



Item 05 – Basis for conclusions for GRI 104: Employment 2027

For GSSB review

Date	03 July 2026
Meeting	16 July 2026
Project	GRI Topic Standard Project for Labor
Description	<p>This document summarizes the significant issues raised during the public comment period for the Topic Standard on employment from 10 June to 4 October 2024.</p> <p>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 Topic Standards Project for Labor page 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.

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About this document

This document summarizes the significant issues raised by respondents during the public comment period of the Topic Standard on [Employment](#) from 10 June to 4 October 2024.

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

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

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

Introduction

Objectives for revising the GRI labor-related Standards

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

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

Scope of the public comment

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

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

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

- 42 ○ *GRI LRBR: Labor Rights in Business Relationships 202X*
- 43 ○ *GRI FACB: Freedom of Association and Collective Bargaining 202X*
- 44 ○ *GRI FL: Forced Labor 202X*
- 45 ○ *GRI CL: Child Labor 202X*

46 Several outreach activities were carried out during Phase 1 public comment period, including four global
47 webinars. Approximately 2,200 individuals registered for the four global webinars. One of the webinars was
48 simultaneously translated into Spanish and Portuguese to reach a wider audience. Appendix 1 contains an
49 overview of these events.

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

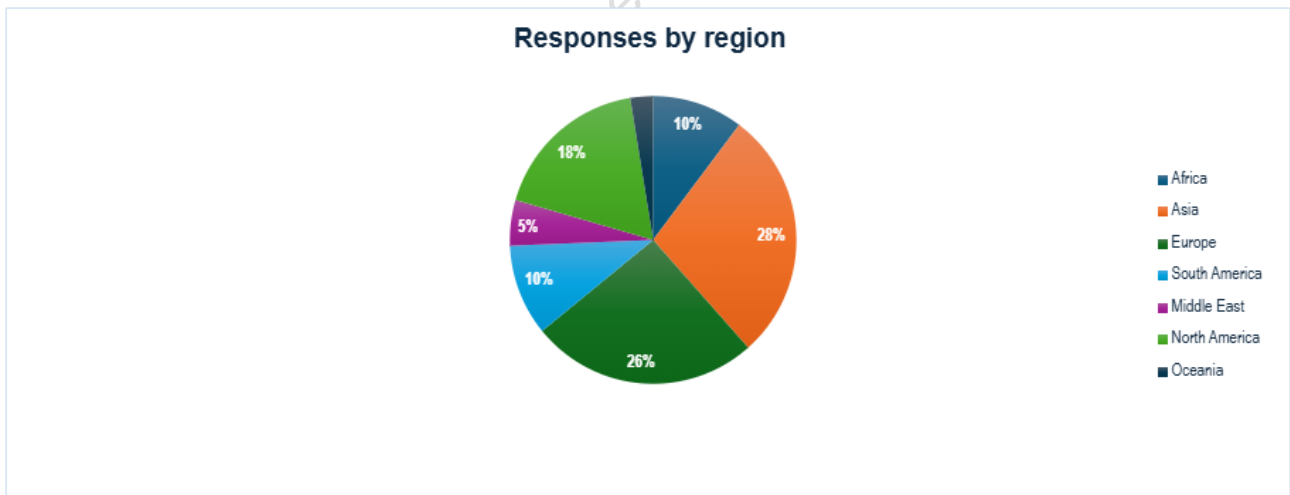
53 **Participation in the public comment period**

54 Respondents were invited to submit comments on the *GRI EMPL: Employment 202X* exposure draft using
55 an online survey. The survey link was made available on the Labor project webpage. Respondents could
56 also submit an official letter or statement to labor@globalreporting.org.

57 For the exposure draft, a total of 36 submissions from individuals and organizations were received,
58 consisting of 34 completed surveys and 2 letters. See Figures 1 and 2 for a breakdown of submissions by
59 region and stakeholder constituency. Submissions were received from all five stakeholder constituencies
60 represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor,
61 and mediating institutions.

