



# Item 06 – Basis for conclusions for GRI 107: Working Parents and caregivers 2027

## For GSSB review

<b>Date</b>	19 May 2026
<b>Meeting</b>	1-3 June 2026
<b>Project</b>	GRI Topic Standard Project for Labor
<b>Description</b>	<p>This document summarizes the significant issues raised during the public comment period for the Topic Standard on <a href="#">working parents and caregivers</a> from 25 February to 29 April 2025. This document outlines the responses of the Global Sustainability Standards Board (GSSB) to the significant issues based on discussions and recommendations from the technical committee and advisory group.</p> <p>As the GSSB Due Process Protocol outlines, this document is not subject to voting for approval, is not part of the final Standard, and is non-authoritative.</p> <p>The full set of public comments can be downloaded from the <a href="#">Topic Standards Project for Labor page</a> on the GRI website.</p>

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

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## 15 About this document

16 This document summarizes the significant issues raised by respondents during the public comment period of  
17 the Topic Standard on [working parents and caregivers](#) from 25 February to 29 April 2025.

18 The document includes the feedback provided by respondents through the public comment survey hosted on  
19 the [Topic Standards Project for Labor page](#) and the feedback submitted by email.

20 All individual comments received, together with an analysis of the significant issues raised, were considered  
21 by the technical committee (TC) and advisory group (AG). The recommendations of the TC and advisory AG  
22 were shared with the Global Sustainability Standards Board (GSSB) for consideration in developing the  
23 exposure draft of the Topic Standard on working parents and caregivers. This document provides a  
24 summary of the GSSB's response to the significant issues raised during the public comment period.

25 The full set of comments received can be downloaded from the [Topic Standards Project for Labor page](#) on  
26 the GSSB website.

## 27 Introduction

### 28 Objectives for revising the GRI labor-related Standards

29 The objective of the [Labor Project](#) is to review and revise all GRI labor-related Standards and to  
30 incorporate new issues to reflect the stakeholder expectations for reporting labor-related impacts. In line with  
31 the GSSB's [Due Process Protocol](#), a multi-stakeholder [technical committee](#) was established in September  
32 2022 to contribute to the review and content development.

33 Due to the focus on labor topics, a TC was formed with representation from workers, employers,  
34 and the International Labour Organization (ILO). An [AG](#) was established with broad stakeholder  
35 representation to advise and assist the TC during the process.

### 36 Scope of the public comment

37 The 11 revised labor Standards and one Standard interpretation were open for public comment, as required  
38 by the [GSSB Due Process Protocol](#). The labor Standards were presented for public comment in thematic  
39 phases on the following dates:

- 40 • [Phase 1: Employment Practices and Conditions](#) was available from 10 June to 4 October 2024. It  
41 includes the following Standards:
  - 42 ○ *GRI SICH: Significant Changes for Workers 202X*
  - 43 ○ *GRI EMPL: Employment 202X*
  - 44 ○ *GRI REWO: Remuneration and Working Time 202X*
  - 45 ○ *GRI Control of Work Standard Interpretation to GRI 2*
- 46 • [Phase 2: Working Life and Career Development](#) was available from 25 February to 29 April 2025. It  
47 includes the following Standards:
  - 48 ○ *GRI PARE: Working Parents and Caregivers 202X*
  - 49 ○ *GRI TRED: Training and Education 202X*
- 50 • [Phase 3.1: Workers' Rights and Protections](#) was available from 1 July to 15 September 2025. It  
51 includes the following Standards:
  - 52 ○ *GRI NDEO: Non-discrimination and Equal Opportunity 202X*
  - 53 ○ *GRI DIVE: Diversity and Inclusion 202X*

54 • Phase 3.2: Workers' Rights and Protections was available from 10 December 2025 to 9 March 2026.  
55 It includes the following Standards:

- 56 ○ *GRI LRBR: Labor Rights in Business Relationships 202X*
- 57 ○ *GRI FACB: Freedom of Association and Collective Bargaining 202X*
- 58 ○ *GRI FL: Forced Labor 202X*
- 59 ○ *GRI CL: Child Labor 202X*

60 Several outreach activities were carried out during Phase 2's public comment period, including two global  
61 webinars. Approximately 1,600 individuals registered for the two global webinars. One of the webinars was  
62 simultaneously translated into Spanish and Portuguese to reach a wider audience. Appendix 1 contains an  
63 overview of these events.

