



Item 02 – GRI Topic Standard Project for Labor – Employment – Exposure draft

For GSSB approval

Date	26 April 2024
Meeting	16 May 2024
Project	GRI Topic Standard Project for Labor
Description	<p>This document sets out the exposure draft of the GRI Employment 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 EMPL: Employment

This document does not represent an official position of the GSSB

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1 Introduction

2 [GRI EMPL: Employment 202X](#) contains disclosures for organizations to report information about their
3 employment-related impacts, and how they manage these impacts.

4 The Standard is structured as follows:

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

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.

14 Background on the topic

This Standard addresses the topic of employment.

15 An employment relationship is a legal link between a worker and an organization that confers rights
16 and obligations to both parties. This relationship is usually the means for determining whether
17 employment, labor, or commercial law is applicable. These concepts are covered in key International
18 Labour Organization (ILO) instruments. See the Bibliography.

19 The most traditional relationship between an organization and its workers is direct and continuous and
20 in the form of permanent full-time employment. However, there are several forms of employment.
21 Organizations can employ workers directly, such as part-time, and non-guaranteed hours
22 employment, or indirectly, such as in temporary agency work.

23 The rise of diverse forms of employment can be attributed to social and demographic changes,
24 macroeconomic fluctuations, and technological advancements. These changes have created
25 opportunities for previously excluded people from the labor market. For instance, part-time work can
26 help individuals with family responsibilities enter the job market. Temporary work may be preferred by
27 workers who cannot commit to work for an indefinite duration. These diverse forms of employment
28 also pose risks for the worker, including job and income insecurity due to short-term contracts and
29 irregular schedules. Fair recruitment refers to recruitment done according to law and in line with
30 international labor standards that protect workers from exploitative situations.

31 By implementing an effective performance management system, workers can improve their skills and
32 employability and receive training and development opportunities to advance their careers.

33 Workers have a right to privacy and data protection during working hours, even at the organization's
34 disposal. Organizations are expected to be transparent about data collection and monitoring and
35 obtain workers' informed consent for collecting personal data throughout an employment relationship.

36 The scope of this Standard is the organization's employees and workers who are not employees and
37 whose work is controlled by the organization. Control of work implies that the organization directs the
38 work performed or controls the means or methods for performing the work. See [Control of Work](#)
39 [Standard Interpretation to GRI 2](#) for more information.

40 **System of GRI Standards**

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

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

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

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

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

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

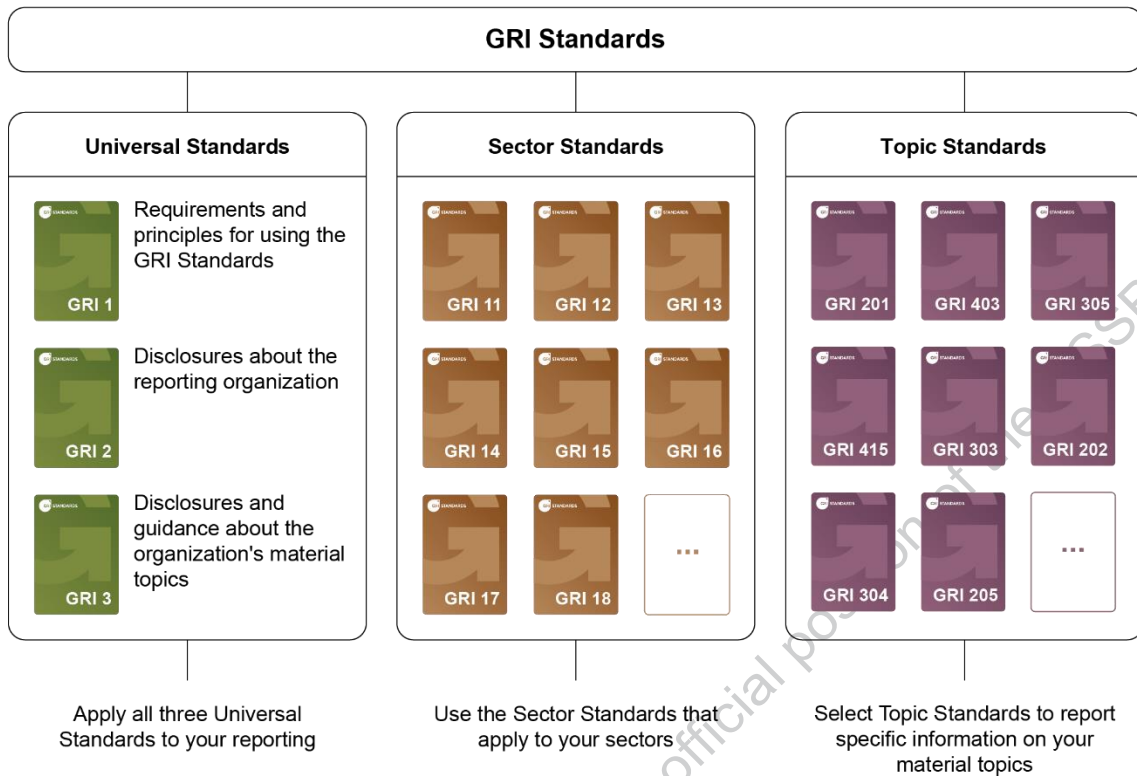
58 **Sector Standards**

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

62 **Topic Standards**

63 The Topic Standards contain disclosures that the organization uses to report information about its
64 impacts in relation to particular topics. The organization uses the Topic Standards according to the list
65 of material topics it has determined using [GRI 3](#).

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



67

68 Using this Standard

69 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
 70 or reporting experience – to report information about its employment-related impacts. In addition to
 71 this Standard, disclosures that relate to this topic can be found in:

- 72 • [GRI TRED: Training and Education 202X](#)
- 73 • [GRI PARE: Working Parents and Caregivers 202X](#)
- 74 • [GRI REWO: Remuneration and Working Time 202X](#)
- 75 • [GRI SICH: Significant Changes for Workers 202X](#)
- 76 • [GRI 403: Occupational Health and Safety 2018](#)
- 77 • [Control of Work Standard Interpretation to GRI 2](#)

78 An organization reporting in accordance with the GRI Standards is required to report the following
 79 disclosures if it has determined employment to be a material topic:

- 80 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#).
- 81 • Any disclosures from this Topic Standard that are relevant to the organization's employment-
 82 related impacts (Disclosure EMPL-1 through Disclosure EMPL-9).

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

84 Reasons for omission are permitted for these disclosures.

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

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

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

100 **Requirements, guidance and defined terms**

101 The following apply throughout this Standard:

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

104 Requirements may be accompanied by guidance.

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

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

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

110 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
111 [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 employment 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 EMPL 1 through Disclosure EMPL 6) that are relevant to its employment-related impacts.

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

Disclosure EMPL 1 Employment arrangements

REQUIREMENTS

The organization shall:

- a. describe how it protects employees and workers who are not employees against disguised employment;
- b. describe the actions it has taken to transition temporary employees to permanent employees;
- c. describe how third parties providing workers who are not employees are monitored and adhere to international labor standards, including fundamental principles and rights at work.

