



Living Wage Reference Standard

Round 2 Public Consultation

Disposition of Stakeholder Feedback

*Prepared in response to the 224 comments received during Round 2 of public consultation.
This document records what was changed, what was retained, and why.*

About this document

The WageMap Living Wage Reference Standard was developed through an open, multi-round consultation. This document responds to the feedback received during the Round 2 public consultation. Its purpose is to show, transparently, what stakeholders told us and how each substantive point was handled in the published Standard – whether the text was changed, whether the point was already addressed, whether it has been deferred to forthcoming WageMap guidance, or whether it falls outside the current scope of the Standard.

We received 224 individual comments. Many raised the same underlying point; these have been grouped so that each substantive issue is answered once. Feedback is summarized rather than attributed to named individuals or organizations.

How to read the dispositions

Each entry records the substance of the feedback and our response under one of the following labels:

Incorporated – the Standard's text was changed in response.

Addressed / Retained – the point was considered and the existing approach was kept, clarified, or already covered the concern.

Deferred to forthcoming guidance – the point is valid but belongs in a companion document still in development, rather than in the Standard itself.

Out of current scope – the request lies outside what this version of the Standard is designed to do, though it may be taken up in future research.

A note on terminology

Several comments responded to the tier names used in the consultation draft ("Working Towards Compliance," "Compliance," and "Beyond Compliance"). In direct response to that feedback, these tiers were renamed in the published Standard:

Working Towards Compliance → **Baseline**

Compliance → **Aligned**

Beyond Compliance → **Exemplary**

Throughout this document we quote feedback in the reviewers' original language (which uses the old tier names) and respond using the new names, so the change is visible rather than hidden.

Corrections to question numbering

Several reviewers noticed inconsistencies in question counts and numbering in the consultation draft – for example a section header citing a different number of questions than the section contained. These have been identified and corrected in the published Standard. Where a comment

below appears to miscount or misnumber a question, it is generally because the reviewer was working from the draft’s numbering; we map each such comment to the corresponding location in the corrected text.

Two themes that run throughout

Two points recur across many of the responses below, and we state them once here so they need not be repeated in full each time.

Aligning rather than fragmenting. Where the Standard overlaps with existing bodies, methodologies, and communities of practice, our intent is to align with and convene them rather than to compete. Several responses below reflect this: we make alignment with shared guidance explicit where genuine consensus exists, and where we take up adjacent work we intend to do so in partnership with those already doing it.

Forward-looking work and funding. Several commitments below describe companion documents and further research that are planned but not yet resourced. These are marked “funding permitting,” and WageMap is actively raising funds for these lines of work. Items already scheduled and underway – notably the aggregated map and the scoring guidance – are not subject to that caveat.

Part A — Cross-cutting themes

These themes recurred across many comments and shaped the most significant revisions to the Standard.

A.1 Tier names and the language of “compliance”

The “compliance / non-compliance” framing risked branding credible organizations as failures.

Related feedback: 13, 17, 18, 48

What we heard. Reviewers warned that compliance language was “deeply problematic” and could leave credible organizations in a space of “non-compliance,” undermining the project; that a “beyond compliance” buy-in framing would be preferable; and that the top tier as written risked setting obligations beyond what many data providers could realistically resource.

Disposition **INCORPORATED**

The three tiers were renamed Baseline, Aligned, and Exemplary. “Baseline” removes the implication that an organization still working toward the first tier is “non-compliant,” and “Exemplary” reframes the top tier as aspiration rather than a bar an organization is failing to clear. The substance of each tier is unchanged; the framing now describes a progression rather than a pass/fail line.

A.2 Too many questions; some open to interpretation

Reviewers found repeated, hard-to-answer “are all the above met?” questions and asked for simplification.

Related feedback: 15, 23 (and the general “simplify” feedback throughout)

What we heard. One reviewer asked why certain questions duplicated others (“why do you need q3 as well as qs1 and 2? likewise q8?”). Another noted the requirements were open to interpretation, which is difficult when a binary Met / Not Met result is required, and suggested the questions be simplified with detail moved into the explanation.

Disposition **INCORPORATED**

Every tier in the consultation draft opened with a roll-up question of the form “Are all [previous-tier] requirements in section X met?” These added no new substance and were the duplicated questions reviewers flagged. They have been removed from Chapter 1 and most other sections, though a few sections (for example 2.7.1 and 2.8.1) retain a roll-up. As a result most subsections are shorter — for example, the four Chapter 1.1 subsections dropped from 10/10/8/7 questions to 8/8/6/5. The scoring logic (that the higher tiers presume the lower ones) is preserved in the scoring guidance rather than repeated as a question in every block.

A.3 Reliance on IDH

Why is the Standard tied to IDH — an external body that is not a WageMap member — and what happens if IDH changes its criteria?

Related feedback: 9, 10, 20, 21, 27, 33, 35, 55, 68, 114

What we heard. Reviewers asked what “IDH” means (it was treated as an undefined acronym), why IDH alignment is invoked when IDH is not part of the WageMap consortium, what happens if IDH later changes a definition, and suggested WageMap develop its own criteria as the baseline rather than relying on an external organization's governance. Separately, reviewers asked that the actual text of cited IDH requirements be included, and that what is an IDH requirement be distinguished from WageMap's own additional guidance.

Disposition **INCORPORATED**

Where questions were previously phrased as a test of IDH compliance (for example, “Is data IDH-aligned...,” “Are IDH guidelines on local stakeholder input met?,” “Does the estimate align with IDH recognition criteria...”), they have been rewritten to state the substantive requirement directly. In nearly all cases IDH is now a supporting reference rather than the test itself; where IDH is genuinely the source, the relevant IDH text is quoted in the explanation and footnoted to the recognition criteria, so readers can see exactly what is being referenced and can distinguish a sourced IDH requirement from WageMap's own additional guidance. (One question, on conflict-of-interest mitigation, still names IDH directly, but it quotes the standard it points to, so the reference is transparent rather than a black box.) The IDH acronym is also now spelled out in the body text.

The visible alignment with IDH is deliberate and is retained on purpose. Where the requirements emerging from stakeholder consultation and from the WageMap technical group coincided with existing IDH requirements, we worked to align with them rather than restate them differently. IDH and the ILO both offer guidance that spans methodologies for estimating a living wage, and those

IDH requirements were already well accepted across the movement; we did not disagree with them, and WageMap builds more deeply on that shared foundation rather than departing from it. Making the alignment explicit enables cross-recognition of requirements that are already common to both, lowers the assessment burden for organizations and creates a basis for working together in the future, and acknowledges the work that came before. Our intent is to bring the living-wage movement into closer alignment, not to fracture it further, so we chose to display alignment clearly wherever it genuinely exists.

Removing IDH as the gatekeeper was a deliberate decision about governance, not a step away from alignment. By stating each requirement on its own terms, the Standard no longer changes automatically if IDH revises its criteria. Should IDH change a definition in a way that stakeholders do not support, WageMap is not bound to follow. Had consultation feedback conflicted with IDH guidance, WageMap would have been free to diverge; that simply is not what happened here, because the points of overlap reflected genuine, broadly held consensus. This protects the Standard's independence while leaving WageMap free to keep aligning with IDH, and to highlight that alignment, wherever real consensus continues to exist.

A.4 Conflict of interest and “no stake” funding

The “funded only by those with no stake in the outcome” requirement was seen as unrealistic.

Related feedback: 44, 45, 46, 47, 48, 50, 51, 52

What we heard. Reviewers argued that, by definition, anyone who funds living-wage work has a stake in it – unions, journalists, employers, governments – and that funding signals engagement rather than disqualifying bias. The strongest single suggestion was to change “without a stake” to “without a financial stake.” Others asked whether conflicts would be audited and proposed that calculation partners disclose how funders influenced the work rather than simply listing donors.

Disposition **INCORPORATED**

The Exemplary-tier question now reads “solely funded by those with no ‘financial stake’ in the outcome,” adopting the suggested wording so that engagement-driven funding is not treated as disqualifying while a genuine financial interest in a particular result still is. The conflict-of-interest disclosure and mitigation requirements at the Baseline and Aligned tiers remain, consistent with the principle that transparency – not the absence of all interest – is what the Standard requires of most providers.

A.5 How users choose among benchmarks (“race to the bottom”)

Without guidance, businesses may pick the lowest of several benchmarks.

Related feedback: 5, 8, 80

What we heard. Reviewers were concerned that when two benchmarks are similar but differ on key areas, businesses might simply choose the lower one, producing a race to the bottom; they asked for clarity on how to choose a number from the map, and suggested cross-checking against

other external estimates and showing the minimum wage and relevant reference points (e.g., 60% of median, 50% of average wage) alongside each estimate.

Disposition **INCORPORATED**

This feedback is being integrated directly into how estimates are mapped and presented, rather than deferred. The aggregated map does not surface bare wage numbers for users to compare and undercut. It presents each estimate's tier and score against the Standard – second-level administrative areas (admin-2 – e.g., counties, districts, departments, municipalities depending on the country) can be viewed by the tier of their best-assessed methodology – and where a location has several assessed methodologies, the comparison panel shows them side by side with their assumptions (family definition, coverage, work week, typical number of workers), flags the most-aligned methodology for that location, and provides a full element-by-element assessment breakdown and a downloadable workbook. The intent is that users are guided toward the most aligned estimate and can see why one differs from another, rather than being left to pick the lowest figure.

