



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

This document has been prepared by the GRI Standards Division 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.

GRI EMPL: Employment 202x

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1 **Note on reading this document**

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

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

7 **Introduction**

8 [GRI EMPL: Employment 202X](#) contains disclosures for organizations to report information about their
9 employment-related impacts, and how they manage these impacts.

10 The Standard is structured as follows:

- 11 • [Section 1](#) contains six disclosures, which provide information about how the organization
12 manages its employment-related impacts.
- 13 • [Section 2](#) contains four disclosures, which provide information about the organization's
14 employment-related impacts.
- 15 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI
16 Standards. The terms are underlined in the text of the GRI Standards and linked to the
17 definitions.
- 18 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references
19 used in developing this Standard.

20 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.

21 Background on the topic

This Standard addresses the topic of employment.

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

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

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

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

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

43 The scope of this Standard is the organization's employees and workers who are not employees and
44 whose work is controlled by the organization. Control of work implies that the organization directs the
45 work performed or controls the means or methods for performing the work. See [Control of Work](#)
46 [Standard Interpretation to GRI 2](#) for more information.

47 System of GRI Standards

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

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

55 Universal Standards: GRI 1, GRI 2 and GRI 3

56 [GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in
57 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting
58 [GRI 1](#).

59 [GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide
60 information about its reporting practices and other organizational details, such as its activities,
61 governance, and policies.

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

65 Sector Standards

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

69 **Topic Standards**

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

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



74

75 **Using this Standard**

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

- 79 • [GRI TRED: Training and Education 202X](#)
- 80 • [GRI PARE: Working Parents and Caregivers 202X](#)
- 81 • [GRI REWO: Remuneration and Working Time 202X](#)
- 82 • [GRI SICH: Significant Changes for Workers 202X](#)
- 83 • [GRI 403: Occupational Health and Safety 2018](#)
- 84 • [Control of Work Standard Interpretation to GRI 2](#)

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

- 87 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 88 • Any disclosures from this Topic Standard that are relevant to the organization’s employment-
 89 related impacts (Disclosure EMPL-1 through Disclosure EMPL-9).

90 See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

91 Reasons for omission are permitted for these disclosures.

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

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

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

107 **Requirements, guidance and defined terms**

108 The following apply throughout this Standard:

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

111 Requirements may be accompanied by guidance.

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

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

116 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

117 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
118 [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.

See reference [7] in the Bibliography.

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.

166 When reporting on how they protect against disguised employment, organizations can describe how
167 they determine an employment relationship and the distinction between employed and self-employed
168 workers. They can also report their actions to prevent disguised employment, such as training human
169 resource employees. In addition, organizations can avoid unnecessary exclusivity agreements.

170 The organization can describe how it provides collective bargaining structures or access to grievance
171 mechanisms and other remediation processes for workers to ensure that where a dispute over an
172 employment relationship occurs, it can be appropriately resolved.

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

176 **Guidance to EMPL 1-b**

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

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

187 **Guidance to EMPL 1-c**

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

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

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

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

209 See references [\[3\]](#) and [\[10\]](#) in the Bibliography.

210 Disclosure EMPL 2 Apprenticeship and internship

211 REQUIREMENTS

212 The organization shall:

213 a. describe its policy on apprenticeship and internship including:

- 214 i. whether remuneration is paid to all apprentices and interns and, if not, provide a list
215 of locations of operation where remuneration is not paid and explain why;
- 216 ii. minimum and maximum duration of an apprenticeship and internship in weeks;
- 217 iii. maximum hours of work in a week;
- 218 iv. whether all apprentices and interns are entitled to paid annual leave, sick leave,
219 maternity or paternity leave, and parental leave, and, if not, provide a list of locations
220 of operations where the types of leave are not provided and explain why.

221 GUIDANCE

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

226 According to the ILO's *Quality Apprenticeships Recommendation, 2023* (No. 208) [2], an
227 apprenticeship is a form of education and training governed by an agreement that enables an
228 apprentice to acquire the skills and competencies relevant to a specific occupation. The
229 apprenticeship should be fairly remunerated or otherwise financially compensated through structured
230 training consisting of both on- and off-the-job learning, or lead to a recognized qualification.

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

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

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

242 Guidance to EMPL 2-a

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

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

252 Recruitment and selection process for apprenticeships and internships. This can include any
253 educational qualifications, attainments, or prior learning required for admission. Recruitment may be
254 direct or indirect. See [Disclosures TRED 2 and 3](#) in [GRI TRED: Training and education 202X](#) for more
255 information on content and type of training, and number of hours of training and education activities
256 undertaken.