GUIDANCE

This disclosure aims to understand how the organization avoids disguised forms of employment, promotes employment security by offering opportunities to transition to permanent employment, and monitors that temporary work agencies respect fundamental principles and rights at work. According to the International Labour Organization (ILO), the five fundamental principles and rights at work that organizations need to uphold are:

- freedom of association and the effective recognition of the right to collective bargaining;
- the elimination of all forms of forced or compulsory labor;
- the effective abolition of child labor;
- the elimination of discrimination with respect to employment and occupation;
- a safe and healthy working environment.

See reference [7] in the Bibliography.

The scope of this Standard is the organization's employees and workers who are not employees and whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of work implies that the organization directs the work performed or controls the means or methods for performing the work. See the [Control of Work Standard Interpretation](#) for more information.

Guidance to EMPL 1-a

According to the ILO's *Employment Relationship Recommendation, 2006* (No. 198) [1], disguised employment occurs when organizations treat workers in a manner that hides their actual legal status as employees. This can lead to contractual arrangements depriving workers of their due protection. In disguised employment, workers can be given a commercial contract instead of an employment contract while having no independence to work with other organizations.

Workers in disguised employment are unlikely to be covered by labor legislation. As a result, they do not have access to social protection, including paid sick leave, earn lower remuneration, work longer hours, and are more exposed to occupational health and safety risks compared to employees.

Workers in disguised employment are unlikely to exercise their fundamental rights at work, such as freedom of association and collective bargaining, because many jurisdictions restrict these rights to employees. See [Disclosure REWO 5 Remuneration and working time](#) for more information on social protection.

159 When reporting on how they protect against disguised employment, organizations can describe how
160 they determine an employment relationship and the distinction between employed and self-employed
161 workers. They can also report their actions to prevent disguised employment, such as training human
162 resource employees. In addition, organizations can avoid unnecessary exclusivity agreements.

163 The organization can describe how it provides collective bargaining structures or access to grievance
164 mechanisms and other remediation processes for workers to ensure that where a dispute over an
165 employment relationship occurs, it can be appropriately resolved.

166 When reporting under [Disclosure 2-25](#) in [GRI 2: General Disclosures 2021](#), the organization can
167 report workers who are not employees to access grievance mechanisms and other remediation
168 processes to address grievances related to disguised employment.

169 **Guidance to EMPL 1-b**

170 Temporary employment allows organizations to meet changes in labor demands, such as seasonal
171 fluctuations, or evaluate new employees before providing a permanent contract. It also allows
172 employees to balance work with other activities, such as full-time education.

173 Involuntary temporary employment occurs when employees are engaged in temporary roles without it
174 being their explicit choice, such as when they are unable to secure permanent employment. Often,
175 temporary employment arrangements can be inferior to permanent employment, such as providing
176 lower remuneration. In addition, due to the nature of temporary employment, there are higher chances
177 of unemployment and inadequate social protection. Actions to increase workers' transition from
178 temporary to permanent employment can include improved planning to understand an organization's
179 staffing needs and limit the duration and number of renewals of temporary contracts.

180 **Guidance to EMPL 1-c**

181 Workers who are not employees can have contractual relationships involving multiple parties. For
182 example, this can include workers, the organization, and a third-party intermediary, such as a
183 temporary work agency or sub-contractor. There is no direct employment relationship between the
184 temporary agency worker and the organization. For example, temporary workers are employed by an
185 employment agency and hired out or assigned to work at for the reporting organization. Other
186 contractual arrangements involving multiple parties include outsourcing, subcontracting, and
187 franchising.

188 For workers, contractual relationships involving multiple parties can lack rights such as freedom of
189 association and collective bargaining and involve forced or compulsory labor, discrimination, or lower
190 remuneration. Therefore, the organization needs to monitor contractual relationships involving
191 multiple parties. Organizations can report how they monitor these third parties through, for example,
192 rigorous screening of the agencies providing workers, providing capacity building to agencies on
193 fundamental principles and rights at work, or auditing agencies for social compliance.

194 Following the ILO's, *Private Employment Agencies Convention, 1997* (No. 181), private employment
195 agencies must protect and respect workers' privacy in accordance with national law when processing
196 their personal data. For more information, see [Disclosure EMPL 5](#) in this Standard.

197 [In Disclosure 2-8](#) in [GRI 2: General Disclosures 2021](#) the organization should report whether it engages
198 with workers who are not employees or indirectly through a third party, and in the latter case, who this third party
199 is (e.g., employment agency, contractor). According to [GRI 403: Occupational Health and Safety 2018](#),
200 the organization is expected to be responsible for the occupational health and safety of all workers
201 who are not employees.

202 See references [\[3\]](#) and [\[10\]](#) in the Bibliography.

203 Disclosure EMPL 2 Apprenticeship and internship

204 REQUIREMENTS

205 The organization shall:

206 a. describe its policy on apprenticeship and internship including:

- 207 i. whether remuneration is paid to all apprentices and interns and, if not, provide a list
208 of locations of operation where remuneration is not paid and explain why;
- 209 ii. minimum and maximum duration of an apprenticeship and internship in weeks;
- 210 iii. maximum hours of work in a week;
- 211 iv. whether all apprentices and interns are entitled to paid annual leave, sick leave,
212 maternity or paternity leave, and parental leave, and, if not, provide a list of locations
213 of operations where the types of leave are not provided and explain why.

214 GUIDANCE

215 This disclosure provides the conditions related to organizations' apprenticeships and internships.
216 Apprenticeships and internships are crucial to a worker's skills development, lifelong learning, and
217 employability. However, they can also expose workers to exploitative conditions, such as long working
218 hours, insufficient social protections, and unsafe workplaces.

219 According to the ILO's *Quality Apprenticeships Recommendation, 2023* (No. 208) [2], an
220 apprenticeship is a form of education and training governed by an agreement that enables an
221 apprentice to acquire the skills and competencies relevant to a specific occupation. The
222 apprenticeship should be fairly remunerated or otherwise financially compensated through structured
223 training consisting of both on- and off-the-job learning, or lead to a recognized qualification.

224 While there is no internationally recognized definition for an internship, it can be understood as work
225 within an organization to acquire experience, skills, and contacts to secure future employment or
226 other work opportunities. However, internships do not provide all the skills needed for a particular
227 occupation in a structured manner [19].

228 Organizations can also report their policy for other forms of vocational training they provide and
229 describe how it offers employment upon completion of training. See [GRI TRED: Training and
230 Education 202X](#) for more information on training and education in the workplace.

231 The scope of this Standard is the organization's employees and workers who are not employees and
232 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
233 work implies that the organization directs the work performed or controls the means or methods for
234 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

235 Guidance to EMPL 2-a

236 Organizations need to report the information in EMPL 2-a-i to iv for apprentices and interns
237 separately. The organization can include information on its apprenticeship and internship programs,
238 such as:

- 239 • the learning objectives or curriculum of the training and education activities of apprentices or
240 interns;
- 241 • number of hours undertaken in training and education activities by the apprentices and
242 interns. Program outcomes, such as the qualification acquired upon successful completion or
243 credits for a university degree program;
- 244 • affiliation with training and education institutions.

245 Recruitment and selection process for apprenticeships and internships. This can include any
246 educational qualifications, attainments, or prior learning required for admission. Recruitment may be
247 direct or indirect. See [Disclosures TRED 2 and 3](#) in [GRI TRED: Training and education 202X](#) for more
248 information on content and type of training, and number of hours of training and education activities
249 undertaken.

