



# GRI Topic Standard Project for Labor – Remuneration and Working Time Exposure draft

## Comments to be received by 4 October 2024

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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](mailto:labor@globalreporting.org)

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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](http://www.globalreporting.org).

# GRI REWO: Remuneration and Working Time 202X

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## Note on reading this document

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

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

## Introduction

[GRI 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.

## 24 **Background on the topic**

25 This Standard addresses the topic of remuneration and working time, including social protection.

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

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

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

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

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

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

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

58 The scope of this Standard is the organization's employees and workers who are not employees and  
59 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of  
60 work implies that the organization directs the work performed or has control over the means or  
61 methods for performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more  
62 information.

## 63 **System of GRI Standards**

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

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

71 **Universal Standards: GRI 1, GRI 2 and GRI 3**

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

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

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

81 **Sector Standards**

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

85 **Topic Standards**

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

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



90 **Using this Standard**

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

- 94 • [GRI EMPL: Employment 202X](#)
- 95 • [GRI TRED: Training and Education 202X](#)

- 96 • [GRI PARE: Working Parents and Caregivers 202X](#)
- 97 • [GRI SICH: Significant Changes for Workers 202X](#)
- 98 • [GRI 403: Occupational Health and Safety 2018](#)
- 99 • [Control of Work Standard Interpretation to GRI 2](#)

100 An organization reporting in accordance with the GRI Standards is required to report the following  
 101 disclosures if it has determined remuneration and working time to be a material topic:

- 102 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 103 • Any disclosures from this Topic Standard that are relevant to the organization’s remuneration  
 104 and working time-related impacts (Disclosure REWO-1 through Disclosure REWO-7).

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

106 Reasons for omission are permitted for these disclosures.

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

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

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

122 **Requirements, guidance and defined terms**

123 The following apply throughout this Standard:

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

126 Requirements may be accompanied by guidance.

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

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

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

132 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the  
 133 [Glossary](#). The organization is required to apply the definitions in the Glossary.

# 134 1. Topic management disclosures

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

137 An organization that has determined remuneration and working time to be a material topic is required  
138 to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The  
139 organization is also required to report any disclosures from this section (Disclosure REWO-1 through  
140 Disclosure REWO-3) that are relevant to its remuneration and working time-related impacts.

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

## 142 Disclosure REWO 1 Policies to determine 143 remuneration

### 144 REQUIREMENTS

145 The organization shall:

- 146 a. describe the policy to determine basic pay for permanent full-time employees and  
147 whether this includes:
  - 148 i. any collective bargaining agreements and how workers' representatives are included;
  - 149 ii. any cost-of-living estimates;
- 150 b. describe the policy to determine additional amounts paid to permanent and full-time  
151 employees, including:
  - 152 i. type and rate of overtime pay;
  - 153 ii. type of payments in cash and in-kind;
- 154 c. report if deductions are permitted for permanent full-time employees and, if so, describe  
155 the type of deductions that are permitted;
- 156 d. describe the differences in remuneration policies between permanent full-time employees  
157 and temporary, part-time, non-guaranteed hours employees, and workers who are not  
158 employees, and explain reasons for differences;
- 159 e. describe the actions taken to ensure the principle of equal remuneration for work of equal  
160 value is applied to employees and workers who are not employees.

### 161 GUIDANCE

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

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

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

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

### 174 Guidance to REWO 1-a

175 Basic pay refers to the basic wage paid to a worker for performing their duties. It is for regular hours  
176 of work, excluding any additional payments such as bonuses, productivity or performance pay, or pay  
177 for overtime work. When referring only to employees, basic pay is sometimes called basic salary.

178 Piece rate refers to workers paid by the unit performed. If the organization provides permanent full-  
179 time employees with a piece rate, it should report how its calculation of the pay per unit reflects the  
180 difficulty and quality of work within, and it can be completed within regular working hours and not  
181 below the legal minimum wage.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

225 The rate of pay refers to the number of days compensated for the number of overtime hours worked  
226 or the percentage of basic pay offered for the number of overtime hours worked. The rate of pay for  
227 overtime usually differs when additional hours are worked at night, during weekends, or on holidays.



