GRI Topic Standard Project for Labor – Remuneration and Working Time
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 202: Market Presence 2016 (Disclosure 202-1) and GRI 405: Diversity and Equal Opportunity 2016 (Disclosure 405-2), and 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 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 2024

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 REWO: Remuneration and Working Time 202X

Content

Introduction ........................................................................................................................................... 3

1. Topic management disclosures ........................................................................................................ 7
   Disclosure REWO 1 Policies to determine remuneration ................................................................. 7
   Disclosure REWO 2 Policies to determine working time ................................................................. 11
   Disclosure REWO 3 Transparency of remuneration and working time ......................................... 14

2. Topic disclosures ................................................................................................................................ 15
   Disclosure REWO 4 Remuneration of Workers .............................................................................. 15
   Disclosure REWO 5 Basic gender pay gap ....................................................................................... 21
   Disclosure REWO 6 Social protection coverage ........................................................................... 23
   Disclosure REWO 7 Monitoring working time ................................................................................ 28

Glossary .................................................................................................................................................. 35

Bibliography .......................................................................................................................................... 38

Exposure draft for public comment
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 REWO: Remuneration and working time 202X contains disclosures for organizations to report information about their remuneration and working time-related impacts and how they manage these impacts.

The Standard is structured as follows:

- Section 1 contains three disclosures, which provide information about how the organization manages its remuneration and working time-related impacts.
- Section 2 contains four disclosures, which provide information about the organization’s remuneration and working time-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, as well as resources that the organization can consult.

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 remuneration and working time, including social protection.

Remuneration and working time directly affect workers' everyday lives and contribute to a decent and dignified life.

Remuneration comprises the basic salary and additional amounts paid to a worker. When determining remuneration, organizations need to offer basic pay that is sufficient to meet the needs of workers and their families. Organizations can ensure these meet the needs of the workers and their families by utilizing cost-of-living estimates. These estimations should be transparent, and the methodologies and data collection should include robust social dialogue and consultations with workers.

Collective bargaining, underpinned by freedom of association, is an important mechanism for determining remuneration. The International Labour Organization's (ILO) Right to Organise and Collective Bargaining Convention, 1949 (No. 98) [1] emphasizes the importance of collective bargaining to establish workers' remuneration.

Remuneration should also ensure gender equality and non-discrimination. The ILO's Equal Remuneration Convention, 1951 (No. 100) [2] addresses discrimination in remuneration, ensuring men and women receive equal pay for work of equal value.

Along with remuneration, working time has been a central labor issue. The ILO's Hours of Work (Industry) Convention, 1919 (No. 1) establishes a maximum number of working hours per day and week. Working time encompasses any period when a worker is at the organization's disposal, including rest hours. Working time can be divided into two parts: the number of hours of work and the arrangement of working hours. Hours of work, night work, part-time work, weekly rest, and annual leave are related to working time.

The boundaries between work and home life have become increasingly blurred due to globalization, technological advances, and the growing number of women seeking paid labor. As a result, discussions of work-life balance for workers have surged in recent years. Factors that influence the amount of time spent working include how the hours are arranged, the predictability of working hours, and the flexibility offered to workers in managing their work hours.

Social protection or social security is a range of public measures that protect persons from economic and social hardships due to loss of income or other contingencies. It plays a vital role in mitigating poverty, inequality, and vulnerability of workers and their families and helps enhance employability, productivity, and overall economic development. Organizations support public security systems, including contributions to social security funds, and ensure access to essential services. Additionally, organizations can complement public social protection schemes with sponsored programs to cover workers in the event of sickness and loss of income.

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 has control over the means or methods for performing the work. See the 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**

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 remuneration and working time-related impacts. In addition to this Standard, disclosures that relate to this topic can be found in:

- **GRI EMPL: Employment 202X**
- **GRI TRED: Training and Education 202X**
An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined remuneration and working time 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 remuneration and working time-related impacts (Disclosure REWO-1 through Disclosure REWO-7).

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 remuneration and working time 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 REWO-1 through Disclosure REWO-3) that are relevant to its remuneration and working time-related impacts.

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

Disclosure REWO 1 Policies to determine remuneration

REQUIREMENTS

The organization shall:

a. describe the policy to determine basic pay for permanent full-time employees and whether this includes:
   i. any collective bargaining agreements and how workers’ representatives are included;
   ii. any cost-of-living estimates;

b. describe the policy to determine additional amounts paid to permanent and full-time employees, including:
   i. type and rate of overtime pay;
   ii. type of payments in cash and in-kind;

c. report if deductions are permitted for permanent full-time employees and, if so, describe the type of deductions that are permitted;

d. describe the differences in remuneration policies between permanent full-time employees and temporary, part-time, non-guaranteed hours employees, and workers who are not employees, and explain reasons for differences;

e. describe the actions taken to ensure the principle of equal remuneration for work of equal value is applied to employees and workers who are not employees.

GUIDANCE

This disclosure provides information on organizations’ remuneration policies for employees and workers who are not employees. Workers’ remuneration supports the organization’s strategy to attract, retain, and motivate workers to achieve results and maintain productivity.

Remuneration is the gross amount earned, which includes basic pay and any additional payments such as overtime, bonuses, or payments made in cash or in-kind. Remuneration can also be referred to as salary or wages.

The organization should report the differences in policies by significant locations of operation if it operates in multiple locations and faces significant variations in regulations governing basic pay, additional payments, and deductions.

For the purpose of clarity, the term ‘workers who are not employees’ refers to workers who are not employed by the organization but whose work is controlled by the organization. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to REWO 1-a

Basic pay refers to the basic wage paid to a worker for performing their duties. It is for regular hours of work, excluding any additional payments such as bonuses, productivity or performance pay, or pay for overtime work. When referring only to employees, basic pay is sometimes called basic salary.
Piece rate refers to workers paid by the unit performed. If the organization provides permanent full-time employees with a piece rate, it should report how its calculation of the pay per unit reflects the difficulty and quality of work within, and it can be completed within regular working hours and not below the legal minimum wage.

The organization can describe how factors such as skills, education, performance, experience, and years of service determine an employee’s basic pay.

The organization can describe the frequency with which it adjusts an employee’s basic pay, such as when the cost-of-living conditions change with an inflation index or when employees have their annual performance review.

**Guidance to REWO 1-a-i**

The organization describes how it engages with workers’ representatives. For instance, when it consults trade unions in decision-making to determine basic pay. The organization should report which of the following various collective bargaining levels took place to determine wages. Whether in a single organization or multi-organizational setting, at the industry/sectoral/branch of activity level, territorial or national level, or at the occupational or interprofessional level.

If basic pay has been determined by collective bargaining, the organization should report the level at which the collective agreements were made. Collective agreements can be made at the level of the organization, at the level of a particular site, at the industry level, and at the national level in countries where this is the practice.