250 **Guidance to EMPL 2-a-i**

251 Remuneration should be for regular hours of work. See [Disclosure REWO 1 in GRI REWO:](#)
252 [Remuneration and Working Time 202X](#) for regular hours of work.

253 The organization should describe any related fees and costs of apprenticeships and internships and
254 who covers them. This could include course fees, materials, and fees for an apprenticeship or
255 internship. See *EMPL 3* in this Standard for recruitment costs and [GRI REWO](#) for more information
256 about deductions from remuneration)

257 **Guidance to EMPL 2-a-ii**

258 The organization should state the minimum and maximum duration of the apprenticeships and
259 internships needed to gain qualifications, competencies, and work experience. The organization
260 should state if the duration is reduced based on prior learning or progress made during the
261 apprenticeship or internship.

262 **Guidance to EMPL 2-a-iii**

263 The hours of work should not include overtime. See [Disclosure REWO 2 in GRI REWO Remuneration](#)
264 [and working time 202X](#).

265 **Guidance to EMPL 2-a-iv**

266 The organization should report for each type of leave not provided, the locations of operation where
267 the leave is not offered, and the reasons why. Additionally, the organization can report the number of
268 days off that apprentices and interns receive for each type of leave.

269 See [Disclosures REWO 2 and 5 in GRI REWO: Remuneration and Working Time 202X](#) for more
270 information on annual, sick, and maternity or paternity leave. Further guidance on parental leave can
271 also be found in [Disclosure PARE 1 in GRI PARE: Working Parents and Caregivers 202X](#).

272 Disclosure EMPL 3 Recruitment policies

273 REQUIREMENTS

274 The organization shall:

- 275 a. describe how it monitors direct and indirect recruitment for job seekers, employees, and
276 workers who are not employees, including:
- 277 i. whether the recruitment fees or related costs are not charged to, or otherwise borne
278 by workers;
 - 279 ii. whether the worker's informed consent to the terms and conditions of work is
280 obtained without deception or coercion;
 - 281 iii. whether international labor standards, including fundamental principles and rights at
282 work, are adhered to;
 - 283 iv. whether job seekers and workers have access to effective grievance mechanisms and
284 other remediation processes in cases of alleged abuse of rights during recruitment.

285 GUIDANCE

286 Recruitment consists of advertising, information dissemination, selection, transport, and placement
287 into employment. Direct recruitment occurs when the organization administers all aspects of
288 recruitment, whereas indirect recruitment occurs when the organization works with entities such as
289 public employment services or private employment agencies.

290 The ILO's *General Principles and Operational Guidelines for Fair Recruitment*, 2019 [8], explains the
291 concept of fair recruitment and how it should work in practice. Fair recruitment adheres to legal
292 regulations and international labor standards that protect workers from exploitative conditions.

293 The scope of this Standard is the organization's employees and workers who are not employees and
294 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
295 work implies that the organization directs the work performed or controls the means or methods for
296 performing the work. See [Control of Work Standard Interpretation to GRI 2](#) for more information.

297 Guidance to EMPL 3-a-i

298 Recruitment fees or related costs refer to any fees or costs incurred in the recruitment process for
299 workers to secure employment or placement. Recruitment fees or related costs also include payments
300 made in the form of gifts to an employee of the organization or labor recruiters for the purpose of
301 securing employment. According to the ILO's *General Principles and Operational Guidelines for Fair
302 Recruitment*, 2019, prospective employers, public or private, or their intermediaries, bear the cost of
303 recruitment and not workers. This is also reiterated in the ILO's *Private Employment Agencies
304 Convention*, 1997 (No. 181) [3], which states that workers and job seekers are not charged directly or
305 indirectly, in whole or in part, any fees or related costs for their recruitment.

306 When monitoring recruitment costs, the organization can check for recruitment fees or related
307 expenses, such as payments made in the form of gifts to an employee of the organization or labor
308 recruiters to secure employment. In addition, job advertisements, offer letters, contracts, or any other
309 type of communication with job seekers or workers should indicate that recruitment fees and related
310 costs are not charged to them.

311 Guidance to EMPL 3-a-ii

312 Terms and conditions of work can include:

- 313 • name and address of the employer and the worker;
- 314 • address of the workplace(s);
- 315 • starting date and, where the contract is for a specified period, its duration;
- 316 • type of work to be performed;
- 317 • remuneration, method of calculating the remuneration, and frequency of payments;
- 318 • normal hours of work;
- 319 • paid annual leave and daily and weekly rest periods;
- 320 • personal data protection and data privacy;

- 321 • provision of food and accommodation;
- 322 • period of probation or trial period;
- 323 • terms of repatriation;
- 324 • terms and conditions relating to the termination of employment, including any notice period by
- 325 either the worker or the employer.

326 In its recruitment policy, the organization can state that terms and conditions of work are specified in
327 written contracts given to workers before the start date of the job and in a language they understand.

328 Furthermore, the organization can monitor any change in the recruitment policy making sure the
329 organization does not change the terms and conditions of work that the worker has agreed to and
330 replace them with new terms and conditions upon their arrival. The organization can also explain
331 whether measures are in place to prevent contract substitution.

332 **Guidance to EMPL 3-a-iii**

333 International labor standards are legal instruments drawn up by the ILO constituents and set out basic
334 principles and rights at work. The organization should describe how it oversees any recruitment
335 policies and processes in alignment with labor standards. For example, the organization can conduct
336 internal audits to evaluate recruitment practices or external recruiters. The organization can also
337 indicate other mechanisms to review and analyze ongoing processes to ensure recruitment meets
338 labor standards. In addition, it can implement surveys to understand the job seekers' and workers'
339 experience during the recruitment process.

340 See reference ILO's *Declaration on Fundamental Principles and Rights at Work*, 2022 [7], in the
341 Bibliography.

342 **Guidance to EMPL 3-a-iv**

343 The organization should describe the type of grievance mechanism available to job seekers,
344 employees, and workers who are not employees. In addition, it should describe how grievances are
345 collected, processed, and stored in determined systems following data privacy policies.

346 When the organization uses indirect recruitment, it should describe how it monitors external recruiters,
347 making grievance mechanisms available to job seekers. When reporting grievance mechanisms and
348 other remediation processes under [Disclosure 2-25](#) in [GRI 2: General Disclosures 2021](#), the
349 organization can report how these mechanisms and processes are available to support the monitoring
350 of recruitment practices.

351 Disclosure EMPL 4 Performance management systems

352 REQUIREMENTS

353 The organization shall:

- 354 a. describe its performance management system for its employees and for workers who are
355 not employees, including how it:
- 356 i. ensures it is objective and impartial;
 - 357 ii. respects the fundamental principles and rights at work;
 - 358 iii. contains an appeals process.

359 GUIDANCE

360 A performance management system is a structured approach to measuring worker performance. It
361 communicates goals, objectives, responsibilities, constructive feedback, and worker development
362 plans. It assesses workers' competency and skill level by how effectively they fulfill their roles and
363 complete tasks and training.

364 An essential part of a performance management system is a performance review. This is usually a
365 meeting between the worker and the organization's management to discuss the evaluation of the
366 worker's performance and the type of work they are completing. The review can explore possible
367 training, future objectives, and career development opportunities. Ensuring procedural objectivity and
368 impartiality is important as it gives employees confidence in the performance management system.

