

Guide: Entity level reporting for corporate structures & requirements for combined reports

“Entity level reporting” is the term used to describe how relevant employers in corporate structures need to report. Entity level reporting is not new, it simply means that all information being reported on must reflect what happens at the entity (e.g. subsidiary) level, not at the group level.

For example, when deciding what standardised manager category in the workplace profile best applies to employees, the category you select must reflect their responsibilities in the subsidiary where they work, not on their responsibilities in relation to the parent or the group.

Providing standardised, accurate information when reporting to the Workplace Gender Equality Agency (Agency) is a requirement under the *Workplace Gender Equality Act 2012* and ensures meaningful comparisons of data can be made from reporting organisations. This will build the evidence base needed to support improved gender equality outcomes for women and men in Australian workplaces.

Under the Act, employers need to provide data on the gender composition of their workforce and categorise managers and reporting level (i.e. distance) to the CEO/head of business against standardised categories (as referenced below). This information is captured in a Workplace Profile.

For corporate structures, it is important that parent and subsidiary entities categorise their managers and distance from the CEO/head of business in relation to the entity they work in (referred to in more detail below), **not** the corporate structure. This must be done as follows:

- a manager's *occupational category* is assigned based on the role and responsibilities within the entity they work, and
- the reporting level to the CEO/head of business is assigned based on the manager's level of seniority in the entity they work in, **not** within the corporate structure. Refer to Step 6 below for more details.

Acknowledging that some corporate structures can be complex, this document provides a step-by-step process to reporting at the individual entity level, not in relation to the parent entity.

Categorising managers and reporting levels to the CEO/head of business

Determine which organisations in the corporate structure need to be reported on

You must report on any organisations in your corporate structure that:

- have a unique ABN, **AND**
- employ staff.

Step 1

Organisations that do not have a unique ABN or employ staff are not covered under the Act and cannot submit a report.

This document **ONLY** refers to organisations that **DO HAVE** a unique ABN **AND** employ staff.

For reporting organisations, decide in which industry each entity operates (their ANZSIC division)

Step 2

Refer to the ABS for a detailed description of [ANZSIC categories](#).

Determine the organisation each employee works in

Categorising employees to the correct occupational category (managers and non-managers) must be done in relation to their role and responsibilities in the organisation **they work in most of the time**. This may be different to their position in the organisation that holds the employment contract, or pays them, or to the corporate structure.

Step 3

For example, if an employee works at company X, but is paid by company Y, they would be reported on by company X.

- (NB: 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.

For **employees who work across multiple entities across the group (e.g. HR, IT, legal)**, the manager or non-manager occupational category selected needs to align with their responsibilities in relation to the organisation they work in (i.e. where they are usually 'based').

Decide which WGEA standardised manager category applies to each manager

As explained in Step 3, this must be done based on their role and responsibilities in the organisation **they work in most of the time**. This also needs to be done for the person who heads up **each** relevant organisation.

For example, if an employee works in company X as a manager, then their WGEA-defined manager category needs to align with their role and responsibilities in relation to company X.

Step 4

Other than for the CEO/head of business, each employee must be reported on only once.

The CEO/head of business is the exception because each organisation must have an identified CEO/head of business. This could be the CEO/head of business of the individual entity, such as a managing director, or the CEO/head of business of the corporate structure itself.

If the same person is the CEO/head of business for the corporate structure **and** for one or more subsidiaries, 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 will be reported on in one or more reports (see information in Step 8).

Decide which WGEA standardised non-manager occupational category applies to each non-manager

Step 5

This must be done based on their role and responsibilities in the organisation **they work in** for most of the time.

Categorising managers and reporting levels to the CEO/head of business

Determine the 'reporting level' to the CEO/head of business (*managers only*)

The 'reporting level' must be determined after the manager category has been assigned, and reflect the reporting level (i.e. distance) between the manager and the CEO/head of business in the entity where they work.

Step 6

Where a manager reports to someone who is in another entity in the group

In instances where a manager reports to someone in another entity in the group, their 'reporting level' is based on their level of seniority **in the hierarchy of the organisation where they work**.

It reflects the relative distance between them and the CEO/head of business of that entity. (This is usually reflected in that entity's organisation chart.)

Submitting a combined report

Decide whether you qualify to submit a combined report, or submit separate reports, based on the guidelines below

In most instances corporate structures will need to submit separate reports to enable meaningful industry comparisons and avoid skewing salary data.

However, if the following conditions apply, employers may submit a combined report.

Only submit combined reports:

- when all organisations being reported on are in the **same ANZSIC division** (unless the organisation has fewer than 80 employees)

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 the reports does not skew the salary data within each manager category.

Below is a worked example of an aggregated Workplace Profile from a combined report:

- both CEO/head of business must be included in the CEO/head of business row each category of managers is totalled, for example:

Step 7

- Mary and Bill are recorded as KMPs with a reporting level of -1, and
- Jane is listed as a KMP with a reporting level of -2.

Company 1							
Manager category	Reporting level to CEO	Female	Male	Base salary \$	Total remuneration \$	Base salary \$	Total remuneration \$
				Female		Male	
CEO/head of business (Tom)	0	0	1	NA			
KMP (Mary)	-1	1	0	90,000	100,000	0	0
Company 2							
Manager category	Reporting level to CEO	Female	Male	Base salary \$	Total remuneration \$	Base salary \$	Total remuneration \$
				Female		Male	
CEO/head of business (Judy)	0	1	0	NA			
KMP (Bill)	-1	0	1	0	0	90,000	100,000
KMP (Jane)	-2	1	0	70,000	82,000	0	0
Combined report Company 1 and Company 2							
Manager category	Reporting level to CEO	Female	Male	Base salary \$	Total remuneration \$	Base salary \$	Total remuneration \$
				Female		Male	
CEO/head of business (Tom & Judy)	0	1	1	NA			
KMP (Mary & Bill)	-1	1	1	90,000	100,000	90,000	100,000
KMP (Jane)	-2	1	0	70,000	82,000	0	0

Submitting a combined report

If you qualify to submit a combined report, make sure your CEO/head of business is reported on correctly.

- Step 8 If the CEO/head of business heads up more than one organisation in the corporate structure, they need to be reported on as though they are separate people.
- For example, if you are submitting one combined report for two organisations in your corporate structure, you would enter the number '2' in the 'CEO/head of business' row of that combined report.

Completing the reporting questionnaire for combined reports

- Step 9 If employees covered in a combined report are not covered by the same policies and strategies in the place they work, the answer to the policy and strategy questions (and any other applicable questions) in the reporting questionnaire would have to be 'No'.
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