

GRI 401: Employment - Topic Standard - Cross-sectoral

Disclosure GRI 401-2

Benefits provided to full-time employees that are not provided to temporary or parttime employees

Framework: GRI Standards

Type: Narrative disclosure

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
Key operating sites	List the sites that matter most to the organisation's operations, using the organisation's own threshold for what counts as a major site and keeping the list aligned to the reporting period.	Operations	The site list is built from a different source than the operational footprint register, so a major location is left out or a minor site is included by mistake.	Group structure or site register, operational footprint summary, management reporting on locations, and any internal rule used to decide which sites are included.
Full-time only benefits	Capture the benefits that full-time staff receive as standard but temporary or part-time staff do not, and state the benefit set in a way that matches the organisation's employee categories.	Human Resources	The benefit list is taken from policy wording but not reconciled to HRIS employee categories, so temporary or part-time workers are treated as if they receive the same package as full-time staff.	Employee benefits policy, HR handbook, contract templates, and HRIS or payroll records showing which groups receive each benefit.
Additional employee benefits	Record any other benefit the organisation provides to employees, beyond the standard package, and describe it clearly enough to distinguish it from core pay or mandatory entitlements.	Human Resources	A discretionary benefit is missed because it sits in a local policy or payroll code that is not included in the central benefits register.	Benefits register, HR policy documents, payroll notes, and approvals for discretionary staff benefits.
Location significance rule	Set out the rule the organisation uses to decide whether a location is significant, including the basis for the threshold and how it is applied in practice.	Finance	The significance rule is applied using a different threshold from the one used in management reporting, so the definition of a significant site changes between periods.	Internal reporting methodology, location ranking or materiality rule, and any governance paper that defines the inclusion test for sites.

How to prepare

- 1 Set the reporting boundary first:** list the sites, branches, plants, offices, or other places you will treat as relevant for this disclosure, and make sure the same boundary is used consistently across the response.
- 2** Write down your working definition of a relevant operating site in plain business language, so a reviewer can see exactly how you decided which locations were included and why.
- 3** Identify the employee benefits that are normally available to permanent staff but not to temporary or part-time workers, and separate those from any other benefits you may need to mention.
- 4** Gather supporting records for each point you plan to report, such as HR policies, benefit schedules, location lists, or internal approvals, so the final answer is backed by evidence.
- 5 Prepare the disclosure content in the form required by your reporting approach:** either a clear narrative or a structured set of figures and descriptions, with each item tied back to the evidence you collected.
- 6** Check the draft against the official source before sign-off, and note any exclusions, scope changes, or wording choices so the final submission is transparent and internally consistent.

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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