369 The scope of this Standard is the organization's employees and workers who are not employees and
370 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
371 work implies that the organization directs the work performed or controls the means or methods for
372 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

373 Guidance to EMPL 4-a

374 The organization can describe the following aspects of the performance management system:

- 375 • Performance outcomes: how a worker's performance outcomes, competencies, and training
376 needs are set. This could be connected to organizational goals and areas of improvement for
377 the worker.
- 378 • Performance evaluation: how worker performance is evaluated.
- 379 • Rating mechanism: the system it uses to measure the performance.
- 380 • Rewards and recognition: whether the organization's culture recognizes good performance
381 and, if so, how the system supports this with rewards and recognition. This can include merit
382 increments, promotions, additional leave, or training programs.
- 383 • Unsatisfactory performance: how this is identified and discussed with the worker, and the
384 performance improvement plans devised, such as additional training and counselling.
- 385 • Career development: how the performance management system is linked to workers' career
386 development.

387 The organization should report the frequency of the performance review, for example, an annual
388 performance review. It should also explain how it conducts a performance review for workers
389 appointed or transferred to the position in the middle of the review period. The organization should
390 describe how the performance management system is accessible to all employees and workers who
391 are not employees. For example, the organization can report how it communicates the information in
392 a format accessible to workers with disabilities.

393 The organization should describe how data is collected for employees and workers who are not
394 employees as part of its performance management system, such as performance tests and
395 monitoring data. How data related to the worker's performance and evaluation are processed and
396 monitored is reported under [Disclosure EMPL 5](#) in this Standard.

397 The organization can report if it received involvement from worker representatives regarding the
398 performance management system.

399 The organization should describe how it addresses unsatisfactory performance in its performance
400 management system. Unsatisfactory performance is when a worker does not perform the expected
401 duties or does not meet the required quality criteria for the role, which could lead to termination of
402 employment (see [Disclosure EMPL 5](#) in this Standard). According to the ILO's *Termination of*
403 *Employment Recommendation*, 1982 (No. 166) [5], organizations are expected not to terminate a
404 worker for unsatisfactory performance unless they have given the worker appropriate instructions on
405 how to improve, a written warning, and a reasonable period to improve performance.

406 **Guidance to EMPL 4-a-i**

407 An objective performance management system is based on information, data, and observable
408 outcomes on the worker's performance. An impartial performance management system treats all
409 employees fairly and avoids any subjective influences, such as the opinions of supervisors and other
410 colleagues. Measures to ensure objectivity include training managers to administer performance
411 reviews impartially, ensuring workers are well-informed of the process and what is expected, and
412 ensuring that objectives are specific, measurable, achievable, relevant, and time-bound.

413 **Guidance to EMPL 4-a-ii**

414 Organizations should describe how they ensure a performance management system and any relevant
415 performance indicators do not lead to actual or potential impacts on fundamental principles and rights
416 at work. For example, a worker's daily targets must be feasible to complete within the maximum daily
417 working time limits and without risk to health and safety.

418 The organization should describe how it ensures that the performance management system and
419 reviews are conducted without discrimination. This could include regularly reviewing processes to
420 evaluate potential biases and adjusting performance targets for the workers' circumstances (e.g.,
421 pregnant workers).

422 **Guidance to EMPL 4-a-iii**

423 An appeals process allows workers to file a grievance about the performance management system's
424 process or outcome. It can include an opportunity for the worker to respond to the assessment,
425 access a grievance mechanism, meet a worker representative, and appeal the result. The
426 organization can report whether workers are informed about the appeals process, such as the days to
427 submit an appeal or grievance.

428 When reporting on grievance mechanisms and other remediation processes under [Disclosure 2-25](#)
429 in [GRI 2: General Disclosures 2021](#), the organization can report how these mechanisms and
430 processes are available to workers who are not employees to address grievances related to disguised
431 employment.

432 Disclosure EMPL 5 Personal data protection and 433 privacy policies

434 REQUIREMENTS

435 The organization shall:

- 436 a. describe its policies on personal data protection and privacy for employees and workers
437 who are not employees, including:
- 438 i. the type of personal data collected;
 - 439 ii. the processing of personal data;
 - 440 iii. the type and purpose of monitoring activities;
- 441 b. describe the measures to obtain employees and workers who are not employees' informed
442 and explicit consent related to data processing and monitoring activities;
- 443 c. describe how worker representatives are involved in developing and implementing
444 personal data protection and privacy policies.

445 GUIDANCE

446 This disclosure covers how organizations process and monitor information on workers' activities,
447 communications, and private lives within a working environment.

448 Workers have a right to privacy even when they are at the organization's disposal during working
449 hours. The right to privacy refers to the right to a private life and control of one's information.
450 Breaching workers' privacy includes unnecessary intrusions into workstations, lockers, body
451 searches, and social and personal intrusions, such as unnecessary inquiries into personal lives or
452 religious beliefs.

453 Data protection refers to safeguarding information related to an identified or identifiable person. This
454 includes data such as name, address, date of birth, and phone number. The concept of data
455 protection comes from the right to privacy. Data privacy refers to preventing the sale or sharing of
456 personal data without the individual's informed consent.

457 See references [6] and [19] in the Bibliography.

458 The scope of this Standard is the organization's employees and workers who are not employees and
459 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
460 work implies that the organization directs the work performed or controls the means or methods for
461 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

462 Guidance to EMPL 5-a

463 The organization is required to separately report the information in [EMPL 5-a-i](#) to [iv](#) for employees
464 and workers who are not employees. The organization should also report what personal data is
465 collected for other workers, such as workers who have left the organization and job seekers.

466 Guidance to EMPL 5-a-i

467 Personal data is any information related to an identified or identifiable person. Organizations collect
468 workers' data for many purposes, such as compliance with regulations, recruitment, training, and
469 promotion, as well as personal safety, quality control, and the protection of the organization's
470 property. Examples of personal data include those related to:

- 471 • the position of the workers in the organization, such as type of employment contract, salary,
472 and benefits;
- 473 • performance assessments and personality traits;
- 474 • sexual orientation, ethnicity, demographic data, medical history, and participation in social
475 media networks;
- 476 • current or former trade union membership, and political, religious, and other beliefs;
- 477 • biometrics, such as fingerprints or facial recognition.

478 **Guidance to EMPL 5-a-ii**

479 Processing of personal data includes the collection, storage, use, or communication of personal data.
480 This includes manual, digital, and automatic processing of workers' data, including traditional file-
481 keeping and automated digital personnel information systems. For example, the organization can
482 ensure data protection by implementing login controls to access digitally stored information, keeping
483 files containing workers' information separate, and setting firewalls. Collecting the minimum
484 necessary data about the workers, storing data only for a limited period, and setting up systems to
485 monitor the flow of personal data are further examples of how the organization can ensure data
486 privacy.

487 The organization should report the purposes of the data collection and how long the data is kept, such
488 as after the employment application or when a worker leaves the organization.

489 **Guidance to EMPL 5-a-iii**

490 Monitoring includes using devices such as computers, cameras, video equipment, sound devices,
491 telephones, and other communication equipment to establish the identity and location of workers.
492 Monitoring can be on- or off-site, such as in the organization's premises and sites or the worker's
493 home. It can also include recording telephone conversations when a worker is talking to customers,
494 video surveillance when a worker manufactures high-value goods and monitoring the location of a
495 worker delivering goods.