Display of underlying data is deliberately gated by two conditions, both of which must be met: the estimate must clear a minimum level of alignment with the Standard, and the methodology must permit its data to be displayed. This prevents the perverse outcome of showcasing data from an estimate that does not even meet the Standard's minimum simply because it permits free sharing. Where either condition is not met – including where data is proprietary or the methodology has not given permission – WageMap links to the data at its source rather than displaying it. WageMap does not share IP-protected data, and does not display any methodology's data without permission.

The minimum alignment level required for display has not yet been finalized. It will be set during the pilot year, once methodologies have been scored and the level of alignment achievable across the field is understood. This sequencing is deliberate: we would rather set the threshold against real evidence than guess at it in advance.

A.6 Purchasing practices and a “Guidance for Users” section

The Standard explains how to calculate a living wage but not how companies should act on it.

Related feedback: 4, 24

What we heard. Reviewers (notably from a supply-chain perspective) asked the Standard to address how companies using these estimates should adjust purchasing practices – pricing, lead times, order volumes – to enable living-wage payment, and how the Standard can serve policymakers and civil society advocating for living-wage legislation. The suggested form was a “Guidance for Users” section.

Disposition **DEFERRED TO FORTHCOMING GUIDANCE**

We agree this is valuable, but it is guidance on applying living-wage data rather than a criterion for evaluating a methodology, which is what the Reference Standard contains. It will be addressed in forthcoming WageMap guidance for users. Keeping the Standard focused on assessment, and

placing application guidance alongside it, also responds to the separate concern (comment 1) that a single document was trying to do too much.

This companion guidance is planned and, funding permitting, will be developed; WageMap is actively raising funds for this work.

A.7 Living Income and smallholder farmers

Extend the Standard to Living Income for self-employed producers and smallholder farmers.

Related feedback: 4, 78, 101

What we heard. Reviewers asked whether the cost-of-living methodology could be adapted to calculate Living Income for self-employed individuals and smallholder farmers – with agricultural-specific considerations such as yield, production costs, and market access – and to integrate examples for agricultural contexts in the cost-of-living components.

Disposition DEFERRED TO FORTHCOMING GUIDANCE

The cost-of-living side of this Standard can inform Living Income work, but extending to the income of self-employed producers requires treatment of production economics that is distinct from wage estimation. For that reason it is not folded into this version of the Standard.

Should WageMap take up Living Income, we intend to do so in partnership and consultation with the Living Income Community of Practice, consistent with our aim of drawing the movement together rather than fragmenting it.

This work is planned and, funding permitting, will be developed; WageMap is actively raising funds for these lines of work.

A.8 Terminology: Living Wage, Adequate Wage, Living Income

Clarify the differences and overlaps between Living Wage, Adequate Wage (CSRD/ESRS S1-10), and Living Income.

Related feedback: 7

What we heard. Reviewers reporting under CSRD asked for clarification of how “Living Wage” relates to “Adequate Wage” under ESRS Disclosure Requirement S1-10 and to “Living Income,” noting they could not find this in the documents.

Disposition DEFERRED TO FORTHCOMING GUIDANCE

A short terminology note distinguishing these terms, and mapping the Standard to CSRD/ESRS S1-10 reporting needs, will be provided in forthcoming WageMap guidance, where it can be kept current as the regulatory frameworks evolve.

This note is planned and, funding permitting, will be developed alongside the other companion guidance; WageMap is actively raising funds for this work.

A.9 Relationship to the Anker Methodology and other established approaches

State explicitly how the Standard aligns with or builds on recognized methodologies such as Anker.

Related feedback: 31

What we heard. Reviewers suggested that explicitly referencing established approaches — the Anker Methodology, the Global Living Wage Coalition — would reassure users of the Standard's methodological soundness.

Disposition **ADDRESSED / RETAINED**

We recognize the significant work of predominant methodologies such as the Anker Methodology, which have done a great deal to advance the living-wage movement and to establish that living wages can be rigorously estimated. The WageMap Reference Standard is built to honor that contribution, not to compete with it.

The Standard is, by design, a meta-standard: it sets out the criteria against which living-wage methodologies are assessed, rather than being one methodology among them. The Anker Methodology is one of the methodologies that will be assessed against the Standard. This meta-level approach is deliberate, because it allows alignment across very different contexts — global North and global South alike — and recognizes that there is more than one sound way to arrive at quality data. Treating any single methodology as the one that must govern all estimates everywhere would, in practice, narrow the movement's reach: it would limit the ability to produce quality estimates covering the entire world, and it would leave little room for locally grounded efforts that align with the ILO principles for estimating a living wage. By assessing methodologies against those shared principles rather than against conformity to one method, the Standard can hold quality high while remaining genuinely global.

For this reason the Standard does not subordinate itself to, or claim alignment with, any single external methodology; its requirements are grounded in the ILO principles for estimating living wages.

A.10 The capability approach (Amartya Sen) and non-basket methodologies

Some approaches (e.g., South Africa) do not use a cost-of-basket method; can they align?

Related feedback: 6 (and the scope/Western-focus concern in 3)

What we heard. Reviewers described an approach aligned with Amartya Sen's "development as freedom," using indices of when workers feel they have sufficient freedom of choice, and asked whether there is any way to align, since otherwise such estimates would not meet the Standard at all. A related comment raised concern about a perceived Western or imposed focus.

Disposition **OUT OF CURRENT SCOPE**

This Standard was created to operationalize the ILO definition of a living wage and the ILO principles for how living wages should be estimated, which rest on a cost-of-living basket approach. A capability-based approach does not map onto that basis, so it cannot be assessed against this version of the Standard.

This is not a rejection of the capability approach. We respect it and intend to honor it. But it does require additional research into how a capability-based and a basket-based approach can be reconciled. We are also examining how we can acknowledge the work of a capability-based approach within the WageMap. This is a work in progress and WageMap does not yet have a full answer but is approaching the issue with respect to all parties as we search for a solution.

A.11 One-off benchmark studies

The structure appears to lock out one-off benchmarks (e.g., from a local university).

Related feedback: 59, 85

What we heard. Reviewers noted that requirements framed around periodic review for continuous improvement, and around regular recalculation and inflation updating, seem to make it impossible for a one-off benchmark study ever to meet the Standard — and questioned whether that should be a requirement.

Disposition **ADDRESSED / RETAINED**

The Standard assesses living-wage estimates against criteria that include keeping an estimate current; an estimate that is not maintained over time will not meet the tiers that depend on updating, which is by design rather than oversight. The tiered structure is intended precisely so that a strong one-off study can meet Baseline expectations on data quality and transparency without being penalized as a failure, while the higher tiers recognize sustained maintenance.

A.12 The scoring guidance and the pilot year

Many requirements were called open to interpretation; reviewers asked how “Met / Not Met” is decided and what counts as acceptable.

Related feedback: 23, 26, 41, 58, 60, 63, 69, 91, 158, 163, 182 (and similar throughout)

What we heard. Across many sections, reviewers said requirements were open to interpretation, that a binary Met / Not Met result is hard to apply to wording that leaves room for judgment, that it was unclear which data sources are acceptable, and asked for the indicator-by-indicator scoring rubric with worked examples. This document refers repeatedly to “scoring guidance”; this entry explains what that is.

Disposition **INCORPORATED**

The scoring guidance is a distinct, public-facing companion to the Standard. It will be released together with the aggregated map at the UN Forum on Business and Human Rights in November 2026, at the close of the pilot year. It carries the worked detail that the Standard itself does not: what “Met” and “Not Met” mean for each item, which sources and approaches are acceptable, and the reasoning behind each judgment.

It is, by intention, an evolving document. As methodologies are assessed, new situations arise that no drafting could have anticipated; the guidance grows to reflect them rather than pretending to have foreseen every case. During the pilot year we work through the Standard item by item with each methodology – providing guidance, discussing what Met and Not Met mean for each requirement, and examining the arguments a methodology advances for why it should be assessed as Met. We would like every methodology to engage in this process so that the guidance is built well; we cannot presuppose every scenario on our own.

Because the scoring guidance and the map are already scheduled and underway, they are not subject to the “funding permitting” caveat that applies to the other forward-looking work described in this document.

A.13 How methodologies are assessed

Could the difference between tiers rest on a provider’s own statement, and will conflicts of interest be verified rather than trusted?

Related feedback: 22, 52 (and the independence concerns in 13, 14, 17)

What we heard. Reviewers were concerned that the distinction between tiers – particularly around discrepancies – could rest on a provider’s own statement that, for example, no discrepancies were found, and asked whether conflicts of interest would be verified rather than trusted. Others stressed that the assessment itself should be independent of the parties with an interest in the result.

Disposition **ADDRESSED / RETAINED**

Assessment does not rest on the provider’s own say-so. WageMap performs the assessment by scoring a methodology against each element of the Standard. Every Met and Not Met decision is accompanied by an explanation and a citation to the source material on which it rests, and this evidenced assessment is handed to the methodology owner. The assessment is AI-assisted with human oversight, which is core to how it operates at the scale the project requires.

The methodology owner then has a full opportunity to dispute any decision. They may submit additional evidence; where that evidence is reviewed and the assessment agrees the element is met, the score is changed in their favor. Where a genuine disagreement remains between the assessment and the methodology owner, that specific issue – and only that issue – is referred to an independent, non-biased human panel for review. The panel’s composition is not yet finalized, but it is being designed to exclude other methodology owners, to carry appropriate expertise, and to be structured to eliminate conflicts of interest; where a conflict arises in a particular case, the affected member recuses themselves from that matter.

