or pastoral persons and communities, whether they are— i. nomadic; or ii. a settled community that, because of its relative geographic isolation, has experienced only marginal participation in the integrated social and economic life of Kenya as a whole.
Marginalized group	As defined in Article 260 of the Constitution is - a group of people who, because of laws or practices before, or after the effective date of the Constitution, were or are disadvantaged by discrimination on one or more of the grounds in Article 27 (4) of the Constitution.
Proportionate representation	Refers to representation of the community in the Authority relative to their national population size.
Race	Refers to groups of people who have differences and similarities in biological traits deemed by society to be socially significant.
Reasonable accommodation	Means necessary and appropriate modifications and adjustments not imposing a disproportionate or undue burden, where needed in a particular case, to ensure to PWDs the enjoyment or exercise on equal basis with others of all human rights and fundamental freedoms.
Youth	The collectivity of all individuals in the republic of Kenya who have attained the age of 18 years but have not attained the age of 35 years.

Mandate

The Kenya Revenue Authority is established by an Act of Parliament, Cap 469 of the Laws of Kenya, which became effective on 1st July 1995 (KRA Act). The Authority is charged with the responsibility of collecting revenue on behalf of the Government of Kenya.

The Authority is mandated to:

- i) Assess, collect and account for all revenues in accordance with specific laws relating to revenue as set out in the First Schedule of the Act;
- ii) Advise on matters relating to the administration and collection of revenue under the written laws; and
- iii) Perform such other functions in relation to revenue as the Cabinet Secretary to the National Treasury may direct.

Vision

A globally trusted revenue agency facilitating tax and customs compliance.

Mission

To enhance mobilization of government revenue and to facilitate growth in economic activities and trade by ensuring compliance with tax and customs laws.

Core Values (TECHS)

Trustworthy

Ethical

Competent

Helpful

Simple

1 DIVERSITY AND INCLUSION

1.1 Background

- 1.1.1 Taxation began in Kenya during the colonial era. The Colonial Government collected hut tax and poll tax from native households. After independence, other taxes such as income tax, corporation tax, trade taxes, excise and customs duties were introduced and administered by the Ministry of Finance. In 1995, KRA was established through the Kenya Revenue Authority Act, Cap 469 and is charged with the responsibility of administering tax laws and collecting other Government revenues.
- 1.1.2 The Authority's staff establishment has since grown to the current 9,671 as at 26th March 2024.

1.2 Purpose and Scope

- 1.2.1 The purpose of this policy is to promote diversity and inclusion in the Authority in accordance with constitutional values and principles in Articles 10, 27, 54, 55, 56 and 232 of the Constitution and other enabling laws. These principles and values include; proportionate representation of ethnic communities; implementation of the two-thirds (2/3) gender principle; taking affirmative action measures to afford the youth and members from minority and marginalized groups special opportunities in appointments; and the progressive realization of 5% representation of PWDs.
- 1.2.2 This Policy shall apply to all employees as well as persons on internship and attachment in the Authority.

1.3 General Policy Guidelines

The Authority will undertake quarterly diversity audits to identify gaps and develop affirmative action programs to redress the gaps.

- 1.3.1 The Authority will take measures to promote proportionate representation of the forty-eight (48) ethnic communities, including the minorities and the marginalized groups as enumerated in the National Census report.
- 1.3.2 The Authority will take measures to adhere to the two-thirds (2/3) gender principle requirement and review the Gender Mainstreaming policy.

- 1.3.3 The Authority will promote the progressive realization of the representation of the 5% PWDs, review and implement the Disability Mainstreaming policy in order to provide a conducive work environment and mainstream disability etiquette at the workplace.
- 1.3.4 The Authority will promote a conducive work environment that accommodates diverse groups through the use of official languages at the work place.
- 1.3.5 The Authority will take deliberate measures to develop the youth to take up higher responsibilities within the organization over time.
- 1.3.6 Staff are expected to observe respect for diversity in all their undertakings.
- 1.3.7 The Authority will review all the recruitment and selection instruments to comply and be responsive to proportionate representation and regional distribution.

1.4 Policy Issues

The public institutions are required to promote diversity and inclusion in appointment, promotion and training at all levels of the public service. There exists a robust legislative policy and institutional framework that supports the promotion of constitutional principles and values on diversity and inclusivity.

The Authority periodically undertakes diversity management audits to inform decision making on appointments, promotions and trainings. The current status of diversity and inclusion in the Authority is as presented hereunder:

- 1.4.1 The Authority has 38 out of the 48 ethnic communities represented in its establishment, translating to 79% representation of the diverse ethnic groups in Kenya. Whereas the Authority has made progress in overall ethnic representation, there still exists gaps in proportionate representation of some ethnic communities. It is noteworthy that two (2) communities are over-represented, four (4) are under-represented and ten (10) are not represented in the Authority.
- 1.4.2 Currently, the overall gender representation in the Authority is at 54% male and 46% female. This complies with the two-thirds (2/3) gender principle.

