



# Item 05 – GRI 107: Working Parents and Caregivers 2027

## For GSSB approval

<b>Date</b>	18 May 2026
<b>Meeting</b>	01 June 2026
<b>Project</b>	GRI Topic Standard Project for Labor
<b>Description</b>	<p>This document presents <i>GRI 107: Working Parents and Caregivers 2027</i> for GSSB approval.</p> <p>A summary of key changes from the exposure draft is provided in the explanatory note at the beginning of the document.</p> <p>This document is complemented by Item 06 – Basis for conclusions for <i>GRI 107: Working Parents and Caregivers 2027</i>, which summarizes the significant issues raised by respondents during public comment and the GSSB responses to these.</p> <p>The proposed effective date for all revised labor Standards will be discussed during the GSSB meeting of 1-3 June.</p>

## 2 Explanatory note

3 This section summarizes the key changes in *GRI 107: Working Parents and Caregivers 2027*, compared  
4 to the exposure draft. These changes are recommended by the technical committee with additional  
5 feedback from the advisory group based on comments from the public comment period. Please note that  
6 only key changes are listed in this summary; minor changes to wording are not included.

### 7 **Disclosure 107-1: Policies for working parents and caregivers**

- 8 • Revised requirement 107-1-a to report the number of days or weeks exceeding the legal  
9 requirements or collective bargaining agreements that the organization provides.
- 10 • A new requirement of 107-1-b covers the differences in location for employees and non-  
11 employee workers' paid leave regarding maternity, paternity, parental, and caregiver leave.
- 12 • Revised requirements 107-1-c and 107-1-d use the terms maternity, paternity, parental, and  
13 caregiver leave instead of leave for family responsibilities.
- 14 • Revised requirement 107-1-e references working time, and uses the term breastfeeding support  
15 for paid time, dedicated room, and appropriate storage to breastfeed and express milk.
- 16 • Revised requirement 107-1-f uses the term working parents and caregivers instead of workers  
17 with family responsibilities.
- 18 • Added guidance on the following areas:
  - 19 ○ leave for victims of domestic violence; discrimination, including indirect discrimination, of  
20 working parents and caregivers; educational support to children of working parents and  
21 caregivers (use of employee and non-employee surveys for feedback
  - 22 ○ what is considered paid leave, and reporting social protection contributions such as  
23 medical insurance and retirement;
  - 24 ○ leave for miscarriage and stillbirth; (use of gender neutral terms in reporting;
  - 25 ○ reporting fostering leave;
  - 26 ○ additional information on breastfeeding support.
- 26 • Similar standardized guidance was added in requirement 107-1-f regarding worker  
27 representatives' involvement to ensure consistency throughout the Labor Project's Standards.  
28 Guidance includes the benefits of worker representative consultations, and dialogue and  
29 communication with worker representatives.

### 30 **Disclosure 107-2: Maternity, paternity and parental leave**

- 31 • The new requirement 107-2-a requires reporting the headcount of employees entitled to paid  
32 maternity, paternity, and parental leave. The reporting guidance directs the organization on how  
33 to calculate employees based on the cumulative number of employees in the reporting period.
- 34 • Revision of requirements 107-2-a, 107-2-b, 107-2-c, and 107-2-d requests a breakdown by  
35 region. Each requirement has its own table template that a reporter can use.
- 36 • Guidance to requirement 107-2-c has an added formula for the average number of weeks of paid  
37 leave taken per specific type of leave by employees, and the percentage of maximum paid leave  
38 entitlement per specific type of leave.
- 39 • Paternity leave has been added to the revised requirement 107-2-d.
- 40 • Templates for reporting tables were expanded into four separate tables.
- 41 • The guidance added to requirement 107-2-c and 107-2-d explains how an organization should  
42 report an employee taking intermittent maternity or paternity leave.
- 43 • Additional guidance added on the location of operation.

### 44 **Glossary**

- 45 • Existing GRI glossary terms added: basic salary, employee category, full-time employee, impact,  
46 non-guaranteed hours employee, permanent employee, remuneration, stakeholder, supplier,  
47 sustainable development/sustainability, worker consultation, worker participation.
- 48 • Additional glossary terms of 'employee type' and 'non-employee worker'.
- 49 • Removal of parental leave from the GRI Glossary, which is now described in the guidance,  
50 alongside maternity and paternity leave.

51 **Contents subject to change:**

52 As other labor standards are submitted to the GSSB for approval, references to those standards in *GRI*  
53 *107*, as well as to related disclosures and requirements, are subject to change in line with the final  
54 content of those standards. Some glossary terms, such as basic salary, collective bargaining,  
55 discrimination, and remuneration, may also be revised following their review in the context of other labor  
56 standards.

57

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58 **GRI 107: Working Parents and**  
59 **Caregivers 202X**

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60 **EFFECTIVE DATE: [DAY MONTH YEAR]**  
61 **TOPIC STANDARD**

# 62 **GRI 107: Working Parents and** 63 **Caregivers 2027**

## 64 **Topic Standard**

### 65 **Effective Date**

66 This Standard is effective for reports or other materials published on or after [day month year].

### 67 **Responsibility**

68 This Standard is issued by the [Global Sustainability Standards Board \(GSSB\)](#). Any feedback on the GRI  
69 Standards can be submitted to [gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org) for the consideration of the GSSB.

