Reference guide 2019

Guide to reporting under the Workplace Gender Equality Act 2012

Version 2.0

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Contents

Executive Summary

This reference guide is a companion document to the Indicative format: Workplace profile and reporting questionnaire. It has detailed information for employers about how to:
- report under the *Workplace Gender Equality Act 2012* (Act), including who needs to do this
- comply with the Act's six gender equality indicators (GEIs)
- complete your workplace profile and questionnaire online.

Section 1: Reporting to the Workplace Gender Equality Agency

Section 1 gives an overview of the Act and our requirements. The Act's main goals include:
- improving workplace gender equality across the board
- promoting discussion between employers and employees about workplace gender equality
- encouraging employers to end gender discrimination
- boosting business productivity and competitiveness as a result.

Complying with the Act means:
- addressing the GEIs
- meeting minimum standards for certain GEIs if your organisation has more than 500 employees
- providing accurate data in your workplace profile and reporting questionnaire.

GEI	Gender equality area
1	Gender composition of your workforce
2	Gender composition of your governing bodies
3	Equal remuneration between women and men
4	Availability and utility of employment terms, conditions and practices relating to: - flexible working arrangements for employees - working arrangements supporting employees with family or caring responsibilities
5	Consultation with employees on workplace gender equality issues
6	Any other matters specified by the Minister in a legislative instrument: sex-based harassment and discrimination

All relevant employers must submit a compliance report annually, before 31 May for the previous reporting period. This section helps you determine if you are a relevant employer and, if so, how to report.

After you submit your report, you must share your public version by:
- telling your employees, members and shareholders you have submitted it, and providing them access to it
- telling employee organisations you have submitted it (access not required)
- inviting them to comment to you or to us.

We can review your compliance at any time and will issue a compliance letter if you meet your obligations. But if you do not comply:
- we can report you to the Minister, on our website, or by electronic or other means
- you may not be eligible to tender for Commonwealth or state contracts, or for grants or other financial help.

Section 2: Completing your workplace profile

Section 2 helps you complete your workplace profile in Excel. We use this data to:
* assess your workforce's gender composition (GEI 1)
* assess equal remuneration between women and men (GEI 3)
* collect and analyse industry statistics.

This profile is a snapshot of your workforce on any one date during the reporting period. The date you choose must be representative, and the snapshot will be an actual headcount of all your employees on that date:
* who work in Australia, whether or not they are Australian citizens
* for each entity you are reporting on in a corporate structure.

Before you begin, understand your organisation's rules for who is or is not an employee.

Then, for each employee, report:
* gender, which the Act defines as female or male
* employment status, such as full-time, part-time, fixed-term or casual
* occupational category, which includes eight options for non-managers and five for managers
* separately on your CEO/head of business (or equivalent)
* if they are an apprentice or part of a graduate program
* annualised full-time equivalent base salary
* annualised full-time equivalent total remuneration, which is base salary plus other benefits.

You can:
* prepare your data offline with the worksheets on our website
* choose to deliver your workplace profile as unit level or aggregated data.

Your public report will:
* show your workplace profile as an aggregated table
* not show your remuneration data.

Section 3: Completing your reporting questionnaire

After your workplace profile, you must complete the reporting questionnaire, which asks 17 main questions with extra sub-questions. Question 18 is optional, but asks if you have introduced any major initiatives:
* to support gender equality
* that have improved gender equality in your workplace.

Section 3 walks you through this process. Your answers to the questionnaire will:
* tell us if and how you meet each of the Act's six GEIs
* appear in your public report.

Depending on the question, you can:
* provide details in a table
* answer yes or no.

If you answer no, you can type in a reason or choose from pre-set options.

If you are a relevant employer with 500 or more employees, you must meet the minimum standard in at least one of the following questions:

Question	Minimum standard
1	Asks if you have formal policies or strategies to support gender equality in nine different areas: • recruitment • retention • performance management • promotions • identification of talent and high potential employees • succession planning • training and development • gender equality KPIs for managers • gender equality overall.
3	Asks if you have a formal policy or strategy on remuneration and if it includes gender pay equity goals. Gender pay equity is when women and men receive equal pay for work of the same or similar value.
10	Asks if you have a formal policy or strategy to support employees with family and caring responsibilities. This relates to an employee's role as the parent (biological, step, adoptive or foster), guardian or carer of: • a child • a parent • a spouse or domestic partner • a close relative • anyone else dependent on them for care.
16	Asks if you have a policy or strategy to prevent sex-based harassment and discrimination. As an employer, you are ultimately responsible for ensuring a harassment-free workplace.

1 Reporting to the Workplace Gender Equality Agency

1.1 Why is it important?

The Workplace Gender Equality Agency is an Australian Government statutory agency that:
• promotes and improves workplace gender equality
• administers the *Workplace Gender Equality Act 2012* (Act).

The Act's main goals are to:
• promote and improve workplace gender equality, including equal remuneration between women and men
• promote consultation between employers and employees about workplace gender equality
• recognise women's disadvantage in the workforce and help employers remove barriers that stop them from fully and equally participating
• encourage employers to end gender discrimination, including for family and caring responsibilities
• boost Australian business productivity and competitiveness by advancing workplace gender equality.

1.2 Who needs to report?

Decide if you are a relevant employer

When the Act took effect, it changed how relevant employers report to the Agency. All relevant employers must report annually, and these include:
• non-public sector employers with 100 or more employees
• corporate structures that employ 100 or more people across all entities.

If you are a relevant employer but your employee total drops below 100, you must keep reporting until the total falls below 80:
• for any six non-consecutive months in a given reporting period
• across the entire group if you are reporting on behalf of a corporate structure.

This section will help you determine if you will report as:
• an individual entity
• part of a corporate structure.

You do not have to report if you are not a relevant employer.

Follow the ANZSIC system

The Australia and New Zealand Standard Industrial Classification (ANZSIC) system:
• classifies entities based on their main business activity
• helps collect and analyse industry statistics.

The ANZSIC system has a four-level coding structure with increasing detail at each level:
1. broad industry classification denoted by a letter (industry division)
2. two-digit code (industry subdivision)
3. three-digit code (industry group)
4. four-digit code (industry class).

In your report, list the four-digit industry class that best describes your main business activity, especially if your organisation works in multiple industries. For example, if 60% of your employees work in one section of the organisation, the day-to-day duties of this section would be your main activity. This code:
• informs which entities a corporate structure can report on together
• helps our Competitor Analysis Benchmark Reports (CABR) accurately compare gender performance down to this level.

CABRs will be more meaningful if entities in different ANZSIC subdivisions, groups or classes report separately.

The Australian Bureau of Statistics website can help you determine your correct industry classification. It has:
- division codes
- definitions
- a list of business activities and exclusions for each industry class.

ANZSIC industry divisions

Division code	Title
A	Agricultural, Forestry and Fishing
B	Mining
C	Manufacturing
D	Electricity, Gas, Water and Waste Services
E	Construction
F	Wholesale Trade
G	Retail Trade
H	Accommodation and Food Services
I	Transport, Postal and Warehousing
J	Information Media and Telecommunications
K	Financial and Insurance Services
L	Rental, Hiring and Real Estate Services
M	Professional, Scientific and Technical Services
N	Administrative and Support Services
O	Public Administration and Safety
P	Education and Training
Q	Health Care and Social Assistance
R	Arts and Recreation Services
S	Other Services

Example: Using ANZSIC codes

Industry division	Code (Level 1)	Industry subdivision	Code (Level 2)	Industry group	Code (Level 3)	Industry class	Code (Level 4)
Mining	B	Exploration and Other Mining Support Services	10	Exploration	101	Petroleum Exploration	1011
Mining	B	Exploration and Other Mining Support Services	10	Exploration	101	Mineral Exploration	1012
Mining	B	Exploration and Other Mining Support Services	10	Other Mining Support Services	109	Other Mining Support Services	1090

Report as an individual entity

Your organisation is an individual entity if it has:
- no parent entity in Australia or overseas
- no subsidiaries in Australia.

An individual entity must submit one report using an AUSkey linked to your Australian Business Number (ABN). An AUSkey is a secure login that identifies you when you use certain government services online.

Report on organisations in a corporate structure

The *Corporations Act 2001* provides that a body corporate (the first body) is a subsidiary of another body if, and only if, the other body:
- controls how its board is composed
- is in a position to cast, or control the casting of, more than half of the maximum number of votes that might be cast at a general meeting of the first body
- holds more than half of the first body's issued share capital (excluding any part of that capital that carries no right to participate beyond a specified amount in a distribution of profits or capital).

You will need to decide if the organisations in your corporate structure qualify to submit a combined report or should report separately. Only report together if:
- each entity is in the same ANZSIC division
- each entity's managers have similar roles and responsibilities across each standard manager category
- an entity has fewer than 80 employees.

Otherwise, you should submit separate reports to avoid skewing salary data and allow meaningful industry comparison.

Organisations in your corporate structure but a different industry need to either:
- submit their own report
- have another organisation in your structure within the same ANZSIC division report on them.

If you report together	If you report separately
Your answers to the reporting questionnaire must apply to all entities. For example, all entities must have a similar formal policy or strategy to answer yes to any question that asks about this: • If a parent company reports on itself and 7 entities in the same industry, it can only answer yes to question 5 if all 8 of them provide employer-funded paid parental leave for primary carers regardless of gender • If a union's national office says that a certain initiative is in place, it must be in all state branches.	Make sure: • you clearly communicate and agree on the number of reports and which entities are reporting to your body corporate, and it agrees • all organisations are reported on.

The image and table below show how a corporate structure can determine the number of reports it will submit. In this structure:
- there are six subsidiaries across four industries
- two of the six subsidiaries have fewer than 80 employees.

Example: Option 2

Report 1

PARENT COMPANY
(30 employees) — N

Report 2

Subsidiary 1
90 employees — M

Subsidiary 2
120 employees — M

Subsidiary 3
50 employees — M

Report 3

Subsidiary 4
20 employees — E

Subsidiary 5
520 employees — E

Report 4

Subsidiary 6
130 employees — H

ANZSIC divisions:
E – Electricity, Gas, Water and Waste Services
H – Accommodation and Food Services
M – Professional, Scientific and Technical Services
N – Administrative and Support Services

Option	No. of reports	Details
1	7	Each entity submits its own report, so there is 1 for the parent and 1 per subsidiary.
2	4	All entities in the same ANZSIC division whose managers have comparable roles and responsibilities report together: • Parent company submits its own report. • Subsidiary 1, 2 or 3 submits a joint report. • Subsidiary 4 or 5 submits a joint report. • Subsidiary 6 submits its own report. The figure above shows this example.
3	At least 4	Since entities with fewer than 80 employees can be in any report regardless of their industry division, the parent company and subsidiaries 3 and 4 can be in any report if you choose to include them.
4	At least 2	Since entities in the same ANZSIC division can submit reports for each other if their managers' roles and responsibilities are similar in each category: • subsidiary 1 and 2 could be in the same report • subsidiary 3 could submit its own.

For more information about:
• your report, see the reporting resources section of our website
• franchises, partnerships, joint ventures, receivership and liquidation, see Appendix A: Understanding coverage guidelines.

1.3 How do you show compliance?

You will comply with the Act if you:
- submit an annual report with the required data on time
- have your CEO sign the public report
- comply with notification and access requirements in <u>section 1.5</u>
- meet the minimum standards in this section or, if you haven't, improve against them within two reporting periods
- give us information to review your compliance if we ask
- do not include anything false or misleading in your report or in the extra compliance information we request.

Meet gender equality indicators

You must report annually against six gender equality indicators (GEIs) in the Act in your:
- workplace profile
- reporting questionnaire.

GEI	Gender equality area
1	Gender composition of your workforce
2	Gender composition of your governing bodies
3	Equal remuneration between women and men
4	Availability and utility of employment terms, conditions and practices relating to: • flexible working arrangements for employees • working arrangements supporting employees with family or caring responsibilities
5	Consultation with employees on workplace gender equality issues
6	Any other matters specified by the Minister in a legislative instrument: sex-based harassment and discrimination

You can find the information you need to provide against each GEI in *Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2013 (No. 1)*, as amended.

Meet minimum standards

The *Workplace Gender Equality (Minimum Standards) Instrument 2014* sets the minimum standard for the GEIs listed below and in the reporting questionnaire. These minimum standards are:
- extra compliance requirements for relevant employers with 500 or more employees in their corporate structure
- the least an employer must do to show commitment to workplace gender equality and diversity.

If you are a relevant employer with 500 or more employees, you must have a formal policy or strategy for at least one of the following minimum standards:
- GEI 1, options 1.1–1.9
- GEI 3, questions 3 and 3.1
- GEI 4, question 10
- GEI 6, question 16.

If you do not meet at least one of these, you have two reporting periods to improve before we deem you non-compliant.

Key term	Definition	Is	Is not
Policy	The guidelines, rules and procedures an organisation develops to govern its actions and outline decision-making dos and don'ts. It is: • widely communicated • available to and accessible by all staff.	Having a policy on gender equality means applying gender equity and diversity principles and practices to: • recruitment • retention • performance management • promotions • identification of talent and high potentials • succession planning • training and development • resignations • key performance indicators (KPIs) for managers • remuneration.	An informal: • description of the way an organisation operates • undocumented process • set of best practices or tips for improvement.
Strategy	An action plan an organisation creates to achieve one or more goals and bridge the gap between where it is and where it wants to be. It: • relates to how you allocate and use materials and human resources • requires an executive decision.	Can include: • a vision or mission • values or principles • strategic objectives • specific actions • approaches, methods or enablers • risk and success factors • measures or milestones.	• A business case • A SWOT analysis.
Formal policy or strategy	A written document approved by human resources or management. A strategy can exist without a policy and a policy without a strategy. But both can coexist and support each other.	Can be: • a standalone policy or strategy on gender equality • included in your broader diversity and inclusion strategy or policy.	An email to all staff explaining an intent.