The engagement states described in A.5 (full, partial, and no opt-in) govern whether a methodology's data is displayed – not whether or how it is assessed. A methodology that does not engage is still assessed by WageMap from public materials; non-participation does not let a methodology self-grade or exempt itself from assessment.

This process is being operated and refined during the pilot year. Its detailed criteria sit in the scoring guidance (A.12); this entry describes who makes assessment decisions, on what evidence, and how disagreements are resolved.

Part B – Section-by-section disposition

This part follows the structure of the published Standard. Where feedback referenced draft question numbers, those numbers have been mapped to the corresponding location in the published text; because questions were removed during revision (see A.2), draft and published numbering differ.

Chapter 1.1 – Data Collection and Transparency

1.1.1 Q2 was hard to answer; “discrepancy” (Q9) was undefined.

Related feedback: 15

What we heard. Reviewers were unsure how a respondent could answer the human-rights/evidence-based question, questioned duplicate questions, and noted that “discrepancy” was vague – you generally only know a discrepancy exists if you have compared other data sources, so claiming “no discrepancies” is hard to assert with certainty.

Disposition **INCORPORATED**

The duplicate roll-up questions were removed (A.2). The discrepancy-related questions retain the clarifying instruction that if there are no discrepancies the item is met, so a provider is not forced to manufacture certainty. Remaining wording ambiguity is addressed through the scoring guidance, which carries the worked detail.

On the reviewer's related point that these questions should either not be public-facing or should be formatted to make clear they are rating inputs: the questions are the assessor's rating instrument. The Standard states the requirements; the per-question detail of what “Met” and “Not Met” mean is carried in the scoring guidance (see A.12), which is the instrument an assessor applies. Audience-specific presentations are also planned (see the response to comment 1), so each reader is given the appropriate level of detail rather than the full rating instrument by default.

“Beyond compliance” on discrepancies may rest only on the provider's own say-so.

Related feedback: 22

What we heard. Reviewers asked whether WageMap will verify that no discrepancies were found or rely on providers to state it – noting that if the latter, the difference between tiers could rest solely on a provider's assertion.

Disposition **ADDRESSED / RETAINED**

This is answered in full by the assessment process described in A.13: WageMap performs the assessment with element-level scores, explanations, and citations, and a provider who disputes a score must submit evidence, with unresolved disagreements going to an independent human panel. The tier distinction therefore does not rest on a provider's unverified assertion.

Academic-rigor section relegates statistical validity to the top tier; "homogeneity/heterogeneity" is open to interpretation.

Related feedback: 26, 28

What we heard. Reviewers were surprised that demonstrating statistical validity appeared only in the highest tier given the section's title, and asked for more guidance on what counts as geographic variation in the "homogeneity or heterogeneity of the population" language.

Disposition **ADDRESSED / RETAINED**

Rigor is required at every tier, not only the top one: transparency about sample composition, representativeness, and data source, and cross-checking against other data, are Baseline and Aligned expectations. What sits at the Exemplary tier is specifically formal statistical demonstration – power calculations and equivalent proofs of statistical significance.

That placement is deliberate. The large majority of living-wage methodologies in existence do not have samples that would meet a formal statistical-significance bar – not through carelessness, but because the funding for that scale of primary data collection generally is not available, and achieving statistical significance at a local level is very difficult where government data is weak. If formal statistical validity were required at the Aligned tier, very few credible methodologies could reach Aligned at all. Reserving it for Exemplary keeps Aligned genuinely achievable for real-world methodologies while still recognizing and rewarding formal statistical demonstration where a methodology can provide it. This reflects the calibration principle raised directly in consultation and applied throughout the Standard (see A.1): the Aligned tier must be attainable by credible methodologies operating under real-world constraints, while Exemplary is the aspirational stretch.

On the concern that "homogeneity/heterogeneity" is open to interpretation, the scoring guidance defines representativeness as two independent components – coverage (how well the sample structurally and geographically matches the population) and precision (whether the sample is large enough for an acceptable margin of error) – and is explicit that a simple minimum sample-count threshold does not by itself establish representativeness. Housing is identified as the most heterogeneous cost category and is held to particular scrutiny.

Transparency vs. data protection / data ownership / not-for-profit revenue.

Related feedback: 32, 34, 36, 39, 40, 42

What we heard. Reviewers raised that full public data sharing may conflict with data protection and ethics-board approvals; that providers are not always the data owner; that it is better to use good-quality data that cannot be shared than to push providers toward weaker shareable data; and that mandatory free sharing may compromise not-for-profits that recoup costs from their work.

Disposition **ADDRESSED / RETAINED**

Micro-level free data sharing is an Exemplary-tier item, not a Baseline or Aligned requirement – so a provider that cannot share underlying data for legitimate ownership, privacy, or ethics-approval reasons is never pushed below Baseline, and is not blocked from the Aligned tier, for withholding it. The Baseline transparency requirement concerns methodology and the values behind the estimate, with personally identifiable data explicitly excluded and informed consent required. The Standard therefore does not force a choice between data protection and meeting its core tiers.

The scoring guidance also makes the Exemplary bar itself less onerous than reviewers feared. “Micro level” is defined as the figures for the major cost categories, not an item-by-item disclosure of every price collected, and a no-charge web-accessible interface satisfies the requirement – a downloadable dataset is not required. This narrows what “all data at the micro level” actually demands and addresses the worry that the requirement would override data protection or undercut not-for-profits that recoup costs from their work.

Make the “timely” requirement concrete; consider quarterly/semi-annual at the top tier.

Related feedback: 38, 43

What we heard. Reviewers suggested making the publication-timeliness question specific (e.g., “within a year”) and asked why the top tier could not require more frequent (quarterly or semi-annual) updates with annual as the baseline.

Disposition **ADDRESSED / RETAINED**

“Timely” is defined in the Standard as, at a minimum, annually, which provides the concrete metric requested. Update frequency is handled in 1.2.5 (Updating Cost of Living Data), where extreme-inflation contexts already trigger more frequent updates; a blanket quarterly Exemplary requirement was not adopted because it is not feasible or necessary in most contexts.

Data and existing poverty; survey data in small communities.

Related feedback: 16, 19

What we heard. Reviewers asked whether transparent efforts are made so that expenditure, survey, or focus-group data do not perpetuate existing conditions of poverty, and noted that in small communities a survey may be the only practical way to gather data – asking that survey data be accepted (validated against local stakeholders) without the requirement becoming too onerous.

Disposition **ADDRESSED / RETAINED**

Both points are addressed in the Standard. On perpetuating poverty (comment 16): 1.1.2 Q6 (Aligned) requires that where expenditure data is used, consideration be given to the decile or quintile drawn on so it does not fall beneath levels needed for decency; and that focus-group or survey perspectives not be shaped solely by the survival needs of workers earning less than a living wage, with effort made to include voices of workers who earn a living wage. On survey data (comment 19): representative survey data is an accepted Baseline data source (1.1.1 Q1) – including surveys conducted by governments or international organizations following recognised quality standards; only self-selected online surveys are excluded. A representative survey-based estimate therefore meets Baseline. The local-stakeholder validation the reviewer asks for is

supported through the local-input requirements (1.2.3) and the cross-check of survey data against national statistics or secondary sources (1.1.2 Q5).

Chapter 1.2 – Geographic Scope and Timing

IDH size thresholds are arbitrary; urban/rural may not be the key divide; define “large country” and “extreme.”

Related feedback: 53, 54, 56, 81

What we heard. Reviewers found the IDH-derived thresholds arbitrary, suggested using population size and defining what makes a country “large,” questioned why the urban/rural divide is treated as central everywhere, found Q1 and Q6 unclear, and asked that “extreme” inflation be defined.

Disposition **INCORPORATED**

“Extreme” inflation is now defined concretely (countries with greater than 25% inflation, per IMF guidance). The geographic-scope questions were reduced and the IDH framing rewritten to state the requirement directly (A.3). The urban/rural distinction is retained as a minimum expectation but with the explicit allowance that areas may be combined where research shows cost variance is not significant (within +/-5%).

On defining country size specifically (comment 53): the Standard does not leave “large country” abstract. The footnote to 1.2.1 anchors it to the IDH example set – Australia, Argentina, Brazil, Canada, China, India, Russia, and the USA – so the category is defined by worked example rather than by a single population or area threshold. For the opposite end, the definition of a “very small country” referenced in 1.2.1’s first question is set out in the scoring guidance: a country whose cost of living does not vary by more than $\pm 5\%$ across its territory – the same materiality threshold the Standard uses in 1.2.1 Q3–Q4 – typically a city-state or single small island that functions as one integrated market. For such countries a single country-level estimate satisfies the Baseline coverage requirement.

Commuting-zone alignment welcomed.

Related feedback: 57

What we heard. Reviewers noted approval that commuting was taken into account.

Disposition **NOTED**

Noted with thanks; the commuting-area provisions are retained.

Quality control: what are “secondary checks,” which data sources are acceptable, will QC be globally consistent, cite verifiers.

Related feedback: 58, 60, 61, 62, 63

What we heard. Reviewers asked whether “secondary checks” means a second organization or internal checks, which data sources are acceptable, whether QC will be globally consistent, and

suggested citing examples of independent third-party verifiers; one agreed with the Q5 requirement but found the question unclear.

