



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

Comments to be received by 4 October 2024

This exposure draft of the GRI Labor Topic Standards is published for public comment by the [Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI. This exposure draft is intended to replace GRI 202: Market Presence 2016 (Disclosure 202-1) and GRI 405: Diversity and Equal Opportunity 2016 (Disclosure 405-2), and GRI 401: Employment 2016.

Any interested party can submit comments on this draft by 4 October 2024 via this [online Survey](#). As required by the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions to submit comments are outlined on the first page of the online questionnaire.

A separate [explanatory memorandum](#) summarizes the objectives of the project and the summary of the proposals contained within this exposure draft.

This draft is published for comment only and may change before official publication.

For more information, please visit the [GRI Standards webpage](#). For questions regarding the exposure draft or the public comment period, please send an email to labor@globalreporting.org

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

GRI REWO: Remuneration and Working Time 202X

Content

Content	2
Introduction	3
1. Topic management disclosures	7
Disclosure REWO 1 Policies to determine remuneration	7
Disclosure REWO 2 Policies to determine working time	11
Disclosure REWO 3 Transparency of remuneration and working time.....	14
2. Topic disclosures	15
Disclosure REWO 4 Remuneration of Workers.....	15
Disclosure REWO 5 Basic gender pay gap.....	21
Disclosure REWO 6 Social protection coverage.....	23
Disclosure REWO 7 Monitoring working time	28
Glossary	35
Bibliography	38

Note on reading this document

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

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

Introduction

[GRI REWO: Remuneration and working time 202X](#) contains disclosures for organizations to report information about their remuneration and working time-related impacts and how they manage these impacts.

The Standard is structured as follows:

- [Section 1](#) contains three disclosures, which provide information about how the organization manages its remuneration and working time-related impacts.
- [Section 2](#) contains four disclosures, which provide information about the organization's remuneration and working time-related impacts.
- The [Glossary](#) contains defined terms with a specific meaning when used in the GRI Standards. The terms are underlined in the text of the GRI Standards and linked to the definitions.
- The [Bibliography](#) lists authoritative intergovernmental instruments and additional references used in developing this Standard, as well as resources that the organization can consult.

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

24 **Background on the topic**

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

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

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

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

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

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

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

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

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

63 **System of GRI Standards**

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

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

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

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

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

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

81 **Sector Standards**

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

85 **Topic Standards**

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

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



90 **Using this Standard**

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

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

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

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

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

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

106 Reasons for omission are permitted for these disclosures.

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

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

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

122 **Requirements, guidance and defined terms**

123 The following apply throughout this Standard:

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

126 Requirements may be accompanied by guidance.

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

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

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

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

1. Topic management disclosures

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

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

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

Disclosure REWO 1 Policies to determine remuneration

REQUIREMENTS

The organization shall:

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

GUIDANCE

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

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

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

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

Guidance to REWO 1-a

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

241 See reference [21] in the Bibliography.

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

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

247 **Guidance to REWO 1-c**

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

253 If the organization makes deductions, it should report:

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

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

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

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

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

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

273 **Guidance to REWO 1-d**

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

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

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

287 **Guidance to REWO 1-e**

288 This requirement covers equal remuneration for all genders.

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

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

300 See reference [22] in the Bibliography.

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

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

308 See additional reference [22] in the Bibliography.

Disclosure REWO 2 Policies to determine working time

REQUIREMENTS

The organization shall:

- a. report the working time policy for permanent full-time employees, including:
 - i. maximum regular hours of work per day and week;
 - ii. maximum hours of overtime per day and week, whether overtime is voluntary or compulsory, and how employees' consent is obtained for voluntary overtime;
 - iii. daily and weekly periods of rest;
 - iv. paid annual leave entitlements and measures to ensure annual leave is taken;
 - v. working time arrangements;
- b. describe the differences in working time policies between permanent full-time employees and temporary, part-time, and non-guaranteed hours employees, and workers who are not employees and explain reasons for differences;
- c. describe how the working time policy considers the specific needs of vulnerable groups, including:
 - i. young workers;
 - ii. pregnant and nursing workers;
- d. describe the process of determining the working time policy for employees and workers who are not employees, including the involvement of workers' representatives.

GUIDANCE

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

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

See reference [23] in the Bibliography.

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

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

Guidance to REWO 2-a-i

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

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

Guidance to REWO 2-a-ii

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

When reporting the maximum hours of overtime per day and week, the organization can describe overtime as not exceeding four hours per day and twelve hours per week. Overtime can be compulsory, which means that the organization does not have to consult employees before requiring them to do overtime, such as when there are exceptional peaks in workload.