In cases where trade unions are restricted by law, the organization can describe how it seeks alternative ways for worker involvement.

**Guidance to REWO 1-a-ii**

Cost-of-living estimates are approximate calculations determining the necessary amount to cover an individual and their family’s basic expenses like food, housing, and healthcare in a specific location. These estimates aim to ensure that workers and their families can maintain a decent standard of living.

Cost-of-living estimates can be used to determine basic pay only. However, certain payments in cash and in-kind may be included, such as a yearly bonus or accommodation provided by the organization.

The organization should describe the methodology and assumptions made to calculate the cost-of-living estimate used to determine basic pay.

The organization should report how it considers in its methodology the size of a family or household, the number of members receiving remuneration in a family or household, and any regional differences. In addition, the organization should report what is included in the calculation, such as costs for food, housing, energy, clothes, healthcare, education, and emergency expenses.

The organization should report if workers’ representatives were involved in determining the methodology or verifying the cost-of-living estimates. The organization can report if it includes any stakeholder feedback, such as from local civil society groups.

Different methodologies can be used to derive the cost-of-living estimates as there is no international agreement. The organization could refer to the Anker methodology, Wage Indicator family methodology, Fair Wage Network Typical Family Methodology, or the Living wage for US methodology. IDH (the Sustainable Trade Incentive) has a set of criteria to compare different methodologies that calculate cost-of-living estimates and criteria that may be used as a self-assessment of an organization’s methodology.

See references [29], [30], [31] and [32] in the Bibliography.

**Guidance to REWO 1-b-i**

Overtime pay refers to the payment made for all hours worked in excess of regular hours of work. Type of overtime pay refers to monetary payment, paid time off, or a combination of both.

The rate of pay refers to the number of days compensated for the number of overtime hours worked or the percentage of basic pay offered for the number of overtime hours worked. The rate of pay for overtime usually differs when additional hours are worked at night, during weekends, or on holidays.
In accordance with the ILO’s *Hours of Work (Industry) Convention, 1919* (No. 1) and *Hours of Work (Commerce and Offices) Convention, 1930* (No. 30), the rate of overtime pay cannot be less than one-and-one-quarter times the hourly basic pay. If overtime pay is in the form of a monetary payment and the organization offers a rate of pay lower than 125% as prescribed by the ILO, the organization should explain why. For example, a lower rate of pay is permitted by national regulation.


**Guidance to REWO 1-b-ii**

Payments in cash include productivity bonuses, performance payments, seniority increments, work-from-home allowances, tips or gratuities, commissions, company shares, or profits.

Payments in-kind include food, drink, fuel, clothing, footwear, free or subsidized housing or transport, electricity, car parking, nurseries or subsidized child care, low or zero-interest loans, or subsidized mortgages the organization provides to its employees. The organization should explain how in-kind payments benefit its employees and their families for their personal use.


Benefits related to social protection, such as medical and health care insurance, maternity, or retirement benefits, are not covered under this requirement but are part of Disclosure REWO 6 on social protection.

The organization can also report how it decides to provide certain types of payments in cash or in-kind and if these are consulted with workers’ representatives.

**Guidance to REWO 1-c**

Deductions are amounts that the organization withholds from employee remuneration. These benefits can be mandatory if prescribed by national law or collective bargaining agreements. They can also be non-mandatory or voluntary, meaning they are not required by national laws or regulations or collective bargaining agreements. For example, retirement plans, gym memberships, or worker purchase programs.

If the organization makes deductions, it should report:

- the reasons for the deductions made;
- how it informs the employee of any deductions made;
- how an employee can appeal any deduction.

If deductions are made to reimburse loss or damage to the organization’s goods and facilities, the organization should explain how it ascertains the employee’s responsibility and how the cost is calculated.

For deductions regarding payment-in-kind, the organization should report how the cost is calculated and whether it is subsidized or given at cost price.

The organization can report how it ensures that additional payments in-kind are not used to compensate for low basic pay. If there is an overall threshold for deductions, the organization can indicate the maximum remuneration percentage of additional payments in-kind. For example, the organization states that additional payments in-kind do not exceed 30% of the remuneration or does not take deductions for in-kind benefits to the lowest-paid workers. The organization should describe the involvement of workers’ representatives when deciding the types of deductions for in-kind benefits.

According to the ILO’s *Protection of Wages Convention, 1949* (No. 95) [8], deductions or fees regarding the purpose of recruitment or retaining employment are not permitted. See guidance in Disclosure EMPL-3-a-i in GRI EMPL: Employment 202X regarding recruitment fees or related costs.


**Guidance to REWO 1-d**

This comparison of full-time and permanent employees assumes that they have the most favorable remuneration conditions. The organization can report the remuneration differences in REWO 1-d for temporary, part-time, and non-guaranteed hours employees, and workers who are not employees.

This covers all the elements listed in REWO 1-a-i to 1-a-ii, 1-b, and 1-c.
Examples of differences can be that the organization involves workers' representatives in determining basic pay for all employees except workers who are not employees because it does not have access to their representatives. For workers who are not employees, the industry-standard wage is used to determine the basic pay. Another example of differences can be that statutory deductions in the form of contributions to social protection are deducted only for permanent full-time employees because social protection coverage does not extend by law to other types of employees, such as temporary or part-time employees.

The organization may present the information required for workers who are not employees for each of the most common types of workers reported under 2.8-a in GRI 2.

**Guidance to REWO 1-e**

This requirement covers equal remuneration for all genders.

ILO’s *Equal Remuneration Convention, 1951* (No. 100) states that men and women should receive equal pay for work of equal value, which does not mean all work should be paid at the same rate. The principle of ‘equal remuneration for work of equal value’ means that if two workers, regardless of gender, perform similar tasks or work that is of comparable value, they should receive equal pay. This principle also covers situations where they perform different types of work. If men and women carry out work that differs in terms of content, responsibilities, skills or qualifications required, and working conditions, but the work is the same value overall, then they should receive equal pay. However, jobs held predominantly by women tend to be more limited and undervalued. For instance, caterers and cleaners can often be women, while gardeners and drivers are often men. Despite these roles requiring comparable levels of effort, skill, and responsibility, the positions held by women are more likely to receive lower pay.


The organization can report how it uses job classification systems to make the remuneration of a given role equal to its counterpart. The organization can report the objective work-related criteria used in its system.

Other examples of actions to ensure the principle of equal work for equal value are making information on the basic pay to employees available, equal pay auditing at the workplace, publishing pay information in job vacancies, availability of pay-disaggregated data, and using gender-neutral and skills-based assessment.

