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First edition
2021-03

Human resource management — Costs metrics cluster

Management des ressources humaines — Indicateurs de mesure des coûts



Reference number
ISO/TS 30427:2021(E)

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Published in Switzerland

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see www.iso.org/iso/foreword.html.

This document was prepared by Technical Committee ISO/TC 260, *Human resource management*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

ISO 30414 highlights guidelines on the following core human capital reporting areas or “clusters”:

- compliance and ethics;
- costs;
- diversity;
- leadership;
- organizational culture;
- organizational health, safety and well-being;
- productivity;
- recruitment, mobility and turnover;
- skills and capabilities;
- succession planning;
- workforce availability.

This document deals specifically with the cluster of metrics in the costs cluster. ISO 30414:2018, 4.7.3, describes workforce costs and the importance of measuring workforce costs.

The costs cluster includes the following metrics:

- total workforce costs;
- external workforce costs;
- ratio of the basic salary and remuneration;
- total costs of employment;
- cost per hire;
- recruitment costs;
- turnover costs.

This document includes the following metrics:

- total workforce costs;
- external workforce costs;
- ratio of the basic salary and remuneration;
- total costs of employment.

ISO/TS 30407 details cost per hire metric.

ISO/TS 30421¹⁾ details recruitment cost and turnover cost metrics.

NOTE Additional metrics and explanation are included in ISO 30405, ISO/TS 30410 and ISO/TS 30411.

1) Under preparation. Stage at the time of publication: ISO/PRF TS 30421.

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Where the outsourced workforce is a significant and material element of the organization's workforce costs, it can be preferable to report outsourced workforce costs separately.