### 70 **Due Process**

71 This Standard was developed in the public interest and in accordance with the requirements of the GSSB  
72 Due Process Protocol. It has been developed using multi-stakeholder expertise, and with regard to  
73 authoritative intergovernmental instruments and widely held expectations of organizations relating to  
74 social, environmental, and economic responsibilities.

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## 98 Introduction

99 *GRI 107: Working Parents and Caregivers 2027* contains disclosures for organizations to report  
100 information about their impacts related to working parents and caregivers and how they manage these  
101 impacts.

102 The Standard is structured as follows:

- 103 • [Section 1](#) contains one disclosure, which provides information about how the organization  
104 manages its impacts related to working parents and caregivers.
- 105 • [Section 2](#) contains one disclosure, which provides information about the organization's impacts  
106 related to working parents and caregivers.
- 107 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards.  
108 The terms are underlined in the text of the GRI Standards and linked to the definitions.
- 109 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used  
110 in developing this Standard.

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

## 113 Background on the topic

114 This Standard addresses the topic of working parents and caregivers.

115 Working parents, and in many cases caregivers, are workers with family responsibilities. Caregivers  
116 provide support to family members or other people, such as household members, foster children, or close  
117 friends.

118 According to the International Labour Organization (ILO) *Workers with Family Responsibilities*  
119 *Convention* [5], workers with family responsibilities are those responsible for their dependent children and  
120 other immediate family members who clearly need their care or support.

121 Family responsibilities can include caring for children, fostering children, and caring for elderly family  
122 members or family members living with chronic illness or disability. Work environments that are  
123 supportive of working parents and caregivers are shown to reduce workers' stress, improve their health,  
124 well-being, morale, and engagement, and enhance worker retention. Organizations can support working  
125 parents and caregivers, for example, by providing sufficient paid leave to meet their family and caregiving  
126 responsibilities [15].

127 Robust policies providing paid maternity, paternity, and parental leave contribute to a more equitable  
128 society, poverty reduction, and sustainable growth. Children whose parents have adequate parental  
129 leave are more likely to receive the care, support, and nurturing needed for healthy development. The  
130 United Nations (UN) *Convention on the Rights of the Child* specifies that children of working parents have  
131 the right to benefit from child-care services and facilities for which they are eligible [7]. Moreover,  
132 organizations' policies for working parents and caregivers can particularly benefit women, helping them  
133 pursue full-time employment and advance their careers [8] [15].

134 Encouraging men to take leave for family responsibilities can also promote work-life balance, support a  
135 child's development, and achieve more gender equality at work, thereby positively affecting women's  
136 participation in paid employment and wages [16].

137 Breastfeeding support can also lead to greater job satisfaction and increased retention of women  
138 workers, as well as reduced sick leave for children's illnesses [13].

139 Individuals, especially women, with family or caregiving responsibilities who are currently employed or  
140 seeking employment may face discrimination. Organizations are expected to develop specific policies  
141 and actions to support workers with family or caregiving responsibilities.

142 This Standard applies to the organization's:

- 143 • employees: individuals who are in an employment relationship with the organization according to  
144 national law or practice;

- 145       • non-employee workers: individuals whose work is controlled by the organization, but who do not  
146       have an employment relationship with it.

147       Control of work implies that the organization directs the work performed or has control over the means or  
148       methods for performing the work. See the [Control of Work Standard Interpretation to GRI 2: General](#)  
149       [Disclosures 2021](#) for more information.

## 150       **System of GRI Standards**

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

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

### 157       **Universal Standards: GRI 1, GRI 2 and GRI 3**

158       [GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in  
159       accordance with the GRI Standards. The organization begins using the GRI Standards by consulting *GRI*  
160       1.