See additional reference [22] in the Bibliography.
Disclosure REWO 2 Policies to determine working time

REQUIREMENTS

The organization shall:

a. report the working time policy for permanent full-time employees, including:
   i. maximum regular hours of work per day and week;
   ii. maximum hours of overtime per day and week, whether overtime is voluntary or compulsory, and how employees’ consent is obtained for voluntary overtime;
   iii. daily and weekly periods of rest;
   iv. paid annual leave entitlements and measures to ensure annual leave is taken;
   v. working time arrangements;

b. describe the differences in working time policies between permanent full-time employees and temporary, part-time, and non-guaranteed hours employees, and workers who are not employees and explain reasons for differences;

c. describe how the working time policy considers the specific needs of vulnerable groups, including:
   i. young workers;
   ii. pregnant and nursing workers;

d. describe the process of determining the working time policy for employees and workers who are not employees, including the involvement of workers’ representatives.

GUIDANCE

Working time refers to the period during which workers are at the disposal of the organization during a specified timeframe and does not reflect the intensity or efficiency of time spent on work. The effect of working hours on workers can be due to:

• the number of hours of work; and
• the setting of those working hours, commonly known as working time arrangements or work schedules.


If the organization operates in multiple locations and there are significant variations in working time laws, then the organization should report the differences in policies by significant locations of operation.

For the purpose of clarity, the term ‘workers who are not employees’ refers to workers who are not employed by the organization but whose work is controlled by the organization. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to REWO 2-a-i

Regular hours of work are the period of time when a worker is at the disposal to perform paid work for an organization. It does not include rest periods or overtime. See references [6] and [7] in the Bibliography.

An example of maximum regular hours of work can be eight hours a day and forty-eight hours a week, so the organization reports that regular hours of work do not exceed eight in the day and forty-eight in the week. In addition, the organization should report any exceptions to maximum regular hours of work and the reasons why.

Guidance to REWO 2-a-ii

Overtime refers to the hours worked beyond regular hours of work.

When reporting the maximum hours of overtime per day and week, the organization can describe overtime as not exceeding four hours per day and twelve hours per week. Overtime can be compulsory, which means that the organization does not have to consult employees before requiring them to do overtime, such as when there are exceptional peaks in workload.
When overtime is voluntary, where employees have the right to opt in or out of overtime, the organization should report how it obtains employees’ consent. For example, a sign-up form can be provided for employees to indicate their availability. In addition, the organization can report how it ensures overtime is fairly distributed among employees.

In accordance with the ILO’s Hours of Work (Industry) Convention, 1919 (No. 1), compulsory or voluntary overtime must be within the limits prescribed by law or collective bargaining agreements. If it exceeds these limits, it might result in forced labor. Refer also to GRI 409: Forced or Compulsory Labor 2016.

Additionally, the organization can report the applicable notice period when requesting workers to perform overtime.


Guidance to REWO 2-a-iii

According to the ILO’s Weekly Rest (Industry) Convention, 1921 (No. 14) [11] and Weekly Rest (Commerce and Offices) Convention, 1957 (No.106) [12], daily rest is continuous non-working hours within a 24-hour period. Weekly rest refers to a continuous rest period over seven days. For example, it provides a daily rest of at least ten hours and a weekly rest of at least 24 hours for each seven-day period or work week.

Guidance to REWO 2-a-iv

Paid annual leave is a period of time that allows workers to be away from work, receive remuneration, and remain entitled to social protection. It is available in addition to public holidays, sick leave, daily and weekly rest, maternity, paternity, or parental leave. An example of paid annual leave entitlements is at least four working weeks for one year of service, and if an employee has joined the organization mid-year, then the employee is entitled to 2 working weeks, which is paid annual leave proportionate to their length of service in that year.

The organization can report any measures to ensure employees use their annual leave, such as setting a limit on the number of days that can be carried forward to the next calendar year.

When the organization allows for the accumulation of annual leave or the ability to take unlimited leave, it should report the reasons for allowing this practice. The organization should also report the conditions when offering unpaid extra days of leave.

Unlimited annual leave allows employees to take as many days off as they need or desire instead of a set number of annual leave days per year. If the organization has an unlimited annual leave policy, it should report how it ensures employees take adequate paid annual leave.


Guidance to REWO 2-a-v

Working time arrangements refer to how working hours are organized, which varies depending on the sector and its characteristics. The standard workweek is the most common working time arrangement, typically consisting of a fixed five-day workweek from Monday to Friday (Sunday to Thursday in the Arab States) or Monday to Saturday for a six-day workweek. The traditional workday is from 8 or 9 a.m. to 5 or 6 p.m.

Other working time arrangements comprise shift work, including night or weekend work, compressed weeks, and flextime.

According to the ILO’s Night Work Convention, 1990 (No. 171) [13], night work is all work performed during a period of at least seven consecutive hours, including the interval from midnight to 5 a.m. The definition of night work may vary according to competent authorities, collective agreements, and workers’ representatives. If the organization has a night work shift, it should report how it arranges working time to protect night workers’ health and assist them in meeting family and social responsibilities.

Compressed weeks involve the same number of hours but in fewer days than is typical in a standard workweek, resulting in more hours per working day. For example, a compressed workweek typically reduces a 40-hour workweek from five 8-hour days to four 10-hour days. Flextime refers to when an employee can define their working time based on individual needs and preferences (within specified
limits) and, in some cases, the number of hours they work in a particular week. This can be within or outside of the organization’s premises.


Telework is a flexible working time arrangement that uses information and communications technologies (ICTs) to work from outside the organization’s premises. Although telework can be performed from almost any location, it is typically performed from a worker’s home (home-based telework, working from home, or home office) or on a mobile basis (mobile telework). It does not include those working in the ‘gig’ economy.

The right to disconnect refers to a worker’s right to disengage from work and refrain from engaging in work-related electronic communications during non-work hours, such as emails, texting, or other communications.

See references [26] and [27] in the Bibliography.

The organization should report how it guarantees that telework is voluntary, safeguards the right to a healthy work-life balance, and protects workers’ personal data and privacy. See Disclosure EMPL 4 in GRI EMPL: Employment 202X for more information.

The organization can report on the actions taken to ensure permanent full-time employees maintain a work-life balance in regard to working time arrangements.


Guidance to REWO 2-b

The organization may present the information required for workers who are not employees or for each of the most common types of workers reported under requirement 2-8-a in GRI 2.

This comparison of full-time and permanent employees assumes they have the most favorable working time conditions. This requirement covers all the elements listed in REWO 2-a-i to REWO 2-a-v. The organization is required to separately report the differences in REWO 2-b for temporary, part-time, and non-guaranteed hours employees, as well as workers who are not employees.

Guidance to REWO 2-c

In the GRI Standards, a ‘young worker’ is defined as a person above the applicable minimum working age but younger than 18. Considerations for working time for young workers include ensuring that working times (no night work or extended hours do not interfere with school or training and education programs), tasks (lifting heavy loads, working on high structures, handling hazardous substances), and physical conditions (extreme heat or cold), are not harmful.