64 Comments collected during PCP activities, such as workshops or webinars, though not considered official  
65 public comment submissions, were also taken into account when they aided understanding or  
66 a significant issue not raised in the official submissions.

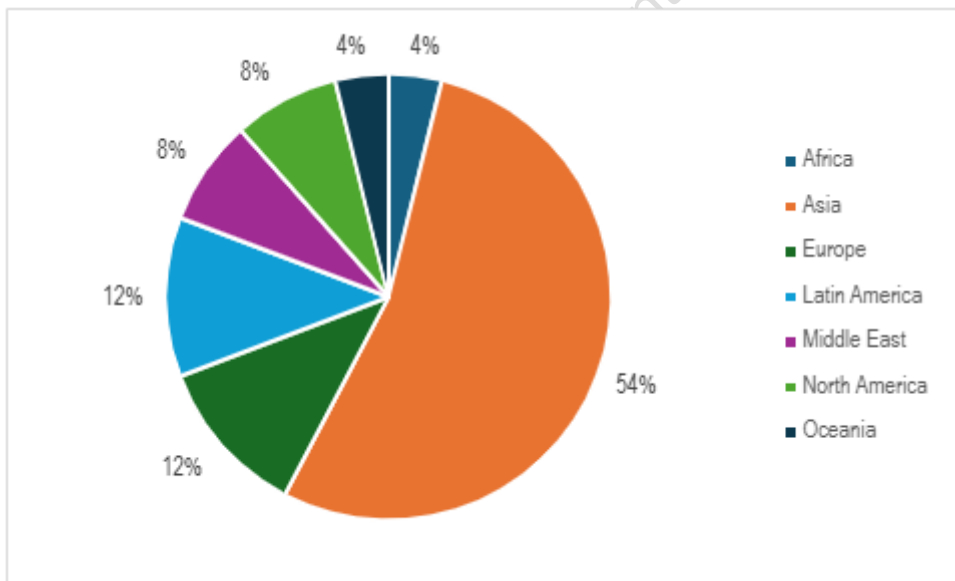
## 67 Participation in the public comment period

68 Respondents were invited to submit comments on the exposure draft of *GRI PARE: Working Parents and*  
69 *Caregivers 202X* using an online survey. The survey link was made available on the Labor Project webpage.  
70 Respondents could also submit an official letter or statement to [labor@globalreporting.org](mailto:labor@globalreporting.org).

71 For the exposure draft, a total of 26 completed from individuals and organizations were received. See  
72 Figures 1 and 2 for a breakdown of submissions by region and stakeholder constituency. Submissions were  
73 received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil  
74 society organizations, investment institutions, labor, and mediating institutions.

75 **Figure 1. Breakdown of all submissions received by geographic region**

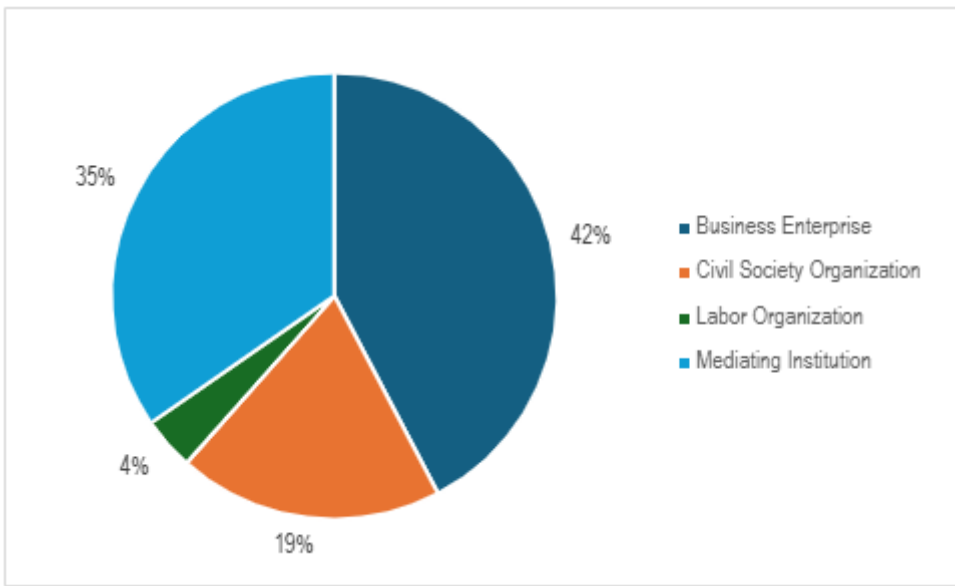
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79 **Figure 2. Breakdown of all submissions received by constituency**