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

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

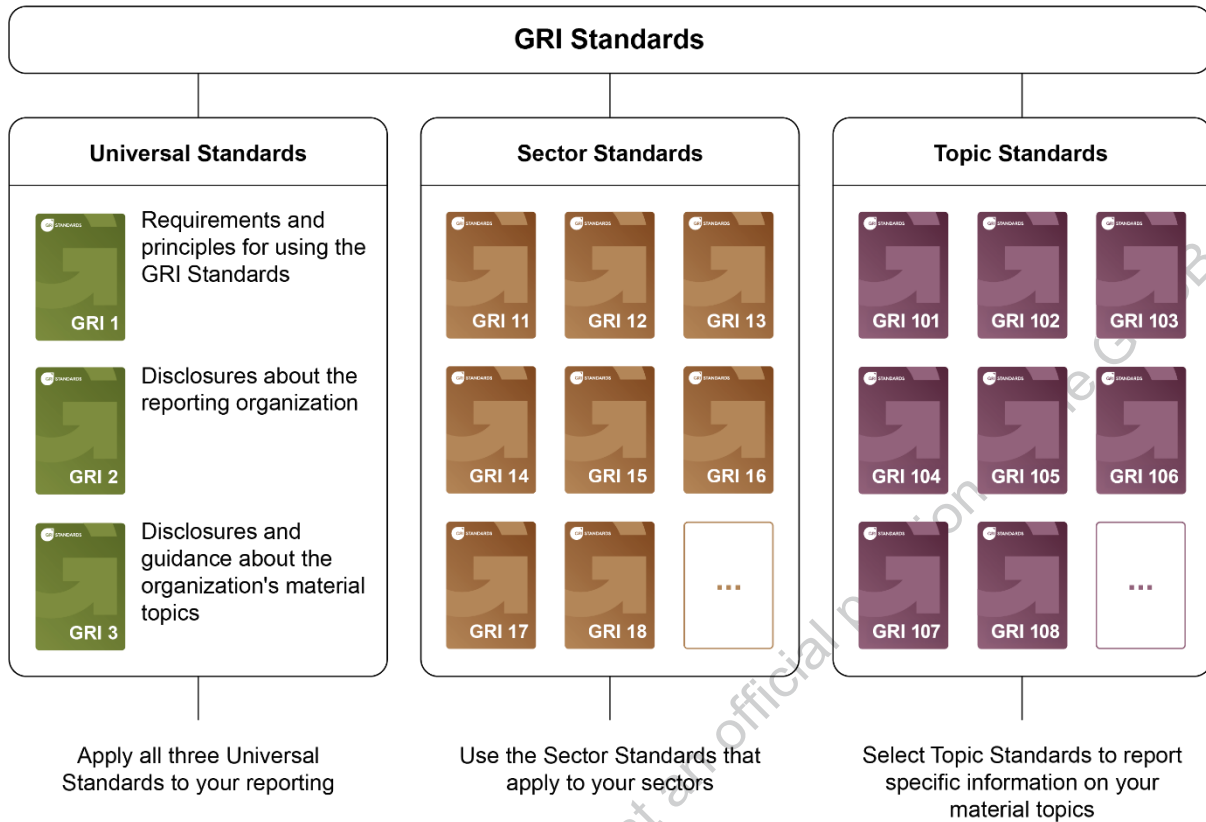
### 167       **Sector Standards**

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

### 171       **Topic Standards**

172       The Topic Standards contain disclosures that the organization uses to report information about its  
173       impacts in relation to particular topics. The organization uses the Topic Standards according to the list of  
174       material topics it has determined using *GRI 3*.  
175

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



177 **Using this Standard**

178 This Standard can be used by any organization – regardless of size, type, sector, geographic location, or  
 179 reporting experience – to report information about its impacts related to working parents and caregivers.  
 180 Other GRI Standards that cover labor rights and working conditions include:

- 181 • [GRI 2: General Disclosures 2021 \(see also the Control of Work Standard Interpretation to GRI 2\)](#)
- 182 • [GRI 104: Employment 2027](#)
- 183 • [GRI 105: Remuneration and Working Time 2027](#)
- 184 • [GRI 106: Significant Changes for Workers 2027](#)
- 185 • [GRI 108: Training and Education 2027](#)
- 186 • [GRI 109: Diversity and Inclusion 2027](#)
- 187 • [GRI 110: Non-discrimination and Equal Opportunity 2027](#)
- 188 • [GRI 111: Child Labor 2027](#)
- 189 • [GRI 112: Forced Labor 2027](#)
- 190 • [GRI 113: Freedom of Association and Collective Bargaining 2027](#)
- 191 • [GRI 114: Labor Rights in Business Relationships 2027](#)
- 192 • [GRI 403: Occupational Health and Safety 2018](#)

193 An organization reporting in accordance with the GRI Standards is required to report the following  
 194 disclosures if it has determined working parents and caregivers to be a material topic:

- 195 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 196 • Any disclosures from this Topic Standard that are relevant to the organization's impacts related  
 197 to working parents and caregivers ([Disclosure 107-1](#) through [Disclosure 107-2](#)).

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

199 Reasons for omission are permitted for these disclosures.

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

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

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

215 **Requirements, guidance and defined terms**

216 The following apply throughout this Standard:

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

219 Requirements may be accompanied by guidance.

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

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

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

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

## 227 1. Topic management disclosures

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

230 An organization that has determined working parents and caregivers to be a material topic is required to  
231 report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#). The organization is  
232 also required to report any disclosure from this section (Disclosure 107-1) that is relevant to its impacts  
233 related to working parents and caregivers.

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

### 235 Disclosure 107-1 Policies for working parents and 236 caregivers

#### 237 REQUIREMENTS

238 The organization shall:

- 239 a. report the number of days or weeks of paid leave provided to employees and non-employee  
240 workers exceeding legal requirements and collective bargaining agreements, and describe the  
241 eligibility conditions of this leave, for each of the following:
- 242 i. maternity leave;
  - 243 ii. paternity leave;
  - 244 iii. parental leave;
  - 245 iv. caregiver leave;
- 246 b. describe any differences in paid leave for employees and non-employee workers across its  
247 locations of operation for each of the following:
- 248 i. maternity leave;
  - 249 ii. paternity leave;
  - 250 iii. parental leave;
  - 251 iv. caregiver leave;
- 252 c. describe how it encourages employees and non-employee workers to take paid maternity,  
253 paternity, parental, and caregiver leave;
- 254 d. describe its policies on reintegrating employees and non-employee workers after taking  
255 maternity, paternity, parental, and caregiver leave;
- 256 e. describe its policies for employees and non-employee workers who are parents and  
257 caregivers, and any differences across its locations of operation, on:
- 258 i. working time arrangements;
  - 259 ii. breastfeeding support;
  - 260 iii. employer-supported childcare;
- 261 f. describe how worker representatives are involved in developing and evaluating policies for  
262 working parents and caregivers.