257 **Guidance to EMPL 2-a-i**

258 Remuneration should be for regular hours of work. See [Disclosure REWO 1 in GRI REWO:](#)
259 [Remuneration and Working Time 202X](#) for regular hours of work.

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

264 **Guidance to EMPL 2-a-ii**

265 The organization should state the minimum and maximum duration of the apprenticeships and
266 internships needed to gain qualifications, competencies, and work experience. The organization
267 should state if the duration is reduced based on prior learning or progress made during the
268 apprenticeship or internship.

269 **Guidance to EMPL 2-a-iii**

270 The hours of work should not include overtime. See [Disclosure REWO 2 in GRI REWO Remuneration](#)
271 [and working time 202X](#).

272 **Guidance to EMPL 2-a-iv**

273 The organization should report for each type of leave not provided, the locations of operation where
274 the leave is not offered, and the reasons why. Additionally, the organization can report the number of
275 days off that apprentices and interns receive for each type of leave.

276 See [Disclosures REWO 2 and 5 in GRI REWO: Remuneration and Working Time 202X](#) for more
277 information on annual, sick, and maternity or paternity leave. Further guidance on parental leave can
278 also be found in [Disclosure PARE 1 in GRI PARE: Working Parents and Caregivers 202X](#).

279 Disclosure EMPL 3 Recruitment policies

280 REQUIREMENTS

281 The organization shall:

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

292 GUIDANCE

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

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

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

304 Guidance to EMPL 3-a-i

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

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

318 Guidance to EMPL 3-a-ii

319 Terms and conditions of work can include:

- 320 • name and address of the employer and the worker;
- 321 • address of the workplace(s);
- 322 • starting date and, where the contract is for a specified period, its duration;
- 323 • type of work to be performed;
- 324 • remuneration, method of calculating the remuneration, and frequency of payments;
- 325 • normal hours of work;
- 326 • paid annual leave and daily and weekly rest periods;
- 327 • personal data protection and data privacy;

- 328 • provision of food and accommodation;
- 329 • period of probation or trial period;
- 330 • terms of repatriation;
- 331 • terms and conditions relating to the termination of employment, including any notice period by
- 332 either the worker or the employer.

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

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

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

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

347 See reference ILO's *Declaration on Fundamental Principles and Rights at Work*, 2022 [7], in the
348 Bibliography.

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

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

353 When the organization uses indirect recruitment, it should describe how it monitors external recruiters,
354 making grievance mechanisms available to job seekers. When reporting grievance mechanisms and
355 other remediation processes under [Disclosure 2-25](#) in *GRI 2: General Disclosures 2021*, the
356 organization can report how these mechanisms and processes are available to support the monitoring
357 of recruitment practices.

358 Disclosure EMPL 4 Performance management systems

359 REQUIREMENTS

360 The organization shall:

- 361 a. describe its performance management system for its employees and for workers who are
362 not employees, including how it:
- 363 i. ensures it is objective and impartial;
 - 364 ii. respects the fundamental principles and rights at work;
 - 365 iii. contains an appeals process.

366 GUIDANCE

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

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

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

380 Guidance to EMPL 4-a

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

- 382 • Performance outcomes: how a worker's performance outcomes, competencies, and training
383 needs are set. This could be connected to organizational goals and areas of improvement for
384 the worker.
- 385 • Performance evaluation: how worker performance is evaluated.
- 386 • Rating mechanism: the system it uses to measure the performance.
- 387 • Rewards and recognition: whether the organization's culture recognizes good performance
388 and, if so, how the system supports this with rewards and recognition. This can include merit
389 increments, promotions, additional leave, or training programs.
- 390 • Unsatisfactory performance: how this is identified and discussed with the worker, and the
391 performance improvement plans devised, such as additional training and counselling.
- 392 • Career development: how the performance management system is linked to workers' career
393 development.

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

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

404 The organization can report if it received involvement from worker representatives regarding the
405 performance management system.

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

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

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

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

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

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

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

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

435 When reporting on grievance mechanisms and other remediation processes under [Disclosure 2-25](#)
436 in [GRI 2: General Disclosures 2021](#), the organization can report how these mechanisms and
437 processes are available to workers who are not employees to address grievances related to disguised
438 employment.

