



GRI Topic Standard Project for Labor – Working Parents and Caregivers exposure draft

Comments to be received by 29 April 2025

This exposure draft of the GRI Labor Topic Standards is published for public comment by the

[Global Sustainability Standards Board \(GSSB\)](#), the independent standard-setting body of GRI. This exposure draft is intended to replace [GRI 401: Employment 2016 \(Disclosure 401-3\)](#).

Any interested party can submit comments on this draft by 29 April 2025 via this [online survey](#).

As required by the [GSSB Due Process Protocol](#), only comments submitted in writing and in English will be considered. Comments will be published on the GRI website and considered a matter of public record. Instructions on how to submit comments are outlined on the first page of the online questionnaire.

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

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

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

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

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Note on reading this document

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

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

1 Introduction

2 *GRI PARE: Working Parents and Caregivers 202X* contains disclosures for organizations to report
3 information about their impacts related to working parents and caregivers and how they manage
4 these impacts.

5 The Standard is structured as follows:

- 6 • [Section 1](#) contains one disclosure, which provides information about how the organization
7 manages its impacts related to working parents and caregivers.
- 8 • [Section 2](#) contains one disclosure, which provides information about the organization's
9 impacts related to working parents and caregivers.
- 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.

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 working parents and caregivers.

19 According to the International Labour Organization (ILO) *Workers with Family Responsibilities*
20 *Convention 1981 (No. 156)* [2], workers with family responsibilities are workers with responsibilities in
21 relation to their dependent children and to other members of their immediate family who clearly need
22 their care or support (e.g., workers caring for aging parents). Individuals with family responsibilities
23 who are currently employed or wish to seek employment should have the right to do so without facing
24 discrimination and, where possible, minimize any conflicts between their work and family obligations.

25 Enabling working parents and caregivers to manage both their work and family is crucial for both
26 sustainable economic growth and gender equity. For example, robust policies providing paid parental
27 leave contribute to a more equitable society, poverty reduction, and sustainable growth. Children
28 whose parents have adequate parental leave are also more likely to be breastfed, receive the health
29 care they need, and form nurturing bonds that bolster socioemotional development.

30 See [6] in resources in the Bibliography.

31 The Standard covers the organization's employees and workers who are not employees and whose
32 work is controlled by the organization, hereafter 'workers who are not employees'. Workers who are
33 not employees perform work for the organization but are not in an employment relationship with the
34 organization. Control of work implies that the organization directs the work performed or has control
35 over the means or methods for performing the work. See the [Control of Work Standard Interpretation](#)
36 [to GRI 2: General Disclosures 2021](#) for more information.