Disposition **ADDRESSED / RETAINED**

On acceptable data sources: where a cost category draws on an authoritative external source — for example a national household-expenditure survey — it is the representativeness of that source that is assessed, rather than requiring the methodology to have collected the data itself; the scoring guidance sets these expectations per cost category. On "secondary checks": the Standard's own tier structure answers this — cross-checking the estimate across multiple data sources or methods is a Baseline-level expectation (1.1.2 Q5) and follow-up research to reconcile discrepancies sits at the Exemplary tier; the wording of the underlying question is unchanged from the consultation draft.

The categories of acceptable independent third-party verifier are set in the Standard itself at 1.2.2 Q3 — tripartite bodies, multistakeholder initiatives, or independent researchers — so this is answered in the Standard rather than deferred to the guidance.

Local input: 10-year methodology review is too long; Q on co-ownership unclear; researcher-training should be earlier tier.

Related feedback: 64, 65, 66, 67, 69

What we heard. Reviewers said the 10-year methodology-review interval is too long (suggesting 5), found the co-ownership question's importance unclear, and argued the trained in-country researcher requirement should sit at the earlier (Baseline) tier rather than only at Aligned. There was also a recurring view that data collection should be independent of trade unions and employers even where local ownership is valued.

Disposition **ADDRESSED / RETAINED**

The trained in-country researcher requirement was moved from the Aligned tier in the consultation draft to the Baseline tier in the published Standard (1.2.3 Q2), directly adopting the request that it sit at the earlier tier (comment 67). The local-input questions were also consolidated (the draft's roll-up items removed), and the co-ownership question (comment 65) was reworded to "Is the estimate locally owned?" for clarity. The local-stakeholder consultation requirements remain within the tiered structure; the distinction the feedback draws — between independent data collection and multistakeholder discussion of discrepancies — is consistent with the Standard, which locates stakeholder validation around discrepancies and decisions rather than around the mechanics of collection.

On the request to shorten the review interval to five years (comments 64, 66): the ten-year interval was retained because it governs a different thing than the reviewers may have had in mind. The ten-year cycle in 1.2.3 is the review of the methodology itself — the periodic multi-stakeholder re-examination of how a methodology is constructed. It is distinct from how often individual estimates are updated, which the Standard sets on a shorter cycle in 1.2.5: annual adjustment for inflation, with full recalculation of the majority of cost categories at least every five years. So estimates are kept current far more frequently than every ten years; the ten-year interval applies only to revisiting the underlying methodology, where a longer cycle is appropriate.

Migrant labor: equal-treatment principle should run both directions; risk of enabling discrimination; not relevant everywhere; Q5 impenetrable.

Related feedback: 71, 73, 74, 75, 76, 77

What we heard. Reviewers said the principle that an estimate must not address only migrant populations should also work the other way; one urged removing the section entirely for fear it gives employers room to discriminate (“a LW = a LW for everybody”); others noted it will not be very relevant in all countries, asked how it applies in the Gulf, asked about part-time and changing migrant workers, and found Q5 impenetrable.

Disposition **ADDRESSED / RETAINED**

The section is retained because its purpose is exactly the reviewers' principle – that a living wage is a living wage for everyone and may not be set by reference to a lower-cost neighboring jurisdiction. The equal-remuneration-for-work-of-equal-value requirement anchors this. The cross-border-cost exception (the draft Q5 reviewers found impenetrable) is retained as a tightly bounded, rare case requiring documented justification; its complexity reflects that it should almost never be invoked.

Updating data: 5-year recalculation – too long for some, fine for others; inflation updating not always feasible.

Related feedback: 82, 83, 85, 86, 87, 88, 89, 91, 92

What we heard. Views diverged: some asked for recalculation every 2 years with annual beyond-compliance; others found 5 years acceptable; one noted that with many estimates still to be built, demonstrating a 5-year recalculation history is difficult and suggested a plan to review in 5 years. Several warned that inflation adjustment is impossible where inflation data is unreliable and cannot be applied generically across categories and regions, and asked that Q5 and the review-frequency wording be clearer.

Disposition **ADDRESSED / RETAINED**

The Standard keeps annual inflation adjustment as the Baseline expectation and full recalculation at least every 5 years at the Aligned tier, with category-specific inflation handling so that updates are not applied generically. It also retains the extreme-inflation provision and the recognition that conflict areas may prevent data collection. The 5-year recalculation reflects what data providers indicated is feasible; more frequent updating sits at the higher tier rather than being mandated everywhere.

Industry-specific estimates: how geographies are determined; flagging limited applicability.

Related feedback: 25, 30

What we heard. Reviewers asked how different geographies are determined and why industry splits are needed, and whether an estimate built on a more homogeneous sample to reflect a specific industry has its industry focus and limited applicability clearly indicated publicly.

Disposition **ADDRESSED / RETAINED**

Industry-specific estimates are accommodated, and the Standard already requires that they be clearly identified. Where an estimate is designed for an industry predominant in an area, samples exclusive to that industry are acceptable, but the industry-specific focus must be clearly stated (1.2.1 Q4); and where samples are more homogeneous to reflect a specific industry, the industry focus and limited applicability must be clearly indicated publicly (1.2.1 Q5). Industry-specific considerations also appear where relevant in the diet (2.1.2) and mandatory-deductions (2.8.1) sections. So industry splits are permitted and taken into consideration, provided their focus and limited applicability are transparent.

Chapter 1.3 – Family Size, Workers per Family, Working Hours

Fertility rate: required in all cases vs. doesn't capture dependent adults / may bake in poverty.

Related feedback: 94, 96, 104, 105, 106, 107

What we heard. One reviewer urged that the fertility rate be used in all cases. Several pushed the other way: that fertility rates do not capture cultural variation in dependent adults (e.g., elderly parents in the household), that low fertility may itself reflect poverty (people having fewer children because costs are high), and that the “no floors or ceilings, statistical approach” language was unclear (“do we include families with 8 kids in the UK?”). One reviewer felt the compliance requirement did not align with treating fertility rates as compliant.

Disposition INCORPORATED

The consultation draft instructed that the fertility rate “should be used in all cases.” That instruction was removed: the final no longer mandates fertility-rate use anywhere. This resolves the concern raised by several reviewers – that fertility rates do not capture cultural variation in dependent adults, and that low fertility can itself reflect poverty – in favor of a statistically grounded, locally specific approach to typical composition rather than a single mandated figure. The reviewer who urged that the fertility rate be required in all cases (comment 94) was, accordingly, not followed on that point.

What remains is a single conditional guardrail at the Exemplary tier (1.3.2 Q6): where a methodology does use fertility rates to estimate the number of children per family, it must restrict the figure to households that actually contain children – mirroring the Aligned-tier requirement (Q4) that family composition be based on actual typical composition rather than model families. The scoring guidance reinforces this by specifying that a standard total-fertility-rate applied across all women of reproductive age does not satisfy the requirement. So, fertility-rate use is neither required nor forbidden; where it is used, this guardrail prevents it from understating children per family in locations where adults are choosing not to have children due to affordability issues, directly addressing the concern of perpetuating poverty.

The concern over elderly household members is addressed in the next item.

Multigenerational / dependent adults; maximum family size; data often unavailable.

Related feedback: 93, 95, 97, 98, 102, 103

What we heard. Reviewers asked that “family household” explicitly include multigenerational units, asked whether a maximum family size is considered and how to comply when multigenerational data is unavailable, asked whether dependent adults should be considered in all locations, and noted that locally specific sizing means some areas get higher estimates – asking whether the consequences are understood.

Disposition **ADDRESSED / RETAINED**

The Standard's introductory text to 1.3 defines the family-household concept to include extended and multigenerational households, and notes that single-parent households should be considered when establishing the number of adults and workers per family, while observing that their prevalence is not expected to change the typical number of adults and workers overall. Where a methodology estimates costs across all family types and applies population weighting (1.3.1 Q1), single-parent households are captured within that weighting; where a single typical family is used, the estimate aligns with that typical family. The scoring guidance records how single-parent households enter the estimate under the population-weighted approach. Applying locally specific family composition – which is where additional or multigenerational adults are captured – sits at the Exemplary tier (1.3.2 Q5), while the family-household model itself is available as a Baseline option (1.3.2 Q1); this acknowledges that the supporting local data is not always available, so a provider without it is not pushed below Baseline or Aligned.

Single-earner estimates should be a Baseline requirement; avoid reinforcing gender stereotypes; the dual approach is the right balance.

Related feedback: 108, 109, 110, 111, 112, 113

What we heard. One reviewer argued provision of a single-worker estimate should be a compliance requirement as a human-rights matter; another cautioned against perpetuating gender stereotypes of women staying home. Two reviewers explicitly endorsed the balance struck by offering both the typical-number-of-workers and single-worker approaches.

Disposition **ADDRESSED / RETAINED**

The Standard retains both approaches – typical number of workers and single-earner – rather than mandating one, which the introductory text explains was a deliberate response to the lack of consensus in consultation. Releasing both figures sits at the Exemplary tier. This preserves comparability while letting users choose the approach that fits their purpose, the balance that reviewers endorsed. On the comment that a 10-year average feels arbitrary (108): the number of workers per family is updated annually on a 10-year rolling average (1.3.3 Q4, Aligned), deliberately chosen to dampen the effect of temporary labour-market shocks on a figure that has an outsized influence on the estimate.

Working hours: overtime exclusion needs an assessment method; clarify Q4 wording; “typical holidays/leave” undefined; sector variation.

