GRI Topic Standard Project for Labor – Employment Exposure draft

Comments to be received by 4 October 2024

This exposure draft of the GRI Labor Topic Standards is published for public comment by the Global Sustainability Standards Board (GSSB), the independent standard-setting body of GRI. This exposure draft is intended to replace GRI 401: Employment 2016.

Any interested party can submit comments on this draft by 4 October 2024 via this online survey. As required by the GSSB Due Process Protocol, only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions on how to submit comments are outlined on the first page of the online questionnaire.

A separate explanatory memorandum summarizes the objectives of the project and the summary of the proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication.

For more information, please visit the GRI Standards webpage. For questions regarding the exposure draft or the public comment period, please send an email to labor@globalreporting.org.
GRI EMPL: Employment 202x

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Note on reading this document

This document includes generic text used in all GRI Standards. This text is highlighted in grey and cannot be changed – please do not comment on this text.

Underlined terms in the draft Standard indicate terms for which definitions have been provided. Most of these terms are already defined in the GRI Standards Glossary – these are highlighted in grey and cannot be changed. The proposed new definitions are not highlighted in grey and are open for review.

Introduction

GRI EMPL: Employment 202X contains disclosures for organizations to report information about their employment-related impacts, and how they manage these impacts.

The Standard is structured as follows:

- **Section 1** contains six disclosures, which provide information about how the organization manages its employment-related impacts.
- **Section 2** contains four disclosures, which provide information about the organization’s employment-related impacts.
- The **Glossary** contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The **Bibliography** lists authoritative intergovernmental instruments and additional references used in developing this Standard.

The rest of the Introduction section provides a background on the topic, an overview of the system of GRI Standards and further information on using this Standard.
Background on the topic

This Standard addresses the topic of employment.

An employment relationship is a legal link between a worker and an organization that confers rights and obligations to both parties. This relationship is usually the means for determining whether employment, labor, or commercial law is applicable. These concepts are covered in key International Labour Organization (ILO) instruments. See the Bibliography.

The most traditional relationship between an organization and its workers is direct and continuous and in the form of permanent full-time employment. However, there are several forms of employment. Organizations can employ workers directly, such as part-time, and non-guaranteed hours employment, or indirectly, such as in temporary agency work.

The rise of diverse forms of employment can be attributed to social and demographic changes, macroeconomic fluctuations, and technological advancements. These changes have created opportunities for previously excluded people from the labor market. For instance, part-time work can help individuals with family responsibilities enter the job market. Temporary work may be preferred by workers who cannot commit to work for an indefinite duration. These diverse forms of employment also pose risks for the worker, including job and income insecurity due to short-term contracts and irregular schedules. Fair recruitment refers to recruitment done according to law and in line with international labor standards that protect workers from exploitative situations.

By implementing an effective performance management system, workers can improve their skills and employability and receive training and development opportunities to advance their careers.

Workers have a right to privacy and data protection during working hours, even at the organization’s disposal. Organizations are expected to be transparent about data collection and monitoring and obtain workers’ informed consent for collecting personal data throughout an employment relationship.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See Control of Work Standard Interpretation to GRI 2 for more information.

System of GRI Standards

This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI Standards enable an organization to report information about its most significant impacts on the economy, environment, and people, including impacts on their human rights, and how it manages these impacts.

The GRI Standards are structured as a system of interrelated standards that are organized into three series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see Figure 1 in this Standard).

Universal Standards: GRI 1, GRI 2 and GRI 3

GRI 1: Foundation 2021 specifies the requirements that the organization must comply with to report in accordance with the GRI Standards. The organization begins using the GRI Standards by consulting GRI 1.

GRI 2: General Disclosures 2021 contains disclosures that the organization uses to provide information about its reporting practices and other organizational details, such as its activities, governance, and policies.

GRI 3: Material Topics 2021 provides guidance on how to determine material topics. It also contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic.

Sector Standards

GSSB
The Sector Standards provide information for organizations about their likely material topics. The organization uses the Sector Standards that apply to its sectors when determining its material topics and when determining what to report for each material topic.

**Topic Standards**

The Topic Standards contain disclosures that the organization uses to report information about its impacts in relation to particular topics. The organization uses the Topic Standards according to the list of material topics it has determined using *GRI 3*.

**Figure 1. GRI Standards: Universal, Sector and Topic Standards**

**Using this Standard**

This Standard can be used by any organization – regardless of size, type, sector, geographic location, or reporting experience – to report information about its employment-related impacts. In addition to this Standard, disclosures that relate to this topic can be found in:

- GRI TRED: Training and Education 202X
- GRI PARE: Working Parents and Caregivers 202X
- GRI REWO: Remuneration and Working Time 202X
- GRI SICH: Significant Changes for Workers 202X
- GRI 403: Occupational Health and Safety 2018
- Control of Work Standard Interpretation to *GRI 2*

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined employment to be a material topic:

- Disclosure 3-3 in *GRI 3: Material Topics 2021*.
- Any disclosures from this Topic Standard that are relevant to the organization’s employment-related impacts (Disclosure EMPL-1 through Disclosure EMPL-9).
See Requirements 4 and 5 in GRI 1: Foundation 2021.

Reasons for omission are permitted for these disclosures.

If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with and provide a reason for omission together with an explanation in the GRI content index. See Requirement 6 in GRI 1 for more information on reasons for omission.

If the organization cannot report the required information about an item specified in a disclosure because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the requirement by reporting this to be the case. The organization can explain the reasons for not having this item or describe any plans to develop it. The disclosure does not require the organization to implement the item (e.g., developing a policy), but to report that the item does not exist.

If the organization intends to publish a standalone sustainability report, it does not need to repeat information that it has already reported publicly elsewhere, such as on web pages or in its annual report. In such a case, the organization can report a required disclosure by providing a reference in the GRI content index as to where this information can be found (e.g., by providing a link to the web page or citing the page in the annual report where the information has been published).

Requirements, guidance and defined terms

The following apply throughout this Standard:

Requirements are presented in bold font and indicated by the word ‘shall’. An organization must comply with requirements to report in accordance with the GRI Standards.

Requirements may be accompanied by guidance.

Guidance includes background information, explanations, and examples to help the organization better understand the requirements. The organization is not required to comply with guidance.

The Standards may also include recommendations. These are cases where a particular course of action is encouraged but not required.

The word ‘should’ indicates a recommendation, and the word ‘can’ indicates a possibility or option.

Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the Glossary. The organization is required to apply the definitions in the Glossary.
1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined employment to be a material topic is required to report how it manages the topic using Disclosure 3-3 in GRI 3: Material Topics 2021. The organization is also required to report any disclosures from this section (Disclosure EMPL 1 through Disclosure EMPL 6) that are relevant to its employment-related impacts.

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in GRI 3.

Disclosure EMPL 1 Employment arrangements

REQUIREMENTS

The organization shall:

a. describe how it protects employees and workers who are not employees against disguised employment;

b. describe the actions it has taken to transition temporary employees to permanent employees;

c. describe how third parties providing workers who are not employees are monitored and adhere to international labor standards, including fundamental principles and rights at work.

GUIDANCE

This disclosure aims to understand how the organization avoids disguised forms of employment, promotes employment security by offering opportunities to transition to permanent employment, and monitors that temporary work agencies respect fundamental principles and rights at work. According to the International Labour Organization (ILO), the five fundamental principles and rights at work that organizations need to uphold are:

- freedom of association and the effective recognition of the right to collective bargaining;
- the elimination of all forms of forced or compulsory labor;
- the effective abolition of child labor;
- the elimination of discrimination with respect to employment and occupation;
- a safe and healthy working environment.


The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation for more information.

Guidance to EMPL 1-a

According to the ILO’s Employment Relationship Recommendation, 2006 (No. 198) [1], disguised employment occurs when organizations treat workers in a manner that hides their actual legal status as employees. This can lead to contractual arrangements depriving workers of their due protection. In disguised employment, workers can be given a commercial contract instead of an employment contract while having no independence to work with other organizations.

Workers in disguised employment are unlikely to be covered by labor legislation. As a result, they do not have access to social protection, including paid sick leave, earn lower remuneration, work longer hours, and are more exposed to occupational health and safety risks compared to employees.

Workers in disguised employment are unlikely to exercise their fundamental rights at work, such as freedom of association and collective bargaining, because many jurisdictions restrict these rights to employees. See Disclosure REWO 5 Remuneration and Working Time for more information on social protection.
When reporting on how they protect against disguised employment, organizations can describe how they determine an employment relationship and the distinction between employed and self-employed workers. They can also report their actions to prevent disguised employment, such as training human resource employees. In addition, organizations can avoid unnecessary exclusivity agreements. The organization can describe how it provides collective bargaining structures or access to grievance mechanisms and other remediation processes for workers to ensure that where a dispute over an employment relationship occurs, it can be appropriately resolved.

When reporting under Disclosure 2-25 in GRI 2: General Disclosures 2021, the organization can report workers who are not employees to access grievance mechanisms and other remediation processes to address grievances related to disguised employment.

**Guidance to EMPL 1-b**

Temporary employment allows organizations to meet changes in labor demands, such as seasonal fluctuations, or evaluate new employees before providing a permanent contract. It also allows employees to balance work with other activities, such as full-time education.

Involuntary temporary employment occurs when employees are engaged in temporary roles without it being their explicit choice, such as when they are unable to secure permanent employment. Often, temporary employment arrangements can be inferior to permanent employment, such as providing lower remuneration. In addition, due to the nature of temporary employment, there are higher chances of unemployment and inadequate social protection. Actions to increase workers’ transition from temporary to permanent employment can include improved planning to understand an organization’s staffing needs and limit the duration and number of renewals of temporary contracts.

**Guidance to EMPL 1-c**

Workers who are not employees can have contractual relationships involving multiple parties. For example, this can include workers, the organization, and a third-party intermediary, such as a temporary work agency or sub-contractor. There is no direct employment relationship between the temporary agency worker and the organization. For example, temporary workers are employed by an employment agency and hired out or assigned to work at for the reporting organization. Other contractual arrangements involving multiple parties include outsourcing, subcontracting, and franchising.

For workers, contractual relationships involving multiple parties can lack rights such as freedom of association and collective bargaining and involve forced or compulsory labor, discrimination, or lower remuneration. Therefore, the organization needs to monitor contractual relationships involving multiple parties. Organizations can report how they monitor these third parties through, for example, rigorous screening of the agencies providing workers, providing capacity building to agencies on fundamental principles and rights at work, or auditing agencies for social compliance.

Following the ILO’s, *Private Employment Agencies Convention, 1997* (No. 181), private employment agencies must protect and respect workers’ privacy in accordance with national law when processing their personal data. For more information, see Disclosure EMPL 5 in this Standard.

In Disclosure 2-8 in GRI 2: General Disclosures 2021 the organization should report whether it engages with workers who are not employees or indirectly through a third party, and in the latter case, who this third party is (e.g., employment agency, contractor). According to GRI 403: Occupational Health and Safety 2018, the organization is expected to be responsible for the occupational health and safety of all workers who are not employees.

Disclosure EMPL 2 Apprenticeship and internship

REQUIREMENTS

The organization shall:

a. describe its policy on apprenticeship and internship including:
   i. whether remuneration is paid to all apprentices and interns and, if not, provide a list of locations of operation where remuneration is not paid and explain why;
   ii. minimum and maximum duration of an apprenticeship and internship in weeks;
   iii. maximum hours of work in a week;
   iv. whether all apprentices and interns are entitled to paid annual leave, sick leave, maternity or paternity leave, and parental leave, and, if not, provide a list of locations of operations where the types of leave are not provided and explain why.

GUIDANCE

This disclosure provides the conditions related to organizations’ apprenticeships and internships. Apprenticeships and internships are crucial to a worker’s skills development, lifelong learning, and employability. However, they can also expose workers to exploitative conditions, such as long working hours, insufficient social protections, and unsafe workplaces.

According to the ILO’s Quality Apprenticeships Recommendation, 2023 (No. 208), an apprenticeship is a form of education and training governed by an agreement that enables an apprentice to acquire the skills and competencies relevant to a specific occupation. The apprenticeship should be fairly remunerated or otherwise financially compensated through structured training consisting of both on- and off-the-job learning, or lead to a recognized qualification.

While there is no internationally recognized definition for an internship, it can be understood as work within an organization to acquire experience, skills, and contacts to secure future employment or other work opportunities. However, internships do not provide all the skills needed for a particular occupation in a structured manner [19].

Organizations can also report their policy for other forms of vocational training they provide and describe how it offers employment upon completion of training. See GRI TRED: Training and Education 202X for more information on training and education in the workplace.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 2-a

Organizations need to report the information in EMPL 2-a-i to iv for apprentices and interns separately. The organization can include information on its apprenticeship and internship programs, such as:

- the learning objectives or curriculum of the training and education activities of apprentices or interns;
- number of hours undertaken in training and education activities by the apprentices and interns. Program outcomes, such as the qualification acquired upon successful completion or credits for a university degree program;
- affiliation with training and education institutions.