80 See the full set of comments on the [Topic Standards Project for Labor webpage](#).

81 **Methodology for analyzing comments**

82 The Standards Team collated all comments submitted by respondents. Each comment was categorized by  
 83 disclosures. Then, each comment was analyzed by:

- Type, e.g., requirement, guidance, general.
- Theme, e.g., paid leave, definition of caregiver
- Category, e.g., clear, unclear, not feasible, redundant.
- Action, e.g., draft, TC discussion, written feedback, Labor team discussion.

84 When a respondent raised several points in a single comment, they were split into distinct comments.

85 The qualifiers in Table 1 indicate the percentage of comments for specific items.

86 **Table 1. Qualifiers indicating the percentage of comments/responses.**

Qualifier	Comments
Majority	> 50%
Many	30-50%
Some	10-30%
A few	< 10%
One	1

87

## 88 Significant issues and GSSB responses

89 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by  
90 respondents, outlines proposed changes, and explains why the GSSB accepted or rejected the significant  
91 changes recommended by respondents.

92 The significant issues identified have been organized into the following sections:

- 93 • Issues by disclosure
- 94 • Cross-cutting issues

95 This section includes references to the exposure draft and final version of the *GRI 107*. The titles in the  
96 exposure draft are used to refer to its content. When referring to the content in the final Standard, the titles in  
97 *GRI 107* are used. Where text from *GRI 107* is different from that in the exposure draft, the wording is  
98 provided in bold throughout the basis for the conclusion.

### 99 ***GRI 107: Working Parents and Caregivers 2027***

#### 100 **Issues by disclosure**

##### 101 **PARE 1- Policies for workers with family responsibilities (Disclosure 107 1 Policies** 102 **for working parents and caregivers)**

103 The majority of respondents provided positive feedback on PARE 1. They noted that it requires organization  
104 to report not only on paid leave, but also on ongoing support for working parents and caregivers, such as  
105 flexible working arrangements. Respondents also highlighted its focus on promoting gender equality through  
106 shared care responsibilities and its alignment with intergovernmental instruments such as the International  
107 Labour Organisation (ILO) conventions and recommendations.

##### 108 **a) *Scope of eligible employees and non-employee workers***

109 Many comments suggested greater clarity on the differences between what employees and non-employee  
110 workers are entitled to in terms of paid family-related leave. Suggestions included organizations to report  
111 differences in eligibility criteria (e.g., tenure in the organization) or between employees or non-employee  
112 workers, based on employment contracts of the employees, type of worker (e.g., intern, contractor), or  
113 eligibility for working parents and caregivers in non-traditional family structures, as well as across regions  
114 and countries, which may have very varying national laws and practices.

115 *GSSB response:* Requirement 107 1-b asks organizations to report differences in paid leave in employee  
116 types (permanent, temporary, part-time, and non-guaranteed hours) and different types of non-employee  
117 workers across their locations of operation. Additional guidance was added regarding eligibility conditions.

##### 118 **b) *Inclusion of domestic violence***

119 A few comments proposed that we include leave for domestic and family violence as another category of  
120 leave for workers with family responsibilities.

121 *GSSB response:* Additional guidance text was added to *GRI 107-1* regarding the *ILO Violence and*  
122 *Harassment Recommendation (No. 206)*, with references to appropriate measures to mitigate the impact of  
123 domestic violence.