439 Disclosure EMPL 5 Personal data protection and 440 privacy policies

441 REQUIREMENTS

442 The organization shall:

- 443 a. describe its policies on personal data protection and privacy for employees and workers
444 who are not employees, including:
- 445 i. the type of personal data collected;
 - 446 ii. the processing of personal data;
 - 447 iii. the type and purpose of monitoring activities;
- 448 b. describe the measures to obtain employees and workers who are not employees' informed
449 and explicit consent related to data processing and monitoring activities;
- 450 c. describe how worker representatives are involved in developing and implementing
451 personal data protection and privacy policies.

452 GUIDANCE

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

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

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

464 See references [6] and [19] in the Bibliography.

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

469 Guidance to EMPL 5-a

470 The organization is required to separately report the information in [EMPL 5-a-i](#) to [iv](#) for employees
471 and workers who are not employees. The organization should also report what personal data is
472 collected for other workers, such as workers who have left the organization and job seekers.

473 Guidance to EMPL 5-a-i

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

- 478 • the position of the workers in the organization, such as type of employment contract, salary,
479 and benefits;
- 480 • performance assessments and personality traits;
- 481 • sexual orientation, ethnicity, demographic data, medical history, and participation in social
482 media networks;
- 483 • current or former trade union membership, and political, religious, and other beliefs;
- 484 • biometrics, such as fingerprints or facial recognition.

485 **Guidance to EMPL 5-a-ii**

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

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

496 **Guidance to EMPL 5-a-iii**

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

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

508 Monitoring can also evaluate a worker's performance, such as their digital activity, email
509 communications, or speed and success rate in resolving assigned cases. See [Disclosure EMPL 4](#) in
510 this Standard for more information.

511 **Guidance to EMPL 5-a-iv**

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

517 **Guidance to EMPL 5-b**

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

527 Disclosure EMPL 6 Termination policies

528 REQUIREMENTS

529 The organization shall:

530 a. describe its termination policy for employees and workers who are not employees
531 including:

- 532 i. the valid reasons for termination listed in the policy;
533 ii. the procedure for termination for each reason for termination;
534 iii. any safeguards against wrongful and unfair termination;
535 iv. the procedure for appeal against termination.

534 GUIDANCE

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

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

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

543 Guidance to EMPL 6-a-i

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

547 The following do not constitute valid reasons for termination:

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

557 Guidance to EMPL 6-a-ii

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

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

564 Guidance to EMPL 6-a-iv

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

567

2. Topic disclosures

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570

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.

571

Disclosure EMPL 7 New hires and turnover

572

REQUIREMENTS

573

The organization shall:

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575

a. report the total number and ratio of new employees recruited, and a breakdown of this total by:

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578
579

- i. employee type;
- ii. age group;
- iii. gender;
- iv. region;

580
581

b. report the total number and percentage of employee turnover, and a breakdown of this total by:

582
583
584
585

- i. employee type;
- ii. age group;
- iii. gender;
- iv. region;

586

c. describe the most common reasons for voluntary turnover;

587

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

588
589

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

590

f. report the number of employees by length of tenure, and a breakdown by region, for:

591
592
593
594

- i. full-time employees;
- ii. part-time employees;
- iii. non-guaranteed hours employees;
- iv. temporary employees;

595
596

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;

597
598
599

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:

600
601
602

- 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.

603

GUIDANCE

604
605
606
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608

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.

609
610
611

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

612 positive work environment. Additionally, understanding employee length of tenure can give an idea of
 613 the organization's stability.

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

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

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

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

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

623 [Disclosure 2-7](#) in [GRI 2: General Disclosures 2021](#) identifies the total number of employees. See the
 624 recommendation in clause 2.2 in [Disclosure 401-1](#).

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

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

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

	Number of new employees recruited	Rate of new employees recruited	Total <u>employee turnover</u>	Rate of <u>employee turnover</u>
Employee type				
Permanent employees				
Temporary employees				
Full-time employees				
Part-time employees				
Non-guaranteed hours employees				
Age group				
< 20 years				
20 ≤ age < 30 years				
31 ≤ age ≤ 50 years				
>50 years old				

Gender				
Men				
Women				
Other*				
Not disclosed**				
Region				
Region A				
Region B				
Region C				
Region D				

634 * Gender is specified by the employees themselves.

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

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

637 Employee type refers to the different types of employees reported under requirement [2-7-b](#) in [GRI 2](#):
638 permanent employees, temporary employees, non-guaranteed hours employees, full-time employees,
639 and part-time employees.

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

641 The organization should use the following age groups:

- 642 • Under 20 years old;
- 643 • 20-30 years old;
- 644 • 31-50 years old;
- 645 • Over 50 years old.

