Reference guide 2018

Guide to reporting under the
Workplace Gender Equality Act 2012
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Guide to reporting under the *Workplace Gender Equality Act 2012*  

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<td>→ Pages 10 &amp; 11, Reporting arrangements, Organisations part of a corporate structure</td>
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<td><strong>Combining reports</strong></td>
<td>and combining reports</td>
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<td>In most instances, organisations within corporate structures will need to</td>
<td>→ When considering your reporting arrangements please refer to the Guide:</td>
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<td>submit separate reports to enable meaningful industry comparisons and avoid</td>
<td>Entity level reporting for corporate structures &amp; requirements for combined reports</td>
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<tr>
<td>skewing salary data. You will need to decide whether you qualify to submit</td>
<td>document on the WGEA website.</td>
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<tr>
<td>a combined report, or should submit separate reports based on the guidelines</td>
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<tr>
<td>below.</td>
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<tr>
<td>Only submit combined reports:</td>
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<td>• when all organisations being reported on are in the same ANZSIC division</td>
<td></td>
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<tr>
<td><strong>AND</strong></td>
<td></td>
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<tr>
<td>• when the size of the role/responsibilities for all managers in each</td>
<td></td>
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<tr>
<td>manager category is comparable for each organisation in the combined report</td>
<td></td>
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<tr>
<td>This ensures combining reports does not skew the salary data within each</td>
<td></td>
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<tr>
<td>manager category</td>
<td></td>
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<tr>
<td>→ When considering your reporting arrangements please refer to the Guide:</td>
<td></td>
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<tr>
<td>Entity level reporting for corporate structures &amp; requirements for combined</td>
<td></td>
</tr>
<tr>
<td>reports document on the WGEA website.</td>
<td></td>
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<td>structure</td>
</tr>
<tr>
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<td>each organisation being combined, can be included in the same report, so</td>
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<td>there are four reports in total:</td>
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<tr>
<td>Option 4: organisations operating in the same ANZSIC division can submit</td>
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<td>reports on behalf of one or any number of other</td>
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</table>
organisations in that industry division if the size of the roles for all managers in each manager category is comparable for each organisation being combined (Refer to the Guide: Entity level reporting for Corporate structures & requirements for combined reports). For example, subsidiary 1 and 2 are included in the same report but subsidiary 3 submits its own report.

→ Updated wording to include entity level reporting for corporate structures, including:
  - Reporting arrangements
  - Reporting level to the CEO/head of business (or equivalent)
  - Completing the reporting questionnaire

→ ‘(including employees who have global responsibilities)’

→ For corporate structures, this needs to be done in relation to the CEO/head of business (or equivalent) of the organisation where the manager works (refer to the Guide: Entity level reporting for Corporate structures & requirements for combined reports). The sequence of reporting levels in relation to the CEO cascades from -1 to -2, -3 etc. and can range from -1 to -15 (below CEO). For example, managers who report to the CEO have a reporting level of ‘-1’.

→ Where there is no CEO in Australia and the most senior manager reports directly to someone based overseas, the reporting level to the CEO for that individual would still be recorded as ‘-1’. This is because, in Australia, they are the first level of seniority.

→ For a manager who is more senior than the CEO and who reports to someone overseas (this typically occurs in global organisations) the reporting level to the CEO is recorded as ‘+1’ (above CEO).

→ For corporate structures: where a manager reports to someone in another organisation in the group, their ‘reporting level to the CEO’ needs to be based on their level of seniority in the hierarchy of the organisation where they work (refer to the Guide: Entity level reporting for Corporate structures & requirements for combined reports). It reflects the relative distance between them and the CEO/head of business (or equivalent) of the organisation where they work. (This is usually reflected in that organisation’s organisation chart.)

→ Corporate structures & requirements for combined reports).

→ Q 1.10 How many employees were promoted during the reporting period against each category below? IMPORTANT: Because promotions are included in the number of appointments in Q1.11, the number of promotions should never exceed appointments.

→ Q 1.11 How many appointments in total (including the number of promotions above in Q1.10), were made to manager and non-manager roles during the reporting period (based on WGEA-defined managers/non-managers)? IMPORTANT: promotions need to be added to these totals because they are considered internal appointments.

Additional text

→ Q 1.12

“Retirement does not count as a resignation. The intent of this question is for employers to analyse if more women than men are resigning as that might be indicative of a non-inclusive culture. For
retirement, everyone retires from work at some point, and this is a permanent (usually) exit from the workforce rather than leaving a workplace with a view to moving on to another employer."
## Acronyms and abbreviations

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABN</td>
<td>Australian Business Number</td>
</tr>
<tr>
<td>ABR</td>
<td>Australian Business Register</td>
</tr>
<tr>
<td>Act</td>
<td><em>Workplace Gender Equality Act 2012</em></td>
</tr>
<tr>
<td>Agency</td>
<td>Workplace Gender Equality Agency</td>
</tr>
<tr>
<td>ANZSCO</td>
<td>Australian and New Zealand Standard Classification of Occupations</td>
</tr>
<tr>
<td>ANZSIC</td>
<td>Australian and New Zealand Standard Industrial Classification</td>
</tr>
<tr>
<td>ASX</td>
<td>Australian Securities Exchange</td>
</tr>
<tr>
<td>ATO</td>
<td>Australian Taxation Office</td>
</tr>
<tr>
<td>CEO</td>
<td>Chief executive officer</td>
</tr>
<tr>
<td>COO</td>
<td>Chief operating officer</td>
</tr>
<tr>
<td>EOCGE</td>
<td>Employer of Choice for Gender Equality</td>
</tr>
<tr>
<td>FT</td>
<td>Full-time</td>
</tr>
<tr>
<td>FTE</td>
<td>Full-time equivalent</td>
</tr>
<tr>
<td>GEI / GEIs</td>
<td>Gender equality indicator / Gender equality indicators</td>
</tr>
<tr>
<td>IT</td>
<td>Information technology</td>
</tr>
<tr>
<td>KMP</td>
<td>Key management personnel</td>
</tr>
<tr>
<td>KPI</td>
<td>Key performance indicator</td>
</tr>
<tr>
<td>NA</td>
<td>Not applicable</td>
</tr>
<tr>
<td>PDF</td>
<td>Portable Document Format - Adobe format</td>
</tr>
<tr>
<td>PT</td>
<td>Part-time</td>
</tr>
<tr>
<td>Report</td>
<td>WGEA annual compliance report</td>
</tr>
<tr>
<td>SWOT</td>
<td>Strengths, weaknesses, opportunities and threats (analysis)</td>
</tr>
<tr>
<td>USB</td>
<td>Universal serial bus (flash drive)</td>
</tr>
<tr>
<td>WGEA</td>
<td>Workplace Gender Equality Agency</td>
</tr>
</tbody>
</table>
Introduction

In 2012 the Workplace Gender Equality Act 2012 (Act) came into effect, changing the way non-public sector employers with 100 or more employees are required to report to the Workplace Gender Equality Agency (Agency).

Reporting to the Agency is available online and relates to a set of standardised reporting matters under six gender equality indicators (GEIs). This compliance report includes a workplace profile and a reporting questionnaire.

- **Workplace profile**: the workplace profile reflects data required under gender equality indicators one (GEI 1: gender composition of the workforce) and three (GEI 3: equal remuneration between women and men) and is in an Excel format.
- **Reporting questionnaire**: the reporting questionnaire reflects data required under all six gender equality indicators and includes 17 questions. Response options in the reporting questionnaire are typically a yes/no or table format. Where ‘no’ is selected, employers will have the option to provide a reason for this by either selecting from a series of provided options or via a free-text box.

About this document

This Reference guide is a companion document to the Indicative format: Workplace profile and reporting questionnaire document, available on the Agency’s website.

The guide provides employers with detailed information on reporting, including the key terms and definitions, guidance for online reporting, and advice on engaging with key stakeholders within their organisation.

Structure of the reference guide

This reference guide is structured into four main sections.

- Section 1 provides an overview of the key reporting and compliance requirements.
- Section 2 provides a detailed explanation of the key elements of the workplace profile.
- Section 3 provides definitions and examples of key terms in the reporting questionnaire.

A series of appendices is also provided with additional information.

**Important note**: as comments and questions are received from report contacts, the Agency may update this reference guide with further clarifications. The information contained in this Reference guide is general in nature. You should consider how it applies to your organisation’s particular circumstances.

Additional materials

For a list of all reporting educational resources, please refer to Appendix E: Reporting resources. You can access all reporting resources on the Agency’s website.

Relevant legislation

- **Workplace Gender Equality Act 2012**: aims to improve and promote equality for both women and men in the workplace.
- **Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2013 (No. 1)**: provides a reporting framework in relation to GEIs for relevant employers.
- **Workplace Gender Equality (Minimum Standards) Instrument 2014**: sets minimum standards that apply to specified relevant employers (those with 500 or more employees) in respect of GEIs.
Section 1: Reporting and compliance overview

The Workplace Gender Equality Agency is an Australian Government statutory agency charged with promoting and improving gender equality in Australian workplaces. The Agency is responsible for administering the Workplace Gender Equality Act 2012 (Act).

Overview of the Act

Objects of the Act

The principal objects of the Act are to:

- promote and improve gender equality (including equal remuneration between women and men) in employment and in the workplace
- support employers to remove barriers to the full and equal participation of women in the workforce, in recognition of the disadvantaged position of women in relation to employment matters
- promote, amongst employers, the elimination of discrimination on the basis of gender in relation to employment matters (including in relation to family and caring responsibilities)
- foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace
- improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace.

Complying with the Act

A relevant employer will comply with the Act if it:

- lodges a report containing required information each year on time
- has the report signed by the CEO
- complies with the notification and access requirements
- meets minimum standards or, if a minimum standard is not met, makes improvements against it by the end of two further reporting periods
- if asked, gives the Agency information for the purpose of reviewing compliance
- does not give false or misleading information in a report, or when providing information as requested by the Agency for the purpose of reviewing compliance.

Reviewing compliance

The Agency may review a relevant employer’s compliance with the Act by seeking further information from the employer. The Agency may conduct reviews on a random basis and may also take into account comments made by employees or employee organisations when determining if a review is to be conducted.

Non-compliance

The Agency may name a non-compliant employer in a report to the Minister or by electronic or other means. Non-compliant employers may be ineligible to tender for contracts under the Commonwealth and some state procurement frameworks, and may not be eligible for some Commonwealth grants or other financial assistance. A list of current non-compliant organisations is available on the Agency’s website.
Compliance letters

The Agency issues compliance letters to confirm that an organisation is compliant with its obligations under the Act. For reporting organisations, compliance letters are available to download from the online portal once an employer has been assessed as compliant. Compliance letters will be issued 28 days after the organisation has submitted a fully compliant report. Employers will receive an email informing them of the availability of their compliance letter once it becomes available in the portal.

Reporting overview

When to report?

The reporting period refers to the 12 months from 1 April to 31 March. Reports are due between 1 April and 31 May and relate to the reporting period just concluded.

Who needs to report?

All non-public sector employers with 100 or more employees (relevant employers) are required to report annually to the Agency (this includes corporate structures that, in total, employ 100 or more employees across all employing entities within that structure). If a relevant employer’s numbers fall below 100, it must continue to report until employee numbers fall below 80 for six months or more of the particular reporting period. The six months do not have to be consecutive.

Employers with less than 100 employees in total within their corporate structure are not required to report.

What is a subsidiary?

Whether a corporation is a subsidiary of another corporation is determined by reference to the Corporations Act 2001 which provides that a body corporate (the first body) is a subsidiary of another body, if, and only if:

a. the other body:
   i. controls the composition of the first body’s board; or
   ii. is in a position to cast, or control the casting of, more than one-half of the maximum number of votes that might be cast at a general meeting of the first body; or
   iii. holds more than one-half of the issued capital of the first body (excluding any part of that issued capital that carries no right to participate beyond a specified amount in a distribution of either profits or capital); or

b. the first body is a subsidiary of a subsidiary of the other body.

For more detailed information related to franchises, partnerships, joint ventures, liquidation and receivership, please refer to Appendix A: Coverage guidelines at the end of this document.
What needs to be reported?

Relevant employers are required to report annually on matters against six gender equality indicators (GEI) outlined in the Act. The information to be provided against each GEI are set out in a workplace profile, and a reporting questionnaire, as outlined later in this document.

(Information that needs to be provided against each GEI is contained in a legislative instrument, the Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2013 (No. 1) as amended).

The GEIs relate to areas that are critical to gender equality:

- GEI 1: gender composition of the workforce
- GEI 2: gender composition of governing bodies of relevant employers
- GEI 3: equal remuneration between women and men
- GEI 4: availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities
- GEI 5: consultation with employees on issues concerning gender equality in the workplace
- GEI 6: any other matters specified by the Minister in a legislative instrument: sex-based harassment and discrimination.

How to report?

Online reporting

To help make reporting more streamlined and to complement the provisions of the Act, reporting is available online, using a secure online portal. Reporting organisations need to log into the online portal using an AUSkey to submit all information through the portal. The portal also provides an ongoing record of reports to track data over time. For more details refer to the Reporting online section of the website.

Reporting arrangements

If you are a relevant employer, determine if you are reporting as an individual entity or as part of a corporate structure.

Standalone organisations

If your organisation is a standalone entity (that is, with no parent entity in Australia or overseas, and/or with no subsidiaries in Australia), you are required to submit one report using an AUSkey linked to the ABN of your organisation.

Organisations part of a corporate structure and combining reports

Other than when you are reporting on an organisation in your corporate structure with less than 80 employees, a relevant employer can only report on other organisations within its corporate structure that belong to the same ANZSIC division (e.g. Mining, Manufacturing).

Organisations in a different industry need to either submit their own report or be reported on by another organisation in their corporate structure in the same ANZSIC division.

Combining reports

In most instances, organisations within corporate structures will need to submit separate reports to enable meaningful industry comparisons and avoid skewing salary data. You will need to decide whether you qualify to submit a combined report, or should submit separate reports based on the guidelines below.

Only submit combined reports:

- when all organisations being reported on are in the same ANZSIC division
AND

- when the size of the role/responsibilities for all managers in each manager category is comparable for each organisation in the combined report. This ensures combining reports does not skew the salary data within each manager category

If you are submitting multiple reports, it is important to ensure all organisations are reported on and there is clear communication and agreement within your corporate structure as to the number of reports and which entities are reporting.

When considering your reporting arrangements please refer to the Guide: Entity level reporting for corporate structures & requirements for combined reports document on the WGEA website.

What is ANZSIC?

The ANZSIC system was developed for use in the compilation and analysis of industry statistics in Australia and New Zealand. It is the national framework for classifying business entities based on their primary business activity. Where an employer operates in multiple industries, it would select the ANZSIC category that best reflects the primary function of the organisation. For example, if the organisation had 60% of their employees working in one section of the business, the day-to-day business duties of this area would be considered their primary activity.

The ANZSIC system has a four-level hierarchical coding structure. This begins with a broad industry classification denoted by a letter (industry division) illustrated in Table 1. This is followed by three further classification levels, represented by a two-digit code (industry subdivision), a three-digit code (industry group) and a four-digit code (industry class), each differing in their level of detail (the industry class being the most detailed).

Table 1: ANZSIC division titles

<table>
<thead>
<tr>
<th>ANZSIC division code</th>
<th>ANZSIC division title</th>
<th>ANZSIC division code</th>
<th>ANZSIC division title</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Agriculture, Forestry and Fishing</td>
<td>K</td>
<td>Financial and Insurance Services</td>
</tr>
<tr>
<td>B</td>
<td>Mining</td>
<td>L</td>
<td>Rental, Hiring and Real Estate Services</td>
</tr>
<tr>
<td>C</td>
<td>Manufacturing</td>
<td>M</td>
<td>Professional, Scientific and Technical Services</td>
</tr>
<tr>
<td>D</td>
<td>Electricity, Gas, Water and Waste Services</td>
<td>N</td>
<td>Administrative and Support Services</td>
</tr>
<tr>
<td>E</td>
<td>Construction</td>
<td>O</td>
<td>Public Administration and Safety</td>
</tr>
<tr>
<td>F</td>
<td>Wholesale Trade</td>
<td>P</td>
<td>Education and Training</td>
</tr>
<tr>
<td>G</td>
<td>Retail Trade</td>
<td>Q</td>
<td>Health Care and Social Assistance</td>
</tr>
<tr>
<td>H</td>
<td>Accommodation and Food Services</td>
<td>R</td>
<td>Arts and Recreation Services</td>
</tr>
<tr>
<td>I</td>
<td>Transport, Postal and Warehousing</td>
<td>S</td>
<td>Other Services</td>
</tr>
<tr>
<td>J</td>
<td>Information Media and Telecommunications</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
When reporting to the Agency, employers need to provide the ANZSIC class (four-digit) that best describes their primary business activity. This is important as it ensures Competitor Analysis Benchmark Reports accurately compare gender performance down to the industry class four-digit level.

Table 2 provides an example of ANZSIC codes at the subdivision level.

**Table 2: Example - list of ANZSIC codes for subdivision 10 - Exploration and Other Mining Support Services**

<table>
<thead>
<tr>
<th>Code</th>
<th>Industry division</th>
<th>Code 2-digit level</th>
<th>ANZSIC subdivision</th>
<th>Code 3-digit level</th>
<th>ANZSIC Group</th>
<th>Code 4-digit level</th>
<th>ANZSIC Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Mining</td>
<td>10</td>
<td>Exploration and Other Mining Support Services</td>
<td>101</td>
<td>Exploration</td>
<td>1011</td>
<td>Petroleum Exploration</td>
</tr>
<tr>
<td>B</td>
<td>Mining</td>
<td>10</td>
<td>Exploration and Other Mining Support Services</td>
<td>101</td>
<td>Exploration</td>
<td>1012</td>
<td>Mineral Exploration</td>
</tr>
<tr>
<td>B</td>
<td>Mining</td>
<td>10</td>
<td>Exploration and Other Mining Support Services</td>
<td>109</td>
<td>Other Mining Support Services</td>
<td>1090</td>
<td>Other Mining Support Services</td>
</tr>
</tbody>
</table>

Refer to the list of ANZSIC division codes on the Australian Bureau of Statistics website. It also provides specific definitions and a list of primary business activities and exclusions for each industry class to assist in determining the correct industry classification.

It is important that relevant employers allocate the relevant ANZSIC division to the primary business activity for each organisation in its corporate structure as this impacts on who can be reported on in the one report (other than for those with less than 80 employees).

Please note that your Competitor Analysis Benchmark Reports will be more meaningful if subsidiaries operating in a different ANZSIC subdivision, group or class report separately.

**Example - ANZSIC reporting options**

Figure 1 below illustrates an example of how a corporate structure that operates in four different industries determines the number of reports to submit to the Agency.
→ Option 1: each entity submits its own report; therefore, there are seven reports in total (one for the parent company and one per subsidiary).

→ Option 2 (illustrated): all entities within the same ANZSIC division and the size of the roles for all managers in each manager category is comparable for each organisation being combined, can be included in the same report, so there are four reports in total:
  - report 1 submitted by the parent company
  - report 2 submitted by subsidiary 1, 2 or 3
  - report 3 submitted by subsidiary 4 or 5 and
  - report 4 submitted by subsidiary 6.

→ Option 3: organisations with less than 80 employees can be included in the report of any organisation in the corporate structure, regardless of their industry division (i.e. the parent company, and subsidiaries 3 and 4 can be included in any report).

→ Option 4: organisations operating in the same ANZSIC division can submit reports on behalf of one or any number of other organisations in that industry division if the size of the roles for all managers in each manager category is comparable for each organisation being combined (Refer to the Guide: Entity level reporting for corporate structures & requirements for combined reports). For example, subsidiary 1 and 2 are included in the same report but subsidiary 3 submits its own report.
Notification and access requirements

Relevant employers must comply with the notification and access requirements. Table 3 sets out the notification and access requirements in detail.

Note that the public report that is required to be made available must be signed by the CEO/head of business or equivalent.