##### 124 **c) *Inclusion of leave for adoption and fostering***

125 A few comments noted an oversight of other forms of parental leave, such as those needed for adoption or  
126 fostering.

127 *GSSB response:* The definitions of maternity leave and paternity leave include adoption as well as birth. This  
128 is in line with the *ILO Maternity Protection Recommendation (No. 191)*. Guidance on how to report paid leave

129 for fostering was included under caregiver leave, unless a regulation recognizes it as maternity, paternity, or  
130 parental leave.

#### 131 **d) Inclusion of leave for miscarriages and stillbirths**

132 A few comments suggested including miscarriages and stillbirths, including whether they are offered paid  
133 leave, and mothers who gave birth to a stillborn child are entitled to full maternity leave and pay.

134 GSSB response: Guidance for organizations to report on their policies for paid leave for miscarriages or  
135 stillbirths was included in requirement 107-1-a, which is in line with the *ILO Maternity Protection*  
136 *Recommendation (No. 191)*.

#### 137 **e) Social protection contributions and provided benefits**

138 A few comments requested more clarity on whether the organization provides health insurance that extends  
139 to family members and children, disabled dependents, and the payment of social protection contributions, as  
140 well as a pension while the woman employee or non-employee is on leave, which helps reduce gender pay  
141 gaps and inequality.

142 GSSB response: The guidance in requirement 107-1-a was revised to provide greater clarity. In addition,  
143 basic pay was changed to remuneration to include all social protection contributions and health insurance,  
144 which the organization would need to report, in accordance with the *ILO Maternity Protection Convention*  
145 *(No. 183)*. Additional guidance on a worker receiving the same benefits while on leave was also added,  
146 which includes contributions to their pension.

#### 147 **f) Promote equal uptake of paid leave and an equitable division of caregiving responsibilities** 148 **between genders**

149 Some comments discussed how gender stereotypes may lead to an unequal division of household  
150 responsibilities, and how organizations can promote care work as a shared, equal responsibility.  
151 Suggestions include reporting the differences in uptake of flexible working arrangements.

152 GSSB response: The guidance for requirement 107-1-c was rewritten to stress the importance of equal  
153 division of labor both in the guidance and in the background information. Adding reporting guidance on  
154 flexible work arrangements was considered but not included, as the data may be difficult to obtain. The  
155 reason for this was that organizations can have a flexible working arrangements policy for all employees and  
156 non-employees, so the reasons for utilizing this policy would be based solely on self-reported data from  
157 employees and non-employees.

#### 158 **g) Reintegration to work**

159 A few remarked that the guidance on returning to work could be improved with examples, including  
160 encouraging managers and supervisors to check in with employees and non-employee workers and provide  
161 organizational updates.

162 GSSB response: Where possible, suggested examples were included in the guidance text.

#### 163 **h) Flexible working arrangements**

164 A few comments stated that an organization should report its flexible working time arrangements, which can  
165 improve work-life balance for working parents and caregivers who have to balance work and household  
166 responsibilities.

167 GSSB response: The requirement for information on policies was revised to focus on working time  
168 arrangements in requirement 107-1-e-i. In line with *GRI 105 Remuneration and working time 2027*, the term  
169 working time arrangements was used, as it covers how working time is structured in terms of the number of  
170 hours, how these hours are arranged, and the place where the work is carried out, such as remote working  
171 or a hybrid arrangement.

#### 172 **i) Breastfeeding support**

173 Some comments suggested that the requirement for breastfeeding support could be improved by including  
174 reporting on the provision of lactation rooms. Additional comments addressed training for managers to  
175 support best practices aligned with public health recommendations and to align the recommendation on

176 breastfeeding until six months with the World Health Organization (WHO), which states that babies should be  
177 exclusively breastfed and continued feeding for two years.

178 GSSB response: The guidance to requirement 107-e-ii was revised to align with the WHO recommendation  
179 and clarified that, when an organization reports on its policies on breastfeeding support, it should include the  
180 following aspects: time for breastfeeding or expressing milk, dedicated rooms, and appropriate storage.