See references [13], [14], [15], [16] and [33] in the Bibliography.

Examples of considerations for pregnant and nursing workers include paid breaks for feeding and lactating, access to compressed work weeks, and alternatives to night work for a specified period before and after childbirth.

See references [13], [14], [17] and [18] in the Bibliography.

The organization should report considerations made for other vulnerable groups, such as persons with disabilities.

Guidance to REWO 2-d

The process of determining working time policy can involve following national regulations or international best practices. It can also be based on discussions with workers’ representatives to decide on the hours of work and how they are arranged, taking into account health and safety, work-life balance, and family responsibilities.
Disclosure REWO 3 Transparency of remuneration and working time

REQUIREMENTS

The organization shall:

a. describe measures undertaken to ensure that remuneration and working time are transparent to employees and workers who are not employees.

GUIDANCE

This disclosure asks the organization to report how it ensures remuneration and working time information is accessible to employees and workers who are not employees. These measures build trust between the organization and workers and help to improve work satisfaction. Workers should have clear communication channels to get more information.

For the purpose of clarity, the term ‘workers who are not employees’ refers to workers who are not employed by the organization but whose work is controlled by the organization. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to REWO 3-a

Measures undertaken to effectively inform employees and workers who are not employees about their remuneration include documenting the total remuneration details (basic pay, overtime pay, additional payments in cash and in-kind, and deductions), how the worker is paid, and providing the worker a pay statement.

The organization should also report if all information in the employment contract is provided to the employee or worker who is not an employee prior to starting.

The organization can report how it ensures workers are effectively informed about remuneration changes, such as providing documentation in an accessible and understandable format. Other actions include workers who are not employees providing the working time policy in work contracts or posting shift schedules in visible locations at the workplace.

The organization can also describe the channels available to workers to seek clarification about remuneration and working time.
2. Topic disclosures

An organization reporting in accordance with the GRI Standards is required to report any disclosures from this section (Disclosure REWO-4 through Disclosure REWO-7) that are relevant to its remuneration and working time-related impacts.

Disclosure REWO 4 Remuneration of Workers

REQUIREMENTS

The organization shall:

a. for each significant location of operation, report the median gross hourly basic pay by employee category;

b. for each significant location of operation, report, in headcount, the number of employees who are paid at the local minimum wage;

c. for each significant location of operation, report, in headcount, the number of workers who are not employees who are paid at the local minimum wage;

d. for each significant location of operation, report the cost-of-living estimate;

e. for each significant location of operation, report, in headcount, the number and percentage of employees whose basic pay is at or above cost-of-living estimate, including a breakdown of:

i. employee category;

ii. gender;

f. describe actions taken or commitments made to address the gaps between basic pay and the cost-of-living estimates for employees and workers who are not employees;

g. report the definition used for ‘significant locations of operation’;

h. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

This disclosure helps to explain how the organization remunerates its employees and workers who are not employees.

Basic pay is for regular work hours, excluding additional payments. See guidance REWO 1-a on remuneration. The minimum wage differs from basic pay and is the minimum remuneration for a period specified by the competent national authority. If the organization operates in multiple locations and there are significant variations in regulations governing remuneration, then the organization should report the differences in policies by significant locations of operation.

Guidance to REWO 4-a

The median is a statistical measure representing a data set’s middle value. To calculate the median gross hourly basic pay value, the organization arranges the gross hourly basic pay information of all employees from the smallest to the largest in each employment category and for each significant location of operation. If there is an odd number of values, divide the total number by two and round up to the nearest whole number. The value in that position is the median. However, if there is an even number of values, then it is necessary to calculate the mean of the values above and below that position to obtain the median value.
The organization should report the employee category breakdown by level (such as senior management and middle management) and function (such as technical, administrative, and production). This information is derived from the organization’s own human resources system. See Table 1 for an example of how to present the information for REWO 4-a.

Table 1. Example template for presenting information on the median gross hourly basic pay by employee category and significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
<th>Significant location of operation 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee category 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee category 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee category 3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The organization should report the median gross hourly basic pay with the corresponding currency symbol.

Organizations with operations across multiple countries can compare wages by reporting the median hourly basic pay according to the average exchange rate for the year (e.g., using Purchasing Power Parity exchange rates).

Guidance to REWO 4-b and REWO 4-c

According to the ILO’s Minimum Wage Fixing Convention, 1970 (No. 131) [19], a competent national authority legally sets minimum wages. When the country does not establish a minimum legal wage, the organization should describe how it defines the minimum amount of pay, such as the prevailing industry wage. See Table 2 for an example of how to present the information on REWO 4-b and REWO 4-c.

Table 2. Example template for presenting information on the number of employees and workers who are not employees who are paid at the local minimum wage by significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>In headcount, the number of employees paid at the local minimum wage</td>
<td></td>
<td></td>
</tr>
<tr>
<td>In headcount, the number of workers who are not employees paid the local minimum wage</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Guidance to REWO 4-d

The organization should report the cost-of-living estimates using the respective currency symbol of the significant location of operation.

The organization should report if information on cost-of-living estimates is based upon an employee’s monthly or annual basic pay. The organization can report either a fixed value or a monetary range for cost-of-living estimates. The organization should report the cost-of-living estimates with the corresponding currency symbol. See guidance in Disclosure REWO 1-a-ii in this Standard for more information on the methodology for cost-of-living estimates.

See Table 3 for an example of how to present the information for REWO 4-d.
Table 3. Example template for presenting information on the cost-of-living estimate by significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
<th>Significant location of operation 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost-of-living estimate (currency)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Organizations with operations across multiple countries can compare wages by reporting the median hourly basic pay according to the average exchange rate for the year (e.g., using Purchasing Power Parity exchange rates).

Guidance to REWO 4-e

The organization should use this formula to calculate the percentage of employees who are paid at or above the cost-of-living estimates by significant locations of operation.

\[
\text{Percentage of employees who are paid basic pay at or above the cost-of-living estimate} = \frac{\text{In headcount, the total number of employees who are paid basic pay at or above the cost-of-living estimate}}{\text{In headcount, the total number of employees}} \times 100
\]

See Table 4 for an example of how to present the information for REWO 4-e.

Table 4. Example template for presenting information on number and percentage of employees whose basic pay is at or above cost-of-living estimate by significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Number of employees paid at or above the cost-of-living estimate</th>
<th>Percentage of employees paid at or above the cost-of-living estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant location of operation 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Guidance to REWO 4-e-i

The percentage of employees who are paid at or above the cost-of-living estimates by employee category is calculated by using the following formula:

\[
\text{Percentage of employees who are paid at or above the cost-of-living estimates of an employee category} = \frac{\text{In headcount, the total number of employees who are paid basic pay at or above the cost-of-living estimates in an employee category}}{\text{In headcount, the total number of employees in an employee category}} \times 100
\]

See Table 5 for an example of how to present the information for REWO 4-e-i.