Recruitment and selection process for apprenticeships and internships. This can include any educational qualifications, attainments, or prior learning required for admission. Recruitment may be direct or indirect. See Disclosures TRED 2 and 3 in GRI TRED: Training and education 202X for more information on content and type of training, and number of hours of training and education activities undertaken.
Guidance to EMPL 2-a-i
Remuneration should be for regular hours of work. See Disclosure REWO 1 in GRI REWO: Remuneration and Working Time 202X for regular hours of work.

The organization should describe any related fees and costs of apprenticeships and internships and who covers them. This could include course fees, materials, and fees for an apprenticeship or internship. See EMPL 3 in this Standard for recruitment costs and GRI REWO for more information about deductions from remuneration.

Guidance to EMPL 2-a-ii
The organization should state the minimum and maximum duration of the apprenticeships and internships needed to gain qualifications, competencies, and work experience. The organization should state if the duration is reduced based on prior learning or progress made during the apprenticeship or internship.

Guidance to EMPL 2-a-iii
The hours of work should not include overtime. See Disclosure REWO 2 in GRI REWO: Remuneration and working time 202X.

Guidance to EMPL 2-a-iv
The organization should report for each type of leave not provided, the locations of operation where the leave is not offered, and the reasons why. Additionally, the organization can report the number of days off that apprentices and interns receive for each type of leave.

See Disclosures REWO 2 and 5 in GRI REWO: Remuneration and Working Time 202X for more information on annual, sick, and maternity or paternity leave. Further guidance on parental leave can also be found in Disclosure PARE 1 in GRI PARE: Working Parents and Caregivers 202X.
Disclosure EMPL 3 Recruitment policies

REQUIREMENTS

The organization shall:

a. describe how it monitors direct and indirect recruitment for job seekers, employees, and workers who are not employees, including:
   i. whether the recruitment fees or related costs are not charged to, or otherwise borne by job seekers and workers;
   ii. whether the worker’s informed consent to the terms and conditions of work is obtained without deception or coercion;
   iii. whether international labor standards, including fundamental principles and rights at work, are adhered to;
   iv. whether job seekers and workers have access to effective grievance mechanisms and other remediation processes in cases of alleged abuse of rights during recruitment.

GUIDANCE

Recruitment consists of advertising, information dissemination, selection, transport, and placement into employment. Direct recruitment occurs when the organization administers all aspects of recruitment, whereas indirect recruitment occurs when the organization works with entities such as public employment services or private employment agencies.

The ILO’s General Principles and Operational Guidelines for Fair Recruitment, 2019 [8], explains the concept of fair recruitment and how it should work in practice. Fair recruitment adheres to legal regulations and international labor standards that protect workers from exploitative conditions.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 3-a

Recruitment fees or related costs refer to any fees or costs incurred in the recruitment process for workers to secure employment or placement. Recruitment fees or related costs also include payments made in the form of gifts to an employee of the organization or labor recruiters for the purpose of securing employment. According to the ILO’s General Principles and Operational Guidelines for Fair Recruitment, 2019, prospective employers, public or private, or their intermediaries, bear the cost of recruitment and not workers. This is also reiterated in the ILO’s Private Employment Agencies Convention, 1997 (No. 181) [3], which states that workers and job seekers are not charged directly or indirectly, in whole or in part, any fees or related costs for their recruitment.

When monitoring recruitment costs, the organization can check for recruitment fees or related expenses, such as payments made in the form of gifts to an employee of the organization or labor recruiters to secure employment. In addition, job advertisements, offer letters, contracts, or any other type of communication with job seekers or workers should indicate that recruitment fees and related costs are not charged to them.

Guidance to EMPL 3-a-ii

Terms and conditions of work can include:

- name and address of the employer and the worker;
- address of the workplace(s);
- starting date and, where the contract is for a specified period, its duration;
- type of work to be performed;
- remuneration, method of calculating the remuneration, and frequency of payments;
- normal hours of work;
- paid annual leave and daily and weekly rest periods;
- personal data protection and data privacy;
provision of food and accommodation;
period of probation or trial period;
terms of repatriation;
terms and conditions relating to the termination of employment, including any notice period by either the worker or the employer.

In its recruitment policy, the organization can state that terms and conditions of work are specified in written contracts given to workers before the start date of the job and in a language they understand.

Furthermore, the organization can monitor any change in the recruitment policy making sure the organization does not change the terms and conditions of work that the worker has agreed to and replace them with new terms and conditions upon their arrival. The organization can also explain whether measures are in place to prevent contract substitution.

**Guidance to EMPL 3-a-iii**

International labor standards are legal instruments drawn up by the ILO constituents and set out basic principles and rights at work. The organization should describe how it oversees any recruitment policies and processes in alignment with labor standards. For example, the organization can conduct internal audits to evaluate recruitment practices or external recruiters. The organization can also indicate other mechanisms to review and analyze ongoing processes to ensure recruitment meets labor standards. In addition, it can implement surveys to understand the job seekers’ and workers’ experience during the recruitment process.

See reference ILO’s *Declaration on Fundamental Principles and Rights at Work, 2022* [7], in the bibliography.

**Guidance to EMPL 3-a-iv**

The organization should describe the type of grievance mechanism available to job seekers, employees, and workers who are not employees. In addition, it should describe how grievances are collected, processed, and stored in determined systems following data privacy policies.

When the organization uses indirect recruitment, it should describe how it monitors external recruiters, making grievance mechanisms available to job seekers. When reporting grievance mechanisms and other remediation processes under Disclosure 2.25 in *GRI 2: General Disclosures 2021*, the organization can report how these mechanisms and processes are available to support the monitoring of recruitment practices.
Disclosure EMPL 4 Performance management systems

REQUIREMENTS

The organization shall:

a. describe its performance management system for its employees and for workers who are not employees, including how it:

i. ensures it is objective and impartial;

ii. respects the fundamental principles and rights at work;

iii. contains an appeals process.

GUIDANCE

A performance management system is a structured approach to measuring worker performance. It communicates goals, objectives, responsibilities, constructive feedback, and worker development plans. It assesses workers' competency and skill level by how effectively they fulfill their roles and complete tasks and training.

An essential part of a performance management system is a performance review. This is usually a meeting between the worker and the organization's management to discuss the evaluation of the worker's performance and the type of work they are completing. The review can explore possible training, future objectives, and career development opportunities. Ensuring procedural objectivity and impartiality is important as it gives employees confidence in the performance management system.