#### 263 GUIDANCE

264 The organization is required to report the information in 107-1-a to e separately for employees and non-  
265 employee workers.

266 The organization can report its policy for working parents and caregivers who are victims of domestic  
267 violence. The ILO's *Violence and Harassment Recommendation* [4] sets out appropriate measures  
268 organizations can take to mitigate the impact of domestic violence, including leave and flexible work  
269 arrangements for victims of domestic violence, and awareness-raising about the effects of domestic  
270 violence.

271 The organization can report additional policies for employees and non-employee workers who are  
 272 parents and caregivers, such as programs to support their health or provide financial support for their  
 273 children's education.

274 The organization can report if it has any employee and non-employee worker feedback mechanisms,  
 275 such as satisfaction surveys, on its policies for employees and non-employee workers who are working  
 276 parents and caregivers.

277 Working parents and caregivers may be subject to direct and indirect discrimination as a result of their  
 278 family and caregiving responsibilities. For example, indirect discrimination can happen when scheduling  
 279 training activities at times that conflict with regular childcare hours so that employees with family and  
 280 caregiving responsibilities, who are often women, are unable to attend. The organization is required to  
 281 describe its policies to ensure non-discrimination and equal opportunity for its employees and non-  
 282 employee workers with regard to maternity, paternity, parental, and caregiver leave under [Disclosure](#)  
 283 [110-1 in GRI 110: Non-discrimination and Equal Opportunity 2027](#).

284 According to the ILO *Workers with Family Responsibilities Convention* [5], terminating a worker's  
 285 employment due to their family responsibilities is not a valid justification. The organization is required to  
 286 describe its policies to ensure non-discrimination and equal opportunity for its employees and non-  
 287 employee workers with regard to termination under [Disclosure 110-1 in GRI 110](#).

288 **Guidance to 107-1-a**

289 The organization should report the number of days or weeks of paid leave required by law and collective  
 290 bargaining agreements for employees' and non-employee workers' maternity, paternity, parental, and  
 291 caregiver leave.

292 Eligibility conditions include the types of employees and non-employee workers who are fully, partially, or  
 293 not eligible for paid maternity, paternity, parental, and caregiver leave.

294 The most common types of non-employee workers are described under requirement [2-8-a in GRI 2:](#)  
 295 [General Disclosures 2021](#). Types of non-employee workers include agency workers, apprentices,  
 296 contractors, home workers, interns, self-employed persons, subcontractors, and volunteers.

297 Eligibility conditions can also include tenure with the organization or the child reaching a certain age. The  
 298 organization should explain why any employees and non-employee workers are excluded and describe  
 299 the steps taken to include all workers in the future.

300 The organization can report whether it provides the same additional paid maternity leave to all workers  
 301 who give birth, irrespective of gender identity, and whether it provides the same additional paid paternity  
 302 leave to all workers who assume non-birth parental responsibilities, irrespective of sex or gender identity.  
 303 The organization can report any long-term targets or actions to expand the scope of policies for  
 304 employees and non-employee workers with non-traditional family structures.

305 For each type of paid leave reported under 107-1-a, the organization should report the percentage of  
 306 remuneration that employees and non-employee workers receive during their leave. The organization  
 307 should also report the percentage provided by the government and the percentage provided by the  
 308 organization. For example, an organization can report that its employees and non-employee workers  
 309 receive 100% of remuneration during maternity leave, with 70% provided by the government and 30% by  
 310 the organization.

311 For each type of paid leave reported under 107-1-a, the organization should report whether it makes  
 312 social protection contributions to employees and non-employee workers during their leave. For example,  
 313 if the organization contributes to the employees' and non-employee workers' retirement, the organization  
 314 should report whether it continues to make these retirement contributions during employees' and non-  
 315 employee workers' maternity, paternity, parental, and caregiver leave. Women who take unpaid maternity  
 316 or parental leave to care for children tend to have a lower total pension than those who don't. The  
 317 payment of employees' and non-employee workers' pensions during these periods of leave can help  
 318 reduce the gender pension gap [9] [11].

319 The organization is required to report on the maternity and paternity benefits it provides to employees in  
 320 significant locations of operations under [Disclosure 105-6 in GRI 105: Remuneration and Working Time](#)  
 321 [2027](#).

322 According to the ILO *Maternity Protection Convention* [1], medical benefits must be provided to women  
323 and their children in accordance with national laws and regulations, or in any other manner consistent  
324 with national practice. The organization should also report whether medical benefits are still provided  
325 during leave periods and whether this includes family members of employees or non-employee workers.

326 The organization can describe its policies for unpaid maternity, paternity, parental, and caregiver leave  
327 for employees and non-employee workers. For example, offering extended unpaid parental leave or  
328 providing unpaid caregiver leave when long-term support is needed for a family member with a chronic  
329 illness.

330 The organization can describe any additional paid leave policies for working parents and caregivers, as  
331 well as additional support available, for example, policies on paid leave in case of illness, complications,  
332 or risks of complications arising from pregnancy or childbirth, and for miscarriages or stillbirths. The  
333 organization can also report whether employees and non-employee workers who have experienced a  
334 stillbirth are entitled to full paid maternity leave.

