



Item 03 – GRI Topic Standard Project for Labor – Remuneration and Working Time – Exposure draft

For GSSB approval

Date	26 April 2024
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Project	GRI Topic Standard Project for Labor
Description	<p>This document sets out the exposure draft of the GRI Remuneration and Working Time Standard, including the explanatory memorandum summarizing the objectives of the project and the significant proposals contained within the draft. These are submitted for GSSB approval for public exposure.</p> <p>If approved, public exposure is proposed to commence in early June and run until late September 2024.</p>

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GRI REWO: Remuneration and Working Time 202X

This document does not represent an official position of the GSSB

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1 Introduction

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

5 The Standard is structured as follows:

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

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

17 Background on the topic

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

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

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

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

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

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

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

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

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

56 System of GRI Standards

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

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

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

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

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

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

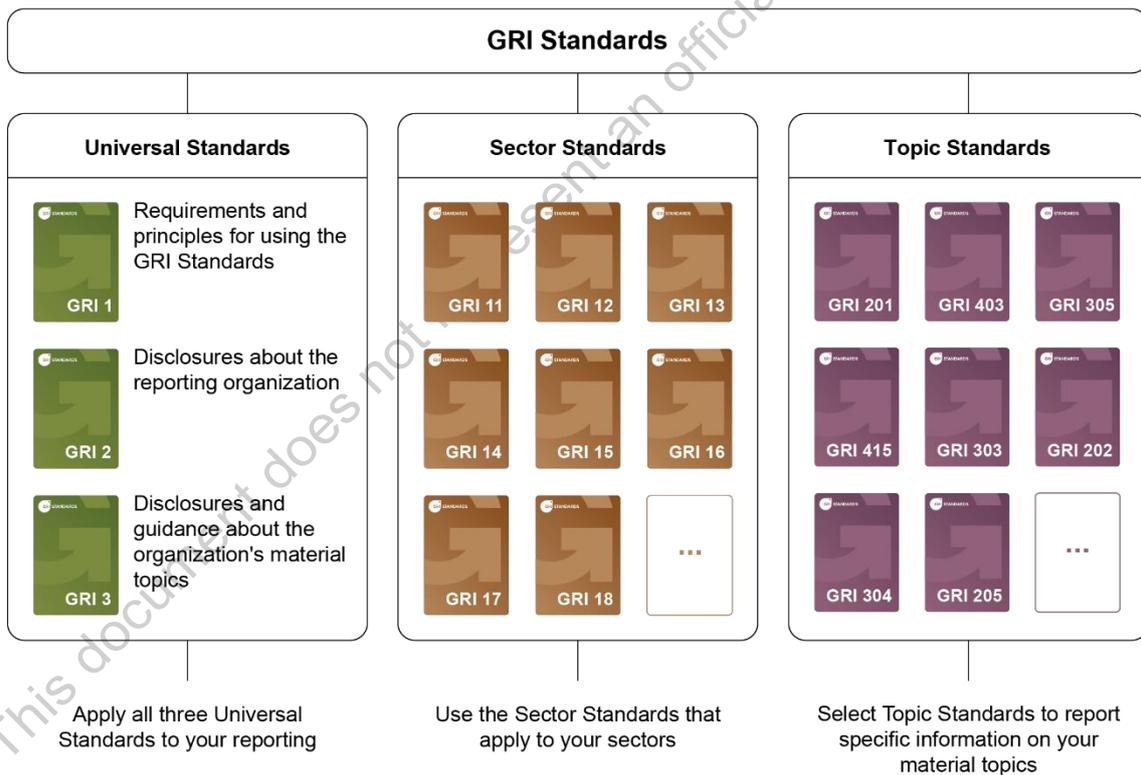
74 **Sector Standards**

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

78 **Topic Standards**

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

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



83 Using this Standard

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

- 87 • [GRI EMPL: Employment 202X](#)
- 88 • [GRI TRED: Training and Education 202X](#)
- 89 • [GRI PARE: Working Parents and Caregivers 202X](#)
- 90 • [GRI SICH: Significant Changes for Workers 202X](#)
- 91 • [GRI 403: Occupational Health and Safety 2018](#)
- 92 • [Control of Work Standard Interpretation to GRI 2](#)

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

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

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

99 Reasons for omission are permitted for these disclosures.

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

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

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

115 **Requirements, guidance and defined terms**

116 The following apply throughout this Standard:

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

119 Requirements may be accompanied by guidance.

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

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

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

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

127 1. Topic management disclosures

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

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

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

135 Disclosure REWO 1 Policies to determine 136 remuneration

137 REQUIREMENTS

138 The organization shall:

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

154 GUIDANCE

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

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

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

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

167 Guidance to REWO 1-a

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

234 See reference [21] in the Bibliography.

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

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

240 **Guidance to REWO 1-c**

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

246 If the organization makes deductions, it should report:

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

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

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

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

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

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

266 **Guidance to REWO 1-d**

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

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

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

280 **Guidance to REWO 1-e**

281 This requirement covers equal remuneration for all genders.

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

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

293 See reference [22] in the Bibliography.

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

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

301 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.