For more details, see the minimum standards section of our website.

Provide accurate data

Standardised reporting under the Act lets us give you:
• customised, confidential CABRs to help you understand your relative performance and set strategies for long-term change
• aggregated national public benchmark data by industry.

But quality CABRs depend on the data you give us in your report. To ensure benchmark data is meaningful and comparable over time, you must:
• accurately classify your employees in the manager and non-manager categories in section 2.3 for each entity in a corporate structure
• accurately calculate remuneration data in your workplace profile
• make sure your answers in the questionnaire reflect shared industry interpretations of key workplace gender equality concepts and terms.

When you upload your workplace profile to our online portal in line with section 1.4, we will:
• validate your data
• tell you about possible data entry or quality errors.

For more information, see the data quality troubleshooting section of our website.

Review your compliance

We can review your compliance with the Act:
- by asking you for more information
- randomly
- after assessing comments your employees or employee organisations have made.

We issue compliance letters:
- to confirm that you meet your obligations under the Act
- 28 days after you submit a fully compliant report
- that you can download from our online portal once we deem you compliant, and we will email you to tell you this.

But if you do not comply:
- we can name your organisation in a letter to the Minister or by electronic or other means
- you may not be eligible to tender for contracts under Commonwealth and some state procurement frameworks
- you may not be eligible for some Commonwealth grants or other financial help.

See our website for a current list of non-compliant organisations.

1.4   How do you report?

The reporting period is 12 months, from 1 April to 31 March.

All reports are due between 1 April and 31 May after the period ends.

Use our secure online portal

You must report online using a secure portal that keeps a record of your reports and tracks data over time.

When you report online:
- you must log in using an AUSkey
- we do not require a signature from your CEO
- any report contacts must confirm their business details to convey their signature.

But once you submit your report and download a copy, the CEO must sign the public report or authorise someone to add their signature. The signed public report:
- is what you will give your employees and shareholders
- does not need to be sent to us.

If the old CEO has left or the current CEO is travelling overseas, an acting CEO can sign the public report.

Engage internal stakeholders

As you prepare your compliance report, you may need to collect data from internal stakeholders, such as payroll, finance or the CEO.

1.5   What are the next steps?

You must comply with the notification and access requirements for your public report, including:
- telling your employees, members and shareholders that you have lodged your report and how they can access it as soon as reasonably possible
- telling employee organisations with members in your workplace that you have lodged your report within seven days
- making your public report available to shareholders regardless of their location and telling them when they can access it
- inviting your employees and employee organisations to comment on the report to you or us.

Give your employees, members and shareholders access to the public report

However you choose to tell your employees, members and shareholders about the report, make sure that the information is widely transmitted and gets to them all as soon as reasonably possible.

You do not need to notify shareholders of your subsidiaries or make your public report available to them, except where they are also your parent company's shareholders.

While the Act does not define a member, we use the term to mean any:
- registered members of non-shareholding corporations
- members of associations incorporated under State and Territory legislation
- people in an unincorporated association
- members of clubs, professional associations and credit unions.

Means of notification

Employees	**Shareholders**	**Members**
- employee newsletters - intranet or website link - workplace meetings - any other normal ways you communicate with them.	- your next annual report - on your corporate website.	- intranet or website link - a hard copy of the report - your annual report if they would ordinarily receive it.

Notify employee organisations

An employee organisation is:
- any employee group registered under the *Fair Work (Registered Organisations) Act 2009*
- typically a trade union.

We do not require you to identify and notify all possible employee organisations. But you must include those that you could be reasonably expected to know about.

See our suggestions for complying with notification and access requirements for more information.

Invite comments

When you tell your employees or employee organisations that you have lodged your report, you must also invite them to comment on it to you or to us. We suggest that any comments go to you first so that you can address any errors or inaccuracies.

If an employee makes a comment to you, you:
- are responsible for creating an internal process or procedure to handle it
- do not need to tell us
- can change your online report as a result.

There is no time limit for making comments, but any that come in within 28 days of the report can affect it if:

- we request more information to review your compliance
- you can change your online report.

If you must change your online report, you:

- have 28 days after you first submit it to do so
- do not have to give the revised report to your employees, shareholders or members
- do not have to tell any relevant employee organisations about it.

If an employee makes a comment to us, we do not have to tell you.

See the comments guidelines on our website for more details.

Download your confidential and public reports

Our secure online portal is where we collect your reports and deliver your confidential CABRs. Only personnel from a reporting organisation with a current AUSkey can access the online portal and download this information. But we publish the public version of your compliance reports on our website.

Your public compliance report

Includes:	**Does not include:**
- workforce composition data - your reporting questionnaire answers - aggregated remuneration and gender pay gap data that does not disclose anything about a specific person or employer.	- personal information - remuneration data, unless you've given written permission - other information excluded by the Minister in a legislative instrument.

By publishing aggregated remuneration and gender pay gap data, we can develop resources on pay equity to benefit you and other employers.

2 Completing your workplace profile

Relevant employers must complete a workplace profile. This section outlines the key terms and concepts you will need to do this.

2.1 What information do we need?

Report your employee data

Your workplace profile is a snapshot of your workforce on any **one** date during the annual reporting period. This is not a total or average number, but an actual headcount of all your employees on that date.

We use this data to assess gender equality indicators (GEIs) 1 and 3 for:
* gender composition of the workforce
* equal remuneration between women and men.

Complete the workplace profile in Excel format. Our online portal will only let you upload the Excel template it generates.

For each employee, you will need to report:
* occupational category
* reporting level to the CEO (for managers only)
* gender (female or male)
* if they are an apprentice or part of a graduate program
* employment status
* annualised full-time equivalent base salary and total remuneration.

Our public report only shows your workplace profile as an aggregated table. We will not show your remuneration data.

Choose your reporting date

Our reporting period runs from 1 April to 31 March. For your snapshot, you can choose any one date within the period that is representative of your workforce.

For remuneration data, you can choose either:
* the 12 months before the date you choose for your snapshot
* the financial year that ends during the reporting period, including the months that fall outside it.

However, your **questionnaire** answers (see chapter 3) must all relate to the reporting period.

2.2 Who should you include?

Include everyone who meets our criteria

The Act defines gender as female or male. If an employee does not identify as either female or male, you do not need to include them in your workplace profile.

You must report on all employees who work for you in Australia, whether or not they are Australian citizens.

If you are a corporate structure reporting on multiple entities at once, you must include every employee who works in Australia for each entity.

Who to include as an employee

Include:

- foreign nationals or expatriates working in Australia, including those with global responsibilities, if the Australian organisation is their employer or they are CEO
- 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 who receive part of their earnings as a salary
- casual or seasonal workers
- trainees
- people employed as apprentices and graduates.

Do not include:

- employees from your overseas offices working in Australia but the overseas organisation is their employer
- employees who have worked overseas for more than six months in a reporting period
- employees who join after or leave before your snapshot date
- equity partners who do not receive a salary, other than the managing partner (see the questionnaire, 2.4)
- volunteers or unpaid visitors
- independent contractors
- employees of a labour hire or recruitment organisation who have been assigned to work in your organisation.

Know the rules for your organisation

Some organisations have more complex rules for who is or is not an employee.

Rules for specific organisations

Organisation	Rules
Recruitment agency	People who do temporary work through a recruitment agency (also called 'temps' or 'on-hire' employees) are employees of the recruitment agency, not the host employer. The recruitment agency must include all such workers in its workplace profile. The host employer should not include them.
Group training employer	If an apprentice or trainee is directly employed by a group training organisation, that organisation must include them in its workplace profile. The employer they have been placed with should not include them. You must report if an employee is an apprentice. A trainee is not an apprentice, and should be classified under one of the eight standard occupational categories for non-managers.
Partnership	A partnership's workplace profile must include: • full-equity partners under GEI 2, 'gender composition of governing bodies' • the managing partner as CEO under GEI 1 • full or part salaried partners under GEI 1.
Religious institution or church	Ministers or officers of religion can be engaged under a contract of employment (*Ermogenous v Greek Orthodox Community of SA Inc* [2002] HCA 8). To determine if a minister or officer is an employee, consider: • Are they appointed by the church, or by another organisation that exists as a different structure? • Who has legal responsibility for appointing, removing and controlling them? • Do they receive a payment summary? If the answer to the above questions is the church, it is likely that the minister or officer counts as an employee.

Determine each employee's employment status

Determine the status of each of your employees based on what is in their contract.

Your headcount must include all employees in every category.

Employment status	Definition
Full-time	An employee engaged to work the minimum number of hours a week that your organisation defines as full-time. Their hours are guaranteed and reasonably predictable. Check how your organisation defines full-time hours. Often this will be 37.5, 38 or 40 hours a week.
Part-time	An employee engaged to work less than the minimum number of hours a week that your organisation defines as full-time. Part-time employees usually: • work regular hours each week • have the same benefits as full-time employees on a pro-rata basis • are either permanent or on a fixed-term contract.
Permanent or ongoing	Someone you employ on a permanent basis, either full-time or part-time, with access to permanent employee benefits and entitlements.
Fixed-term contract	Someone you employ on a fixed-term or non-ongoing contract, either full-time or part-time, according to paragraph (a) of the definition of 'employer' under the Act.
Casual	An employee who usually works irregular hours, has no guaranteed hours, and doesn't get paid sick or annual leave. They can usually end employment without notice, unless a registered agreement, award or employment contract requires it.

2.3 How do you categorise employees?

Use our standard occupational categories

Complete your workplace profile using our occupational categories for non-managers and managers. This helps us compare your data with others, including for the Competitor Analysis Benchmark Reports. Do not use your internal job titles or hierarchy for reporting purposes.

If an employee holds more than one role at once, include them in the category where they spend more of their working week. For example, if they work two days in category X and three days in category Y, report them as a category Y employee.

If an employee changed roles during the reporting year, report them as the category they belonged to on the snapshot date.

Categorise your non-managers

Our eight standard categories for non-managers mirror the major groups in the Australian and New Zealand Standard Classification of Occupations (ANZSCO). The Australian Bureau of Statistics manages this structure. You can find more information on the ANZSCO page of their website.

For a corporate structure, categorise your non-managers based on the entity where they work and not their position in the overall corporate structure.

Please see the guide for non-manager categories on our website for examples of how to categorise specific roles.

Standard occupational categories for non-managers

Category	Role
Professionals	Perform analytical, conceptual and creative tasks by applying theoretical knowledge and experience in: • arts, media or design • business or law • engineering or transport • physical, life or social sciences • health, education or social welfare • information and communication technology.
Technicians and trade	Perform skilled tasks by applying broad or in-depth technical, trade or industry specific knowledge, often to support activities such as: • science • engineering • building • manufacturing.
Community and personal service	Provide services such as: • hospitality • police and emergency services • security • travel and tourism • fitness and sports • personal services. This includes: • carers and aides in schools and community settings • those who help health professionals care for patients • those who provide information and support on social welfare • aged care and childcare.
Clerical and administrative	Support managers, professionals and organisations by organising, storing, manipulating and retrieving information.
Sales	Sell goods, services and property, and provide sales support by: • operating cash registers • displaying and demonstrating goods.
Machinery operators and drivers	Operate machines, plant, vehicles and other equipment to: • perform agricultural, manufacturing and construction functions • move materials.
Labourers	Perform routine and repetitive physical tasks using hand tools, power tools and machines. This includes: • individual labourers • team members assisting more skilled workers such as trade workers • machinery operators and drivers.
Other	Employees whose work is highly specialised or unique and is not defined by above categories.

You must also list here if an employee is employed as:
• a graduate in a formal graduate program (not including an employee who holds a tertiary degree but is not part of such program)
• an apprentice (but not a trainee).

Categorise your managers

Our five standard occupational categories for managers reflect their responsibilities, not their formal titles. Your organisation may not have managers in every category. Please note that a manager does not need to be responsible for people to count as a manager.

For a corporate structure, categorise your managers based on the entity where they work and not their position in the overall corporate structure.

A **supervisor** is not a manager. A supervisor has limited decision-making authority, but may:
- organise tasks
- supervise other employees
- help manage the budget
- ensure work meets parameters
- assign, monitor and troubleshoot work.

Classify all your supervisors under one of the eight standard non-manager categories above.

A **casual or temporary employee** from a labour hire organisation is not a manager, even if they work as a manager for their host employer. The labour hire organisation who employs them directly should classify them in the 'Other' standard non-manager category.