228 In accordance with the ILO's *Hours of Work (Industry) Convention*, 1919 (No. 1) and *Hours of Work*  
229 *(Commerce and Offices) Convention*, 1930 (No. 30), the rate of overtime pay cannot be less than  
230 one-and-one-quarter times the hourly basic pay. If overtime pay is in the form of a monetary payment  
231 and the organization offers a rate of pay lower than 125% as prescribed by the ILO, the organization  
232 should explain why. For example, a lower rate of pay is permitted by national regulation.

233 See references [6] and [7] in the Bibliography.

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

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

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

241 See reference [21] in the Bibliography.

242 Benefits related to social protection, such as medical and health care insurance, maternity, or  
243 retirement benefits, are not covered under this requirement but are part of [Disclosure REWO 6](#) on  
244 social protection.

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

#### 247 **Guidance to REWO 1-c**

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

253 If the organization makes deductions, it should report:

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

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

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

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

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

272 See references [8] and [9] in the Bibliography.

#### 273 **Guidance to REWO 1-d**

274 This comparison of full-time and permanent employees assumes that they have the most favorable  
275 remuneration conditions. The organization can report the remuneration differences in REWO 1-d for  
276 temporary, part-time, and non-guaranteed hours employees, and workers who are not employees.  
277 This covers all the elements listed in REWO 1-a-i to 1-a-ii, 1-b, and 1-c.

278 Examples of differences can be that the organization involves workers' representatives in determining  
279 basic pay for all employees except workers who are not employees because it does not have access  
280 to their representatives. For workers who are not employees, the industry-standard wage is used to  
281 determine the basic pay. Another example of differences can be that statutory deductions in the form  
282 of contributions to social protection are deducted only for permanent full-time employees because  
283 social protection coverage does not extend by law to other types of employees, such as temporary or  
284 part-time employees.

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

#### 287 **Guidance to REWO 1-e**

288 This requirement covers equal remuneration for all genders.

289 ILO's *Equal Remuneration Convention*, 1951 (No. 100) states that men and women should receive  
290 equal pay for work of equal value, which does not mean all work should be paid at the same rate. The  
291 principle of 'equal remuneration for work of equal value' means that if two workers, regardless of  
292 gender, perform similar tasks or work that is of comparable value, they should receive equal pay.

293 This principle also covers situations where they perform different types of work. If men and women  
294 carry out work that differs in terms of content, responsibilities, skills or qualifications required, and  
295 working conditions, but the work is the same value overall, then they should receive equal pay.  
296 However, jobs held predominantly by women tend to be more limited and undervalued. For instance,  
297 caterers and cleaners can often be women, while gardeners and drivers are often men. Despite these  
298 roles requiring comparable levels of effort, skill, and responsibility, the positions held by women are  
299 more likely to receive lower pay.

300 See reference [22] in the Bibliography.

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

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

308 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.

See reference [23] in the Bibliography.

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.

356 When overtime is voluntary, where employees have the right to opt in or out of overtime, the  
357 organization should report how it obtains employees' consent. For example, a sign-up form can be  
358 provided for employees to indicate their availability. In addition, the organization can report how it  
359 ensures overtime is fairly distributed among employees.

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

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

366 See reference [10] in the Bibliography.

#### 367 **Guidance to REWO 2-a-iii**

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

#### 373 **Guidance to REWO 2-a-iv**

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

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

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

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

388 See reference [24] in the Bibliography.

#### 389 **Guidance to REWO 2-a-v**

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

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

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

403 Compressed weeks involve the same number of hours but in fewer days than is typical in a standard  
404 workweek, resulting in more hours per working day. For example, a compressed workweek typically  
405 reduces a 40-hour workweek from five 8-hour days to four 10-hour days. Flextime refers to when an  
406 employee can define their working time based on individual needs and preferences (within specified

407 limits) and, in some cases, the number of hours they work in a particular week. This can be within or  
408 outside of the organization's premises.

