



GRI G4 Content Index

5.1 GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Page	Omissions	External Assurance	Description
STRATEGY AND ANALYSIS				
G4-1	3	—	Yes, page 107	Provide a statement from the most senior decision-maker of the organization.
G4-2	8, 19, 27; UPS 2014 Annual Report — Form 10-K, page 16, http://nasdaqomx.mobular.net/nasdaqomx/7/3440/4931/	—	Yes, page 107	Provide a description of key impacts, risks, and opportunities.
ORGANIZATIONAL PROFILE				
G4-3	1	—	Yes, page 107	Report the name of the organization.
G4-4	10	—	Yes, page 107	Report the primary brands, products, and services.
G4-5	Atlanta, GA	—	Yes, page 107	Report the location of the organization's headquarters.
G4-6	11	—	Yes, page 107	Report the number of countries where the organization operates.
G4-7	Publicly traded company	—	Yes, page 107	Report the nature of ownership and legal form.
G4-8	10, 11	—	Yes, page 107	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).
G4-9	11, 27, 72	—	Yes, page 107	Report the scale of the organization.
G4-10	72, 82	—	Yes, page 107	Breakdown of Employee Type.
G4-11	77	—	Yes, page 107	Report the percentage of total employees covered by collective bargaining agreements.
G4-12	29	—	Yes, page 107	Describe the organization's supply chain.
G4-13	27	—	Yes, page 107	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.
G4-14	98	—	Yes, page 107	Report whether and how the precautionary approach or principle is addressed by the organization.

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G4-15	23	—	Yes, page 107	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.
G4-16	23	—	Yes, page 107	List memberships of associations (such as industry associations) and national or international advocacy organizations.
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-17	27	—	Yes, page 107	List all entities included in the organization's consolidated financial statements or equivalent documents.
G4-18	15	—	Yes, page 107	Explain the process for defining the report content and the Aspect Boundaries.
G4-19	16	—	Yes, page 107	List all the material Aspects identified in the process for defining report content.
G4-20	16, 18	—	Yes, page 107	For each material Aspect, report the Aspect Boundary within the organization. Report whether the Aspect is material within the organization.
G4-21	16, 18	—	Yes, page 107	For each material Aspect, report the Aspect Boundary outside the organization.
G4-22	20	—	Yes, page 107	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.
G4-23	No specific changes in the scope and aspect boundaries	—	Yes, page 107	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.
STAKEHOLDER ENGAGEMENT				
G4-24	21	—	Yes, page 107	Provide a list of stakeholder groups engaged by the organization.
G4-25	21	—	Yes, page 107	Report the basis for identification and selection of stakeholders with whom to engage.
G4-26	21	—	Yes, page 107	Report the organization's approach to stakeholder engagement.
G4-27	15, 21	—	Yes, page 107	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns.

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General Standard Disclosures	Page	Omissions	External Assurance	Description
REPORT PROFILE				
G4-28	106	—	Yes, page 107	Reporting period for information provided.
G4-29	106	—	Yes, page 107	Date of most recent previous report.
G4-30	106	—	Yes, page 107	Reporting cycle.
G4-31	106	—	Yes, page 107	Provide the contact point for questions regarding the report or its contents.
G4-32	106	—	Yes, page 107	Report the 'in accordance' option the organization has chosen.
G4-33	106	—	Yes, page 107	Report the organization's policy and current practice with regard to seeking external assurance for the report.
GOVERNANCE				
G4-34	96	—	Yes, page 107	Report the governance structure of the organization, including committees of the highest governance body.
G4-35	96	—	Yes, page 107	Report the process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees.
G4-36	96	—	Yes, page 107	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics, and whether post holders report directly to the highest governance body.
G4-37	97	—	Yes, page 107	Report processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics.
G4-38	96	—	Yes, page 107	Report the composition of the highest governance body and its committees.
G4-39	97	—	Yes, page 107	Report whether the Chair of the highest governance body is also an executive officer.
G4-40	97	—	Yes, page 107	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.

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General Standard Disclosures	Page	Omissions	External Assurance	Description
G4-41	96	—	Yes, page 107	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.
G4-42	97	—	Yes, page 107	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social impacts.
G4-43	97	—	Yes, page 107	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics.
G4-44	98	—	Yes, page 107	Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics.
G4-45	97, 98	—	Yes, page 107	Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities.
G4-46	97	—	Yes, page 107	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics.
G4-47	97	—	Yes, page 107	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.
G4-48	97, 98	—	Yes, page 107	Report the highest committee or position that formally reviews and approves the organization's sustainability report.
G4-49	98	—	Yes, page 107	Report the process for communicating critical concerns to the highest governance body.
G4-50	98	—	Yes, page 107	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.
G4-51	99	—	Yes, page 107	Report the remuneration policies for the highest governance body and senior executives.
G4-52	99	—	Yes, page 107	Report the process for determining remuneration.
G4-53	99	—	Yes, page 107	Report how stakeholders' views are sought and taken into account regarding remuneration.