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

63



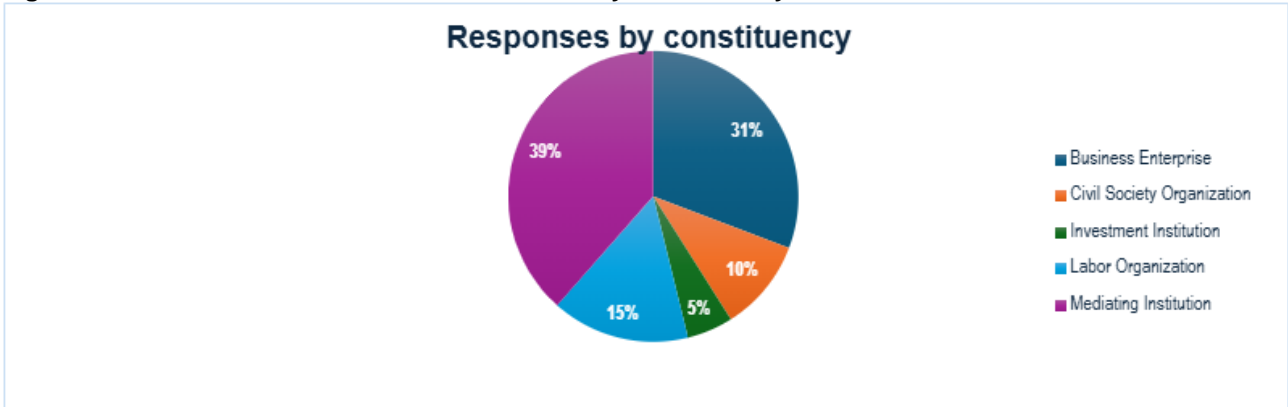
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68 **Figure 2. Breakdown of all submissions received by constituency**



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

70 **Methodology for analyzing comments**

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

- 73 • Type – e.g., requirement, guidance, general.
- 74 • Theme – e.g., defining significant changes, threshold for mass termination, migrant workers;
- 75 • Category – e.g., clear, unclear, not feasible, redundant.
- 76 • Action – e.g., draft, TC discussion, Labor discussion.

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

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

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

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

80 Significant issues and GSSB responses

81 In line with the [GSSB Due Process Protocol](#), this section summarizes the significant issues raised by
82 respondents, outlines proposed changes to the exposure draft, and explains why the GSSB accepted or
83 rejected the significant changes recommended by respondents.

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

- 85 • Issues by disclosure
- 86 • Cross-cutting issues

87 This section includes references to the exposure draft and final version of *GRI 104: Employment 2027*. The
88 titles in the exposure draft are used to refer to its content. When referring to the content in the final Standard,
89 the titles in *GRI 104* are used.

90 GRI 104: Employment 2027

91 Issues by disclosure

92 **EMPL 1 Employment arrangements (104-1 Employment arrangements)**

93 **a) Inclusion of Gig workers**

94 One comment suggested including reporting on gig workers. The respondent noted that gig work and
95 platform-based work represent a growing share of labor arrangements and that organizations may have
96 significant influence over the conditions under which gig workers perform their work. The respondent
97 considered that excluding gig workers could limit transparency regarding employment arrangements and
98 workforce impacts affecting this category of worker.

99 GSSB response: A separate guidance section was included for gig workers in the guidance on how an
100 organization (an intermediary) can ensure that its human and labor rights are respected.

101 **b) Disguised employment**

102 Some comments cited that the guidance regarding disguised employment was confusing alongside the
103 general concept of control of work for non-employee workers. In addition, the determination of disguised
104 employment depends on national practices and case law, which may result in duplicating legal protections
105 for current employees. The guidance did not define disguised employment, making it difficult to distinguish it
106 from non-employee workers.