409 See reference [25] in the Bibliography.

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

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

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

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

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

424 See references [13] and [25] in the Bibliography.

#### 425 **Guidance to REWO 2-b**

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

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

#### 432 **Guidance to REWO 2-c**

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

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

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

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

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

#### 445 **Guidance to REWO 2-d**

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

450 **Disclosure REWO 3** Transparency of remuneration and  
451 working time

452 **REQUIREMENTS**

453 **The organization shall:**

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

456 **GUIDANCE**

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

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

464 **Guidance to REWO 3-a**

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

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

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

475 The organization can also describe the channels available to workers to seek clarification about  
476 remuneration and working time.

477

## 2. Topic disclosures

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

481

### Disclosure REWO 4 Remuneration of Workers

482

#### REQUIREMENTS

483

The organization shall:

484

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

486

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

488

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

490

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

491

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

494

i. employee category;

495

ii. gender;

496

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

498

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

499

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

501

#### GUIDANCE

502

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

504

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

509

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

512

#### Guidance to REWO 4-a

513

The median is a statistical measure representing a data set's middle value. To calculate the median  
514 gross hourly basic pay value, the organization arranges the gross hourly basic pay information of all  
515 employees from the smallest to the largest in each employment category and for each significant  
516 location of operation. If there is an odd number of values, divide the total number by two and round up  
517 to the nearest whole number. The value in that position is the median. However, if there is an even  
518 number of values, then it is necessary to calculate the mean of the values above and below that  
519 position to obtain the median value.

520 The organization should report the employee category breakdown by level (such as senior  
 521 management and middle management) and function (such as technical, administrative, and  
 522 production). This information is derived from the organization’s own human resources system.

523 See Table 1 for an example of how to present the information for REWO 4-a.

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

	Significant location of operation 1	Significant location of operation 2	Significant location of operation 3	Significant location of operation 4
Employee category 1				
Employee category 2				
Employee category 3				

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

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

531 **Guidance to REWO 4-b and REWO 4-c**

532 According to the ILO’s *Minimum Wage Fixing Convention*, 1970 (No. 131) [19], a competent national  
 533 authority legally sets minimum wages. When the country does not establish a minimum legal wage,  
 534 the organization should describe how it defines the minimum amount of pay, such as the prevailing  
 535 industry wage.

536 See Table 2 for an example of how to present the information on REWO 4-b and REWO 4-c.

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

	Significant location of operation 1	Significant location of operation 2	Significant location of operation 3
In headcount, the number of employees paid at the local minimum wage			
In headcount, the number of workers who are not employees paid the local minimum wage			

540 **Guidance to REWO 4-d**

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

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

548 See Table 3 for an example of how to present the information for REWO 4-d.



549 **Table 3. Example template for presenting information on the cost-of-living estimate by**  
 550 **significant locations of operation**

	Significant location of operation 1	Significant location of operation 2	Significant location of operation 3	Significant location of operation 4
<b>Cost-of-living estimate (currency)</b>				

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

554 **Guidance to REWO 4-e**

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

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

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

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

	Number of employees paid at or above the cost-of-living estimate	Percentage of employees paid at or above the cost-of-living estimate
<b>Significant location of operation 1</b>		
<b>Significant location of operation 2</b>		
<b>Significant location of operation 3</b>		

560 **Guidance to REWO 4-e-i**

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

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

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

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

	Significant location of operation 1		Significant location of operation 2		Significant location of operation 3	
	Number of employees paid at or above the cost-of-living estimates	Percentage of employees paid at or above the cost-of-living estimates	Number of employees paid at or above the cost-of-living estimates	Percentage of employees paid at or above the cost-of-living estimates	Number of employees paid at or above the cost-of-living estimates	Percentage of employees paid at or above the cost-of-living estimates
Employee category 1						
Employee category 2						
Employee category 3						