Table 3: Notification and access requirements

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Description</th>
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<tbody>
<tr>
<td>1 Inform its employees and members or shareholders, as soon as reasonably practicable, that it has lodged its report with the Agency and advise how the report may be accessed.</td>
<td>Notification to employees could occur through an organisation’s normal means of communication with employees, including employee newsletters, intranet, workplace meetings and any other appropriate existing consultative means. The method used must ensure that the information concerning the organisation’s gender equality report was transmitted widely to all employees. In the case of shareholders of a publicly listed company, given there may be more limited opportunities to communicate with them, notification could occur, for example, in the next available annual report and on the employer’s corporate website. The term ‘member’ has not been defined in the Act. In the Agency’s view, it should be interpreted to cover registered members of non-shareholding corporations, members of associations incorporated under State and Territory legislation, and persons constituting an association that is not incorporated. ‘Members’ includes members of clubs, professional associations and credit unions. If the relevant employer’s members provide a governing function like shareholders and would ordinarily receive governance information like annual reports, they could similarly be notified by an annual report or website.</td>
</tr>
<tr>
<td>2 Provide access to the report to employees and members or shareholders.</td>
<td>As soon as reasonably practicable after the report has been lodged, a relevant employer must provide its employees and members or shareholders with access to its public report (excluding personal information, details on remuneration and other information that may be specified by the Minister). An employer could fulfil this requirement by ensuring employees are clearly provided with, for example, a link to a website or intranet site where a copy of the report could be downloaded, or a hard copy of the report provided.</td>
</tr>
<tr>
<td>3 Inform employee organisations with members in its workplace, within seven days after lodgement, that the report has been lodged.</td>
<td>An employee organisation is any organisation of employees which has been registered under the Fair Work (Registered Organisations) Act 2009. These are typically trade unions. It is not intended that this requires an intensive effort by employers to identify all possible employee organisations, but is taken to include those that the employer could reasonably be expected to know about.</td>
</tr>
<tr>
<td>4 Inform its employees and those employee organisations with members in its workplace of the opportunity to comment on the report to the employer or Agency.</td>
<td>When informing employees or employee organisations that have members in the workplace that a report has been lodged, a relevant employer must advise them that comments on the report may be given to the relevant employer or to the Agency. There is no time restriction on when comments can be provided. However, comments provided to the relevant employer or the Agency, during the 28 days after a report has been submitted, will allow for those comments to be taken into account by the employer in providing additional information to the Agency, and by the Agency in requesting additional information to assist in assessing compliance with the Act.</td>
</tr>
</tbody>
</table>
A relevant employer must: Requirement

→ If an employee makes comment to an employer, then it is up to the organisation to develop a process or procedure internally for handling that comment. The Agency does not need to be informed of this internal comment. However, if the comment is deemed valid by the employer, it has 28 days from the date of lodgement of the report in which to make those changes to its online report.

→ There is no requirement for an amended report to be made accessible to employees, shareholders and/or members of a relevant employer, or for any relevant employee organisation to be informed of the amended public report.
Suggested wording for complying with the notification and access requirements

Suggested wording for complying with the notification and access requirements can be accessed via the Agency’s website.

Notification and access requirements relating to shareholders

A relevant employer needs to notify and make its public report available to its shareholders regardless of where they are based. It does not need to notify and make its public report available to the shareholders of its subsidiaries, except where the shareholders of the parent company are also shareholders of the relevant subsidiaries.

To comply with the notification and access requirements, it is the public report that must be provided to employees and shareholders or members, and on which employees and employee organisations with members in the workplace may comment to the Agency or the employer.

CEO/head of business signature

With online reporting, the CEO’s/head of business’s actual signature is not required to be submitted to the Agency. Instead, report contacts need to confirm her/his business’s details to convey their signature.

In addition, once a relevant employer submits and downloads a copy of its report, the CEO/head of business (or equivalent) needs to either sign that document, or authorise their signature to be added to the report. An acting CEO (e.g. in the instance where the previous CEO has left or the current CEO is travelling overseas) of the relevant employer is also able to sign the public report. This signed report is what the employer is required to make available to employees and shareholders or member. A copy of this signed version does not need to be sent to the Agency.

Other important information

Minimum standards

Minimum standards represent the standard expected to achieve a particular objective under a GEI. They are additional compliance requirements for relevant employers with 500 or more employees (in total within the corporate structure) to better support gender equality and diversity in the workplace and represent the minimum an employer must do to demonstrate a commitment to gender equality in their workplace.

The minimum standard in relation to specified GEIs was set by the Minister in the Workplace Gender Equality (Minimum Standards) Instrument 2014. Relevant employers with 500 or more employees must have a policy or strategy in place that specifically supports gender equality in relation to one of the following GEIs. The related questions in the reporting questionnaire are also detailed below.

→ GEI 1: gender composition of the workforce:
  ‘Yes’ to having a policy or strategy for any of the options 1.1 to 1.10.

OR

→ GEI 3: equal remuneration between women and men:
  ‘Yes’ to having a policy or strategy for question 3 AND ‘Yes’ to 3.1.

OR

→ GEI 4: availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities:
  ‘Yes’ to having a policy or strategy for question 10.

OR

→ GEI 6: any other matters specified by the Minister in a legislative instrument: sex-based harassment and discrimination:

1 See the Workplace Gender Equality (Minimum Standards) Instrument 2014.
‘Yes’ to having a policy or strategy for question 16.

Where applicable, if an employer does not meet a minimum standard it has two reporting periods to improve before it may be deemed non-compliant by the Agency. For more details, refer to the Minimum standards section of the website.

Competitor Analysis Benchmark Reports and data quality

Standardised reporting under the Act enables the Agency to provide relevant employers with customised, confidential Competitor Analysis Benchmark Reports (CABR), as well as aggregated national public benchmark data by industry. The CABRs help organisations to understand their relative performance, including areas of strength and development, and identify strategies and actions for long term change.

Critical to the provision of quality CABRs is the reliability of the data provided by employers through the reporting process. To ensure benchmark data is meaningful and comparable over time it is essential that employers take care to accurately:

→ classify their employees to manager and non-manager categories (for corporate structures, this must be done in relation to each employing entity in the group – refer to the Guide: Entity level reporting for corporate structures & requirements for combined reports.
→ calculate remuneration data in the workplace profile and
→ ensure responses in the reporting questionnaire reflect shared industry interpretations of key concepts and terms.

Note that, in uploading your workplace profile to the online portal, data validations will be performed and you will be informed of possible data entry or data quality errors. For further information visit the Data issues during reporting, section on the Agency’s website.

Public report and confidentiality

The Agency has created a secure online portal for the collection of all reporting data and for the delivery of the confidential Competitor Analysis Benchmark Reports. Only personnel from a reporting organisation with a current AUSkey can access the online portal and download confidential information (refer to Preparing for reporting on our website).

The public version of compliance reports is published on the Agency’s website. The public report does not include personal information, remuneration data and other information that may be specified by the Minister in a legislative instrument. Data showing workforce composition and the responses to the reporting questionnaire are included in each organisation’s public report as they are not considered confidential.

Information relating to remuneration included in your report is not published by the Agency unless written permission from the relevant employer has been provided. Aggregated remuneration and gender pay gap data may be published so long as it does not disclose information about a specific employer or person. This enables the Agency to collect and analyse data and to develop other resources on pay equity to benefit employers. Please refer to the WGEA protocol on sharing reporting data and the Agency’s privacy policy sections on our website.

Comments

The Act provides for employees and employee organisations with members in an employer’s workplace to be able to comment to the employer, or to the WGEA, on the employer’s report. The Agency does not have to advise the employer of comments received, but it may take them into account when requesting additional information from the employer in determining compliance or when determining if a review of compliance is to be conducted. The Agency suggests that, in the first instance, comments on an employer’s report are directed to the employer. This enables the employer to deal with any errors or inaccuracies.

Refer to the Comments guidelines section of the Agency’s website for more details.
Engaging internal stakeholders

When preparing the compliance report and collecting data/information internally from various stakeholders (e.g. payroll, finance, CEO), a report contact may need to obtain the required information from other areas in their workplace (e.g. payroll data). The Agency has developed guidance on internal stakeholders that may need to be involved, along with key messages and a timeline when that liaison needs to occur. Educational resources are also listed to support the communication process. For this guidance, refer to Appendix B: Engaging internal stakeholders at the end of this document.
Section 2: Completing the workplace profile

Relevant employers are required to complete a workplace profile. This section outlines the key terms and concepts of the workplace profile.

Overview of the workplace profile

The workplace profile reflects data required under GEI 1 (gender composition of the workforce) and GEI 3 (equal remuneration between women and men). A workplace profile must include:

- **actual headcount** of all employees (not full-time equivalents) (including full-time, part-time, individuals on a fixed-term or non-ongoing contract and casuals) at a point in time within the reporting period (1 April to 31 March). You may choose to use data based on the financial year that concludes during the reporting period. (Refer 'Date chosen for the workplace profile section' below.)
  - this is NOT the total, or the average number of employees employed over the reporting period, just those employed on the date you have selected as your snapshot.

The following information is a summary of what is to be provided in the workplace profile (which is in an Excel format):²

- WGEA-defined standardised occupational categories for managers and non-managers
- for managers only: reporting level to the CEO (or equivalent)
- gender³
- graduate/apprentice
- employment status:
  - full-time permanent/ongoing
  - full-time contract (fixed-term)
  - part-time permanent/ongoing
  - part-time contract (fixed-term)
  - casual
- remuneration:
  - annualised, full-time equivalent base salary
  - annualised, full-time equivalent total remuneration.

**Important note:** the public report only displays the workplace profile as an aggregated table, and does not contain remuneration data.

Who should be included in the workplace profile?

A relevant employer must provide the gender composition of all its workforce in Australia (not only those with Australian nationality) at a date that is representative of its workforce. An employer must report on actual numbers (headcount), including full-time, permanent/ongoing or contract (fixed-term), part-time, permanent/ongoing or contract (fixed-term) and casual employees.

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² Only the Excel template generated within the online portal can be uploaded into the online portal.

³ Gender is defined as female or male as per the Act. If an employee does not identify as either female or male, for the purposes of reporting to the Agency in accordance with the Workplace Gender Equality Act 2012, they do not need to be included in the workplace profile.
For employers who are reporting on other entities in their corporate structure, in the one report, the number included in the workplace profile needs to be the total number of employees in all those entities who work in Australia.

The workplace profile should also include the following employees:
- foreign nationals or expatriates working in Australia, IF the Australian organisation is the employing entity (including employees who have global responsibilities).
- a CEO who is a foreign national or expatriate working in Australia
- employees who have worked overseas for less than six months in a reporting period
- employees on parental leave (paid or unpaid) or on extended leave
- equity partners and non-equity partners who are engaged on an employment contract and who receive any part of their earnings by way of salary
- casual or seasonal workers
- individuals employed as apprentices and graduates
- trainees.

The workplace profile does not need to include:
- an employee of one of their overseas offices working in one of their Australian offices, IF the overseas entity is the employing entity
- employees who have worked overseas for more than six months in a reporting period
- equity partners and non-equity partners (other than the managing partner) who are engaged under partnership terms and conditions and do not receive any salary – refer to question 2.4 in the reporting questionnaire
- employees of a labour hire company (recruitment company) who have been assigned to work in your business
- independent contractors
- volunteers or unpaid visitors.

Some organisations may have complexities relating to who is and who is not an employee. Table 4 below provides guidance for some of these circumstances.

Table 4: Employees in specific organisation types and their inclusion in the workplace profile

<table>
<thead>
<tr>
<th>Specific organisations</th>
<th>Inclusion in the workplace profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>For recruitment agencies</td>
<td>Individuals employed on a temporary basis (also referred to as ‘temps’, or ‘on-hire’ employees) by a recruitment agency need to be included in the recruitment agency’s workplace profile (where employees are active as at the date chosen for the workplace profile). This is because these individuals are employees of the recruitment agency, not the ‘host’ employer.</td>
</tr>
<tr>
<td>For group training employers</td>
<td>Apprentices and trainees who are directly employed by a group training organisation must be counted in the workplace profile of the group training organisation, not in the profile of the employer with whom they have been placed. Trainees are not to be included in the ‘Apprentices’ category in the workplace profile, they should be classified according to the standardised occupational categories of non-managers.</td>
</tr>
<tr>
<td>For partnerships</td>
<td>Full equity partners and non-equity partners engaged on partnership terms and conditions, who do not receive a salary should be reported on under GEI 2, ‘gender composition of governing bodies’. The managing partner needs to be counted in the workplace profile under GEI 1 under ‘CEO (or equivalent)’. Full or part salaried partners engaged on an employment contract are to be reported on under GEI 1 in the workplace profile.</td>
</tr>
<tr>
<td>Specific organisations</td>
<td>Inclusion in the workplace profile</td>
</tr>
<tr>
<td>------------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td><strong>For religious institutions/churches</strong></td>
<td>It is possible for a minister or officer of a religion to be engaged under a contract of employment (<em>Ermogenous v Greek Orthodox Community of SA Inc</em> [2002] HCA 8). To determine if a minister or officer has an employer/employee relationship, the following distinct issues, among others, are to be considered:</td>
</tr>
<tr>
<td>→ The structure of the organisation in which the office is said to exist – is the minister/officer appointed/employed by the church or another organisation (e.g. a different structure)?</td>
<td></td>
</tr>
<tr>
<td>→ Who has legal responsibility for the appointment/removal (termination)/control of the performance of the minister/officer?</td>
<td></td>
</tr>
<tr>
<td>→ Is the worker provided with a payment summary?</td>
<td></td>
</tr>
<tr>
<td>If the answer to the above questions is the church, it is likely they would be considered an employee of that entity.</td>
<td></td>
</tr>
</tbody>
</table>
Date chosen for the workplace profile

The workplace profile data is a snapshot in time that reflects your workforce on a particular date within the reporting period (1 April to 31 March) chosen by you. The remuneration data included in the workplace profile is for the 12 months prior to the date chosen for the workplace profile.

You may choose to use data based on the financial year (such as data included in payment summaries) that concludes during the reporting period. (In this case, part of the 12 months to which the remuneration data applies falls outside that reporting period.)

Employment status

Employment status refers to the nature of employment as per the employee’s employment contract. Categories include full-time, part-time, permanent/ongoing, fixed-term contract (non-ongoing), or casual.

Table 5 provides definitions for each of these terms.

Table 5: Definitions of employment statuses

<table>
<thead>
<tr>
<th>Employment status</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time</td>
<td>Employees who are engaged to work a minimum number of hours per week defined as full-time by your specific organisation. Hours are reasonably predictable with a guaranteed number of hours of work per week. Please refer to what constitutes full-time hours in your specific organisation, for example 37.5, 38 or 40 hours per week.</td>
</tr>
<tr>
<td>Part-time</td>
<td>Employees who are engaged to work on average, less than 38 hours per week or what constitutes full-time hours in your specific organisation. These employees usually work regular hours each week, are entitled to the same benefits as a full-time employee but on a pro-rata basis, and are either permanent employees or on a fixed-term contract.</td>
</tr>
<tr>
<td>Permanent/ongoing</td>
<td>These are employees engaged on a permanent basis either in a full-time or part-time capacity with access to permanent employment benefits and entitlements.</td>
</tr>
<tr>
<td>Fixed-term contract</td>
<td>An individual employed on a fixed-term or non-ongoing contract in either a full-time or part-time capacity for the purposes of paragraph (a) of the definition of ‘employer’ under the Act.</td>
</tr>
<tr>
<td>Casual</td>
<td>An employee that usually works irregular hours, has no guaranteed hours of work, doesn't get paid sick or annual leave and can end employment without notice, unless notice is required by a registered agreement, award or employment contract.</td>
</tr>
</tbody>
</table>
Standardised occupational categories of managers and non-managers

To enable comparability, including for the Competitor Analysis Benchmark Reports, employers are required to classify and report on their workforce against WGEA-defined standardised occupational categories.

The non-manager categories mirror the major groups in the classification structure Australian and New Zealand Standard Classification of Occupations (ANZSCO) managed by the Australian Bureau of Statistics. **Important:** When allocating employees to an occupational category, use the definition for each category as outlined in Tables 6 and 8 rather than referring to your internal job titles or hierarchy for this task.

### Standardised occupational categories of managers

Managers are categorised against one of the five occupational categories that best reflect the responsibility of their role, not their title. For corporate structures, this must be done in relation to the organisation in which they work, not the parent organisation.

Managers are categorised as:
- CEO (head of business or equivalent)
- KMP (key management personnel)
- other executives/general managers
- senior managers
- other managers.

Please refer to Table 6 for the definitions of the standardised occupational categories of managers when categorising managers for the workplace profile.

**Please note:**
- The CEO (head of business or equivalent) may or may not have the title of Chief Executive Officer. They could, for example, have titles such as Director, Managing Director, Managing Partner, General Manager, etc.
- A manager does not need to be responsible for people to be defined as a manager.
- A supervisor is **not** a manager. Employees in your organisation who are supervisors need to be classified according to one of the eight standardised occupational categories of non-managers, provided in Table 10. A supervisor might organise defined tasks or groups of tasks; supervise one person or a team of people; consider budgetary implication; carry out activities within defined parameters; handle work assignments, time-keeping and problem solving and/or have limited decision-making authority.
- When you have allocated managers based on their responsibilities, you may find you do not have employees assigned to every manager category provided.
- For labour hire organisations that have placed casual/temporary employees into a manager role with a ‘host’ employer these employees should be categorised into the ‘Other’ standardised occupational category of non-managers in the workplace profile.

#### Table 6: Workplace profile: standardised occupational categories of managers

<table>
<thead>
<tr>
<th>Manager categories</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO/head of business (or equivalent)</td>
<td>The CEO/head of business (or equivalent) refers to the head of business in Australia. For corporate structures with one or more relevant employing subsidiaries, the definition of CEO/head of business (or equivalent) includes the head of business for each relevant subsidiary, as well as the parent in Australia. CEOs/heads of business (or equivalent) are reported on separately to other key management personnel. See Table 7: Examples of how to report on the CEO.</td>
</tr>
<tr>
<td>KMP</td>
<td>KMP refers to those persons who have authority and responsibility for planning, directing and controlling the activities of the INDIVIDUAL ENTITY, directly or indirectly, including</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Manager categories</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(Key management personnel)</strong></td>
<td>any director (whether executive or otherwise) of that entity, in accordance with Australian Accounting Standards Board AASB124. A defining feature of KMPs is that their influence is at the entity level. They are likely to be functional heads such as head of operations or head of finance and direct how that component contributes to the entity’s outcome, with a strategic focus. The KMP is a manager who represents at least one of the major functions of the organisation and participates in organisation-wide decisions with the CEO.</td>
</tr>
<tr>
<td><strong>Other executives/general managers</strong></td>
<td>Other executives/general managers hold primary responsibility for the equivalent of a department or a business unit within AN INDIVIDUAL ENTITY. In a large organisation, this manager might not participate in organisation-wide decisions with the CEO/head of business (or equivalent) of the INDIVIDUAL ENTITY. Alternatively, this manager could have influence in organisation-wide decision making forums to provide expertise or project development but because they do not actually hold authority at an entity level they would not be defined as a KMP.</td>
</tr>
<tr>
<td><strong>Senior managers</strong></td>
<td>Senior managers are charged with one or more defined functions, departments or outcomes within AN INDIVIDUAL ENTITY. They are more likely to be involved in a balance of strategic and operational aspects of management of the INDIVIDUAL ENTITY. Some decision making at this level would require approval from either of three management levels above it in the INDIVIDUAL ENTITY. ‘Senior managers’ are responsible for resourcing, a budget and assets (capital expenditure).</td>
</tr>
<tr>
<td><strong>Other managers</strong></td>
<td>Other managers’ plan, organise, direct, control and coordinate an operational function within an INDIVIDUAL ENTITY. They usually oversee day-to-day operations, working within and enforcing defined company parameters. They might implement, determine, monitor and review strategies, policies and plans to meet business needs as it relates to their own function/work area in the INDIVIDUAL ENTITY. An ‘other manager’ is accountable for a defined business outcome which usually involves the management of resources that also includes time management, coordination of different functions or people, financial resources, and other assets (for example facilities or IT infrastructure). Line managers would be included in this category; however supervisors would not be included.</td>
</tr>
</tbody>
</table>

**Determining who is the CEO**

The CEO/head of business (or equivalent) refers to the highest ranking officer (executive) in Australia or an administrator in charge of management of an organisation. For corporate structures with one or more employing subsidiaries, CEO refers to the head of business for each relevant subsidiary in Australia (refer to the Guide: Entity level reporting for corporate structures and requirements for combined reports).

The head of business may be known under different titles, e.g. managing director, vice chancellor, general manager, managing partner or principal.

