



Standardised occupational categories of managers

To facilitate the standardisation of data for Competitor Analysis Benchmark Reports, relevant employers are required to classify and report on managers against standardised occupational categories.

Important: When allocating employees to an occupational category, use the definition for each category as outlined in Table 1 rather than referring to your internal job titles or hierarchy.

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Managers need to be categorised against five occupational categories. You need to assign your managers against the category that best reflects the responsibilities of their role, which may be different to their job title. For corporate structures, this must be done **in relation to the organisation in which they work**, not the parent.

Managers are categorised as:

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

Please refer to Table 1 below before you allocate your employees to a manager category.

The reporting level to the CEO/head of business (or equivalent) must be determined AFTER the manager category has been decided. This reflects the reporting distance between the manager and the CEO/head of business (or equivalent).

For corporate structures, the reporting level to the CEO/head of business (or equivalent) is to be determined based on the organisation **IN WHICH THEY WORK** and on the manager's level of seniority **within that entity**, not within the corporate structure.

Please note:

- A manager does not need to be responsible for people to be defined as a manager.
- When you have allocated managers based on their responsibilities, you might not have employees assigned to every manager category provided.
- A supervisor is **not** a manager. Employees in your organisation who are supervisors need to be classified according to the [eight standardised occupational categories of non-managers](#). A supervisor might organise defined tasks or groups of tasks; supervise one person or a team of people; consider budgetary implication; carry out activities within defined parameters; handle work assignments, time-keeping and problem solving and/or have limited decision-making authority.

- For labour hire organisations that have placed casual/temporary employees into a **manager** role with a 'host' employer these employees should be categorised into the 'Other' standardised occupational category of **non-managers** in the workplace profile.

Table 1: Workplace profile: standardised occupational categories of managers

Important note for employers in a corporate structure: managers are to be allocated to the appropriate manager category based on their role and responsibilities in the organisation **FOR WHICH THEY WORK** (not in relation to the parent entity). Please refer to the Step-by-Step Guide for further assistance.

Manager categories	Definition
CEO/Head of Business (or equivalent)	The CEO/head of business (or equivalent) in Australia is often referred to as the CEO, or could be identified by an equivalent title such as General Manager, Managing Director, Vice-Chancellor, etc depending on the business type or structure. For corporate structures with one or more employing subsidiaries, there will be a CEO/head of business (or equivalent) (for each relevant subsidiary in Australia. The CEO/head of business (or equivalent) is reported on separately to other key management personnel.
KMP (Key management personnel)	<p>KMP refers to those persons who have authority and responsibility for planning, directing and controlling the activities of the INDIVIDUAL ENTITY, directly or indirectly, including any director (whether executive or otherwise) of that entity, in accordance with Australian Accounting Standards Board AASB124.</p> <p>A defining feature of KMPs is their influence is at the entity level. They are likely to be functional heads such as head of operations or head of finance and direct how that component contributes to the entity's outcome, with a strategic focus.</p> <p>The KMP is a manager who represents at least one of the major functions of the organisation and participates in organisation-wide decisions with the CEO/head of business (or equivalent).</p>
Other executives/general managers	<p>Other executives/general managers hold primary responsibility for the equivalent of a department or a business unit within AN INDIVIDUAL ENTITY. In a large organisation, this manager might not participate in organisation-wide decisions with the CEO/head of business (or equivalent) OF THE INDIVIDUAL ENTITY.</p> <p>Alternatively, this manager could have influence in organisation-wide decision making forums to provide expertise or project development but because they do not actually hold authority at an entity level they would not be defined as a KMP.</p>
Senior managers	<p>Senior managers are charged with one or more defined functions, departments or outcomes within AN INDIVIDUAL ENTITY. They are more likely to be involved in a balance of strategic and operational aspects of management of the INDIVIDUAL ENTITY. Some decision making at this level would require approval from either of three management levels above it IN THE INDIVIDUAL ENTITY.</p> <p>'Senior managers' are responsible for resourcing, budget and assets (capital expenditure).</p>
Other managers	<p>Other managers' plan, organise, direct, control and coordinate an operational function within an INDIVIDUAL ENTITY. They usually oversee day-to-day operations, working within and enforcing defined company parameters.</p> <p>They might implement, determine, monitor and review strategies, policies and plans to meet business needs as it relates to their own function/work area IN THE INDIVIDUAL ENTITY.</p> <p>An 'other manager' is accountable for a defined business outcome which usually involves the management of resources that also includes time management, coordination of different functions or people, financial resources, and other assets (for example facilities or IT infrastructure).</p> <p>Line managers would be included in this category.</p>