567 **Guidance to REWO 4-e-ii**

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

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

570 See Table 6 for an example of how to present the information for REWO 4-e-ii.

571  
572

**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**

	Significant location of operation 1		Significant location of operation 2		Significant location of operation 3	
	Number of employees paid at or above the cost-of-living estimate	Percentage of employees paid at or above the cost-of-living estimate	Number of employees paid at or above the cost-of-living estimate	Percentage of employees paid at or above the cost-of-living estimate	Number of employees paid at or above the cost-of-living estimate	Percentage of employees paid at or above the cost-of-living estimate
<b>Men</b>						
<b>Women</b>						
<b>Other*</b>						
<b>Non-disclosed**</b>						

573 \* Gender as specified by the employees themselves.

574 \*\* Gender is not disclosed by the employees themselves.

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

578 **Guidance to REWO 4-f**

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

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

591 **Guidance to REWO 4-g**

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

596 **Remuneration distribution**

597 The organization can also report the distribution of remuneration.

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

603 **Table 7. Example template for presenting information on remuneration distribution by deciles**

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

604 See reference [28] in the Bibliography.

605 **In-kind payments**

606 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:

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

608 See guidance to [REWO 1-b-ii](#) for more information on in-kind payments.

## 609 Disclosure REWO 5 Basic gender pay gap

### 610 REQUIREMENTS

611 The organization shall:

- 612 a. by significant locations of operation, report the percentage difference in average gross  
613 basic hourly pay of men and women for each employee category;
- 614 b. report contextual information necessary to understand how the data has been compiled,  
615 including standards, methodologies, and assumptions used;
- 616 c. report the definition used for 'significant locations of operation'.

### 617 GUIDANCE

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

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

#### 626 Guidance to REWO 5-a

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

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

Mean men's gross basic hourly pay by employee category	=	$\frac{\text{Total men's gross basic hourly pay by employee category}}{\text{Total number of men employees in employee category 1}}$
--	---	--

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

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

Percentage difference in gross basic hourly pay between men and women per employee category	=	$\frac{\text{Mean men's basic hourly pay per employee category} - \text{Mean women's basic hourly pay per employee category}}{\text{Mean men's basic hourly pay per employee category}} \times 100$
--	---	---

641 When the percentage is positive, it means that women have lower basic pay than men; if the  
642 percentage is negative, it indicates that men have lower pay than women; and finally, a percentage of  
643 zero signifies that the basic pay of men and women is the same.

644 See Table 8 for an example of how to present the information for REWO 5-a.

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

	<b>Significant location of operation 1</b>	<b>Significant location of operation 2</b>	<b>Significant location of operation 3</b>
<b>Employee category</b>	Percentage difference in gross basic hourly pay between men and women	Percentage difference in gross basic hourly pay between men and women	Percentage difference in gross basic hourly pay between men and women
Employee category 1			
Employee category 2			
Employee category 3			

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

651 **Guidance to REWO 5-b**

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

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

660 The organization can report an additional percentage in gross basic pay between groups of  
 661 employees other than men and women employees. For example, the percentage difference in basic  
 662 pay of employees without disabilities to employees with disabilities. The organization can also report  
 663 the difference in basic pay of women to men for workers who are not employees.