496 The organization may have legitimate reasons for monitoring workers, such as recording time worked
497 to ensure overtime pay is accurately calculated and recording entries and exits within secure areas to
498 protect assets. However, inadequately managed monitoring, lacking adherence to legal guidelines,
499 and failing to inform workers about such activities can invade a worker's privacy, diminish morale, and
500 undermine trust between the worker and the organization.

501 Monitoring can also evaluate a worker's performance, such as their digital activity, email
502 communications, or speed and success rate in resolving assigned cases. See [Disclosure EMPL 4](#) in
503 this Standard for more information.

504 **Guidance to EMPL 5-a-iv**

505 According to the ILO's *Code of Practice on Protection of worker's personal data*, 1997 [19], the
506 organization is expected to obtain workers' informed and explicit consent related to data processing
507 and monitoring activities. This ensures workers have sufficient information to consent to the gathering
508 or releasing of their data. Explicit consent would typically mean written consent. If there is no written
509 consent, this must be justified. In such cases, information and consent may have to be given verbally.

510 **Guidance to EMPL 5-b**

511 Organizations can report any negotiations with worker representatives concerning the induction or
512 modification of workers' data, monitoring of workers, administration, and interpretation of
513 questionnaires and tests concerning workers' data, as well as the outcome of such negotiations. The
514 organization can report how it keeps worker representatives informed and involved in developing data
515 and privacy policies regarding processing and monitoring personal data. Examples of how worker
516 representatives can be involved include consultation prior to the launch or change of automated
517 systems that process personal data of the workers, consultation before the introduction of electronic
518 monitoring of workers' activities, and consultation on performance tests that workers need to
519 complete.

520 Disclosure EMPL 6 Termination policies

521 REQUIREMENTS

522 The organization shall:

- 523 a. describe its termination policy for employees and workers who are not employees
524 including:
- 525 i. the valid reasons for termination listed in the policy;
 - ii. the procedure for termination for each reason for termination;
 - 526 iii. any safeguards against wrongful and unfair termination;
 - iv. the procedure for appeal against termination.

527 GUIDANCE

528 In this disclosure, termination refers to the cessation of employment or work initiated by the
529 organization. The termination policy is related to the job security of a worker.

530 Organizations should separately report the information in EMPL 6-a-i to iv for employees and workers
531 who are not employees.

532 The scope of this Standard is the organization's employees and workers who are not employees and
533 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
534 work implies that the organization directs the work performed or controls the means or methods for
535 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

536 Guidance to EMPL 6-a-i

537 According to the ILO's *Termination of Employment Convention, 1982 (No. 158)* [4], work is terminated
538 when it is related to misconduct or underperformance of the worker or in cases of significant
539 operational changes. See also [GRI SICH: Significant Changes for Workers 202X](#).

540 The following do not constitute valid reasons for termination:

- 541 • union membership or participation in union activities outside working hours or, with the
542 consent of the employer, within working hours;
- 543 • seeking office as, or acting or having acted in the capacity of, a workers' representative;
- 544 • filing a complaint or participating in proceedings against an employer involving an alleged
545 violation of laws or regulations, or recourse to competent administrative authorities;
- 546 • race, color, sex, gender, marital status, family responsibilities, religion, political opinion,
547 national extraction, or social origin;
- 548 • pregnancy, absence from work during maternity leave;
- 549 • temporary absence from work because of injury or ill health.

550 Guidance to EMPL 6-a-ii

551 The procedure for termination can vary, depending on whether it is for misconduct,
552 underperformance, or termination due to the introduction of significant changes in the organization.

553 Under requirement SICH 1-a in [GRI SICH: Significant changes for workers 202X](#) any instances of
554 mass termination due to significant changes affecting employees and workers who are not employees
555 must be reported by the organization. Additionally, measures to mitigate the negative impacts of such
556 significant changes should also be included in the report.

557 Guidance to EMPL 6-a-iv

558 When describing the procedure for appeal against termination, organizations can explain the different
559 authorities that receive appeals and the period after termination during which the worker can appeal.

560

2. Topic disclosures

561 An organization reporting in accordance with the GRI Standards is required to report any disclosures
562 from this section (Disclosure EMPL 7 through Disclosure EMPL 10) that are relevant to its
563 employment-related impacts.

564

Disclosure EMPL 7 New hires and turnover

565

REQUIREMENTS

566

The organization shall:

567 a. report the total number and ratio of new employees recruited, and a breakdown of this total
568 by:

- 569 i. employee type;
- 570 ii. age group;
- 571 iii. gender;
- 572 iv. region;

573 b. report the total number and percentage of employee turnover, and a breakdown of this
574 total by:

- 575 i. employee type;
- 576 ii. age group;
- 577 iii. gender;
- 578 iv. region;

579 c. describe the most common reasons for voluntary turnover;

580 d. describe the most common reasons for termination of employment;

581 e. report the internal recruitment rate of internal recruitment rate for open positions from
582 employees and workers who are not employees;

583 f. report the number of employees by length of tenure, and a breakdown by region, for:

- 584 i. full-time employees;
- 585 ii. part-time employees;
- 586 iii. non-guaranteed hours employees;
- 587 iv. temporary employees;

588 g. report the total number and turnover rate of the most common types of workers who are
589 not employees, and a breakdown of this total by region;

590 h. report contextual information necessary to understand the data reported under EMPL 7-a-g
591 and describe the methodologies and assumptions used to compile the data, including
592 whether the numbers are reported:

- 593 i. in headcount, full-time equivalent (FTE), or using another methodology;
- 594 ii. at the end of the reporting period, as an average across the reporting period, or using
595 another methodology.

GUIDANCE

597 This disclosure provides information on the organization's recruitment process, including internal and
598 external recruitment, employee turnover, and tenure. It covers the recruitment of various employee
599 types, such as full-time, part-time, non-guaranteed hours, and temporary employees. Internal
600 recruitment is the process of filling job vacancies within an organization by considering existing
601 employees for the available positions rather than seeking candidates externally.

602 The employee turnover rate provides insight into an organization's workplace culture. A high turnover
603 rate may indicate worker dissatisfaction, poor management, or inadequate employee engagement. By
604 monitoring the turnover rate, companies can identify areas for improvement and create a more

605 positive work environment. Additionally, understanding employee length of tenure can give an idea of
 606 the organization's stability.

607 The scope of this Standard is the organization's employees and workers who are not employees and
 608 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
 609 work implies that the organization directs the work performed or controls the means or methods for
 610 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

611 **Guidance to EMPL 7-a and EMPL 7-b**

612 This information can signify the organization's efforts to implement inclusive recruitment practices
 613 based on age and gender. The organization can also report the rate of new employees recruited by
 614 groups of workers, such as employees with disabilities.

615 The rate of new employees recruited can be calculated using the following formula:

Rate of new employees recruited	=	$\frac{\text{New employees recruited at the end of the reporting period}}{\text{Total number of employees at the start of the reporting period}} \times 100$	X 100
---------------------------------	---	--	-------

617 [Disclosure 2-7](#) in [GRI 2: General Disclosures 2021](#) identifies the total number of employees. See the
 618 recommendation in clause 2.2 in [Disclosure 401-1](#).

619 It can also signal a fundamental change in the organization's core operations structure. An uneven
 620 turnover by age or gender can indicate potential inequity in the workplace. An organization can report
 621 if they use a permanent-to-temporary worker ratio in their planning. The organization should report its
 622 applied methodology and whether headcount or FTE is used.