107 GSSB response: The guidance was revised to provide greater clarity on what constitutes disguised
108 employment and to emphasize where organizations can protect and prevent, rather than focus solely on
109 reporting compliance. This included providing examples of actions an organization can take to prevent
110 disguised employment.

111 **c) Providing opportunities for full-time employment**

112 One comment was in regard to providing full-time employment opportunities for employees.

113 GSSB response: Two requirements were added regarding the transition from temporary and non-guaranteed
114 hours employment to permanent employment, with relevant guidance added. The guidance was updated to
115 clarify that the term 'involuntary' should not penalize organizations for offering temporary contracts when
116 employees prefer them, and that it should not be used when it is feasible for the organization to provide full-
117 time contracts.

118 **EMPL 2 Internships and apprenticeships (104-2 Apprenticeship and internship**
119 **policies)**

120 **a) Outcomes of internship and apprenticeship programs**

121 Many respondents suggested that reporting on internships and apprenticeships should also focus on the
122 outcomes of these opportunities. Comments suggested including reporting of participant completion rates
123 and rates of transition into employment.

124 *GSSB response:* Additional guidance was added to the disclosure that an organization can report its policies
125 on apprentices and interns securing employment with the organization upon completion of apprenticeships
126 and internships.

127 **b) Education and support**

128 Some respondents suggested expanding disclosures to provide greater information on the educational value
129 and support provided through internship and apprenticeship programs.

130 *GSSB response:* Guidance was expanded to include reporting the nature of apprenticeships and internships,
131 such as the learning objectives of the training and education provided, and the total number of hours
132 undertaken in training and education. Additional guidance was provided on how organizations review and
133 monitor training programs they provide to apprentices and interns to ensure they meet established learning
134 and performance criteria, as well as the relationship the organization may have with educational bodies. In
135 addition, a requirement was included regarding access to grievance mechanisms.

136 **EMPL 3 Recruitment policies (104-3 Recruitment practices)**

137 **a) Monitoring recruitment fees**

138 One respondent stated that the organization should also monitor whether fees are being charged. Several
139 stakeholders were concerned that workers, particularly migrant workers and workers recruited, could be
140 charged fees to obtain employment.

141 *GSSB response:* An additional requirement was added on how organizations monitor that recruitment fees
142 and related costs are identified and paid for by the employer. Guidance was revised to provide more detail
143 on recruitment fees and related costs, with examples. Guidance was also added regarding reporting how
144 recruitment across international borders is monitored.

145 **b) Discrimination during recruitment**

146 Many comments highlighted discrimination in recruitment. These respondents suggested that the disclosure
147 should more explicitly address how organizations identify, prevent, and remediate. In addition, some
148 respondents highlighted the risk that applicants may be disadvantaged during recruitment because of trade
149 union membership.

150 *GSSB response:* As discrimination in recruitment was included in *NDEO: Non-discrimination and equal*
151 *opportunity 202X* and *FACB: Freedom of association and collective bargaining 202X*. These standards will
152 provide detailed coverage of the issue of discrimination. However, guidance was added to indicate where
153 this is addressed within the other labor standards.

154 **EMPL 4 Performance management systems and EMPL 9 Performance reviews (104-**
155 **4 Performance management and 104-9 Performance reviews)**

156 **a) Applicability to non-employee workers**

157 A few respondents questioned whether non-employee workers were the organization's responsibility, as
158 performance management is traditionally applied to workers, such as independent contractors, agency
159 workers, and temporary workers, through a third party. In contrast, some comments stated that they have
160 sufficient control over these workers to conduct performance evaluations, especially when they work
161 extended periods in the organization.

162 GSSB response: The scope of the disclosure was decided to remain the same, as it describes its
163 management system for both employees and non-employee workers. This is because non-employee
164 workers represent an important part of the labor force

165 **b) Additional information about appeals processes**

166 Several respondents requested clarification regarding the role of appeals within performance management
167 systems. Respondents indicated that performance assessments can have significant consequences for
168 workers, including impacts on remuneration, as well as disciplinary action and termination decisions. As a
169 result, they suggested that workers should have access to mechanisms for challenging or appealing
170 performance-related decisions.