## 664 Disclosure REWO 6 Social protection coverage

### 665 REQUIREMENTS

666 The organization shall:

- 667 a. report whether it makes contributions to the following types of social protection for its  
668 employees by significant locations of operation;
- 669 i. medical and health care insurance;
  - 670 ii. sickness benefit;
  - 671 iii. maternity and paternity benefits;
  - 672 iv. employment injury benefit;
  - 673 v. unemployment benefit;
  - 674 vi. invalidity benefit;
  - 675 vii. survivors benefit
  - 676 viii. retirement benefit;
- 677 b. report the types of benefits that it provides to its employees in the absence of, or  
678 complementary to, public programs for social protection and by significant locations of  
679 operation;
- 680 c. report the number in headcount and percentage of employees by significant locations of  
681 operation that are not covered under each type of social protection in REWO 6 a, whether  
682 provided by public programs or as benefits by the organization;
- 683 d. report the types of employees not covered under REWO 6- a and REWO 6-b by significant  
684 locations of operation and explain why certain types of employees are not covered;
- 685 e. report the definition used for ‘significant locations of operation’;
- 686 f. describe how it monitors that social protection contributions are made to relevant  
687 authorities according to local regulations for workers who are not employees;
- 688 g. describe actions taken to increase social protection coverage for:
- 689 i. employees;
  - 690 ii. workers who are not employees;
- 691 h. report contextual information necessary to understand how the data has been compiled,  
692 including standards, methodologies, and assumptions used.

### 694 GUIDANCE

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

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

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

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

708 Social protection coverage reflects the share of workers covered by public social protection programs  
709 provided by the state or benefits through organization-sponsored programs. The disclosure aims to  
710 identify existing social protection benefits, its beneficiaries, and gaps in coverage.

711 Additional payments in cash and in-kind that are not related to social protection are reported under  
712 REWO 1-b-ii.

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

716 **Guidance to REWO 6-a and REWO 6-b**

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

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

736  
737 See reference [3] in the Bibliography.

738  
739 See Table 9 for an example of how to present the information on REWO 6-a and REWO 6-b.



740  
741  
742

**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**

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

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

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

750 See reference [20] in the Bibliography.

751 **Guidance to REWO 6-c**

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

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

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

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

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

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

759 **Guidance to REWO 6-d**

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

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

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

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

765 **Guidance to REWO 6-e**

766 Significant locations of operations in this context means where the organization has its activities.  
 767 Under these locations, there is a larger proportion of workers. In addition, the organization should  
 768 consider including locations with specific impacts related to social protection coverage. For instance,  
 769 the lack of public social protection programs in certain countries.

770 **Guidance to REWO 6-f**

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

774 **Guidance to REWO 6-g**

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

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

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

## 790 Disclosure REWO 7 Monitoring working time

### 791 REQUIREMENTS

792 The organization shall:

- 793 a. report the number of employees by significant locations of operation who work the  
794 following hours a week on a regular basis, and a breakdown by employee type:
- 795 i. work less than 20 hours a week;
  - 796 ii. work between 20 and 35 hours a week;
  - 797 iii. work between 36 and 48 hours a week;
  - 798 iv. work longer than 48 hours a week;
- 799 b. report the number of workers who are not employees by significant locations of operation  
800 who work the following hours a week on a regular basis:
- 801 i. work less than 20 hours a week;
  - 802 ii. work between 20 and 35 hours a week;
  - 803 iii. work between 36 and 48 hours a week;
  - 804 iv. work longer than 48 hours a week;
- 805 c. report the average time period applied to communicate hours of work to non-guaranteed  
806 hours employees by significant locations of operations;
- 807 d. report the percentage of employees and workers who are not employees who have flexible  
808 working time arrangements by significant locations of operation;
- 809 e. report the ratio between paid annual leave days taken and entitled paid annual leave days  
810 by significant locations of operation and gender for:
- 811 i. full-time employees;
  - 812 ii. part-time employees;
  - 813 iii. non-guaranteed hours employees;
  - 814 iv. temporary employees;
- 815 f. report the average number of paid annual leave days taken by the most common types of  
816 workers who are not employees by significant locations of operation and by gender;
- 817 g. report the definition used for 'significant locations of operation';
- 818 h. report contextual information necessary to understand how the data has been compiled,  
819 including standards, methodologies, and assumptions used.