The scope of this Standard is the organization's employees and workers who are not employees and whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 4-a

The organization can describe the following aspects of the performance management system:

- Performance outcomes: how a worker's performance outcomes, competencies, and training needs are set. This could be connected to organizational goals and areas of improvement for the worker.

- Performance evaluation: how worker performance is evaluated.

- Rating mechanism: the system it uses to measure the performance.

- Rewards and recognition: whether the organization's culture recognizes good performance and, if so, how the system supports this with rewards and recognition. This can include merit increments, promotions, additional leave, or training programs.

- Unsatisfactory performance: how this is identified and discussed with the worker, and the performance improvement plans devised, such as additional training and counselling.

- Career development: how the performance management system is linked to workers' career development.

The organization should report the frequency of the performance review, for example, an annual performance review. It should also explain how it conducts a performance review for workers appointed or transferred to the position in the middle of the review period. The organization should describe how the performance management system is accessible to all employees and workers who are not employees. For example, the organization can report how it communicates the information in a format accessible to workers with disabilities.

The organization should describe how data is collected for employees and workers who are not employees as part of its performance management system, such as performance tests and monitoring data. How data related to the worker's performance and evaluation are processed and monitored is reported under Disclosure EMPL 5 in this Standard.

The organization can report if it received involvement from worker representatives regarding the performance management system.
The organization should describe how it addresses unsatisfactory performance in its performance management system. Unsatisfactory performance is when a worker does not perform the expected duties or does not meet the required quality criteria for the role, which could lead to termination of employment (see Disclosure EMPL 5 in this Standard). According to the ILO’s *Termination of Employment Recommendation, 1982* (No. 166) [5], organizations are expected not to terminate a worker for unsatisfactory performance unless they have given the worker appropriate instructions on how to improve, a written warning, and a reasonable period to improve performance.

**Guidance to EMPL 4-a-i**

An objective performance management system is based on information, data, and observable outcomes on the worker’s performance. An impartial performance management system treats all employees fairly and avoids any subjective influences, such as the opinions of supervisors and other colleagues. Measures to ensure objectivity include training managers to administer performance reviews impartially, ensuring workers are well-informed of the process and what is expected, and ensuring that objectives are specific, measurable, achievable, relevant, and time-bound.

**Guidance to EMPL 4-a-ii**

Organizations should describe how they ensure a performance management system and any relevant performance indicators do not lead to actual or potential impacts on fundamental principles and rights at work. For example, a worker’s daily targets must be feasible to complete within the maximum daily working time limits and without risk to health and safety.

The organization should describe how it ensures that the performance management system and reviews are conducted without discrimination. This could include regularly reviewing processes to evaluate potential biases and adjusting performance targets for the workers’ circumstances (e.g., pregnant workers).

**Guidance to EMPL 4-a-iii**

An appeals process allows workers to file a grievance about the performance management system’s process or outcome. It can include an opportunity for the worker to respond to the assessment, access a grievance mechanism, meet a worker representative, and appeal the result. The organization can report whether workers are informed about the appeals process, such as the days to submit an appeal or grievance.

When reporting on grievance mechanisms and other remediation processes under Disclosure 2-25 in *GRI 2: General Disclosures 2021*, the organization can report how these mechanisms and processes are available to workers who are not employees to address grievances related to disguised employment.
Disclosure EMPL 5 Personal data protection and privacy policies

REQUIREMENTS
The organization shall:

a. describe its policies on personal data protection and privacy for employees and workers who are not employees, including:
   i. the type of personal data collected;
   ii. the processing of personal data;
   iii. the type and purpose of monitoring activities;

b. describe the measures to obtain employees and workers who are not employees' informed and explicit consent related to data processing and monitoring activities;

c. describe how worker representatives are involved in developing and implementing personal data protection and privacy policies.

GUIDANCE
This disclosure covers how organizations process and monitor information on workers' activities, communications, and private lives within a working environment.

Workers have a right to privacy even when they are at the organization's disposal during working hours. The right to privacy refers to the right to a private life and control of one's information. Breaching workers' privacy includes unnecessary intrusions into workstations, lockers, body searches, and social and personal intrusions, such as unnecessary inquiries into personal lives or religious beliefs.

Data protection refers to safeguarding information related to an identified or identifiable person. This includes data such as name, address, date of birth, and phone number. The concept of data protection comes from the right to privacy. Data privacy refers to preventing the sale or sharing of personal data without the individual's informed consent.


The scope of this Standard is the organization's employees and workers who are not employees and whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 5-a
The organization is required to separately report the information in EMPL 5-a-I to Iv for employees and workers who are not employees. The organization should also report what personal data is collected for other workers, such as workers who have left the organization and job seekers.

Guidance to EMPL 5-a-I
Personal data is any information related to an identified or identifiable person. Organizations collect workers' data for many purposes, such as compliance with regulations, recruitment, training, and promotion, as well as personal safety, quality control, and the protection of the organization's property. Examples of personal data include those related to:

- the position of the workers in the organization, such as type of employment contract, salary, and benefits;
- performance assessments and personality traits;
- sexual orientation, ethnicity, demographic data, medical history, and participation in social media networks;
- current or former trade union membership, and political, religious, and other beliefs;
- biometrics, such as fingerprints or facial recognition.
Guidance to EMPL 5-a-ii

Processing of personal data includes the collection, storage, use, or communication of personal data. This includes manual, digital, and automatic processing of workers’ data, including traditional file-keeping and automated digital personnel information systems. For example, the organization can ensure data protection by implementing login controls to access digitally stored information, keeping files containing workers’ information separate, and setting firewalls. Collecting the minimum necessary data about the workers, storing data only for a limited period, and setting up systems to monitor the flow of personal data are further examples of how the organization can ensure data privacy.

The organization should report the purposes of the data collection and how long the data is kept, such as after the employment application or when a worker leaves the organization.

Guidance to EMPL 5-a-iii

Monitoring includes using devices such as computers, cameras, video equipment, sound devices, telephones, and other communication equipment to establish the identity and location of workers. Monitoring can be on- or off-site, such as in the organization’s premises and sites or the worker’s home. It can also include recording telephone conversations when a worker is talking to customers, video surveillance when a worker manufactures high-value goods and monitoring the location of a worker delivering goods.

The organization may have legitimate reasons for monitoring workers, such as recording time worked to ensure overtime pay is accurately calculated and recording entries and exits within secure areas to protect assets. However, inadequately managed monitoring, lacking adherence to legal guidelines, and failing to inform workers about such activities can invade a worker’s privacy, diminish morale, and undermine trust between the worker and the organization.