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

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

650 **Guidance to EMPL 7-c**

651 Voluntary turnover refers to resignations given by employees.

652 **Guidance to EMPL 7-e**

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

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

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

657 **Guidance to EMPL 7-f**

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

661 See Table 2 for an example of how to present the information on [EMPL 7-f-i](#) to [EMPL 7-f-iv](#).

662
663

Table 2. Example template for presenting information on length of tenure by employee type and region

Employee length of tenure	Region A				Region B			
	Full-time employees	Part-time employees	Non-guaranteed hours employees	Temporary employees	Full-time employees	Part-time employees	Non-guaranteed hours employees	Temporary employees
Less than 1 month								
1 month to less than 6 months								
6 months to less than 12 months								
1 year to less than 3 years								
3 years to less than 5 years								
5 years to less than 10 years								
More than 10 years								

664 **Guidance to EMPL 7-g**

665 See Table 3 for an example of how to present the information for [EMPL-7-g](#).

666 **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.**
667

	Most common type of workers who are not employees 1		Most common type of workers who are not employees 2		Most common type of workers who are not employees 3	
	Number of worker turnover	Rate of worker turnover	Number of worker turnover	Rate of worker turnover	Number of worker turnover	Rate of worker turnover
Region						
Region A						
Region B						
Region C						
Region D						
Total						

668 **Percentage change in employee types**

669 The following provides guidance for organizations on reporting the percentage change for the
670 following employee types: full-time employees, temporary employees, non-guaranteed hours
671 employees, part-time employees, and permanent employees. It also gives additional breakdowns by

672 gender and region for each employee type. The organization is not required to comply with this
673 guidance.

674 The percentage change of employees by employee type is calculated using the following formula:

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

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

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

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

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

677 See Table 4 and Table 5 for examples of how to present the above information.

678
679

Table 4. Example template for presenting information on change in percentage of employees by gender

	Total % percentage change	% change by gender			
		Men	Women	Other*	Not disclosed**
Full-time employees					
Temporary employees					
Non-guaranteed hours employees					
Part-time employees					
Permanent employees					

680 * Gender is specified by the employees themselves.

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

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

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

	Total % percentage change	% change by region			
		Region A	Region B	Region C	Region D
Full-time employees					
Temporary employees					
Non-guaranteed hours employees					
Part-time employees					
Permanent employees					

687 **Job satisfaction**

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

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

695 See reference [17] in the Bibliography.

Satisfaction rate of workers	=	$\frac{\text{Number of workers reporting 'Satisfied' or 'Very satisfied' in response to the question 'How satisfied are you with your job?'}}{\text{Total number of workers}}$
Average level of job satisfaction	=	$\frac{\text{Average value on a scale from 0 to 10, in response to the question 'How satisfied are you with your job?'}}{\text{Total number of workers}}$

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

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

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

712 Disclosure EMPL 8 Incidents related to recruitment

713 REQUIREMENTS

714 The organization shall:

- 715 a. report the total number and type of incidents related to recruitment;
- 716 b. describe the actions taken or planned to address each type of incident related to
717 recruitment, including:
 - 718 i. providing for or cooperating in the remediation of incidents;
 - 719 ii. preventing incidents in the future.

720 GUIDANCE

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

731 The scope of this disclosure includes employees, workers who are not employees and who are
732 directly or indirectly recruited by the organization, job seekers, and former workers of the organization.

733 If the organization cannot disclose specific information (e.g., because of workers' right to privacy), it
734 can provide the information in aggregated or anonymized form.

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

739 Guidance to EMPL 8-a

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

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

Significant location of operation	Number of incidents	Type of incidents	Remediation actions were taken	Preventative actions were taken
Region A				
Region B				
Region C				
Region D				
Total				

742 Disclosure EMPL 9 Performance reviews

743 REQUIREMENTS

744 The organization shall:

- 745 a. report the percentage of employees who received a performance review during the
746 reporting period by:
- 747 i. employee category;
 - 748 ii. gender;
- 749 b. report in headcount the total number of workers who are not employees who received a
750 performance review during the reporting period;
- 751 c. report the reasons why employees and workers who are not employees did not receive a
752 performance review;
- 753 d. report the number of appeals submitted regarding the performance management system.

754 GUIDANCE

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

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

764 Guidance to EMPL-9-a

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

767 The organization should use data from Disclosure 2-7 in [GRI 2: General Disclosures 2021](#) to identify
768 the total number of employees by gender.