623 If turnover is stable, the organization can report it and show how the turnover rate corresponds to the
 624 industry average. See Table 1 for an example of how to present the information on [EMPL 7-a](#) and
 625 [EMPL 7-b](#).

626 **Table 1. Example template for presenting information on employee recruitment rate and**
 627 **turnover rate by employee type, age group, gender and region**

	Number of new employees recruited	Rate of new employees recruited	Total <u>employee turnover</u>	Rate of <u>employee turnover</u>
Employee type				
Permanent employees				
Temporary employees				
Full-time employees				
Part-time employees				
Non-guaranteed hours employees				
Age group				
< 20 years				
20 ≤ age < 30 years				
31 ≤ age ≤ 50 years				
>50 years old				

Gender				
Men				
Women				
Other*				
Not disclosed**				
Region				
Region A				
Region B				
Region C				
Region D				

628 * Gender is specified by the employees themselves.

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

630 **Guidance to EMPL 7-a-i and EMPL 7-b-i**

631 Employee type refers to the different types of employees reported under requirement 2-7-b in [GRI 2](#):
632 permanent employees, temporary employees, non-guaranteed hours employees, full-time employees,
633 and part-time employees.

634 **Guidance to EMPL 7-a-ii and EMPL 7-b-ii**

635 The organization should use the following age groups:

- 636 • Under 20 years old;
- 637 • 20-30 years old;
- 638 • 31-50 years old;
- 639 • Over 50 years old.

640 **Guidance to EMPL 7-a-ii and EMPL 7-b-ii**

641 The organization is free to choose how to report the breakdown by gender. It is not required to report
642 the four categories suggested in Table 1. For example, instead of an 'other' category, the organization
643 can report any gender category specified by employees.

644 **Guidance to EMPL 7-c**

645 Voluntary turnover refers to resignations given by employees.

646 **Guidance to EMPL 7-e**

647 Internal recruitment refers to new vacancies within the organization being filled by existing employees
648 and workers who are not employees, rather than external hires.

649 The organization should use the following formula to calculate the internal recruitment rate and report
650 it as a percentage:

Internal recruitment rate	=	$\frac{\text{Total number of open vacancies filled by internal recruitment}}{\text{Total number of open vacancies filled by internal and external recruitment}}$
---------------------------	---	--

651 **Guidance to EMPL 7-f**

652 The length of tenure is the time employees are employed by the organization. When calculating
653 tenure, the organization uses headcount. The organization can also report how this compares with
654 averages within its industry or sector.

655 See Table 2 for an example of how to present the information on [EMPL 7-f-i](#) to [EMPL 7-f-iv](#).

656
657

Table 2. Example template for presenting information on length of tenure by employee type and region

Employee length of tenure	Region A				Region B			
	Full-time employees	Part-time employees	Non-guaranteed hours employees	Temporary employees	Full-time employees	Part-time employees	Non-guaranteed hours employees	Temporary employees
Less than 1 month								
1 month to less than 6 months								
6 months to less than 12 months								
1 year to less than 3 years								
3 years to less than 5 years								
5 years to less than 10 years								
More than 10 years								

658 **Guidance to EMPL 7-g**

659 See Table 4 for an example of how to present the information for [EMPL-7-g](#).

660 **Table 4. An example template for presenting information reports the total number and turnover**
661 **rate of the most common types of workers who are not employees.**

	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	
	Number of worker turnover	Rate of worker turnover	Number of worker turnover	Rate of worker turnover	Number of worker turnover	Rate of worker turnover
Region						
Region A						
Region B						
Region C						
Region D						
Total						

662 **Percentage change in employee types**

663 The following provides guidance for organizations on reporting the percentage change for the
664 following employee types: full-time employees, temporary employees, non-guaranteed hours
665 employees, part-time employees, and permanent employees. It also gives additional breakdowns by

666 gender and region for each employee type. The organization is not required to comply with this
667 guidance.

668 The percentage change of employees by employee type is calculated using the following formula:

Percentage change of employees by employee type	=	$\frac{\text{Number of employees by type at the end of the reporting period} - \text{Number of employees by type at the start of the reporting period}}{\text{Number of employees by type at the start of the reporting period}}$	X 100
---	---	---	-------

670 The percentage change of employees by region is calculated using the following formula:

Percentage change of employees by region	=	$\frac{\text{Number of employees by region at the end of the reporting period} - \text{Number of employees by region at the start of the reporting period}}{\text{Number of employees by region at the start of the reporting period}}$	X 100
--	---	---	-------

671 The percentage change of employees by gender is calculated using the following formula:

Percentage change of employees by gender	=	$\frac{\text{Number of employees by gender at the end of the reporting period} - \text{Number of employees by gender at the start of the reporting period}}{\text{Number of employees by gender at the start of the reporting period}}$	X 100
--	---	---	-------

672 See Table 5 and Table 6 for examples of how to present the above information.

673 **Table 5: Example template for presenting information on change in percentage of employees**
 674 **by gender**

	Total % percentage change	% change by gender			
		Men	Women	Other*	Not disclosed**
Full-time employees					
Temporary employees					
Non-guaranteed hours employees					
Part-time employees					
Permanent employees					

675 * Gender is specified by the employees themselves.

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

677 The organization is free to choose how to report the breakdown by gender. It is not required to report
 678 the four categories suggested in Table 5. For example, instead of an 'other' category, the organization
 679 can report any gender category specified by employees.

680 **Table 6. Example template for presenting information on change in percentage of employees**
 681 **by region**

	Total % percentage change	% change by region			
		Region A	Region B	Region C	Region D
Full-time employees					
Temporary employees					
Non-guaranteed hours employees					
Part-time employees					
Permanent employees					

682 **Job satisfaction**

683 Job satisfaction can benefit organizations by reducing worker turnover and increasing productivity
684 levels. The following provides guidance for organizations on how to report job satisfaction for
685 employees and workers who are not employees, as well as other aspects of well-being. Organizations
686 are not required to comply with this guidance.

687 The measure of job satisfaction is the percentage of those who are overall satisfied with their job, or
688 the average value of job satisfaction, on a scale from 0 to 10. The following calculations can be used
689 to calculate job satisfaction:

690 See reference [17] in the Bibliography.

Satisfaction rate of workers	=	$\frac{\text{Number of workers reporting 'Satisfied' or 'Very satisfied' in response to the question 'How satisfied are you with your job?'}}{\text{Total number of workers}}$
Average level of job satisfaction	=	$\frac{\text{Average value on a scale from 0 to 10, in response to the question 'How satisfied are you with your job?'}}{\text{Total number of workers}}$

691 When reporting job satisfaction, the organization should explain the methodology, tools, and time
692 periods used to collect the data. The organization should also report the number and share of workers
693 that completed the survey, including employment types or categories excluded, as well as the
694 response rate. The organization should also report if surveys are anonymous and how it ensures
695 there is no retaliation for workers providing their opinions. The organization can report how the
696 outputs of the worker satisfaction survey have improved recruitment, onboarding, training, and
697 performance management. The organization can also report if there has been any evidence of
698 improvements in job satisfaction because of implemented changes.