### 820 GUIDANCE

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

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

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

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

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

838 **Guidance to REWO 7-a and REWO 7-b**

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

**Guidance to REWO 7-a**

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

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

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

	<b>Number of employees by the number of hours worked on a regular basis</b>				
	<b>Employee type</b>	<b>&lt;20 hours a week</b>	<b>20–35 hours a week</b>	<b>36–48 hours a week</b>	<b>&gt;48 hours a week:</b>
<b>Significant location of operation 1</b>	Permanent employees				
	Temporary employees				
	Full-time employees				
	Part-time employees				
	Non-guaranteed hours employees				
	Permanent employees				
<b>Significant location of operation 2</b>	Permanent employees				
	Temporary employees				
	Full-time employees				
	Part-time employees				
	Non-guaranteed hours employees				

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

- 851 • up to 12 hours of overtime a week;
- 852 • between 12 and 20 hours of overtime a week; and
- 853 • over 20 hours of overtime a week.

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

855 See Table 13 for an example of how to present the information for overtime.

856 **Table 13. Example template for presenting information on number of overtime hours**  
 857 **employees by gender significant locations of operation**

	Number of employees who do overtime hours on a regular basis			
		< 12 hours a week	≥ 12 and ≤ 20 hours a week	> 20 hours a week
<b>Significant location of operation 1</b>	Men			
	Women			
	Other*			
	Not disclosed**			
	<b>Total</b>			
<b>Significant location of operation 2</b>	Men			
	Women			
	Other*			
	Not disclosed**			
	<b>Total</b>			

858 \* Gender is specified by the employees themselves.

859 \*\* Gender is not disclosed by the employees themselves.

860 **Guidance to REWO 7-b**

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

863 See Table 14 for an example of how to present the information for REWO 7-b.

864  
865

**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**

	Number of workers who are not employees who on a regular basis work:				
		<20 hours a week	20–35 hours a week	36–48 hours a week	>48 hours a week:
<b>Significant location of operation 1</b>	Most common type of workers who are not employees 1				
	Most common type of workers who are not employees 2				
	Most common type of workers who are not employees 3				
<b>Significant location of operation 2</b>	Most common type of workers who are not employees 1				
	Most common type of workers who are not employees 2				
	Most common type of workers who are not employees 3				

866 **Guidance to REWO 7-c**

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

872 **Guidance to REWO 7-d**

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

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

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

Percentage of workers who are with flexible working time arrangements	$= \frac{\text{Number of workers who are not employees and whose work is controlled by the organization who have flexible working time arrangements}}{\text{Total number of workers who are not employees}} \times 100$
---	---

877 See Table 14 for an example of how to present the information for REWO 7-d.

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

	Percentage of Employees with flexible working time arrangements	Percentage of Workers who are not employees with flexible working time arrangements
Significant location of operation 1		
Significant location of operation 2		
Significant location of operation 3		

881 **Guidance to REWO 7-e**

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

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

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

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

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

897 See Table 15 for an example of how to present the information for REWO 7-e.



898 **Table 15. Example template for presenting information on the ratio of paid annual leave days**  
 899 **taken and that they are by employees by gender and significant locations of operation**

Ratio between the paid annual leave days taken and the paid annual leave days entitled		Full-time employees	Part-time employees	Non-guaranteed hours employees	Temporary employees
<b>Significant location of operation 1</b>	Men				
	Women				
	Other*				
	Not disclosed**				
	<b>Total</b>				
<b>Significant location of operation 2</b>	Men				
	Women				
	Other*				
	Not disclosed**				
	<b>Total</b>				

900 \* Gender is specified by the employees themselves.

901 \*\* Gender is not disclosed by the employees themselves.

902 **Guidance to REWO 7-f**

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

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

Average number of paid annual leave days taken by the most common types of workers who are not employees:	=	The total paid annual leave days taken by a single type of workers who are not employees whose work is controlled by the organization
		Total number of a single type of workers who are not employees and whose work is controlled by the organization

907 See Table 16 for an example of how to present the information on REWO-7-f.

908 **Table 16. Example template for presenting information on the average number of paid annual**  
 909 **leave days taken by workers who are not employees by gender and significant locations of**  
 910 **operation**

		Most common type of workers who are not employees 1	Most common type of workers who are not employees 2	Most common type of workers who are not employees 3
<b>Significant location of operation 1</b>	Men			
	Women			
	Other*			
	Not disclosed**			
<b>Significant location of operation 2</b>	Men			
	Women			
	Other*			
	Not disclosed**			

911 \* Gender is specified by the employees themselves.