Monitoring can also evaluate a worker’s performance, such as their digital activity, email communications, or speed and success rate in resolving assigned cases. See Disclosure EMPL 4 in this Standard for more information.

Guidance to EMPL 5-a-iv

According to the ILO’s Code of Practice on Protection of worker’s personal data, 1997 [19], the organization is expected to obtain workers’ informed and explicit consent related to data processing and monitoring activities. This ensures workers have sufficient information to consent to the gathering or releasing of their data. Explicit consent would typically mean written consent. If there is no written consent, this must be justified. In such cases, information and consent may have to be given verbally.

Guidance to EMPL 5-b

Organizations can report any negotiations with worker representatives concerning the induction or modification of workers’ data, monitoring of workers, administration, and interpretation of questionnaires and tests concerning workers’ data, as well as the outcome of such negotiations. The organization can report how it keeps worker representatives informed and involved in developing data and privacy policies regarding processing and monitoring personal data. Examples of how worker representatives can be involved include consultation prior to the launch or change of automated systems that process personal data of the workers, consultation before the introduction of electronic monitoring of workers’ activities, and consultation on performance tests that workers need to complete.
Disclosure EMPL 6 Termination policies

REQUIREMENTS

The organization shall:

a. describe its termination policy for employees and workers who are not employees
   including:
   i. the valid reasons for termination listed in the policy;
   ii. the procedure for termination for each reason for termination;
   iii. any safeguards against wrongful and unfair termination;
   iv. the procedure for appeal against termination.

GUIDANCE

In this disclosure, termination refers to the cessation of employment or work initiated by the organization. The termination policy is related to the job security of a worker.

Organizations should separately report the information in EMPL 6-a-i to iv for employees and workers who are not employees.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 6-a-i

According to the ILO’s Termination of Employment Convention, 1982 (No. 158) [4], work is terminated when it is related to misconduct or underperformance of the worker or in cases of significant operational changes. See also GRI SICH: Significant Changes for Workers 202X.

The following do not constitute valid reasons for termination:

- union membership or participation in union activities outside working hours or, with the consent of the employer, within working hours;
- seeking office as, or acting or having acted in the capacity of, a workers’ representative;
- filing a complaint or participating in proceedings against an employer involving an alleged violation of laws or regulations, or recourse to competent administrative authorities;
- race, color, sex, gender, marital status, family responsibilities, religion, political opinion, national extraction, or social origin;
- pregnancy, absence from work during maternity leave;
- temporary absence from work because of injury or ill health.

Guidance to EMPL 6-a-ii

The procedure for termination can vary, depending on whether it is for misconduct, underperformance, or termination due to the introduction of significant changes in the organization.

Under requirement SICH 1-a in GRI SICH: Significant changes for Workers 202X any instances of mass termination due to significant changes affecting employees and workers who are not employees must be reported by the organization. Additionally, measures to mitigate the negative impacts of such significant changes should also be included in the report.

Guidance to EMPL 6-a-iv

When describing the procedure for appeal against termination, organizations can explain the different authorities that receive appeals and the period after termination during which the worker can appeal.
2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure EMPL 7 through Disclosure EMPL 10) that are relevant to its employment-related impacts.

Disclosure EMPL 7 New hires and turnover

REQUIREMENTS

The organization shall:

a. report the total number and ratio of new employees recruited, and a breakdown of this total by:
   i. employee type;
   ii. age group;
   iii. gender;
   iv. region;

b. report the total number and percentage of employee turnover, and a breakdown of this total by:
   i. employee type;
   ii. age group;
   iii. gender;
   iv. region;

c. describe the most common reasons for voluntary turnover;

d. describe the most common reasons for termination of employment;

e. report the internal recruitment rate of internal recruitment rate for open positions from employees and workers who are not employees;

f. report the number of employees by length of tenure, and a breakdown by region, for:
   i. full-time employees;
   ii. part-time employees;
   iii. non-guaranteed hours employees;
   iv. temporary employees;

g. report the total number and turnover rate of the most common types of workers who are not employees, and a breakdown of this total by region;

h. report contextual information necessary to understand the data reported under EMPL 7-a-g and describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:
   i. in headcount, full-time equivalent (FTE), or using another methodology;
   ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.

GUIDANCE

This disclosure provides information on the organization’s recruitment process, including internal and external recruitment, employee turnover, and tenure. It covers the recruitment of various employee types, such as full-time, part-time, non-guaranteed hours, and temporary employees. Internal recruitment is the process of filling job vacancies within an organization by considering existing employees for the available positions rather than seeking candidates externally.

The employee turnover rate provides insight into an organization’s workplace culture. A high turnover rate may indicate worker dissatisfaction, poor management, or inadequate employee engagement. By monitoring the turnover rate, companies can identify areas for improvement and create a more...
positive work environment. Additionally, understanding employee length of tenure can give an idea of
the organization’s stability.

The scope of this Standard is the organization’s employees and workers who are not employees and
whose work is controlled by the organization, hereinafter 'workers who are not employees’. Control of
work implies that the organization directs the work performed or controls the means or methods for
performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

**Guidance to EMPL 7-a and EMPL 7-b**

This information can signify the organization’s efforts to implement inclusive recruitment practices
based on age and gender. The organization can also report the rate of new employees recruited by
groups of workers, such as employees with disabilities.

The rate of new employees recruited can be calculated using the following formula:

\[
\text{Rate of new employees recruited} = \frac{\text{New employees recruited at the end of the reporting period}}{\text{Total number of employees at the start of the reporting period}} \times 100
\]

Disclosure 2-7 in GRI 2: General Disclosures 2021 identifies the total number of employees. See the
recommendation in clause 2.2 in Disclosure 401-1.

It can also signal a fundamental change in the organization’s core operations structure. An uneven
turnover by age or gender can indicate potential inequity in the workplace. An organization can report
if they use a permanent-to-temporary worker ratio in their planning. The organization should report its
applied methodology and whether headcount or FTE is used.

If turnover is stable, the organization can report it and show how the turnover rate corresponds to the
industry average. See Table 1 for an example of how to present the information on EMPL 7-a and
EMPL 7-b.

**Table 1. Example template for presenting information on employee recruitment rate and
turnover rate by employee type, age group, gender and region**

<table>
<thead>
<tr>
<th>Employee type</th>
<th>Number of new employees recruited</th>
<th>Rate of new employees recruited</th>
<th>Total employee turnover</th>
<th>Rate of employee turnover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permanent employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Temporary employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Full-time employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part-time employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-guaranteed hours employees</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt; 20 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 ≤ age &lt; 30 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>31 ≤ age ≤ 50 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&gt;50 years old</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Gender is specified by the employees themselves.