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

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

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

359 See reference [10] in the Bibliography.

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

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

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

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

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

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

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

381 See reference [24] in the Bibliography.

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

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

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

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

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

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

402 See reference [25] in the Bibliography.

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

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

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

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

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

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

418 **Guidance to REWO 2-b**

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

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

425 **Guidance to REWO 2-c**

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

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

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

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

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

438 **Guidance to REWO 2-d**

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

443 **Disclosure REWO 3** Transparency of remuneration and
444 working time

445 **REQUIREMENTS**

446 **The organization shall:**

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

449 **GUIDANCE**

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

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

457 **Guidance to REWO 3-a**

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

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

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

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

470 2. Topic disclosures

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

474 Disclosure REWO 4 Remuneration of Workers

475 REQUIREMENTS

476 The organization shall:

- 477 a. for each significant location of operation, report the median gross hourly basic pay by
478 employee category;
- 479 b. for each significant location of operation, report, in headcount, the number of employees
480 who are paid at the local minimum wage;
- 481 c. for each significant location of operation, report in, headcount, the number of workers who
482 are not employees who are paid at the local minimum wage;
- 483 d. for each significant location of operation, report the cost-of-living estimate;
- 484 e. for each significant location of operation, report, in headcount, the number and percentage
485 of employees whose basic pay is at or above cost-of-living estimate, including a
486 breakdown of:
- 487 i. employee category;
- 488 ii. gender;
- 489 f. describe actions taken or commitments made to address the gaps between basic pay and
490 the cost-of-living estimates for employees and workers who are not employees;
- 491 g. report the definition used for 'significant locations of operation';
- 492 h. report contextual information necessary to understand how the data has been compiled,
493 including standards, methodologies, and assumptions used.

494 GUIDANCE

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

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

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

505 Guidance to REWO 4-a

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

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

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

517 **Table 1. Example template for presenting information on the median gross hourly basic pay by**
 518 **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				

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

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

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

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

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

530 **Table 2. Example template for presenting information on the number of employees and**
 531 **workers who are not employees who are paid at the local minimum wage by significant**
 532 **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			

533 **Guidance to REWO 4-d**

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

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

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

542 **Table 3. Example template for presenting information on the cost-of-living estimate by**
 543 **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)				

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

547 **Guidance to REWO 4-e**

548 The organization should use this formula to calculate the percentage of employees who are paid at or
 549 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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550 See Table 4 for an example of how to present the information for REWO 4-e.

551 **Table 4. Example template for presenting information on number and percentage of employees**
 552 **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		

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

554 The percentage of employees who are paid at or above the cost-of-living estimates by employee
 555 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	=	$\frac{\text{In headcount, the total number of employees who are paid basic pay at or above the cost-of-living estimates in an employee category}}{\text{In headcount, the total number of employees in an employee category}} \times 100$
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556 See Table 5 for an example of how to present the information for REWO 4-e-i.

557 **Table 5. Example template for presenting information on the number and percentage of**
 558 **employees paid at or above the cost-of-living estimates by employee category and significant**
 559 **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						

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

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

Percentage of employees who are paid at or above the cost-of-living estimate per gender	=	$\frac{\text{In headcount, the total number of employees by gender who are paid basic pay at or above the cost-of-living estimate}}{\text{In headcount, the total number of employees by gender who are paid basic pay at or above the cost-of-living estimate}} \times 100$
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563 See Table 6 for an example of how to present the information for REWO 4-e-ii.

564
565

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**						

566 * Gender as specified by the employees themselves.

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

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

571 **Guidance to REWO 4-f**

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

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

584 **Guidance to REWO 4-g**

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

589 **Remuneration distribution**

590 The organization can also report the distribution of remuneration.

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

596 **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												

597 See reference [28] in the Bibliography.

598 **In-kind payments**

599 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:
600

<p>Average percentage of full-time employees' basic pay consisting of in-kind payments per employee category</p>	=	<p>Average monetary value of in-kind payments received by full-time employees per employee category</p> <hr style="width: 100%;"/> <p>Average full-time employees in per employee category</p>	X 100
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601 See guidance to [REWO 1-b-ii](#) for more information on in-kind payments.

Disclosure REWO 5 Basic gender pay gap

REQUIREMENTS

The organization shall:

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

GUIDANCE

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

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

Guidance to REWO 5-a

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

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

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

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

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

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

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

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

638 **Table 8. Example template for presenting information on the percentage difference in gross**
 639 **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			

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

645 **Guidance to REWO 5-b**

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

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

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

658 Disclosure REWO 6 Social protection coverage

659 REQUIREMENTS

660 The organization shall:

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

688 GUIDANCE

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

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

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

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

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

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

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

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

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

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

730

731 See reference [3] in the Bibliography.

732

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

734
735
736

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

	Significant location of operation 1		Significant location of operation 2		Significant location of operation 3	
	Contributions to social protection programs	Benefits provided by the organization	Contributions to social protection programs	Benefits provided by the organization	Contributions to social protection programs	Benefits provided by the organization
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

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

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

744 See reference [20] in the Bibliography.

745 **Guidance to REWO 6-c**

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

Percentage of employees that are not covered under each type of social protection	=	$\frac{\text{Number of employees not covered under each type of social protection}}{\text{Total number of employees at the end of the reporting period}} \times 100$
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748 See Table 10 for an example of how to present the information for REWO- 6-c.