769 The information required can be presented using the following template:

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

	Percentage of total employees who received a performance review
Employee category	
Employee category 1	
Employee category 2	
Employee category 3	
Gender	
Men	
Women	
Other*	
Not disclosed**	
Total	

772 *Gender as specified by the employees themselves.

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

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

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

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

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

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

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

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

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

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

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

794 **Guidance to EMPL 9-d**

795 Appeals regarding the performance management system can be due to the outcome or the process
796 itself. The organization can report the outcomes of these appeals or the days it took to resolve the
797 appeals.

798 **Disclosure EMPL 10** Incidents related to personal data
 799 protection and privacy

800 **REQUIREMENTS**

801 **The organization shall:**

- 802 a. report the number and types of incidents related to personal data protection and privacy
 803 of employees and workers who are not employees;
- 804 b. describe the actions taken or planned to address each type of incident related to personal
 805 data protection and privacy of employees and workers who are not employees, including:
 - 806 i. providing for or cooperating in the remediation of incidents;
 - 807 ii. preventing incidents in the future.

808 **GUIDANCE**

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

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

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

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

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

824 **Guidance to EMPL 10-a**

825 See Table 8 for an example of how to present the information on [EMPL 10-a](#).

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

Significant location of operation	Number of incidents	Type of incidents	Remediation actions were taken	Preventative actions were taken
Region A				
Region B				
Region C				
Region D				
Total				

828

Glossary

829 This glossary provides definitions for terms used in this Standard. The organization is required to
830 apply these definitions when using the GRI Standards.

831 The definitions included in this glossary may contain terms that are further defined in the complete
832 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in
833 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.
834

835 **collective bargaining**

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

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

842 **employee**

843 individual who is in an employment relationship with the organization according to national law or
844 practice

845

846 **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.

847

848

849 **employee turnover**

850 employees who leave the organization voluntarily or due to dismissal, retirement, or death in service

851

852 **forced or compulsory labor**

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

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

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

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

863

864 **freedom of association**

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

867

868 **full-time employee**

869 employee whose working hours per week, month, or year are defined according to national law
870 or practice regarding working time

871

872 **grievance mechanism**
873 routinized process through which grievances can be raised and remedy can be sought
874 Source: United Nations (UN), Guiding Principles on Business and Human Rights:
875 Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011;
876 modified
877 Note: See Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021 for more
878 information on ‘grievance mechanism’
879

880 **human rights**
881 rights inherent to all human beings, which include, at a minimum, the rights set out in the United
882 Nations (UN) International Bill of Human Rights and the principles concerning fundamental
883 rights set out in the International Labour Organization (ILO) Declaration on Fundamental
884 Principles and Rights at Work
885 Source: United Nations (UN), Guiding Principles on Business and Human Rights:
886 Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011;
887 modified
888 Note: See Guidance to 2-23-b-I in GRI 2: General Disclosures 2021 for more information
889 on ‘human rights’.
890

891 **impact**
892 effect the organization has or could have on the economy, environment, and people, including on
893 their human rights, which in turn can indicate its contribution (negative or positive) to sustainable
894 development
895 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term,
896 intended or unintended, and reversible or irreversible.
897 Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.
898

899 **non-guaranteed hours employee**
900 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or
901 month, but who may need to make themselves available for work as required
902 Source: ShareAction, Workforce Disclosure Initiative Survey Guidance Document, 2020;
903 modified
904 Examples: casual employees, employees with zero-hour contracts, on-call employees
905

906 **parental leave**
907 leave granted to men and women employees on the grounds of the birth of a child
908

909 **part-time employee**
910 employee whose working hours per week, month, or year are less than the number of working
911 hours for full-time employees
912

913 **permanent employee**
914 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time
915 work
916

917 **reporting period**
918 specific time period covered by the reported information
919 Examples: fiscal year, calendar year
920

921 **remedy / remediation**
922 means to counteract or make good a negative impact or provision of remedy
923 Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An
924 Interpretive Guide, 2012; modified
925 Examples: apologies, financial or non-financial compensation, prevention of harm through
926 injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or
927 administrative, such as fines), restitution, restoration, rehabilitation
928

929 **significant change**
930 alteration to the organization's pattern of operations that can potentially have significant positive
931 or negative impacts on workers performing the organization's activities

932 Examples: closures, expansions, mergers, new openings, outsourcing of operations,
933 restructuring, sale of all or part of the organization, takeovers