Table 5. Example template for presenting information on the number and percentage of employees paid at or above the cost-of-living estimates by employee category and significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of employees paid at or above the cost-of-living estimates</td>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
<td>Number of employees paid at or above the cost-of-living estimates</td>
</tr>
<tr>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
</tr>
<tr>
<td>Number of employees paid at or above the cost-of-living estimates</td>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
<td>Percentage of employees paid at or above the cost-of-living estimates</td>
</tr>
</tbody>
</table>

Guidance to REWO 4-e-ii

The percentage of employees who are paid at or above the cost-of-living estimate by gender is calculated by using the following formula:

\[
\text{Percentage of employees who are paid at or above the cost-of-living estimate per gender} = \frac{\text{In headcount, the total number of employees by gender who are paid basic pay at or above the cost-of-living estimate}}{\text{In headcount, the total number of employees by gender who are paid basic pay at or above the cost-of-living estimate}} \times 100
\]

See Table 6 for an example of how to present the information for REWO 4-e-ii.
Table 6. Example template for presenting information on number and percentage of employees paid at or above the cost-of-living estimate by gender and significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of employees paid at or above the cost-of-living estimate</td>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
<td>Number of employees paid at or above the cost-of-living estimate</td>
</tr>
<tr>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Men</th>
<th>Women</th>
<th>Other*</th>
<th>Non-disclosed**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of employees paid at or above the cost-of-living estimate</td>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
<td>Number of employees paid at or above the cost-of-living estimate</td>
<td>Percentage of employees paid at or above the cost-of-living estimate</td>
</tr>
</tbody>
</table>

* Gender as specified by the employees themselves.

** Gender is not disclosed by the employees themselves.

The organization is free to choose how to report the breakdowns by gender. It is not required to report the four categories suggested in Table 6. For example, instead of an ‘other’ category, the organization can report any gender category specified by employees.

Guidance to REWO 4-f

If the organization has commitments to address gaps between basic pay and cost-of-living estimates, it should report the types of employees and workers who are not employees to which the commitments apply. An example of closing these gaps includes adopting transparency measures, which means providing workers with information to understand their pay rates so they can negotiate, identify potential pay discrimination, and raise questions. Measures could also include pay audits to evaluate the gender pay gaps and publish remuneration structures setting up the minimum and maximum pay levels by position.

Other measures are pay scales with the organization’s core values, policy, and standards on the treatment of workers, joining a sector initiative to work with other organizations to identify ways to improve the basic pay conditions, participating in governmental or non-governmental initiatives to develop systematic solutions, a gradual increase in the basic pay plan, revision and adjustment to the basic pay policy or supporting social dialogue.

Guidance to REWO 4-g

Significant locations of operations refer to organizational sites or specific geographical areas where the organization has operations or conducts operations or activities. This could also increase the likelihood of a potential, actual, or severe impact, such as an increase in the presence of certain groups of workers, e.g., migrant workers.

Remuneration distribution

The organization can also report the distribution of remuneration.

Inequality in pay within an organization can have an impact on an employee's overall well-being and worker satisfaction. To understand whether there is pay inequality within the organization or the extent of pay inequality, the organization can gather annual remuneration data of all employees and divide it into ten equal groups, also known as deciles. The organization can use Table 7 to report the distribution of remuneration.
Table 7. Example template for presenting information on remuneration distribution by deciles

<table>
<thead>
<tr>
<th></th>
<th>Bottom 10%</th>
<th>2nd decile</th>
<th>3rd decile</th>
<th>4th decile</th>
<th>5th decile</th>
<th>6th decile</th>
<th>7th decile</th>
<th>8th decile</th>
<th>9th decile</th>
<th>1st half of top 10%</th>
<th>Top 5% (excl. top 1%)</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic pay bands</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


In-kind payments

The organization can report the average percentage of full-time employees' basic pay consisting of in-kind payments by employee category. This can be calculated by using the following formula:

Average percentage of full-time employees' basic pay consisting of in-kind payments per employee category = \( \frac{\text{Average monetary value of in-kind payments received by full-time employees per employee category}}{\text{Average full-time employees in per employee category}} \times 100 \)

See guidance to REWO 1-b-ii for more information on in-kind payments.
Disclosure REWO 5 Basic gender pay gap

REQUIREMENTS

The organization shall:

a. by significant locations of operation, report the percentage difference in average gross basic hourly pay of men and women for each employee category;

b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used;

c. report the definition used for ‘significant locations of operation’.

GUIDANCE

This disclosure provides information on the difference in basic pay between men and women. This measurement is commonly known as the gender pay gap.

The measurements of the gender pay gap often only consider the distinction between men and women. However, an organization can describe how it includes employees who do not identify as binary in its reporting of the gender pay gap. For instance, instead of relying on the gender identity recorded in human resource systems, an organization can offer its employees the opportunity to update their gender information if necessary. To protect the confidentiality of data or if the sample size is too small, the organization may provide qualitative information about these employees.

Guidance to REWO 5-a

The organization should use the average of gross hourly basic pay (mean) or the central value of the distribution of the gross basic hourly pay (median) to report the percentage difference in gross basic hourly pay of men and women employees for each employee category. The breakdown by employee category should cover a breakdown by level (such as senior and middle management). This information is derived from the organization’s own human resources system.

An example for calculating the mean gross hourly basic pay for men by employee category is presented below as an example:

<table>
<thead>
<tr>
<th>Mean men's gross basic hourly pay by employee category</th>
<th>Total men's gross basic hourly pay by employee category</th>
</tr>
</thead>
<tbody>
<tr>
<td>=</td>
<td>=</td>
</tr>
<tr>
<td>Total number of men employees in employee category 1</td>
<td>Total number of men employees in employee category 1</td>
</tr>
</tbody>
</table>

The same formula should be applied for all categories of men and women employees respectively to calculate the mean gross basic hourly pay.

The organization could also choose to calculate the central value of the basic hourly pay by gender and by employee category in other ways, such as the median or modal value. However, if it chooses such a method, the organization should report the methodology used and the calculations. With either the mean or other central gross basic hourly pay by gender and per employee category, the organization should calculate the percentage difference between them by using the following formula:

<table>
<thead>
<tr>
<th>Percentage difference in gross basic hourly pay between men and women per employee category</th>
<th>Mean men's basic hourly pay per employee category X 100</th>
</tr>
</thead>
<tbody>
<tr>
<td>=</td>
<td>Mean women’s basic hourly pay per employee category - Mean men’s basic hourly pay per employee category</td>
</tr>
<tr>
<td>Mean men's basic hourly pay per employee category</td>
<td></td>
</tr>
</tbody>
</table>

When the percentage is positive, it means that women have lower basic pay than men; if the percentage is negative, it indicates that men have lower pay than women; and finally, a percentage of zero signifies that the basic pay of men and women is the same.
See Table 8 for an example of how to present the information for REWO 5-a.