Related feedback: 115, 116, 117, 118, 119

What we heard. Reviewers noted there is no explanation for how to determine whether overtime exclusion is met, suggested clearer wording for the 48-hour question (“estimated to be 48 hours per

week or fewer”), asked what “typical holidays” and “leave times” mean and whether a minimum should be set, and asked about different working hours across sectors. A general comment (12) asked for more flexible framing outside a 40-hour norm.

Disposition **ADDRESSED / RETAINED**

Working hours are anchored to the typical full-time work week in each geography (1.3.4 Q1) – for example a ~40-hour week in the United States – with the 48-hour ILO Convention 30 figure (1.3.4 Q3) serving as the Aligned-tier ceiling rather than an assumed week. The working-hours section applies to estimates expressed as an hourly rate; the scoring guidance addresses the common case the feedback implies – where a methodology produces a monthly wage but publishes its explicit working-hours assumptions, the hourly-rate questions can be assessed on their merits from that published data rather than treated as not applicable.

The scoring guidance defines overtime as hours beyond that standard week and requires that a living wage be earnable within standard hours, which is how the overtime-exclusion question (Q2) is evidenced. The remaining definitional point – what counts as typical holidays and leave (Q4) – is not set in the Standard or the scoring guidance; it will be developed in WageMap's implementation guidance in future, the same companion document the Standard already designates for employer-specific benefits.

The question-count labelling in this section has been corrected in the published Standard – the header now matches the four questions present.

Chapter 1.4 – Accounting for Public Benefits

“Sufficient supply” and “deviations from government benefits” undefined; no Baseline tier; distinguish public benefits from employer-enabled access.

Related feedback: 120, 121, 122, 123, 124, 125

What we heard. Reviewers asked for more guidance on what “sufficient supply” means and what “deviations from government benefits” meant, noted there were no “working towards compliance” (Baseline) criteria, found 1.4.2 unclear, asked to distinguish public benefits from employer-enabled access to government programs (e.g., US FSAs), and asked for an explanation to avoid confusion with Social Security.

Disposition **INCORPORATED**

The vague draft question on “deviations from government benefits” was removed. The Standard's section introduction now draws the distinction the reviewers asked for: it addresses only benefits that reduce a worker's cost of living regardless of employer action, and explicitly routes employer-specific benefit access to the forthcoming Reference Standard guidance instead. Detailed accessibility criteria (administrative barriers, hidden costs, quality and reliability) are stated in 1.4.1. “Sufficient supply” is defined in the Standard at 1.4.1 Q3 (Exemplary): benefits that are available and accessible but lack sufficient supply to meet demand may not be counted as reducing costs. On determining typical market prices (1.4.2), the Standard deliberately does not prescribe a method – methodologies vary, from visiting all markets, to government regional price data, to barcode prices with inflation adjustments. What is required is a transparent explanation of why the prices used are

"typical," judged on the ordinary meaning of the word: collecting the highest-price option across a large area would not qualify, whereas prices from representative places where living-wage earners shop and that are broadly available would. A methodology that disagrees with an assessment has a pathway to challenge it, and the range of acceptable approaches will be developed during the pilot year. On avoiding confusion with Social Security (comment 125), the Standard's 1.4.1 Q1 explicitly addresses social security and pension measures, which may be counted only where all workers earning a living wage would qualify.

Chapter 2.1 — Nutritious Food

Objection to the “model diet” concept as top-down and impractical.

Related feedback: 130, 131, 133, 134

What we heard. Several reviewers objected to a model diet in principle — as a top-down imposition reminiscent of “I tell you what you need because I know,” as impractical across many locations and cultures, and as vulnerable to fraud, bias, and miscalculation; they favored a bottom-up approach grounded in local culture and preferences.

Disposition **ADDRESSED / RETAINED**

The Standard does not dictate specific foods. It sets nutritional adequacy by reference to WHO guidance and caloric needs, and then requires that the actual diet be culturally appropriate and palatable, built from local preferences (the Aligned and Exemplary tiers explicitly require culturally appropriate diets and locally informed food groups). The intent is the bottom-up approach the reviewers favored, with nutrition as a floor rather than a prescribed menu. It is also the case that if a particular culture expects more nutritious food than the WHO guidelines, the standard recognizes the divergence as acceptable to align with local standards.

Unhealthy-but-caloric foods (e.g., sodas); clean drinking water; home-grown food and seasonality.

Related feedback: 129, 132, 135, 136, 145

What we heard. Reviewers asked how unhealthy products that meet calorie thresholds (e.g., sodas in Mexico) are treated; that clean drinking water is missing from the food section; how home-grown food is accounted for; and that seasonality needs clarity to avoid overestimating costs from out-of-season pricing. One suggested the diet quality questionnaire as a reference where national dietary guidelines are weak.

Disposition **ADDRESSED / RETAINED**

Nutritional adequacy is governed by WHO macro/micronutrient guidance, which constrains reliance on empty-calorie products. Seasonality is addressed at the Exemplary tier (collecting prices across the year). On drinking water, the Standard treats potable water under food where household utility water is not potable — the cross-reference the feedback identified. Home-grown food and the diet-quality-questionnaire reference are matters for forthcoming WageMap guidance.

Price Collection (2.1.3) shows only one tier; several tier-move requests.

Related feedback: 137, 138, 139, 140, 141, 142, 143, 144

What we heard. Reviewers were confused that the Price Collection subsection appeared to show only a “working towards” tier, and made several requests to move questions between tiers (e.g., move the seasonality question to compliance; move food-waste margin to beyond-compliance and robust diet to compliance) and proposed new beyond-compliance questions on nutrient density and food safety.

Disposition **INCORPORATED**

The Price Collection subsection in the published Standard presents the full tier structure (Baseline, Aligned, Exemplary), resolving the confusion about a missing tier. On the specific tier placements: WageMap's response to the nutrient-density proposal is recorded directly in the consultation – the Standard deliberately does not dictate maximally nutrient-dense foods because it arranges the basket around local preference while ensuring proper nutrition; and food-safety elements rely on local or national food-safety legislation, which is as far as the Standard's purview extends.

Chapter 2.2 – Housing

Rents vs. ownership; public vs. private rents; rent control; living-with-family; employer-provided housing.

Related feedback: 149, 150, 151, 152

What we heard. Reviewers asked that the market price of private rental be used rather than below-market public housing that is hard to access; how to handle families who live with relatives only because they cannot afford their own place (which should not skew results); the gap between current market rents and rent-controlled averages; and how to assess employer-provided housing in remote work locations.

Disposition **ADDRESSED / RETAINED**

The Standard bases housing on fair market rents or amortized ownership costs (or a prevalence-weighted blend) for what is typical among low-wage populations, and requires that priced housing meet adequacy and sufficient-availability standards – which is intended to prevent both artificially low public-housing assumptions and the skew from involuntary doubling-up. The finer cases (rent control, employer-provided housing) are not resolved in the Standard text and are matters for forthcoming WageMap guidance as employer provided benefits should be considered in the gap analysis since they vary by employer and not in the estimates themselves.

Furnishing (one-off) is at Baseline but utilities (monthly) is not; complexity of household-model housing.

Related feedback: 146, 147, 148, 153

What we heard. Reviewers questioned the logic of including furnishing (a one-off cost) in the Baseline tier while utilities (a recurring monthly cost) sat higher, asked for guidance on achieving the top tier without a family-household model, and noted the household-model housing provision risks becoming overly complex.

Disposition **ADDRESSED / RETAINED**

The published Standard's housing-cost subsection places rental costs, maintenance, and furnishing together at the Baseline tier (consistent with IDH's minimum inclusion list) and utilities, insurance, maintenance, and taxes at the Aligned tier, with explanation that furnishing may sit in the "other" category. The intent is that the minimum housing definition matches established practice; the relative complexity of the family-household additional-rooms provision is kept at the Exemplary tier. Furnishings would be an amortized cost over the life of the furnishings necessary to not assume this is a repeated cost annually but acknowledging it is a one-off necessity.

Chapter 2.3 – Healthcare

Distinguish accessibility from supplementary–insurance necessity; tier moves; why private–healthcare access matters; thin detail.

Related feedback: 154, 155, 156, 157, 158, 159, 160, 161, 162, 163

What we heard. Reviewers asked to distinguish healthcare accessibility from the necessity of supplementary insurance, to move common supplementary insurance to compliance and accessibility to beyond-compliance, to avoid implying rural areas are always more expensive, and asked why access to specifically private healthcare is relevant. One welcomed making explicit that personal care is part of healthcare; another asked for redrafting for clarity and noted the section is thin and open to interpretation.

Disposition **ADDRESSED / RETAINED**

The Standard separates quality-and-accessibility (2.3.1) from the data-and-cost treatment of insurance and out-of-pocket costs (2.3.2). It includes supplementary private health insurance where it is typically necessary to access adequate care, and prices out-of-pocket costs consistent with the insurance level assumed. The relevance of private-healthcare access is that, where public provision does not meet OHCHR adequacy, the supplementary cost is real and must be counted. Remaining redrafting and the rural-cost phrasing are addressed in the scoring guidance.

Chapter 2.4 – Transportation

Transportation should be analyzed at the local level applicable to the estimate, not nationally.

Related feedback: 164

What we heard. A reviewer asked whether transportation options are analyzed at the local level that applies to the living wage estimate, rather than at the national level.

