

GRI 202: Market Presence - Topic Standard - Cross-sectoral

Disclosure GRI 202-1

Ratios of standard entry level wage by gender compared to local minimum wage

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Key operating sites	List the sites that matter for this disclosure, using the organisation's own threshold for what counts as significant and keeping the list aligned to the reporting period.	Operations / Finance	The site list is built from a different geography cut than the reporting boundary, so a material location is left out or an immaterial one is included.	Site register, legal entity map, country/region operating list, and any internal note showing how significance was assessed.
Gender split	Capture the gender categories used for the reported population and the counts or shares attached to each category, using the same classification as the source workforce data.	HR / People Analytics	The reported categories do not match the HRIS or self-identification fields, so employees are grouped under the wrong gender labels.	HRIS workforce extract, payroll headcount report, and the organisation's gender classification guidance or employee self-identification fields.
Minimum-wage coverage	State whether a material share of employees are paid using rates that sit under minimum-wage rules, based on the employee population in scope for the period.	Payroll / HR	The answer is based on total staff rather than the in-scope employee group, so contractors or excluded staff distort the conclusion.	Payroll rates file, wage compliance review, and the employee population extract used for the calculation.
Entry pay ratio	Calculate the starting pay rate against the relevant minimum pay rate and express the result as a percentage, using the same pay basis for both figures.	Compensation / Payroll	Entry pay and minimum pay are taken from different pay bases or periods, so the percentage is not comparable.	Pay scale or offer-rate schedule, minimum wage reference table, and the calculation workbook showing the numerator and denominator used.
Non-employee coverage	Indicate whether a material share of non-employees who help deliver the organisation's work are paid on rates covered by minimum-wage rules, using the same scope definition throughout.	Procurement / HR / Operations	A key sub-population such as agency staff, casual labour or outsourced workers is omitted from the worker count.	Contractor, agency and outsourced labour records; supplier or labour-provider rate schedules; and the scope note for the worker population.
Minimum-pay check method	Describe the checks used to confirm that the relevant non-employee group is paid above the minimum level, including the data sources, test steps and any exceptions found.	Payroll / Procurement / Compliance	The method is described, but it does not tie back to the actual pay records or contract rates used for the worker group.	Compliance review memo, payroll or invoice testing, contract rate checks, and exception log.
Local wage gap by sex	For each significant site, note whether a local minimum wage is missing or changes by gender, and record the position separately for each gender category used.	Legal / HR / Country management	The site is treated as having one local wage rule when the local rule differs by gender, or the gender split is not carried through to the site view.	Country wage law summary, local HR policy note, and site-by-site legal review showing whether a single rate or gender-based rates apply.
Reference wage chosen	Name the wage benchmark selected where more than one minimum can be used, and explain which reference was applied for the calculation or comparison.	Legal / Payroll / Compensation	A different benchmark is used in the calculation than the one described in the narrative, so the reference wage does not match the working file.	Policy note, legal interpretation memo, and the calculation file showing the chosen benchmark and why it was used.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Site significance rule	Set out the rule used to decide which operating sites are treated as significant, including the threshold, basis of assessment and any exclusions.	Finance / Reporting	The significance test is changed from the one used in the site list, so the definition and the reported locations are not aligned.	Disclosure methodology note, internal materiality rule, and the site list reviewed against that rule.

How to prepare

- 1 Set the reporting boundary first.** List the sites you will treat as material for this disclosure, and write down your own working definition of what makes a location material so the reader can see how the boundary was chosen.
- 2 Decide which pay groups are in scope.** Check whether a material share of employees is paid under wage rates linked to minimum-pay rules, and separately check the same point for other workers who help deliver the organisation's activities but are not employees.
- 3 Gather the source records before drafting.** Pull together payroll, contract, location, and policy evidence that supports the yes/no answers, the wage comparison, and any explanation of how you tested whether pay sits above the floor.
- 4 Prepare the figures and narrative in the required format.** Where a ratio is needed, calculate the entry-level pay compared with the relevant minimum and present it as a percentage; where a narrative is needed, explain the approach used to assess non-employee workers and the minimum-pay reference chosen when more than one could apply.
- 5 Record any special conditions clearly.** If a local minimum rate is missing or differs across a material site, note that situation and state which benchmark you used, including the gender basis where relevant.
- 6 Review the draft against the source data and the official guidance.** Confirm that the scope, definitions, evidence trail, exclusions, and any changes from prior reporting are all consistent, complete, and traceable before sign-off.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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