#### 181 **j) Employee feedback**

182 Some comments requested that organizations report whether and how they incorporate employee feedback  
183 into their policies on working parents and caregivers.

184 GSSB response: Guidance was included on how an organization can report the results of employee surveys  
185 in its working parents and caregivers policy. In addition, guidance was added regarding worker  
186 representatives' involvement in these activities to ensure it does not replace meaningful involvement with  
187 worker representatives.

#### 188 **k) Early childhood education**

189 Some comments suggested disclosure on financial support for early childhood education, such as if  
190 organizations provide financial assistance or schools for basic education for their employees and workers.

191 GSSB response: This suggestion was included in the guidance under Disclosure 107-1, which states that  
192 organizations report if they provide financial support for children's education costs, as it was acknowledged  
193 that in regions where organizations provide this, it has important positive impacts on children, working  
194 parents, and caregivers.

#### 195 **l) Duration of maternity leave**

196 One comment suggested that maternity leave policies should include prenatal and postnatal phases.

197 GSSB response: In the guidance to 107-1-a-I, the definition of maternity leave now explicitly covers both the  
198 prenatal and postnatal phases, in line with the *ILO Maternity Protection Convention (No. 183)*.

#### 199 **m) Worker representative involvement**

200 One comment stated that if organizations can report limitations on how worker representatives can engage  
201 in policy development, such as through meetings, committee discussions, or surveys.

202 GSSB response: The decision was made not to report on the limitations on worker representatives'  
203 engagement, as it is beneficial for both worker representatives and the organization to collaborate as much  
204 as possible.

#### 205 **n) Definition of discrimination**

206 One comment noted that the glossary definition of discrimination should also include the distinction between  
207 indirect and direct discrimination, as this is particularly relevant to working parents and caregivers.

208 GSSB response: Additional guidance was added regarding how discrimination against working parents and  
209 caregivers could be indirect discrimination, with an example in 107-1.

210 **PARE-2 Maternity, paternity, and parental leave (107-2 Maternity, paternity and**  
211 **parental leave)**

212 **a) Data collection**

213 Many respondents requested a roadmap to expand quantitative or detailed qualitative information, phased-in  
214 reporting of requirements, and encouraging organizations to disclose efforts to improve tracking mechanisms  
215 over time.

216 GSSB response: This is out of scope for standard development, as it would affect the GRI reporting system  
217 as a whole.

218 **b) Long-term reporting**

219 Many comments suggested longer-term data collection on the impacts of working parents and caregiver  
220 policies, including uptake rates, satisfaction, and outcomes for employees, such as career development,  
221 leadership representation, and productivity.

222 GSSB response: Additional guidance was included that the organization can report employees' feedback on  
223 long-term outcomes of maternity, paternity, and parental leave for employees and non-employee workers.  
224 For example, reporting on reduced promotion rates and salary progression.

225 **c) Data on caregivers**

226 Many respondents commented on the challenges an organization would face in gathering data on  
227 employees who are caregivers, as they might not be recognized as caregivers, especially in cultures where  
228 caregiving is considered a private or expected duty, and on employees' privacy concerns about informing the  
229 organization.

230 GSSB response: For requirement 107-1-c, guidance was added on how an organization can identify  
231 caregiver leave needs, such as anonymous employee engagement and well-being surveys or alternative  
232 qualitative feedback.

233 **d) Disaggregation of data**

234 A few comments suggested that the reported data on maternity, paternity, and parental leave should also  
235 cover gender, age, disability, vulnerable groups, or other diversity factors.

236 GSSB response: It was agreed that this would be too much of a reporting burden and could raise data  
237 issues, as in some cases the specific population would be very small, which could affect worker data and  
238 privacy.

239 **e) Staggered or continuous leave**

240 A few comments stated that the organization should provide information on whether parental leave needs to  
241 be taken continuously or whether it can be staggered, with some taken at a later date, for example, to  
242 accommodate a partner's parental leave and childcare responsibilities.