#### 335 **Guidance to 107-1-a-i, 107-1-a-ii and 107-1-a-iii**

336 Maternity leave applies to women workers for the birth or adoption of a child. Under the ILO *Maternity*  
337 *Protection Convention* [1], all women are entitled to paid maternity leave of at least 14 weeks. The ILO  
338 *Maternity Protection Recommendation* [2] suggests that the period of maternity leave be extended to at  
339 least 18 weeks.

340 Paternity leave applies to workers whose partner gives birth to a child or when adopting a child.

341 Parental leave is employment-protected leave of absence for working parents, often supplementary to  
342 specific maternity and paternity leave periods, and usually follows the maternity or paternity leave period  
343 [10]. The organization should report whether parental leave needs to be taken continuously or  
344 intermittently.

345 Maternity, paternity, and parental leave can be referred to as 'adoption leave', granted to workers who  
346 have adopted a child. According to the ILO *Maternity Protection Recommendation* [2], adoptive parents  
347 are entitled to the same leave, benefits, and employment protection as biological parents. The  
348 organization should report whether it provides the same paid leave to employees and non-employee  
349 workers adopting a child.

350 Some organizations have paid leave policies for working parents based on caregiving responsibilities,  
351 using terms such as primary caregiver leave and secondary caregiver leave, in addition to, or instead of,  
352 maternity leave, paternity leave, and parental leave. These policies are designed to reflect different family  
353 structures and caregiving arrangements, and focus on the employee's caregiving role rather than their  
354 gender, sex, or biological relationship to the child. Where such policies exist, the organization should  
355 describe them. To support comparability, the organization should explain how primary caregiver leave  
356 and secondary caregiver leave have been classified for the purposes of this disclosure, for example,  
357 under maternity leave, paternity leave, or parental leave, or report them as additional categories.

#### 358 **Guidance to 107-1-a-iv**

359 Caregiver leave is granted to workers who care for family members, household members, or other  
360 people, for example, when a family member is ill or a household member has a physical disability.

361 Caregiver leave includes leave taken by foster parents to care for children, unless a regulation  
362 recognizes it as maternity, paternity, or parental leave.

#### 363 **Guidance to 107-1-b**

364 Differences across locations of operation can concern, for example, different paid leave provided to the  
365 same employee type or employee category. These differences can result from national regulations that  
366 are not compensated for by the organization's policies.

#### 367 **Guidance to 107-1-c**

368 Examples of ways in which an organization can encourage employees and non-employee workers to  
369 take maternity, paternity, parental, and caregiver leave are:

- 370 • providing information and training for managers;

- 371 • communicating the types of leave its employees and non-employee workers are entitled to and  
372 how they can apply for it;  
373 • changing work cultures to encourage employees and non-employee workers to take leave.

374 The organization should report how it engages with managers, human resources, and other individuals  
375 responsible for implementing maternity, paternity, parental, and caregiver leave policies.

376 The organization should describe how it addresses gender differences in the use of maternity, paternity,  
377 parental, and caregiver leave. For example, fear of discrimination and gender stereotypes can discourage  
378 men, whether employees or non-employee workers, from taking such leave. Men tend to use little of the  
379 paternity or parental leave available to them, resulting in less time caring for children than women. Other  
380 barriers to greater participation in care include long working hours, occupational characteristics, such as  
381 the inability to work remotely, and a lack of official advocates for men as caregivers in the policy arena.  
382 Examples of ways to address gender differences in using maternity, paternity, parental, and caregiver  
383 leave include creating a supportive work culture where managers openly take and endorse leave, or  
384 amending leave policies to make them more inclusive for men.

385 See references [9] and [16] in the [Bibliography](#).

386 Workers may not identify as caregivers, especially in cultures where caregiving is considered a private or  
387 expected duty. In addition, there may be privacy concerns regarding the collection of personal  
388 information. The organization can describe mechanisms for identifying caregiver leave needs, such as  
389 anonymous employee and non-employee worker engagement and well-being surveys

#### 390 **Guidance to 107-1-d**

391 Under the ILO *Maternity Protection Convention* [1], women returning from maternity leave have the right  
392 to the same or equivalent position, and are paid at the same rate upon returning to work.

393 Examples of what reintegration policies include:

- 394 • phased return-to-work options, such as gradually increasing working hours or workload;  
395 • flexible working time arrangements, such as flexible working hours or remote working;  
396 • regular meetings facilitated by managers and supervisors with returning employees and non-  
397 employee workers.

398 The organization can report how it offers transition-to-work opportunities for workers returning to work  
399 after being unemployed due to family or caregiving responsibilities, including training and education.  
400 Under [Disclosure 108-2 in GRI 108: Training and Education 2027](#), the organization is required to  
401 describe how training and education programs support the transition to work, which can include those for  
402 workers returning to work after being unemployed due to family or caregiving responsibilities.

#### 403 **Guidance to 107-1-e-i**

404 Working time arrangements include how work is structured in terms of time and place. Flexible working  
405 time arrangements help employees and non-employee workers balance work with family and caregiving  
406 responsibilities. These arrangements can include part-time hours, compressed workweeks, or remote  
407 working.

408 See [Guidance to 105-2-a-v in GRI 105](#) for more information on working time arrangements.

#### 409 **Guidance to 107-1-e-ii**

410 The World Health Organization (WHO) recommends that infants be exclusively breastfed for the first six  
411 months of their lives and then continue breastfeeding, along with appropriate complementary foods, for  
412 up to two years and beyond [12]. Often, women return to work during this period, so it is essential for  
413 working mothers to have the necessary support to continue breastfeeding for as long as they choose  
414 [13].