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General Standard Disclosures	Page	Omissions	External Assurance	Description
G4-54		Confidentiality constraints — UPS does not report ratios based on individual compensation or make pay decisions based on these ratios. We consider this data confidential. However, The Securities and Exchange Commission in the United States is in the process of establishing guidelines to require disclosure of the ratio of CEO pay to median employee pay. UPS will reevaluate disclosure of this information in accordance with the final SEC guidelines.		Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees.
G4-55		Confidentiality constraints — UPS does not report ratios based on individual compensation or make pay decisions based on these ratios. We consider this data confidential. However, The Securities and Exchange Commission in the United States is in the process of establishing guidelines to require disclosure of the ratio of CEO pay to median employee pay. UPS will reevaluate disclosure of this information in accordance with the final SEC guidelines.		Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.
ETHICS AND INTEGRITY				
G4-56	101	—	Yes, page 107	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.
G4-57	102	—	Yes, page 107	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.
G4-58	102	—	Yes, page 107	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms, or hotlines.

5.2 SPECIFIC STANDARD DISCLOSURES

DMA and Indicators	Page	Omissions	External Assurance	Description
CATEGORY: ECONOMIC				
MATERIAL ASPECT: ECONOMIC PERFORMANCE				
G4-DMA	27	—	Yes, page 107	
G4-EC1	27, 28	—	Yes, page 107	Direct economic value generated and distributed
G4-EC2	27, 28	—	Yes, page 107	Financial implications and other risks and opportunities for the organization's activities due to climate change
G4-EC3	We provide detailed disclosures and discussions about our pension and postretirement plan obligations in our Annual Report, primarily in Notes 4 and 5 to the Consolidated Financial Statements beginning on page 73 of the Annual Report on Form 10-K. Please see http://nasdaqomx.mobular.net/nasdaqomx/7/3440/4931/ .	—	Yes, page 107	Coverage of the organization's defined benefit plan obligations
G4-EC4	UPS does not receive significant financial assistance from the government. We do participate in public-private partnerships that may involve tax incentives, such as the Interstate Clean Transportation Corridor (ICTC) in the United States, or certain incentives related to our purchase of alternative fuel vehicles, but financial assistance is not the main reason we participate. Primarily, we seek to advance our own knowledge and capabilities in ways that help society develop important new transportation options and infrastructure. Achieving these two goals enables us to deliver greater benefits to our customers, investors, employees, and other stakeholders.	—	Yes, page 107	Financial assistance received from government
MATERIAL ASPECT: MARKET PRESENCE				
G4-DMA	27	—	Yes, page 107	
G4-EC5	The ratio of our standard entry-level hourly wage to local minimum wage varies from location to location around the world. This variation is necessary to comply with local conditions and with national wage minimums in countries that set them. In the United States, which represents 80 percent of our employee base, we comply with local minimum-wage laws in each state and pay no less than the local minimum wage or the federal minimum wage. We do not vary entry-level compensation by gender.	—	Yes, page 107	Ratios of the standard entry level wage by gender compared to local minimum wage at significant locations of operation
G4-EC6	Because UPS operates in more than 220 countries and territories around the world, it is extremely difficult to define "local" and "significant" operations. We hire nearly all senior managers within their home country. More than 99.5 percent of full-time management employees worked in their home country in 2014. Only 223 full-time managers were expatriates, out of a total of 46,091 full-time management employees. Within the United States, most of our managers are hired from their local community as well.	—	Yes, page 107	Proportion of senior management hired from the local community at significant locations of operation

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DMA and Indicators	Page	Omissions	External Assurance	Description
MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS				
G4-DMA	27, 37	—	Yes, page 107	
G4-EC7	28, 37	—	Yes, page 107	Development and impact of infrastructure investments and services supported
G4-EC8	28, 37	—	Yes, page 107	Significant indirect economic impacts, including the extent of impacts
MATERIAL ASPECT: PROCUREMENT PRACTICES				
G4-DMA	29	—	Yes, page 107	
G4-EC9	29	—	Yes, page 107	Proportion of spending on local suppliers at significant locations of operation
CATEGORY: ENVIRONMENTAL				
MATERIAL ASPECT: ENERGY				
G4-DMA	52	—	Yes, page 107	
G4-EN3	122	—	Yes, page 107	Energy consumption within the organization
G4-EN4		Currently unavailable — UPS is developing the necessary reporting capability and intends to report this indicator in 2017.		Energy consumption outside the organization
G4-EN5	122	—	Yes, page 107	Energy intensity
G4-EN6	122	—	Yes, page 107	Reduction of energy consumption
G4-EN7	122	—	Yes, page 107	Reductions in energy requirements of products and services