171 GSSB response: The guidance was revised to provide clarification on the role of appeals and also include
172 text on reporting grievance mechanisms.

173 **EMPL 5 Personal data protection and privacy and EMPL 10 Incidents related to** 174 **personal data protection and privacy (104-5 Personal data protection and privacy** 175 **policies and 104-10 Incidents in data protection and privacy)**

176 Many respondents gave positive feedback on these requirements, citing some data and privacy governance
177 concerns, especially given the growing risks associated with workplace monitoring, AI, and other digital
178 technologies. Additional comments focused on the need for safeguards to prevent technology use from
179 infringing on workers' privacy rights.

180 **a) Worker representative role**

181 Some comments suggested that worker representatives should have a more active role in the governance of
182 worker privacy and data protection matters. Rather than limiting worker involvement to consultation during
183 policy development, respondents recommended ongoing engagement throughout implementation and
184 review processes.

185 GSSB response: The requirement text was revised to include worker representatives involvement in the
186 evaluation of these policies.

187 **b) Inclusion of data sharing**

188 One comment suggested including policies on third-party data sharing, including AI systems, workplace
189 monitoring technologies, and digital workforce management tools.

190 GSSB response: This was added as a requirement with additional guidance on whether and how workers'
191 personal data is shared with third parties.

192 **EMPL 6 Termination policies (104-6 Termination policies)**

193 **a) Procedural safeguards and due process**

194 A few respondents emphasized that termination policies should not focus solely on the outcome
195 (termination), but also on greater transparency into how organizations ensure workers are treated fairly when
196 employment or engagement ends. Suggestions included more reporting on fair treatment requirements,
197 documentation of decisions, and protection against arbitrary termination.

198 GSSB response: Guidance was revised in the disclosure to assist organizations in better reporting this. This
199 included detailed guidance on what could be included when describing the appeals procedure and examples
200 of safeguards against wrongful dismissal.

201 **b) Application to non-employee workers**

202 Many comments on termination policies asked whether the requirements apply the same to non-employee
203 workers as to employees. Other respondents argued that organizations can still have an impact on non-
204 employee workers by providing a significant source of income that is at risk of being lost if their jobs are
205 terminated.

206 GSSB response: The scope of the requirement was retained due to the impacts on non-employee workers.

207 **EMPL 7 New hires and termination (104-7 New hires and turnover)**

208 Many respondents supported retaining the requirements on new hires and turnover, considering these
209 metrics useful indicators of stability, retention, and workforce planning.

210 **a) Disaggregation of data**

211 Several respondents requested more detailed breakdowns of hiring and turnover data. The suggestions
212 included gender, age, disability status, and migrant worker status. The reason is that aggregate turnover
213 figures can hide important differences between worker groups and may mask disproportionate impacts on
214 vulnerable workers.

215 GSSB response: The requirements in the disclosures were standardized with breakdowns by region,
216 employee type, age group, and gender. In addition, guidance was added on incorporating disaggregated
217 data to capture vulnerable groups, such as workers with disabilities.

218 **b) Turnover definitions**

219 Several respondents requested additional guidance on what constitutes turnover, the difference between
220 voluntary and involuntary turnover, and how turnover should be calculated for non-employee workers. The
221 feedback suggested that inconsistent interpretations could reduce comparability between organizations.

222 GSSB response: The formula was revised for clarity; the requirements for involuntary turnover were
223 removed; and clearer guidance, with examples, was included for voluntary turnover.

224 **EMPL 8 Recruitment-related incidents (104-8 Incidents in recruitment and**
225 **employment arrangements)**

226 **a) Definition of an incident**

227 Many respondents supported reporting recruitment-related incidents but felt the draft did not provide
228 sufficient clarity on the reporting threshold and the types of events that should be included.