415 Breastfeeding support includes providing paid time off for breastfeeding or milk expression, a dedicated  
416 space for breastfeeding or milk expression, and appropriate storage for milk.

417 Under the ILO *Maternity Protection Convention* [1], women have a right to one or more daily breaks or a  
418 daily reduction of hours of work to breastfeed. These breaks or reductions in hours of work are expected  
419 to be counted as working time and remunerated accordingly.

420 The ILO *Maternity Protection Recommendation* [2] recommends the establishment of facilities for nursing  
421 under adequate hygienic conditions at or near the workplace.

422 The organization should report whether it provides a room that is exclusive, hygienic, and properly  
423 equipped for mothers to breastfeed their children or express milk. For example, it can report that the  
424 room is located in a physically separate area with direct access, away from the restrooms, and provides  
425 privacy, with properly closed entrances.

426 See resources [13] and [14] in the [Bibliography](#).

427 **Guidance to 107-1-e-iii**

428 Employer-supported childcare can include providing on-site childcare facilities, referrals to childcare  
429 services, and subsidies for childcare costs.

430 **Guidance to 107-1-f**

431 Involving worker representatives in developing and evaluating policies for working parents and caregivers  
432 ensures that workers' viewpoints, knowledge, and experiences are taken into account. This approach  
433 advances management's objectives and prevents and mitigates negative impacts on workers, while  
434 retaining decision-making authority within the appropriate roles.

435 According to the ILO's *Tripartite Declaration of Principles concerning Multinational Enterprises and Social*  
436 *Policy* [3], systems devised by mutual agreement between employers and workers and their  
437 representatives are expected, in accordance with national law and practice, to provide for regular  
438 consultation on matters of mutual concern. Such consultation cannot be a substitute for collective  
439 bargaining.

440 The organization can report whether the involvement takes the form of worker consultation, in which it  
441 shares information with worker representatives and gains their views before decision-making, or worker  
442 participation, in which workers are directly involved in the decision-making process.

443 Worker representatives' involvement can occur through discussions between labor and management  
444 committees.

445 The organization should report any social dialogue methods used to engage with non-employee workers,  
446 who are usually excluded from worker representatives, in the development and evaluation of policies for  
447 working parents and caregivers.

448 The organization can report how worker representatives are informed about proposed changes in policies  
449 for working parents and caregivers, and how their knowledge and experiences are taken into account to  
450 improve the policies following their evaluation.

451 The organization can report how often it adjusts its policies for working parents and caregivers based on  
452 consultations with worker representatives to ensure alignment with relevant benchmarks.

453 The organization can also report whether and how it considers feedback from other parties, such as civil  
454 society organizations, in developing and evaluating policies for working parents and caregivers.

455 The organization can report whether worker representatives are involved in setting up any worker  
456 feedback mechanisms, such as satisfaction surveys, for its policies on working parents and caregivers.

457 The organization can also report how worker representatives are involved in implementing the policies  
458 and actions taken to improve them, such as providing advice during policy implementation.

## 459 2. Topic disclosures

460 An organization reporting in accordance with the GRI Standards is required to report any disclosure from  
461 this section (Disclosure 107-2) that is relevant to its impacts related to working parents and caregivers.

### 462 Disclosure 107-2 Maternity, paternity and parental leave

#### 463 REQUIREMENTS

464 The organization shall:

- 465 a. report the total number of employees (headcount) entitled to:
- 466 i. paid maternity leave, and a breakdown by region;
  - 467 ii. paid paternity leave, and a breakdown by region;
  - 468 iii. paid parental leave, and a breakdown by region and gender;
- 469 b. report the percentage of employees (headcount) entitled to and who took:
- 470 i. paid maternity leave, and a breakdown by region;
  - 471 ii. paid paternity leave, and a breakdown by region;
  - 472 iii. paid parental leave, and a breakdown by region and gender;
- 473 c. report the average number of weeks of paid leave taken by employees who returned from  
474 leave, and the percentage this represents of the maximum paid leave entitlement, for:
- 475 i. paid maternity leave, and a breakdown by region;
  - 476 ii. paid paternity leave, and a breakdown by region;
  - 477 iii. paid parental leave, and a breakdown by region and gender;
- 478 d. report the number and the retention rate of employees (headcount) who remain with the  
479 organization more than one year after returning from:
- 480 i. maternity leave, and a breakdown by region;
  - 481 ii. paternity leave, and a breakdown by region;
- 482 e. report contextual information necessary to understand how the data has been compiled,  
483 including standards, methodologies, and assumptions used.

#### 484 GUIDANCE

485 In the context of this disclosure, any leave is considered paid leave when employees receive at least 70%  
486 of their remuneration. Any period of leave paid below 70% is not included in paid leave calculations.

487 The number of employees used as the basis for this disclosure is the cumulative number of employees  
488 (headcount) for the relevant period. For example, if an employee was entitled to maternity leave at the  
489 beginning of the reporting period, took the leave, and was no longer employed by the organization before  
490 the end of the reporting period, that employee is still included in the calculation of 107-2-b-i.