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DMA and Indicators	Page	Omissions	External Assurance	Description
MATERIAL ASPECT: EMISSIONS				
G4-DMA	52	—	Yes, page 107	
G4-EN15	108, 109, 111	—	Yes, pages 118, 119	Direct greenhouse gas (GHG) emissions (Scope 1)
G4-EN16	108, 109, 111	—	Yes, pages 118, 119	Energy indirect greenhouse gas (GHG) emissions (Scope 2)
G4-EN17	108, 109, 111	—	Yes, pages 118, 119	Other indirect greenhouse gas (GHG) emissions (Scope 3)
G4-EN18	112	—	Yes, pages 118, 119	Greenhouse gas (GHG) emissions intensity
G4-EN19	121	—	Yes, page 107	Reduction of greenhouse gas (GHG) emissions
G4-EN20		Not applicable — UPS does not produce, import, or export ODS.		Emissions of ozone-depleting substances (ODS)
G4-EN21	56	—	Yes, page 107	NOx, SOx, and other significant air emissions
MATERIAL ASPECT: SUPPLIER ENVIRONMENTAL ASSESSMENT				
G4-DMA	104	—	Yes, page 107	
G4-EN32	104	—	Yes, page 107	Percent of new suppliers that were screened using environmental criteria
G4-EN33	104	Confidentiality constraints — UPS does not currently report findings of these assessments, as this information is subject to confidentiality constraints of our supplier contracts.	Yes, page 107	Significant actual and potential negative environmental impacts in the supply chain and actions taken

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DMA and Indicators	Page	Omissions	External Assurance	Description
MATERIAL ASPECT: ENVIRONMENTAL GRIEVANCE MECHANISMS				
G4-DMA	For purposes of this GRI G4 report, we define environmental grievances as grievances related to our environmental material aspects: Energy, Emissions, and Fuel Supply. Note that these material aspects are focused primarily on energy and emissions related to the vehicle and air fleets we purchase and maintain in order to provide our services. We are not involved in manufacturing processes that require or involve raw materials, off-shoring, low-cost labor, or management of significant waste streams. We are therefore not ordinarily at risk for environmental impact grievances from outside stakeholders.	—	Yes, page 107	
G4-EN34	Regarding the environmental impact related to our greenhouse gas emissions, we present information in this Report regarding our strategies, technologies, methodologies, and results associated with avoiding and reducing GHGs. UPS has policies and procedures in place to support our compliance with applicable laws and regulations. We audit our compliance, and we open our facilities to inspections by relevant authorities. We are not aware of any environmental impact grievances presented to UPS in 2014, or any such grievances presented in 2013 for resolution within 2014. If societal stakeholders should have an environmental grievance to raise with UPS, we welcome their concerns and offer a number of avenues for presenting them: <ul style="list-style-type: none"> • Contact our Board of Directors via the Corporate Secretary (see page 97 for contact information) • Contact our Public Relations group at http://www.pressroom.ups.com/Contact+Us • Send comments or questions regarding this Report to pr@ups.com • Visit our customer service portal and use the contact information provided there: http://www.ups.com/content/us/en/contact/ 	—	Yes, page 107	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms
CATEGORY: SOCIAL				
SUB-CATEGORY: LABOR PRACTICES AND DECENT WORK				
MATERIAL ASPECT: EMPLOYMENT				
G4-DMA	74, 85	—	Yes, page 107	

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DMA and Indicators	Page	Omissions	External Assurance	Description
G4-LA1	We hired 104,392 new permanent employees in the previous 12 months. These figures do not include the 100,000 people who worked with us through the peak holiday shipping season in 2014. The full-time employee retention rate for our global operations was 91.6 percent.	Currently unavailable — UPS does not currently report new hire or retention rates by gender. We are evaluating the availability of information and will have an update in our 2015 Sustainability Report	Yes, page 107	Total number and rates of new employee hires and employee turnover by age group, gender, and region
G4-LA2	85, 86	—	Yes, page 107	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
G4-LA3	86	—	Yes, page 107	Return to work and retention rates after parental leave, by gender
MATERIAL ASPECT: LABOR/MANAGEMENT RELATIONS				
G4-DMA	77, 85	—	Yes, page 107	
G4-LA4	78	—	Yes, page 107	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements
MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY				
G4-DMA	77, 85	—	Yes, page 107	
G4-LA5	78	—	Yes, page 107	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs
G4-LA6	87	Confidentiality constraints — UPS does not currently track or report this data for contractors, as this information is subject to confidentiality constraints of our contracts.	Yes, page 107	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender

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DMA and Indicators	Page	Omissions	External Assurance	Description
G4-LA7	86	—	Yes, page 107	Workers with high incidence or high risk of diseases related to their occupation
G4-LA8	78	—	Yes, page 107	Health and safety topics covered in formal agreements with trade unions
MATERIAL ASPECT: TRAINING AND EDUCATION				
G4-DMA	90	—	Yes, page 107	
G4-LA9	92	—	Yes, page 107	Average hours of training per year per employee by gender, and by employee category
G4-LA10	92	—	Yes, page 107	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings
G4-LA11	92	—	Yes, page 107	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category
MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY				
G4-DMA	81	—	Yes, page 107	
G4-LA12	81	—	Yes, page 107	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
MATERIAL ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN				
G4-DMA	81	—	Yes, page 107	

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DMA and Indicators	Page	Omissions	External Assurance	Description
G4-LA13	UPS provides for equal remuneration policies globally with regard to women and men and has policies and procedures in place to support our compliance with applicable laws and regulations. We believe this is the right thing to do, so we have made it part of our business policies, our compensation policies, and contractual agreements with unions.	—	Yes, page 107	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation
MATERIAL ASPECT: SUPPLIER ASSESSMENT FOR LABOR PRACTICES				
G4-DMA	104	—	Yes, page 107	
G4-LA14	104	—	Yes, page 107	Percentage of new suppliers that were screened using labor practices criteria
G4-LA15	104	Confidentiality constraints — UPS does not currently report findings of these assessments, as this information is subject to confidentiality constraints of our supplier contracts.	Yes, page 107	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
MATERIAL ASPECT: LABOR PRACTICES GRIEVANCE MECHANISMS				
G4-DMA	77	—	Yes, page 107	
G4-LA16	78	—	Yes, page 107	Number of grievances about labor practices filed, addressed, and resolved through formal grievance mechanisms
SUB-CATEGORY: HUMAN RIGHTS				
MATERIAL ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING				
G4-DMA	77	—	Yes, page 107	
G4-HR4	77, 104	—	Yes, page 107	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights

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MATERIAL ASPECT: SUPPLIER HUMAN RIGHTS ASSESSMENT				
G4-DMA	104	—	Yes, page 107	
G4-HR10	104	—	Yes, page 107	Percent of new suppliers that were screened using human rights criteria
G4-HR11	104	Confidentiality constraints — UPS does not currently report findings of these assessments, as this information is subject to confidentiality constraints of our supplier contracts.	Yes, page 107	Significant actual and potential negative human rights impacts in the supply chain and actions taken
MATERIAL ASPECT: HUMAN RIGHTS GRIEVANCE MECHANISMS				
G4-DMA	77	—	Yes, page 107	
G4-HR12	78	—	Yes, page 107	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms
SUB-CATEGORY: SOCIETY				
MATERIAL ASPECT: ANTI-CORRUPTION				
G4-DMA	101	—	Yes, page 107	
G4-S03	102	—	Yes, page 107	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified
G4-S04	101, 104	—	Yes, page 107	Communication and training on anti-corruption policies and procedures
G4-S05	101	—	Yes, page 107	Confirmed incidents of corruption and actions taken

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DMA and Indicators	Page	Omissions	External Assurance	Description
MATERIAL ASPECT: ANTI-COMPETITIVE BEHAVIOR				
G4-DMA	101	—	Yes, page 107	
G4-S07	101	—	Yes, page 107	Total number of legal actions for anti-competitive behavior, antitrust, and monopoly practices and their outcomes
MATERIAL ASPECT: COMPLIANCE				
G4-DMA	101	—	Yes, page 107	
G4-S08	102	—	Yes, page 107	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations
SUB-CATEGORY: PRODUCT RESPONSIBILITY				
MATERIAL ASPECT: CUSTOMER PRIVACY				
G4-DMA	32, 35	—	Yes, page 107	
G4-PR8	32, 35	—	Yes, page 107	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data