229 GSSB response: The disclosure was revised to include incidents in employment relationships, so the
230 definition would not be so narrow. The guidance text was revised to provide a wider and more reportable
231 scope. In addition, guidance text was added to indicate whether an incident may be a one-off occurrence or
232 part of a series of events arising from a systemic issue, and whether it may affect one or more workers.

233 **b) Incident through a formal complaint or internal monitoring.**

234 One respondent stated that recruitment-related incidents should be reported only when a complaint has
235 been filed, and whether incidents identified through an organization's own monitoring and due diligence
236 activities should also be included. They argued that organizations often uncover recruitment-related
237 problems through audits, inspections, worker interviews, compliance reviews, or other monitoring processes
238 before a worker formally raises a concern.

239 GSSB response: This change was made to the disclosures, which now break down all incidents by judicial
240 and non-judicial proceedings or by incidents registered by the organization.

241 **Cross-cutting issues**

242 **a) Employee and non-employee worker distinction**

243 A recurring theme across the consultation was the distinction between employees and non-employee
244 workers. Respondents requested greater clarity regarding the concept of "control of work", the categories of
245 workers included within scope, and how disclosures apply to contractors, agency workers, gig workers, and
246 other non-traditional working arrangements. Several respondents also questioned the overlap between
247 reporting on non-employee workers and reporting on workers in business relationships and supply chains.
248 Practical challenges in obtaining data for non-employee workers were also raised.

249 GSSB response: The feedback will also be included in the control of work standard interpretation. In
250 addition, the glossary term "non-employee workers" was added to improve clarity.

251 **b) Digitalization, AI, and algorithms**

252 Some comments reflected on how digitalization, AI, and algorithms will affect employment relationships; the
253 growing use of workplace monitoring technologies and their impacts on workers' data and privacy; and the
254 rise of new forms of work, such as platform or gig work. Feedback indicated that the draft Standard should
255 remain relevant as employment relationships evolve and should provide sufficient guidance for organizations
256 managing these technologies.

257 GSSB response: Disclosures 104-3 Recruitment practices, 104-4 Performance management, and 104-6
258 Termination policies provide additional guidance on reporting on the use of AI and algorithms in recruitment,
259 performance management, and termination. In addition, the impact of these technologies on discrimination in
260 recruitment will be added to *GRI 110: Non-discrimination and Equal Opportunity 2027*.

261 **c) Appeals, grievance mechanisms, and access to remedy**

262 Several comments noted that disclosures often focused on policies and processes but provided less
263 information on whether workers have access to effective grievance mechanisms.

264 GSSB response: A requirement regarding access to grievance mechanisms was added to Disclosure 104-2
265 Apprenticeship and internship policies and 104-5 Personal data protection and privacy policies. In addition,
266 guidance was added about grievance mechanisms for performance management.

267 **d) Feasibility of reporting**

268 Feedback was mixed regarding the feasibility of reporting, especially with non-employee workers. However,
269 in contrast. In contrast, several respondents noted that many organizations can already collect employee
270 information through payroll and HR systems; therefore, reporting is feasible because the data are already
271 maintained for payroll and employment administration.

272 GSSB response: The disclosures and requirements were reviewed to evaluate the reporting burden and the
273 disaggregation of similar data for the requirements.

274 **Appendix 1. Participation in regional**
 275 **events and webinars**

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

Events	Date	Number of attendees
Labor Draft Standards First Phase Webinar	20 June 2024	233 attendees 778 registered
Labor Draft Standards First Phase Webinar	25 June 2024	197 attendees 490 registered
Q&A webinar public comment period on revised GRI Standards on employment practices and conditions	18 September 2024	195 attendees 592 registered
Q&A webinar public comment period on revised GRI Standards on employment practices and conditions	19 September 2024	205 attendees 564 registered
Total		830 attendees 2424 registered

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