** Gender is not disclosed by the employees themselves.

Guidance to EMPL 7-a-i and EMPL 7-b-i

Employee type refers to the different types of employees reported under requirement 2-7-b in GRI 2: permanent employees, temporary employees, non-guaranteed hours employees, full-time employees, and part-time employees.

Guidance to EMPL 7-a-ii and EMPL 7-b-ii

The organization should use the following age groups:

- Under 20 years old;
- 20-30 years old;
- 31-50 years old;
- Over 50 years old.

Guidance to EMPL 7-a-ii and EMPL 7-b-ii

The organization is free to choose how to report the breakdown by gender. It is not required to report the four categories suggested in Table 1. For example, instead of an ‘other’ category, the organization can report any gender category specified by employees.

Guidance to EMPL 7-c

Voluntary turnover refers to resignations given by employees.

Guidance to EMPL 7-e

Internal recruitment refers to new vacancies within the organization being filled by existing employees and workers who are not employees, rather than external hires.

The organization should use the following formula to calculate the internal recruitment rate and report it as a percentage:

\[
\text{Internal recruitment rate} = \frac{\text{Total number of open vacancies filled by internal recruitment}}{\text{Total number of open vacancies filled by internal and external recruitment}}
\]

Guidance to EMPL 7-f

The length of tenure is the time employees are employed by the organization. When calculating tenure, the organization uses headcount. The organization can also report how this compares with averages within its industry or sector.

See Table 2 for an example of how to present the information on EMPL 7-f-i to EMPL 7-f-iv.
### Table 2. Example template for presenting information on length of tenure by employee type and region

<table>
<thead>
<tr>
<th>Employee length of tenure</th>
<th>Region A</th>
<th></th>
<th>Region B</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Full-time employees</td>
<td>Part-time employees</td>
<td>Non-guaranteed hours employees</td>
<td>Tempor ary employees</td>
</tr>
<tr>
<td>Less than 1 month</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 month to less than 6 months</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 months to less than 12 months</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 year to less than 3 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 years to less than 5 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 years to less than 10 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>More than 10 years</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Guidance to EMPL 7-g

See Table 3 for an example of how to present the information for EMPL-7-g.

### Table 3. An example template for presenting information reports the total number and turnover rate of the most common types of workers who are not employees.

<table>
<thead>
<tr>
<th>Most common type of workers who are not employees</th>
<th>Most common type of workers who are not employees</th>
<th>Most common type of workers who are not employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of worker turnover</td>
<td>Rate of worker turnover</td>
<td>Number of worker turnover</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Region</th>
<th>Region A</th>
<th>Region B</th>
<th>Region C</th>
<th>Region D</th>
<th>Total</th>
</tr>
</thead>
</table>

### Percentage change in employee types

The following provides guidance for organizations on reporting the percentage change for the following employee types: full-time employees, temporary employees, non-guaranteed hours employees, part-time employees, and permanent employees. It also gives additional breakdowns by
The percentage change of employees by employee type is calculated using the following formula:

\[
\text{Percentage change of employees by employee type} = \frac{\text{Number of employees by type at the end of the reporting period} - \text{Number of employees by type at the start of the reporting period}}{\text{Number of employees by type at the start of the reporting period}} \times 100
\]

The percentage change of employees by region is calculated using the following formula:

\[
\text{Percentage change of employees by region} = \frac{\text{Number of employees by region at the end of the reporting period} - \text{Number of employees by region at the start of the reporting period}}{\text{Number of employees by region at the start of the reporting period}} \times 100
\]

The percentage change of employees by gender is calculated using the following formula:

\[
\text{Percentage change of employees by gender} = \frac{\text{Number of employees by gender at the end of the reporting period} - \text{Number of employees by gender at the start of the reporting period}}{\text{Number of employees by gender at the start of the reporting period}} \times 100
\]

See Table 4 and Table 5 for examples of how to present the above information.
Table 4. Example template for presenting information on change in percentage of employees by gender

<table>
<thead>
<tr>
<th>Total % percentage change</th>
<th>% change by gender</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Men</td>
</tr>
<tr>
<td>Full-time employees</td>
<td></td>
</tr>
<tr>
<td>Temporary employees</td>
<td></td>
</tr>
<tr>
<td>Non-guaranteed hours employees</td>
<td></td>
</tr>
<tr>
<td>Part-time employees</td>
<td></td>
</tr>
<tr>
<td>Permanent employees</td>
<td></td>
</tr>
</tbody>
</table>

* Gender is specified by the employees themselves.
** Gender is not disclosed by the employees themselves.

The organization is free to choose how to report the breakdown by gender. It is not required to report the four categories suggested in Table 4. For example, instead of an ‘other’ category, the organization can report any gender category specified by employees.

Table 5. Example template for presenting information on change in percentage of employees by region

<table>
<thead>
<tr>
<th>Total % percentage change</th>
<th>% change by region</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Region A</td>
</tr>
<tr>
<td>Full-time employees</td>
<td></td>
</tr>
<tr>
<td>Temporary employees</td>
<td></td>
</tr>
<tr>
<td>Non-guaranteed hours employees</td>
<td></td>
</tr>
<tr>
<td>Part-time employees</td>
<td></td>
</tr>
<tr>
<td>Permanent employees</td>
<td></td>
</tr>
</tbody>
</table>
Job satisfaction

Job satisfaction can benefit organizations by reducing worker turnover and increasing productivity levels. The following provides guidance for organizations on how to report job satisfaction for employees and workers who are not employees, as well as other aspects of well-being. Organizations are not required to comply with this guidance.

The measure of job satisfaction is the percentage of those who are overall satisfied with their job, or the average value of job satisfaction, on a scale from 0 to 10. The following calculations can be used to calculate job satisfaction:

<table>
<thead>
<tr>
<th>Satisfaction rate of workers</th>
<th>Number of workers reporting 'Satisfied' or 'Very satisfied' in response to the question 'How satisfied are you with your job?'</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average level of job satisfaction</td>
<td>Average value on a scale from 0 to 10, in response to the question 'How satisfied are you with your job?'</td>
</tr>
</tbody>
</table>

When reporting job satisfaction, the organization should explain the methodology, tools, and time periods used to collect the data. The organization should also report the number and share of workers that completed the survey, including employment types or categories excluded, as well as the response rate. The organization should also report if surveys are anonymous and how it ensures there is no retaliation for workers providing their opinions. The organization can report how the outputs of the worker satisfaction survey have improved recruitment, onboarding, training, and performance management. The organization can also report if there has been any evidence of improvements in job satisfaction because of implemented changes.