243 GSSB response: There was additional reporting guidance for organizations on employees who take  
244 maternity, paternity, or parental leave intermittently and do not use their full leave entitlement. In addition, in  
245 Disclosures 107-1 and 107-2, the organizations are expected to report whether parental leave must be taken  
246 continuously or intermittently.

## 247 **Cross-cutting issues**

### 248 **a) Reporting on non-employee workers**

249 Many comments discussed the inclusion of reporting on non-employee workers in the working parents and  
250 caregiver standard. Comments included

- 251 • Data may be difficult to collect.
- 252 • Non-employee workers (and other forms of non-standard employment, such as part-time workers)  
253 tend to be women who are impacted disproportionately, with no maternity leave, as they traditionally  
254 take on the greater amount of care duties.
- 255 • Requesting whether such workers are included, partially included, or excluded, and why, and ask  
256 organizations to describe any future intentions or barriers to extending such benefits.
- 257 • Separating the requirements of employees and non-employed workers to ensure organizations  
258 report on both groups.

259 GSSB response: It was decided that the approach would remain as per the exposure draft, whereby  
260 organizations must report their policies for both employees and non-employee workers, but need to report  
261 only on employees and are invited to report on non-employee workers in Disclosure 107-2. This was to  
262 balance the difficulties of data collection as faced by the organization, as well as the need for organizations  
263 to report on their impacts on non-employee workers.

### 264 **b) Broaden caregivers beyond parents**

265 Many comments suggested broadening the scope of family responsibilities for other caring family  
266 responsibilities, including dependents with disabilities, surrogacy, foster, bereavement, elderly parents,  
267 spouse or partners, and chronically ill relatives, to ensure it relates to different cultural family structures and  
268 life stages.

269 GSSB response: The background information was revised to clarify what could constitute leave for family  
270 responsibilities to fit different cultural contexts.

### 271 **c) Further clarification on what constitutes paid leave**

272 Many comments requested further clarification on what is considered paid leave for reporting for PARE 1  
273 and PARE 2, including whether the 70% is an average across the whole period, whether bonuses and  
274 insurance should be considered, and whether the government or organization pays.

275 GSSB response: Further clarification was provided in the guidance for requirement 107-1-a and under  
276 Disclosure 107-2 that any leave paid at a rate below 70% is not included in the paid leave calculations. In  
277 addition, the organization should report in 107-1-a if it pays any supplemental pay to top up government  
278 payments.

### 279 **d) Organizations going beyond legal requirements**

280 A few comments requested reporting if pay (both in time and amount) is above the minimum national  
281 requirement, as a percentage of earnings. In addition, comments stated that it would allow organizations to  
282 report how they provide a bare minimum to all their employees, especially those employed in countries with  
283 no legally mandated minimum time off. This will help stakeholders identify leading practices versus baseline  
284 compliance.

285 GSSB response: Reporting paid leave entitlements in requirement 107 1-a was revised to explicitly state  
286 'exceeding legal requirements' to provide more meaningful reporting.

### 287 **e) Gender neutral terminology**

288 A few comments suggested using gender-neutral terms in the reporting, such as 'primary caregiver' and  
289 'secondary caregiver'. The reasons provided were that this was more gender-neutral for reporting parental  
290 leave, acknowledging diverse family structures and caregiving roles such as adoptive parents, LGBTQ+  
291 families, and surrogacy arrangements. The use of the terms maternity and paternity leave risks reinforcing  
292 traditional gender roles rather than gender-equal parenting.

293 GSSB response: Guidance was provided in both requirement 107-1-a and under Disclosure 107-2 on how  
294 an organization can report on maternity, paternity, and parental leave policies for working parents based on  
295 caregiving responsibilities, rather than on gender, sex, or biological relationship to the child. The guidance  
296 further explains how an organization can ensure comparability in its reporting to more traditional terms of  
297 maternity leave, paternity leave, and parental leave.

This document does not represent an official position of the GSSB

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# Appendix 1. Participation in regional events and webinars

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**Table 1: Overview of events and webinars**

Events	Date/Time	Number of attendees
Working life and career development	12 March 2025	75 attendees 823 registered
Working life and career development	13 March 2025	102 attendees 829 registered
<b>Total</b>		177 attendees 1652 registered

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