An acting CEO of the relevant employer is also able to sign the public report.
Table 7: Examples of how to report on the CEO

<table>
<thead>
<tr>
<th>Example</th>
<th>How to report on the CEO/head of business (or equivalent) in the workplace profile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Union reporting on its state branches</td>
<td>Where a union is reporting on behalf of its state branches, the CEO row in the workplace profile needs to include the total of those branch secretaries (because they are the heads of those branches) as well as the national secretary who is reporting on those branches. Example: if the national office is also reporting on three other state branches, the total in the CEO row of the workplace profile would be four.</td>
</tr>
<tr>
<td>Multiple CEOs/heads of business, one (or)</td>
<td>An organisation may have more than one person who is at the same level as the CEO/head of business. In this case, the total number needs to be recorded in the CEO row in the workplace profile (e.g. if two people are at the CEO/head of business level, enter ‘2’ in the CEO row).</td>
</tr>
<tr>
<td>Multiple organisations with multiple unique ABNs in the corporate structure</td>
<td>The number of CEOs/heads of business (or equivalent) included in the report should reflect at least the number of organisations included in the report. This is because each employing subsidiary in a corporate structure must have a head of business. If the same person is the CEO/head of business (or equivalent) for more than one organisation in the corporate structure, that person needs to be reported on in the workplace profile as if they were separate people for each organisation. Therefore, in some cases, the same CEO/head of business (or equivalent) will be reported on in one or more reports. Importantly, where a CEO/head of business (or equivalent) of a subsidiary is also a KMP of the parent organisation, s/he is to be included as the CEO/head of business (or equivalent) in the subsidiary’s report. However, do not include them as KMPs in the parent organisation’s report. If the parent organisation reports on its subsidiaries, combine the number of CEOs of the parent and all subsidiaries covered in the report in the CEO row of the workplace profile.</td>
</tr>
<tr>
<td>Multiple business names that operate as separate enterprises where all entities operate under the same ABN.</td>
<td>Examples of this type of structure include schools and nursing homes. In this case, only one report is submitted as all enterprises operate under the same ABN. For each of the business names that operate as an enterprise, the head of that business name (for example principal of a school) and the heads of each business are added to the CEO row of the report. E.g. one ABN, five business names that reflect five schools, there would be five CEOs/heads of businesses.</td>
</tr>
<tr>
<td>No CEO</td>
<td>Where an organisation has no single person who is the most senior office holder in Australia, because s/he is based overseas, organisations can enter ‘0’ in the workplace profile row where the gender composition of the CEO is required. In this case the reporting levels to the CEO for all managers who report to overseas managers are still reported as −1, −2 and so on, reflecting the hierarchy of levels to that head of business (as if they were based in Australia). Only those managers who are more senior than the CEO and report to someone overseas should be recorded as +1 (this applies to global organisations).</td>
</tr>
</tbody>
</table>
Standardised occupational categories of non-managers

Non-managers are classified against one of the eight standardised occupational categories. Table 8 contains the definitions of the top level of the ANZSCO standardised occupational categories of non-managers.

Employees that are non-managers are classified against the following occupational categories:

- professionals
- technicians and trade
- community and personal service
- clerical and administrative
- sales
- machinery operators and drivers
- labourers
- other.

To know which of these top levels of ANZSCO’s standardised occupational categories to categorise your employees, refer to the Guide: non-manager categories document for examples of roles that fit under each of these non-manager categories. Or visit the ANZSCO page on the ABS website.

Table 8: Workplace profile: standardised occupational categories of non-managers

<table>
<thead>
<tr>
<th>Occupational categories of non-managers</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professionals</td>
<td>Perform analytical, conceptual and creative tasks through the application of theoretical knowledge and experience in the fields of the arts, media, business, design, engineering, the physical and life sciences, transport, education, health, information and communication technology, the law, social sciences and social welfare.</td>
</tr>
<tr>
<td>Technicians and trade</td>
<td>Perform a variety of skilled tasks, applying broad or in-depth technical, trade or industry specific knowledge, often in support of scientific, engineering, building and manufacturing activities.</td>
</tr>
<tr>
<td>Community and personal service</td>
<td>Provide services in hospitality, policing and emergency services, security, travel and tourism, fitness, sports and personal services. It includes carers and aides in schools and community settings as well as those who assist health professionals in the provision of patient care, and those who provide information and support on a range of social welfare matters, and in the areas of aged care and childcare.</td>
</tr>
<tr>
<td>Clerical and administrative</td>
<td>Provide support to managers, professionals and organisations by organising, storing, manipulating and retrieving information.</td>
</tr>
<tr>
<td>Sales</td>
<td>Sell goods, services and property, and provide sales support in areas such as operating cash registers and displaying and demonstrating goods.</td>
</tr>
<tr>
<td>Machinery operators and drivers</td>
<td>Operate machines, plant, vehicles and other equipment to perform a range of agricultural, manufacturing and construction functions and move materials.</td>
</tr>
<tr>
<td>Labourers</td>
<td>Perform a variety of routine and repetitive physical tasks using hand and power tools, and machines either as an individual or as part of a team assisting more skilled workers such as trades workers, and machinery operators and drivers.</td>
</tr>
</tbody>
</table>
### Occupational categories of non-managers

<table>
<thead>
<tr>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other</strong> Employees whose work is highly specialised or unique and is not defined by above categories.</td>
</tr>
</tbody>
</table>

In addition, where the following two categories apply to an employee in a non-manager category, this needs to be reflected in your workplace profile:

- **graduate**: any person employed in a formal graduate program. Someone who has graduated from a tertiary institution but is NOT part of a formal graduate program is not to be included in this category. Graduates employed in a formal graduate program need to be classified according to one of the eight standardised occupational categories of non-managers provided.

- **apprentice**: any person employed as an apprentice. A trainee is not considered an apprentice. Trainees need to be classified according to one of the eight standardised occupational categories of non-managers.

### Employees with multiple roles

When an employee concurrently holds multiple roles within an organisation, include them in the category that reflects the highest proportion of their working week. For example, if an employee works for two days in occupational category XX, and for three days in occupational category YY, they would be reported on under occupational category YY.

An employee may have worked in different roles successively during the reporting year. In this instance, include them in the occupational category they worked in at the time of the workplace profile snapshot.

### Reporting level to CEO/head of business (or equivalent) - for managers only

#### What is the reporting level to CEO/head of business (or equivalent)?

Relevant employers are required to report on the reporting level of managers to the CEO/head of business (or equivalent). This is not required for non-managers. For corporate structures, this needs to be done in relation to the CEO/head of business (or equivalent) of the organisation where the manager works (refer to the Guide: Entity level reporting for Corporate structures & requirements for combined reports).

Once managers have been categorised to the applicable manager category, employers then need to allocate the appropriate reporting level to the CEO (or equivalent) within those management categories. There may be more than one reporting level to the CEO within any of the standardised management categories.

The reporting level to the CEO/head of business (or equivalent) is to be reported as follows:

- The CEO’s reporting level to the CEO is recorded as ‘0’.
- The sequence of reporting levels in relation to the CEO cascades from -1 to -2, -3 etc. and can range from -1 to -15 (below CEO). For example, managers who report to the CEO have a reporting level of ‘-1’.
- Where there is no CEO in Australia and the most senior manager reports directly to someone based overseas, the reporting level to the CEO for that individual would still be recorded as ‘-1’. This is because, in Australia, they are the first level of seniority.
- For a manager who is more senior than the CEO and who reports to someone overseas (this typically occurs in global organisations) the reporting level to the CEO is recorded as ‘+1’ (above CEO).
- There may be more than one reporting level to the CEO within any of the standardised manager categories.
For corporate structures: where a manager reports to someone in another organisation in the group, their ‘reporting level to the CEO’ needs to be based on their level of seniority in the hierarchy of the organisation where they work (refer to the Guide: Entity level reporting for Corporate structures & requirements for combined reports). It reflects the relative distance between them and the CEO/head of business (or equivalent) of the organisation where they work. (This is usually reflected in that organisation’s organisation chart.)

The infographs on the following pages provide examples of reporting levels to the CEO/head of business (or equivalent)
WGEA-defined manager categories & ‘reporting levels to the CEO’
Example 1: Flat organisational structure

- The five WGEA-defined manager categories are based on the responsibilities of the role. See definitions in the reporting Reference guide or indicative format documents on the WGEA website.
- ‘Reporting levels to the CEO’ reflect the number of reporting lines/levels between the CEO and the manager (e.g. the manager who reports to the CEO has a reporting level of -1). These usually reflect an employer’s organisational chart.
- Example 1 reflects a flat structured organisation where there are no managers who meet the definition of ‘KMP’ and ‘Other executives/general managers’.
- The employer’s aggregated data workplace profile table below reflects Example 1.

---

**Example 1: aggregated data workplace profile excerpt**

<table>
<thead>
<tr>
<th>Manager occupational category (generated as per your selection in the table at Data 2 in the portal)</th>
<th>Reporting level to CEO</th>
<th>Employment status</th>
<th>F</th>
<th>M</th>
<th>Total employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO</td>
<td>-3</td>
<td>Full-time permanent</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Senior managers</td>
<td>-3</td>
<td>Full-time permanent</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Other managers</td>
<td>-4</td>
<td>Full-time permanent</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
</tbody>
</table>

---

**Key:**
- WGEA-defined manager category: bold, black text
- Reporting level to CEO: red numbers

---

One female full-time permanent: CEO

Two female full-time permanent: Senior manager

Three female full-time permanent: Other manager

One male part-time permanent: Other manager

---

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WGEA-defined manager categories & ‘reporting levels to the CEO’

Example 2: More complex organisational structure

- The five WGEA-defined manager categories are based on the responsibilities of the role (see definitions in the reporting Reference guide or indicative format documents on WGEA website).
- Reporting levels to the CEO reflect the number of reporting lines/levels between the CEO and the manager (e.g. the manager who reports to the CEO has a reporting level of -1). Those usually reflect an employer’s organisational chart.
- Example 2 reflects a more complex organisational structure where people in different manager categories also have the same reporting level to the CEO (e.g. there are Senior managers and an Other manager who have a reporting level of -3 to the CEO), and where a manager category appears at multiple reporting levels to the CEO (e.g. some KMPs report directly to the CEO (-1) and other KMPs report to these KMPs (-2).

### Example 2 - aggregated data workplace profile excerpt

<table>
<thead>
<tr>
<th>Manager category</th>
<th>Reporting to CEO</th>
<th>Employment status</th>
<th>No. of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO</td>
<td>0</td>
<td>Permanent</td>
<td>5</td>
</tr>
<tr>
<td>KMP</td>
<td>-1</td>
<td>Permanent</td>
<td>10</td>
</tr>
<tr>
<td>Other executives/plus general managers</td>
<td>-2</td>
<td>Permanent</td>
<td>20</td>
</tr>
<tr>
<td>Senior managers</td>
<td>-3</td>
<td>Permanent</td>
<td>30</td>
</tr>
<tr>
<td>Other managers</td>
<td>-4</td>
<td>Permanent</td>
<td>40</td>
</tr>
</tbody>
</table>

**Key:**
- WGEA-defined manager category: bold, black text
- Reporting level to CEO: red numbers

**Diagram:**

- One male full-time permanent CEO
- One female part-time permanent Other executive/general manager
- Two male full-time permanent Other executive/general manager
- Two female full-time permanent Senior manager
- Three female full-time contract Senior manager
- Three male full-time permanent Senior manager
- One female full-time permanent Other manager
- Two male full-time permanent Other manager
- Two female part-time contract Other manager
- Two female full-time permanent Other manager
- Three female full-time permanent Other manager
- Three female part-time contract Other manager
WGEEA-defined manager categories & ‘reporting level to the CEO’

**Example 3: Reporting levels to the CEO in corporate structures**

- ‘Reporting levels to the CEO’ reflect the number of reporting levels/distance between the CEO/head of business (or equivalent) and the manager (e.g. the manager who reports to the CEO has a reporting level of -1). These usually reflect an entity’s organisational chart.
- Example 3 reflects a corporate structure where a manager reports to someone who is in another entity in the group. In this example, a KMP in the subsidiary reports to the CEO/head of business (or equivalent) in the parent entity. The KMP’s ‘reporting level to the CEO’ needs to reflect their seniority in the hierarchy (organisation chart) of the subsidiary (which is where they work), NOT the parent. In other words, it’s the relative distance between them and the CEO/head of business (or equivalent) of the subsidiary. In this example, it is -2.

---

### Example 3: Parent entity - aggregated data workplace profile

<table>
<thead>
<tr>
<th>Manager occupational categories</th>
<th>Reporting level to the CEO</th>
<th>Employment Status</th>
<th>No. of employees</th>
<th>Total employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO</td>
<td>0</td>
<td>Full-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>KMP</td>
<td>-1</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other executive/Senior manager</td>
<td>-2</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Senior managers</td>
<td>-2</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Other manager</td>
<td>-3</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Sub-total: All managers</strong></td>
<td></td>
<td></td>
<td>4</td>
<td>2</td>
</tr>
</tbody>
</table>

---

### Subsidiary

<table>
<thead>
<tr>
<th>Manager occupational categories</th>
<th>Reporting level to the CEO</th>
<th>Employment Status</th>
<th>No. of employees</th>
<th>Total employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO</td>
<td>0</td>
<td>Full-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>KMP</td>
<td>-1</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>KMP</td>
<td>-2</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Senior manager</td>
<td>-3</td>
<td>Full-time perm</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Part-time perm</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Casual</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

---

**Key:**
- WGEA-defined manager category: bold, black text
- Manager categories are based on the responsibilities of the role*
- Reporting level to CEO: red numbers

---

*Refer to the Standardised definitions of manager categories document on the WGEA website or in Table 6 of the Reference guide.
Remuneration data

Relevant employers must provide the remuneration data for all employees excluding:

- the CEO/head of business (or equivalent)
- managers with a reporting level to the CEO/head of business (or equivalent) of +1 (i.e. those who are more senior than the CEO/head of business (or equivalent) and report to someone overseas [typically global entities])
- those managers who are employed on a casual basis.

The elements of remuneration required in the workplace profile are:

- annualised, full-time equivalent base salary
- annualised, full-time equivalent total remuneration.

Definitions for each term, what it includes and excludes, are provided in Table 9.

**IMPORTANT:**

→ if someone is employed for only part of the year their salary data needs to be calculated as if they had worked for the full year (i.e. “annualised”)
→ if someone is employed on a part-time or casual basis their salary data needs to be calculated as if they had worked full-time for the full year (i.e. “full-time equivalent”).

To calculate annualised and full-time equivalent base salary and total remuneration amounts, you must use what an employee has actually earnt in the 12 months prior to your point-in-time date for your workplace profile as the basis for the calculation, not their contractual amount. (The only exception is when an employee has been on unpaid leave for the full 12 months as at the date chosen for the workplace profile, in which case contractual amounts can be used for reporting purposes.)

As a general principle, for the purposes of reporting to the Agency, remuneration is typically comprised of those items captured in an employee’s payment summary (previously known as group certificate) and shares statement. A payment summary shows the income the employee received, the amount of tax withheld, information about allowances, fringe benefits and other payments relating to income tax or superannuation.

**Table 9: Definitions of remuneration terms**

<table>
<thead>
<tr>
<th>Key term</th>
<th>Explanation</th>
<th>Examples of what to include ✓</th>
<th>Examples of what to exclude ×</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Annualised</strong></td>
<td>If an employee has not worked the full 12 months prior to the date chosen for the workplace profile, the employee’s salary (including casual employees) needs to be calculated as if the employee had worked the full 12 months; this is the annualised salary. This enables comparison of standardised data for the provision of Competitor Analysis Benchmark Reports</td>
<td>Components of total remuneration paid on a pro-rata basis for employees who have not been employed for the 12 months covered in your workplace profile must be annualised. If an annual fixed allowance is paid at regular intervals during the year (e.g. weekly), the annual amount is to be reported. For example if a $520 per annum first aid allowance is paid weekly but an employee has only received a portion of that as they have only been employed for</td>
<td>Components of total remuneration that are fixed and not pro-rated do not need to be annualised. They must be reported as the actual amount paid to the employee for the 12 months covered in your workplace profile. Examples include overtime or irregular/ad-hoc fixed allowances e.g. meal, travel etc.</td>
</tr>
<tr>
<td>Key term</td>
<td>Explanation</td>
<td>Examples of what to include ✓</td>
<td>Examples of what to exclude x</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Full-time equivalent</td>
<td>If an employee has not worked full-time hours during the 12 months covered in your workplace profile, calculate the employee’s salary as if the employee had worked full-time hours. Refer to the definition of ‘full-time’ in Table 5 Employment status of the workforce for FTE purposes.</td>
<td>Remuneration data of employees, who worked less than full-time hours, including casual employees, must be provided as full-time equivalent amounts. Components of total remuneration paid on a pro-rata basis for employees who have worked part-time or casual, must be provided as full-time equivalent amounts.</td>
<td>Components of total remuneration that are paid as fixed amounts and have NOT been pro-rated are not to be converted to full-time equivalent amounts. For example, overtime, meal or travel allowances. These must be reported as the actual amount paid to the employee for the 12 months covered in your workplace profile.</td>
</tr>
</tbody>
</table>
| Base salary                    | The annual salary before tax, including all salary sacrificed items, but excluding allowances, superannuation and any other additional payments (i.e. minimum earnings before tax also known as gross base salary). Please note: base salary cannot usually be lower than the national minimum wages for the applicable category (unless specific circumstances apply such as for employees receiving a disability support pension). | ➢ annual leave  
➢ annual leave loading  
➢ long service leave  
➢ workers’ compensation payments  
➢ salary sacrificed amounts (including pre–tax employee superannuation contributions made by salary sacrifice and car novated leases)  
➢ penalty rates and shift loadings paid as part of the employee’s ordinary working hours for casual, permanent and fixed-term employees | ➢ allowances (study, meals, clothing)  
➢ sales commission  
➢ bonus payments including performance and discretionary pay  
➢ superannuation  
➢ amounts paid to employees under the government funded paid parental leave scheme  
➢ any other additional payments (overtime, share allocations)  
➢ any other non-financial benefits (gym memberships, access to counselling services) |

**DO NOT INCLUDE IN YOUR WORKPLACE PROFILE:**
- employees who left the organisation prior to the point-in-time date or employees who started with the organisation after the point-in-time date

| Total remuneration | Includes base salary plus any additional benefits whether payable directly or indirectly, whether in cash or in a form other than cash. Includes bonus payments (including performance pay), base salary  
➢ allowances (study, meal, uniform)  
➢ temporary performance loading (TPL) / higher duties allowance | ➢ base salary  
➢ allowances (study, meal, uniform)  
➢ temporary performance loading (TPL) / higher duties allowance | ➢ amounts paid to employees under the government funded paid parental leave scheme |
<table>
<thead>
<tr>
<th>Key term</th>
<th>Explanation</th>
<th>Examples of what to include ✓</th>
<th>Examples of what to exclude ×</th>
</tr>
</thead>
<tbody>
<tr>
<td>superannuation, discretionary pay, overtime, allowances and any other additional payments (for example share allocations).</td>
<td>➢ penalty rates paid as part of overtime to permanent and fixed-term employees</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>➢ bonus payments (including performance and discretionary pay)</td>
<td>➢ superannuation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>➢ sales commission</td>
<td>➢ any other additional payments (overtime, bonuses, share allocations)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>➢ cashed out annual leave or long service leave entitlements (in lieu of taking actual leave).</td>
<td>➢ any other non-financial benefits (gym memberships, access to counselling services)</td>
<td></td>
</tr>
</tbody>
</table>

**Please note:**

➢ components of total remuneration paid on a pro-rata basis MUST BE annualised, and converted to full-time equivalent amounts

➢ components of total remuneration paid as fixed amounts, or on a non-pro-rata basis, must be reported as actual amounts paid to the employee

---

**DO NOT INCLUDE IN YOUR WORKPLACE PROFILE:**

➢ employees who left the organisation prior to the point-in-time date or employees who started with the organisation after the point-in-time date.

**Bonus/performance pay (included in total remuneration)**

A payment in addition to base salary that is usually communicated with the employee at the beginning of a period – for example an annual target incentive – is performance related and based on a performance management process. Payment is usually made on an annual basis.