699 The organization can supplement the worker satisfaction rate with additional indicators, such as:

- 700 • Perceptions of the quality of the working environment, such as job security, opportunities for
701 career advancement, autonomy, emotional and physical demands, and social support. See
702 reference [18] in the Bibliography.
- 703 • Additional questions on workplace well-being, such as happiness, meaning, and stress at
704 work. See reference [8] in the Bibliography.
- 705 • Early termination rate, such as workers who terminate the employment relationship and leave
706 before the final day of a temporary contract.

707 **Disclosure EMPL 8 Incidents related to recruitment**

708 **REQUIREMENTS**

709 **The organization shall:**

- 710 **a. report the total number and type of incidents related to recruitment;**
- 711 **b. describe the actions taken or planned to address each type of incident related to**
712 **recruitment, including:**
 - 713 **i. providing for or cooperating in the remediation of incidents;**
 - 714 **ii. preventing incidents in the future.**

715 **GUIDANCE**

716 In the context of this disclosure, an ‘incident’ refers to a legal action or complaint registered with the
717 reporting organization or competent authorities through a formal process, or an instance of non-
718 compliance identified by the organization through established procedures. Established procedures to
719 identify instances of non-compliance can include management system audits, formal monitoring
720 programs, or grievance mechanisms. These procedures, such as a code of conduct or business
721 principles, are usually embedded in the organization’s management system. Incidents related to
722 recruitment refer to breaches in the organization’s recruitment policy when hiring directly or indirectly.
723 Examples of incidents can include job seekers being charged recruitment fees, jobseekers being
724 asked if they are pregnant or intend to have children, job advertisements stating that women should
725 not apply, or confiscating workers’ passports by a temporary work agency.

726 The scope of this disclosure includes employees, workers who are not employees and who are
727 directly or indirectly recruited by the organization, job seekers, and former workers of the organization.

728 If the organization cannot disclose specific information (e.g., because of workers’ right to privacy), it
729 can provide the information in aggregated or anonymized form.

730 The scope of this Standard is the organization’s employees and workers who are not employees and
731 whose work is controlled by the organization, hereinafter ‘workers who are not employees’. Control of
732 work implies that the organization directs the work performed or controls the means or methods for
733 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

734 **Guidance to EMPL 8-a**

735 See Table 7 for an example of how to present the information on EMPL 8-a.

736 **Table 7. Example template for presenting information on incidents related to recruitment**

Significant location of operation	Number of incidents	Type of incidents	Remediation actions were taken	Preventative actions were taken
Region A				
Region B				
Region C				
Region D				
Total				

738 Disclosure EMPL 9 Performance reviews

739 REQUIREMENTS

740 The organization shall:

- 741 a. report the percentage of employees who received a performance review during the
742 reporting period by:
- 743 i. employee category;
 - 744 ii. gender;
- 745 b. report in headcount the total number of workers who are not employees who received a
746 performance review during the reporting period;
- 747 c. report the reasons why employees and workers who are not employees did not receive a
748 performance review;
- 749 d. report the number of appeals submitted regarding the performance management system.

750 GUIDANCE

751 This disclosure measures the extent to which the organization reviews the performance of all its
752 employees and workers who are not employees as part of performance management. Performance
753 reviews are usually meetings between the worker and the organization's management to discuss the
754 evaluation of the worker's performance, the type of work they conduct, possible training, future
755 objectives, and career development opportunities.

756 The scope of this Standard is the organization's employees and workers who are not employees and
757 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
758 work implies that the organization directs the work performed or controls the means or methods for
759 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

760 Guidance to EMPL-9-a

761 This requirement demonstrates the extent to which performance reviews are applied throughout the
762 organization and whether there is equal access to the performance review process.

763 The organization should use data from Disclosure 2-7 in [GRI 2: General Disclosures 2021](#) to identify
764 the total number of employees by gender.

765 The information required can be presented using the following template:

766 **Table 8. Example template for presenting information on employees who received an annual**
767 **performance review.**

	Percentage of total employees who received a performance review
Employee category	
Employee category 1	
Employee category 2	
Employee category 3	
Gender	
Men	
Women	
Other*	
Not disclosed**	
Total	

769 *Gender as specified by the employees themselves.

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

771 The organization can report the percentage of employees who received a performance review and
772 were subsequently rewarded or recognized with outcomes such as promotions, additional leave,
773 training or education opportunities, and cash bonuses.

774 The organization can report the percentage of employees with an unsatisfactory performance review
775 and plan for improvement, as well as the subsequent outcome, such as continued employment or
776 termination. The organization can report the average period an employee has to improve their
777 performance in performance improvement plans.

778 **Guidance to EMPL 9-a-i**

779 The percentage of employees who received a performance review during the reporting period by
780 employee category is calculated using the following formula:

Percentage of employees who received a performance review per employee category	=	In headcount, the total number of employees who received a performance review during the reporting period in a given employee category	X 100
		In headcount, the total number of employees in the employee category in the reporting period	

782 The breakdown by employee category covers a breakdown of employees by level, such as senior and
783 middle management. This information is derived from the organization's own human resources
784 system.

785 **Guidance to EMPL 9-a-ii**

786 The percentage of employees who received a performance review during the reporting period by
787 gender is calculated using the following formula:

Percentage of employees who received a performance review per gender	=	In headcount, the total number of employees by gender who received a performance review during the reporting period	X 100
		In headcount, the total number of employees by gender in the reporting period	

789 The organization is free to choose how to report the breakdown by gender. It is not required to report
790 the four categories suggested in Table 8. For example, instead of an 'other' category, the organization
791 can report any gender category specified by employees. The organization can report as many
792 additional gender categories as specified by the employees themselves.

793 **Guidance to EMPL 9-d**

794 Appeals regarding the performance management system can be due to the outcome or the process
795 itself. The organization can report the outcomes of these appeals or the days it took to resolve the
796 appeals.

797 **Disclosure EMPL 10** Incidents related to personal data
 798 protection and privacy

799 **REQUIREMENTS**

800 **The organization shall:**

- 801 a. report the number and types of incidents related to personal data protection and privacy
 802 of employees and workers who are not employees;
- 803 b. describe the actions taken or planned to address each type of incident related to personal
 804 data protection and privacy of employees and workers who are not employees, including:
 - 805 i. providing for or cooperating in the remediation of incidents;
 - 806 ii. preventing incidents in the future.

807 **GUIDANCE**

808 In the context of this disclosure, an 'incident' refers to a legal action or complaint registered with the
 809 reporting organization or competent authorities through a formal process or an instance of non-
 810 compliance identified by the organization through established procedures. Established procedures to
 811 identify instances of non-compliance can include management system audits, formal monitoring
 812 programs, or grievance mechanisms.

813 Personal data protection and worker privacy incidents can include data leaks to third parties or other
 814 individuals in the organization who do not have prior authorization.

815 If the organization cannot disclose specific information (e.g., due to workers' right to privacy), it can
 816 provide the information in aggregated or anonymized form.

817 The scope of this disclosure is also for employees and workers who have left the organization and
 818 jobseekers.

819 The scope of this Standard is the organization's employees and workers who are not employees and
 820 whose work is controlled by the organization, hereinafter 'workers who are not employees'. Control of
 821 work implies that the organization directs the work performed or controls the means or methods for
 822 performing the work. See the [Control of Work Standard Interpretation to GRI 2](#) for more information.