Disposition **ADDRESSED / RETAINED**

The Standard assesses transportation locally, for the geography each estimate covers. Its guiding principle is that every worker can travel locally to reach work, healthcare, school for children, and basic cultural life (2.4); discretionary travel such as vacations or holidays is excluded unless

evidenced as a local cultural necessity. The section's questions are explicitly geography-specific: public-transport costs are applied where public transport is widely available, accessible, adequate for essential trips, and typically used by workers at a living wage in that area (2.4.1 Q3), and private-transport costs are added where public transport is not adequate in each geography (2.4.1 Q4) – both requiring local evidence. So transportation is analyzed at the local level the reviewer asks about, not nationally. The finer operational criteria for distinguishing adequate public provision from necessary private provision are being developed in the scoring guidance during the pilot year, where 2.4.1 is tracked as a refinement item.

Chapter 2.5 – Care (Childcare / Eldercare)

Childcare and eldercare should not be mandatory until globally agreed; not feasible everywhere.

Related feedback: 165, 166, 169, 173, 175

What we heard. Several reviewers argued that childcare and eldercare are not yet part of the standard definition of a living wage, that making them mandatory pushes estimates to another level prematurely, and that this is not feasible in many locations – suggesting they sit in beyond-compliance and be shown as separate costs. One reviewer noted the framing did not seem inclusive of war-torn or deeply remote locations.

Disposition **ADDRESSED / RETAINED**

Care is treated as a necessary category, and the reason is grounded in the ILO's requirement to apply a gender-equity lens to living-wage estimation. Care is an essential function of that equity – a point the ILO itself recognizes – because care responsibilities fall disproportionately on women and directly affect their ability to work and earn. A living wage that ignores care cannot deliver decency when more than one adult works or when a parent must leave the workforce to provide care. Consultation showed large support for including care. This is reinforced by the ILO's living-wage guidance, which directs that estimates actively advance gender equality and non-discrimination and reflect local socio-economic and cultural realities (ILO, "Living wages", ilo.org/topics-and-sectors/wages/living-wages).

Because there were genuinely different opinions on this question, WageMap did additional work rather than simply asserting a majority view. We followed the ILO gender-equity guidance, produced a separate, public paper setting out the full reasoning for including care [link to be inserted], and shared that paper with the Global Alliance for Care for comment. WageMap also joined the Global Alliance for Care – the multi-stakeholder body convening governments, civil society, unions, philanthropy, international organizations, and academia on care – to obtain further guidance and to make sure we are getting this right. This reflects our broader aim of drawing the movement together rather than fragmenting it.

To address feasibility, the Standard provides a graduated path rather than an all-or-nothing mandate: a Baseline expectation that, where care costs are not yet included, a plan with a clear timeline for including them exists; full inclusion at the higher tiers; and proxy-value guidance for places where care markets do not readily exist. This keeps care in the definition of a living wage while giving methodologies a realistic route to meeting it.

Lifecycle-of-care; childcare offsetting eldercare; copy-paste errors; child benefits offsetting care.

Related feedback: 168, 170, 171, 172, 174, 176, 177

What we heard. Reviewers welcomed the proxy-value information, asked to introduce a lifecycle approach (childcare → eldercare), to clarify that if Social Security or retirement plans cover needs no additional cost is required, to fix copy-paste errors and clearly distinguish childcare from eldercare, and to explore whether generous child-benefit policies offset childcare costs.

Disposition **INCORPORATED**

The published Standard adds the Lifecycle of Care subsection (2.5.3), which allows childcare, eldercare, and retirement to be combined under a single “care” category where early-life childcare savings are sufficient to cover later-life needs – directly adopting the lifecycle proposal. The eldercare/retirement subsection states that where government pensions or social benefits adequately provide for the elderly, this reduces the value needed in the estimate.

Chapter 2.6 – Other Categories of Cost (COICOP)

Reorganize: education and major cost factors should not be clustered with recreation; combine alcohol/recreation under social participation.

Related feedback: 180, 181, 192, 200, 205, 210, 213, 217

What we heard. Reviewers objected to clustering education (a major cost factor, especially where private tuition is needed) alongside recreation and restaurants, found “other” too vague, found “restaurants and accommodation services” an unusual pairing, questioned what “accommodation services” and which “financial services” belong in a living wage, and – importantly – one suggested folding alcohol into a broader “social and cultural inclusion” framing rather than a standalone “alcohol” section, partly to reduce knee-jerk reactions.

Disposition **INCORPORATED**

Chapter 2.6 was substantially restructured. The consultation draft had ten flat subsections (2.6.1 – 2.6.10). The published Standard regroups these into five thematic subsections: Personal Care; Social Participation (which now bundles alcoholic beverages/tobacco/narcotics together with recreation/sports/culture and restaurants/accommodation, exactly the consolidation reviewers proposed); Household Expenses (furnishings, information and communication, insurance and financial services); Education and Related Services (pulled out on its own, responding to the objection to clustering it with recreation); and Miscellaneous Goods and Services. This directly answers the reorganization feedback and the overlap questions.

Alcohol, tobacco, and narcotics – sharply divided views.

Related feedback: 178, 185, 186, 187, 188, 189, 190, 191, 200

What we heard. Views ranged widely: exclude entirely as harmful and as undermining credibility (185, 187); keep but reframe so it is not a standalone “alcohol” heading (186, 200); “I go back and forth ... on balance I agree” (189); add caffeine (189); concern that the compliance criteria did not

clearly require justifying inclusion or exclusion (188); and a note that WageIndicator removed alcohol globally after fieldwork difficulties in [country name] (178).

Disposition **ADDRESSED / RETAINED**

The category is retained, and folded into the broader Social Participation grouping rather than standing alone, which also reduces the framing problem several reviewers identified. The reasoning is one of principle rather than compromise: in some places it is culturally expected to have a drink on occasion, and to exclude culturally essential social participation outright would itself violate the Standard’s commitment to respecting local cultural norms. The Standard had to respect that.

The harm-limiting boundary is what keeps this from being open-ended. Costs are included only where legal and genuinely part of social or cultural participation; allotments must never be set at levels that would fund substance abuse; and anything that is simply negative for health, with no cultural necessity – tobacco is the named example – is excluded. Inclusion or exclusion must be explained, which addresses the concern that the criteria did not require a clear justification.

Personal care / menstrual products; clothing-and-footwear and work requirements; communication and internet.

Related feedback: 179, 193, 194, 196, 197

What we heard. Reviewers asked that personal-care items including menstrual products be explicitly identified as necessary (since some employers do not think of them as essential), that work-required clothing/footwear and varying school-uniform costs be considered, and split on internet: one felt including internet goes beyond a minimum decent standard, another wanted phone and internet access embedded throughout as essential.

Disposition **ADDRESSED / RETAINED**

Personal care including feminine hygiene products is explicitly named in the Standard. Essential communication – including internet where schools or work require it – is a Baseline expectation, reflecting that connectivity is now necessary for work and education in most contexts; this is the position between the two reviewer views and is tied to local necessity rather than asserted universally. Work-specific clothing and uniform variations are matters for forthcoming WageMap guidance.

Education: tertiary education's place; lifecycle/retraining; “and Services” in the heading; coverage under care.

Related feedback: 181, 201, 202, 203, 204

What we heard. Reviewers questioned whether tertiary education should ever be in a living wage (important but not universally essential), asked which stakeholder groups and education levels are meant, questioned the “and Services” in the heading (suggesting just “Education”), noted education was not sufficiently covered under care, and asked about a lifecycle approach including later-life retraining.

Disposition **ADDRESSED / RETAINED**

Education is now its own subsection rather than clustered with recreation. The Standard's explanation states that costs already counted under care are not repeated, and that only tertiary costs, supplies, uniforms, and other education costs assessed as essential by local stakeholders are included here — a deliberately narrow inclusion that matches the reviewers' point that not all education is universally essential.

Insurance and financial services; miscellaneous — too open, possible overlaps.

Related feedback: 207, 208, 209, 211, 212, 213, 214, 215, 216, 217

What we heard. Reviewers questioned whether restaurants/accommodation and insurance/financial services belong in a living wage at all, found the insurance/financial-services tier logic internally contradictory (one question said exclusion still meets the criterion, another said inclusion is required), worried that miscellaneous is too vague and overlaps with resiliency and with personal care, and asked that genuinely essential items (e.g., banking costs) be named explicitly rather than leaving an open mandatory category.

Disposition **ADDRESSED / RETAINED**

The restructuring (above) places insurance and financial services within Household Expenses and clarifies that costs already captured elsewhere — retirement, health, home insurance — are not repeated here, which resolves much of the apparent contradiction and overlap. The Standard's general COICOP note explains that listing a category does not mandate spending in it; it means the category is accounted for, with appropriateness assessed locally.

Estimating the “other”/miscellaneous category as a proportion of other categories (e.g., the Canadian MBM).

Related feedback: 183

What we heard. A reviewer described Canada's Market Basket Measure approach to the “other necessities” category, where the “other” component is set as a fixed percentage (75.4%) of combined food and clothing costs derived from expenditure-survey spending patterns, and asked whether such an approach fits the Standard.

Disposition **ADDRESSED / RETAINED**

The Standard does not require item-by-item costing of these categories — it lists the categories that must be accounted for but “does not demand any one specific type of product or cost,” to be assessed according to typical situations in a country (2.6 introduction). Expenditure-survey-based approaches, including ratio methods of this kind, are explicitly accommodated, provided they are adjusted transparently to the specific geography (2.6.1 Q3). To reach the Aligned tier, the underlying expenditure data should apply to the income quintile or decile of living-wage workers (2.6.1 Q4) rather than to general or historical spending averages — which also guards against anchoring the estimate to sub-living-wage consumption. On that basis the MBM-style approach is acceptable.