Despite this, there still exists a gap at the policy level which is at 66.7% male and 33.3% female representation.

1.4.3 The PWD representation in the Authority is at 1.5% against the required 5%.

1.4.4 The youth representation in the Authority is at 54%.

1.5 Policy Statement

The composition of the public service in terms of diversity and inclusion is fluid due to the continuous appointments and exits and therefore it may be difficult to achieve 100% proportionate ethnic representation at any given time. Similarly, two-thirds (2/3) gender balance principle and the 5% representation of PWDs will continue to fluctuate depending on staff entry and exits. This therefore means that the Authority needs to institute and keep updating affirmative action programs to maintain the constitutional thresholds on diversity management. The Authority therefore commits to:

1.5.1 Appoint the ten (10) non-represented ethnic communities over the next five (5) years and promote the proportionate representation of the four (4) under-represented communities and continuously maintain the proportionate levels arising from the natural attritions.

1.5.2 Promote gender inclusivity at policy level by improving the female representation from the current 33.3% to 35% and progressively move the representation to gender parity at 50%.

1.5.3 Progressively promote PWDs representation from the current 1.5% to 3% in the next five (5) years.

1.5.4 Continuously train, mentor and coach the youth to take up higher responsibilities over the next five (5) years.

1.6 Policy Implementation

The Authority is committed to 100% implementation of the commitments in this policy through a time bound affirmative action program as stated below:

1.6.1 The Authority shall:

- a) Advertise vacancies through electronic, print media and other Government channels so as to reach all facets of the Kenyan society. In particular, the Authority will in its advertisements, encourage the ten (10) non-represented

- and the four (4) under-represented ethnic communities to apply for the advertised vacancies.
- b) Advertise available job vacancies in a format accessible to PWDs including using established Government channels and sharing with the National Council for Persons with Disabilities (NCPWD).
 - c) Ensure that the shortlisting criteria is accommodative of the non-represented and the under-represented ethnic communities, gender and PWDs.
 - d) Conduct the interviews for candidates at entry levels (KRA 1 to KRA 3) at the regions and where this is not possible, refund the transport and accommodation at applicable rates. Authority shall also provide reasonable accommodation to candidates with disabilities during interviews.
 - e) Adopt the same affirmative action measures as and when other imbalances arise in future.
- 1.6.2 The Authority shall induct every interview and selection panel on disability etiquette to be sensitive on issues of disabilities while conducting interviews.
- 1.6.3 The Authority will provide the following facilities of universal design to PWDs: Designated parking; ramps to entrances; non-slip pathways and aisles; clearly marked doorways; accessible ablutions; and required applicable working tools.
- 1.6.4 The Authority will regularly evaluate emergency and safety procedures for compliance with PWDs Act, 2003.
- 1.6.5 The Authority will provide personal guide allowance to PWDs at prescribed rates, where applicable.
- 1.6.6 The Authority, in making appointments, shall take affirmative action measures and not unduly rely on fair competition and merit in order to redress disproportionate representation of ethnic communities, minority and marginalized groups, promote the two-thirds (2/3) gender balance and the 5% representation of PWDs.
- 1.6.7 The Authority shall develop a succession management plan to include affirmative action programs which promotes the continued onboarding of the youth and according of training opportunities including mentorship and coaching programs for career progression.

- 1.6.8 The Authority shall establish attachment and internship programs to offer college and university students opportunity to serve during their study periods.
- 1.6.9 The Authority will constitute a Disability Mainstreaming Committee and nominate Members to the committee, including PWDs.
- 1.6.10 The Authority will constitute a Gender Mainstreaming Committee to address all gender matters.
- 1.6.11 The Authority shall ring-fence jobs for affirmative action programs.
- 1.6.12 The Authority will review all the job application instruments to provide for applicant's county, constituency and ward.
- 1.6.13 The Authority will review the shortlisting criteria to include the regional spread per county, constituency and ward.
- 1.6.14 The Authority in making appointments will consider regional balance.

1.7 Policy Assumptions

The implementation of this policy is premised on the following assumptions:

- a) Availability of funding;
- b) Availability of vacant positions;
- c) Receipt of applications from the targeted groups; and
- d) The targeted groups will meet the set criteria as stated in the affirmative action framework.

1.8 Affirmative Action Program

An affirmative action program is a redress plan designed to address under-representation or non-representation of ethnic groups, gender, PWDs, the youth, minorities and marginalized groups.

- 1.8.1 The Authority will conduct a diversity gap analysis, develop and implement the affirmative action programs over a five (5) year period to address ethnic diversity, gender disparity and achieve the required percentage for PWDs.

1.9 Monitoring, Evaluation and Reporting framework

The Authority will monitor, evaluate and report on the implementation of the policy on a quarterly basis.

1.10 Policy review

This policy will be revised every three (3) years or as need arises.