(Please note: where employees have not worked for a full year or

➢ short-term incentives (STI): all payments associated with individual, team and / or corporate performance

➢ sales commission: all payments associated with sales achievements

➢ long-term incentives (LTI) such as shares, options, cash
<table>
<thead>
<tr>
<th>Key term</th>
<th>Explanation</th>
<th>Examples of what to include ✔</th>
<th>Examples of what to exclude ✗</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Superannuation</strong> (included in total remuneration)</td>
<td>A payment to an employee’s regulated benefit fund available for her/him in retirement. Employers are required by law to pay a proportion of an employee’s salaries and wages into a superannuation fund. Amount contributed by the employer to the employee’s defined contribution (or defined benefit) fund.</td>
<td>➢ superannuation (associated with each component of remuneration such as, but not limited to base salary, commission, bonuses)</td>
<td>➢ salary sacrificed portion</td>
</tr>
<tr>
<td><strong>Discretionary pay</strong> (included in total remuneration)</td>
<td>A payment over and above the requirements of the position that is not part of the performance pay system. Sometimes referred to as “ad-hoc”, it is not normally quantified in advance and is usually paid after the event.</td>
<td>➢ include if recorded in the employee’s payment summary</td>
<td>➢ cashed out annual leave entitlements (in lieu of taking actual leave)</td>
</tr>
<tr>
<td><strong>Overtime</strong> (included in total remuneration)</td>
<td>A payment in addition to base salary made to employees when they are required to work more than the ordinary hours of work or outside the ordinary spread of hours.</td>
<td>➢ overtime, which may include penalty rates for permanent and fixed-term employees</td>
<td></td>
</tr>
<tr>
<td><strong>Allowances</strong> (included in total remuneration)</td>
<td>Other payments in addition to base salary.</td>
<td>➢ first-aid ➢ meal allowances ➢ footwear and clothing ➢ accommodation ➢ site ➢ transport ➢ car (allowances that are paid as a fixed amount, regardless of the actual use of the car).</td>
<td>➢ car (reimbursement of the actual kilometres driven at a set rate per kilometre).</td>
</tr>
</tbody>
</table>

**Penalty rates and shift loadings**
Penalty rates and shift loadings, paid as part of the employee’s ordinary working hours, for casual, permanent and fixed-term employees are to be included in base salary.
Overtime, which may also include penalty rates, for permanent and fixed-term employees is to be included in the total remuneration and is not annualised or converted to full-time equivalent amounts but needs to be reported as the actual amount paid to the employee.

Examples:

- a permanent employee whose ordinary weekly hours include penalty rates, e.g. the employee works Tuesday to Saturday, 9.00 am to 5.00 pm and the Saturday shift attracts penalty rates. In this example the penalty rates for the employee needs to be included in the base salary.
- a permanent employee who works shift hours (i.e. unsociable hours) and gets an extra payment for working shift hours. e.g., the employee may work from Monday to Friday from 11.00 pm to 5.00 am and these hours attract shift loadings. In this example the shift loadings will be included in the base salary.
- a permanent employee whose ordinary weekly hours don’t usually include penalty rates however, overtime worked includes hours that attract penalty rates. For example, an employee works standard hours from Monday to Friday and is required to work overtime on a Saturday. The Saturday attracts penalty rates. In this example the penalty rates paid to the employee are counted as overtime and need to be included as part of their total remuneration.
- a permanent employee swaps an ordinary working day (that doesn’t attract penalty rates) for a day which does, e.g. they may work Tuesday to Friday and swap Friday for Saturday which attracts penalty rates. In this example the penalty rates would be included in the base salary because the employee is still working ordinary hours, not overtime.

**Dividends paid**

Dividends from shares that do not form part of an employee’s salary package are not to be included in the workplace profile as remuneration.

**Remuneration paid in foreign currencies**

You need to report the remuneration for each of your employees, even if they are not paid in Australian dollars. As at the date of your workplace profile, convert what they were paid in foreign currency into Australian dollars and include that figure in your workplace profile.

**Remuneration based on assignments or appointments**

To calculate the annualised, full-time equivalent remuneration of employees paid by appointment you need to determine the number of hours worked in a standard working week for this role. Refer Appendix C: Calculating remuneration data.

**Components included in total remuneration**

**Overtime**

Overtime, which may also include penalty rates, for permanent and fixed-term employees is included in the total remuneration and is not annualised or converted to full-time equivalent amounts but is the actual amount paid to the employee.

**Salary sacrificed items (car, childcare, rent, superannuation)**

Relevant employers are required to report on an employee’s gross base salary, that is, the total base salary before tax. Therefore, it should not matter for the purposes of the workplace profile whether an employee is able to salary package a portion of their income.

**Company-provided car**

Include the amount which reflects how you assign value to a company-provided car to the employees in your organisation.

**Allowances (for example: travel, meal, study, uniforms)**

Allowances are included in the total remuneration column.

Allowances that are paid on a pro-rata basis need to be annualised and converted to full-time equivalent amounts.
Allowances paid as fixed amounts or on a non-pro-rata basis, do not need to be converted to annualised, full-time equivalent amounts, but are reported as the actual amounts paid to the employee. (Please see below further information on fixed allowances.)

Important note: where an employee receives an annual fixed allowance (that may be paid as a one-off or weekly – or at some other interval) this is required to be reported as the fixed, annual amount (e.g. first aid, allowance).

Share allocations

When calculating total remuneration, employers are to report on the value they have attributed to shares allocated to each employee in the previous 12 months. If salary data is being reported on as at the end of the financial year that falls within the reporting period, then the value included in the Employee Share Statement is what can be used.

Sales commission

As commission is not a fixed amount, for employees that have not worked for a full year and/or full-time it is required to be converted to an annualised and/or full-time equivalent amount.

Where an employee is paid a sales commission only (i.e. they do not earn a base salary), in the workplace profile template enter zero into the base salary column and enter the annualised, full-time equivalent commission amount in the total remuneration column. Employees earning sales commission only should always be categorised in the non-manager category, ‘Sales’.

Unpaid leave

If an employee is on unpaid leave for the full 12 months prior to the date chosen for the workplace profile, s/he must still be included in the headcount of the employer. In this case, annualised FTE base salary and total remuneration can be calculated using ‘normal’, substantive salary (i.e. contractual amount). Please note: do not report zero as it will skew the calculation of average salaries for the occupational band to which the employee belongs.

(Please note: if a permanent employee, who is officially on unpaid parental leave for the full 12 months prior to the date chosen for the workplace profile, returned during that period of leave as a casual employee, for the purposes of the workplace profile the employee is categorised to the employment status ‘casual’. The remuneration data is based on what the employee earned as a casual and is converted to annualised full-time equivalent base salary and total remuneration.)

Employers also need to report on those employees who are replacing a parental leave employee.

If an employee has taken unpaid leave for part of the 12 months only, provide the annualised, full-time equivalent remuneration, as if the employee had not taken any unpaid leave.

Remuneration of casuals

Remuneration for casual MANAGERS is not required.

Casual non-manager’s salary includes the casual loading and is included in the annualised, full-time equivalent base salary column (i.e. not in the total remuneration column).

Penalty rates paid as part of a casual employee’s ordinary working hours are included in base salary.

See Appendix C: Calculating remuneration data at the end of this document for examples on how to calculate remuneration. A Salary calculator is also available in the Reporting resources section on the Agency’s website.

Calculating average remuneration data (when using aggregated data template only)

If you are using the aggregated table format for reporting on your workplace profile, you will need to calculate the average annualised, full-time equivalent base salary and average annualised, full-time equivalent total remuneration for each manager and for each non-manager occupational category (other than for the CEO/head of business (or equivalent), any manager who is more senior than the CEO/head of business (or equivalent) and reports to someone overseas, and casual managers).

First, calculate the annualised, full-time equivalent base salary and the annualised, full-time equivalent total remuneration for each employee (other than for the CEO/head of business (or equivalent) as outlined above). Refer to the instructions in Appendix C: Calculating remuneration data.
Then, calculate the average base salary and total remuneration totals for each manager and non-manager category in the aggregated table as explained below:

- **average base salary**: add the individual annualised and full-time equivalent **base salary** amount for all the women in each category then divide by the number of women in that category. Repeat this for the men and for all occupational categories.
- **average total remuneration**: add the individual annualised and full-time equivalent **total remuneration** amount for all the women in each category, then divide that by the number of women in that category. Repeat this for the men and for all occupational categories.

### Data entry and data quality errors

The system will check for two types of errors in your workplace profile data:

1. **Upload errors**: an error report will inform you of any upload errors that need to be fixed. To upload your workplace profile successfully, make sure you only enter data as required by the system.
2. **Data quality checks**: the system will validate the data contained in your workplace profile and identify any possible data quality anomalies. You will need to either confirm that these anomalies are correct or update your data and re-upload your workplace profile.

Visit the Agency’s website for further information on the types of potential data issues and how to fix data issues during reporting.

### Unit level data or aggregated data

The workplace profile may be provided to the Agency as either unit level data or aggregated data. Table 10 provides a summary of the differences between the two options. Remember, you only have to choose ONE of these options. If you use the unit level data template, the system will automatically generate the two aggregated tables for you to review (one for managers and one for non-managers).

For both options, we recommend you prepare your data offline by populating the workplace profile worksheets available from the website. This allows you to sort, find or replace data if needed. The system-generated workplace profile template via the online portal is encrypted and does not allow you to sort, find or replace data. Data from your worksheets can be copied and pasted into the system-generated template.

**Table 10: Differences between unit level data and aggregated data**

<table>
<thead>
<tr>
<th>Option 1: Unit level data</th>
<th>Option 2: Aggregated data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Simplest option, one table to complete.</td>
<td>Two tables to complete: one for managers, one for non-managers*.</td>
</tr>
<tr>
<td>One employee per line (de-identified employee data).</td>
<td></td>
</tr>
</tbody>
</table>

*This is because the reporting level to the CEO/head of business (or equivalent) is only required for managers. Graduate and apprentice categories only apply to non-managers.

**Note**: when reporting online, employers must complete the reporting level to CEO/head of business (or equivalent) table prior to generating and downloading this template.

Employers need to calculate:

- aggregated employee numbers per category
- aggregated AVERAGE base salary and total remuneration per category.

**Important note**: the public report only displays the workplace profile as aggregated tables, and does not contain remuneration data.
Option 1: Unit level data template

‘Figure 1: Unit level data template’ shows the layout of the Excel table. Each line in the table represents one employee. Employee names and identification numbers are not required in the Excel template you submit online. If they are included, they will not be published in your report. However, you may wish to include them in your own worksheets.

When completing your workplace profile, ensure you follow the data entry requirements provided in the column headings. The columns are numbered to reflect the columns referred to in validation error reports downloaded online during the workplace profile upload process.

Figure 1: Unit level data template
Option 2: Aggregated data template

If an employer decides to provide workplace profile data on an aggregated basis, two tables will need to be completed:

- one for managers (refer layout in Figure 2)
- one for non-managers (refer layout in Figure 3).

For each category, remuneration data MUST be averaged for each category. Do NOT report on the total amount for each category. The columns are numbered to reflect the columns referred to in validation error reports downloaded online during the workplace profile upload process.

**Please note:** before downloading your system-generated aggregated Excel table templates in the online portal, you will be required to indicate how many reporting levels to the CEO/head of business (or equivalent) there are for each management category. Based on the information you provide, the aggregated template for managers is customised by the system and will include the provided number of ‘Reporting levels to the CEO’ for each manager category. The following tables are examples only.

The subtotal and overall total of employees will auto-calculate.

**Figure 2: All managers - aggregated data template**

<table>
<thead>
<tr>
<th>Manager occupational category</th>
<th>Employment status</th>
<th>F</th>
<th>M</th>
<th>Total</th>
<th>F</th>
<th>M</th>
<th>N</th>
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<td>CEO</td>
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</tbody>
</table>
Figure 3: All non-managers - aggregated data template

<table>
<thead>
<tr>
<th>Non-manager occupational category</th>
<th>Employment status</th>
<th>No. of employees</th>
<th>No. of graduates (where applicable and available)</th>
<th>No. of apprenticeships (where applicable and available)</th>
<th>Total employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional, technical and related services</td>
<td>Full-time</td>
<td>100</td>
<td>50</td>
<td>10</td>
<td>160</td>
</tr>
<tr>
<td>Semi-manual and paraprofessional occupations</td>
<td>Full-time</td>
<td>50</td>
<td>25</td>
<td>5</td>
<td>80</td>
</tr>
<tr>
<td>Skilled trade and craft occupations</td>
<td>Full-time</td>
<td>200</td>
<td>100</td>
<td>20</td>
<td>320</td>
</tr>
<tr>
<td>Clerical and administrative occupations</td>
<td>Full-time</td>
<td>150</td>
<td>75</td>
<td>15</td>
<td>240</td>
</tr>
</tbody>
</table>

See Appendix D: The Workplace profile worked example which provides a case study description and the corresponding worked example of the workplace profile.
Section 3: Completing the reporting questionnaire

In addition to the workplace profile, employers are required to complete the reporting questionnaire. This section outlines the key terms and concepts required to complete the reporting questionnaire.

Overview of the reporting questionnaire

The reporting questionnaire includes 17 questions that reflect standardised reporting matters under the six gender equality indicators (GEI). There are no changes to reporting requirements in 2017-18. However minor improvements have been made to the format of the questionnaire, simplifying wording and layout.

Responses and free-text boxes

Response options in the questionnaire are typically a yes/no or table format. Where ‘no’ is selected, employers have the option to provide a reason for this either using pre-set options or a free-text box.

When providing details in free-text boxes throughout the reporting questionnaire please do so in accordance with the Privacy Act 1988 and ensure no confidential information or personal information (such as any information that would personally identify an employee) is included as it will be included in your public report on the Agency’s website.

For corporate structures: submitting one report on behalf of other entities in your group (combined report)

To determine if your organisation is able to submit a combined report, refer to the Guide: Entity level reporting for corporate structures & requirements for combined reports.

When completing the reporting questionnaire, responses need to be applicable to all entities covered in the report. For example:

- A parent company reports on seven different entities within its corporate structure, all in the same industry (eight organisations in total). Question 5 under GEI 4 asks “Do you provide EMPLOYER FUNDED paid parental leave for PRIMARY CARERS that is available for women AND men, in addition to any government funded parental leave scheme for primary carers?” If this paid leave is provided in only five out of the eight organisations covered in this report, the answer to this question would be ‘no’. If all eight organisations covered in this report provided this paid leave, the answer would be ‘yes’.

- For unions, for the National Office to report that a particular initiative is in place, all of the state branches being reporting on need to have that initiative in place.

- To answer ‘yes’ to the questions relating to formal policies and/or formal strategies, there must be a similar formal policy and/or formal strategy in each organisation being reported on in the one report.

Timing

As described in Section 2, when reporting on the workplace profile, organisations need to report the data at a point in time during the reporting period, 1 April to 31 March, and include remuneration data that relates to the 12 months prior to that date.

Within the questionnaire, responses, data and information must relate to the ACTUAL reporting period from 1 April to 31 March.

Minimum standards

Minimum standards represent the standard expected to achieve a particular objective under a GEI.
To meet a minimum standard, employers with 500 or more employees must have a formal policy or formal strategy related to one of the four stipulated GEIs. For detailed information, refer to the minimum standards section earlier in this document and the Agency’s website.

Formal policies and formal strategies

There are questions referring to formal policies and formal strategies in most GEIs. Table 11 provides the key definitions and examples of these terms.

Table 11: Definitions of a formal policy or strategy

<table>
<thead>
<tr>
<th>Key term</th>
<th>Definition</th>
<th>Example</th>
<th>What it is not</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Policy</strong></td>
<td>Policies are the guidelines, rules and procedures developed by an organisation to govern its actions (often in recurring situations.). They define the limits (do’s and don'ts) within which a decision is made.</td>
<td>A policy on gender equality states the equity and diversity principles and practices applied to support and improve gender equality outcomes in the workplace across: ➢ recruitment ➢ retention ➢ performance management processes ➢ promotions ➢ talent identification and identification of high potentials ➢ succession planning ➢ training and development ➢ resignations ➢ key performance indicators for managers ➢ remuneration.</td>
<td>➢ an informal description of the way things are done within the organisation ➢ an informal undocumented process ➢ a set of individual ‘best practices’ or tips for improvement.</td>
</tr>
<tr>
<td><strong>Strategy</strong></td>
<td>A strategy is a plan of action designed to achieve one or more of the organisation’s objectives. Strategy fills the gap between ‘where we are’, that is, ‘how are we going to get there’?</td>
<td>A strategy may include: ➢ vision/mission (business/people) ➢ values/principles ➢ strategic objective(s) ➢ specific actions ➢ approaches/methods/enablers ➢ risk/success factors. ➢ measures/milestones.</td>
<td>➢ a business case ➢ a SWOT analysis.</td>
</tr>
<tr>
<td><strong>Formal policy or strategy</strong></td>
<td>A formal policy or formal strategy is a written policy or strategy that has been approved by human resources and/or management. A formal policy is usually widely communicated and available to, and accessible by, all staff.</td>
<td>An organisation’s policy and/or strategy on gender equality may sit within the broader diversity and inclusion strategy or policy.</td>
<td>➢ an email sent to all staff explaining an intent.</td>
</tr>
<tr>
<td>Key term</td>
<td>Definition</td>
<td>Example</td>
<td>What it is not</td>
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<td></td>
<td>A formal strategy can also be widely communicated although it usually deals with the allocation and deployment of material and human resources and requires executive decision. A strategy may exist without a policy and vice versa but both may also coexist and support each other.</td>
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</table>
Reporting questionnaire – questions and guidance

GEI 1: Gender composition of the workforce

Question 1 (1.1 to 1.9) is one of the four options of a policy or strategy that employers must have in place to meet the minimum standard. Refer to the minimum standards section on the Agency’s website for more details.

1. Do you have formal policies and/or formal strategies in place that SPECIFICALLY SUPPORT GENDER EQUALITY relating to the following: recruitment, retention, performance management processes, promotions, talent identification/identification of high potentials, succession planning, training and development, key performance indicators for managers relating to gender equality and gender equality overall?

Policies are the guidelines, rules and procedures developed by an organisation to govern its actions (often in recurring situations). They define the limits (do’s and don’ts) within which decision must be made.

A strategy is a plan of action designed to achieve one or more of the organisation’s objectives. Strategy fills the gap between “where we are” and “where we want to be”, that is, “how are we going to get there”?

To answer ‘Yes’ the policy or strategy may be standalone, AND/OR contained within another policy/strategy. The section below outlines what is meant by specifically supporting gender equality in relation to the above areas and what a formal policy and/or formal strategy could incorporate to answer YES to these questions.

1.1 Recruitment

Relates to gender equality principles applied to the recruitment stages including but not limited to: formulating the job description, sourcing candidates and advertising, protocol around the use of recruitment agencies, the recruitment team/panel composition and prerequisite training, the constitution of a shortlist, the interview and selection process.

Examples:
- develop recruitment campaigns to attract more women into non-traditional areas such as truck driving or engineering or retain more men in non-traditional areas such as aged care or childcare
- include at least one female/male interviewer and at least one female/male candidate on shortlists
- develop a process to evaluate job descriptions to ensure they are relevant, include the necessary skills, and are non-discriminatory and gender-neutral
- include a requirement for internal and external recruitment personnel to be trained in equal employment principles and anti-discrimination recruitment and selection practices.

1.2 Retention

Relates to gender equality principles applied to employee engagement strategies including but not limited to: remuneration, benefits and total rewards, training and development, health and safety and other employee support processes.

Examples:
- provide a keep-in-touch program for employees on parental level
- conduct skill audits to ensure the skills of women and men are valued equally
- provide training and development opportunities to all employees
- monitor and analyse exits by gender to understand the reasons for employees staying and leaving.

1.3 Performance management processes

Relates to gender equality principles applied to enhancing employee productivity, accountability and leadership including but not limited to: defining roles, responsibilities and objectives including key performance indicators, regular and recorded feedback sessions, 360 degree performance reviews and personal development plans including learning and development.

Examples:
- conduct analysis of the performance ratings issued to both women and men
implement a process to ensure performance standards are equitable and transparent and there are no underlying systemic reasons why outcomes for women and men aren’t comparable.

1.4 Promotions
Relates to gender equality principles applied to the promotion process including but not limited to: requirements for promotions (qualification, work record, success, and length of service), talent/high potentials identification, internal applications management, and support provided during the transition.