The organization can supplement the worker satisfaction rate with additional indicators, such as:

- Perceptions of the quality of the working environment, such as job security, opportunities for career advancement, autonomy, emotional and physical demands, and social support. See reference [18] in the Bibliography.
- Additional questions on workplace well-being, such as happiness, meaning, and stress at work. See reference [8] in the Bibliography.
- Early termination rate, such as workers who terminate the employment relationship and leave before the final day of a temporary contract.
Disclosure EMPL 8 Incidents related to recruitment

REQUIREMENTS

The organization shall:

a. report the total number and type of incidents related to recruitment;

b. describe the actions taken or planned to address each type of incident related to recruitment, including:
   i. providing for or cooperating in the remediation of incidents;
   ii. preventing incidents in the future.

GUIDANCE

In the context of this disclosure, an ‘incident’ refers to a legal action or complaint registered with the reporting organization or competent authorities through a formal process, or an instance of non-compliance identified by the organization through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or grievance mechanisms. These procedures, such as a code of conduct or business principles, are usually embedded in the organization’s management system. Incidents related to recruitment refer to breaches in the organization’s recruitment policy when hiring directly or indirectly. Examples of incidents can include job seekers being charged recruitment fees, jobseekers being asked if they are pregnant or intend to have children, job advertisements stating that women should not apply, or confiscating workers’ passports by a temporary work agency.

The scope of this disclosure includes employees, workers who are not employees and who are directly or indirectly recruited by the organization, job seekers, and former workers of the organization. If the organization cannot disclose specific information (e.g., because of workers’ right to privacy), it can provide the information in aggregated or anonymized form.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 8-a

See Table 6 for an example of how to present the information on EMPL 8-a.

Table 6. Example template for presenting information on incidents related to recruitment

<table>
<thead>
<tr>
<th>Significant location of operation</th>
<th>Number of incidents</th>
<th>Type of incidents</th>
<th>Remediation actions were taken</th>
<th>Preventative actions were taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>Region A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Region D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Disclosure EMPL 9 Performance reviews

REQUIREMENTS

The organization shall:

a. report the percentage of employees who received a performance review during the reporting period by:
   i. employee category;
   ii. gender;

b. report in headcount the total number of workers who are not employees who received a performance review during the reporting period;

c. report the reasons why employees and workers who are not employees did not receive a performance review;

d. report the number of appeals submitted regarding the performance management system.

GUIDANCE

This disclosure measures the extent to which the organization reviews the performance of all its employees and workers who are not employees as part of performance management. Performance reviews are usually meetings between the worker and the organization's management to discuss the evaluation of the worker's performance, the type of work they conduct, possible training, future objectives, and career development opportunities.

The scope of this Standard is the organization's employees and workers who are not employees and whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL-9-a

This requirement demonstrates the extent to which performance reviews are applied throughout the organization and whether there is equal access to the performance review process.

The organization should use data from Disclosure 2-7 in GRI 2: General Disclosures 2021 to identify the total number of employees by gender.

The information required can be presented using the following template:

Table 7. Example template for presenting information on employees who received an annual performance review.

<table>
<thead>
<tr>
<th>Employee category</th>
<th>Percentage of total employees who received a performance review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee category 1</td>
<td></td>
</tr>
<tr>
<td>Employee category 2</td>
<td></td>
</tr>
<tr>
<td>Employee category 3</td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td></td>
</tr>
<tr>
<td>Men</td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
</tr>
</tbody>
</table>
*Gender as specified by the employees themselves.

**Gender is not disclosed by the employees themselves.

The organization can report the percentage of employees who received a performance review and were subsequently rewarded or recognized with outcomes such as promotions, additional leave, training or education opportunities, and cash bonuses.

The organization can report the percentage of employees with an unsatisfactory performance review and plan for improvement, as well as the subsequent outcome, such as continued employment or termination. The organization can report the average period an employee has to improve their performance in performance improvement plans.

**Guidance to EMPL 9-a-i**

The percentage of employees who received a performance review during the reporting period by employee category is calculated using the following formula:

\[
\text{Percentage of employees who received a performance review per employee category} = \frac{\text{In headcount, the total number of employees who received a performance review during the reporting period in a given employee category}}{\text{In headcount, the total number of employees in the employee category in the reporting period}} \times 100
\]

The breakdown by employee category covers a breakdown of employees by level, such as senior and middle management. This information is derived from the organization's own human resources system.

**Guidance to EMPL 9-a-ii**

The percentage of employees who received a performance review during the reporting period by gender is calculated using the following formula:

\[
\text{Percentage of employees who received a performance review per gender} = \frac{\text{In headcount, the total number of employees by gender who received a performance review during the reporting period}}{\text{In headcount, the total number of employees by gender in the reporting period}} \times 100
\]

The organization is free to choose how to report the breakdown by gender. It is not required to report the four categories suggested in Table 7. For example, instead of an ‘other’ category, the organization can report any gender category specified by employees. The organization can report as many additional gender categories as specified by the employees themselves.

**Guidance to EMPL 9-d**

Appeals regarding the performance management system can be due to the outcome or the process itself. The organization can report the outcomes of these appeals or the days it took to resolve the appeals.
Disclosure EMPL 10 Incidents related to personal data protection and privacy

REQUIREMENTS

The organization shall:

a. report the number and types of incidents related to personal data protection and privacy of employees and workers who are not employees;

b. describe the actions taken or planned to address each type of incident related to personal data protection and privacy of employees and workers who are not employees, including:

i. providing for or cooperating in the remediation of incidents;

ii. preventing incidents in the future.

GUIDANCE

In the context of this disclosure, an ‘incident’ refers to a legal action or complaint registered with the reporting organization or competent authorities through a formal process or an instance of non-compliance identified by the organization through established procedures. Established procedures to identify instances of non-compliance can include management system audits, formal monitoring programs, or grievance mechanisms.

Personal data protection and worker privacy incidents can include data leaks to third parties or other individuals in the organization who do not have prior authorization.

If the organization cannot disclose specific information (e.g., due to workers’ right to privacy), it can provide the information in aggregated or anonymized form.

The scope of this disclosure is also for employees and workers who have left the organization and jobseekers.

The scope of this Standard is the organization’s employees and workers who are not employees and whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to EMPL 10-a

See Table 8 for an example of how to present the information on EMPL 10-a.