Standard occupational categories for managers

Category	Role
CEO (head of business or equivalent)	Your CEO is your highest-ranked officer in Australia, or an administrator in charge of managing your organisation. This includes an acting CEO. If your corporate structure has one or more employing subsidiaries, it also includes each subsidiary's CEO as well as the parent. You may know them by a different title, such as: • managing director • vice-chancellor • general manager • managing partner • principal.
KMP (key management personnel)	KMPs represent at least one of an entity's major functions – for example head of operations or head of finance – and make organisation-wide decisions with the CEO. In line with Australian Accounting Standards Board AASB124, this includes any director or executive director. Your KMPs have influence on an organisational level. They are likely to: • be functional heads, such as head of operations or head of finance • direct the strategic function of their section.
Other executives and general managers	Other executives and general managers are responsible for a department or business unit within an entity. In large organisations, they may not take part in organisation-wide decisions with the CEO. Alternatively, they may take part in those decisions to share expertise or develop projects, but not have the entity-level authority that would make them a KMP.
Senior managers	Senior managers are responsible for one or more functions, departments or outcomes for an entity. They are more likely to take part in both the strategic and operational sides of management, including resourcing, budget and assets (capital expenditure). Some of their decisions need approval from a higher-level manager.
Other managers	Other managers are responsible for operational functions. They oversee day-to-day work, following and enforcing their entity's defined parameters. They may be responsible for strategies, policies and plans to meet business needs for their areas of work. They often manage time, financial and other resources, and assets such as facilities or IT infrastructure. They may also coordinate different functions or people. Line managers belong to this category, but supervisors do not.

Report on your CEO

You will report on your CEO separately from other managers.

Examples of how to report on the CEO

Your organisation	How to report on the CEO
A union reporting on its state branches	The CEO row in your workplace profile must include the total number of branch secretaries (since they are the heads of their branch) as well as the national secretary who is reporting on those branches. So a national office reporting on three other state branches would enter four.
Multiple CEOs	If your organisation has more than one person at the CEO level, include the total number in the CEO row. For example, an organisation with two CEOs would enter two.
Multiple organisations with unique ABNs in the corporate structure	The number of CEOs you report on should at least equal the number of organisations. This is because each employing subsidiary must have its own CEO. If one person is the CEO for multiple subsidiaries, report on them as if they were a separate person for each subsidiary. But if a CEO of one subsidiary is also a KMP of the parent organisation, **only** report on them as CEO in the subsidiary's report. Do not include them as a KMP in the parent organisation's report. If you are a parent organisation reporting on your subsidiaries, count all CEOs including your own CEO and enter that total in the CEO row.
Multiple business names that operate as separate enterprises but have the same ABN	This sometimes happens with organisations such as schools and nursing homes. Submit only one report for all enterprises that operate under this ABN. Count the CEO of each business name (such as the principal of each school) and enter the total in the CEO row. For example, five schools operating under one ABN would enter five.
No CEO in Australia	If the most senior officer in your organisation is based overseas, you can enter zero in the CEO row.

Trace the reporting structure for managers

Once you have categorised your managers, you must also identify their reporting level to the CEO. You do not have to do this for non-managers. Keep in mind that employees in the same management category can have different reporting levels.

For a corporate structure, decide each manager's level based on the organisation where they work, not the structure as a whole. See our guide for entity level reporting for corporate structures and requirements for combined reports for more information.

Reporting levels to the CEO

| Level	Details
0	This is the CEO.
-1 to -15	Subtract one for each level below the CEO. A manager who reports directly to the CEO is -1, regardless of whether that CEO is overseas.
+1	If a manager is more senior than the CEO, and reports to someone overseas, they have a +1 reporting level above the CEO. This can sometimes happen in global organisations.

The five WGEA-defined manager categories listed on page 17 are based on the **responsibilities** of the role. See the definitions in the reporting Reference guide or Indicative format documents on our website.

Reporting levels to the CEO reflect the **number of reporting levels between the CEO and the manager**. For example, the manager who reports to the CEO has a reporting level of -1. These usually reflect an employer's organisational chart.

Example 1: Flat organisational structure

This example shows a flat organisation where there are no managers who meet the definition of **KMP** or **Other executives and general managers**.

Key:
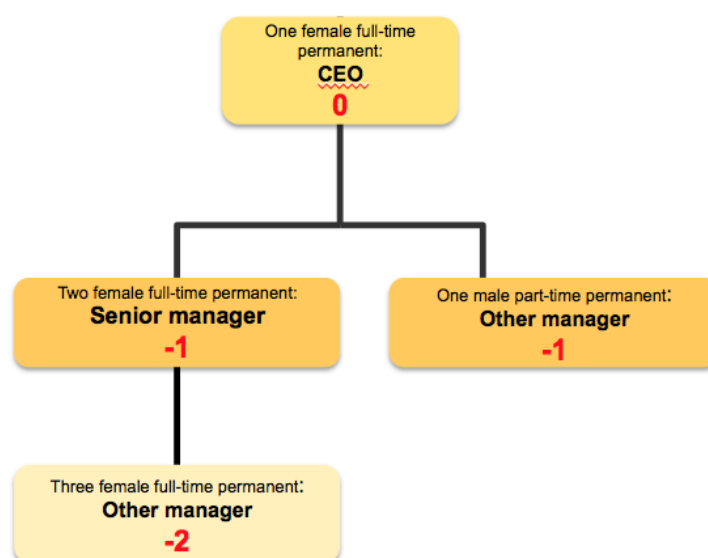
- Bold black text: WGEA-defined manager category
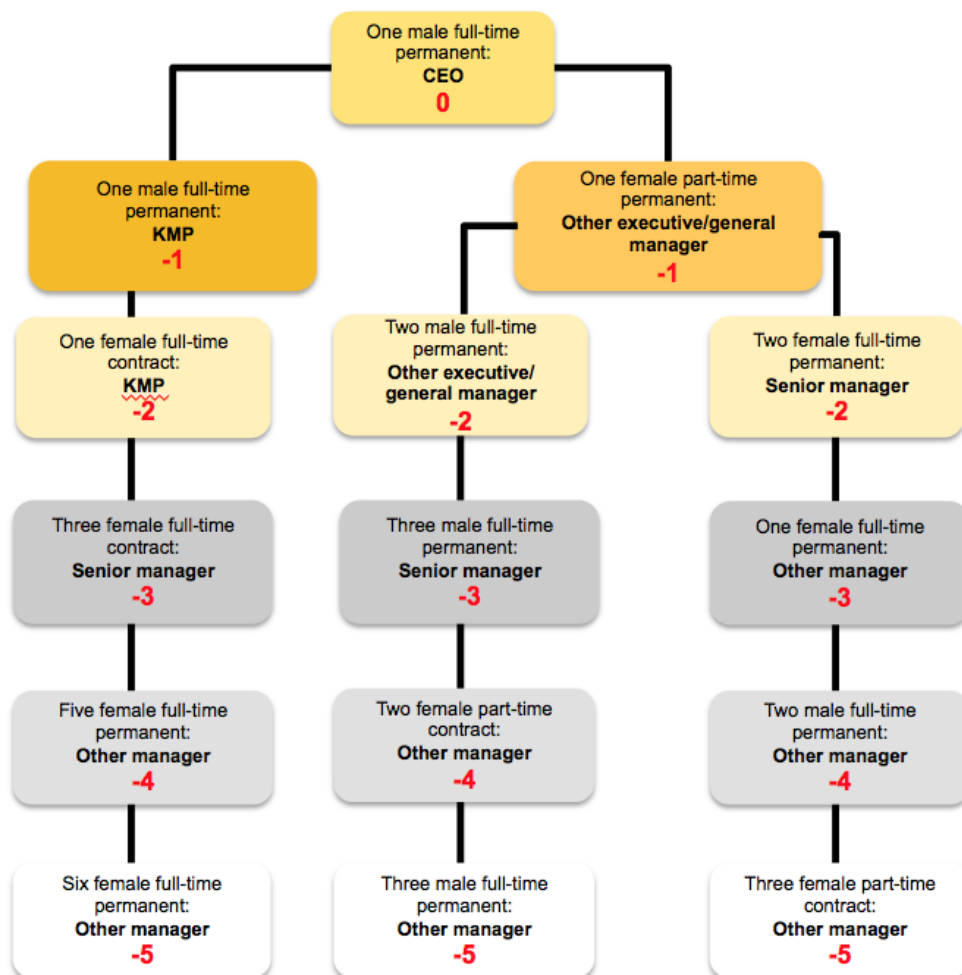- Red numbers: reporting level to the CEO

The employer's aggregated data workplace profile table below reflects this example.

Manager occupational categories (generated as per your selection in the table at Step 2 in the portal)	Reporting level to CEO	Employment Status	No. of employees		
			F	M	Total employees
CEO	0	Full-time permanent/ongoing	1	0	1
		Full-time contract (fixed-term)	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term)	0	0	0
		Casual	0	0	0
Senior managers	-1	Full-time permanent/ongoing	2	0	2
		Full-time contract (fixed-term)	0	0	0
		Part-time permanent/ongoing	0		0
		Part-time contract (fixed-term)	0	0	0
		Casual	0	0	0
Other managers	-1	Full-time permanent/ongoing	0	0	0
		Full-time contract (fixed-term)	0	0	0
		Part-time permanent/ongoing	0	1	1
		Part-time contract (fixed-term)	0	0	0
		Casual	0	0	0
	-2	Full-time permanent/ongoing	3	0	3
		Full-time contract (fixed-term)	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term)	0	0	0
		Casual	0	0	0
Sub-total: All managers			6	1	7

Table title: Example 1 - aggregated data workplace profile excerpt

Example 2: More complex organisational structure

This example shows an organisational structure where:

- people in different manager categories have the same reporting level to the CEO (for example, there are **Senior managers** and an **Other manager** who have a reporting level of -3)
- a manager category appears at multiple reporting levels to the CEO (for example, some KMPs report directly to the CEO (-1) and others report to those KMPs (-2).

One male full-time permanent: **CEO** 0

One male full-time permanent: **KMP** -1

One female part-time permanent: **Other executive/general manager** -1

One female full-time contract: **KMP** -2

Two male full-time permanent: **Other executive/general manager** -2

Two female full-time permanent: **Senior manager** -2

Three female full-time contract: **Senior manager** -3

Three male full-time permanent: **Senior manager** -3

One female full-time permanent: **Other manager** -3

Five female full-time permanent: **Other manager** -4

Two female part-time contract: **Other manager** -4

Two male full-time permanent: **Other manager** -4

Six female full-time permanent: **Other manager** -5

Three male full-time permanent: **Other manager** -5

Three female part-time contract: **Other manager** -5

Key:

- Bold black text: WGEA-defined manager category
- Red numbers: reporting level to the CEO

Example 2 - aggregated data workplace profile excerpt					
Manager occupational categories (generated as per your selection in the table at Step 2 in the portal)	**Reporting level to CEO**	**Employment Status**	**No. of employees**		**Total employee**
			F	**M**	
CEO	0	Full-time permanent/ongoing	0	1	1
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
KMP	-1	Full-time permanent/ongoing	0	1	1
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
	-2	Full-time permanent/ongoing	0	0	0
		Full-time contract (fixed-term	1	0	1
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
Other executives/general managers	-1	Full-time permanent/ongoing	0	0	0
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	1	0	1
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
	-2	Full-time permanent/ongoing	0	2	2
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
Senior managers	-2	Full-time permanent/ongoing	2	0	2
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
	-3	Full-time permanent/ongoing	0	3	3
		Full-time contract (fixed-term	3	0	3
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
Other managers	-3	Full-time permanent/ongoing	1	0	1
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	0	0	0
		Casual	0	0	0
	-4	Full-time permanent/ongoing	5	2	7
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	2	0	2
		Casual	0	0	0
	-5	Full-time permanent/ongoing	6	3	9
		Full-time contract (fixed-term	0	0	0
		Part-time permanent/ongoing	0	0	0
		Part-time contract (fixed-term	3	0	3
		Casual	0	0	0

Example 3: Reporting levels to the CEO in corporate structures

This example shows 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 in the parent entity. The KMP's reporting level 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 of the subsidiary. In this example, it is -2.
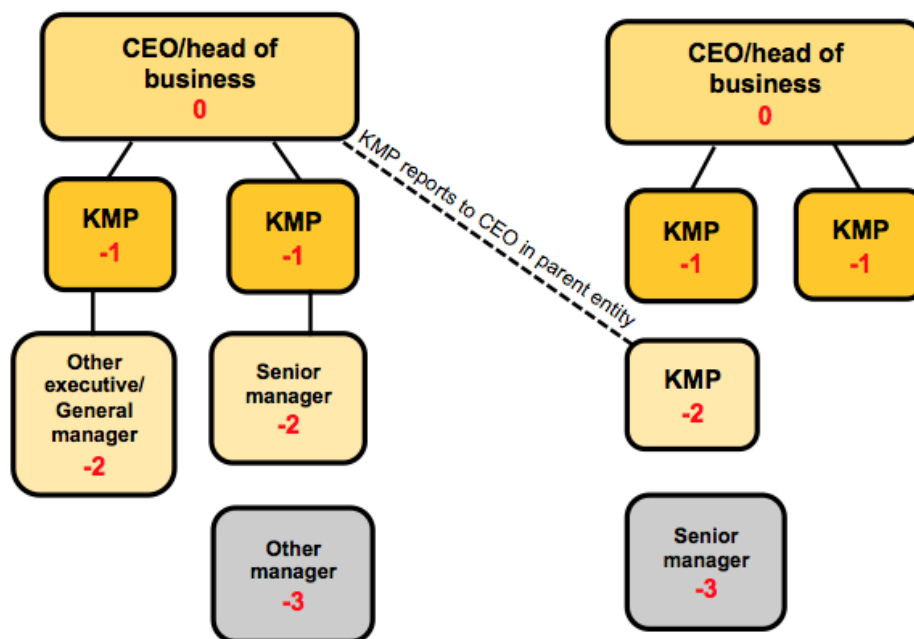
Key:

- Bold black text: WGEA-defined manager category
- Red numbers: reporting level to the CEO

Example 3 - Parent entity - aggregated data workplace profile					
Manager occupational categories	Reporting level to the CEO	Employment Status	No. of employees		
			F	M	Total employee
CEO	0	Full-time perma	1	0	1
		Full-time contra	0	0	0
		Part-time perm	0	0	0
		Part-time contr	0	0	0
		Casual	0	0	0
KMP	-1	Full-time perma	1	1	2
		Full-time contra	0	0	0
		Part-time perm	0	0	0
		Part-time contr	0	0	0
		Casual	0	0	0
Other executive/General manager	-2	Full-time perma	1	0	1
		Full-time contra	0	0	0
		Part-time perm	0	0	0
		Part-time contr	0	0	0
		Casual	0	0	0
Senior managers	-2	Full-time perma	1	0	1
		Full-time contra	0	0	0
		Part-time perm	0	0	0
		Part-time contr	0	0	0
		Casual	0	0	0
Other manager	-3	Full-time perma	0	1	1
		Full-time contra	0	0	0
		Part-time perm	0	0	0
		Part-time contr	0	0	0
		Casual	0	0	0
Sub-total: All managers			4	2	6

2.4   How do you report salary data?

Calculate the annualised full-time equivalent

You must report on all employee remuneration except:
- your CEO
- managers with a +1 reporting level (i.e. who are more senior than the CEO and report to someone overseas)
- casual managers.

To help us compare data for the Competitor Analysis Benchmark Reports, your workplace profile must report:
- annualised full-time equivalent base salary
- annualised full-time equivalent total remuneration.

Key terms: equivalent salaries

Annualised	If an employee worked for only part of the 12-month period you base your remuneration on, calculate their earnings as if they worked for the whole 12 months.

Annualise:	**Do not annualise:**
- a pro-rata payment for an employee who has not worked the full 12 months of your reporting period - a fixed allowance you pay at intervals, if an employee has only received part of it.	- any fixed payment – report this as the actual amount you paid - overtime - an irregular or ad-hoc allowance such as for meals or travel.

Full-time equivalent (FTE)	If an employee did not work standard full-time hours during the 12-month period you base your remuneration on, calculate their earnings as if they did.

Convert to FTE:	**Do not convert to FTE:**
- payment for any employee who did not work full-time hours - any pro-rata payment for an employee who worked part-time or casual hours.	any fixed payment – report this as the actual amount you paid.

Understand remuneration

The table below explains key remuneration terms. Remuneration generally includes items captured in a payment summary (previously called a group certificate) and shares statement.

Key terms: remuneration

Base salary	The annual earnings before tax, minus compulsory superannuation and additional benefits. Base salary cannot usually be lower than the national minimum wage except in some circumstances, such as an employee who receives a disability support pension.
	It does not matter if an employee can salary package part of their income. You must report their gross base salary, that is, the total base salary before tax.

Include:	**Do not include:**
- all salary sacrificed items, such as pre-tax employee superannuation contributions, car novated leases, childcare and rent - annual leave, leave loading and long service leave - workers compensation payments - penalty rates and shift loadings paid as part of a casual, permanent or fixed-	- compulsory superannuation - any other benefit – this will fall under total remuneration.

	term employee's ordinary working hours.	
Total remuneration	The gross base salary plus all extra benefits, whether they are payable directly or indirectly, in cash or another form.	
	If you pay a benefit pro-rata, report the annualised full-time equivalent. If you pay it as a fixed amount, report the actual amount.	
	Include:	**Do not include:**
	• allowance • bonus pay • cashed-out annual and long service leave (taken in lieu of actual leave) • company car • discretionary pay • overtime • non-financial benefits, such as gym memberships and counselling services • sales commission • share allocations • superannuation.	• an amount you pay under the government-funded paid parental leave scheme.
Allowances	Other payments on top of base salary, such as for: • first aid • meals • footwear and clothing • accommodation • site • transport • study.	
	If you pay a **pro-rata** allowance, you must annualise and convert it to a full-time equivalent. If you pay a **fixed** allowance, you must report the actual annual amount, whether it is paid as a one-off or at intervals.	
	Include:	**Do not include:**
	• a fixed-amount car allowance • temporary performance loading • higher duties allowance.	• a car payment that reimburses the driver at a set rate per kilometre.
Bonus pay	A payment on top of the base salary, such as an annual target incentive, that: • is usually communicated early in the target period and paid annually • relates to the employee's performance and is based on a performance management process.	
	Include:	
	• all payments for individual, team or corporate performance (short-term incentives) • sales commission and payments for sales achievements (or annualised full-time equivalent) • long-term incentives, such as shares, options and cash.	
Company car	Include the amount that reflects how you assign value to a company car.	
Discretionary pay	A payment above what the position requires that is not part of the performance pay system, sometimes referred to as 'ad-hoc'. Employers do not normally quantify this payment in advance, but pay it after the event.	
	Include:	
	• any discretionary payment that is recorded in the employee's payment summary.	

Overtime	A payment on top of base salary for an employee who has worked more than their usual work hours or outside their usual spread of hours. Do not annualise this or convert it to a full-time equivalent. Report the actual amount each employee received.	
	Include:	**Do not include:**
	If an employee whose usual hours don't include penalty rates does overtime work during hours that attract penalty rates, count those penalty rates as overtime. For example, if an employee works standard hours from Monday to Friday and then works overtime on a Saturday, the Saturday penalty rates count as part of their overtime payment.	Penalty rates for permanent employees if: • the employee's usual weekly hours include penalty rates (such as a Saturday workday) • the employee works unsociable shift hours that attract loadings (such as an 11 pm to 5 am shift) • the employee swaps a usual working day that doesn't attract penalty rates for a day that does (such as swapping a Friday for a Saturday). These penalty rates and loadings count as part of the employee's base salary.
Share allocations	Report the value you have assigned to employee allocated shares in the last 12 months. If you have chosen to report salary data based on the financial year that ends within the reporting period, instead use the value from the Employee Share Statement.	
Sales commission	If an employee has not worked full-time or for a full year, you must convert their commission to an annualised full-time equivalent. If an employee earns only commission and does not have a base salary: • enter zero in the base salary column • enter the annualised full-time equivalent amount in the total remuneration column. Employees who earn only sales commission (no base salary) should always be categorised in the non-manager category, 'Sales'. Type zero in the 'base salary' column of the profile and add the annualised full-time equivalent commission amount into the 'total remuneration' column. If you have chosen to report salary data based on the financial year that ends within the reporting period, instead use the value from the Employee Share Statement.	
Superannuation	A payment to an employee's regulated benefit fund for their retirement. By law, an employer must pay part of an employee's earnings into this fund.	
	Include: • superannuation related to each part of an employee's total remuneration, such as base salary, commission and bonuses.	

See Appendix B: Calculating remuneration data for examples of how to calculate remuneration.
This includes employees who are paid by appointment. You can also use the salary calculator in the reporting resources section of our website.

Use the right data for your calculations

You must base your calculations on what an employee was **actually paid** in the 12-month period, not their contractual amount. This includes any employee who:
• has taken unpaid leave for part but not all of the 12-month period
• replaces another employee on parental leave
• is officially on unpaid leave for the whole 12 months, but returns casually during that period (report this employee's status as 'casual' and calculate their annualised full-time equivalent earnings).

The only exception is if an employee has been on unpaid leave for the **full 12 months**. You must still include this employee in your headcount, but can use their contractual amount for reporting purposes. Do not report their earnings as zero, as this will skew your data.

If an employee is paid:

- in a foreign currency, convert the amount to Australian dollars using the exchange rate on the snapshot date
- by appointment, calculate their annualised full-time equivalent amounts based on the hours they work in a standard week.

For a casual non-manager, include casual loading as part of their **base salary**, along with any penalty rates they earn as part of their ordinary working hours.

You do not have to include any share dividends that are not part of an employee's salary package in your workplace profile.

Calculate the averages for the aggregated data template only

If you have chosen to report only aggregated data, you will need to calculate the base salary and total remuneration as average annualised full-time equivalents for:

- each manager other than the CEO, a manager more senior than the CEO who reports overseas, or a casual manager
- each occupational category for non-managers.

Use the instructions in Appendix B: Calculating remuneration data to do this.

Then, within each manager and non-manager category, calculate the average base salary and average total remuneration for:

- women
- men
- all employees.

Do this by adding together the annualised full-time equivalent amounts for each employee group, then dividing by the number of employees in that group.

2.5   How do you give us your data?

Use our worksheets to prepare your data

You can choose to deliver your workplace profile as either unit level **or** aggregated data. Whichever option you choose, the public data report will only show an aggregated table and will not include remuneration data.

We recommend you prepare your data offline with our workplace profile worksheets. The worksheets give you full control of your data, including the sort, find and replace functions.

Once you have completed this, you must copy and paste your data into either the unit level or aggregated data template the online portal generates. This template is encrypted and cannot sort, find or replace data.

See Appendix C: Working example of the workplace profile for a case study and worked example of the workplace profile.

Provide unit level data as a simple option

Unit level data is the simplest way to complete your workplace profile. Upload a single table listing one employee per line. You can include employee names and identification numbers on the worksheet for your own reference, but you should not include them in the final version you upload. We will not publish any identifying information in your report.

Ensure you enter all data correctly, according to each column heading. Our online system will calculate the remuneration totals and automatically generate two aggregated tables for you to review, one for managers and one for non-managers.

Provide aggregated data in two tables

If you instead choose to submit **aggregated data**, you must do your own calculations and upload two tables:
- one for managers, including the reporting level to the CEO
- one for non-managers, including graduates and apprentices.

For each category, you must provide an average (**not** a total) of:
- base salary
- total remuneration.

Before you can generate your aggregated templates from the online portal, you will need to determine how many reporting levels to the CEO you have so the system can customise your templates. The figures below are examples only.

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

2018 workplace profile
1. All managers - aggregated data template

Manager occupational categories (generated as per your selection in the table at Step 2 in the portal). To make any changes, you will need to regenerate your template in Step 2 in the portal.	Reporting level to CEO/head of business (for managers only - generated as per your selection in the table at Step 2 in the portal). To make any changes, you will need to regenerate your template in Step 2 in the portal.	Employment Status	No. of employees * refer above			Base Salary Only $ (exclude superannuation & other payments) IMPORTANT: Salaries in this column must be: i) converted to annualised and full-time equivalent amounts AND ii) averaged for each category		Total Remuneration $ (MUST INCLUDE base salary amount, plus superannuation & other payments) IMPORTANT: i) components paid on a pro-rata basis must be converted to annualised and full-time equivalent amounts; ii) fixed (or non-pro-rata) amounts must be reported as actual amount paid to employee iii) amounts must be averaged for each category	
			Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
			F	M	Total employees	F	M	F	M
CEO	0	Full-time permanent/ongoing	0	1	1	No salary data required			
		Full-time contract (fixed-term)	0	0	0				
		Part-time permanent/ongoing	0	0	0				
		Part-time contract (fixed-term)	0	0	0				
		Casual	0	0	0				
KMP	-1	Full-time permanent/ongoing	2	4	6	200000	210000	230000	300000
		Full-time contract (fixed-term)	0	0	0	0	0	0	0
		Part-time permanent/ongoing	0	0	0	0	0	0	0
		Part-time contract (fixed-term)	0	0	0	0	0	0	0
		Casual	0	0	0	No salary data required			
Other executives/general managers	-2	Full-time permanent/ongoing	1	5	6	150000	180000	200000	210000
		Full-time contract (fixed-term)	0	0	0	0	0	0	0
		Part-time permanent/ongoing	0	0	0	0	0	0	0
		Part-time contract (fixed-term)	0	0	0	0	0	0	0
		Casual	0	0	0	No salary data required			
Senior managers	-3	Full-time permanent/ongoing	0	1	1	0	140,000	0	165000
		Full-time contract (fixed-term)	0	0	0	0	0	0	0
		Part-time permanent/ongoing	1	0	1	130000	0	150000	0
		Part-time contract (fixed-term)	0	0	0	0	0	0	0
		Casual	0	0	0	No salary data required			
Other managers	-4	Full-time permanent/ongoing	3	10	13	100000	120000	110000	130000
		Full-time contract (fixed-term)	0	0	0	0	0	0	0
		Part-time permanent/ongoing	0	0	0	0	0	0	0
		Part-time contract (fixed-term)	0	0	0	0	0	0	0
		Casual	0	0	0	No salary data required			
Sub-total: All managers			7	21	28				

2018 Workplace profile
2. All non-managers - aggregated data template

IMPORTANT
- PLEASE READ the 'Instructions' tab for a step-by-step guide on how to complete this *template*.
- If copying and pasting employee data from your *worksheets*, **only select data cells** (no headings, no columns, no rows)

- The number of employees for each workplace profile category must be the total number for all entities covered by this report

ABOUT REMUNERATION DATA

1. Base 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. *Amounts in 'Total remuneration' MUST include the amount in 'Base salary' PLUS all other components of remuneration paid.*
3. *Importantly - remuneration for each category MUST be averaged.* Refer to 'Instructions' tab for full explanation.

Non-manager occupational categories	Employment status	No. of employees (excluding graduates and apprentices)		No. of graduates (ONLY for employees who are part of a formal graduate program)		No. of apprentices (do not include trainees)		Total employees	Base Salary Only $ (excludes superannuation & other payments) IMPORTANT: i) converted to annualised and full-time equivalent amounts AND ii) averaged for each category		Total Remuneration $ (MUST INCLUDE base salary amount, plus superannuation & other payments) IMPORTANT: i) components paid on a pro-rata basis must be converted to annualised and full-time equivalent amounts; ii) fixed (or non-pro-rata) amounts must be reported as actual amount paid to employee iii) amounts must be averaged for each category	
		Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13
		F	M	F	M	F	M		F	M	F	M
Professionals	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	50	38	0	0	0	0	88	102364	110544	111527	129999
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Technicians and trade	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Community and personal service	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Clerical and administrative	Full-time permanent/ongoing	3	0	2	0	0	0	5	54750	0	62867	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Sales	Full-time permanent/ongoing	0	1	0	1	0	0	2	0	85372	0	103757
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Machinery operators and drivers	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Labourers	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	100	183	0	0	0	0	283	62737	67823	65999	72936
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Other	Full-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Full-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Part-time permanent/ongoing	0	0	0	0	0	0	0	0	0	0	0
	Part-time contract (fixed-term)	0	0	0	0	0	0	0	0	0	0	0
	Casual	0	0	0	0	0	0	0	0	0	0	0
Total: All non-managers		153	222	2	1	0	0	378				

Adjust for errors

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

1. **Upload errors**: an error report will tell you if you need to fix any upload errors. To avoid these, make sure you only enter data as the system requires.
2. **Data quality checks**: the system will validate your data and identify any possible anomalies. You will need to either confirm that these anomalies are correct or update and re-upload your data.

Visit our website for more information on potential data issues and how to fix them when you report.

3 Completing your reporting questionnaire

After your workplace profile, you must complete the reporting questionnaire. We have not changed the reporting requirements in 2017–18, but we have:
- improved the questionnaire's format
- simplified its wording and layout.

Your answers will tell us how you meet each of the Act's six gender equality indicators (GEI). Depending on the question, you can provide details in a table or answer yes or no. If you answer no, you can type in a reason or choose from pre-set options.

When you type in a reason, make sure that:
- any details you include are in line with the *Privacy Act 1988*
- you do not disclose confidential or personal information, such as anything that would identify an employee.

Any information in your questionnaire will appear in your public report on our website.

This section defines a:
- policy as the guidelines, rules and procedures that govern an organisation's actions and outline decision-making limits
- strategy as an action plan to achieve one or more goals and bridge the gap between where an organisation is and where it wants to be.

3.1 How do you meet GEI 1?

GEI 1	Gender composition of the workforce
1	Do you have formal policies or strategies that support gender equality in the following areas: 1.1 recruitment 1.2 retention 1.3 performance management 1.4 promotions 1.5 identification of talent and high potential employees 1.6 succession planning 1.7 training and development 1.8 gender equality KPIs for managers 1.9 gender equality overall?
1.10	How many employees were promoted during the reporting period against each category? Appointments include promotions, so the number of promotions should never exceed the number of appointments.
1.11	How many total appointments were made to manager and non-manager roles during the reporting period? Promotions should be added to these totals because they are considered internal appointments.
1.12	How many employees resigned during the reporting period against each category?
1.13	If you would like to provide more information about GEI 1, please do so below. This question is optional.
🔲	Question 1 (1.1–1.9) is one of four policy or strategy options employers must have to meet the minimum standard. See section 1.3 of this guide or the minimum standards on our website for more details.

Question 1 asks if you have formal policies or strategies to support gender equality in nine different areas. To answer yes, you will have a standalone policy or strategy, or include this item in another policy or strategy. The sections below detail:
- what we mean by supporting gender equality in each of these areas
- what a formal policy or strategy could include.

Develop formal recruitment and retention policies and/or strategies

☐ Q1.1–1.2

Having a formal policy and/or strategy for:

Recruitment	**Examples include:**
means applying gender equality principles when: • creating a job description • advertising a position • sourcing candidates • following protocol when using recruitment agencies • building and training the recruitment team or panel • interviewing candidates and building a shortlist • finalising the selection process.	• creating recruitment campaigns to attract more women to non-traditional roles, like truck driver or engineer • creating campaigns to keep more men in non-traditional areas, like aged care or childcare • including at least one female and male interviewer and candidate on your shortlists • evaluating job descriptions to make sure they are relevant, non-discriminatory and gender-neutral, and include required skills • training internal and external recruitment personnel in equal employment principles and anti-discrimination practices.

Having a formal policy and/or strategy for:

Retention	**Examples include:**
means applying gender equality principles to employee engagement strategies, including: • remuneration • benefits and total rewards • training and development • health and safety • other employee supports.	• auditing employees' skills to make sure women and men are valued equally • offering training and development to all employees • providing a keep-in-touch program for employees on parental leave • tracking and analysing exits by gender to understand employees' reasons for staying and leaving.

Develop formal performance management processes

☐ Q1.3

Having a formal policy and/or strategy for:

Performance management	**Examples include:**
means applying gender equality principles when enhancing employee productivity, accountability and leadership by: • defining roles, duties and goals • setting key performance indicators (KPIs) • holding and recording regular feedback sessions • conducting 360-degree performance reviews • creating personal development plans.	• analysing performance ratings given to both women and men • putting processes in place to make sure performance standards are fair and transparent and there are no systemic reasons why results for women and men differ.

Having a formal policy and/or strategy for:

Promotions	**Examples include:**
means applying gender equality principles when: • setting standards for promotions, like qualifications, work records, success and length of service • identifying employees with high potential • managing internal applications • offering support during a transition.	• advertising all promotion opportunities throughout your organisation and making them accessible to all employees • requiring that managers be trained in promotion, equal employment principles, and transfer and termination policies and procedures • considering employees on parental leave for promotions

- analysing the number of women and men who are promoted.

Use formal processes to identify internal talent and promote employees

☐ Q1.4–1.5

Having a formal process to:

Identify internal talent and promote employees	**Examples include:**
means applying gender equality principles when: - approaching employees with high potential, such as through human resources or their direct manager - organising and managing the talent pool, such as through record keeping - promoting individuals you have identified.	- auditing your organisation to find high potential female and male employees of all ages who are interested in promotions - identifying employees with high potential in non-traditional areas - making sure both women and men are represented in the talent pool.

Use formal processes for succession planning, training and development

☐ Q1.6–1.7

Having a formal process for:

Succession planning	**Examples include:**
means applying gender equality principles to: - key roles - skill retention strategies, like requiring training - succession timetables - handover timeframes - contingency or risk management.	- considering both women and men in succession planning for key roles - aligning your succession planning with diversity and gender equality strategies.

Having a formal process for:

Training and development	**Examples include:**
means applying gender equality principles when: - considering the availability and type of training and development programs you offer - doing a skills gap analysis - documenting the financial resources that can be used for this - researching and approving specific training programs - identifying specific employee training needs and any work-related improvements from training.	- advertising all training and development opportunities throughout your organisation and making them accessible to all employees - analysing the number of women and men using training and development programs, and which type they use - assigning both women and men projects in non-traditional areas - creating programs for mentoring, sponsorship, and career and leadership development - making sure all employees discuss their careers with their managers annually and create a training and development plan.

Set gender equality KPIs for managers

☐ Q1.8–1.9

Question 1.8 asks if you have assigned at least one gender equality KPI to each of your managers. Examples of such KPIs include:
- increasing gender diversity on recruitment shortlists, project teams and in management programs
- ensuring gender balance when promoting employees
- reducing turnover for one gender.

Question 1.9 then asks if you have an overall gender equality policy or strategy. This means that you outline a framework for employee responsibility and accountability that applies throughout their employment. It can include any or all of the other actions in this section.

Report on promotions, appointments and resignations

Q1.10
Q1.11–1.12

Questions 1.10 through 1.12 ask you to enter data in a table. Do not leave any cells blank. If a cell does not need data, enter zero.

In question 1.10, report on the number of employees you promoted during the reporting period by:
* gender
* employment status
* manager and non-manager categories.

For each category, write the role the employee was promoted to, not from.

Promotion	Not a promotion
Permanent change	Temporary change
When an employee: • advances or is raised to a higher office or rank on an ongoing basis or fixed-term contract • is promoted from one managerial role to another • does not return to their previous role.	When an employee: • transfers to a position of equal rank, even if their duties increase • relocates to a higher role in an overseas office • is appointed to a higher role but is meant to return to their previous role • earns a salary raise.
	If there are multiple reporting entities in a corporate structure and an employee moves from organisation A to a higher role in organisation B, we consider this a resignation from A and an appointment to B.
	Full-equity partners, and non-equity partners who are on partnership terms and agreements (no salary), in professional services organisations that operate as partnership

In question 1.11, report on the number of appointments you made during the reporting period by:
* gender
* manager and non-manager categories.

Promotions will be counted twice – once in 1.10 and again in 1.11 – because they are also considered appointments. Appointments include those made from:
* recruitment exercises
* cold canvassing
* previously submitted resumes
* internal and external sources.

Appointment	Not an appointment
If an employee is: • appointed to another role in your organisation, by promotion or not • on a fixed-term contract and reappointed to the same role after a new recruitment process for that role • employed in multiple roles and receives a contract for each.	If an employee is: • absorbed in an acquisition • temporarily filling a position and meant to return to their previous position, such as on a secondment.
If there are multiple reporting entities in a corporate structure and an employee moves from organisation A to a higher role in organisation B, we consider this a resignation from A and an appointment to B.	A change to an employee's status, such as from: • part-time to full-time • a contract or casual role to a permanent role.
If labour hire organisations, educational institutions and other employers with casual or temporary employee pools: • give such employees new contracts • placed them at least once during the reporting period.	Placing a casual or temporary employee multiple times does not count as separate appointments unless they get another new contract.
If a group training organisation recruits an employee after they finish their apprenticeship with the organisation.	
Full-equity partners in professional services organisations that operate as a partnership.	

In question 1.12, report on the number of employees who resigned during the reporting period by:
• gender
• employment status
• manager and non-manager categories.

This question is meant to help you analyse if more women than men are resigning, which could indicate a non-inclusive culture.

Resignation	Not a resignation
When an employee: • gives up their employment voluntarily to move on to another employer • on a fixed-term contract ends their contract earlier than the agreed end date • employed in multiple roles resigns from one or more, count each separately.	Retirement
If there are multiple reporting entities in a corporate structure and an employee moves from organisation A to a higher role in organisation B, we consider this a resignation from A and an appointment to B.	Employer-initiated terminations or redundancies
When an employee in a labour hire organisation, educational institution or other employer with casual or temporary employee pools: • gives their employer a resignation notice • says they cannot accept any placements.	When full-equity partners, and non-equity partners who are on partnership terms and agreements (no salary), in legal partnership structures leave the organisation

3.2   How do you meet GEI 2?

GEI 2	Gender composition of governing bodies
2.1	Please answer the following questions for each governing body in this report: 2.1a Organisation name 2.1b How many chairs does the governing body have? 2.1c How many other members are on the governing body, excluding chairs? 2.1d Has a target been set to increase the number of women on the governing body? 2.1e What is the target percentage? 2.1f What year should the target be reached? 2.1g Are you reporting on any other organisations?
2.2	Do you have a formal selection policy or strategy for governing body members for all organisations in this report?
2.3	Does your organisation operate as a partnership structure? Answer no if you are an incorporated (Pty Ltd, Ltd or Inc) or unincorporated entity.
2.4	Enter the number of equity and non-equity partners, excluding managing partner, against our standard manager and non-manager categories.
2.5	If you would like to provide more information about GEI 2, please do so below. This question is optional.

Question 2 has sub-questions from 2.1a to 2.1g, which appear based on your answers. Some ask you to enter data in a table. Do not leave any cells blank. If a cell does not need data, enter zero.

If your report covers more than one organisation, questions 2.1a to 2.1g will repeat. You must answer them for each organisation before going to question 2.2.

Define a governing body

The *Workplace Gender Equality Act 2012* defines a governing body as the:
- board of directors
- trustees
- management committee
- council
- other governing authority.

A governing body:
- includes voluntary boards of not-for-profit organisations
- is not a diversity council or committee
- is not a global diversity and inclusion team.

If your organisation …	the governing body will likely be …
is a private or publicly listed company	one or more directors or a board of directors
is a trust	the trustee
is a partnership	all or some partners, if they are elected
shares a governing body with your parent organisation	the same as your parent's
is a religious structure	a canonical advisor, bishop or archbishop
is any other structure	the management committee

Report on governing bodies

Q2.1a–g

Question 2 requires you to list:
* all entities you are reporting on
* the gender composition of each governing body separately
* any gender balance target and a year to reach it.

If your organisation has fewer than 80 employees and you submit your own report, you must include your governing body unless it is included in another report.

When to report	Examples
If you are a parent organisation, regardless of the employee numbers (i.e. fewer than 80).	If you are a parent reporting on 6 entities – your own company and 5 subsidiaries – but only 3 have 80 or more employees, list: • yourself • the 3 subsidiaries.
Even if: • the governing body is based overseas • your governing body is the same as your parent's.	If your governing body is the same as your parent's, enter: • your name • the gender composition of their governing body.

Write your organisation's name in 2.1a. Then list the gender composition numbers of your governing body's:
* chairs in 2.1b
* board members in 2.1c.

If you list more than 20 board members or two chairs per table, we will contact you to confirm your data.

A target is an achievable, time-framed goal that an organisation can set to focus its work. A gender balance target is a goal for a specific group, in this case the governing body or board.

Targets are different from quotas in that:
* targets are set by an organisation to suit its own results and timeframes
* quotas are set by an external body with the authority to impose them.

We have created a target-setting toolkit to help you set gender balance targets. Organisations that use this tool can improve their gender diversity and reap the rewards, including:
* attracting and keeping the best talent
* performing better organisation-wide
* gaining a competitive advantage.

Download our guidelines, which show you how to use the calculator to set and meet gender balance targets. Gender balance for these purposes is:
* 40% women
* 40% men
* 20% either.

In your report, please enter:
* a number from 0–100 in 2.1e if a governing body has set a gender balance target
* a date, in YYYY format, in 2.1f if it has set a year to reach it
* zero if it has not set a target or date.

Develop a formal policy for appointing governing body members

Q2.2

Question 2.2 asks if you have a formal selection policy or strategy for the governing body members of all organisations in this report. To answer yes, you must have a standalone policy or strategy or include this item in another policy or strategy.

Formal selection policies or strategies

Must be:	Should have:	Examples:
• in writing • approved by governing body members.	• the mix of skills and diversity the governing body wants in its members, in line with Principle 2 of the *ASX Corporate Governance Council Principles and Recommendations* • a documented process to select these members.	You can: • include details on how the governing body or board identifies and screens its members • select at least one female candidate in male-dominated industries • select at least one male candidate in female-dominated industries.

Report on equity and non-equity partners

Q2.3–2.4

Question 2.3 asks if your organisation operates as a partnership structure. If you answer yes, you must report on the gender composition of equity and non-equity partners in question 2.4.

Only include partnerships in your response. Here, an equity and non-equity partner:
• is part of a legal structure that is a partnership
• is not any shareholder or business partner in an incorporated (Pty Ltd, Ltd or Inc) or unincorporated business.

Non-equity partners can also be called fixed-share or fixed-draw partners. Some partners may also be governing body members when you report on a governing body's gender composition in question 2.1.

In question 2.4, report on the number of equity and non-equity partners by:
• gender
• employment status
• manager and non-manager categories.

You can find the standard manager and non-manager categories in section 2.3.

Do not include:
• someone whose title is partner but is on an employment contract
• the managing partner.

Instead, include them in your workplace profile, listing the managing partner as CEO.

3.3   How do you meet GEI 3?

GEI 3	Equal remuneration between women and men
3	Do you have a formal policy or strategy on remuneration? 3.1 Does it include specific gender pay equity goals? 3.2 Does it include any of the following gender pay equity goals? Select all answers that apply.
4	Have you conducted a gender pay gap analysis? 4.01 You can provide details on the type of gender pay gap analysis you've done, such as like-for-like or organisation-wide, but this question is optional.
4.1	Did you take any action as a result of your analysis?
4.2	If you would like to provide more information about GEI 3, please do so below. This question is optional.

Develop a formal gender pay equity policy and/or strategy

▯ Q3–3.2

Question 3 asks if you have a formal policy or strategy on remuneration. To answer yes, you will have a standalone policy or strategy on gender pay equity or include these items in another one, like the overall gender equality policy or strategy.

Gender pay equity is when women and men receive equal pay for work of the same or similar value. In practical terms, a gender pay equity objective means that:
- women and men doing the same work are paid the same amount
- women and men doing different work of equal or comparable value are paid the same amount
- you assess job wages and conditions in a non-discriminatory way
- you value skills, duties and working conditions for each job or job type and compensate employees in line with this
- your structures and processes do not block female employees' access to work-based training, promotions or flexible working arrangements.

Organisations that actively address gender pay equity set goals in their remuneration policy, which often includes:
- an approved course of action
- principles about remuneration negotiations, scales and benchmarks
- details on how they set, structure, review and communicate pay.

Your policy or strategy could also include a high-level plan to attract, retain and develop talent in line with your overall business strategy and shareholder or stakeholder interests. For example, a remuneration policy or strategy can:
- explain how you allocate parts of total remuneration based on performance
- outline how you regularly review employee remuneration to make sure women and men receive comparable pay for equal performance in similar roles
- specify that you include both women and men, including pregnant women and employees on parental leave, in all pay review processes.

You must tell us if your formal policy or strategy includes any of the gender pay equity goals below. Based on your progress, your goal could be to:
- use a transparent and rigorous performance assessment process
- ensure against gender bias in the remuneration review process (such as at the beginning or at salary, out-of-cycle and performance pay reviews)
- disclose pay scales and salary bands
- hold managers accountable for pay equity outcomes
- achieve gender pay equity.

You can also tell us about your other pay equity goals that are not listed here.

Check your payroll for any gender pay gap

Q4–4.01

Question 4 asks if and when you have done a remuneration analysis by:
- comparing female and male salaries to see if and where differences occur
- analysing your employees' base salary and total remuneration to identify different gender pay gaps.

Type of gender pay gap	Details
Like-for-like	Pay gap between women and men doing 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	Pay gap between women and men doing the same or comparable work (comparing responsibilities, typically at the same level in an organisational hierarchy).
	For example, comparing individuals in certain levels, such as key management personnel, senior managers and professionals.
Department- or organisation-wide	The difference between the average remunerations of women and men across the whole department or organisation.

To analyse your payroll, you need data showing:
- gender
- salary, including base salary and parts of total remuneration
- items to help you calculate full-time equivalent employee numbers, such as actual hours employees work and usual full-time contract hours for each position
- items to help you calculate annual full-time equivalent remuneration, such as base salary, allowances, higher duties, superannuation, bonuses and job title or classification.

You can also collect relevant data on geography, performance rating and tenure. By analysing:
- how these affect pay, you can determine if a pay gap relates to gender or other factors
- performance ratings by gender and employment status, you can check for any gender bias before making remuneration or promotion decisions.

Many employers believe that because an award or enterprise bargaining agreement sets their employees' wages, they do not have to do a payroll analysis. But pay gaps can happen even when pay is set this way.

Question 4 lets you select the following options if you have not done a remuneration analysis:
- No – awards or industrial agreements set salaries for all employees, including managers, and there is no room for discretion in pay changes. Pay only increases when tenure or qualifications change.
- No – awards or industrial agreements set salaries for some or all employees, including managers. But there is room for discretion in pay changes, because pay can increase with some discretion, such as with performance assessments.

To determine if these options are relevant, see the briefing note on our website outlining the key pay equity issues you should consider if you have a large number of employees on awards or enterprise agreements.

Including remuneration data in your workplace profile does not mean you've checked for a gender pay gap. To answer yes to question 4, you need to follow the checklist below.

Gender pay gap analysis checklist	☑
Collect relevant payroll data	☐
Analyse data by gender and other factors	☐
Identify any gender pay gaps	☐
Identify causes of any gaps and if you can explain or justify them	☐
Analyse these causes	☐
Analyse further if needed	☐

You can provide more details on the type of gender pay gap analysis that you have done, for example like-for-like or organisation-wide, in question 4.01, but this is optional. But the more detailed your analysis, the better you can tailor an action plan to address any issues and their causes.

Act on any gender pay gap

Q4.1

Question 4.1 focuses on how you can act on the results of your remuneration analysis.

Action	Details
Identify what causes the gaps	Investigate the causes of any gender pay gaps you find.
Develop a pay equity strategy or action plan	Develop specific goals relating to gender pay gap processes and results. Prioritise gaps to address, actions to take, timelines and key accountabilities.
Conduct a gender-based job evaluation	Create a fair and transparent process to evaluate skill, responsibility, demands and conditions. Audit that process to make sure a transparent pay structure is in place.
Analyse starting salaries by gender	Make sure all employees in like-for-like roles start at the same pay by creating a process to review pay decisions for gender bias during recruitment.
Review remuneration decision-making processes	Review: • your practices for choosing the level of performance pay and allowances • your processes for above-base starting salaries • the impact of these on part-time or part-year employees' remuneration.
Analyse performance pay	Hold meetings to make sure: • all divisions make pay decisions consistently • there is no gender bias, including unconscious bias.
Report pay equity metrics	Include pay equity metrics in an annual report or on your website for: • the governing body • the executive • all employees • external parties. Depending on how you track performance, we suggest that your board: • adopts KPIs related to the causes and results of pay equity • reports transparently against these.
Analyse performance ratings	Make sure all divisions apply the performance rating system consistently, and hold meetings on the issue if needed. Review the distribution of performance ratings by gender at all levels and between equal or comparable roles to check for a bias, including unconscious bias.
Train managers to address gender bias	Train managers to do evidence-based performance appraisals without gender bias. Develop a cultural change program in line with your gender equality strategy to reduce gender bias and stereotyping.
Correct like-for-like gaps	Reduce gender pay gaps immediately by allocating a discretionary budget to adjust salaries during the pay review process.
Set targets to reduce any like-for-like or organisation-wide gaps	Set percentage targets with the intention of reducing all gaps and eliminating like-for-like gaps.
Enact other changes	Write in any other actions you've taken to address gender pay equity.

Discovering gender pay gaps in your organisation does not necessarily mean that you are discriminating. But it does mean you need to analyse the gaps and their reasons to see if you can explain and justify them.

Many factors affect pay, including:
• market rates
• geography
• performance
• experience
• tenure

- education.

If these factors don't explain the gap, discrimination might be the cause.

Even if you can attribute a gap to these factors, you still have to ask if it is justifiable. Explaining why gender pay gaps occur is often easier than justifying them. If you cannot justify a gender pay gap by showing, for example, the history of women's and men's individual performances in a role, you should fix it.

Question 4.1 lets you select different no options, including 'no unexplainable or unjustifiable gaps identified'. You can also provide more information about GEI 3 in question 4.2, but this is optional.

3.4   How do you meet GEI 4?

GEI 4	Availability and utility of employment terms, conditions and practices relating to: • **flexible working arrangements for employees** • **working arrangements supporting employees with family or caring responsibilities**
5	Do you provide employer-funded paid parental leave for primary carers for both women and men, in addition to any government-funded parental leave scheme for primary carers?
5.1	How many weeks of employer-funded paid parental leave do you provide primary carers? 5.1.1 How many weeks do you provide female primary carers? 5.1.2 How many weeks do you provide male primary carers? If the amount differs, for example based on service time, enter the **minimum** number of weeks you provide eligible employees.
5a	If you would like to provide more information on your paid parental leave for primary carers – such as eligibility periods, the maximum number of weeks, and any other arrangements – please do so below. This question is optional.
5.2	What percentage of your total workforce can access employer-funded paid parental leave for primary carers? 5.2.1 What percentage of women in your workforce can access this? 5.2.2 What percentage of men in your workforce can access this?
6	Do you provide employer-funded paid parental leave for secondary carers for both women and men, in addition to any government-funded parental leave scheme for primary carers?
6.1	How many days of employer-funded paid parental leave do you provide secondary carers? 6.1.1 How many days do you provide male secondary carers? 6.1.2 How many days do you provide female secondary carers? If the amount differs, for example based on service time, enter the minimum number of days you provide eligible employees.
6.1a	If you would like to provide more information on your paid parental leave for secondary carers – such as eligibility periods or any other arrangements – please do so below. This question is optional.
6.2	What percentage of your total workforce can access employer-funded paid parental leave for secondary carers? 6.2.1 What percentage of men in your workforce can access this? 6.2.2 What percentage of women in your workforce can access this?
7	How many managers have taken parental leave during the reporting period, paid or unpaid? 7.1 How many non-managers have taken this? Include employees still on parental leave, regardless of when it began.
8	During the reporting period, how many managers ceased employment before they returned to work from parental leave, regardless of when the leave began? 8.1 How many non-managers did this?
9	Do you have a formal policy or strategy on flexible working arrangements? 9.1 Indicate which options you include in your strategy.
10	Do you have a formal policy or strategy to support employees with family or caring responsibilities?
11	Do you offer any support mechanisms besides leave (like employer-subsidised childcare, breastfeeding facilities) to employees with family or caring responsibilities?

	11.1 Indicate which supports you offer and if they are available at all worksites. 11.2 Please provide details of these other supports.
12	Do you have a formal policy or strategy to support employees who are experiencing family or domestic violence?
13	Other than a formal policy or strategy, do you offer any support mechanisms to employees who are experiencing family or domestic violence?
14	Where any of the following options are available in your workplace, are those option/s available to both women and men? 14.1 Which options from the list below are available? Please tick the related checkboxes. 14.2 Which options from the list below are available to your employees? Please tick the related checkboxes. 14.3 Indicate why any of the above options are not available to your employees.
14.4	If you would like to provide more information about GEI 4, please do so below. This question is optional.
🗌	Question 10 is one of the four policy or strategy options employers must have to meet the minimum standard. See section 1.3 of this guide or the minimum standards on our website for more details.

Offer paid parental leave to primary carers

Q5–5.2.2

Question 5 asks if and how you provide employer-funded paid parental leave for primary carers regardless of their gender. A primary carer is the member of a couple or a single carer that bears greater responsibility for daily childcare.

You have four options to answer this question:
1. Yes, women and men equally.
2. No, we only offer paid parental leave for female primary carers.
3. No, we only offer paid parental leave for male primary carers.
4. No.

If you do not offer paid parental leave for primary carers, you can tell us if that is because:
- it is under development
- you have insufficient resources or expertise
- the government scheme is enough
- it is not a priority
- of another reason.

Through the government's paid parental leave scheme, eligible employees receive up to 18 weeks' pay at the national minimum wage. An employer can offer this to its staff, but this is not employer-funded leave.

Instead, many employers set their own paid parental leave policy, which allows employees to take time away from work for the birth or adoption of a child. The amount of employer-funded paid parental leave varies, but such a policy can help attract and keep talented staff. This leave is in addition to an employee's other leave and can be offered through:
- an award
- an employment contract
- an enterprise agreement
- a workplace policy.

If you offer employer-funded paid parental leave to primary carers, you must report the minimum number of weeks you provide and the percentage of your workforce that can take it. If you offer different leave packages to certain groups of employees or based on service time, industry or worksite, your minimum would be across all options. If you enter a high number of weeks (more than 52), we will contact you to confirm your data.

The table below shows some examples of how you can report this.

	Example 1	Example 2
Primary carers' leave offered to	Women and men	Women and men
Weeks of paid parental leave	18	6
Type of payment	The gap between the government's paid parental leave scheme and their full salary	A lump sum of 3 weeks before their leave and the rest when they return to work
Answer for question 5	Yes – by paying the gap between the employee's salary and the government's scheme	Yes – as a lump sum payment (paid pre or post parental leave, or a combination)
Answer for question 5.1	18	6

To answer questions 5.2, 5.2.1 or 5.2.2, you need to calculate the percentage of your workforce that can take your paid parental leave for primary carers. Include casual workers in your calculation. You can select your answer from these 10 ranges:

<10%	11–20%	21–30%	31–40%	41–50%	51–60%	61–70%	71–80%	81–90%	91–100%

If, for example, all employees, including casuals, can access your paid parental leave for primary carers, you would enter 91–100%. But if casuals cannot access this leave, your figure would be less. If only women or only men can access it, your answer should be the percentage of either group in your workplace. The table below shows some examples.

	Example 1	Example 2
Total employees	100	130
Number with access	80	20
Number without access	20	110
Percentage of workforce with access	80/100 = 80%	20/130 = 15.4%
Answer	71–80%	11–20%

Offer paid parental leave to secondary carers

Q6–6.2.2

Question 6 asks if and how you provide employer-funded paid parental leave for secondary carers regardless of gender. A secondary carer is the member of the couple or a single carer who is not the primary carer of the child.

You have four options to answer this question:
5. Yes, women and men equally.
6. No, we only offer paid parental leave for male secondary carers.
7. No, we only offer paid parental leave for female secondary carers.
8. No.

If you do not offer paid parental leave for secondary carers, you can tell us if that is because:
- it is under development
- you have insufficient resources or expertise
- the government scheme is enough
- it is not a priority
- of another reason.

If you offer employer-funded paid parental leave, you must tell us the:

- minimum number of days you provide in questions 6.1, 6.1.1 or 6.1.2, depending on who you offer it to
- percentage of the workforce that can access that leave in questions 6.2, 6.2.1 or 6.2.2.

If you offer different leave packages to certain groups of employees or based on service time, industry, worksite or, your minimum would be across all options. If you enter a high number of days (more than 180), we will contact you to confirm your data.

To answer questions 6.2, 6.2.1 or 6.2.2, you need to calculate the percentage of your workforce that can take your paid parental leave for secondary carers. You must include casual workers in your calculation but ignore the eligibility period for access. You can select your answer from the percentage ranges shown in the previous section. Also see the table there for an example of how to calculate this percentage.

You can provide more information about your paid parental leave for secondary carers in question 6.1a, like eligibility period or other arrangements, but this is optional.

Report on employees who have taken parental leave

Q7–8.1

Questions 7 and 7.1 ask for the number of managers and non-managers by gender who have taken paid or unpaid parental leave, including any government-funded parental leave, during the reporting period. This includes both primary and secondary carer's leave.

Include employees still on parental leave in your count, regardless of when their leave began. Report your totals by actual headcount, not the full-time equivalent. Answer these questions even if you do not provide employer-funded paid parental leave, and do not leave any cells blank. Enter zero for cells where you do not have data.

Questions 8 and 8.1 ask for the number of managers and non-managers by gender whose employment ended before they returned to work from parental leave. Ceased employment includes resignations, redundancies and dismissals.

When you count this:

- include employees on parental leave that began in another reporting period, even if the single block of parental leave includes other types of leave, like annual or unpaid
- do not include employees who stopped working after they returned from parental leave, even if they returned for just one day
- do not include full-equity partners in professional services organisations that operate as a partnership.

Based on the number of employees you entered into the table:

- our system will generate the proportions
- we will include them in your public and confidential reports.

Develop a formal flexible work policy and/or strategy that's equal for women and men

Q9–9.1, 14–14.3

Flexible work includes changing:

- work hours, like working fewer hours or moving start or finish times
- work patterns, like working split shifts or job sharing
- workplaces, like working from home.

Your formal policy can document your processes and procedures for:

- requesting flexible working arrangements
- receiving a request
- considering a request
- agreeing to a request
- refusing a request.

Your formal strategy can document how you plan to integrate and implement a flexible work policy.

Question 9 asks if you have a formal policy or strategy on flexible working arrangements. If you only provide informal flexible working arrangements, answer no and give details. If you answer yes, you:
- will have a standalone flexible work policy or strategy, or include this item in another policy or strategy, such as your gender equality strategy
- can list policy or strategy initiatives in question 9.1.

Initiatives include:
- promoting flexible work throughout your organisation
- setting targets for flexible work engagement
- establishing and endorsing a business case for flexibility at the leadership level
- holding leaders accountable for improving workplace flexibility
- showcasing leaders as role models of flexible working
- training managers and employees on flexible working
- offering team-based training
- surveying employees about flexibility
- studying the impact of flexibility, such as reduced absenteeism and increased employee engagement
- reporting on the use and impact of flexibility to key management and the governing body.

Related to question 9, question 14 then asks if you offer flexible work options to both genders the same way (formally or informally) not if anyone has used them during the reporting period. You have two options to answer this question:
- yes, the options in place are available to both women and men
- no, some or all options are not available to both women and men.

For example, if you offer time-in-lieu formally to women but informally to men, you would answer no. But if you offer some or all of the employment terms, conditions or practices formally for both genders, select yes. The table you must complete does not require you to specify gender.

Most employers offer at least carer's leave, as this is a legal requirement under Fair Work Australia.

If you answer yes to question 14, question 14.1 will then ask you which items from the list below you offer your employees, by manager and non-manager categories. If you do not offer an option, do not tick the box.

Type of flexible work	Details
Flexible hours	Varied start and finish times.
Compressed working weeks	Managers let employees work the same number of weekly, fortnightly or monthly hours but over a shorter period. For example, they can work a 40-hour week in four 10-hour days instead of five eight-hour days. Salary changes are not required.
Time-in-lieu	Overtime is compensated with time-in-lieu. No payment is involved.
Telecommuting	Working outside the official workplace.
Part-time work	Working less than full-time and being paid on a pro-rata basis.
Job sharing	Two employees sharing the tasks of a full-time role and being paid for their work on a pro-rata basis.
Carer's leave	Taking leave for: • caring responsibilities • family emergencies • a close family member's death or serious illness.
Purchased leave	Managers let employees take leave without pay (beyond their annual leave allocation). Employers typically deduct the pay for the leave period from the employee's annual salary and then average the remainder over the number of pay periods for the year. For example, an employee who earns $52,000 per year and purchases four extra weeks of leave would receive an adjusted salary of $48,000 per year.
Unpaid leave	Taking leave without pay

If you do not offer your employees any of these options, you can specify if:
• it is under development
• you have insufficient resources or expertise
• it is not a priority
• there is another reason.

If you answer no to question 14, bypass question 14.1 and go to 14.2, which will ask you which items from the list you offer to only female or male employees. As in 14.1, if you do not offer an option, do not tick the box.

You can provide more information about GEI 4 under question 14.4, but this is optional.

Support employees with caring responsibilities

 Q10
Q11–11.2

Question 10 relates to the employee's role as the parent (biological, step, adoptive or foster), guardian or carer of:
• a child
• a parent
• a spouse or domestic partner
• a close relative
• anyone dependent on them for care.

A parent can be a biological, step-, adoptive or foster parent, or a guardian.

It asks if you have a formal policy or strategy to support employees with family or caring responsibilities. If you:
• have a standalone policy or strategy to support employees with these duties, or include this item in another policy or strategy, answer yes

- only provide informal arrangements to support employees with family and caring responsibilities, answer no and give details in the free-text box.

Question 11 then asks if you offer any supports besides leave for employees with family or caring responsibilities. If so, you can choose from a list of these that are in place at one or all of your worksites in question 11.1. If you only have one worksite, such as a head office, select 'available at all worksites'.

Supports include:
- referral services to support employees with family and caring responsibilities
- information packs to support new parents and those with elder care responsibilities
- targeted communications, like intranet forums
- employer-subsidised or on-site childcare
- childcare referral services
- help securing school holiday care
- internal support networks for parents
- breastfeeding facilities
- parenting workshops targeting mothers and fathers
- coaching for employees on returning to work from parental leave
- return-to-work bonuses (this is not the balance of parental leave paid when an employee returns).

You can also give us details on supports you provide that are not listed here. But if you answered yes to question 11 and do not offer any of the supports above, you must list what you offer besides leave.

Support employees experiencing family or domestic violence

Q12–13

Family and domestic violence involves violent, abusive or intimidating behaviour from a partner, carer or family member to control, dominate or instil fear. It can be physical, emotional, psychological, financial, sexual or another type of abuse.

Question 12 asks if you have a policy or strategy to support employees experiencing this kind of violence. If you answer yes, you will have a standalone policy or strategy, or include this item in another policy or strategy.

An example of such a strategy is an organisation creating a Safe Family Support Leave initiative to support employees experiencing family or domestic violence. The initiative allows these employees to speak with support agencies during their normal working hours without losing pay.

Question 13 then asks if you offer any supports for employees dealing with family or domestic violence. If so, you can choose from a list of these supports, which include:
- an employee assistance program, including access to medical services, a psychologist, a chaplain or a counselor
- employee referral to domestic violence support services for expert advice
- flexible working arrangements, change of office location or help with emergency accommodation
- leave, including paid or unpaid domestic violence leave that could be included in an enterprise or workplace agreement
- a domestic violence clause in such an agreement
- confidentiality of any disclosure and protection from any negative action or discrimination based on it
- key personnel training and workplace safety planning
- financial support, such as advanced bonus or pay.

You can also give us details on supports you provide that are not listed here.

If you answered no, you can choose from different options.

For more information on supporting employees who are experiencing family or domestic violence, visit the White Ribbon Foundation.

3.5   How do you meet GEI 5?

GEI 5	Consultation with employees on issues concerning gender equality in the work place
15	Have you consulted your employees about workforce gender equality issues?
15.1	How did you consult them?
15.2	Who did you consult?
15.3	If you would like to provide more information about GEI 5, please do so below. This question is optional.

Consult your employees

Q15–15.2

Question 15 asks if you have consulted your employees about gender equality issues in the workplace during the reporting period. Issues can include:
- parental leave entitlements and related processes, like keep-in-touch and return-to-work programs
- flexible working arrangements
- gender pay equity
- representation of women in management
- recruitment of women in non-traditional areas
- sex-based harassment and discrimination.

Consultation gives you information about your employees' views on:
- the workplace overall
- what is working well
- what could be done better.

Question 15.1 then asks how you have consulted with your employees on these issues. Methods can include:
- one-on-one, toolbox or town hall meetings with staff
- consultative committees or groups
- performance discussions
- exit interviews
- focus groups
- surveys.

If you answered yes to question 15, question 15.2 will ask you to list who you have consulted. Employee category options include:
- all staff
- only women
- only men
- women and men who have resigned while on parental leave
- employee representative groups
- diversity committee or equivalent
- human resources manager
- management.

You can provide more information about GEI 5 under question 15.3, but this is optional.

3.6 How do you meet GEI 6?

GEI 6	Any other matters specified by the Minister: sex-based harassment and discrimination
16	Do you have a formal policy or strategy for preventing sex-based harassment and discrimination? 16.1 Does it include a grievance process?
17	Do you train all managers about how to prevent sex-based harassment and discrimination?
17.1	If you would like to provide more information about GEI 6, please do so below. This question is optional.
🔲	Question 16 is one of four policy or strategy options employers must have to meet the minimum standard. See section 1.3 of this guide or the minimum standards on our website for more details.

Develop a formal policy and/or strategy for a harassment-free workplace

🔲 Q16–16.1

Sex-based harassment

Is:	Examples include:
sexual or non-sexual behaviour that: • offends • humiliates • intimidates • is unwanted • is not returned.	• displaying or circulating sexist material, or putting it in someone's workspace, belongings, or on a computer or fax machine • commenting about or verbally abusing a person or group because of their gender • ignoring, isolating or segregating a person or group because of their gender • referring to a transgender person by their previous name or gender • asking intrusive questions about sexual activity • making sexually offensive gestures • repeating sexual invitations to a person who has refused before • staring, whistling or leering in a sexual manner • slapping, kissing, touching or making other sexual or physical contact • sexual assault.

Question 16 asks if you have a policy or strategy to prevent sex-based harassment and discrimination. If you answer yes, you will have a standalone policy or strategy, or include this item in another policy or strategy.

An employer is ultimately responsible for ensuring a harassment-free workplace. A formal policy or strategy could include a statement that:
• your organisation has a zero tolerance approach
• lists employees' rights and obligations in this area.

If you answer yes to question 16, question 16.1 will then ask if this policy or strategy includes an employee grievance process. This typically includes details on:
• how employees can raise an issue formally or informally and know that they will not be penalised or disadvantaged because of this
• your harassment contact officers.

Train managers

Q17

Question 17 asks if you train all managers to prevent sex-based harassment and discrimination. We recommend that you offer workplace training for managers and all staff in this area:
• when they are hired
• at least every two years.

Training

Includes:	Does not include:
• hosting workshops	• emailing your staff a copy of your sex-based harassment and discrimination prevention policy
• hosting discussion groups	• sending staff a link to the policy
• offering online courses	• making the policy available on the company intranet.
• offering e-learning modules with confirmation of completion.	• emailing your staff a copy of your sex-based harassment and discrimination prevention policy.