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

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

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

366 See reference [10] in the Bibliography.

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

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

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

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

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

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

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

388 See reference [24] in the Bibliography.

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

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

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

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

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

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

409 See reference [25] in the Bibliography.

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

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

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

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

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

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

425 **Guidance to REWO 2-b**

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

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

432 **Guidance to REWO 2-c**

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

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

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

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

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

445 **Guidance to REWO 2-d**

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

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

452 **REQUIREMENTS**

453 **The organization shall:**

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

456 **GUIDANCE**

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

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

464 **Guidance to REWO 3-a**

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

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

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

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

477

2. Topic disclosures

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

481

Disclosure REWO 4 Remuneration of Workers

482

REQUIREMENTS

483

The organization shall:

484

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

485

486

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

487

488

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

489

490

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

491

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

492

493

494

i. employee category;

495

ii. gender;

496

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

497

498

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

499

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

500

501

GUIDANCE

502

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

503

504

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

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

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511

512

Guidance to REWO 4-a

513

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

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

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

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

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

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

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

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

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

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

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

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

540 **Guidance to REWO 4-d**

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

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

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

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

	Significant location of operation 1	Significant location of operation 2	Significant location of operation 3	Significant location of operation 4
Cost-of-living estimate (currency)				

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

554 **Guidance to REWO 4-e**

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

Percentage of employees who are paid basic pay at or above the cost-of-living estimate	=	$\frac{\text{In headcount, the total number of employees who are paid basic pay at or above the cost-of-living estimate}}{\text{In headcount, the total number of employees}} \times 100$
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557 See Table 4 for an example of how to present the information for REWO 4-e.

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

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

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

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

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

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

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

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

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

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

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

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

571
572

Table 6. Example template for presenting information on number and percentage of employees paid at or above the cost-of-living estimate by gender and significant locations of operation

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

573 * Gender as specified by the employees themselves.

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

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

578 **Guidance to REWO 4-f**

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

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

591 **Guidance to REWO 4-g**

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

596 **Remuneration distribution**

597 The organization can also report the distribution of remuneration.

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

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

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

604 See reference [28] in the Bibliography.

605 **In-kind payments**

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

607

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

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

609 Disclosure REWO 5 Basic gender pay gap

610 REQUIREMENTS

611 The organization shall:

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

617 GUIDANCE

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

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

626 Guidance to REWO 5-a

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

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

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

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

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

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

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

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

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

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

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

651 **Guidance to REWO 5-b**

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

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

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

664 Disclosure REWO 6 Social protection coverage

665 REQUIREMENTS

666 The organization shall:

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

694 GUIDANCE

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

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

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

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

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

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

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

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

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

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

736
737 See reference [3] in the Bibliography.

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

740 **Table 9. Example template for presenting information on contributions to the types of social**
 741 **protection under public programs made by the organization and benefits provided by the**
 742 **organization for employees by significant locations of operation**

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

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

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

750 See reference [20] in the Bibliography.

751 **Guidance to REWO 6-c**

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

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

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

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

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

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

759 **Guidance to REWO 6-d**

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

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

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

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

765 **Guidance to REWO 6-e**

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

770 **Guidance to REWO 6-f**

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

774 **Guidance to REWO 6-g**

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

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

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

790 Disclosure REWO 7 Monitoring working time

791 REQUIREMENTS

792 The organization shall:

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

820 GUIDANCE

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

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

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

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

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

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

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

Guidance to REWO 7-a

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

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

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

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

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

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

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

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

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

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

858 * Gender is specified by the employees themselves.

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

860 **Guidance to REWO 7-b**

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

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

864
865

Table 14. Example template for presenting information on number of workers who are not employees, by significant locations of operation and the number of hours worked

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

866 **Guidance to REWO 7-c**

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

872 **Guidance to REWO 7-d**

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

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

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

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

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

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

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

881 **Guidance to REWO 7-e**

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

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

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

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

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

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

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

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

900 * Gender is specified by the employees themselves.

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

902 **Guidance to REWO 7-f**

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

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

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

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

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

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

911 * Gender is specified by the employees themselves.

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

913 **Guidance to REWO 7-g**

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

920 Glossary

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

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

926 **benefit**

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

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

932 **collective bargaining**

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

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

939 **employee**

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

942 **employee category**

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

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

946 **entry level wage**

947 full-time wage in the lowest employment category

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

949 **full-time employee**

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

952 **impact**

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

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

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

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

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

963 **non-guaranteed hours employee**

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

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

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

969 **part-time employee**

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

972 **permanent employee**

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

975 **stakeholder**

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

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

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

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

984 **temporary employee**

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

988 **vulnerable group**

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

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

999 Note: Vulnerabilities and impacts can differ by gender.

1000 **worker**

1001 person that performs work for the organization

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

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

1008

1009 **worker consultation**

1010 seeking of workers' views before making a decision

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

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

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

1019 **worker participation**

1020 workers' involvement in decision-making

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

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

1024 **worker representative**

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

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

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

1034

1035 **workers who are not employees**

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

Note 1: the type of contractual relationship between the organization and the worker (e.g.,
employment agency, contractor) does not determine whether the organization
controls the work.

Examples: agency workers, apprentices, contractors, home workers, interns, self-employed persons,
sub-contractors, and volunteers.

1040

1041 Bibliography

1042 This section lists authoritative intergovernmental instruments and additional references used in
1043 developing this Standard.

1044 **Authoritative instruments:**

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