**Table 8. Example template for presenting information on the percentage difference in gross hourly basic pay of men and women employees**

<table>
<thead>
<tr>
<th>Employee category</th>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage difference in gross basic hourly pay between men and women</td>
<td>Percentage difference in gross basic hourly pay between men and women</td>
<td>Percentage difference in gross basic hourly pay between men and women</td>
</tr>
<tr>
<td>Employee category 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee category 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee category 3</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The mean gender pay gap can be influenced by a small number of highly paid individuals, whereas the median gender pay gap is less affected by outliers or extreme values. Therefore, calculating both measures can provide a more comprehensive understanding of the basic pay distribution in the organization.

**Guidance to REWO 5-b**

In reporting the methodology used to compile the information, the organization should include the following information:

- if the organization used an average of basic pay (mean) or the middle value of the distribution of basic pay (median);
- if the calculation uses headcount or full-time equivalent (FTE);
- how part-time employees' hours are reflected in the calculation; and
- if an adjusted gender pay gap was used to consider other relevant variables, such as length of service and education.

The organization can report an additional percentage in gross basic pay between groups of employees other than men and women employees. For example, the percentage difference in basic pay of employees without disabilities to employees with disabilities. The organization can also report the difference in basic pay of women to men for workers who are not employees.
Disclosure REWO 6 Social protection coverage

REQUIREMENTS

The organization shall:

a. report whether it makes contributions to the following types of social protection for its employees by significant locations of operation;
   i. medical and health care insurance;
   ii. sickness benefit;
   iii. maternity and paternity benefits;
   iv. employment injury benefit;
   v. unemployment benefit;
   vi. invalidity benefit;
   vii. survivors benefit
   viii. retirement benefit;

b. report the types of benefits that it provides to its employees in the absence of, or complementary to, public programs for social protection and by significant locations of operation;

c. report the number in headcount and percentage of employees by significant locations of operation that are not covered under each type of social protection in REWO 6 a, whether provided by public programs or as benefits by the organization;

d. report the types of employees not covered under REWO 6 a and REWO 6 b by significant locations of operation and explain why certain types of employees are not covered;

e. report the definition used for ‘significant locations of operation’;

f. describe how it monitors that social protection contributions are made to relevant authorities according to local regulations for workers who are not employees;

g. describe actions taken to increase social protection coverage for:
   i. employees;
   ii. workers who are not employees;

h. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

Social protection or social security is a set of public measures to protect persons against economic and social distress, which prevents a substantial reduction in income from a loss of work as a result of various contingencies.

Social security is also fundamental for improving job quality, increasing human dignity, and reducing poverty, inequalities, and vulnerability of workers and their families. It also contributes to improving employability, productivity, and economic development.

Most countries have programs anchored in national legislation covering all or some areas of social protection. In many jurisdictions, organizations are responsible for partially or fully contributing to the social protection of their workers. These are statutory contributions mandated by law as part of public programs for social protection.

Organizations may help enhance public social protection coverage through their organization-sponsored programs as a complementary package or in the absence of public programs. The coverage and types of benefits depend on a country’s national social security system.

Social protection coverage reflects the share of workers covered by public social protection programs provided by the state or benefits through organization-sponsored programs. The disclosure aims to identify existing social protection benefits, its beneficiaries, and gaps in coverage.
Additional payments in cash and in-kind that are not related to social protection are reported under REWO 1-b-ii.

For the purpose of clarity, the term 'workers who are not employees' refers to workers who are not employed by the organization but whose work is controlled by the organization. See the Control of Work Standard Interpretation to GRI 2 for more information.

Guidance to REWO 6-a and REWO 6-b

According to the ILO's Social Security (Minimum Standards) Convention, 1952 (No. 102), social protection includes:

- Medical and health care insurance concerns the availability of facilities such as general practitioners, specialists, pharmaceutical supplies, hospitalization, and medical rehabilitation.
- Sickness benefits for when a worker is unable to work due to a morbid condition that results in suspension of earnings – this benefit enables workers to stay at home until they recover, which protects their health and, in the case of communicable diseases, the health of others.
- Maternity and paternity benefits in case of pregnancy or childbirth – covers income security, maternal healthcare, maternity leave, paternity leave, parental leave, adoption leave, breastfeeding arrangements, employment protection, and childcare solutions after return to work.
- Employment injury benefit for workers who suffer an accident or a prescribed disease while performing their job.
- Unemployment benefit in cases of suspension of earnings due to the inability to obtain suitable employment in the case of a worker who is capable of and available for work.
- Invalidity benefit for when workers are unable to engage in any gainful activity and in cases where this inability is permanent or persists after the sickness benefit ends.
- Survivors benefit for when there is a loss of support as the result of the worker's death, who was the principal earner in the household.
- Retirement benefit provided to workers when they reach retirement age.


See Table 9 for an example of how to present the information on REWO 6-a and REWO 6-b.
Table 9. Example template for presenting information on contributions to the types of social protection under public programs made by the organization and benefits provided by the organization for employees by significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions to social protection programs</td>
<td>Benefits provided by the organization</td>
<td>Contributions to social protection programs</td>
</tr>
<tr>
<td>Medical and health care insurance</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Sickness benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Maternity and paternity benefits</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Employment injury benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Unemployment benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Invalidity benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Survivors benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Retirement benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

The organization can also describe its efforts to work with governments and other stakeholders to improve or develop social protection coverage.

The organization can report how it supports migrant employees in accessing the same benefits as nationals. Many countries have concluded bilateral or multilateral social security agreements to transfer social protection rights and benefits between host countries and countries of origin. The organization should report how it facilitates migrant employees' transfer of benefits from one country to another.

Guidance to REWO 6-c

The organization should use the following formula to report the percentage of employees that are not covered under each type of social protection.

\[
\text{Percentage of employees that are not covered under each type of social protection} = \frac{\text{Number of employees not covered under each type of social protection}}{\text{Total number of employees at the end of the reporting period}} \times 100
\]

See Table 10 for an example of how to present the information for REWO 6-c.