Examples:
- conduct analysis of the number of promotions for both women and men
- consider employees on parental leave for promotion
- ensure all opportunities for promotion are widely advertised and easily accessible for all employees throughout the organisation
- require managers to be trained in promotion, equal employment opportunity and diversity, transfer and termination policies and procedures.

1.5 Talent identification/identification of high potentials
Relates to gender equality principles applied to identifying and managing talent/high potentials internally, including but not limited to: how talent/high potentials are approached internally (human resources, direct manager), how the talent pool is organised and managed (records kept, monitoring, updates) and how those individuals are involved in promotions.

Examples:
- ensure women and men are represented within the talent/high potential pool
- identify talent/high potential in non-traditional areas
- conduct a skills audit across the organisation to identify high potential female and male employees who are interested in promotion (all ages).

1.6 Succession planning
Relates to gender equality principles applied to the succession planning process including but not limited to: key roles, skill retention strategies (including skills and training required), succession timetable, handover timeframe and contingency or risk management.

Examples:
- ensure both women and men are considered in succession planning for key roles
- ensure succession planning is aligned with diversity and gender equality strategies.

1.7 Training and development
Relates to gender equality principles applied to the availability and type of training and development programs for employees. This includes but is not limited to: identification and documentation of specific employee training needs, skills gap analysis, documentation of financial resources available and utilised for employee training and development, investigation and approval of specific training programs, identification and documentation of work-related improvements achieved from training.

Examples:
- implement mentoring and/or sponsorship programs, career and leadership development programs, and project assignments in non-traditional areas for women and men
- conduct analysis on the number of women and men accessing training and development programs, and the type of training and development programs being accessed
- ensure all employees have an annual career discussion with their managers that includes an annual training and development plan
- ensure all training and development opportunities are widely advertised and easily accessed by all employees. Widely advertise training and development opportunities so as to be easily accessed by all employees across the organisation.

1.8 KPIs for managers relating to gender equality
Relates to specific gender equality key performance indicators (KPIs) assigned to managers.
Examples:
- ensure at least one KPI related to gender equality is assigned to each manager. KPIs may relate to increasing gender diversity on recruitment shortlists, project teams, management programs, promotions or reducing turnover for one gender.

1.9  Gender equality overall

Relates to equality and diversity principles and practices across various or all stages of the employment cycle while providing an overall framework for responsibility and accountability and may include any or all of the above areas.

1.10  How many employees were promoted during the reporting period against each category below? IMPORTANT: Because promotions are included in the number of appointments in Q1.11, the number of promotions should never exceed appointments.

This question requires data to be entered into a table.
No cell should be left blank. Where a cell does not require data, enter ‘0’ (zero).

Employers are required to report on the total number of employees who were promoted within the organisation during the reporting period, by gender, employment status and manager/non-manager categories. In the table provided, enter data into the manager/non-manager category for the position the employee was promoted to, not the position the employee was promoted from.

‘Promotion’ means where a person has advanced or been raised to a higher office or rank on an ongoing basis, or a fixed term contract where the employee will not be returning to their previous substantive role (i.e. the promotion is not a temporary arrangement.) (This includes employees promoted from one manager position to another manager position.)

Promotions do not typically include movement within a salary band or when an employee gains a salary increment within a band or level due to satisfactory service, unless there is a move to a higher office or rank. Promotions do not include transfers to a position of equal ranking even if the transfer resulted in the person taking on increased responsibilities and/or more complex matters.

Do not include the following as promotions
- where there are multiple reporting entities in a corporate structure and an employee moves from one organisation (A) to a higher position in another organisation in that corporate structure (B), this is considered a resignation from organisation A and an appointment to organisation B. It is not counted as a promotion
- an appointment to a higher role where the employee is expected to return to their previous substantive role is not considered a promotion
- full-equity partners and non-equity partners, engaged on partnership terms and conditions (don’t receive a salary), in professional services firms that operate as partnership are not considered as a promotion
- employees who have been relocated to an overseas office (to a higher position) are not considered a promotion.

1.11  How many appointments in total (including the number of promotions above in Q1.10), were made to manager and non-manager roles during the reporting period (based on WGEA-defined managers/non-managers)? IMPORTANT: promotions need to be added to these totals because they are considered internal appointments.

This question requires data to be entered into a table.
No cell should be left blank. Where a cell does not require data, enter ‘0’ (zero).

Employers are required to report on the total number of appointments during the reporting period, by gender and by manager/non-manager categories. All appointments need to be included regardless of how they were made, e.g. through recruitment exercises, cold canvassing, previously-submitted resumes.

Employers should include appointments from both internal and external sources. That is, if an existing employee is appointed to another role within the organisation (promotion or not), they would be included.
Full-equity partners and non-equity partners in professional services firms that operate as a partnership are considered appointments.

**Examples of what to include as an appointment:**

- where there are multiple reporting entities in a corporate structure, and an employee moves from one organisation (A) to another organisation in that corporate structure (B), this is considered a resignation for organisation A and an appointment for organisation B
- for organisations with casual or temporary employee pools (e.g. labour hire organisations, education institutions etc.), where these employees were provided with a NEW contract (e.g. ‘standard casual contract’, ‘terms of engagement’ contract etc.) AND were placed at least once during the reporting period this is included as an appointment. Multiple placements of a casual or temporary employee are not counted separately unless the employee is provided with another new contract of engagement
- for group training organisations, where an employee has completed their apprenticeship and the group training organisation recruits the employee as a fully qualified employee this is included as an appointment
- where an employee is on a fixed-term contract and they are reappointed to the same role, as a result of a new recruitment process for that role, this is counted as an appointment
- for employees that are employed in multiple roles within an organisation, where a contract is issued for each role, it is counted as an appointment.

**Do not include the following as appointments:**

- where only a change occurs to an employee’s employment status (e.g. from a part-time permanent status to full-time permanent status or from a non-ongoing (contract) or casual status to a permanent status)
- where employees are absorbed as part of an acquisition
- where a person is temporarily filling a position and it is intended they will return to their previous position (e.g. secondments).

**1.12 How many employees resigned during the reporting period against each category below?**

This question requires data to be entered into a table.

Employers are required to report on the total number of employees who have resigned during the reporting period, by gender, employment status and manager/non-manager categories.

‘Resigned’ refers to employees who have given up their employment voluntarily. You would not include employees who were subject to employer-initiated terminations or redundancies. For contract staff (fixed-term contract), this refers to where the employee has ended their contract earlier than the contracted end-date. (Please note: when full-equity partners and non-equity partners, engaged on partnership terms and conditions (don’t receive a salary), in partnership legal structures leave the firm, they are not to be considered as a resignation.)

Retirement does not count as a resignation. The intent of this question is for employers to analyse if more women than men are resigning as that might be indicative of a non-inclusive culture. For retirement, everyone retires from work at some point, and this is a permanent (usually) exit from the workforce rather than leaving a workplace with a view to moving on to another employer.

For employees that are employed in multiple roles within an organisation, each resignation from a role is counted as a resignation

Where there are multiple reporting entities in a corporate structure and an employee moves from one organisation (A) to another organisation in that corporate structure (B), this is considered a resignation for organisation (A) and an appointment for organisation (B). For organisations with casual or temporary employee pools (e.g. labour hire organisations, education institutions etc.), where an employee has provided the employer with a notice of resignation, or where the employee has indicated they are unable to accept any placements this is included as a resignation.
1.13 If your organisation would like to provide additional information relating to gender equality indicator 1, please do so below.

This question is optional. This is a free-text box.

**Additional resources**

Visit the Agency’s website for specific guidance on developing a workplace gender equality policy and Building a gender equality strategy. The ASX Corporate Governance Council also provides suggestions for the content of a diversity policy in the Corporate Governance Principles and Recommendations.

Additional assistance relating to GEI 1 can also be found at Improving against the minimum standard section of the Agency’s website.
2. Gender composition of governing bodies

GEI 2 relates to the gender composition of the highest level of governance within your organisation. Your organisation, and organisations you are reporting on, will have a governing body as defined in the Workplace Gender Equality Act 2012 (Act). An employer is required to report on the composition of its governing body regardless of whether the governing body is based in Australia or overseas.

(In the Act, a governing body is defined as “the board of directors, trustees, committee of management, council or other governing authority of the employer”.)

Under the Act, examples of governing bodies are included below:

→ for private or publicly listed companies, you will have one or more directors or a board of directors
→ for trusts, the trustee is the governing body
→ for partnerships, the governing body is likely to comprise all or some (if elected) partners
→ for organisations whose governing body is the same as their parent organisation’s governing body, it is still deemed to have a governing body
→ for religious structures, you may have a canonical advisor, bishop or archbishop
→ for other structures that do not fall into any of the above categories, your committee of management would be considered your governing body.

A governing body includes voluntary boards of not-for-profit organisations.

A governing body is not a diversity council/committee or a global diversity and inclusion team.

2.1 Please answer the following questions related to each governing body covered in this report.

This question requires data to be entered into cells. Do not leave any cells blank. For cells that don’t require data, enter ‘0’

This question has a number of sub-questions from 2.1a through to 2.1g which will appear depending on the responses you provide.

Where the report covers more than one organisation, questions 2.1a to 2.1g are repeated and are required to be completed for each organisation in the report before proceeding to question 2.2.

You must enter your organisation’s name in 2.1a. Tables 2.1b (Chairs) and 2.1c (members) must be completed by entering the gender composition numbers of that governing body.

Unless you are the parent organisation, you only need to report on the governing bodies of organisations in corporate structure that have 80 or more employees.

If your organisation’s governing body is the same as your parent organisation’s governing body, you will need to enter your organisation’s name BUT the numerical details of your parent organisation’s governing body in the table below.

Gender balance on the governing body for the purposes of reporting is 40% women, 40% men and 20% either women or men.

If a gender target and a year to be reached has been set for that particular body, please enter a number from 0-100 in the ‘% Target’ text box at 2.1e and a date in the format of YYYY in the ‘Year to be reached’ text box at 2.1f. If a ‘Target’ and/or a ‘Year to be reached’ date has not been set, enter ‘0’ in the relevant cells.

Reporting on multiple governing bodies

This question requires reporting organisations to list all entities they are reporting on and provide the gender composition of each governing body separately, together with whether targets have been set for each one and the year the target is to be reached. You only need to report on the governing body of those organisations covered in your report that have 80 or more employees. Parent entities have to report on their governing body, even if its employee numbers are less than 80.

If an organisation’s governing body is the same as its parent company’s governing body, it still needs to be reported on separately. For example, an organisation is reporting on six entities: the parent and five
subsidiaries. Only three of the subsidiaries have 80 or more employees, therefore the reporting organisation only lists the parent company and those three subsidiaries in the table. A total of four entities are listed.

Possible errors

Please note that if you enter too many board members (more than 20 total board members per table) or too many chairs (more than two chairs per table) the Agency will contact you to confirm the legitimacy of your data.

Gender composition target

A target refers to an achievable, time-framed objective which organisations can set on a regular basis to focus their efforts on achieving improved outcomes. A gender composition target refers to a specific gender composition objective for a defined group, in this case the governing body/board.

Targets are different from quotas in that they are established internally by an organisation deciding on target outcomes and timeframes to suit its individual circumstances. Quotas are set externally by a body with the authority to impose them and their timeframe without negotiation with individual organisations.

Some organisations set multiple targets for various timeframes. In this instance, organisations may choose the most appropriate target and timeframe.

How to set gender targets

To assist employers, the Agency has developed a target-setting toolkit for setting voluntary gender targets. By utilising this tool, businesses are well placed to improve their gender performance and reap the well-documented rewards – attraction and retention of the best talent, better organisational performance and competitive advantage.

To begin using the Target-setting toolkit, download the set of guidelines that show you how to use the calculator to help set and meet gender diversity targets.

2.2 Do you have a formal selection policy and/or formal selection strategy for governing body members for ALL organisations covered in this report?

To answer ‘Yes’, this includes policy or strategy that is either standalone, and/or contained within another policy/strategy.

A formal selection policy and/or formal selection strategy for governing body members is a written policy and/or strategy approved by the governing body. A formal policy would specifically document the formal and transparent selection processes used to appoint governing body members.

It is considered best practice to include a statement as to the mix of skills and diversity which the governing body is looking to achieve in its membership as per Principle 2 of the ASX Corporate Governance Council Principles and Recommendations.

Examples:

- include details on how the governing body/board members are identified and screened
- identify at least one female candidate (in male dominated industries) or at least one male candidate (in female dominated industries) in the selection process.

2.3 Does your organisation operate as a partnership structure (i.e. select NO if your organisation is an “incorporated” entity – Pty Ltd, Ltd or Inc.; or an “unincorporated” entity)?

This question requires either a ‘Yes’ or ‘No’ response. If ‘Yes’ is selected, you are required to report on the gender composition of equity partners and non-equity partners in question 2.4.

Reporting on equity and non-equity partners

For reporting purposes, an equity partner refers ONLY to legal structures that are partnerships. (Equity partners are not the same as shareholders’ or business partners in an incorporated or unincorporated business.)

Non-equity partners may also be referred to as fixed profit share or fixed-draw partners.
For employers that are partnerships, some partners may also be a member of the governing body for the purposes of reporting the gender composition of the governing body under question 2.1.

The gender composition of equity partners and non-equity partners (fixed profit share or fixed-draw partners), who are engaged under partnership terms and conditions (do not receive salary) are to be reported under question 2.4.

2.4 Enter the number of EQUITY and NON-EQUITY partners (excluding managing partner) against the WGEA standardised manager and non-manager categories below.

This question requires data to be entered into a table.
No cell should be left blank. Where a cell does not require data, enter ‘0’ (zero).

For partnerships, you are required to provide the total number of female and male equity and non-equity partners, by manager and non-manager categories. Non-equity partners may also be referred to as fixed profit share or fixed-draw partners.

Only those engaged under partnership terms and conditions should be included in this table.

Where a person holds the title of Partner but is engaged on an employment contract they should NOT be included in this table. They should be reported on in the workplace profile.

The managing partner is NOT to be included in this table. The managing partner should be reported on separately in the CEO row of the workplace profile.

Important note: The composition of your governing body also needs to be entered in question 2. This may include all or some of the equity partners and non-equity partners entered into 2.4.

2.5 If your organisation would like to provide additional information relating to gender equality indicator 2, please do so below.

This question is optional. This is a free-text box.

Additional resources

For more information and assistance on GEI 2, visit the Setting gender targets section of the Agency’s website. The Australian Institute of Company Directors has a range of board diversity initiatives and published information booklets such as New Corporate Governance Recommendations on Diversity – Tips for getting started and Board Diversity: Think outside the square.

Also refer to the ASX Corporate Governance Council Principles and Recommendations.
GEI 3: Equal remuneration between women and men

Questions 3 and 3.1 combined is one of the four options of a policy or strategy that employers must have in place to meet the minimum standard. Refer to the minimum standards section on the Agency’s website for more details.

3. Do you have a formal policy and/or formal strategy on remuneration generally?

You may have a standalone policy or strategy and/or policy or strategy contained within another policy/strategy.

Leading organisations that are active in addressing gender pay equity include gender pay equity objectives in their remuneration policy. A formal policy on remuneration often includes an approved course of action and/or principles related to remuneration matters such as remuneration negotiations, remuneration scales if applicable, remuneration benchmarks, as well as details on how pay is usually set, structured, reviewed and communicated.

The policy and/or strategy could also include a high-level plan to attract, retain and develop talent in line with the overall organisation/business strategy while also maximising shareholder value / satisfying other stakeholder interests.

The remuneration strategy is supported by policies and may be included in another policy or strategy such as the overall gender equality policy or strategy.

Examples:
- a remuneration policy or strategy may explain how components of total remuneration are allocated based on performance outcomes
- a remuneration policy or strategy may outline the regular review of employee remuneration to ensure female and male employees receive comparable pay for equivalent performance in similar roles
- a remuneration policy or strategy may specify that both women and men, including pregnant women and employees on parental leave, are included in all pay review processes.

3.1 Are specific gender pay equity objectives included in your formal policy and/or formal strategy?

Gender pay equity is when women and men receive equal pay for work of equal or comparable value. A gender pay equity objective is an objective that addresses gender pay equity issues. In practical terms, this means that:
- women and men performing the same work are paid the same amount
- women and men performing different work of equal or comparable value are paid the same amount
- the wages and conditions of jobs are assessed in a non-discriminatory way. This is done by valuing skills, responsibilities and working conditions in each job or job type (even where the work itself is different), and then remunerating employees accordingly
- the workplace’s organisational structures and processes do not impede female employees’ access to work-based training, promotions or flexible working arrangements.

3.2 Does your formal policy and/or formal strategy include any of the following gender pay equity objectives (select all applicable answers)?

All applicable options can be selected from the list below.

Gender pay equity objectives may vary depending on where your organisation is on the pay equity journey. Examples of gender pay equity objectives include:
- to achieve gender pay equity
- to ensure no gender bias occurs at any point in the remuneration review process (for example at commencement, at salary, out-of-cycle pay reviews, and performance pay reviews)
- be transparent about pay scales and/or salary bands
- to ensure managers are held accountable for pay equity outcomes
4. Have you analysed your payroll to determine if there are any remuneration gaps between women and men (i.e. conducted a gender pay gap analysis)?

Gender pay equity is about ensuring women and men performing the same role are paid the same amount, and women and men performing different work of equal or comparable value are paid equitably. This requires a valuing of skills, responsibilities and working conditions in a non-discriminatory way.

This question refers to whether you have analysed your payroll to determine if there are remuneration gaps between men and women and if so, when was this undertaken.

A remuneration analysis is a review of the data comparing female and male salaries to identify if and where differences may occur. This may include analysing both the base salary and total remuneration of your workforce to identify like-for-like, by-level and organisation-wide gender pay gaps, and their causes.

The more detailed your analysis, the more you are able to tailor a strategy and action plan to address your organisation's specific issues.

Types of gender pay gaps

- **Like-for-like gaps**: pay gaps between women and men undertaking work of equal or comparable value (comparing job to job at the same performance standard), for example, comparing two senior engineers in the same organisation.
- **By-level gaps**: pay gaps between women and men doing the same or comparable work (comparing responsibilities, typically the same level in the organisational hierarchy), for example, comparing individuals within groupings of levels such as Key Management Personnel, senior managers, professionals.
- **Organisation-wide (or department-wide) gender pay gap**: the difference between the average remuneration of women and the average remuneration of men across the whole organisation (or department).

The Agency has provided a comprehensive suite of tools and resources to help organisations address pay equity that are available from the Agency’s website under Addressing pay equity.

How to conduct a gender pay gap analysis

To conduct a payroll analysis to determine whether there are any gaps between what women and men are paid, you need to obtain the relevant pay data. As a minimum, you need data showing:

- **gender**
- **salary (base salary and components of total remuneration)**
- **items enabling calculation of full-time equivalent employee numbers, for example, actual hours employees work and full-time ordinary contract hours for the positions**
- **items enabling calculation of total annual full-time equivalent remuneration, for example, base salary, allowances, higher duties, superannuation, bonuses, job title/classification.**

You may also collect other relevant data on outcomes, for example, geography, performance rating and tenure. Analysis of how these variables relate to pay can be useful in isolating whether a pay gap is related to gender or other factors. You may also consider analysing performance rating distributions by gender and employment status to identify any gender bias in the performance management system prior to when remuneration and promotion decisions are being made.

The Agency’s website provides detailed guidance on how to conduct a gender pay gap analysis and how to interpret the results. A gender pay gap calculator is available on the Agency’s website.
Checklist for conducting a gender pay gap analysis

Please note that reporting to the Agency on remuneration data in the workplace profile does not constitute a remuneration gap analysis. In order to answer ‘yes’ to question 4, you need to conduct the following actions:

☐ obtain relevant payroll data
☐ analyse data by gender and other related variables
☐ identify gender pay gaps (like-for-like and/or by-level and/or organisation-wide)
☐ identify causes of the gender pay gaps and whether they are explainable and justifiable
☐ analyse the causes of the gender pay gaps
☐ conduct more granular analysis if needed.

Awards and enterprise agreements

Many employers believe that because an award or enterprise bargaining agreement sets employees’ wages in their organisation, there is no need to conduct a payroll analysis. However, gender pay gaps may arise even when pay structures are set using awards or enterprise bargaining agreements as the primary basis for determining pay.