912 \*\* Gender is not disclosed by the employees themselves.

913 **Guidance to REWO 7-g**

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

## 920 Glossary

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

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

### 926 **benefit**

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

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

### 932 **collective bargaining**

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

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

### 939 **employee**

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

### 942 **employee category**

943 breakdown of employees by level (such as senior management, middle management) and function  
944 (such as technical, administrative, production)

945 Note: This information is derived from the organization's own human resources system.

### 946 **entry level wage**

947 full-time wage in the lowest employment category

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

### 949 **full-time employee**

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

### 952 **impact**

953 effect the organization has or could have on the economy, environment, and people, including on their  
954 human rights, which in turn can indicate its contribution (negative or positive) to sustainable  
955 development.

956 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term,  
957 intended or unintended, and reversible or irreversible.

958 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'. **local**  
959 **minimum wage**

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

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

### 963 **non-guaranteed hours employee**

964 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or  
965 month, but who may need to make themselves available for work as required

966 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020;  
967 modified

968 Examples: casual employees, employees with zero-hour contracts, on-call employees

969 **part-time employee**

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

972 **permanent employee**

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

975 **stakeholder**

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

978 Source: Organisation for Economic Co-operation and Development (OECD), *OECD Due*  
979 *Diligence Guidance for Responsible Business Conduct*, 2018; modified

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

983 Note: See [section 2.4 in GRI 1: Foundation 2021](#) for more information on 'stakeholder'.

984 **temporary employee**

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

988 **vulnerable group**

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

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

999 Note: Vulnerabilities and impacts can differ by gender.

1000 **worker**

1001 person that performs work for the organization

1002 Examples: employees, agency workers, apprentices, contractors, home workers, interns, self-  
1003 employed persons, sub-contractors, volunteers, and persons working for  
1004 organizations other than the reporting organization, such as for suppliers

1005 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of  
1006 workers is required to be used.  
1007

1008

1009 **worker consultation**

1010 seeking of workers' views before making a decision

1011 Note 1: Worker consultation might be carried out through workers' representatives.

1012 Note 2: Consultation is a formal process, whereby management takes the views of workers  
1013 into account when making a decision. Therefore, consultation needs to take place  
1014 before the decision is made. It is essential to provide timely information to workers or  
1015 their representatives in order for them to provide meaningful and effective input  
1016 before decisions are made. Genuine consultation involves dialogue.

1017 Note 3: Worker participation and worker consultation are two distinct terms with specific  
1018 meanings. See definition of 'worker participation'.

1019 **worker participation**

1020 workers' involvement in decision-making

1021 Note 1: Worker participation might be carried out through workers' representatives.

1022 Note 2: Worker participation and worker consultation are two distinct terms with specific  
1023 meanings. See definition of 'worker consultation'.

1024 **worker representative**

1025 person who is recognized as such under national law or practice, whether they are:

- 1026 • a trade union representative, namely, a representative designated or elected by trade unions  
1027 or by members of such unions; or
- 1028 • an elected representative, namely, a representative who is freely elected by the workers of  
1029 the undertaking in accordance with provisions of national laws, regulations, or collective  
1030 agreements, whose functions do not include activities which are recognized as the exclusive  
1031 prerogative of trade unions in the country concerned.

1032 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971  
1033 (No. 135)

1034

1035 **workers who are not employees**

1036 workers who perform work for the organization and whose work is controlled by the organization but  
1037 are not in an employment relationship with the organization. Control of work implies  
1038 that the organization directs the work performed or controls the means or methods for  
1039 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.

1040

1041

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1043 developing this Standard.

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