**Table 10. Example template for presenting information on the number and percentage of employees who are not covered by significant locations of operation**

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Significant location of operation 2</th>
<th>Significant location of operation 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of employees not covered by social protection</td>
<td>Percentage of employees not covered by social protection</td>
<td>Number of employees not covered by social protection</td>
</tr>
<tr>
<td>Percentage of employees not covered by social protection</td>
<td>Number of employees not covered by social protection</td>
<td>Percentage of employees not covered by social protection</td>
</tr>
<tr>
<td></td>
<td>Number of employees not covered by social protection</td>
<td>Percentage of employees not covered by social protection</td>
</tr>
<tr>
<td>Medical and health care insurance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sickness benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maternity and paternity benefits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employment injury benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invalidity benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Survivors benefit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirement benefit</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The organization can also report the information required by REWO 6-c for workers who are not employees.
Guidance to REWO 6-d

See Table 11 for an example of how to present the information for REWO-6-d.

**Table 11. Example template for providing information on the types of employees not covered under social protection**

<table>
<thead>
<tr>
<th>Significant location of operation: 1</th>
<th>Permanent employees</th>
<th>Temporary employees</th>
<th>Non-guaranteed hours employees</th>
<th>Full-time employees</th>
<th>Part-time employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical and health care insurance</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Sickness benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Maternity and paternity benefits</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Employment injury benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Unemployment invalidity benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Invalidity survivor benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Survivors benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
<tr>
<td>Retirement benefit</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
<td>Yes/No</td>
</tr>
</tbody>
</table>

The organization can also provide the same information required by REWO 6-d for workers who are not employees.

Guidance to REWO 6-e

Significant locations of operations in this context means where the organization has its activities.

Under these locations, there is a larger proportion of workers. In addition, the organization should consider including locations with specific impacts related to social protection coverage. For instance, the lack of public social protection programs in certain countries.

Guidance to REWO 6-f

The organization should describe how it monitors social protection contributions for workers who are not employees. These contributions are made to relevant authorities through private compliance initiatives such as auditing, certification schemes, or self-reporting mechanisms.

Guidance to REWO 6-g

Social protection coverage can be increased by either expanding the number of eligible workers covered or expanding the types of social protection available to employees and workers who are not employees.

Workers in a non-standard form of employment, such as agency workers, may receive inadequate social security coverage. This can be because statutory provisions exclude them from entitlements to social security payments, such as maternity or sick leave. In addition, part-time workers may not be fully covered by social security because their hours worked or earnings do not pass eligibility thresholds, which can often affect women disproportionately. The organization can report how it has worked to increase the eligibility criteria to cover all types of employees and workers who are not employees. Additionally, the organization can report actions to reduce gender gaps in access to social protection benefits and equality in access for migrant workers.

Governments organize national dialogues to identify and address the needs and weaknesses of their current social security system. The organization can describe if it participates in this decision-making process to voice its priorities and concerns and how it constructively contributes to enhanced social protection policies and coverage.
Disclosure REWO 7 Monitoring working time

REQUIREMENTS

The organization shall:

a. report the number of employees by significant locations of operation who work the following hours a week on a regular basis, and a breakdown by employee type:
   i. work less than 20 hours a week;
   ii. work between 20 and 35 hours a week;
   iii. work between 36 and 48 hours a week;
   iv. work longer than 48 hours a week;

b. report the number of workers who are not employees by significant locations of operation who work the following hours a week on a regular basis:
   i. work less than 20 hours a week;
   ii. work between 20 and 35 hours a week;
   iii. work between 36 and 48 hours a week;
   iv. work longer than 48 hours a week;

c. report the average time period applied to communicate hours of work to non-guaranteed hours employees by significant locations of operations;

d. report the percentage of employees and workers who are not employees who have flexible working time arrangements by significant locations of operation;

e. report the ratio between paid annual leave days taken and entitled paid annual leave days by significant locations of operation and gender for:
   i. full-time employees;
   ii. part-time employees;
   iii. non-guaranteed hours employees;
   iv. temporary employees;

f. report the average number of paid annual leave days taken by the most common types of workers who are not employees by significant locations of operation and by gender;

g. report the definition used for ‘significant locations of operation’;

h. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

GUIDANCE

Organizations face the challenge of promoting productivity and competitiveness while safeguarding the physical and mental health of employees and workers who are not employees. Therefore, monitoring working time is an important aspect of making decisions on the potential negative impacts of excessive working time.

The organization can track working time using monitoring systems, which means it manages a comprehensive and accurate recording of working hours. These systems often record regular working hours, daily and weekly hours of rest, and overtime hours while also flagging when limits are exceeded.

Annual leave is important to provide a period of rest, maintain a work-life balance for employees, reduce absenteeism, and enhance workers’ motivation.

The organization is free to choose how to report the breakdowns by gender. Reporting the four categories suggested in Tables 13, 15, and 16 is not required. For example, instead of an ‘other’ category, the organization can report as many additional gender categories as specified by employees themselves.

For the purpose of clarity, the term ‘workers who are not employees’ refers to workers who are not employed by the organization but whose work is controlled by the organization. See the Control of Work Standard Interpretation to GRI 2 for more information.
Guidance to REWO 7-a and REWO 7-b

In the context of this requirement, a regular basis means the actual hours of routine and frequent work over a certain period, including regular hours of work and overtime. The organization should report its definition of regular hours of work.

Guidance to REWO 7-a

The breakdown by employee category provides a detailed analysis of employees categorized by their level (such as senior management and middle management). This information is derived from the organization’s own human resources system.

See Table 12 for an example of how to present the information for REWO 7-a.

Table 12. Example template for presenting information on the number of employees by the number of hours worked by employee type and by significant locations of operation

<table>
<thead>
<tr>
<th>Employee type</th>
<th>&lt;20 hours a week</th>
<th>20–35 hours a week</th>
<th>36–48 hours a week</th>
<th>&gt;48 hours a week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant location of operation 1</td>
<td>Permanent employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Temporary employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Full-time employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Part-time employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-guaranteed hours employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Permanent employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 2</td>
<td>Permanent employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Temporary employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Full-time employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Part-time employees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Non-guaranteed hours employees</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Overtime is the number of hours exceeding regular hours worked as stated in the employment contract. The organization can report the information on overtime separately, using the following categories for the number of employees who work:

- up to 12 hours of overtime a week;
- between 12 and 20 hours of overtime a week; and
- over 20 hours of overtime a week.

The organization can then disaggregate the data by employee gender, type, or category.

See Table 13 for an example of how to present the information for overtime.
Table 13. Example template for presenting information on number of overtime hours employees by gender significant locations of operation

<table>
<thead>
<tr>
<th>Number of employees who do overtime hours on a regular basis</th>
<th>&lt; 12 hours a week</th>
<th>≥ 12 and ≤ 20 hours a week</th>
<th>&gt; 20 hours a week</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant location of operation 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</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 REWO 7-b
The most common types of workers who are not employees covered by this requirement are those reported under Disclosure 2-8 in GRI 2: General Disclosures 2021.