491 If the organization uses primary caregiver leave and secondary caregiver leave, it should, to support  
492 comparability, explain how this has been classified for the purposes of this disclosure, for example, under  
493 maternity leave, paternity leave, or parental leave, or report them as additional categories. If the  
494 organization provides the same paid maternity leave to all employees who give birth, irrespective of  
495 gender identity, and the same paid paternity leave to all employees who assume non-birth parental  
496 responsibilities, irrespective of sex or gender identity, it should state this when reporting on this  
497 disclosure.

498 The organization can also report Disclosure 107-2 for non-employee workers. The organization can also  
499 report Disclosure 107-2 regarding caregiver leave for employees and non-employee workers.

500 The organization can report any feedback received from employees and non-employee workers on the  
501 long-term outcomes of maternity, paternity, and parental leave. For example, reporting on reduced  
502 promotion rates and salary progression with breakdowns by gender and by those who have returned from  
503 maternity, paternity, and parental leave.

#### 504 Guidance to 107-2-a

505 Employees entitled to paid maternity, paternity, and parental leave are those eligible under legal  
 506 requirements, collective bargaining agreements, and the organization's policies.

507 **Table 1. Template for presenting the number of employees who are entitled to paid leave**

	Maternity leave (headcount) (107-2-a-i)	Paternity leave (headcount) (107-2-a-ii)	Parental leave (headcount) (107-2-a-iii)				Total
			Men	Women	Other*	Not discl.**	
Region A							
Region B							
Region C							
<b>Total</b>							

508 \* Gender as specified by the employees themselves.

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

510 The organization is free to choose how to report the breakdowns by gender. It is not required to report the  
 511 four categories suggested in Table 1. For example, instead of an 'other' category, the organization can  
 512 report any gender category as specified by employees.

513 **Guidance to 107-2-b**

514 The percentage of employees entitled to and who took paid maternity, paternity, and parental leave is  
 515 calculated using the following formula:

Percentage of employees entitled to and who took a specific type of paid leave	=	Number of employees (headcount) who took a specific type of paid leave	X 100
		$\frac{\text{Total number of employees (headcount) entitled to a specific type of paid leave}}{\text{Total number of employees (headcount) entitled to a specific type of paid leave}}$	

516 The formula can be used to calculate the breakdowns by region and gender. For example, when  
 517 reporting the percentage of men employees in Region A entitled to and who took paid parental leave, the  
 518 number of employees in the formula should be replaced by the number of men employees in Region A.

519 The organization can also report the percentage of employees (headcount) entitled to and who took, or  
 520 plan to take, paid leave continuously for each type of leave.

521 **Table 2. Template for presenting the percentage of employees entitled to and who took the paid**  
 522 **leave**

	Maternity leave (headcount) (107-2-b-i)	Paternity leave (headcount) (107-2-b-ii)	Parental leave (headcount) (107-2-b-iii)				Total
			Men	Women	Other*	Not discl.**	
Region A							
Region B							
Region C							
<b>Total</b>							

523 \* Gender as specified by the employees themselves.

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

525 The organization is free to choose how to report the breakdowns by gender. It is not required to report the  
 526 four categories suggested in Table 2. For example, instead of an 'other' category, the organization can  
 527 report any gender category as specified by employees.

528 **Guidance to 107-2-c**

529 The average number of weeks of paid leave taken by employees who returned from paid maternity,  
 530 paternity, and parental leave is calculated using the following formula:

$$\frac{\text{Average number of weeks taken by employees who returned from leave for a specific type of paid leave} \times \text{Total number of employees (headcount) who took a specific type of paid leave}}{\text{Total number of weeks employees took for a specific type of paid leave}}$$

531 The percentage of the maximum paid maternity, paternity, and parental leave entitlement taken by  
 532 employees who returned from leave is calculated using the following formula:

$$\frac{\text{Average number of weeks taken by employees who returned from leave for a specific type of paid leave}}{\text{Maximum number of weeks of paid leave entitlement for a specific type of paid leave}} \times 100$$

533 These formulas can be used to calculate the breakdowns by region and gender. For example, when  
 534 reporting the average number of weeks men in Region A took for paid parental leave, the number of  
 535 employees in the formula should be replaced by the number of men employed in Region A.

536 **Table 3. Template for presenting the average number of paid weeks employees took and the**  
 537 **percentage of maximum paid leave entitlement**

	Maternity leave (headcount) (107-c-i)		Paternity leave (headcount) (107-2-c-ii)		Parental leave (headcount) (107-2-c-iii)									
					Men		Women		Other*		Not discl.**		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
<b>Region A</b>														
<b>Region B</b>														
<b>Region C</b>														
<b>Total</b>														

538 \* Gender as specified by the employees themselves.

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

540 The organization is free to choose how to report the breakdowns by gender. It is not required to report the  
 541 four categories suggested in Table 3. For example, instead of an 'other' category, the organization can  
 542 report any gender category as specified by employees.

543 **Guidance to 107-2-d**

544 This requirement covers employees returning from both paid and unpaid maternity and paternity leave.

545 The retention rate of employees who remain with the organization more than one year after returning  
 546 from maternity or paternity leave is calculated using the following formula:

Retention rate of employees who remain more than one year after returning from a specific type of paid leave	=	$\frac{\text{Number of employees (headcount) who remain more than one year after returning from a specific type of paid leave}}{\text{Total number of employees (headcount) who returned from a specific type of paid leave in the year prior to the reporting period}} \times 100$	X 100
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547 The formula can be used to calculate the breakdown by region. For example, when reporting the  
 548 retention rate of employees in Region A for a specific type of paid leave, the number of employees in the  
 549 formula should be replaced by the number of employees in Region A.