823 **Guidance to EMPL 10-a**

824 See Table 9 for an example of how to present the information on [EMPL 10-a](#).

825 **Table 9. Example template for presenting information on incidents related to personal data**
 826 **protection and workers' privacy**

Significant location of operation	Number of incidents	Type of incidents	Remediation actions were taken	Preventative actions were taken
Region A				
Region B				
Region C				
Region D				
Total				

828

Glossary

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

831 The definitions included in this glossary may contain terms that are further defined in the complete
832 *GRI Standards Glossary*. All defined terms are underlined. If a term is not defined in this glossary or in
833 the complete *GRI Standards Glossary*, definitions that are commonly used and understood apply.
834

835 **collective bargaining**

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

840 Source: International Labour Organization (ILO), Collective Bargaining Convention, 1981 (No.
841 154); modified

842 **employee**

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

845

846 **employee category**

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

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

847

848

849 **employee turnover**

850 employees who leave the organization voluntarily or due to dismissal, retirement, or death in service
851

852 **forced or compulsory labor**

853 all work and service that is exacted from any person under the menace of any penalty and for which
854 the said person has not offered herself or himself voluntarily

855 Source: International Labour Organization (ILO), Forced Labour Convention, 1930 (No. 29);
856 modified

857 Note 1: The most extreme examples of forced or compulsory labor are slave labor and
858 bonded labor, but debts can also be used as a means of maintaining workers in a
859 state of forced labor.

860 Note 2: Indicators of forced labor include withholding identity papers, requiring compulsory
861 deposits, and compelling workers, under threat of firing, to work extra hours to which
862 they have not previously agreed.

863

864 **freedom of association**

865 right of employers and workers to form, to join and to run their own organizations without prior
866 authorization or interference by the state or any other entity

867

868 **full-time employee**

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

871

872 **grievance mechanism**
873 routinized process through which grievances can be raised and remedy can be sought
874 Source: United Nations (UN), Guiding Principles on Business and Human Rights:
875 Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011;
876 modified
877 Note: See Guidance to Disclosure 2-25 in GRI 2: General Disclosures 2021 for more
878 information on ‘grievance mechanism’
879

880 **human rights**
881 rights inherent to all human beings, which include, at a minimum, the rights set out in the United
882 Nations (UN) International Bill of Human Rights and the principles concerning fundamental
883 rights set out in the International Labour Organization (ILO) Declaration on Fundamental
884 Principles and Rights at Work
885 Source: United Nations (UN), Guiding Principles on Business and Human Rights:
886 Implementing the United Nations “Protect, Respect and Remedy” Framework, 2011;
887 modified
888 Note: See Guidance to 2-23-b-I in GRI 2: General Disclosures 2021 for more information
889 on ‘human rights’.
890

891 **impact**
892 effect the organization has or could have on the economy, environment, and people, including on
893 their human rights, which in turn can indicate its contribution (negative or positive) to sustainable
894 development
895 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term,
896 intended or unintended, and reversible or irreversible.
897 Note 2: See section 2.1 in GRI 1: Foundation 2021 for more information on ‘impact’.
898

899 **non-guaranteed hours employee**
900 employee who is not guaranteed a minimum or fixed number of working hours per day, week, or
901 month, but who may need to make themselves available for work as required
902 Source: ShareAction, Workforce Disclosure Initiative Survey Guidance Document, 2020;
903 modified
904 Examples: casual employees, employees with zero-hour contracts, on-call employees
905

906 **parental leave**
907 leave granted to men and women employees on the grounds of the birth of a child
908

909 **part-time employee**
910 employee whose working hours per week, month, or year are less than the number of working
911 hours for full-time employees
912

913 **permanent employee**
914 employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time
915 work
916

917 **reporting period**
918 specific time period covered by the reported information
919 Examples: fiscal year, calendar year
920

921 **remedy / remediation**
922 means to counteract or make good a negative impact or provision of remedy
923 Source: United Nations (UN), The Corporate Responsibility to Respect Human Rights: An
924 Interpretive Guide, 2012; modified
925 Examples: apologies, financial or non-financial compensation, prevention of harm through
926 injunctions or guarantees of non-repetition, punitive sanctions (whether criminal or
927 administrative, such as fines), restitution, restoration, rehabilitation
928

929 **significant change**
930 alteration to the organization's pattern of operations that can potentially have significant positive
931 or negative impacts on workers performing the organization's activities

932 Examples: closures, expansions, mergers, new openings, outsourcing of operations,
933 restructuring, sale of all or part of the organization, takeovers

934

935

936 **temporary employee**

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

940

941 **vulnerable group**

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

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

952 Note: Vulnerabilities and impacts can differ by gender.

953

954 **worker**

955 person that performs work for the organization

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

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

961

962 **worker consultation**

963 seeking of workers' views before making a decision

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

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

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

972

973 **worker participation**

974 workers' involvement in decision-making

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

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

978

979 **worker representative**

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

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

987 Source: International Labour Organization (ILO), Workers' Representatives Convention, 1971
988 (No. 135)
989

990 **workers who are not employees**
991 Workers who are not in an employment relationship with the organization but are not in an
992 employment relationship with the organization, but whose work is controlled by the
993 organization. Control of work implies that the organization directs the work performed
994 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.

995
996

997 **work-related injury or ill health**
998 negative impacts on health arising from exposure to hazards at work
999 Source: International Labour Organization (ILO), Guidelines on Occupational Safety and
1000 Health Management Systems, ILO-OSH 2001, 2001; modified

1001 Note 1: 'Ill health' indicates damage to health and includes diseases, illnesses, and
1002 disorders. The terms 'disease', 'illness', and 'disorder' are often used
1003 interchangeably and refer to conditions with specific symptoms and diagnoses.

1004 Note 2: Work-related injuries and ill health are those that arise from exposure to hazards at
1005 work. Other types of incident can occur that are not connected with the work itself.
1006 For example, the following incidents are not considered to be work related:
1007 ○ a worker suffers a heart attack while at work that is unconnected with work;
1008 ○ a worker driving to or from work is injured in a car accident (where driving is not
1009 part of the work, and where the transport has not been organized by the
1010 employer);
1011 ○ a worker with epilepsy has a seizure at work that is unconnected with work.
1012

1013 Note 3: Traveling for work: Injuries and ill health that occur while a worker is traveling are
1014 work related if, at the time of the injury or ill health, the worker was engaged in work
1015 activities 'in the interest of the employer'. Examples of such activities include
1016 traveling to and from customer contacts; conducting job tasks; and entertaining or
1017 being entertained to transact, discuss, or promote business (at the direction of the
1018 employer).
1019 Working at home: Injuries and ill health that occur when working at home are work
1020 related if the injury or ill health occurs while the worker is performing work at home,
1021 and the injury or ill health is directly related to the performance of work rather than
1022 the general home environment or setting.
1023 Mental illness: A mental illness is considered to be work related if it has been
1024 notified voluntarily by the worker and is supported by an opinion from a licensed
1025 healthcare professional with appropriate training and experience stating that the
1026 illness is work related.
1027 For more guidance on determining 'work-relatedness', see the United States
1028 Occupational Safety and Health Administration, Determination of work-relatedness
1029 1904.5, [https://www.osha.gov/pls/oshaweb/owadisp.show_document?](https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&p_id=9636)
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1031 Note 4: The terms 'occupational' and 'work-related' are often used interchangeably.
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This section lists authoritative intergovernmental instruments and additional references used in developing this Standard.

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