

GRI 401: Employment - Topic Standard - Cross-sectoral

Disclosure GRI 401-3

Parental leave

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS S1 Own Workforce

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Employee gender	The gender category used for the employee count, as reported in the source population for this disclosure.	HR / People Analytics	Gender categories do not align with the HRIS or self-identification fields used for workforce reporting.	HRIS employee master data, workforce reporting extract, or the internal diversity reporting definition used for the period.
Parental leave eligibility	The number of employees who were eligible to take parental leave during the reporting period.	HR / Leave Administration	Eligibility is counted from the wrong employee population or period, so the total does not reconcile to leave administration records.	HR policy eligibility rules, leave administration records, and the workforce population used for the period.
Parental leave takers	The number of employees who actually took parental leave during the reporting period.	HR / Payroll	Employees on parental leave are omitted or double-counted because the leave code is not mapped consistently in the source system.	Leave management system, payroll absence records, or HRIS leave extract for the reporting period.
Return-to-work count	The number of employees who came back to work in the reporting period after their parental leave ended.	HR / People Operations	Return dates are taken from the wrong period, so employees who returned outside the reporting window are included or missed.	Return-to-work records, HRIS status changes, and leave end dates matched to the reporting period.
Twelve-month retention	The number of employees who returned from parental leave and were still employed 12 months later.	HR / People Analytics	The 12-month follow-up is measured from the wrong return date or against the wrong employment status, so the count does not match HRIS.	HRIS employment status history, return-to-work dates, and a 12-month follow-up check against active employment records.
Return rate	The percentage of employees who took parental leave and later came back to work in the reporting period, calculated from the leave-taker and return counts.	HR / Reporting	The numerator and denominator are mixed up, or the rate is calculated from the wrong leave population instead of the employees who took parental leave.	Calculated from rows 2 and 3, with the formula and source counts retained for audit trail.
Retention rate	The percentage of employees who took parental leave and were still employed 12 months after returning, calculated from the returnee and 12-month retention counts.	HR / Reporting	The rate uses the wrong base population or the wrong 12-month status check, so it does not reconcile to the returnee cohort.	Calculated from rows 3 and 4, with the formula, return dates, and employment-status evidence retained.

How to prepare

- 1 Set the reporting boundary first:** decide which workforce population and reporting period you will use, then apply that same scope consistently to every figure and rate in this disclosure.
- 2 Define the eligibility rules in plain terms before counting anything:** state who is treated as having access to parental leave, and make sure the same rule is used for all related totals.
- 3 Gather the underlying records for each measure:** the eligible headcount, the number who actually used leave, the number who came back during the period, and the number still employed 12 months later.

- 4 Calculate the two percentages from the underlying counts, and check that the numerator and denominator match the way you have defined the leave population and the return-to-work cohort.
- 5 Record any exclusions, adjustments, or changes in method, including why they were made and whether they affect comparability with prior periods.
- 6 Review the final disclosure against the source material and your evidence pack to confirm the figures, wording, and scope are aligned before submission.

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.

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