

	<b>GUIDANCE</b>
<p><b>Direct Jobs Supported</b> <b>(Operations and Maintenance)</b></p>	<p><b>In order to fully capture all direct jobs, consider these:</b></p> <p><b>(a) Senior Management:</b> Number of full-time equivalent (FTE) employees in senior management roles working for the client company or project at the end of the reporting period. Senior management is generally a team of individuals at the highest level of organizational management (usually executive level positions) who have the day-to-day responsibilities of managing a company or corporation. They are often referred to as the “C-suite” and include positions such as Chief Executive Officer – CEO; Chief Financial Officer – CFO; Chief Marketing Officer – CMO; Chief Operations Officer – COO; Chief Information Officer – CIO; Chief Legal Counsel – CLC, etc. Within different corporations, they can also sometimes be referred to as executive management, top management, or upper management.</p> <p><b>(b) Permanent full time direct jobs (not including management):</b> Please report number of workers at the end of the reporting period. FTE = headcount for this category of workers. These are generally workers on the payroll.</p> <p><b>(c) Permanent part time direct jobs (not including management):</b> This includes workers converted to full-time equivalent jobs on a pro rata basis, based on local definition (e.g., if working week equals 40 hours, a 24 hr./week job would be equal to 0.6 FTE job). These are part time workers on the payroll, including those working variable hours. If the average proportion of full-time figure is not known, 0.5 can be used as an estimate.</p> <p><b>(d) Temporary direct jobs:</b> All workers paid directly by the company, but engaged only for a specific period of time, including fixed-term, project- or task-based contracts, as well as seasonal or casual work, including day labor. It includes those on written and verbal contracts, performing work on or off-site, associated with the operations and maintenance of the business. If the number of temporary workers does not vary significantly on a seasonal basis, the FTE calculation can be done based on the number of workers at the end of the reporting period (converting headcount to FTE for any workers who are part time, see below). If there is significant variation during the year, please report an FTE figure over the reporting period as follows.</p> <p><b>(e) Insourced / contracted jobs:</b> This includes all workers performing duties associated with the core business processes of the business (core business processes constitute those production and/or service processes essential for a specific business activity without which the business activity could not continue) on or off site, paid via a</p>

third party. It includes, for example, security guards employed by a contractor and workers employed via agencies or labor brokers, etc.

If the number of workers does not vary significantly on a seasonal basis, the FTE calculation can be done at the end of the reporting period. If there is significant variation, please report an FTE figure over the reporting period using guidance above on calculating FTE for temporary workers.

**EXCLUSIONS.**

**Platform Jobs:** If a company facilitates the trading of goods or services between two parties, but does not itself purchase those goods or services, the jobs created or sustained by that facilitation should not be included in Direct Jobs. For example, a platform company that facilitates customers accessing services from individuals, where the customer pays the individual providing the service, even where payment is done via the platform. The jobs within the company that facilitates the exchange (e.g., software programmers), or contractors paid by the company, should be counted under direct or contracted jobs, respectively. **Construction Jobs:** Only include construction jobs if the company is itself a construction or real estate company, and the jobs are therefore not expected to cease at the end of the construction phase of any individual asset. Construction jobs supported during the construction of a company’s assets are not included in this metric. All jobs associated with timebound construction projects should be captured under the metric: Construction Jobs (Temporary Construction).