Question 4 enables organisations to select the following ‘no’ options:

➢ No, salaries for ALL employees (including managers) are set by awards or industrial agreements, AND there is no room for discretion in pay changes (for example because pay increases occur only when there is a change in tenure or qualifications).
➢ No, salaries for SOME or ALL employees (including managers) are set by awards or industrial agreements and there IS room for discretion in pay changes (because pay increases can occur with some discretion such as performance assessments).

The Agency has provided a briefing note outlining the key pay equity issues organisations should consider if they have a large number of employees on awards and / or enterprise agreements to determine if these options are relevant.
4.01 You may provide details below on the type of gender remuneration gap analysis that has been undertaken (for example like-for-like and/or organisation-wide).

This question is optional. There is a free-text box to provide further details.

A like-for-like gap compares the same or similar roles. An organisation-wide gap is the difference between the average remuneration of all women and the average remuneration of all men in your organisation.

4.1 Did you take any actions as a result of your gender remuneration gap analysis?

Question 4.1 focuses on the actions taken as a result of a gender remuneration gap analysis. The following “yes” options are available:

- **Created a pay equity strategy or action plan**: a gender pay equity strategy typically sets out specific goals relating to both processes and outcomes associated with gender pay gaps, prioritisation of which gender pay gaps to address, actions to be taken, timelines and key accountabilities.
- **Identified cause/s of the gaps**: once you have identified gender pay gaps in your organisation, it is important to investigate the causes of those gaps.
- **Reviewed remuneration decision-making processes**: this could include a review of the practices for determining the level of performance pay and allowances, processes for determining above-base starting salaries and the impact on remuneration of employees who have worked part-time and/or part-year.
- **Analysed commencement salaries by gender to ensure there are no pay gaps**: ensure all employees in like-for-like roles commence on the same starting pay by establishing a process for reviewing pay decisions for gender bias at the time of recruitment.
- **Analysed performance ratings to ensure there is no gender bias (including unconscious bias)**: this may include undertaking performance rating calibration meetings to ensure the performance rating system is consistently applied within and across divisions, and reviewing the distribution of performance ratings by gender at all levels and between equal or comparable roles.
- **Analysed performance pay to ensure there is no gender bias (including unconscious bias)**: this may include undertaking calibration meetings to ensure pay decisions are consistent within and across divisions.
- **Trained people-managers in addressing gender bias (including unconscious bias)**: this may include training managers in conducting evidence-based performance appraisals without gender bias, and developing a cultural change program aligned with your gender equality strategy to reduce gender bias and stereotyping.
- **Set targets to reduce any like-for-like gaps**: organisations may set percentage targets to reduce like-for-like gender pay gaps, with the intention of eliminating like-for-like gender pay gaps.
- **Set targets to reduce any organisation-wide gaps**: organisations may set percentage targets to reduce organisation-wide gender pay gaps.
- **Reported pay equity metrics (including gender pay gaps) to the governing body**: depending on how your organisation tracks performance, it is recommended that the board adopts key performance indicators (KPIs) related to both the drivers and outcomes of pay equity and report transparently against these KPIs.
- **Reported pay equity metrics (including gender pay gaps) to the executive**: depending on how your organisation tracks performance, it is recommended that management adopts key performance indicators (KPIs) related to both the drivers and outcomes of pay equity and report transparently against these KPIs.
- **Reported pay equity metrics (including gender pay gaps) to all employees**: this could involve reporting the organisation-wide and/or level-by-level gender pay gaps and any gender targets in place to reduce any gender pay gaps to all employees.
- **Reported pay equity metrics (including gender pay gaps) externally**: this could involve reporting the organisation-wide and/or level-by-level gender pay gaps and any gender targets in place to reduce any gender pay gaps externally. This could be done in an annual report or on an organisation’s website.
- **Corrected like-for-like gaps**: in the short term, upon discovering like-for-like gender pay gaps, some organisations may select to reduce gender pay gaps immediately by allocating a discretionary remuneration budget to adjust salaries during the pay review process.
Conducted a gender-based job evaluation process: this includes a fair and transparent job evaluation process (skill, responsibility, demands and conditions) and an audit of that process for gender inclusiveness so a transparent pay structure is in place.

Implemented other changes: a free-text option is available for organisations to include other actions taken to address gender pay equity.

Justifiable and explainable test

Under the ‘no’ options, organisations may select from a range of options including ‘no unexplainable or unjustifiable gaps identified’. Discovering that you have gender pay gaps in your organisation at one or more levels and/or overall does not necessarily mean that your organisation is being discriminatory, but it does mean you need to analyse gaps and investigate the reasons to determine whether they are explainable and, if so, justifiable. In selecting your response consider the following.

Can you explain the gap?

There are a number of factors that drive pay outcomes including market rates, performance, experience, education, tenure and geography. If factors such as these don’t explain the gap, it might be a due to discrimination. If a gap can be explained by these factors, you still have to ask if it is justifiable. There are instances where explainable gaps are not justifiable gaps.

Can you justify the gap?

While it is often straightforward to explain why gender pay gaps have occurred, it is harder to justify why gender pay gaps persist. Where an employer cannot justify a gender pay gap, for example, by the history of women’s and men’s individual performance within a role, attempts should be made to rectify the gap.

4.2 If your organisation would like to provide additional information relating to gender equality indicator 3, please do so below:

This question is optional. This is a free-text box.

Additional resources

For more information and assistance on GEI 3, visit the Addressing pay equity page of the Agency’s website.
GEI 4: Availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities

5. Do you provide EMPLOYER FUNDED paid parental leave for PRIMARY CARERS that is available for women AND men in addition to any government funded parental leave scheme for primary carers?

This question refers to whether an organisation provides employer funded paid parental leave for primary carers (regardless of gender), and how the employer funded paid parental leave is provided. The employer is provided with both ‘Yes’ and ‘No’ responses.

If you provide EMPLOYER FUNDED paid parental leave BUT it is only available to women or to men (e.g. maternity leave or paternity leave), you are provided with options to respond accordingly.

**Employer funded paid parental leave**

Parental leave allows employees to take time away from work for the birth or adoption of a child. Employees may be entitled to employer funded paid parental leave in addition to paid and unpaid leave entitlements.

Many employers provide paid parental leave to their employees. This may be under an award, through a contract of employment, enterprise agreement or a workplace policy. This can help businesses attract and keep talented staff. The amount of employer funded paid parental leave varies between employers.

**Primary carer**

The PRIMARY CARER is the member of a couple or a single carer, REGARDLESS OF GENDER, identified as having greater responsibility for the day-to-day care of a child. The Fair Work Ombudsman has more information on parental leave on their website including a parental leave best practice guide.

**Government funded parental leave scheme**

The government’s paid parental leave scheme currently gives eligible employees up to 18 weeks’ pay at the national minimum wage. More information on the government paid parental leave scheme can be found on the Department of Human Services’ website.

**Important note:** An employer has the option to provide the government funded Parental Leave Pay to its employees, however this does not constitute employer funded parental leave. If you only provide the government funded Parental Leave Pay to your employees and make no additional payment on behalf of the employer, ‘No’ should be ticked.

**Providing further details**

If you provide employer-funded paid parental leave, you will be required to provide further information on the minimum number of weeks provided, AND the proportion of the total workforce that has access to that leave.

**Reporting minimum number of weeks**

Employers that provide different entitlements for employees, e.g. based on the duration of service, for different industries, for different worksites or for different groups of employees, the employer would record the minimum entitlement that is provided across all of the arrangements.

**Examples:**

- Your organisation provides 18 weeks of employer funded paid parental leave to the primary carer, regardless of gender, by paying employees the gap between the government’s paid parental leave scheme and the employee’s full salary for 18 weeks:
  - For question 5, tick ‘yes’ and then tick the first option, ‘By paying the gap between the employee’s salary and the government’s paid parental leave scheme’.
  - For question 5.1, enter the whole number ‘18’ (18 weeks of employer funded paid parental leave).
Your organisation provides six weeks of employer funded paid parental leave to the primary carer, regardless of gender, with a lump sum of three weeks paid to the employee prior to taking the leave and another lump sum of three weeks paid once the employee has returned to work:

- For question 5, tick ‘Yes’ and then tick the last option, ‘As a lump sum payment (paid pre- or post- parental leave, or a combination)’.
- For question 5.1, enter the whole number ‘6’ (6 weeks of employer funded paid parental leave)

Please note:

- if you enter a high number of weeks (such as over 52 weeks), the Agency will contact you to confirm that your data is correct.

5a If your organisation would like to provide additional information on your paid parental leave for primary carers e.g. eligibility period, where applicable the maximum number of weeks provided, and other arrangements you may have in place, please do so below.

This option will appear if you select any one of the first three options in question 5.

Reporting proportions of your total workforce

To answer questions 5.2, 5.2.1 or 5.2.2, a relevant employer needs to calculate the proportion of the workforce which has access to employer funded paid parental leave for primary carers as a percentage of the total workforce.

In your calculation, you MUST INCLUDE CASUALS when working out the proportion. For example, if ALL employees have access to employer funded paid parental leave for PRIMARY CARERS including casuals, you would enter 100%. If casuals do not have access to this leave, your figure would always be less than 100%.

You will be able to select from a range of percentage bands: <10%; 11-20%; 21-30%; 31-40%; 41-50%; 51-60%; 61-70%; 71-80%; 81-90% and 91-100%

Proportion calculation examples:

- An organisation employs 100 employees:
  - 80 are covered by an agreement that gives them access to employer funded paid parental leave
  - 20 are casuals who are not covered under this agreement. The proportion of the total workforce that has access to employer funded paid parental leave is: 80/100 = 80%. You enter this in the 71-80% percentage band

- A recruitment agency employs 130 employees:
  - 110 are on-hire employees and paid weekly under an award that does not include paid parental leave
  - 20 employees are direct-hire employees and paid monthly by a contractual arrangement that includes paid parental leave
  - the proportion of the total workforce with access to employer funded paid parental leave is: 20/130 = 15.4%. You will enter this into the 11-20% percentage band.

6. Do you provide EMPLOYER FUNDED paid parental leave for SECONDARY CARERS, that is available for men and women, in addition to any government funded parental leave scheme for secondary carers?
6a If your organisation would like to provide additional information on your paid parental leave for SECONDARY CARERS (e.g. eligibility period, other arrangements you may have in place), please do so below.

This option will appear if you select any one of the first three options in question 6.

This is a free-text box.

Question six refers to whether an organisation provides **employer funded** paid parental leave for **secondary carers (regardless of gender)** or not, and how the employer funded paid parental leave is provided to employees. The employer is provided with both ‘Yes’ and ‘No’ responses and is required to choose only one of those four options. Please refer to the *Indicative format: workplace profile and reporting questionnaire*.

Secondary carer

The secondary carer is the member of the couple or a single carer, REGARDLESS OF GENDER, who is not the primary carer of the child.

If you provide EMPLOYER FUNDED secondary carer’s leave BUT it is only available to men or to women, you will be provided with options to respond accordingly.

Providing further details

If you provide employer funded paid secondary carer’s leave you will be required to enter the minimum number of days provided AND the proportion of the total workforce that has access to that leave.

- Questions 6.1, 6.1.1 or 6.1.2 require the number of **days** entered into the text-box provided. For example, if the organisation provides eight days of secondary carers leave enter ‘8’ in the text-box provided.
- Questions 6.2, 6.2.1 or 6.2.2 require the proportion of the total workforce that has access to employer funded paid parental for secondary carers.

**Reporting minimum number of days**

Employers that provide different entitlements for employees, e.g. based on the duration of service, for different industries, for different worksites or for different groups of employees, the employer would record the minimum entitlement that is provided across all of the arrangements. Please note that only one number is required to answer sub-questions 6.

**Please note:**

- If you enter a high number of days (such as 180 days) the Agency may contact you to confirm that your data is correct.

**Reporting proportions of your total workforce**

In answering questions 6.2, 6.2.1 or 6.2.2, a relevant employer needs to calculate the proportion of the workforce which has access to employer funded paid parental leave for secondary carers as a percentage of the total workforce. The eligibility period to access employer funded paid parental leave is to be disregarded.

In your calculation, you MUST INCLUDE CASUALS when working out the proportion. For example, if ALL employees have access to employer funded paid parental leave for SECONDARY CARERS, including casuals, you would enter 100%. If casuals do not have access to this leave, your figure would always be less than 100%.

You will be able to select from a range of percentage bands: <10%; 11-20%; 21-30%; 31-40%; 41-50%; 51-60%; 61-70%; 71-80%; 81-90% and 91-100%

**Proportion calculation examples:**

An organisation employs 100 employees:

- 80 are covered by an agreement that gives them access to employer funded paid parental leave,
- 20 are casuals who are not covered under this agreement. The proportion of the total workforce that has access to employer funded paid parental leave is: 80/100 = 80%. You enter this in the 71-80% percentage band
When all employees, including casuals, can access employer funded paid secondary carer’s leave, enter 100%.

When only women can access employer funded paid parental leave (e.g. maternity leave), or only men can access employer funded paid parental leave (e.g., paternity leave), the percentage entered in the relevant table should only reflect that number as a proportion of women, or men, in your workplace.

A recruitment agency employs 130 employees:
- 110 are on-hire employees and paid weekly under an award that does not include paid parental leave
- 20 employees are direct-hire employees and paid monthly by a contractual arrangement that includes paid parental leave

The proportion of the total workforce with access to employer funded paid parental leave is: 20/130 = 15.4%. You will enter this into the 11-20% percentage band.

7. How many MANAGERS have taken parental leave during the reporting period (paid and/or unpaid)? Include employees still on parental leave, regardless of when it commenced.

This question requires data to be entered into a table.
No cells are to be left blank. Enter ‘0’ for cells where you do not have data.

7.1 How many NON-MANAGERS have taken parental leave during the reporting period (paid and/or unpaid)? Include employees still on parental leave, regardless of when it commenced.

This question requires data to be entered into a table.
No cells are to be left blank. Enter ‘0’ for cells where you do not have data.

Questions 7 and 7.1 refer to the number of managers and non-managers, by gender who have taken parental leave (paid and /or unpaid) during the reporting period for both primary and secondary carer’s leave. Employees who commenced parental leave prior to the reporting period, and are on parental leave during the reporting period are to be counted and included in data.

Important note: Questions 7 and 7.1 are required to be completed REGARDLESS of whether your organisation provides employer funded paid parental or not. Relevant employers need to include information in relation to employees taking any parental leave, including employer funded paid parental leave, unpaid parental leave and any government funded parental leave scheme. The incidence of paid and unpaid leave is to be totalled, and reported in actual headcount numbers, not in full-time-equivalents.

8. How many MANAGERS, during the reporting period, ceased employment before returning to work from parental leave, regardless of when the leave commenced?

This question requires data to be entered into a table.
No cells are to be left blank. Enter ‘0’ for cells where you do not have data.

8.1 How many NON-MANAGERS, during the reporting period, ceased employment before returning to work from parental leave, regardless of when the leave commenced?

This question requires data to be entered into a table.
No cells are to be left blank. Enter ‘0’ for cells where you do not have data.

Questions 8 and 8.1 refer to the number of managers and non-managers, by gender, which ceased employment before returning work from parental leave.

Ceased employment

‘Ceased employment’ means anyone who has exited the organisation for whatever reason, including resignations, redundancies and dismissals.

- Include employees on parental leave that had commenced in another reporting period, including situations where the parental leave was taken continuously with any other leave type. For example, a person may have utilised paid/unpaid parental leave, annual leave or other unpaid leave during a single block of ‘parental leave’
- Do not include employees who ceased employment after returning to work from parental leave, regardless of how long they have returned to work for (i.e. one day, one week etc.)
- full-equity partners and non-equity partners engaged on partner terms and conditions (do not receive a salary) in professional services firms that operate as a partnership are not to be considered employees as 'ceased employment'.

Please note: based on numbers of employees entered into the table the system will automatically generate the related proportions and these will be included in your public and confidential reports.

9. Do you have a formal policy and/or formal strategy on flexible working arrangements?

The organisation is provided with both ‘Yes’ and ‘No’ response options. To answer ‘Yes’ to this question the organisation can have a standalone policy or strategy and/or policy and strategy contained within another policy/strategy.

Organisations that provide informal flexible working arrangements only should tick ‘No’ and ‘other’ and provide details in the free-text box.

Organisations that tick ‘Yes’ to question 9 can indicate which initiatives, under question 9.1, are included in their formal policy and/or strategy.

Flexible working arrangements include:
- changing hours of work (e.g. working less hours or changing start or finish times)
- changing patterns of work (e.g. working ‘split shifts’ or job sharing)
- changing the place of work (e.g. working from home).

An organisation may have a formal policy on flexible working arrangements that documents the processes and procedures for requesting, receiving and considering a request for, and agreeing or refusing a request for, flexible working arrangements. The Agency has provided specific guidance on the development of a flexible working arrangements policy.

An organisation may also have a formal strategy that documents how the company plans to integrate and implement flexible working arrangements within the business. This may be part of the organisation’s broader gender equality strategy. For more resources on flexible working arrangements, visit the Strategic approach to flexibility section of the Agency’s website.
9.1 You may indicate which of the following are included in your flexible working arrangements strategy:

This question provides the employer with a list of initiatives that may be included in your flexible working arrangements strategy and you may tick any of those.

These include:

- a business case for flexibility has been established and endorsed at the leadership level
- leaders are visible role models of flexible working
- flexible working is promoted throughout the organisation
- targets have been set for engagement in flexible work
- targets have been set for men’s engagement in flexible work
- leaders are held accountable for improving workplace flexibility
- manager training on flexible working is provided throughout the organisation
- employee training is provided throughout the organisation
- team-based training is provided throughout the organisation
- employees are surveyed on whether they have sufficient flexibility
- the impact of flexibility is evaluated (e.g. reduced absenteeism, increased employee engagement)
- metrics on the use of, and/or the impact of, flexibility measures are reported to key management personnel
- metrics on the use of, and/or the impact of, flexibility measures are reported to the governing body.

Question 10 is one of the four options of a policy or strategy that employers must have in place to meet the minimum standard, refer to the minimum standards section on the Agency’s website for more details.

10. Do you have a formal policy and/or formal strategy to support employees with family and caring responsibilities?

The organisation is provided with both ‘Yes’ and ‘No’ response options. To answer ‘Yes’ to this question the organisation can have a standalone policy or strategy and/or policy and strategy contained within another policy/strategy.

Organisations that provide informal arrangements only, to support employees with family and caring responsibilities, should tick ‘No’ and ‘other’ and provide details in the free-text box.

This relates to the employee’s role as a parent or carer – the care of a child or of another person (such as a parent, spouse, domestic partner or close relative) who is dependent on the employee for care. A parent may be a biological parent, a step-parent, adoptive parent, foster parent, or guardian.

The Fair Work Ombudsman has more information on work and family on their website including the Best Practice Guide - Work and Family.

11. Do you offer any other support mechanisms, other than leave, for employees with family or caring responsibilities (e.g. employer-subsidised childcare, breastfeeding facilities)?

11.1 Please select what support mechanisms are in place and if they are available at all worksites

If you answer ‘Yes’ to question 11, under question 11.1 you are able to select from a list of support mechanisms (see below) that are in place at one or all worksites in your organisation. Where only one worksite exists, for example a head-office, select “Available at all worksites”.

Support mechanisms include:

- employer subsidised childcare
- on-site childcare
- breastfeeding facilities
➢ childcare referral services
➢ internal support networks for parents
➢ return to work bonus (only select this option if the return to work bonus in NOT the balance of paid parental leave when an employee returns from leave)
➢ information packs to support new parents and/or those with elder care responsibilities
➢ referral services to support employees with family and/or caring responsibilities
➢ targeted communication mechanisms, for example intranet/ forums
➢ support in securing school holiday care
➢ coaching for employees on returning to work from parental leave
➢ parenting workshops targeting mothers
➢ parenting workshops targeting fathers
➢ none of the above, please complete question 11.2.

11.2 Please provide details of any other support mechanisms, other than leave, that are in place for employees with family or caring responsibilities, and whether they are available at all worksites. This is a free-text box.

If you answered ‘Yes’ in question 11 and chose ‘None of the above…’ in question 11.1 you are required to provide details on other support mechanisms (other than leave) that you have in place for employees with family or caring responsibilities.

12. Do you have a formal policy and/or formal strategy to support employees who are experiencing family or domestic violence?