749 **Table 10. Example template for presenting information on the number and percentage of**
 750 **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						

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

753 **Guidance to REWO 6-d**

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

755 **Table 11. Example template for providing information on the types of employees not covered**
 756 **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

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

759 **Guidance to REWO 6-e**

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

764 **Guidance to REWO 6-f**

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

768 **Guidance to REWO 6-g**

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

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

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

784 Disclosure REWO 7 Monitoring working time

785 REQUIREMENTS

786 The organization shall:

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

814 GUIDANCE

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

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

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

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

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

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

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

Guidance to REWO 7-a

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

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

840 **Table 12. Example template for presenting information on the number of employees by the**
 841 **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				

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

- 845 • up to 12 hours of overtime a week;
- 846 • between 12 and 20 hours of overtime a week; and
- 847 • over 20 hours of overtime a week.

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

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

850 **Table 13. Example template for presenting information on number of overtime hours**
 851 **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			

852 * Gender is specified by the employees themselves.

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

854 **Guidance to REWO 7-b**

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

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

858
859

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				

860 **Guidance to REWO 7-c**

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

866 **Guidance to REWO 7-d**

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

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

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

872 **Table 14. Example template for presenting information on percentage of employees and**
 873 **workers who are not employees and work is controlled by the organization who have flexible**
 874 **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		

875 **Guidance to REWO 7-e**

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

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

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

889 See guidance to [REWO 2-a-iv](#) to find more details about the definition of paid annual leave. The rate
 890 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	=	$\frac{\text{Paid annual leave days taken by employee type}}{\text{Paid annual leave days entitlement by employee type}}$
---------------------------------------------------------------------------------------------------	---	---------------------------------------------------------------------------------------------------------------------------

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

892 **Table 15. Example template for presenting information on the ratio of paid annual leave days**
 893 **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				

894 * Gender is specified by the employees themselves.

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

896 **Guidance to REWO 7-f**

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

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

Average number of paid annual leave days taken by the most common type 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

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

902 **Table 16. Example template for presenting information on the average number of paid annual**
 903 **leave days taken by workers who are not employees by gender and significant locations of**
 904 **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**			

905 * Gender is specified by the employees themselves.

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

907 **Guidance to REWO 7-g**

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

914

Glossary

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

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

920 **benefit**

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

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

926 **collective bargaining**

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

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

933 **employee**

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

936 **employee category**

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

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

940 **entry level wage**

941 full-time wage in the lowest employment category

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

943 **full-time employee**

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

946 **impact**

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

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

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

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

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

957 **non-guaranteed hours employee**

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

960 Source: ShareAction, *Workforce Disclosure Initiative Survey Guidance Document*, 2020;
961 modified

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

963 **part-time employee**

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

966 **permanent employee**

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

969 **stakeholder**

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

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

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

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

978 **temporary employee**

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

982 **vulnerable group**

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

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

993 Note: Vulnerabilities and impacts can differ by gender.

994 **worker**

995 person that performs work for the organization

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

999 Note: In the GRI Standards, in some cases, it is specified whether a particular subset of
1000 workers is required to be used.
1001

1002

1003 **worker consultation**

1004 seeking of workers' views before making a decision

1005 Note 1: Worker consultation might be carried out through workers' representatives.

1006 Note 2: Consultation is a formal process, whereby management takes the views of workers
1007 into account when making a decision. Therefore, consultation needs to take place
1008 before the decision is made. It is essential to provide timely information to workers or
1009 their representatives in order for them to provide meaningful and effective input
1010 before decisions are made. Genuine consultation involves dialogue.

1011 Note 3: Worker participation and worker consultation are two distinct terms with specific
1012 meanings. See definition of 'worker participation'.

1013 **worker participation**

1014 workers' involvement in decision-making

1015 Note 1: Worker participation might be carried out through workers' representatives.

1016 Note 2: Worker participation and worker consultation are two distinct terms with specific
1017 meanings. See definition of 'worker consultation'.

1018 **worker representative**

1019 person who is recognized as such under national law or practice, whether they are:

- 1020
- a trade union representative, namely, a representative designated or elected by trade unions
1021 or by members of such unions; or
 - an elected representative, namely, a representative who is freely elected by the workers of
1022 the undertaking in accordance with provisions of national laws, regulations, or collective
1023 agreements, whose functions do not include activities which are recognized as the exclusive
1024 prerogative of trade unions in the country concerned.
1025

1026 Source: International Labour Organization (ILO), *Workers' Representatives Convention*, 1971
1027 (No. 135)

1028

1029 **workers who are not employees**

1030 Workers who are not in an employment relationship with the organization but are not in an
1031 employment relationship with the organization, but whose work is controlled by the
1032 organization. Control of work implies that the organization directs the work performed
1033 or controls the means or methods for performing the work.

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

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

1034

1035

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1037 developing this Standard.

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