

**GRI 401: Employment - Topic Standard - Cross-sectoral**

Disclosure GRI 401-1

## New employee hires and employee turnover 8

**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
Age bands	The age categories used to split the workforce figure, with the exact band names and cut-offs applied in the report.	HR / People Analytics	Age bands do not match the HRIS demographic definition or the bands used in the workforce report.	HRIS demographic fields, reporting workbook, and the age-band definition used for the period.
Gender split	The gender categories used for the workforce breakdown, using the same labels and classification basis as the source data.	HR / People Analytics	Gender categories are not aligned with employees' self-identification or the source system coding.	HRIS self-identification fields, reporting extract, and the category mapping used for the disclosure.
Geographic split	The regional categories used to group the workforce, with the exact geography basis and region names applied in the report.	HR / People Analytics	Region labels do not reconcile to the location hierarchy in the source system.	HRIS location data, regional mapping table, and the reporting extract for the period.
New joiner count	The number of people who started employment in the reporting period, counted on the same basis as the HR source and the report cut-off.	HR / People Analytics	New hires are counted outside the reporting period or the figure does not reconcile to HRIS starters.	HRIS joiner report, payroll starter records, and period-end reporting extract.
New joiner rate	The share of the workforce represented by new starters in the reporting period, using the same numerator and denominator basis as the underlying headcount measure.	HR / People Analytics	The rate uses a different denominator from the headcount base or mixes period and average figures.	Joiner count, workforce denominator used for the period, and the calculation workbook.
Leaver count	The number of employees who left during the reporting period, using the same employment status rules and cut-off dates as the source records.	HR / People Analytics	Leavers are missed because exits in the period are not fully captured in HRIS or payroll.	HRIS leaver report, payroll termination records, and the period reporting extract.
Leaver rate	The share of the workforce that left in the reporting period, calculated from the leaver count and the agreed workforce base for the same period.	HR / People Analytics	The turnover rate is calculated from a different workforce base than the leaver count or uses the wrong period.	Leaver count, workforce denominator used for the period, and the calculation workbook.

### How to prepare

- 1 Set the reporting boundary first:** decide which workforce population, locations and time period you will use, so the figures are built from one consistent basis.
- 2 Define the categories you will split the data by.** For this disclosure, prepare the breakdowns by age band, gender and region, and make sure those labels are applied the same way across all figures.
- 3 Pull together the source records that support the counts.** Use the underlying HR or payroll evidence that shows new joiners and leavers during the period, together with the details needed for each breakdown.
- 4 Calculate and present both the headcounts and the rates for new hires and turnover.** Keep the totals and the percentages aligned to the same reporting period and the same workforce scope.

- 5 Record any exclusions, adjustments or changes in method.** If you have excluded any part of the workforce or changed how you classify the data, note that clearly so the reported numbers can be traced and understood.
- 6 Check the final disclosure against the official source before sign-off.** Confirm that every required data point is covered, the wording of the categories matches your chosen definitions, and the evidence file supports the published figures.

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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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