The organisation is provided with both ‘Yes’ and ‘No’ response options. To answer ‘Yes’ to this question the organisation can have a standalone policy or strategy and/or policy and strategy contained within another policy/strategy.

Family and domestic violence takes many forms. It involves violent, abusive or intimidating behaviour carried out by a partner, carer or family member to control, dominate or instil fear. It does not have to be physical abuse. It can be emotional, psychological, financial, sexual or other types of abuse.

Example:
➢ a club has implemented a Safe Family Support Leave initiative as part of their strategy to support employees who are experiencing family or domestic violence. This initiative allows employees dealing with domestic violence to speak with support agencies during their normal working hours, without loss of pay.
13. Other than a formal policy and/or strategy, do you have any support mechanisms in place to support employees who are experiencing family or domestic violence?

This question provides you with both ‘Yes’ and ‘No’ response options. If you answered ‘Yes’ you will be required to tick any of the support mechanisms listed below:

- employee assistance program (including access to a psychologist, chaplain or counsellor)
- training of key personnel
- a domestic violence clause is in an enterprise agreement or workplace agreement
- workplace safety planning
- access to paid domestic violence leave (contained in an enterprise/workplace agreement)
- access to unpaid domestic violence leave (contained in an enterprise/workplace agreement)
- access to paid domestic violence leave (not contained in an enterprise/workplace agreement)
- access to unpaid leave
- confidentiality of matters disclosed
- referral of employees to appropriate domestic violence support services for expert advice
- protection from any adverse action or discrimination based on the disclosure of domestic violence
- flexible working arrangements
- provision of financial support (e.g. advance bonus payment or advanced pay)
- offer change of office location
- emergency accommodation assistance
- access to medical services (e.g. doctor or nurse)
- other (provide details).

If you answered ‘No’ you are provided with a number of options to choose from.

For further information on providing support for employees who are experiencing family or domestic violence, visit the White Ribbon Foundation www.whiteribbon.org.au.

14. Where any of the following options are available in your workplace, are those option/s available to both women AND men?

(Flexible hours of work, compressed working weeks, time-in-lieu, telecommuting, part-time work, job sharing, carer’s leave, purchased leave and unpaid leave. Options may be offered both formally and/or informally.)

For example, if time-in-lieu is available to women formally but to men informally, you would select NO.

Question 14 relates to having an option AVAILABLE in your workplace. It does not relate to whether anyone has ACCESSED the option during the reporting period.

In question 14 you are required to choose from either:
‘Yes, the option/s in place are available to both women and men.’ OR
‘No, some/all options are not available to both women AND men.’

If some or all of the employment terms, conditions or practices listed are available to women and men, and offered in the same way (e.g. if offered formally for one gender, it is offered formally for the other gender), please select ‘Yes’. The table you then need to complete will not require you to provide gender as an option.

Most employers will have at least one of these options available in their workplace, i.e. “carer’s leave”. Under Fair Work Australia, this is a legal requirement.

14.1 Which options from the list below are available? Please tick the related checkboxes.

If for question 14 ‘Yes, the option/s in place are available to both women and men.’, question 14.1 will provide you with a table with the list of flexible working options, by manager and non-manager which is required to be completed. If a flexible working option is NOT available to your employees, do not tick the box.

For descriptions of flexible work see Table 12: Type of flexible work, below.
14.2 Which options from the list below are available to your employees? Please tick the related checkboxes.

If for question 14 you answer ‘No, some/all option/s are not available to both women and men’, question 14.2 will provide you with a table with the list of flexible working options, by gender and by manager and non-manager which is required to be completed. If a flexible working option is NOT available to your employees, do not tick the box. For descriptions of flexible work see Table 12: Type of flexible work, below.

Table 12: Type of flexible work

<table>
<thead>
<tr>
<th>Type of flexible work</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Flexible hours of work</td>
<td>Employees are able to vary their start and finish times.</td>
</tr>
<tr>
<td>Compressed working weeks</td>
<td>An employee may agree with his/her manager to work the same number of weekly (or fortnightly or monthly) working hours over a shorter period. Changes to salary are not required. For example, a forty-hour week may be worked at the rate of ten hours per day for four days instead of eight hours a day for five days.</td>
</tr>
<tr>
<td>Time-in-lieu</td>
<td>An employee who works approved overtime may be compensated by way of time in lieu of overtime. No payment is involved.</td>
</tr>
<tr>
<td>Telecommuting</td>
<td>Refers to working at a location other than the official place of work.</td>
</tr>
<tr>
<td>Part-time work</td>
<td>A regular work pattern where an employee works less than full-time and is paid on a pro-rata basis for that work.</td>
</tr>
<tr>
<td>Job sharing</td>
<td>A full-time job role is analysed and its tasks divided into two job roles to be undertaken by two employees who each work part of the designated period (part-week or part-fortnight or other) and are paid on a pro-rata basis for the part of the period s/he completes.</td>
</tr>
<tr>
<td>Carer’s leave</td>
<td>Leave taken to help an employee deal with caring responsibilities, family emergencies, and the death or serious illness of close family members.</td>
</tr>
<tr>
<td>Purchased leave</td>
<td>An employee, in agreement with his/her manager, may take a period of leave without pay (after taking annual leave allocation) in a year. Employers typically deduct the salary for the period of leave without pay from the employee’s annual salary and then average the remaining salary over the number of pay periods for the year. So an employee who earns $52,000 per year and takes an additional four weeks purchased leave would receive an adjusted salary of $48,000 per year or $923.08 per week instead of $1,000 per week (=48/52 work year).</td>
</tr>
<tr>
<td>Unpaid leave</td>
<td>Leave taken by an employee that is not a paid entitlement.</td>
</tr>
</tbody>
</table>

14.3 You may specify why any of the above options are NOT available to your employees.

This question is optional.

- Currently under development
- Insufficient resources/expertise
- Not a priority
- Other (provide details) – free-text box

14.4 If your organisation would like to provide additional information relating to gender equality indicator 4, please do so below.

This question is optional. There is a free-text box to provide further details.
Additional resources

For more information and assistance on GEI 4, visit the ‘Improve against the minimum standards’ section of the Agency’s website.
GEI 5: Consultation with employees on issues concerning gender equality in the work place

15. Have you consulted with employees on issues concerning gender equality in your workplace?

This question provides you with both ‘Yes’ and ‘No’ response options.

It relates to consultation conducted within the 12-month reporting period, 1 April to 31 March.

Consultation is a two-way communication with employees concerning gender equality issues in the employer’s workplace. It provides an employer with information about the employees’ views on the workplace, what is working well, what could be done better. Issues concerning gender equality in such consultations may include topics such as:

- gender pay equity
- flexible working arrangements
- parental leave entitlements and related processes (keep-in-touch program, return to work)
- representation of women at management levels
- recruitment of women in non-traditional areas
- sex-based harassment and discrimination.

15.1 How did you consult with employees on issues concerning gender equality in your workplace?

This question refers to how the employer consults with their employees such as:

- survey
- consultative committee or group
- focus groups
- exit interviews
- performance discussions
- other (provide details).

A consultative committee or group may be an equal opportunity committee, a diversity committee or council, or an employee representative group such as a minority group. Other consultative means may be staff, toolbox or town hall meetings, focus groups or one-on-one catch-up meetings.

15.2 Who did you consult?

If you answered ‘Yes’ in question 15, the following list of employee category options will appear to choose from:

- all staff
- women only
- men only
- human resources manager
- management
- employee representative group(s)
- diversity committee or equivalent
- women and men who have resigned while on parental leave
- other (provide details).

15.3 If your organisation would like to provide additional information relating to gender equality indicator 5, please do so below.

This question is optional. There is a free-text box to provide further details.
Additional resources

For more information and assistance on GEI 5, visit the ‘Building a gender equality strategy’ section of the Agency’s website for resources on stakeholder engagement.
GEI 6: Sex-based harassment and discrimination

Question 16 is one of the four options of a policy or strategy that employers must have in place to meet the minimum standard, refer to the minimum standards section on the Agency’s website for more details.

16. Do you have a formal policy and/or formal strategy on sex-based harassment and discrimination prevention?

This question provides you with both ‘Yes’ and ‘No’ response options. To answer ‘Yes’, you may have either a standalone policy or strategy and/or policy or strategy contained within another policy/strategy.

Sex-based harassment can be non-sexual or sexually related behaviour that offends, humiliates or intimidates and is not wanted or not returned. The employer is ultimately responsible for ensuring a harassment free workplace. Examples of sex-based harassment include:

- sexist material that is displayed publicly, circulated, or put in someone’s workspace or belongings, or on a computer or fax machine
- verbal abuse or comments aimed at a person or group because of their gender
- sexually offensive gestures
- ignoring, isolating or segregating a person or group because of their gender
- referring to a person who is transgender by their previous name or gender
- staring, unwelcome wolf whistling or leering in a sexual manner
- sexual or physical contact, such as slapping, kissing or touching
- intrusive questions about sexual activity
- sexual assault
- repeated sexual invitations when the person has refused a similar invitation before.

A formal policy and/or formal strategy in this area could include a statement that the organisation has a zero tolerance approach to sex-based harassment and discrimination and details on employees’ rights and obligations in this regard.

16.1 Do you include a grievance process in any sex-based harassment and discrimination prevention policy and/or strategy?

This question provides you with both ‘Yes’ and ‘No’ response options. A grievance process helps employees deal with workplace grievances. This typically includes:

- information on how employees can raise the issue formally or informally knowing that s/he is not be penalised or disadvantaged as a result of lodging the grievance
- information on the organisation’s harassment contact officer/s.

17. Do you provide training for all managers on sex-based harassment and discrimination prevention?

This question provides you with both ‘Yes’ and ‘No’ response options.

Training

Examples of sex-based harassment and discrimination prevention training could include workshops, online courses, e-learning modules with confirmation of completion, and discussion groups.

Sending a link or a softcopy of the sex-based harassment and discrimination prevention policy to all staff by email or having the policy available to all staff on the company intranet does not constitute workplace training.

Timing

The Agency recommends organisations provide workplace training for managers and all staff on sex-based harassment and discrimination prevention at induction and at least every two years.
17.1 If your organisation would like to provide additional information relating to gender equality indicator 6, please do so below:
This question is optional. There is a free-text box to provide further details.

Additional resources
For more information and assistance on GEI 6, visit the [Improve against the minimum standards section](#) of the Agency’s website.

The Australian Human Rights Commission has provided a comprehensive range of resources on sex-based harassment and discrimination. These are available at [https://knowtheline.humanrights.gov.au/](https://knowtheline.humanrights.gov.au/).

18. If your organisation has introduced any outstanding initiatives that have resulted in improved gender equality in your workplace, please tell us about them. (As with all questions in this questionnaire, information you provide here will appear in your public report.)

This question is optional. There is a free-text box to provide further details. Information organisations may want to provide details on could include major initiatives introduced to support workplace gender equality.

Please note that any information provided in the questionnaire, appears in the public report.
Appendix A: Coverage guidelines

Franchises

The franchisee is normally a separate company from the franchisor and it usually has the responsibility for employing its own staff.

Therefore, in determining coverage each individual franchisee must be counted as a separate employer under the Act and so would only be covered if, individually, it employed more than 100 staff in total across all its franchises.

Partnerships

Partners (excluding equity partners and non-equity partners engaged on partnership terms and conditions) need to be included in the total number of the workforce when determining if the partnership is covered under the Act.

Once a partnership structure is covered under the Act, full equity partners and non-equity partners who are engaged on partnership terms and conditions (do not receive a salary) should be reported on under GEI 2, ‘gender composition of governing bodies’. The managing partner needs to be counted in the workplace profile under GEI 1 under ‘CEO’. Full- or part-salaried equity and non-equity partners (engaged on an employment contract) are to be reported on under GEI 1 in the workplace profile.

Joint ventures

A joint venture is a company that has been set up by at least two other companies. For example, Company X is a joint venture where Company 1 and Company 2 both own 50% of Company X. Often Company 1 and Company 2 are relevant employers under the Act.

Where Company 1 and Company 2 both own 50% of Company X, and neither company has more control than the other, then Company X is a relevant employer in its own right if it has more than 100 employees. Company X is therefore required to report for itself.

Where Company 1 has more control in the joint venture than Company 2, then Company X becomes a subsidiary of Company 1.

Liquidation and receivership

Where a company advises the Agency that it has been placed in receivership or liquidation, it must be determined whether that company is still required to comply with the Act.

Receivership

Where the organisation still employs 100 or more (or 80 or more if the employer has previously been covered under the Act) a company still is a relevant employer under section 3 (1) of the Act.

Exceptions should be made to this rule only where there is a genuine reason why a company cannot report. Factors for consideration are:

- likelihood of company being wound up
- size of company and expected size after planned retrenchments (less than 80 employees?)
- legitimacy of hardship.

Before a decision can be made about whether an organisation still needs to report for any given reporting period, they need to supply written information to the Agency about their particular circumstances. This is then referred to the Director for a decision.
Liquidation

A company placed in liquidation is still technically a relevant employer under section 3 (1) of the Act. However, in the case of both compulsory and voluntary liquidation, notification of liquidation usually results in the dismissal of employees. Where the Agency is advised that a company has been liquidated, confirmation needs to be provided in writing.
Appendix B: Engaging internal stakeholders

When preparing the compliance report and collecting data/information internally from various stakeholders, a report contact may consider tailoring the communication messages to suit the stakeholder group. It is important to clearly communicate the legal requirements and focus on key discussion items that are relevant to each internal stakeholder.

The table below outlines the key points you are likely to discuss with each stakeholder group.

<table>
<thead>
<tr>
<th>Stakeholders</th>
<th>Key messages/discussion items</th>
<th>Resources</th>
<th>Timeline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal</td>
<td>→ key legislation points:</td>
<td>Quick guide to reporting and compliance</td>
<td>at the beginning of the reporting preparation process</td>
</tr>
<tr>
<td></td>
<td>• Objects of the Act</td>
<td>WGEA webpage: About the legislation</td>
<td></td>
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<tr>
<td></td>
<td>• complying with the Act</td>
<td>WGEA webpage: Who needs to report?</td>
<td></td>
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<tr>
<td></td>
<td>• who needs to report</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>→ legal definitions: relevant employer, corporate structure, parent company and subsidiary etc.</td>
<td>Reference guide</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ implications of non-compliance</td>
<td>WGEA webpage: Complying with the Act</td>
<td></td>
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<tr>
<td></td>
<td>→ reputational risks related to the notification and access requirements</td>
<td>WGEA webpage: Notification and access requirements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ information not included in the public report</td>
<td>WGEA webpage: Privacy policy</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ reference to the provision of remuneration data</td>
<td>WGEA webpage: WGEA protocol on sharing reporting data</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reference guide</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ legal risks related to sex-based harassment and discrimination (GEI 6)</td>
<td>Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Amendment Instrument 2015 (No.1)</td>
<td></td>
</tr>
<tr>
<td>Company Secretary</td>
<td>→ role in assisting with communication with the Board and ensuring the reporting and compliance requirements are on the executive agenda</td>
<td>WGEA webpage: Improve against the minimum standard GEI 6</td>
<td>ongoing</td>
</tr>
<tr>
<td></td>
<td>→ secure login with AUSkey</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>→ secure login with AUSkey</td>
<td>WGEA webpage: About AUSkey</td>
<td>when the report contact or</td>
</tr>
</tbody>
</table>
### Stakeholders

- **Payroll and/or Payroll Service Provider**

#### Key messages/discussion items

- needs to review AUSkey holders (i.e. who in the organisation can access confidential information involved in preparing the report)
- security of information and how remuneration data is used by the Agency

#### Resources

- WGEA webpage: Privacy policy
- WGEA webpage: WGEA protocol on sharing reporting data
- WGEA webpage: Competitor Analysis Benchmark Reports

#### Timeline

- Administrator AUSkey holder changes
- at the beginning of the reporting preparation process

- work profile template to identify gaps in collecting data
- need to document procedures and workplace profile each year for reference and consistency
- option to update payroll systems so that it matches workplace profile requirements

- workplace profile data required:
  - headcount of all employees at one point in time during the reporting period
  - remuneration data for the 12 months prior to the date chosen for workplace profile
  - employees categorised in standardised occupational categories
  - reporting levels to CEO/head of business (or equivalent) included
  - unit level or aggregated data format.

- definitions:
  - annualised remuneration data
  - full-time equivalent remuneration data
  - total remuneration

- WGEA webpage: Reporting online
- Workplace profile worksheets
- Reference guide
- Salary conversion calculator
- Guide: non-manager categories
- from the date chosen for the WP
<table>
<thead>
<tr>
<th>Stakeholders</th>
<th>Key messages/discussion items</th>
<th>Resources</th>
<th>Timeline</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>o average base salary and total remuneration in an aggregated workplace profile template&lt;br/o full-time hours.</td>
<td>WGEA webpage: Reporting resources&lt;br&gt;Indicative format: workplace profile and reporting questionnaire</td>
<td>at the beginning of the reporting preparation process</td>
</tr>
<tr>
<td></td>
<td>→ identify employee organisations through employees’ payroll deductions</td>
<td>Reference guide</td>
<td>during data/information collection period</td>
</tr>
<tr>
<td>Human Resources</td>
<td>→ role in collecting reporting information under each GEI</td>
<td>WGEA webpage: Addressing pay equity&lt;br&gt;WGEA webpage: Building a gender equality strategy</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ definitions:&lt;br/o formal policy/strategy&lt;br/o governing body&lt;br/o primary/secondary carer</td>
<td>Reference guide</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ occupational categories mapping/classification</td>
<td>Reference guide&lt;br&gt;Guide: non-manager categories</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ remuneration gap analysis and building a gender equality strategy</td>
<td>WGEA webpage: Employer of Choice for Gender Equality</td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ eligibility for EOCGE citation</td>
<td>WGEA webpage: Notification and access requirements</td>
<td>prior to report submission to assist with notification and access requirements</td>
</tr>
<tr>
<td>Communication</td>
<td>→ role in assisting with both internal and external stakeholders communication of the public version of the report</td>
<td>WGEA webpage: About workplace gender equality</td>
<td>ongoing</td>
</tr>
<tr>
<td></td>
<td>→ role in using the report as an engagement tool and mitigating adverse interpretations of questionnaire answers</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ gender equality conversation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CEO/head of business (or equivalent) executives</td>
<td>→ time to review the report before submission and to sign off completed report</td>
<td></td>
<td>ongoing throughout the reporting period</td>
</tr>
<tr>
<td></td>
<td>→ internal communications and coordination</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stakeholders</td>
<td>Key messages/discussion items</td>
<td>Resources</td>
<td>Timeline</td>
</tr>
<tr>
<td>------------------------------</td>
<td>---------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td></td>
<td>→ value of data</td>
<td>WGEA webpage: Competitor Analysis Benchmark Reports</td>
<td>prior to report submission</td>
</tr>
<tr>
<td>Governing body/Board</td>
<td>→ notify report has been submitted</td>
<td>WGEA webpage: Competitor Analysis Benchmark Reports</td>
<td>after report submission</td>
</tr>
<tr>
<td></td>
<td>→ when to expect compliance status and Competitor Analysis Benchmark Reports</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ value of data</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employees</td>
<td>→ notify report has been submitted</td>
<td>WGEA webpage: Notification and access requirements</td>
<td>after report submission</td>
</tr>
<tr>
<td></td>
<td>→ provide access to report</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ highlight opportunity to comment on report</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Organisations</td>
<td>→ notify report has been submitted</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ highlight opportunity to comment on report</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shareholders Or Members</td>
<td>→ notify report has been submitted</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>→ provide access to report</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix C: Calculating remuneration data

This document provides advice on how to convert remuneration data to full-time equivalent and annualised amounts for employees.

Please note that in your workplace profile, you are required to report on remuneration that has been converted to full-time equivalent and annualised amounts for:

- **base salary**: salary before tax, including salary sacrificed items, but excluding allowances, superannuation and any other additional payments. For further information, refer to Section 2

- **total remuneration**: includes base salary plus any additional benefits whether payable directly or indirectly, whether in cash or in a form other than cash. Includes bonuses, superannuation, overtime, allowances and any other amounts (for example share allocations, discretionary pay etcetera). For further information, refer to Section 2, Remuneration data.

These conversions enable comparisons between employees as if they all:

- a) were full-time for 12 months (for part-timers and casuals)
- b) had worked for the full 12 months reported on in your workplace profile (for employees who had worked for only part that 12 months).