37 System of GRI Standards

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

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

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

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

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

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

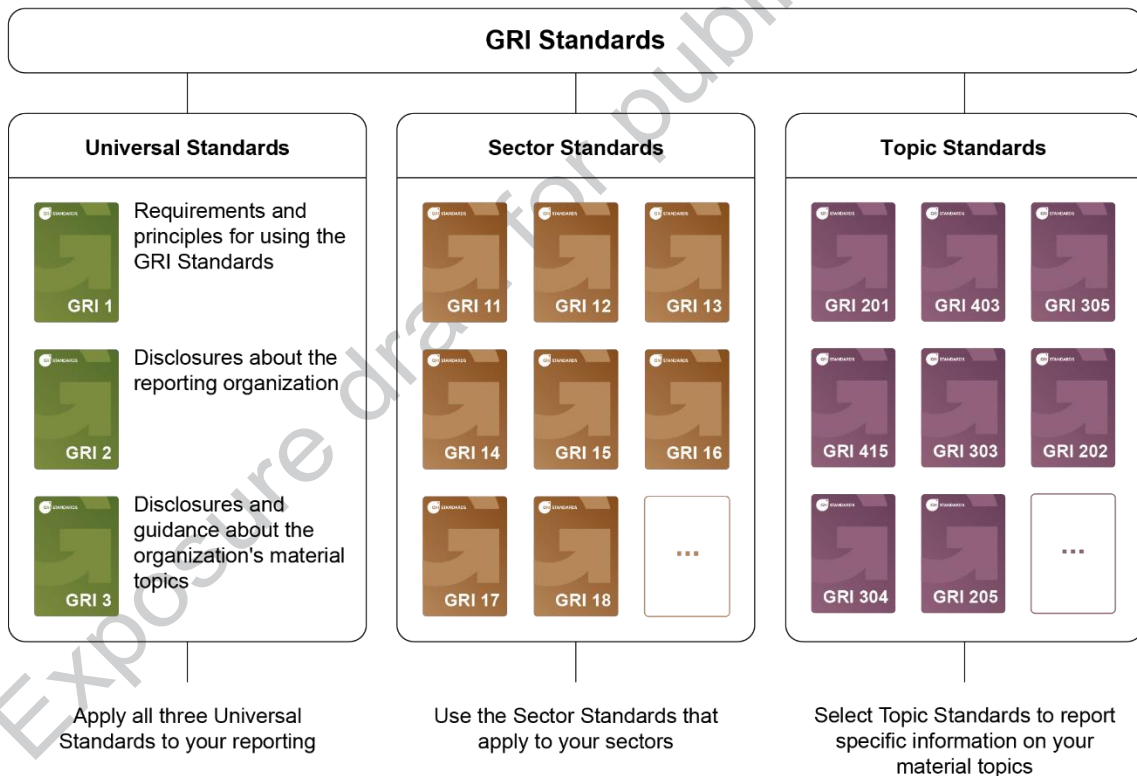
55 **Sector Standards**

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

59 **Topic Standards**

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

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



64 Using this Standard

65 This Standard can be used by any organization – regardless of size, type, sector, geographic location,
66 or reporting experience – to report information about its impacts related to working parents and
67 caregivers. In addition to this Standard, disclosures that relate to this topic can be found in [GRI](#)
68 [EMPL: Employment 202X](#) and [GRI REWO: Remuneration and Working Time 202X](#).

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

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

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

75 Reasons for omission are permitted for these disclosures.

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

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

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

91 **Requirements, guidance and defined terms**

92 The following apply throughout this Standard:

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

95 Requirements may be accompanied by guidance.

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

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

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

101 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the
102 [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 working parents and caregivers 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 disclosure from this section (Disclosure PARE 1) that is relevant to its impacts on working parents and caregivers.

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

Disclosure PARE 1 Policies for workers with family responsibilities

REQUIREMENTS

The organization shall:

- a. describe its policies on paid leave for employees and workers who are not employees with family responsibilities, including:
 - i. maternity leave;
 - ii. paternity leave;
 - iii. parental leave;
 - iv. caregiver leave;
- b. describe how it encourages employees and workers who are not employees to take paid leave for family responsibilities;
- c. describe its policies on reintegrating employees and workers who are not employees after taking leave for family responsibilities, including maternity leave;
- d. describe its policies on working arrangements to support employees and workers who are not employees with family responsibilities, including:
 - i. breastfeeding and lactation breaks;
 - ii. employer-supported childcare;
- e. describe how workers' representatives are involved in developing policies for employees and workers who are not employees with family responsibilities.

GUIDANCE

For 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: General Disclosures 2021](#) for more information.

The organization is required to separately report the information in PARE 1-a-i to e for employees and workers who are not employees.

The organization can describe its unpaid leave policies for employees and workers who are not employees with family responsibilities.

Guidance to PARE 1-a

The organization should report any paid leave it provides to its employees and workers who are not employees to fulfill their family responsibilities, such as caring for a dependent child. The organization should describe the circumstances in which the paid leave policies are applied, e.g., until a child is eight years old. The organization should describe the differences in paid leave policies between types of employees, including part-time or temporary employees.

146 The organization should report the statutory number of days or weeks of paid leave that employees
147 and workers who are not employees with family responsibilities are entitled to be absent from work,
148 according to relevant legislation, and collective bargaining agreements. The organization should also
149 report the additional non-statutory number of days or weeks of paid leave provided by the
150 organization.

151 The organization should report whether it contributes to social protection during workers' leave. For
152 each type of paid leave reported under PARE 1-a, the organization should report whether it makes
153 social protection contributions to an employee and a worker who is not an employee, See [Disclosure](#)
154 [REWO 6 in GRI REWO: Remuneration and Working Time 202X](#).