See Table 14 for an example of how to present the information for REWO 7-b.
Table 14. Example template for presenting information on number of workers who are not employees, by significant locations of operation and the number of hours worked

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Number of workers who are not employees who on a regular basis work:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&lt;20 hours a week</td>
</tr>
<tr>
<td>Most common type of workers who are not employees 1</td>
<td></td>
</tr>
<tr>
<td>Most common type of workers who are not employees 2</td>
<td></td>
</tr>
<tr>
<td>Most common type of workers who are not employees 3</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Significant location of operation 2</th>
<th>Number of workers who are not employees who on a regular basis work:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&lt;20 hours a week</td>
</tr>
<tr>
<td>Most common type of workers who are not employees 1</td>
<td></td>
</tr>
<tr>
<td>Most common type of workers who are not employees 2</td>
<td></td>
</tr>
<tr>
<td>Most common type of workers who are not employees 3</td>
<td></td>
</tr>
</tbody>
</table>

Guidance to REWO 7-c

When employees have sufficient notice of their working time, it allows time to plan personal activities such as family time and promotes work-life balance. Working hours of non-guaranteed hours employees are usually ad-hoc hours and subject to an organization’s planning. Therefore, the organization should report the average time taken to notify non-guaranteed hours employees of their schedule in hours, days, weeks, or any other applicable schedule.

Guidance to REWO 7-d

The organization should provide separate percentages for employees and workers who are not employees covered under this policy.

The percentage of employees and workers who are not employees with flexible working time arrangements can be calculated using the following formulas:

\[
\text{Percentage of employees with flexible working time arrangements} = \frac{\text{Number of employees with flexible working time arrangements}}{\text{Total number of employees}} \times 100
\]

\[
\text{Percentage of workers who are with flexible working time arrangements} = \frac{\text{Number of workers who are not employees and whose work is controlled by the organization who have flexible working time arrangements}}{\text{Total number of workers who are not employees}} \times 100
\]
See Table 14 for an example of how to present the information for REWO 7-d.

Table 14. Example template for presenting information on percentage of employees and workers who are not employees and work is controlled by the organization who have flexible working time arrangements

<table>
<thead>
<tr>
<th>Percentage of Employees with flexible working time arrangements</th>
<th>Percentage of Workers who are not employees with flexible working time arrangements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Significant location of operation 1</td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 2</td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 3</td>
<td></td>
</tr>
</tbody>
</table>

Guidance to REWO 7-e

Employees take leave throughout the year to maintain a healthy work-life balance. However, managing paid annual leave can be challenging when several employees want to take their leave at the same time. It is important to let employees choose when they would like to take their paid leave so their obligations and preferences can be considered. This requirement highlights the organization's responsibility to ensure that employees utilize their entitlements for paid annual leave.

The number of annual leave days varies depending on jurisdiction and the employment relationship between the organization and employees. The number of annual days also varies across regions due to the prevailing work culture and by gender, as women tend to utilize more leave to fulfill childcare responsibilities.

Paid annual leave entitlement refers to the paid annual leave days according to national legislation and the organization’s policies. The organization can also report the additional leave above the statutory annual leave it provides to its employees. Public holidays are separate from annual leave entitlements.

See guidance to REWO 2-a-iv to find more details about the definition of paid annual leave. The rate of annual leave can be calculated using the following formula:

\[
\text{Ratio of paid annual leave days taken and the paid annual leave days entitlement by employee type} = \frac{\text{Paid annual leave days taken by employee type}}{\text{Paid annual leave days entitlement by employee type}}
\]

See Table 15 for an example of how to present the information for REWO 7-e.
Table 15. Example template for presenting information on the ratio of paid annual leave days taken and that they are by employees by gender and significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Full-time employees</th>
<th>Part-time employees</th>
<th>Non-guaranteed hours employees</th>
<th>Temporary employees</th>
</tr>
</thead>
<tbody>
<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><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 2</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><strong>Total</strong></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 REWO 7-f

The most common types of workers who are not employees covered by this requirement are those reported under Disclosure 2-8 in GRI 2: General Disclosures 2021.

The organization should use the following formula to report the average number of paid annual leave days taken by the most common types of workers who are not employees:

\[
\text{Average number of paid annual leave days taken by the most common types of workers who are not employees} = \frac{\text{The total paid annual leave days taken by a single type of workers who are not employees whose work is controlled by the organization}}{\text{Total number of a single type of workers who are not employees and whose work is controlled by the organization}}
\]

See Table 16 for an example of how to present the information on REWO-7-f.
Table 16. Example template for presenting information on the average number of paid annual leave days taken by workers who are not employees by gender and significant locations of operation

<table>
<thead>
<tr>
<th>Significant location of operation 1</th>
<th>Most common type of workers who are not employees 1</th>
<th>Most common type of workers who are not employees 2</th>
<th>Most common type of workers who are not employees 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significant location of operation 2</td>
<td>Men</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not disclosed**</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 REWO 7-g

Significant locations of operations refer to organizational sites or specific geographical areas where the organization has operations or conducts operations or activities. This could also increase the likelihood of a potential, actual, or severe impact. In the context of Disclosure REWO 7, the organization should define the significant locations of operations, emphasizing impacts on working time conditions. For example, where the majority of employees are based and where it has workers who are not employees in specific countries with a lack of or weak working time regulations.
Glossary

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.

**benefit**

direct benefit provided in the form of financial contributions, care paid for by the organization, or the reimbursement of expenses borne by the employee.

*Note:* Redundancy payments over and above legal minimums, lay-off pay, extra employment injury benefit, survivors' benefits, and extra paid holiday entitlements can also be included as a benefit.

**collective bargaining**

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.

**entry level wage**

full-time wage in the lowest employment category.

*Note:* Intern or apprentice wages are not considered entry level wages.

**full-time employee**

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

**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’.

**local minimum wage**

minimum compensation for employment per hour, or other unit of time, allowed under law.

*Note:* Some countries have numerous minimum wages, such as by state or province or by employment category.

**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

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

stakeholder

individual or group that has an interest that is affected or could be affected by the organization’s activities

Examples: business partners, civil society organizations, consumers, customers, employees and other workers, governments, local communities, non-governmental organizations, shareholders and other investors, suppliers, trade unions, vulnerable groups

Note: See section 2.4 in GRI 1: Foundation 2021 for more information on ‘stakeholder’.

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.

Source: International Labour Organization (ILO), Workers’ Representatives Convention, 1971 (No. 135)

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.
Bibliography

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

Authoritative instruments:


Additional references:


27. World Economic Forum (WEF), Right to disconnect: The countries passing laws to stop employees working out of hours, 2023.


29. Fairwage Network, Living wage Methodology for a Typical Family.


31. Living Wage For US, Inc. Anker principle compatible estimates in the US Methodology.


Resources: