



# Item 06 – Basis for conclusions for GRI 105: Remuneration and Working Time 2027

## For GSSB review

<b>Date</b>	03 July 2026
<b>Meeting</b>	16 July 2026
<b>Project</b>	GRI Topic Standard Project for Labor
<b>Description</b>	<p>This document summarizes the significant issues raised during the public comment period for the Topic Standard on <a href="#">remuneration and working time</a>, from 10 June to 4 October 2024.</p> <p>This document outlines the responses of the Global Sustainability Standards Board (GSSB) to the significant issues based on discussions and recommendations from the technical committee and advisory group.</p> <p>As the GSSB Due Process Protocol outlines, this document is not subject to voting for approval, is not part of the final Standard, and is non-authoritative.</p> <p>The full set of public comments can be downloaded from the <a href="#">Topic Standards Project for Labor page</a> on the GRI website.</p>

This document has been prepared by the GRI Standards Team and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

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# About this document

This document summarizes the significant issues raised by respondents regarding [remuneration and working time](#) during the public comment period from 10 June to 4 October 2024.

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

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

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

## Introduction

### Objectives for revising the GRI labor-related Standards

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

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

### Scope of the public comment

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

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

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

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

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

## 49 1 **Appendix 1. Participation in regional** 50 **events and webinars** contains an overview of these events.

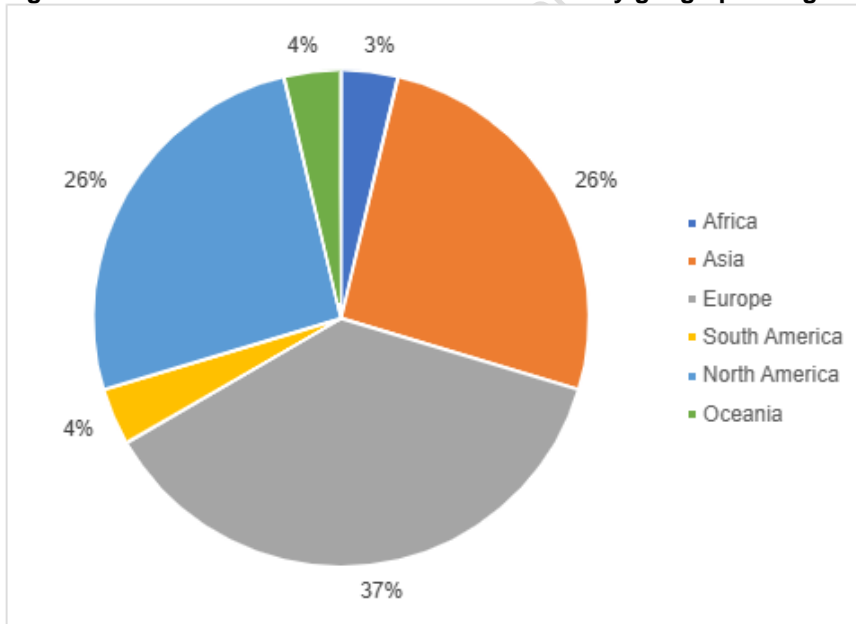
51 Comments collected during PCP activities, such as workshops or webinars, though not considered official  
52 public comment submissions, were also taken into account when they aided understanding or flagged a  
53 significant issue not raised in the official submissions.

### 54 **Participation in the public comment period**

55 Respondents were invited to submit comments on the *GRI REWO: Remuneration and Working Time 202X*  
56 exposure draft using an online survey. The survey link was made available on the Labor Project webpage.  
57 Respondents could also submit an official letter or statement to [labor@globalreporting.org](mailto:labor@globalreporting.org).

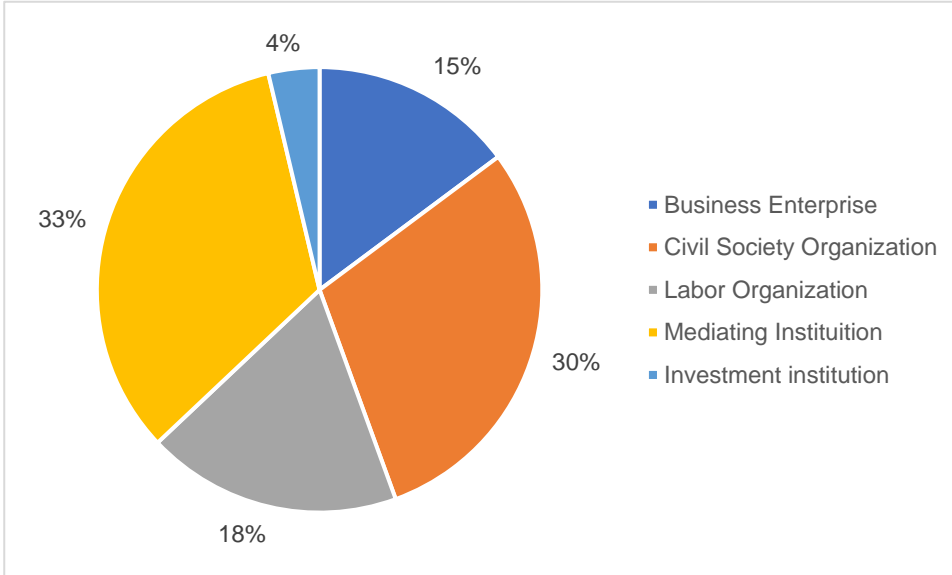
58 For the exposure draft, a total of 28 submissions from individuals and organizations were received,  
59 consisting of 26 completed surveys and 2 letters. See Figures 1 and 2 for a breakdown of submissions by  
60 region and stakeholder constituency. Submissions were received from all five stakeholder constituencies  
61 represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor,  
62 and mediating institutions.

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



64  
65

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



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

70 **Methodology for analyzing comments**

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

- 73 • Type – e.g., requirement, guidance, general.
- 74 • Theme – e.g., basic pay definition, cost-of-living estimates, working time arrangements, worker  
75 representatives.
- 76 • Category – e.g., clear, unclear, not feasible, redundant.
- 77 • Action – e.g., draft, TC discussion, Labor discussion.

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

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

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

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

One	1
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## 81 Significant issues and GSSB responses

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

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

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

88 This section includes references to the exposure draft and final version of the *GRI 105: Remuneration and*  
89 *Working Time 2027*. The titles in the exposure draft are used to refer to its content. When referring to the  
90 content in the final Standard, the titles in *GRI 105* are used.

## 91 GRI 105: Remuneration and Working Time 2027

### 92 Issues by disclosure

93 The overall feedback was positive, noting that the exposure draft marks a significant step forward in  
94 corporate accountability and transparency regarding remuneration and working time. Comments support the  
95 advancement of this exposure draft toward more detailed and impact-oriented disclosures.

#### 96 **REWO 1 Policies to determine remuneration (105-1 Remuneration policies)**

97 The majority of comments provided overall positive feedback on the new Disclosure REWO 1, indicating that  
98 the elements met expectations regarding remuneration policies. One theme of high interest among  
99 respondents was the introduction of cost-of-living estimates. The respondents considered that GRI is  
100 responding to stakeholders' expectations that organizations shall report remuneration policies against the  
101 estimated cost of living, and to the most recent developments in this regard.

##### **a) Methodologies for calculating cost-of-living estimates**

102 Many comments suggested greater clarity and more specific guidance to support the calculation of cost-of-  
103 living estimates in REWO 1-a-ii. The majority of comments recommended that the methodology used by the  
104 organization should follow the ILO Principles of estimating the living wages as set out in the outcome of the  
105 ILO meeting of experts on wages policies in February 2024. In addition, it was requested to use the ILO  
106 definition of a living wage when defining basic pay, incorporating cost-of-living estimates.

107 Other suggestions indicate adding the frequency of assessing cost-of-living estimates and adding a new  
108 disclosure regarding a formal commitment to paying a living wage.

109 *GSSB response:* It was agreed to adjust the guidance in GRI 105-1-a-ii to reflect the outcome from the ILO  
110 meeting of experts. Explicitly stating that a living wage, decent wage is defined by the ILO as “the amount  
111 paid to a worker during regular hours of work and that is necessary to afford a decent standard of living for  
112 them and their family, taking into account national circumstances”.

113 It was also agreed to delete examples of methodologies or benchmarks and to refer only to the ILO  
114 Principles for calculating the living wages when requesting that the organization report methodologies for  
115 calculating cost-of-living estimates. Therefore, the guidance on how to calculate cost-of-living estimates was

116 moved from 105-1-a-ii to the adjusted requirement 105-4-g, which requires the organization to report the  
117 methodologies used to calculate cost-of-living estimates.

#### **b) Basic pay definition**

118 A few comments suggested improving clarity in the definition of basic pay when referring to the inclusion of  
119 payments in kind. In addition, few comments requested to maintain consistency across the basic pay  
120 components throughout the standard.

121 GSSB response: This suggestion was implemented by reviewing all references on basic pay definitions and  
122 maintaining consistency across the standard. The guidance text in requirement 105-1-a was adjusted to  
123 state that basic pay excludes any additional payments, such as overtime, bonuses, or productivity or  
124 performance pay. Basic pay can be paid as piece rates as well as by regular hours of work. In addition, it  
125 was proposed to include the term in the GRI Glossary, replacing 'basic salary' with a more inclusive term that  
126 includes non-employee workers within the scope of the definition.

#### **c) Worker representative involvement**

127 One respondent suggested improving the guidance on requirement REWO 1-f, emphasizing that worker  
128 representative groups are legitimate, truly represent workers, and, specifically, represent the most vulnerable  
129 workers, such as non-employee workers or migrant workers.

130 GSSB response: This comment was implemented adjusting the guidance text in requirement 105-1-f, stating  
131 that the organization can report whether the involvement takes the form of worker consultation, in which it  
132 shares information with worker representatives and gains their views before decision-making, or worker  
133 participation, in which workers are directly involved in the decision-making process, and the organization  
134 should report on the social dialogue methods used to engage non-employee workers in the development and  
135 evaluation of remuneration policies, as they can be excluded from worker representatives. Secondly, the GRI  
136 definition already provides a clear description of worker representatives (based on the *ILO Workers'*  
137 *Representatives Convention*), which explains what constitutes a legitimate worker representative and an  
138 alternative to worker representation when freedom of association and collective bargaining are restricted by  
139 law.

### **REWO 2 Policies to determine working time (105-2 Working time policies)**

141 The majority of respondents provided positive feedback on the disclosure, appreciating the information it  
142 provides to assess the organization's policies on working time. Respondents described the requirements and  
143 guidance as very clear and comprehensive.

#### **a) Workers with disabilities**

144 A few comments suggested requiring, rather than recommending, working time policies for persons with  
145 disabilities in requirement 105-2-c, at the same level as for young workers and workers who are pregnant or  
146 breastfeeding, because persons with disabilities are an important group for which flexible working time  
147 policies should be considered.

148 GSSB response: Persons with disabilities were added as a new requirement 105-2-c-iii.

#### **b) Working time arrangements and the right to disconnect**

149 One comment suggested adjusting the guidance text for requirement 105-2-a-v, which relates to working  
150 time arrangements and their connection to the right to disconnect.

151 GSSB response: The guidance text for requirement 105-2-a-v was revised to clarify that compressed  
152 workweeks, flextime, time-banking, remote work, and telework are forms of flexible working-time  
153 arrangements. In addition, the definition of remote work was modified based on the feedback.

154 **REWO 3 Transparency of remuneration and working time (105-3 Transparency of**  
155 **remuneration and working time)**

**a) Transparency on remuneration for job seekers and potential employees**

156 One comment suggested that the disclosure should address transparency for potential employees and job  
157 seekers.

158 *GSSB response:* Guidance text was added to requirement 105-3-a, stating that the organization can report  
159 how it communicates transparently about remuneration and working time offered to job seekers, potential  
160 employees, or non-employee workers before entering employment or other contractual relationships.

**b) Migrant workers**

161 One comment suggested clarifying that communication about remuneration should be available in languages  
162 that workers can easily understand. Specifically, for migrant workers.

163 *GSSB response:* Guidance text was added to requirement 105-3-a, stating that the organization can also  
164 describe the channels available to employees and non-employee workers for seeking clarification on  
165 remuneration and working time, including how to access them and the relevant policies. For example, the  
166 organization can report that it provides all the information in languages that migrant workers can easily  
167 understand.

168 **REWO 4 Remuneration of workers (105-4 Remuneration)**

169 The majority of respondents provided overall positive feedback on the new REWO 4 disclosure, stating that  
170 they support the inclusion of comparisons of basic pay with minimum wages and cost-of-living estimates.

**a) Local minimum wage definition**

171 Some comments suggested reviewing the local minimum wage definitions and expanding the guidance in  
172 REWO 4, such as:

- 173 • recommending that further guidance should be provided to determine what constitutes an applicable  
174 local minimum wage in the absence of a determination set out in legislation or collective bargaining;
- 175 • aligning definitions with the EU's Adequate Minimum Wage Directive and the ESRS S1;
- 176 • recommending the substitution of 'local minimum wages' for 'statutory minimum wages' based on the  
177 ILO *Minimum Wage Fixing Convention* 1970 (No. 131), does not refer to 'local minimum wages', but  
178 requires ratifying nations to ensure minimum wages have the force of law;

179 *GSSB response:* Different terminology was evaluated, and the decision was to update the guidance to  
180 Disclosure 105-4, adding a definition of applicable minimum wages and additional reporting guidance when a  
181 competent national authority does not establish a minimum legal wage. The recommendation to change the  
182 term to 'statutory minimum wages' was not implemented because the requirement's scope includes  
183 jurisdictions where minimum wages are set by collective bargaining agreements or prevailing industry  
184 wages. The term 'minimum wage' in the GRI Glossary term is removed.

**b) Reporting on minimum wage**

185 Some respondents reacted positively and noted that the inclusion of requirements in REWO 4 regarding the  
186 reporting of the number of employees and non-employee workers paid at the minimum wage marks a shift  
187 from the existing metric in GRI 202-1, which focuses on the ratio between minimum and entry-level wages.  
188 However, they recommended clarifying the transition from the existing disclosures to the new ones. One  
189 commenter suggested expressing the information on employees paid at the local minimum wage as a  
190 percentage.

191 *GSSB response:* Requirements 105-4-a and 105-4-b were updated to include the percentage of employees  
192 and non-employee workers who are paid at the applicable minimum wage. Further training materials and  
193 resources to support the implementation and transition of the standards are expected to be developed once  
194 the standards are published.

### **c) Reporting on applicable minimum wage and above cost-of-living estimates**

195 Some comments suggested requiring organizations to disclose when workers are paid just above the legal  
196 minimum wage by some percentage. Some recommended adding more emphasis on the distinction between  
197 employees paid at the local minimum wage and those whose basic pay is at or above the cost-of-living  
198 estimate, and on whether a more nuanced approach should be implemented, depending on the significant  
199 location of operations. One commenter suggested further strengthening the disclosure by reporting the  
200 number of employees and non-employee workers who are paid between the local minimum wage and the  
201 cost-of-living estimate.

202 GSSB response: The comments were assessed and implemented as follows:

- 203 • A new guidance text was incorporated into the adjusted requirements 105-4-a and 105-4-b. The  
204 organization can also report the number and percentage (headcount) of employees or non-employee  
205 workers for each significant location of operation paid above, but close to, the applicable minimum  
206 wage. For example, the number and percentage of employees who are paid up to 5-10% above the  
207 applicable minimum wage.
- 208 • A new requirement, 105-4-d, was added to report the applicable minimum wages and cost-of-living  
209 estimates for each significant location of operation. The intent was to facilitate the comparison for  
210 reporting users in conjunction with the other requirements in the disclosure.
- 211 • The recommendation to add a new requirement to report basic pay between the local minimum  
212 wage and cost-of-living estimates was not implemented to avoid the reporting burden. The  
213 information allows users to compare requirements 105-a and 105-c to assess the number and  
214 percentage of employees paid at or above the applicable minimum wage and the cost-of-living  
215 estimate.  
216

### **d) Median gross hourly basic pay**

217 One comment suggested removing this requirement because it may be challenging for organizations with  
218 subsidiaries to access detailed payroll information. However, one commenter proposed adding the lowest  
219 basic pay level and the net basic pay, after all deductions, to the requirement. In addition, some  
220 recommendations for guidance were received, including the exact exchange rates to be used, clarification of  
221 the basic pay components to be included, and further guidance on the minimum granularity at which an  
222 employee category should be defined.

223 GSSB response: It was agreed to delete the requirement REWO 4-a to reduce reporting burden and  
224 duplication, as the organization needs to calculate the gross hourly basic pay for requirement 105-5-a. The  
225 suggestion for guidance on exchange rates was incorporated into 105-4-d for reporting the applicable  
226 minimum wages and cost-of-living estimates. The organization should use the average exchange rate for the  
227 reporting period to convert local currencies and report the exchange rate used for each local currency.

### **e) Reporting on non-employee workers**

228 A few respondents stated that reporting the number of non-employee workers paid at the applicable  
229 minimum wages raises concerns about access to reliable data, particularly when subcontractors or workers  
230 are hired through third parties, such as employment agencies.

231 GSSB response: It was decided that the approach would remain as per the exposure draft, since the main  
232 focus of Disclosure 105-4 is on employees. However, requirements 105-4-b and 105-4-e cover non-  
233 employee workers. This was to balance the need for organizations to have access to employees'  
234 information, the potential difficulties in data collection for non-employee workers, and the need for  
235 organizations to report on the remuneration impacts on non-employee workers.

### **f) Remuneration distribution and remuneration bands**

236 A few comments suggested making the remuneration distribution mandatory rather than optional.

237 GSSB response: It was agreed that this would be too burdensome to report. Therefore, it remains a reporting  
238 recommendation.

239 **REWO 5 Basic gender pay gap (105-5 Gender pay gap)**

240 The majority of comments reflected positive feedback, indicating that reporting on the gender pay gap is  
241 welcome and that it does add a reporting burden, as some jurisdictions already require organizations to  
242 disclose this information.

**a) Gender pay gap formula and components**

243 Some comments were received to require:

- 244 • the disclosure of the numerator and denominator, mean men's pay and mean women's pay by  
245 employee category, rather than just the percentage difference between the two.
- 246 • additional disclosure requirements (either metrics or further qualitative disclosure) on any substantial  
247 difference to the pay gap that might arise from additional payments (extra hours, bonuses, etc.).
- 248 • reporting both the adjusted (already part of the disclosure) and the unadjusted gender pay  
249 information.
- 250 • reviewing the components to be included in the calculation of the 'gross basic hourly pay'.

251 GSSB response: The guidance text for the disclosure has been amended to integrate the recommendations.  
252 For example, the organization can also report the values used in the numerator when calculating the gender  
253 pay gap, i.e., the median or mean gross basic hourly pay for men and women employees in each employee  
254 category and each significant location of operation.

**b) Intersectionality and pay disparities with other vulnerable groups**

255 A few comments suggested including requirements to place greater emphasis on intersectionality and on  
256 reporting pay gap impacts on other marginalized groups. Comments included:

- 257 • additional granularity on pay equity concerning race, age, or other relevant demographics in  
258 alignment with *GRI 406: Non-Discrimination and Equal Opportunity* and *GRI 405: Diversity and*  
259 *Equal Opportunity*.
- 260 • an additional requirement for reporting the percentage difference in basic pay of employees without  
261 disabilities to employees with disabilities.

262 GSSB response: It was agreed to maintain the same gender pay gap requirement because it aligns with  
263 other international frameworks on the topic, such as the OECD gender wage gap. The only change was to  
264 add that the organization shall report whether it uses the mean or the median for the calculation. The  
265 guidance was updated to reflect the suggestions. The organization can report 105-4-a for employee groups  
266 other than men and women. For example, for employees without disabilities compared to employees with  
267 disabilities, or based on other characteristics of the employees, such as race, age group, or  
268 underrepresented social groups. See Disclosure 109-2 in *GRI 109: Diversity and Inclusion 2027* for more  
269 information on employee demographics.

270 **REWO 6 Social protection coverage (105-6 Social protection coverage)**

271 The majority of comments supported this new disclosure. Respondents agreed that it aligns with global  
272 trends toward enhancing worker benefits, and it provides valuable insight into the organization's role in  
273 supporting employee dignity and well-being.

**a) Reporting employees not covered by gender**

274 One comment suggested that guidance on reporting the number of employees not covered by social  
275 protection should be disaggregated by gender.

276 GSSB response: This suggestion was included in the guidance under the requirement 105-6-c.

**b) Reporting on non-employee workers**

277 One comment indicated that it may be challenging for large organizations to calculate and provide a detailed  
278 breakdown of social protection across their entire workforce. Particularly for workers who are not employees.  
279 However, one comment noted that significant gaps in social protection coverage can exist for non-employee

280 workers, such as agency workers; therefore, expanding the scope of requirement 105-6-d for non-employee  
281 workers was suggested.

282 GSSB response: The comments were not implemented to avoid adding a reporting burden while maintaining  
283 that the majority of the disclosure requirements apply to employees. Only one requirement covered  
284 employees and non-employee workers.

#### **c) Example of sponsored programs**

285 One comment recommended adding examples to understand the concept of organization-sponsored  
286 programs.

287 GSSB response: The suggestion was implemented by adding an example to the general guidance in  
288 Disclosure 105-6.

#### **d) Explanation of the term 'contribution'**

289 One commenter recommended adding an example that differentiates between direct and financial  
290 contributions to the social and other non-negotiated benefits in the guidance text for 105-6-b.

291 GSSB response: The recommendation was incorporated, including a reporting recommendation that the  
292 organization can separately report any preferential agreements it facilitates with external providers without  
293 making any direct contribution.

### **REWO 7 Monitoring working time (105-7 Working time)**

295 Respondents appreciated this new disclosure and that organizations report details on working hours and  
296 overtime to ensure they report impacts on work-life balance. In addition, reporting on working time  
297 arrangements is welcome because it provides information on whether the working time schedule is well  
298 managed.

#### **a) Feasibility, granularity and data availability**

299 One comment noted that, for larger organizations, it may be easier to capture the granularity of the  
300 information (e.g., breakdown by employee type or gender) than for small organizations. One comment  
301 suggested more guidance due to concerns about whether organizations can obtain information on working  
302 hours and annual leave taken, particularly for non-employee workers, and about differences in working time  
303 regulations across jurisdictions. One comment supported requirement 7-b to include the same information on  
304 working time for non-employee workers, as it will help clarify and assess work arrangements and their  
305 implications for workers' rights.

306 GSSB response: It was decided to maintain the disclosure's information granularity to capture the impacts  
307 between employees and non-employee workers. The breakdowns were maintained and are more detailed  
308 for employees than for non-employee workers, given limited access to information. In addition, greater clarity  
309 was added to the entire guidance in Disclosure 105-7, specifically to requirement 105-7-f regarding non-  
310 employee workers.

#### **b) Reporting overtime**

311 One comment suggested that a requirement to report overtime could pose a challenge due to inconsistent  
312 tracking mechanisms across regions.

313 GSSB response: Reporting overtime is a reporting recommendation since the exposure draft. The decision  
314 was to maintain the approach.

#### **c) Hours of work**

315 One comment noted that the source of the chosen hour ranges should be added to the requirements REWO  
316 7-a and 7-b. Some comments proposed adding 'working more than 60 hours per week' to the same  
317 requirements.