Chapter 2.7 — Savings for Resiliency

Use a flat 5% for comparability; pre-tax application; allow justified local deviation.

Related feedback: 218, 219, 220, 222, 223

What we heard. Reviewers argued a flat 5% keeps living-wage data comparable and that regional variation at the compliance stage undermines comparability – so variation should sit only in beyond-compliance; asked that resiliency margins be applied pre-tax to avoid tax-bracket inconsistencies; and asked that phrasing allow justified local deviation and that a stakeholder check be explicit.

Disposition **ADDRESSED / RETAINED**

The Standard sets the Baseline resiliency margin at 5%, matching prevailing movement practice and preserving comparability, and places locally justified higher margins at the Aligned tier where they must be evidenced – which keeps the comparable default while allowing documented local deviation. The requirement that resiliency margins be applied prior to payroll tax and mandatory-deduction calculations is included, adopting the pre-tax point.

Chapter 2.8 – Mandatory Deductions from Pay

Annual recalculation of deductions vs. estimates not updated annually.

Related feedback: 224

What we heard. Reviewers asked how the requirement to recalculate mandatory deductions annually can be met – and compliance achieved – if the underlying estimate is not itself updated annually.

Disposition **ADDRESSED / RETAINED**

The Standard's position is that because tax codes change regularly, mandatory deductions must be reassessed annually and cannot be carried forward via inflation adjustment, even in a year when other parts of the estimate are only inflation-updated. In other words, deduction reassessment is treated as separable from full estimate recalculation; an estimate can be inflation-updated in most components while its tax/deduction layer is refreshed annually.

Document-level and presentational feedback

The document is doing too much; produce shorter, targeted versions.

Related feedback: 1, 11, 41

What we heard. Reviewers found the document clear but trying to do too much for one audience, and asked whether shorter, more targeted versions would be produced; they also asked for the indicator-by-indicator scoring rubric with tier examples and a machine-readable schema.

Disposition **DEFERRED TO FORTHCOMING GUIDANCE**

We agree the Standard and its application material serve different audiences. The Reference Standard is being kept to its assessment purpose; user-facing summaries, the scoring rubric with

worked tier examples, and a machine-readable schema will be provided in forthcoming WageMap guidance.

Will the map be free; how does the Standard differ from IDH recognition; will estimates be checked against ILO principles.

Related feedback: 2

What we heard. Reviewers asked whether the aggregated map will be free to access, how the Standard differs from IDH's benchmark recognition process, and whether each estimate will be checked against the ILO principles – which they felt should be essential.

Disposition DEFERRED TO FORTHCOMING GUIDANCE

Access arrangements for the map and the precise assessment workflow (including how ILO-principle alignment is checked per estimate) are covered by forthcoming WageMap guidance and the scoring process. On the substantive point: the Standard is built to operationalize the ILO principles, so checking estimates against those principles is intrinsic to assessment rather than an add-on.

Multi-stakeholder consultation required for some categories (e.g., restaurants) – why?

Related feedback: 11

What we heard. Reviewers asked why multi-stakeholder consultation is required for certain cost categories, citing restaurants.

Disposition ADDRESSED / RETAINED

Consultation is attached to decisions about excluding or limiting culturally sensitive categories so that exclusions reflect local stakeholder judgment rather than the estimator's assumption. After the COICOP restructuring (2.6), these provisions sit within Social Participation; the rationale is that whether such participation costs are typical and necessary is precisely the kind of judgment that should be validated locally. This reflects the ILO's guidance that estimates should "reflect the specific regional or local context, including the socio-economic and cultural realities" that shape what a decent standard of living costs (ILO, "Living wages", ilo.org/topics-and-sectors/wages/living-wages) – so whether recreation, social participation, and eating out are typical and necessary is a local judgement rather than a category excluded up front.

Requests to move specific questions between tiers.

Related feedback: 127, 128, 195, 198 (and similar tier-placement requests throughout)

What we heard. Across several sections, reviewers asked that particular questions be moved to a higher or lower tier.

Disposition ADDRESSED / RETAINED

Tier placements were reviewed case by case during finalisation, and a number were changed in response to feedback. Not every requested move was made, however, because reviewers frequently

asked for opposite changes to the same item; where opinions differed, we adopted the predominant perspective rather than any single request.

WageMap Round 2 Consultation – Comment Coverage Appendix

Accounts for all 224 stakeholder comments: where each is addressed, where comments were folded together, where reviewers asked for competing directions, and the comments not separately addressed (with reasons).

I. Coverage by disposition entry

Each entry below lists the comments it addresses. Folded groups and competing-viewpoint flags are noted; full competing-viewpoint detail is in Section 3.

- A.1 – Tier names / 'compliance' language** – comments: 13, 17, 18, 48
- A.2 – Too many / duplicated questions** – comments: 15, 23, 99
- A.3 – Reliance on IDH** – comments: 9, 10, 20, 21, 27, 33, 35, 37, 55, 68, 114
- A.4 – Conflict of interest / 'no stake' funding** – comments: 44, 45, 46, 47, 48, 49, 50, 51, 52
- A.5 – Choosing among benchmarks (race to bottom) / map** – comments: 5, 8, 80
- A.6 – Purchasing practices / Guidance for Users** – comments: 4, 24
- A.7 – Living Income / smallholder farmers** – comments: 4, 78, 101
- A.8 – Terminology: LW / Adequate Wage / Living Income** – comments: 7
- A.9 – Relationship to Anker & established methodologies** – comments: 31
- A.10 – Capability approach / non-basket methods / Western-focus** – comments: 3, 6
- A.11 – One-off benchmark studies** – comments: 59, 85
- A.12 – Scoring guidance & the pilot year** – comments: 23, 26, 41, 58, 60, 63, 69, 91, 158, 163, 182
- A.13 – How methodologies are assessed (independence/dispute)** – comments: 13, 14, 17, 22, 52
- 1.1 – Data Collection & Transparency** – comments: 15, 16, 19, 22, 26, 28, 32, 34, 36, 38, 39, 40, 42, 43
- 1.2 – Geographic Scope & Timing** – comments: 25, 30, 53, 54, 56, 57, 58, 60, 61, 62, 63, 64, 65, 66, 67, 69, 70, 71, 72, 73, 74, 75, 76, 77, 79, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92
- 1.3 – Family Size / Workers / Working Hours** – comments: 12, 93, 94, 95, 96, 97, 98, 100, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 115, 116, 117, 118, 119
- 1.4 – Accounting for Public Benefits** – comments: 120, 121, 122, 123, 124, 125
- 2.1 – Nutritious Food** – comments: 29, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145

- 2.2 – **Housing** – comments: 146, 147, 148, 149, 150, 151, 152, 153
- 2.3 – **Healthcare** – comments: 154, 155, 156, 157, 158, 159, 160, 161, 162, 163
- 2.4 – **Transportation (NEW ENTRY)** – comments: 164
- 2.5 – **Care (Childcare / Eldercare)** – comments: 165, 166, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177
- 2.6 – **Other Categories of Cost (COICOP)** – comments: 178, 179, 180, 181, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 196, 197, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217
- 2.7 – **Savings for Resiliency** – comments: 218, 219, 220, 221, 222, 223
- 2.8 – **Mandatory Deductions from Pay** – comments: 224
- DL – **Document-level / presentational** – comments: 1, 2, 11, 41

2. Repetitive comments folded together

Where several reviewers made essentially the same point, a single consolidated response covers them:

- **Spell out / question reliance on 'IDH'** – 20, 21, 33, 35 → A.3 – treated as one point: IDH is now spelled out and demoted to a supporting reference.
- **'No stake' funding is unrealistic; everyone has a stake** – 45, 46, 47, 48 → A.4 – one consolidated response; 'financial stake' wording (51) adopted.
- **Childcare/eldercare not feasible / should not be mandatory** – 165, 166, 169, 173 → 2.5 – folded; answered by the graduated-path design.
- **Reject the 'model diet' concept (top-down / impractical / fraud-prone)** – 130, 131, 133, 134 → 2.1 – folded; answered together (WHO floor + local preference).
- **Exclude alcohol/tobacco/narcotics as harmful** – 185, 187 → 2.6 – folded; answered by the harm-limiting boundary (tobacco excluded).
- **'(reference)'-type verification questions (does the estimate comply with X?)** – 16, 29, 30, 37, 49, 70, 72, 79, 84, 100, 221 → Answered structurally by the assessment process (A.12 / A.13) rather than individually; the substantive ones are also folded into their topic entry.
- **Tier-placement move requests (move Qx to a different tier)** – 127, 128, 198, 199, 206 → Reviewed during finalisation; those not individually adopted are recorded in Section 4.

3. Competing viewpoints (why we chose a direction)

These are issues where reviewers asked for opposite directions. Each shows the opposing positions, the direction taken, and the reasoning – so a reader who advocated the path not taken can see it was considered.

CV-1. Alcohol, tobacco & narcotics

- **One side:** Exclude entirely as harmful and credibility-damaging – 185, 187 (178 notes WageIndicator removed it after [country name] fieldwork issues).