Table 8. Example template for presenting information on incidents related to personal data protection and workers' privacy

<table>
<thead>
<tr>
<th>Significant location of operation</th>
<th>Number of incidents</th>
<th>Type of incidents</th>
<th>Remediation actions were taken</th>
<th>Preventative actions were taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>Region A</td>
<td></td>
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This glossary provides definitions for terms used in this Standard. The organization is required to apply these definitions when using the GRI Standards.

The definitions included in this glossary may contain terms that are further defined in the complete GRI Standards Glossary. All defined terms are underlined. If a term is not defined in this glossary or in the complete GRI Standards Glossary, definitions that are commonly used and understood apply.

**collective bargaining**

All negotiations that take place between one or more employers or employers’ organizations, on the one hand, and one or more workers’ organizations (e.g., trade unions), on the other, for determining working conditions and terms of employment or for regulating relations between employers and workers.

*Source: International Labour Organization (ILO), Collective Bargaining Convention, 1981 (No. 154); modified*

**employee**

Individual who is in an employment relationship with the organization according to national law or practice.

**employee category**

Breakdown of employees by level (such as senior management, middle management) and function (such as technical, administrative, production).

*Note: This information is derived from the organization’s own human resources system.*

**employee turnover**

Employees who leave the organization voluntarily or due to dismissal, retirement, or death in service.

**forced or compulsory labor**

All work and service that is exacted from any person under the menace of any penalty and for which the said person has not offered herself or himself voluntarily.

*Source: International Labour Organization (ILO), Forced Labour Convention, 1930 (No. 29); modified*

*Note 1: The most extreme examples of forced or compulsory labor are slave labor and bonded labor, but debts can also be used as a means of maintaining workers in a state of forced labor.*

*Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory deposits, and compelling workers, under threat of firing, to work extra hours to which they have not previously agreed.*

**freedom of association**

Right of employers and workers to form, to join and to run their own organizations without prior authorization or interference by the state or any other entity.

**full-time employee**

Employee whose working hours per week, month, or year are defined according to national law or practice regarding working time.
grievance mechanism
routinized process through which grievances can be raised and remedy can be sought
Note: See Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021 for more information on ‘grievance mechanism’

human rights
rights inherent to all human beings, which include, at a minimum, the rights set out in the United Nations (UN) International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
Note: See Guidance to 2-23-b-I in GRI 2: General Disclosures 2021 for more information on ‘human rights’.

impact
effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development
Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or unintended, and reversible or irreversible.
Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.

non-guaranteed hours employee
employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required
Examples: casual employees, employees with zero-hour contracts, on-call employees

parental leave
leave granted to men and women employees on the grounds of the birth of a child

part-time employee
employee whose working hours per week, month, or year are less than the number of working hours for full-time employees

permanent employee
employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work

reporting period
specific time period covered by the reported information
Examples: fiscal year, calendar year

remedy / remediation
means to counteract or make good a negative impact or provision of remedy
Examples: apologies, financial or non-financial compensation, prevention of harm through injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or administrative, such as fines), restitution, restoration, rehabilitation
significant change
alteration to the organization’s pattern of operations that can potentially have significant positive or negative impacts on workers performing the organization’s activities
Examples: closures, expansions, mergers, new openings, outsourcing of operations, restructuring, sale of all or part of the organization, takeovers

temporary employee
employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)

vulnerable group
group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization’s activities more severely than the general population
Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households; human rights defenders; indigenous peoples; internally displaced persons; migrant workers and their families; national or ethnic, religious and linguistic minorities; persons who might be discriminated against based on their sexual orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian, gay, bisexual, transgender, intersex); persons with disabilities; refugees or returning refugees; women
Note: Vulnerabilities and impacts can differ by gender.

worker
person that performs work for the organization
Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, volunteers, and persons working for organizations other than the reporting organization, such as for suppliers
Note: In the GRI Standards, in some cases, it is specified whether a particular subset of workers is required to be used.

worker consultation
seeking of workers’ views before making a decision
Note 1: Worker consultation might be carried out through workers’ representatives.
Note 2: Consultation is a formal process, whereby management takes the views of workers into account when making a decision. Therefore, consultation needs to take place before the decision is made. It is essential to provide timely information to workers or their representatives in order for them to provide meaningful and effective input before decisions are made. Genuine consultation involves dialogue.
Note 3: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of ‘worker participation’.

worker participation
workers’ involvement in decision-making
Note 1: Worker participation might be carried out through workers’ representatives.
Note 2: Worker participation and worker consultation are two distinct terms with specific meanings. See definition of ‘worker consultation’.

worker representative
person who is recognized as such under national law or practice, whether they are:
- a trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or
- an elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned.
workers who are not employees

workers who perform work for the organization and whose work is controlled by the organization but are not in an employment relationship with the organization. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work.

Note 1: the type of contractual relationship between the organization and the worker (e.g., employment agency, contractor) does not determine whether the organization controls the work.

Examples: agency workers, apprentices, contractors, home workers, interns, self-employed persons, sub-contractors, and volunteers.

work-related injury or ill health

negative impacts on health arising from exposure to hazards at work


Note 1: 'ill health' indicates damage to health and includes diseases, illnesses, and disorders. The terms 'disease', 'illness', and 'disorder' are often used interchangeably and refer to conditions with specific symptoms and diagnoses.

Note 2: Work-related injuries and ill health are those that arise from exposure to hazards at work. Other types of incident can occur that are not connected with the work itself. For example, the following incidents are not considered to be work related:

- a worker suffers a heart attack while at work that is unconnected with work;
- a worker driving to or from work is injured in a car accident (where driving is not part of the work, and where the transport has not been organized by the employer);
- a worker with epilepsy has a seizure at work that is unconnected with work.

Note 3: Traveling for work: Injuries and ill health that occur while a worker is traveling are work related if, at the time of the injury or ill health, the worker was engaged in work activities 'in the interest of the employer'. Examples of such activities include traveling to and from customer contacts; conducting job tasks; and entertaining or being entertained to transact, discuss, or promote business (at the direction of the employer).

Working at home: Injuries and ill health that occur when working at home are work related if the injury or ill health occurs while the worker is performing work at home, and the injury or ill health is directly related to the performance of work rather than the general home environment or setting.

Mental illness: A mental illness is considered to be work related if it has been notified voluntarily by the worker and is supported by an opinion from a licensed healthcare professional with appropriate training and experience stating that the illness is work related.


Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.
Bibliography

This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

Authoritative instruments: