

(Version 11.03.22)

#### Table of contents

1.	Glossary	1
2.	Navigation 2.1. Salary Matrix Dashboard 2.2. Top menu bar	2 .2 .2
3.	General information	3
4.	Product information	4
5.	In-kind benefits	5
6.	Payroll: Job Categories	6
7.	Payroll: Seasonal/periodic Wages	7
8.	Payroll: Bonuses	8
9.	Payroll: In-Kind benefits	9
10.	Benchmark1	10

## 1. Glossary

Bonuses	Additional monetary payments granted to workers for performance and daily quality. Bonuses that do not depend directly on the worker are excluded.
In-kind benefits	Non-monetary benefits such as food, transport, and housing that reduce the amount of cash income that workers need for a decent standard of living.
Living wage	Remuneration or compensation for a standard 48-hour workweek sufficient to pay a decent standard of living for the worker and his/her family. The elements of a decent standard of living include food, water, housing, education, medical care, transportation, clothing, and other essential needs, including the provision for unexpected events.
	Additional information about the definition of living wage can be found in the Living Wage Coalition website: https://www.globallivingwage.org/about/what-is-a-living-wage
Piece rate work	Jobs in which payments (or wages) are made based on the number of units produced/worked during a specific period.
Remuneration (or compensation)	The total amount of salary, bonuses, and value of in-kind benefits granted to a worker in a specific period.
Standard Working hour	The number of hours before which overtime pay is mandatory by law. In countries where the standard workweek surpasses ILO's standard workweek of 48 hours, the 48-hour workweek applies.
Wages	Cash payment (or salary) received by a worker for a specific period, usually biweekly or monthly.



(Version 11.03.22)

### 2. Navigation

#### 2.1. Salary Matrix Dashboard

Matrices							
Matrices	3					2 Searc	sh: facility id
Edited on	•	Facility ID	Facility name	Payroll year	Country	Status	
Feb. 28, 2022	2-11:13	Demo	Spotted banana	2021	со	draft	
1	Click on the Profile icon to Edit the profile, Choose language or Log out. To change the language, click on Choose language and select the language of choice. The salary matrix is available in English and Spanish. You can change the language of the salary matrix anytime but note that the information manually entered will not be translated.						
2	You can use the search field to find a salary matrix by its facility ID.						
3	Click on the salary matrix you wish to edit to open it. You cannot re-open salary matrices with Submitted status. If you need to re- open on salary matrix already submitted, please contact IDH at LivingWageMatrix@idhtrade.org.						

#### 2.2. Top menu bar

<b>0000 - Dem</b> Demor for e-learning	O J purposes					Uiew draft report	2 Submit matrix
Overview	Seneral information	Product information	() Payroll	🧭 In-kind benefits	🤣 Benchmark		

	Click here to see the draft report.
2	Click here to submit the salary matrix once complete. Note that, once submitted, you will not be able to make any further edits.
	The tab navigation panel allows you to go to any page in the salary matrix by clicking on the page name.
U	The current page is underlined in blue.
	Pages missing information are indicated with a red exclamation mark.

(Version 11.03.22)

CAUTION: In case of numerical entries with decimals, please use "." (dot) instead of "," (comma) in every case.

### 3. General information

Matrix information		Facility information	
Calendar year of wage data	$\sim$		
2021	(1)	Facility name / Certificate holder   5	()
	$\sim$	Please fill in the name of the facility	
Salary Matrix contact person	2	Facility ID / Certificate holder ID 6	1
Please fill in the name of the Matrix Manager		Please fill in the facility ID	
Phone number	(3) (1)	Size of production area or processing / manufacturing facility (hectares)	ة (
		Please fill in the amount of hectares	
Email	(4)	Facility localization	
Please fill in an email address		Facility country	
Description		Ecuador	•
	8		
	-	Facility region	*
		Salary Matrix currency	
		USD (9)	*
		Facility GPS Coordinates (lat, long)	6
		Please fill in the coordinates	

1	Enter here the payroll year. Actual data from a full production year that has already passed must be used, when a living wage benchmark for that year is available. However, if the current year is the <i>only</i> living wage benchmark available, a forecast can be made.
2 to 5	These fields are automatically filled in with the information introduced when creating a new salary matrix and from your user profile. You can access and edit the user information profile from the Top menu bar.
6	Facility or Certificate holder ID: If you have a received an ID as part of a larger project, please enter it here. If you are using the Salary Matrix outside of a larger project, you can create your own unique ID. In the future, these IDs will be automatically generated. Please contact LivingWageMatrix@idhtrade.org for more information.
7	Note that this is the area of production and not the area of the whole facility. For example, the area used for offices or warehouses should not be included.
8	<ul> <li>Use the "Description" box to describe your payroll systems in as much detail as possible following the order as listed below:</li> <li>Mention if workers are listed individually instead of using job categories because, for example, they perform a variety of different tasks each with different payment structures.</li> <li>Indicate if the Salary Matrix covers multiple facilities under one centralized management system, where conditions are exactly the same for all facilities.</li> <li>List the different types of working arrangements found at the facility – e.g., part-time, seasonal, full-time, casual workers (e.g., employed short-term to meet a certain need in the moment); or on-site workers employed by a service provider (e.g., cleaners, guards).</li> <li>Indicate whether overtime pay is provided, and at what hour overtime begins.</li> <li>Indicate if and what type of paid leave time is provided, and to which category of workers.</li> </ul>
9	Enter the location GPS coordinates according to the format of this example: 34.233458,-42.322328 (and no spacing is allowed).
10	Currency will be automatically filled, based on your country. In case you would like to change the currency to USD, you have to do it before you enter any values in the Salary Matrix, since it will not auto-convert the values. If you do not see your currency, Please contact IDH at livingwagematrix@idhtrade.org.



(Version 11.03.22)

#### 4. Product information

#### **Product information**

Agriculture	valiety of product	type description (optional)
Production information		
Units of production Kg (kilograms)	✓ Total annual production	٢
Certifications	Please fill in a production amount	
Added certifications	4	
Find certifications	✓ Fair Trade	×
	Total amount of Fairtrade premium received by worke	r, per year 🕄
	No Certification	×
Season/Period information		6
Unit to define length of processing/production period	Period 1     January	Length

	When you choose the sector, the fields for product and variety appear.
2	If a product is not available in the product drop-down list, choose the selection that most closely matches your product, or is the most significant one if you produce several products. In the "Description" box, you can enter the details of the products.
	It is not possible to select more than one product. If you require a product-specific analysis, and have a multi-product facility, you will need to generate one Salary Matrix for each product.
	However, if you are interested in simply analysing remuneration and living wage gaps in your facility as a whole and all products are produced with the same workforce and payment structure, the same Salary Matrix can be used. Select one of the products you produce from the drop-down menu. This will allow you to move forward with the data entry. Yet, if one product has a different workforce or worker payment structure, then you should complete a separate Salary Matrix for that product.
3	If you produce different varieties of one product with the same workforce (same job categories, wages, bonus and in-kind benefits) then the name of the main variety should be entered. Yet, if one variety has a different workforce or worker payment structure, then you should complete a separate Salary Matrix for that variety.
0	If your certification is not listed, click "Other". If your facility is not certified choose "No Certification".
4	If you enter Fair Trade ('Fairtrade International'), an additional field will be created asking for the total amount per year that workers receive of the Fairtrade premium. If you don't know this amount please fill in 'O' (zero).
5	'Season/Period information' refers to the times of the year that levels of production increase or decrease. The number of seasons indicated here will also determine the number of seasons for which wage information must be entered. The length of seasons can be entered in weeks or month.
6	Use these fields to indicate the starting month of the season/period and how many months/weeks the season takes.
7	Click here to add a new season.



(Version 11.03.22)

## 5. In-kind benefits

In-kind	benefits 1
All in-kind for a work workers co in-kind ber	benefits must be accepted by the workers as being valuable, directly reduce the cost of basic living er, be provided during regular working hours, be regularly provided, and be expected in advance. If ontribute or pay a small amount for the benefit, subtract this amount from the cost for providing the nefit. Check all in-kind benefits that apply.
🔲 in-kind	benefits not applicable
	o workers receive Food?
Food	
Only fo be incl follow	ull meals can be included, and they must be regularly provided. Sporadically given farm produce may not luded. The value of snacks and water are not included. Ideally, meals provided should be balanced and local or international nutrition guidance.
Num	ber of workers who receive food 3 © COP Cost per worker per month 4 © 1
v N	orkers receive Transportation
<b>V</b>	orkers receive Child education support
<b>W</b>	orkers receive Housing
🔽 W	orkers receive Childcare support
<b>V</b>	orkers receive Healthcare support
	o workers receive Other in-kind benefits? 5
	In this page, you need indicate the type of applicable in-kind benefits that your facility provides. Once you click on one in-kind benefit, you are asked to enter the total number of workers that receive that benefit and the monthly cost per worker.
	Only the in-kind benefits that you select here will be available in the In-kind benefits section of the Payroll page, so you can indicate which job categories receive which in-kind benefits.
	Once you have filled-in one type of in-kind benefit, the check box will automatically be marked.
2	Click here if you do not provide any applicable in-kind benefit.
3	Indicate the total number of workers that have access to the benefit.
-	The value of each in-kind benefit should be the same for all workers.
4	When estimating the value of in-kind benefits, please use the per worker cost (or per user*) that the employer incurred in the reference year for providing the benefit.
	If the worker must pay a subsidy, this amount should be removed from the total.
	*If the in-kind benefit is used by other community members, then the cost to the employer should be divided by the total number of users. For example, if the employer maintains and operates a health clinic in the community then the total cost of the health clinic to the employer should be divided by the number of households that have access to the clinic.
5	"Other Benefits" provided that do not belong to any of the pre-established categories can be described for future discussion, but are not counted in the Salary Matrix. Such new potential benefits will be analysed on a regular basis to determine their eligibility and adjust the tool accordingly if needed. To date, all eligible in-kind benefits are listed in the tool.



(Version 11.03.22)

## 6. Payroll: Job Categories

< Job categories (2)				
Picker 0	Number of men           -         1           +	Number of women	Total number of workers 2	
Field I				

When you create a new job category, the tool will ask you for the name and work area of the job category.
A maximum of four work areas can be selected, but is not necessary to have more than one. All job categories may be entered into one work area if preferred.
Each job category for the Salary Matrix should only include workers with the same type of contract, that work more or less the same number hours per week and days per year, receive the same rate of pay and bonuses, and have the same in-kind benefits available to them.
If a job category can have more than one type of worker, then you should create a separate job category for each.
For example, let's say that Facility X has a work area called 'Field', and in this work area they hire fruit pickers. Facility X has year- round fruit pickers, but they also hire seasonal pickers for peak production months and for the most productive days will hire additional casual labour pickers from the surrounding community. In this scenario, Facility X would list each type of picker as a separate job category. For example, Job category 1 might be called 'full-time pickers'; job category 2 might be called 'seasonal pickers'; and job category 3 might be called 'casual pickers'.
All temporary workers, including seasonal and informal workers, must be included as separate categories.
Each job category should have a unique name.
When workers do not belong to a specific job category but rather switch between jobs over the course of a day, the workers should be listed individually instead of by job category in the Salary Matrix. In this case we recommend assigning each worker an internal code (a unique number for example) beforehand and use those codes in this tool.
Use these fields to enter the number of men and women in the job category.
The number of women and men for each job category within a work area shall be entered separately to enable the calculation of the total number of people that work for the facility, as well as the number of employees and remuneration (cash wages + bonuses + benefits) by gender.