<table>
<thead>
<tr>
<th>Period worked by employee</th>
<th>Full-time employees</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>12 months (no conversion is required)</strong></td>
<td>Use the actual base salary and the actual total remuneration amounts paid to the employee for the 12 months.</td>
</tr>
</tbody>
</table>
| **Less than 12 months (annualised conversion is required)** | Step 1. Divide the actual base salary and the actual total remuneration amounts paid to the employee by the number of weeks worked during the 12 months on which you are reporting (to get the weekly rate of pay).  
Step 2. Multiply by 52 (the total number of weeks in the year) to get the annualised figure. |

<table>
<thead>
<tr>
<th>Period worked by employee</th>
<th>Part-time employees</th>
</tr>
</thead>
</table>
| **12 months (full-time equivalent calculation only is required)** | **If they work the same number of days each week**  
**Full-time equivalent calculation**  
Step 1: divide the actual base salary and the actual total remuneration paid to the employee by the number of days that s/he works per week.  
Step 2: multiply the number calculated in Step 1 by five (the number of days per week for a full-time workload).  
One easy way to calculate this is through Microsoft Excel. Input the employee’s actual salary for the previous 12 months, the number of days worked each week and how many working days are in the week, in the first three columns respectively. Next input the formulas in columns D and E and copy these down the length of records in the column. Column E reflects the employee’s full-time equivalent salary which is used in the workplace profile.  
In the example below, employee X works three days per week and has been paid $45,000 for the 12 months being reported on. The full-time equivalent for that amount is |
$75,000 for the year.

### Full-time equivalent calculation

**Step 1:** calculate the actual amount paid to the employee

**Step 2:** calculate the total number of days worked by the employee in the 12 months

**Step 3:** calculate the total number of days worked by a full-time employee in the 12 months

**Step 4:** divide the total amount earned by the amount in Step 2 to give you a daily rate of pay

**Step 5:** multiply the daily rate by the total number of days worked by a full-time employee in the 12 months.

**Example below:** the actual amount paid to part-time employee X is $30,000; during the 12 months she worked three days for 20 weeks, then four days for 32 weeks (totaling 188 days worked in the 12 month period). The number of working days in a year equals 5 days per week x 52 weeks = 260 days. The calculation would be $30,000 divided by 188 (days worked) equalling $159.57 (daily rate), then multiply that by 260 (total working days in a year) = $41,489. This figure equals the full-time equivalent amount for employee X.

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Part-time salary paid</td>
<td>Days</td>
<td>Weeks</td>
<td>Days worked</td>
<td>FTE</td>
</tr>
<tr>
<td>2</td>
<td>45000</td>
<td>3</td>
<td>5</td>
<td>=B2/C2</td>
<td>=A2/D2</td>
</tr>
<tr>
<td>3</td>
<td>45000</td>
<td>3</td>
<td>5</td>
<td>0.6</td>
<td>75000</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Less than 12 months (annualising and full-time equivalent conversions required)

**If they worked part-time for less than 12 months**

Below is the breakdown of calculating a full-time equivalent and then annualised remuneration amount.

**Full-time equivalent calculation**

**Step 1:** divide the number of days worked per week by the number of days in a full-time working week (5) to give the full-time equivalent fraction (in the example below of an employee working three days per week, this is 0.6).

**Step 2:** divide the total amount paid to the employee by the fraction obtained in Step 1 (equalling $50,000).

**Annualising:**

**Step 3:** divide the number of weeks worked by the employee (26) by the number of weeks in a year (26/52) equalling 0.5.

**Step 4:** divide the amount in Step 2 by the fraction obtained in Step 3 (equalling $100,000).

This amount, $100,000, reflects the annualised and full-time equivalent figure for employee X who has worked three days per week, for 26 weeks in the 12 months, having earned an actual amount of $30,000.
Period worked by employee

Casual employees

<table>
<thead>
<tr>
<th>Period worked by employee</th>
<th>Casual employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 months, or less than 12 months</td>
<td>If paid hourly</td>
</tr>
<tr>
<td></td>
<td>Step 1. Determine the hourly rate earned by each employee by dividing the employee’s actual salary for the 12 months by the number of hours worked for the year (e.g. $20000/520 hours = $38.46 per hour). This figure will include loading and penalty rates.</td>
</tr>
<tr>
<td></td>
<td>Step 2. Calculate a full-time employee’s total hours for the year e.g. 38 hours per week X 52 weeks. (Based on 38 hours being a full-time workload, in this workplace a full-time employee works 1976 hours per year.)</td>
</tr>
<tr>
<td></td>
<td>Step 3. Multiply the casual employee’s hourly rate earned by the total number of full-time hours for the year (e.g. $38.46 x 1976). This converts this salary to a full-time equivalent, annualised amount $76,000.</td>
</tr>
<tr>
<td></td>
<td>For all casual employees, input their actual salary for the 12 months and the number of hours worked for the year in the first two columns respectively. Input the formula for column C below and copy this down to the final entry. Update columns D and E with the number of hours a full-time employee works and 52 (number of weeks in a year respectively. Finally, input the formulas in columns F and G and copy down to the final entry. Column G is the employee’s full-time equivalent salary which is the amount to be used in the workplace profile.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Period worked by employee</th>
<th>Employment status changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full 12 months</td>
<td>If an employee has had more than one employment status during the 12 month period (e.g. changed from part-time to full-time; casual to part-time; full-time to part-time etc.):</td>
</tr>
<tr>
<td></td>
<td>Step 1. Determine how much the employee earned for the 12 month period (e.g. $50,000).</td>
</tr>
<tr>
<td></td>
<td>Step 2. Calculate the number of full-time hours in 12 months (e.g. 40 hours per week x 52 = 2080).</td>
</tr>
<tr>
<td></td>
<td>Step 3. Calculate the total number of hours the employee worked in the 12 months (e.g. the employee worked casually for 10 hours per week for 12 months = 120 hours and then worked full-time for 40 weeks = 1600 hours, equalling 120 + 1600 = 1720).</td>
</tr>
</tbody>
</table>
| | Step 4. To calculate the FTE amount: divide the total number of hours that a full-time employee would work in 12 months (2080), by the total number of hours the employee has worked in the 12 months (1720), and multiply that number by how much the
For less than 12 months

If the employee has only worked for part of the 12-month period, you would then need to annualise the FTE amount earned.

Convert to FTE:

Step 1. Determine how much the employee earned for the period they worked in the 12-month period (e.g. this employee only worked for six months of this 12-month period and earned $25,000).

Step 2. Calculate the number of hours that a full-time employee would work in six months (e.g. 40 hours per week x 26 = 1040).

Step 3. Calculate the total number of hours the employee worked in the six months (e.g. the employee worked casually for 10 hours per week for 12 weeks = 120 hours and then worked full-time for 14 weeks = 560 hours, equalling 120 + 560 = 680).

Step 4. To calculate the FTE amount: divide the total number of hours that a full-time employee would work in six months (1040), by the total number of hours the employee has worked in the six months (680), and multiply that number by how much the employee earned for the six-month period (e.g. 1040/680 x $25,000 = $38,235). $38,235 is the FTE amount for this employee.

Convert FTE to an annualised amount:

If an employee has not worked the full twelve months, their FTE salary also needs to be annualised.

Step 5: divide the number of weeks worked by the employee (26) by the number of weeks in a year (26/52) equalling 0.5.

Step 6: divide the total FTE amount in Step 4 by the fraction obtained in Step 5 (equalling $38,235/0.5 = $76,470).

This amount, $76,470 reflects the annualised and full-time equivalent figure for the employee who has worked for 26 weeks in the 12 months, having earned an actual amount of $25,000.
Appendix D: Workplace profile worked example

This appendix provides a worked example of the workplace profile Excel worksheets.

Case study description

ABC Business Pty Ltd is a small, professional engineering consulting firm. ABC Business Pty Ltd employs 123 people and provides specialist consulting services to large scale property developments, infrastructure and transport businesses. The organisation has a governing board with six board members, a CEO/head of business (or equivalent) and an executive management team comprising six executive members (including the CEO). The organisation has three service business units and an operations department and a small sales and marketing business unit. Each service line has a business unit head and a senior management team. The operations business has a business unit head and managers for each area within operations, which includes Human Resources, Operations, Finance, and IT.

The majority of the ABC Business Pty Ltd workforce is employed within the service areas and are professional consultants with backgrounds in engineering, construction, finance, accounting, urban planning and environmental sciences.

Defining managers and non-managers

Within the workplace profile, employees must be classified within the standardised occupational categories of managers and non-managers. For managers, the reporting level to the CEO/head if business (or equivalent) must also be provided.
Classifying managers

The ABC Business Pty Ltd has one CEO/head of business (or equivalent).

Each of the other five members of the executive management team in this organisation is defined as KMPs. Within other organisations, KMPs may include a broader range of managers, not only those on the executive management team. In ABC Business Pty Ltd, one KMP is more senior than the CEO/head of business (or equivalent) and reports to someone overseas. All of the members of the executive management team are heads of business units.

### Classifying managers

<table>
<thead>
<tr>
<th>CEO/head of business (or equivalent)</th>
<th>Service line 1</th>
<th>Service line 2</th>
<th>Service line 3</th>
<th>Operations</th>
<th>Sales and marketing</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>CEO/head of business (or equivalent)</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
<td>1</td>
</tr>
<tr>
<td>KMP</td>
<td>1 Business unit head</td>
<td>1 Business unit head</td>
<td>1 Business unit head</td>
<td>1 Business unit head</td>
<td>1 Business unit head</td>
<td>5</td>
</tr>
<tr>
<td>Other executives / general managers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 other executive</td>
<td>2 general managers</td>
<td>6</td>
</tr>
<tr>
<td>Senior managers</td>
<td>4 senior managers</td>
<td>4 senior managers</td>
<td>3 senior managers</td>
<td>2 senior managers</td>
<td>2 senior managers</td>
<td>15</td>
</tr>
<tr>
<td>Other manager</td>
<td>4 managers</td>
<td>3 managers</td>
<td>2 managers</td>
<td>-</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>9</td>
<td>8</td>
<td>6</td>
<td>7</td>
<td>5</td>
<td>36</td>
</tr>
</tbody>
</table>

Total managers: 35 managers + 1 CEO/head of business (or equivalent) = 36 managers

Classifying non-managers

<table>
<thead>
<tr>
<th>Service line 1</th>
<th>Service line 2</th>
<th>Service line 3</th>
<th>Operations</th>
<th>Sales and marketing</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professionals</td>
<td>18 professional consultants</td>
<td>23 professional consultants</td>
<td>20 professionals</td>
<td>2 professionals</td>
<td>-</td>
</tr>
<tr>
<td>Clerical and administrative employees</td>
<td>3 administrators</td>
<td>4 administrators</td>
<td>3 administrators</td>
<td>2 administrators</td>
<td>2 administrators</td>
</tr>
<tr>
<td>Sales employees</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2 sales and customer service consultants</td>
</tr>
</tbody>
</table>
### Graduates and apprentices

<table>
<thead>
<tr>
<th></th>
<th>1 marketing advisors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Graduates</td>
<td>2 graduates</td>
</tr>
<tr>
<td>Graduates</td>
<td>3 graduates</td>
</tr>
<tr>
<td>Graduates</td>
<td>2 graduates</td>
</tr>
<tr>
<td>Graduates</td>
<td>0 graduates</td>
</tr>
<tr>
<td>Graduates</td>
<td>0 graduate</td>
</tr>
<tr>
<td>Total</td>
<td>23</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
</tr>
<tr>
<td>Total</td>
<td>25</td>
</tr>
<tr>
<td>Total</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td>87</td>
</tr>
</tbody>
</table>

Total non-managers = 87 non-managers

Disclaimer: salary amounts contained within this document are for demonstration purposes only and should not be used for comparison of remuneration in your organisation.

Template A: Unit level data
## 2018 workplace profile - unit level data template

**IMPORTANT**

- Please read the instructions tab for a step-by-step guide on how to complete this template.
- Data entry and saving employee data from your workplace into this system-generated template, only select data cells (no headings, no columns, no more).

### ABOUT REMUNERATION DATA

1. Base salary and total remuneration amounts must be based on actual amounts paid to the employee, which are then converted to annualised and full-time equivalent amounts. The amount in Column 8 MUST include the amount in Column 7.
2. All employees including those employed on term and casual contracts are included in the workplace profile BUT remuneration data is not required for:
   - the CEO/Chief of Business
   - a manager who is more senior than the CEO/Chief of Business and reports to someone outside (reporting level > 1)
   - managers who are casuals.

### Table Format

<table>
<thead>
<tr>
<th>Employee unique identifier</th>
<th>Manager of manager categories</th>
<th>Reporting levels &amp; CEO/Chief of Business</th>
<th>Gender</th>
<th>Graduates/Trainees</th>
<th>Full-time employees</th>
<th>Permanent</th>
<th>Total Remuneration</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(Manager of manager manager)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Manager of manager)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Manager)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notes

- The amount in Column 8 MUST include the amount in Column 7.
- Other components of remuneration fund (ref. to 'remuneration fund' tab for full details).

Workplace Gender Equality Agency | Reference guide 2018
Template B: Aggregated data for managers

2018 workplace profile
1. All managers - aggregated data template

**IMPORTANT**
- PLEASE READ the instructions tab for a step-by-step guide on how to complete the template.
- Note: Only fill in information that aligns with your workplace. If your workplace is a multi-organizational template, only fill in data cells (no headings, no columns, no rows).

**ABOUT REMUNERATION DATA**
1. Basic salary and total remuneration amounts must be based on actual amounts paid to the employee, which must then be converted to annualised and full-time equivalent amounts.
2. Remuneration in Total remuneration MUST include the amount from Basic salary/PAWS all other components of remuneration paid.
3. Importantly - remuneration for each category MUST be averaged. Refer to 'Instructions' tab for full explanation.

4. All employees INCLUDING the CEO head of business must be included in the workplace profile BUT remuneration data is not required for:
   - the CEO head of business
   - a manager who is more senior than the CEO/Head of business and reports to someone overseas (reporting level > 1)
   - managers who pre-resign

Manager occupational categories (generated as per your selection in Step 2 in the process)

<table>
<thead>
<tr>
<th>Reporting level to CEO/Head of business (generated as per your selection in Step 2 in the process)</th>
<th>Employment Status</th>
<th>No. of employees * refer above</th>
<th>Basic salary only $ (exclude superannuation &amp; other payments)</th>
<th>Total remuneration $ (MUST INCLUDE: base salary/PAWS, plus superannuation &amp; other payments)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Column 3</td>
<td>Column 4</td>
<td>Column 5</td>
<td>Column 6</td>
</tr>
<tr>
<td></td>
<td>F</td>
<td>M</td>
<td>Total employees</td>
<td>F</td>
</tr>
</tbody>
</table>

### CEO
- 0
- Full-time permanent/contracting: 0
- Part-time permanent/contracting: 0
- Full-time contract employees: 0
- Part-time contract employees: 0
- Casual: 0

**No salary data required.**

### Senior managers
- 1
- Full-time permanent/contracting: 2
- Full-time contract employees: 0
- Part-time permanent/contracting: 0
- Part-time contract employees: 0
- Casual: 0

**No salary data required.**

### Other managers
- 3
- Full-time permanent/contracting: 0
- Full-time contract employees: 0
- Part-time permanent/contracting: 0
- Part-time contract employees: 0
- Casual: 0

**No salary data required.**

### All total: All managers
- 7
- Full-time permanent/contracting: 0
- Full-time contract employees: 0
- Part-time permanent/contracting: 0
- Part-time contract employees: 0
- Casual: 0

**No salary data required.**
### Template C: Aggregated data for non-managers

#### 2018 Workplace profile

**2. All non-managers - aggregated data template**

**IMPORTANT**
- Please refer to the instructions below for each section to complete this template.
- Please note that all data entries are in thousands, except for salaries and overtime payments.
- The number of employees in each category should be the total number for all entities surveyed by this report.

**ABOUT REMUNERATION DATA**
- Salaries & benefits (in thousands) should be calculated at the entity level and then aggregated to the industry level. This will result in a more meaningful and consistent comparison of performance.
- For non-managerial positions, the remuneration data should be for the base salary only. This includes base salary, superannuation, and other payments.

<table>
<thead>
<tr>
<th>non-manager occupational categories</th>
<th>Employment status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non Fulltime</td>
</tr>
<tr>
<td></td>
<td>male</td>
</tr>
<tr>
<td>Professionals</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>30</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Technical and related</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Community and personal service</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Clerical and administrative</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Sales</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Maintenance operations</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Labourers</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Full-time permanent employees</td>
<td>50</td>
</tr>
<tr>
<td>Part-time permanent employees</td>
<td>10</td>
</tr>
<tr>
<td>Casual employees</td>
<td>10</td>
</tr>
</tbody>
</table>

**Total: All non-managers**

135 105 29 2 4 4 575
Appendix E: Reporting resources

Below is a comprehensive list of the resources and tools available to assist reporting organisations with understanding the legislation, reporting and compliance requirements, as well as the online submission process. Resources are available through the ‘Report’ section of the website.

<table>
<thead>
<tr>
<th>Resource</th>
<th>Content summary</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Web pages: About the legislation</td>
<td>A high level overview of complying with the Act including: Minimum standards; Complying with the Act; Reporting requirements; Notification and access requirements and Comments guidelines.</td>
<td>Website</td>
</tr>
<tr>
<td>Web pages: Preparing for reporting</td>
<td>A series of topics to assist with how to report including: Reporting arrangements; About AUSkey and Login and Register etc.</td>
<td>Website</td>
</tr>
<tr>
<td>Frequently asked questions - Reporting</td>
<td>High level FAQ document on commonly asked reporting questions</td>
<td>PDF document</td>
</tr>
<tr>
<td>Quick guide to reporting and compliance</td>
<td>A high level summary covering all aspects of the legislation, reporting and compliance requirements as well as benchmarks.</td>
<td>PDF document</td>
</tr>
<tr>
<td>Indicative format: workplace profile and reporting questionnaire</td>
<td>The indicative format of the 2015-16 compliance report. This is not the form to be used for reporting.</td>
<td>Word and PDF versions available</td>
</tr>
<tr>
<td>Developing a workplace gender equality policy</td>
<td>Guidance on developing a policy related to GEI 1.</td>
<td>PDF document</td>
</tr>
<tr>
<td>Including gender pay equity in your remuneration policy</td>
<td>Guidance on developing a policy related to GEI 3.</td>
<td>PDF document</td>
</tr>
<tr>
<td>Developing a flexible working arrangements policy</td>
<td>Guidance on developing a policy related to GEI 4.</td>
<td>PDF document</td>
</tr>
<tr>
<td>Indicative format: workplace profile and reporting questionnaire</td>
<td>The indicative format of the workplace profile and reporting questionnaire</td>
<td>Word</td>
</tr>
<tr>
<td><strong>Workplace profile</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary calculator</td>
<td>This calculator converts the salaries of casual, part-time, contract or part-year employees into annualised, full-time equivalent salaries for use in the workplace profile section of the report.</td>
<td>Excel spreadsheet s</td>
</tr>
<tr>
<td>Guide: non-manager categories</td>
<td>This document sets out examples of categories of non-managers in various industries.</td>
<td>PDF document</td>
</tr>
<tr>
<td>Resource</td>
<td>Content summary</td>
<td>Type</td>
</tr>
<tr>
<td>----------</td>
<td>-----------------</td>
<td>------</td>
</tr>
<tr>
<td><strong>Guide: manager categories</strong></td>
<td>This document sets out definitions of categories of managers.</td>
<td>PDF document</td>
</tr>
<tr>
<td><strong>Workplace profile worksheets</strong></td>
<td>The indicative format of the workplace profile for both unit level and aggregated data options. This not the spreadsheet to upload to the online portal.</td>
<td>Excel spreadsheet</td>
</tr>
<tr>
<td><strong>Indicative format: workplace profile and reporting questionnaire</strong></td>
<td>The indicative format of the workplace profile and reporting questionnaire</td>
<td>Word</td>
</tr>
<tr>
<td><strong>Completing and submitting a report online</strong></td>
<td>This animation guides you through the steps required to complete and upload the workplace profile to the Agency’s online portal.</td>
<td>Animation / video</td>
</tr>
</tbody>
</table>