- **Other side:** Keep, but reframe under broader social/cultural participation rather than a standalone 'alcohol' heading – 186, 200, 189 (ambivalent-but-agree), 190.
- **Direction taken:** Retained, folded into Social Participation, with a harm-limiting boundary: included only where legal and culturally essential, never at levels that fund abuse, and tobacco (purely harmful, no cultural necessity) excluded.
- **Why:** Excluding culturally essential social participation outright would itself violate the Standard's commitment to local cultural norms; the harm boundary answers the exclusion camp's core concern.

CV-2. Is care (childcare/eldercare) a mandatory category?

- **One side:** Not yet part of the LW definition; not feasible in many places; should be beyond-compliance only – 165, 166, 169, 173, 174.
- **Other side:** Broad consultation support for including care; grounded in ILO gender-equity guidance.
- **Direction taken:** Care kept as a necessary category, but with a graduated path: Baseline only requires a plan + timeline where care isn't yet included; full inclusion at higher tiers; proxy values where care markets are thin.
- **Why:** ILO gender-equity grounding makes care integral to a decent wage; the graduated path resolves the feasibility objection without dropping care from the definition. The ILO's living-wage guidance directs that estimates actively advance gender equality and non-discrimination, which – because care responsibilities fall disproportionately on women – is the basis for treating care as a necessary category (ILO, 'Living wages', ilo.org/topics-and-sectors/wages/living-wages). A separate public paper sets out the full reasoning.

CV-3. Single-earner estimate – mandatory or optional?

- **One side:** A single-worker living wage estimate should be a Baseline/compliance requirement, as a human-rights matter – 110.
- **Other side:** Provide both typical-number and single-earner; flexibility is pragmatically sound – 111, 113.
- **Direction taken:** Both approaches retained; releasing both figures sits at Exemplary; single-earner is not mandated at Baseline.
- **Why:** Mandating a single-earner basis everywhere would override local labour realities; offering both preserves the human-rights signal (110) while keeping broad adoptability.

CV-4. Fertility rate for number of children

- **One side:** The fertility rate should be required in all cases – 94.
- **Other side:** Fertility rates don't capture dependent adults / may bake in poverty / shouldn't be treated as compliant – 96, 104, 106.
- **Direction taken:** The draft's 'use in all cases' instruction was removed; only a conditional guardrail remains (where fertility rates are used, restrict to households with children).
- **Why:** A blanket fertility-rate mandate can't reflect local composition and risks importing poverty effects; the conditional guardrail keeps rigour without forcing the method.

CV-5. Recalculation frequency

- **One side:** 5 years is too long – recalculate every 2 years / more frequently, or use interim inflation – 83, 87.
- **Other side:** 5 years is acceptable – 89.

- **Direction taken:** Annual inflation adjustment (Baseline) plus full recalculation at least every 5 years (Aligned); extreme-inflation contexts trigger quarterly updates.
- **Why:** Annual inflation keeps estimates current between full recalculations, meeting the 'more frequent' concern without imposing a costly 2-year full-recalc cycle on every provider.

CV-6. The migrant-labour section

- **One side:** Remove it entirely – it gives room to discriminate; 'a LW = a LW for everybody' – 73.
- **Other side:** Keep it; ensure equal treatment runs both ways and works in contexts like the Gulf – 71, 74.
- **Direction taken:** Retained, anchored to the principle of equal remuneration for work of equal value (ILO).
- **Why:** Removing the section would not advance equality; anchoring it to equal remuneration directly serves the 'a LW is a LW for everybody' intent behind the deletion request.

CV-7. Internet / communication

- **One side:** Including internet goes beyond a minimum decent standard – 196.
- **Other side:** Embed phone and internet access throughout as essential – 197.
- **Direction taken:** Essential communication, including internet where work or school requires it, is a Baseline expectation tied to local necessity.
- **Why:** Connectivity is now necessary for work and education in most contexts; tying it to local necessity is the middle path between the two views.

CV-8. Recreation / restaurants – tier

- **One side:** Recreation, sports, culture and eating out are not essentials and should be beyond-compliance only – 199, 206, 198.
- **Other side:** (vs. inclusion within social/cultural participation at the compliance level)
- **Direction taken:** These remain within Social Participation rather than being downgraded to beyond-compliance.
- **Why:** Whether recreation, sport, culture and eating out are typical and necessary is a local judgement, validated through stakeholder consultation; a blanket downgrade would pre-empt it. This follows the ILO's guidance that estimates should 'reflect the specific regional or local context, including the socio-economic and cultural realities' that shape what a decent standard of living costs (ILO, 'Living wages', ilo.org/topics-and-sectors/wages/living-wages). The specific downgrade requests were considered but not adopted.

CV-9. Education – tertiary inclusion

- **One side:** Tertiary education should not be in a living wage – important but not universally essential – 202.
- **Other side:** Education is a major cost factor; don't under-weight it or bury it with recreation – 181, 192, 201.
- **Direction taken:** Education is given its own subsection; only tertiary costs assessed as essential by local stakeholders are included.
- **Why:** A narrow, locally-validated tertiary inclusion respects the 'not universally essential' point (202) while recognising education's weight (181/192/201).

CV-10. Data sharing vs. data protection & not-for-profit revenue

- **One side:** Concerns that mandatory free micro-data sharing conflicts with data protection, data ownership, and not-for-profit cost recovery – 34, 40, 42.
- **Other side:** (vs. the transparency aim of open data)
- **Direction taken:** Micro-level free sharing is an Exemplary-tier item only; personally identifiable data is excluded and informed consent required at Baseline; where data can't be shared, the Standard links to the source.
- **Why:** Gating micro-sharing at the top tier preserves the transparency aim without penalising providers who cannot share for protection, ownership, or revenue reasons.

5. Full numeric index (1-224)

Auditable map of every comment to its disposition location or status.

#	Disposition	#	Disposition	#	Disposition	#	Disposition
1	DL	2	DL	3	A.10	4	A.6/A.7
5	A.5	6	A.10	7	A.8	8	A.5
9	A.3	10	A.3	11	DL	12	1.3
13	A.1/A.13	14	A.13	15	A.2/1.1	16	1.1
17	A.1/A.13	18	A.1	19	1.1	20	A.3
21	A.3	22	A.13/1.1	23	A.2/A.12	24	A.6
25	1.2	26	A.12/1.1	27	A.3	28	1.1
29	2.1	30	1.2	31	A.9	32	1.1
33	A.3	34	1.1	35	A.3	36	1.1
37	A.3	38	1.1	39	1.1	40	1.1
41	A.12/DL	42	1.1	43	1.1	44	A.4
45	A.4	46	A.4	47	A.4	48	A.1/A.4
49	A.4	50	A.4	51	A.4	52	A.4/A.13
53	1.2	54	1.2	55	A.3	56	1.2
57	1.2	58	A.12/1.2	59	A.11	60	A.12/1.2
61	1.2	62	1.2	63	A.12/1.2	64	1.2
65	1.2	66	1.2	67	1.2	68	A.3
69	A.12/1.2	70	1.2	71	1.2	72	1.2
73	1.2	74	1.2	75	1.2	76	1.2
77	1.2	78	A.7	79	1.2	80	A.5
81	1.2	82	1.2	83	1.2	84	1.2
85	A.11/1.2	86	1.2	87	1.2	88	1.2
89	1.2	90	1.2	91	A.12/1.2	92	1.2
93	1.3	94	1.3	95	1.3	96	1.3
97	1.3	98	1.3	99	A.2	100	1.3
101	A.7	102	1.3	103	1.3	104	1.3
105	1.3	106	1.3	107	1.3	108	1.3
109	1.3	110	1.3	111	1.3	112	1.3
113	1.3	114	A.3	115	1.3	116	1.3
117	1.3	118	1.3	119	1.3	120	1.4
121	1.4	122	1.4	123	1.4	124	1.4
125	1.4	126	Not sep. addressed (§4)	127	Not sep. addressed (§4)	128	Not sep. addressed (§4)
129	2.1	130	2.1	131	2.1	132	2.1
133	2.1	134	2.1	135	2.1	136	2.1
137	2.1	138	2.1	139	2.1	140	2.1
141	2.1	142	2.1	143	2.1	144	2.1

145	2.1	146	2.2	147	2.2	148	2.2
149	2.2	150	2.2	151	2.2	152	2.2
153	2.2	154	2.3	155	2.3	156	2.3
157	2.3	158	A.12/2.3	159	2.3	160	2.3
161	2.3	162	2.3	163	A.12/2.3	164	2.4
165	2.5	166	2.5	167	Not sep. addressed (§4)	168	2.5
169	2.5	170	2.5	171	2.5	172	2.5
173	2.5	174	2.5	175	2.5	176	2.5
177	2.5	178	2.6	179	2.6	180	2.6
181	2.6	182	A.12	183	2.6	184	2.6
185	2.6	186	2.6	187	2.6	188	2.6
189	2.6	190	2.6	191	2.6	192	2.6
193	2.6	194	2.6	195	Not sep. addressed (§4)	196	2.6
197	2.6	198	Not sep. addressed (§4)	199	2.6	200	2.6
201	2.6	202	2.6	203	2.6	204	2.6
205	2.6	206	2.6	207	2.6	208	2.6
209	2.6	210	2.6	211	2.6	212	2.6
213	2.6	214	2.6	215	2.6	216	2.6
217	2.6	218	2.7	219	2.7	220	2.7
221	2.7	222	2.7	223	2.7	224	2.8

Codes: A.1–A.13 = Part A cross-cutting entries; 1.1–2.8 = Part B section entries; DL = document-level. '/' indicates a comment addressed in more than one place.