(Version 11.03.22)

## 7. Payroll: Seasonal/periodic Wages

#### Seasonal/Periodic wages

How much are your	employees paid?	2	(3)		4	
Gender 🚺	Unit of pay 🔋 🚺	Amount paid per unit (USD)	Average units/day (i	Average total hours p	Average total hou	urs per week 🚺
Men	Day	15	٥	\$	٥	٢
Women	0	0	•	© 0	0	۲
Season/period 1	- 5				e overtime 1 🗌 Same wages for	all seasons/periods 🚺

	This is the unit of work for which a worker is paid (e.g. paid by the hour) and not the payment schedule (e.g. paid at the end of each week). For example, piece rate workers are paid by the number of shirts they iron, or the number of boxes they pack. The unit would then be "shirt" or "box". Other workers are paid based on time, such as per hour, month, week or day.
	If the "unit" of pay that we use is not listed in the drop-down menu just type the unit you want to use.
	ATTENTION: If workers are paid overtime, the unit must be "hour". However, if workers earn a flat daily rate for time worked up to 8 hours (or the legal maximum standard daily working hours, whichever is lower) – meaning the daily rate is the same regardless of whether a worker worked 6, 7 or 8 hours in the day – then 'day' is the unit of pay and just the hours for which the base rate is paid, excluding overtime, shall be entered.
2	This is the cash wage (typically base wage) paid per unit of work. This should be the average for the job category (or individual, if entering individually), not a quota or target amount. This cell should reflect the total base amount earned per unit for a regular workday/workweek.
	Items that should NOT be included are:
	<ul> <li>Overtime pay;</li> <li>Special holiday work pay rates;</li> <li>Performance and Quality bonuses;</li> </ul>
	ATTENTION: Gross values should be entered.
	This is the number of units that worker completes, on average, in a day. If workers are paid by month, week or day, this column will automatically be filled. In all other cases, the average is calculated as follows:
	<ul> <li>For each worker in the job category, divide the total number of units completed by the worker during the season (excluding the units completed during overtime) by the total number of days that they worked during that season. This gives you the average number of units per day completed by the worker.</li> <li>Next, add the average number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker during the season and then divide by the total number of units per day completed by each worker.</li> </ul>
4	The Salary Matrix asks for "Average total hours/day" and "Average total hours/week". Please use the actual, total documented hours worked, rather than the standard or legal number of regular hours per workweek (e.g., 40, 45 or 48) to calculate the average as follows:
	– For each worker in the job category, divide the total number of hours worked during the season (excluding paid overtime hours) by the number of days that they worked during the season. This gives you the average number of hours worked per day by the worker.
	<ul> <li>add the average number of hours per day completed by each worker during the season, and divide by the total number of workers in the job category. This gives you the average number of hours worked per day by workers in the job category.</li> <li>Next, Take a similar approach to calculate the average number of hours worked per week.</li> </ul>
5	Click here to select the season if there is more than one. In case a job category is not used/active in a specific season you have to enter in all boxes for that job category and season a '0' (zero).
6	Mark this box if the workers in this category work overtime hours. The tool will then ask for the rate paid for the overtime hours and the average number of hours per week.
7	Click here to copy the season wage information to the rest of seasons/periods.



(Version 11.03.22)

### 8. Payroll: Bonuses

<b>Bonus</b> What cas	es (1) h bonuses do yo	our workers receive?	(2)	(	3	4		5	^
Gend	er	13th and 14th month	payment (USD) 🚺	Performance/quality	y bonuses (USD) 🚺	Holiday bonuses	(USD) 🕕	Other bonuses (	(USD) 🕕
Men		0 9		0		0	0 0		0
Wom	en	0	0	0	0	0	٢	0	٢
1	<ul> <li>In order for a bonus to be eligible, it must:         <ul> <li>be a regularly provided bonus;</li> <li>be expected by the workers at the start of the season and not be at the discretion of the employer (the worker must be able to anticipate the amount of the bonus that she/he is entitled to);</li> <li>be paid in cash;</li> <li>be earned during standard working hours or 48 hours, whichever is lower.</li> </ul> </li> </ul>								
2	In som month If both 13 <sup>th</sup> ar might	In some countries, the law dictates that employers must pay workers one or two additional month's salary, beyond the 12 calenda months (13 <sup>th</sup> and 14 <sup>th</sup> month). These are counted as bonuses in the Salary Matrix for those countries. If both bonuses are provided, the yearly amounts can be added together and included in this field. 13 <sup>th</sup> and 14 <sup>th</sup> bonuses must be calculated excluding wages and bonuses resulting from overtime, in spite that national legislatio might sometimes require to include bonuses and overtime in the payment calculation of 13 <sup>th</sup> and/or 14 <sup>th</sup> month.						ond the 12 calendar national legislation	
3	Bonuse Only p be incl Enter t	Bonuses provided to workers for achieving certain performance or quality targets. Only production and quality bonuses received by most workers and not associated with an especially fast work pace or overtime can be included for comparison to a living wage. Enter the average amount of bonus earned by workers in that job category.							
4	Enter H Enter d Do not	Enter here bonuses, additional to the base wages, which are provided annually during a specific holiday. Enter only extra cash bonuses that are received on holidays. Do not enter here paid holidays that are required by law since this amount is already included in wages.							
5	Other allowa to "oth	Other bonuses can be stipends or allowances. If workers receive allowances in lieu of in-kind benefits, and the worker can spend that allowance in any way they choose (even though it might be meant for a specific purpose), then the cash allowance should be added to "other bonuses".						rker can spend that ce should be added	
	The or amour include	Deferred payments, such as pensions, college funds and severance pay are not valued toward a living wage. Neither are loans that must be repaid. The only instance where pensions, severance funds and other similar payments may be counted is when an employer contributes amounts to those funds that are <u>above what is required by law</u> . In this case, the amount above the legally-required amount can be included <i>IF</i> the workers can access to those funds every year, with no penalties, interest payments, or limitations on how the money is spent <i>AND</i> workers and their representatives are in agreement that it should count toward wages.							



(Version 11.03.22)

### 9. Payroll: In-Kind benefits

#### In-kind benefits

#### Which workers receive in-kind benefits?

Gender	Food	Transportation	Housing	Healthcare	Child education	Childcare	Other
Men	0			0	0	0	0
Women							

^

Applicable in-kind benefits provided by the facility will appear here based on information entered on the In-Kind Benefits page.
Check the corresponding box for the in-kind benefits provided to this job category.
In order for in-kind benefits to be counted/valued toward a living wage, the benefit must:
<ul> <li>be available to all workers in the job category,</li> <li>be accepted and valued by workers,</li> <li>meet safety and quality standards,</li> <li>be additional to what is freely available through public systems,</li> <li>adhere to the elements of a living wage per the living wage definition and</li> <li>cover a basic cost of living as identified in the living wage benchmark.</li> </ul>



(Version 11.03.22)

## 10. Benchmark

<b>0000 -</b> Demor for e	Demo e-learning purposes					3 View dra	ft report Sub	4 pmit matrix
Overview	w 🤗 General information	n 🔗 Product information	📀 Payroll	In-kind benefits	Senchmark			
Benchm	arks							
Enter the Li Living Wage www.idhsu. currency as We are wor <b>Country:</b> Er <b>Region:</b> Az Select living 2021 - Ful Select Extra I	ving Wage Benchmark that you would Benchmarks using the Anker metho- stainabletrade.com/impact/living-wag the wages. If there is no recognized I king to improve this feature. cuador uay wage benchmark for Ecuador Il Anker Methodology - Rural, Southerr Benchmark for Ecuador anio Digno - Ecuador	like to compare wages against. IDH re- lology as well as those recognized by I re-living-income/. Enter the gross living iving Wage Benchmark, you cannot cre Coastal Region	ccomends the use of DH on our website: wage in the same eate a report currently.					
							Save be	enchmarks
	This is the living wag corresponding to the	ge benchmark that will area and year of the sala	be used to ca ary matrix.	alculate the living	g wage gap. Pic	k from the list t	he benchma	ark report
2	This dropdown menu results. However, plea	allows you to select oth ase note that the calcula	ner relevant be tions of gaps w	nchmarks availab vill be done using t	le in the tool to the primary ben	be plotted in the chmark selected.	e diagrammi	ng of your
$\bigcirc$	Click to create the dra	ft report.						

Once created, the tool will provide the option to download the report by clicking "Download drat report" or download an Excel file with the data contained in the salary matrix by clicking "Export to Excel".

Click here to submit your report to the IDH database. Please note that when you click on "Submit Report", it is no longer possible to make changes to the data.

4