318 GSSB response: Guidance was included for 105-7-a and 105-7-b. The ILO working time and work-life  
319 balance uses the hour ranges of less than 20, less than 35, between 35 and 48 hours, and more than 48  
320 hours per week to provide information on the average number of hours worked. It was decided not to include

321 'more than 60 hours of work' because of the existing alignment with the ILO reference, while requirements 7-  
322 a-iv and 7-b-iv capture work longer than 48 hours a week.

#### **d) Flexible working time arrangements**

323 A few comments suggested adding more clarity to the guidance for flexible working time arrangements and  
324 well-being considerations.

325 GSSB response: Guidance was improved to the requirement 105-2-a-v, where the organization can find  
326 more information on different types of flexible working time arrangements. When reporting 105-7-d,  
327 organizations can refer to the guidance text in 105-2-a-v.

### **Cross-cutting issues**

329 The commenters are generally positive and supportive of the REWO exposure draft as a whole and its  
330 structure, reflecting a thoughtful direction. Some commenters noted that the standard covers essential  
331 elements of remuneration and working time, offering a broad perspective of labor impacts.

#### **a) Reporting on non-employee workers (information feasibility and availability)**

332 Many comments discussed the inclusion of reporting on non-employee workers in the remuneration and  
333 working time standard. Comments included:

- 335 • Reporting any policies for non-employee workers is a reasonable expectation for organizations to  
336 disclose. However, reporting metrics for non-employee workers will likely be cumbersome due to the  
337 time and cost of monitoring and tracking.
- 338 • Having information on non-employee workers is necessary to assess the full labor-related impacts;  
339 organizations should be expected to have visibility into this information because they control the  
340 work. However, they may not have it yet.
- 341 • The reporting separation between employees and non-employee workers is suitable because most  
342 organizations differentiate how they manage contracts and remuneration for these two groups.
- 343 • Even though there are notable differences in reporting between employees and non-employee  
344 workers, the requirements provide information to identify impacts on non-employee workers.

345 GSSB response: It was decided that the scope of reporting would remain as per the exposure draft.  
346 Organizations must report more information for employees than for non-employee workers, considering their  
347 challenges in terms of data collection and availability, as well as the need to report on their impacts on non-  
348 employee workers.

#### **c) Persons with disabilities**

349 One respondent noted that, although persons with disabilities are included in the GRI definition of 'vulnerable  
350 groups' and in parts of the guidance on the standard, it is crucial to increase visibility for this group of  
351 workers in the wording of the requirements.

352 GSSB response: This comment was incorporated into requirement 105-2-c-iii, which now states that  
353 organizations shall report on working time policies for workers with disabilities. The suggestion will be  
354 considered further during the review of public comments on *GRI 110: Non-Discrimination and Equal*  
355 *Opportunity* and *GRI 109: Inclusion and Equal Opportunity*.

#### **d) Differences between existing disclosures and new disclosures**

356 A few comments suggested providing resources to explain the key differences between the older and the  
357 new standard, which could perhaps be addressed through a mapping exercise. One comment recommended  
358 having the best case studies to help organizations understand how to implement the disclosures in diverse  
359 contexts.

360 GSSB response: The creation of mapping tools, resources, and training materials can be produced as part of  
361 the rollout program for the labor Standards.

#### **e) Reporting challenges**

362 Some comments discussed some reporting challenges in terms of accessibility and data collection:

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- Most organizations would not have access to the detailed information. Collecting and verifying such information would impose a burden on both large and small businesses.
  - The disclosures may be meaningful for certain types of businesses but not for all; they may be more relevant to certain sectors.
  - While disclosures on basic pay and working time are essential, some organizations, especially smaller ones or those operating in multiple jurisdictions with varying labor laws, may find it challenging to collect the information.
  - Some organizations may face challenges reporting remuneration information. However, these metrics, such as basic pay and pay gaps by employee categories, provide meaningful information to investors.

373 GSSB response: It was decided that the approach would remain as per the exposure draft. Organizations  
374 must report more information for employees than for non-employee workers, considering their challenges in  
375 terms of data collection and availability.

376 **Appendix 1. Participation in regional**  
 377 **events and webinars**

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

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