GRI 2: General Disclosures · Universal Standard

Disclosure GRI 2-8

Workers who are not employees

Framework: GRI Standards

Regime: Voluntary

Type: Metrics + narrative

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Non-employee worker mix	The total count of non-employee workers whose day-to-day work is directed by the organisation, plus a plain description of the main worker types and how each is engaged contractually.	HR / Procurement	The total does not reconcile to contractor or agency records, or the worker types are grouped using a contract category that does not match the organisation’s own classification.	Contractor/vendor workforce schedules, agency labour reports, procurement or HR records showing worker categories and engagement terms.
Non-employee work types	The total count of non-employee workers whose day-to-day work is directed by the organisation, plus a plain description of the kinds of tasks or roles they carry out.	HR / Operations	A workstream or role group is missed because the source list only covers one function, or the activity description is taken from contract labels rather than the actual work performed.	Workforce listings, project rosters, service descriptions, and manager attestations on the activities performed by external workers.
Counting method used	A clear note on how the figure was built, including whether it is a simple person count, an FTE-style measure, or another approach used for non-employee workers.	Finance / HRIS	Headcount and FTE are mixed, or the method used in the report does not match the calculation basis in the source workbook.	Methodology note, reporting workbook, and any calculation logic showing the counting basis applied across the population.
Timing basis used	A clear note on whether the figure reflects the position at period end, an average over the period, or another timing basis used for non-employee workers.	Finance / HRIS	A period-end snapshot is reported as an average, or an average is presented as a closing figure, so the timing basis does not match the underlying source.	Reporting methodology, period snapshots, and calculation files showing whether the number comes from a closing point-in-time or an average across the period.
Worker count swings	A short explanation of any material rises or falls in non-employee worker numbers during the period and compared with the prior period.	HR / Procurement	A spike or drop is explained without reconciling to contract starts, ends, or project changes, so the period comparison misses the actual driver of the movement.	Month-by-month workforce trend reports, contract start and end logs, and commentary from HR, procurement, or operations on the drivers of change.

How to prepare

1. **Set the boundary first:** decide which non-employee workers fall within the organisation’s control for this disclosure, so you are counting the right population before you start gathering figures.
2. **Build the worker profile from your records:** capture the total number, then note the main worker categories and the kind of contractual arrangement each group has with the organisation.
3. **Add the work-content detail:** for the same controlled non-employee population, record the main kinds of tasks or roles they carry out.
4. **Choose and state your counting method clearly:** explain whether you used a simple headcount, a full-time equivalent approach, or another method, and say whether the figure reflects the period-end position, an average for the period, or a different timing basis.
5. **Check for movement in the numbers:** look for notable rises, falls, or other changes in the non-employee workforce during the year and compared with earlier periods, then prepare a short explanation of the drivers.
6. Before finalising, compare your draft against the official source and your underlying evidence, and document any exclusions, assumptions, or changes in approach so the reported information can be traced and understood.

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/