155 In accordance with the International Labour Organization's (ILO) *Workers with Family Responsibilities*
156 *Convention, 1981 (No. 156)* [2], terminating a worker's employment due to their family responsibilities
157 is not a valid justification. See [Disclosure EMPL 5 in GRI EMPL: Employment 202X](#).

158 **Guidance to PARE 1-a-i and PARE 1-a-ii**

159 Maternity leave is granted to women workers for the birth or adoption of a child. Under the
160 ILO Maternity Protection Convention, 2000 (No. 183) [1], all women workers are expected to be
161 entitled to paid maternity leave of at least 14 weeks, including prenatal and postnatal phases.

162 Paternity leave is granted to employees and workers who are not employees whose partner gives
163 birth to a child or the adoption of a child.

164 The organization should report whether it provides the same paid leave benefits to parents in a same-
165 sex relationship. The organization can use the gender-neutral terms of primary and secondary
166 caregiver leave as terminology instead of maternity and paternity leave.

167 The organization can describe its policies on providing paid maternity and paternity leave to
168 employees and workers who are not employees who are part of same-sex couples.

169 **Guidance to PARE 1-a-iii**

170 Parental leave is granted to either parent following maternity or paternity leave to care for a child. In
171 accordance to ILO *Workers with Family Responsibilities Convention, 1981 (No. 156)* [2], Parental
172 leave should be granted without relinquishing employment and with rights resulting from employment
173 being safeguarded

174 **Guidance to PARE 1-a-i, PARE 1-a-ii and PARE 1-a-iii**

175 Adoption leave is granted to workers who have adopted a child. The *ILO Maternity Protection*
176 *Recommendation, 2000 (No. 191)* [3] indicates that adoptive parents should have the same leave,
177 benefits, and employment protection as biological parents. The organization should report whether it
178 provides the same paid leave benefits to those adopting a child.

179 **Guidance to PARE 1-a-iv**

180 Caregiver leave is granted to workers who care for family or household members, for example, when
181 ill.

182 The organization can describe its policies on providing unpaid caregiver leave to its employees and
183 workers who are not employees.

184 **Guidance to PARE 1-b**

185 An organization can encourage its employees to utilize the leaves for family responsibilities. This can
186 include, for example, providing access to information and training programs for managers and
187 managers and communication via multiple channels that increase awareness about applying
188 procedures for leave and changing work cultures to encourage employees to take family care leave.
189 The organization should report how it engages with managers, human resources, and other staff
190 responsible for implementing leave policies.

191 The organization should describe how it addresses gender differences in relation to using leave for
192 family responsibilities. For example, fear of discrimination and gender stereotypes can discourage
193 men employees and workers who are not employees from taking leave for family responsibilities. The
194 organization can describe how it encourages men employees and workers who are not employees to

195 take leave for family responsibilities by creating a supportive work culture and amending its leave
196 policies so that they are more inclusive for men.

197 **Guidance to PARE 1-c**

198 Examples of reintegration after taking leave for family responsibilities include phased return-to-work
199 options, such as gradually increasing working hours or workload, and flexible working time
200 arrangements.

201 **Guidance to PARE 1-d**

202 Working arrangements include arrangements on working time and space. Flexible working
203 arrangements, such as part-time hours, compressed work weeks, or remote work. Flexible working
204 time arrangements help employees and workers who are not employees to combine work with their
205 family responsibilities.

206 For working time policy, see [Disclosure REWO 2 in GRI REWO: Remuneration and Working Time](#)
207 [202X](#).

208 **Guidance to PARE 1-d-i**

209 Breastfeeding and lactation policies bring more satisfied workers, retention of women workers,
210 reduction of sick leave taken for children's illnesses, and reduction of absenteeism and turn over rate.
211 Breastfeeding and lactation breaks are reductions of working hours provided for breastfeeding or
212 expressing milk during working hours. The World Health Organization (WHO) recommends that
213 infants exclusively breastfeed for the first six months of their lives. Often, women return to work during
214 this period, so it is essential for working mothers to find ways to continue breastfeeding after returning
215 to work. According to the ILO Maternity Protection Convention, 2000 (No. 183) [\[1\]](#), workers are
216 expected to be given the right to one or more daily breaks or a daily reduction of working hours to
217 breastfeed their child, and these breaks or reduced daily hours of work count as working time and are
218 remunerated accordingly.

219 See resources [\[5\]](#) in the bibliography.

220 **Guidance to PARE 1-d-ii**

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

223 **Guidance to PARE 1-e**

224 The organization can report how often it adjusts its paid leave policies for employees and workers
225 with family responsibilities based on consultations with workers' representatives to ensure alignment
226 with benchmarks.

227 The organization can also report whether it considers any other stakeholder feedback, such as from
228 civil society organizations, in developing paid leave policies for employees and workers who are not
229 employees with family responsibilities.

230 2. Topic disclosures

231 An organization reporting in accordance with the GRI Standards is required to report any disclosure
232 from this section (Disclosure PARE-2) that is relevant to its impacts on working parents and
233 caregivers.

234 Disclosure PARE 2 Maternity, paternity, and parental 235 leave

236 REQUIREMENTS

237 The organization shall:

238 a. report, for each significant location of operation, the percentage of employees entitled to:

- 239 i. paid maternity leave that took paid maternity leave;
- 240 ii. paid paternity leave that took paid paternity leave;
- 241 iii. paid parental leave that took paid parental leave and a breakdown by gender;

242 b. report, for each significant location of operation, the average number of paid weeks an
243 employee takes for leave as an absolute number and percentage of the maximum number
244 of weeks of paid leave for:

- 245 i. maternity leave;
- 246 ii. paternity leave;
- 247 iii. parental leave and a breakdown by gender;

248 c. report the retention rate of employees that remain in an employment relationship one year
249 after returning from maternity leave;

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

251
252 e. report contextual information necessary to understand how the data has been compiled,
253 including standards, methodologies, and assumptions used.

254 GUIDANCE

255 In addition to reporting maternity, paternity, and parental leave metrics, the organization can report
256 caregiver leave metrics, and maternity, paternity, parental, and caregiver leave for workers who are
257 not employees. For example, the percentage of employees or workers who are not employees
258 entitled to caregiver leave that took it, or employees or workers who are not employees take
259 caregivers' leave as a percentage of the maximum number of days of caregiver leave.

260 Guidance to PARE 2-a

261 Employees entitled to leave are those eligible for paid leave according to national laws as well the
262 organization policies. The percentage of employees who are entitled to and took each type of leave is
263 calculated using the following formula:

Percentage of employees who are entitled to and that took paid leave for family responsibilities	=	$\frac{\text{Total number of employees that took paid leave}}{\text{Total number of employees entitled to paid leave}}$	X 100
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264

265 **Guidance to PARE 2-b**

266 The average number of weeks an employee takes for paid maternity, paternity, and parental leave is
 267 calculated using the following formula:

Average number of weeks an employee takes for paid leave	=	$\frac{\text{Total number of weeks of paid leave taken by employees}}{\text{Total number of employees that took the leave}}$
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268 **Guidance to PARE 2-a and PARE 2-b**

269 Therefore, in the context of these requirements, paid leave is considered leave where employees
 270 receive at least 70% of their basic pay.

271 See Table 1 for an example of how to present the information on PARE 2-a and PARE 2-b.

272 **Table 1. Example template for presenting information on maternity, paternity, and parental**
 273 **paid leave**

Percentage of employees that are entitled and took the paid leave														
	Maternity leave (PARE 2-a-i)		Paternity leave (PARE 2-a-ii)		Parental leave (PARE 2-a-iii)									
					Total		Men		Women		Other*		Not disclosed**	
Significant location A														
Significant location B														
Significant location C														
Average number of paid weeks an employee takes for maternity, paternity, and parental leave as an absolute number and as a percentage of the maximum number														
	Maternity leave (PARE 2-b-i)		Paternity leave (PARE 2-b-ii)		Parental leave (PARE 2-b-iii)									
					Total		Men		Women		Other*		Not disclosed**	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Significant location A														
Significant location B														
Significant location C														

274 * Gender as specified by the employees themselves.