You can provide more information about GEI 6 under question 17.1, but this is optional.

3.7   How can you report on other improvements and find more resources?

18	If you have introduced any outstanding initiatives that have improved gender equality in your workplace, please tell us about them. This question is optional.

Question 18 is optional, but asks if you have introduced any major initiatives:
• to support gender equality
• that have improved gender equality in your workplace.

As with the rest of this questionnaire, any information you provide here will appear in your public report.

If you need help related to any GEI, see the guidance on our website, including:
• creating a workplace gender equality policy
• building a gender equality strategy
• improving performance against the minimum standard
• setting gender equality targets
• addressing pay equity and including it in your remuneration policy
• calculating a gender pay gap
• understanding workplace flexibility.

Other resources

Organisation	Resources
ASX Corporate Governance Council	*Corporate Governance Principles and Recommendations*
Australian Human Rights Commission	Resources on sex-based harassment and discrimination
Australian Institute of Company Directors	Publications such as: • *New Corporate Governance Recommendations on Diversity – Tips for getting started* • *Board Diversity: Think outside the square*
Department of Human Services	DHS website
Fair Work Ombudsman	Best practice guides for: • work and family • parental leave

Definitions

Acronym or term	Definition
ABN	Australian Business Number
Act	*Workplace Gender Equality Act 2012*
Agency	Workplace Gender Equality Agency, or WGEA
ANZSCO	Australian and New Zealand Standard Classification of Occupations
ANZSIC	Australian and New Zealand Standard Industrial Classification
ASX	Australian Securities Exchange
CABR	Competitor Analysis Benchmark Report
CEO	Chief Executive Officer, head of business or equivalent
GEI	gender equality indicator
KPI	key performance indicator
Report	WGEA annual compliance report
Reporting period	12 months, from 1 April to 31 March
Snapshot date	The date you choose to complete your workplace profile. It: is a snapshot of your workforce on any one date during the reporting period must be representative.
SWOT	strengths, weaknesses, opportunities and threats (analysis)

Appendix A: Understanding coverage guidelines

Franchises

A franchisee is usually:
- a separate organisation from the franchisor
- responsible for employing its own staff.

Each franchisee counts as a separate employer under the Act. If a franchisee employs 100 or more employees across multiple franchises, those franchises are covered under the Act.

Partnerships

To determine if the Act covers a specific partnership, include all partners (other than equity partners) in the total number of employees.

If a partnership structure falls under the Act, you must report on:
- the managing partner under GEI 1, as CEO
- full- or part-salaried partners under GEI 1
- full-equity partners and non-equity partners who are on partnership terms and agreements (no salary) under GEI 2 for gender composition of governing bodies.

Joint ventures

A joint venture is a company set up by two or more other companies. For example, Company X is a joint venture, and Company A and Company B each own part of it. Under the Act, Company A and Company B will often be relevant employers.

If Company A and Company B both own 50% of Company X, then Company X:
- also counts as a relevant employer if it has 100 or more employees
- must report for itself.

But if Company A has more control than Company B, Company X becomes a subsidiary of Company A.

Receivership and liquidation

Even if you have told us that you are in receivership or liquidation, you may still need to comply with the Act.

Under section 3 (1) of the Act, you are still a relevant employer if you employ:
- 100 or more people
- 80 or more people, and have previously been covered by the Act.

We will only make exceptions if you have a genuine reason why you cannot report. We may consider:
- the likelihood of your organisation dissolving
- your organisation's size and whether you will have fewer than 80 employees after planned retrenchments
- the legitimacy of your hardship.

Before we can decide if you still need to report, you must write to us about your circumstances. We will then refer this to the director for a decision.

An organisation in liquidation is also still technically a relevant employer. But liquidation usually means employees will be dismissed. You must confirm with us in writing if your organisation has been liquidated.

Appendix B: Calculating remuneration data

This document helps you calculate annualised full-time equivalents for an employee's earnings. This can be:
- **base salary** (the employee's salary before tax, including salary sacrificed items)
- **total remuneration** (the base salary plus all bonuses, allowances, superannuation and other benefits).

Including annualised full-time equivalents in your workplace profile helps us compare your employees **as if** they all worked full-time for the whole reporting period.

Remember that you do not need to calculate equivalents for every part of an employee's total remuneration. See section 2.4 for details on what to include in your calculations and what to leave as an actual amount.

Full-time employees

12 months	No conversion is needed. Use the employee's actual earnings for the 12-month period.
Under 12 months	To calculate the annualised equivalent salary: 1. Divide the employee's earnings by the number of weeks they worked during the 12-month period. This is the weekly pay rate. 2. Multiply the weekly pay rate by 52 (weeks in a year). This is the annualised equivalent salary.

Part-time employees

12 months (regular days)	To calculate the full-time equivalent salary: 1. Divide the employee's earnings by the number of days they worked per week. 2. Multiply this number by 5 (the number of days per week for a full-time workload). This is the full-time equivalent salary.

Example:

1. Employee A earned **$45,000**, working **3 days** a week. $45,000/3 = **$15,000**.
2. $15,000 x 5 = **$75,000 full-time equivalent salary**.

You can use Microsoft Excel to calculate this. Using the screenshot below as a guide, enter:
- data for each employee in columns A and B
- number of days in a week in column C
- formulas in columns D and E, down all rows.

	A	B	C	D	E
1	Part-time salary paid	Days worked	Days in week	FTE	FT equivalent
2	45000	3	5	=B2/C2	=A2/D2
3	45000	3	5	0.6	75000
4					

12 months (varying days)

To calculate the full-time equivalent salary:
1. Calculate the employee's earnings (actual amount paid).
2. Calculate how many days the employee worked in the 12-month period.
3. Calculate how many days a full-time employee would have worked during the same period.
4. Divide the earnings by the total days worked. This is the daily pay rate.
5. Multiply the daily rate by the total full-time days. This is the full-time equivalent salary.

Example:

1. Employee B earned **$30,000.**
2. Employee B worked **188 days**: 3 days a week for 20 weeks and 4 days a week for 32 weeks.
3. A full-time workload is **260 days** (5 days x 52 weeks).
4. $30,000/188 = **$159.57 daily rate.**
5. $159.57 x 260 = **$41,489 full-time equivalent salary**.

	A	B	C	D	E	F	G	H
1	Part-time salary paid	Days worked	Weeks worked	Days worked	Weeks worked	Total days worked	Daily rate	FT equivalent
2	30000	3	20	4	=52-C2	=(B2*C2)+(D2*E2)	=A2/F2	=G2*260
3	30000	3	20	4	32	188	159.57	41489.36

Under 12 months	To calculate the annualised full-time equivalent salary:
	1. Divide the total days worked by the total days in a full-time working week to get the full-time equivalent fraction.
	2. Divide the employee's earnings by the full-time equivalent fraction. This is the full-time equivalent salary.
	3. Divide the number of weeks the employee worked by 52 (the number of weeks in a year).
	4. Divide the full-time equivalent salary by your step 2 result by your step 3 result. This is the annualised full-time equivalent salary.

Example:

1. Employee C worked **3 days** a week, and a full-time workload is **5 days** a week. 3/5 = **0.6 full-time equivalent fraction**.
2. Employee C earned **$30,000**. $30,000/0.6 = **$50,000**.
3. Out of **52** weeks in a year, employee C worked **26**. 26/52 = **0.5**.
4. $50,000/0.5 = **$100,000 annualised full-time equivalent salary**.

	A	B	C	D	E	F	G
1	Part-time salary paid	Days worked	FTE fraction	FTE equivalent	Weeks worked	Annualised fraction	Annualised FTE equivalent
2	30000	3	=B2/5	=A2/C2	26	=E2/52	=D2/F2
3	30000	3	0.6	50000	26	0.5	100000

Casual employees

12 months or less, paid an hourly rate	To calculate the annualised full-time equivalent salary:
	1. Divide the employee's earnings for the 12-month period by the number of hours they worked in the year. This is their hourly rate.
	2. Calculate how many hours a full-time employee works in a year.
	3. Multiply the casual employee's hourly rate by the number of full-time hours. This is the annualised full-time equivalent salary.

Example:

1. Employee D earned **$20,000** over **520** hours in the year. $20,000/520 = **$38.46 hourly rate**.
2. A full-time employee works 38 hours a week for 52 weeks, for **1,976 hours a year**.
3. $38.46/1,976 = **$76,000 annualised full-time equivalent salary**.

You can use Microsoft Excel to calculate this, as shown below. Remember to copy the formulas in columns C, F and G into each row. Column G gives each employee's annualised full-time equivalent salary.

A	B	C	D	E	F	G
Salary	Hours worked in year	Hourly wage	FT equivalent hours	Weeks in a year	FTE hours for year	FT equivalent
20000	520	=A2/B2	38	52	=D2*E2	=C2*F2
20000	520	38.461538	38	52	1976	76000

12 months or less, paid a daily rate	To calculate the annualised full-time equivalent salary:
	1. Multiply the employee's day rate by the number of days a full-time employee works in a week.
	2. Multiply this number by the number of weeks in a year. This is your annualised full-time equivalent salary.

Example:

1. Employee E's day rate is **$300**, and a full-time employee works **5** days a week. $300/5 = **$1,500 full-time equivalent salary**.
2. $1,500 x 52 weeks in a year = **$78,000 annualised full-time equivalent salary**.

Employment status changes

12 months	An employee may have had more than one employment status during the 12-month period, such as changing from: • part-time to full-time • casual to part-time • full-time to part-time. To calculate the full-time equivalent salary: 1. Determine the employee's earnings for the 12-month period. 2. Calculate the number of hours the employee worked. 3. Calculate how many hours are in a full-time working week. 4. Divide the total full-time hours by the hours the employee worked, and multiply that number by the earnings. This is the full-time equivalent salary.

Example:

1. Employee F earned **$50,000** dollars during the period.
2. Employee F worked casually at 10 hours a week over 12 weeks, then full-time at 40 hours a week for 40 weeks, for a total of **1,720 hours**.
3. A full-time employee works 40 hours a week. This is **2,080 hours** over 52 weeks.
4. 2,080/1,720 x $50,000 = **$60,465 full-time equivalent salary**.

Under 12 months	To calculate the full-time equivalent salary: 1. Determine the employee's earnings for the period they worked. 2. Calculate the number of hours the employee worked. 3. Calculate how many hours a full-time employee would work in that same period. 4. Divide the total full-time hours by the hours the employee worked, and multiply that number by the earnings. This is the full-time equivalent salary. Then, to annualise the full-time equivalent salary: 5. Divide the number of weeks the employee worked by the number of weeks in a year. This is the annualised fraction. 6. Divide the full-time equivalent salary by the annualised fraction. This is your annualised full-time equivalent salary.

Example:

1. Employee G earned $25,000 over the 26 weeks they worked.
2. Employee G worked casually at 10 hours a week over 12 weeks, then full-time at 40 hours a week for 14 weeks, for a total of **680 hours**.
3. A full-time employee works 40 hours a week. This is **1,040 hours** over 26 weeks.
4. 1,040/680 x $25,000 = **$38,235 full-time equivalent salary**.

To annualise this:

5. 26/52 = **0.5 annualised fraction**.
6. $38,235/0.5 = **$76,470 annualised full-time equivalent salary**.

Appendix C: Working example of the workplace profile

This appendix gives a working example of the workplace profile Excel worksheets. All salary amounts are for demonstration only. You should not compare them with your organisation's remuneration.

Include all employees

ABC Business Pty Ltd is a small professional engineering consulting organisation. It provides specialist consulting services to large property developments, and infrastructure and transport businesses.

Case study: ABC Business Pty Ltd

Workforce	123 people
Governing board	6 members
CEO	1
Executive management	6 members, including the CEO
Business units	3 service business units (each has a unit head and senior management team)
	Operations department (has a unit head and managers for each area in the department, including Human Resources, Operations, Finance and IT)
	Small sales and marketing unit
Employee distribution	Most employees work in the service areas, and are professional consultants in:
	• engineering
	• construction
	• finance
	• accounting
	• urban planning
	• environmental sciences.

Classify non-managers

First, ABC Business must classify its non-managers in line with our standard occupational categories.

ABC Business non-managers

	Service 1	Service 2	Service 3	Operations	Sales and marketing	Total
Professionals	18	23	20	2	0	**63**
Clerical and administrative employees	3	4	3	2	2	**14**
Sales employees	0	0	0	0	3	**3**
Graduates and apprentices	2	3	2	0	0	**7**
Total	23	30	25	4	5	**87**

Classifying managers

Next, ABC Business must classify its managers. It must also calculate their reporting level to the CEO.

Excluding the CEO, the five other members of the executive management team are KMPs. Each of them is the head of one business unit. In ABC Business, 1 KMP is more senior than the CEO and reports to someone overseas.

Please note that in other organisations, KMPs may include a wider range of managers and not only the executive management team.

ABC Business managers

	Service line 1	Service line 2	Service line 3	Operations	Sales and marketing	Total
CEO	NA	NA	NA	NA	NA	**1**
KMP	1	1	1	1	1	**5**
Other executives or general managers (GMs)	0	0	0	1 executive 3 GMs	2 GMs	**6**
Senior managers	4	4	3	2	2	**15**
Other managers	4	3	2	0	0	**9**
Total	9	8	6	7	5	**36**

Appendix D: Reporting resources

A number of resources and tools are available through the Report section of our website. They will help you:
- understand the legislation, reporting and compliance requirements
- complete your online submission.