934

935

936 **temporary employee**

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

940

941 **vulnerable group**

942 group of individuals with a specific condition or characteristic (e.g., economic, physical, political,
943 social) that could experience negative impacts as a result of the organization's activities more
944 severely than the general population

945 Examples: children and youth; elderly persons; ex-combatants; HIV/AIDS-affected households;
946 human rights defenders; indigenous peoples; internally displaced persons;
947 migrant workers and their families; national or ethnic, religious and linguistic
948 minorities; persons who might be discriminated against based on their sexual
949 orientation, gender identity, gender expression, or sex characteristics (e.g., lesbian,
950 gay, bisexual, transgender, intersex); persons with disabilities; refugees or
951 returning refugees; women

952 Note: Vulnerabilities and impacts can differ by gender.

953

954 **worker**

955 person that performs work for the organization

956 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self
957 employed persons, sub-contractors, volunteers, and persons working for
958 organizations other than the reporting organization, such as for suppliers

959 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of
960 workers is required to be used.

961

962 **worker consultation**

963 seeking of workers' views before making a decision

964 Note 1: Worker consultation might be carried out through workers' representatives.

965 Note 2: Consultation is a formal process, whereby management takes the views of workers
966 into account when making a decision. Therefore, consultation needs to take place
967 before the decision is made. It is essential to provide timely information to workers
968 or their representatives in order for them to provide meaningful and effective input
969 before decisions are made. Genuine consultation involves dialogue.

970 Note 3: Worker participation and worker consultation are two distinct terms with specific
971 meanings. See definition of 'worker participation'.

972

973 **worker participation**

974 workers' involvement in decision-making

975 Note 1: Worker participation might be carried out through workers' representatives.

976 Note 2: Worker participation and worker consultation are two distinct terms with specific
977 meanings. See definition of 'worker consultation'.

978

979 **worker representative**

980 person who is recognized as such under national law or practice, whether they are:

981 • a trade union representative, namely, a representative designated or elected by trade unions
982 or by members of such unions; or

983 • an elected representative, namely, a representative who is freely elected by the workers of
984 the undertaking in accordance with provisions of national laws, regulations, or collective
985 agreements, whose functions do not include activities which are recognized as the exclusive
986 prerogative of trade unions in the country concerned.

987 Source: International Labour Organization (ILO), Workers' Representatives Convention, 1971
988 (No. 135)
989
990 **workers who are not employees**
991 workers who perform work for the organization and whose work is controlled by the organization but
992 are not in an employment relationship with the organization WControl of work implies
993 that the organization directs the work performed or controls the means or methods for
994 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.

995
996
997 **work-related injury or ill health**
998 negative impacts on health arising from exposure to hazards at work
999 Source: International Labour Organization (ILO), Guidelines on Occupational Safety and
1000 Health Management Systems, ILO-OSH 2001, 2001; modified

Note 1: 'Ill health' indicates damage to health and includes diseases, illnesses, and
1001 disorders. The terms 'disease', 'illness', and 'disorder' are often used
1002 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
1003 work. Other types of incident can occur that are not connected with the work itself.
1004 For example, the following incidents are not considered to be work related:
1005
1006

- a worker suffers a heart attack while at work that is unconnected with work;
1007 - a worker driving to or from work is injured in a car accident (where driving is not
1008 - part of the work, and where the transport has not been organized by the
1009 - employer);
1010 - a worker with epilepsy has a seizure at work that is unconnected with work.
1011

Note 3: Traveling for work: Injuries and ill health that occur while a worker is traveling are
1012 work related if, at the time of the injury or ill health, the worker was engaged in work
1013 activities 'in the interest of the employer'. Examples of such activities include
1014 traveling to and from customer contacts; conducting job tasks; and entertaining or
1015 being entertained to transact, discuss, or promote business (at the direction of the
1016 employer).
1017 Working at home: Injuries and ill health that occur when working at home are work
1018 related if the injury or ill health occurs while the worker is performing work at home,
1019 and the injury or ill health is directly related to the performance of work rather than
1020 the general home environment or setting.
1021 Mental illness: A mental illness is considered to be work related if it has been
1022 notified voluntarily by the worker and is supported by an opinion from a licensed
1023 healthcare professional with appropriate training and experience stating that the
1024 illness is work related.
1025 For more guidance on determining 'work-relatedness', see the United States
1026 Occupational Safety and Health Administration, Determination of work-relatedness
1027 1904.5, [https://www.osha.gov/pls/oshaweb/owadisp.show_document?](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9636)
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1029
1030 Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.
1031
1032
1033
1034

1035

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1075 *data*, 1997.