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

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

279 **Guidance to PARE 2-c**

280 In accordance with the *ILO Maternity Protection Convention, 2000 (No. 183)* [1], employees returning
 281 after maternity leave have the right to the same or equivalent role, paid at the same rate at the end of
 282 their maternity leave.

283 The retention rate of employees who remain a year after returning from maternity leave is calculated
284 using the following formula:

Retention rate of employees that remain a year after returning from maternity leave	=	$\frac{\text{Total number of employees that remain a year after returning from maternity leave}}{\text{Total number of employees that returned from maternity leave in the previous reporting period}}$	X 100
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285

Exposure draft for public comment

286

Glossary

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

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

292 **collective bargaining**

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

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

299 **discrimination**

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

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

305 **employee**

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

309 **impacts**

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

313
314 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term,
315 intended or unintended, and reversible or irreversible.

316
317 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'.

318 **human rights**

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

323
324 Source: United Nations (UN), *Guiding Principles on Business and Human Rights:*
325 *Implementing the United Nations "Protect, Respect and Remedy" Framework*, 2011; Modified

326
327 Note: See [Guidance to 2-23-b-i in GRI 2: General Disclosures 2021](#) for more information on
328 'human rights'.

329
330 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics](#)
331 [2021](#) for more information on 'material topics'.

333 **material topic**

334 topics that represent the organization's most significant impacts on the economy, environment,

335 and people, including impacts on their human rights

336

- 337 **temporary employee**
- 338 **employee** with a contract for a limited period (i.e., fixed term contract) that ends when the specific
339 time period expires, or when the specific task or event that has an attached time estimate is
340 completed (e.g., the end of a project or return of replaced employees)
- 341 **parental leave**
- 342 leave granted to men and women employees on the grounds of the birth of a child
- 343 **part-time employee**
- 344 employee whose working hours per week, month, or year are less than the number of working
345 hours for full-time employees
- 346 **worker representative**
- 347 person who is recognized as such under national law or practice, whether they are:
- 348 • a trade union representative, namely, a representative designated or elected by trade unions
349 or by members of such unions; or
- 350 • an elected representative, namely, a representative who is freely elected by the workers of
351 the undertaking in accordance with provisions of national laws, regulations, or collective
352 agreements, whose functions do not include activities which are recognized as the exclusive
353 prerogative of trade unions in the country concerned.
- 354 See reference [4] in the bibliography.

355 Bibliography

356 This section lists authoritative intergovernmental instruments and additional references used in
357 developing this Standard.

358 Authoritative instruments:

- 359 1. International Labour Organization (ILO), *Maternity Protection Convention*, 2000 (No. 183).
- 360 2. International Labour Organization (ILO), *Workers with Family Responsibilities Convention*,
361 1981 (No. 156).
- 362 3. International Labour Organization (ILO), *Maternity Protection Recommendation*, 2000 (No.
363 191).
- 364 4. International Labour Organization (ILO), *Workers' Representatives Convention*, 1971 (No.
365 135)

366 Additional references:

- 367 5. International Labour Organization (ILO), Resolution concerning gender equality at the heart of
368 decent work, 2009.
- 369 6. United Nations Department of Economic and Social Affairs, Division for Social Policy and
370 Development, *Men in Families and Family Policy in a Changing World*, 2011.

371 Resources:

- 372 7. International Labour Organization (ILO), *Tripartite Declaration of Principles concerning*
373 *Multinational Enterprises and Social Policy*, 2017.
- 374 8. International Labour Organization (ILO), *Equal Pay – An introductory guide*, 2013.
- 375 9. International Labour Organization (ILO), *Working time and Work-Life Balance Around the*
376 *World*, 2023.
- 377 10. United Nations, *Convention on the Rights of the Child*, 1989.
- 378 11. United Nations International Children's Emergency Fund (UNICEF), *Breastfeeding Support in*
379 *The Workplace: A Global Guide for Employers*, 2020.
- 380 12. United Nations International Children's Emergency Fund (UNICEF), *Breastfeeding and Family*
381 *Friendly Policies: An Evidence Brief*, 2019.

382