550 The organization should report the most common reasons employees did not remain with the  
 551 organization more than one year after returning from maternity or paternity leave.

552 **Table 4. Template for presenting employees who remain with the organization for more than one**  
 553 **year**

	Maternity leave (headcount) (107-2-d-i)		Paternity leave (headcount) (107-2-d-ii)	
	No.	%	No.	%
<b>Region A</b>				
<b>Region B</b>				
<b>Region C</b>				
<b>Total</b>				

554 **Guidance to 107-2-c and 107-2-d**

555 When maternity or paternity leave is taken in separate periods, 'returning from leave' means the first day  
 556 the employee comes back to work, even if they still have unused leave remaining.

## 557 **Glossary**

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

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

### 563 **basic salary**

564 fixed, minimum amount paid to an employee for performing his or her duties

565 Note: Basic salary excludes any additional remuneration, such as payments for overtime  
566 working or bonuses.

### 567 **collective bargaining**

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

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

### 573 **discrimination**

574 act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of  
575 treating each person fairly on the basis of individual merit

576 Note: Discrimination can also include harassment, defined as a course of comments or  
577 actions that are unwelcome, or should reasonably be known to be unwelcome, to the  
578 person towards whom they are addressed.

### 579 **employee**

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

### 581 **employee category**

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

584 Note 1: This information is derived from the organization's own human resources system.

585 Note 2: Employee type and employee category are two distinct terms with specific meanings.  
586 See definition of 'employee type'.

### 587 **employee type**

588 refers to permanent employees, temporary employees, non-guaranteed hours employees, full-time  
589 employees, and part-time employees.

590 Note 1: See Guidance to [Disclosure 2-7-b in GRI 2: General Disclosures 2021](#) for more  
591 information on 'employee type'.

592 Note 2: Employee type and employee category are two distinct terms with specific meanings.  
593 See definition of 'employee category'.

### 594 **full-time employee**

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

597 **human rights**

598 rights inherent to all human beings, which include, at a minimum, the rights set out in the *United Nations*  
599 *(UN) International Bill of Human Rights* and the principles concerning fundamental rights set out in the  
600 *International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work*

601 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:*  
602 *Implementing the United Nations “Protect, Respect and Remedy” Framework*, 2011;  
603 modified

604 Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on  
605 ‘human rights’.

606 **impact**

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

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

613 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on ‘impact’.

615 **material topics**

616 topics that represent the organization’s most significant impacts on the economy, environment, and  
617 people, including impacts on their human rights

618 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics](#)  
619 [2021](#) for more information on ‘material topics’.

620 **non-employee worker**

621 individual whose work is controlled by the organization, but who does not have an employment  
622 relationship with it

623 Note 1: Control of work implies that the organization directs the work performed or has  
624 control over the means or methods for performing the work. The type of contractual  
625 relationship between the organization and the worker (e.g., employment agency,  
626 contractor) does not determine whether the organization controls the work.

627 Note 2: See [Guidance to Disclosure 2-8](#) and the [Control of Work Standard Interpretation to GRI](#)  
628 [2: General Disclosures 2021](#) for more information on ‘non-employee worker’.

629 **non-guaranteed hours employee**

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

632 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020;  
633 modified.

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

635 **part-time employee**

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

638 **permanent employee**

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

641 **remuneration**

642 basic salary plus additional amounts paid to a worker

643 Note: Examples of additional amounts paid to a worker can include those based on years of  
644 service, bonuses including cash and equity such as stocks and shares, benefit  
645 payments, overtime, time owed, and any additional allowances, such as transportation,  
646 living and childcare allowances.

647 **reporting period**

648 specific time period covered by the reported information

649 Examples: fiscal year, calendar year

650 **stakeholder**

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

652

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

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

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

659 **supplier**

660 entity upstream from the organization (i.e., in the organization's supply chain), which provides a product  
661 or service that is used in the development of the organization's own products or services

662 Examples: brokers, consultants, contractors, distributors, franchisees, home workers, independent  
663 contractors, licensees, manufacturers, primary producers, sub-contractors, wholesalers

664 Note: A supplier can have a direct business relationship with the organization (often referred to  
665 as a first-tier supplier) or an indirect business relationship.

666 **sustainable development / sustainability**

667 development that meets the needs of the present without compromising the ability of future generations  
668 to meet their own needs

669 Source: World Commission on Environment and Development, *Our Common Future*, 1987

670 Note: The terms 'sustainability' and 'sustainable development' are used interchangeably in  
671 the GRI Standards.

672 **temporary employee**

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

676 **worker**

677 person that performs work for the organization

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

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

683 **worker consultation**

684 seeking of workers' views before making a decision

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

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

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

693 **worker participation**

694 workers' involvement in decision-making

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

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

698 **worker representative**

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

- 700
- 701 • a trade union representative, namely, a representative designated or elected by trade unions or  
by members of such unions; or
  - 702 • an elected representative, namely, a representative who is freely elected by the workers of the  
703 undertaking in accordance with provisions of national laws, regulations, or collective agreements,  
704 whose functions do not include activities which are recognized as the exclusive prerogative of  
705 trade unions in the country concerned.

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

## 707 Bibliography

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

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716 206).
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