

**Table 1. G20 countries – public and private sector laws**

Rating **1** Very / quite comprehensive **2** Somewhat / partially comprehensive **3** Absent / not at all comprehensive

	Argentina		Australia		Brazil		Canada		China		France		Germany		India		Indonesia		Italy	
	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv
1 Coverage	3	3	2	2	2	3	2	3	1	2	2	2	1	3	1	3	2	2	1	3
2 Wrongdoing	3	3	1	3	2	3	1	3	1	2	2	2	3	2	2	3	2	2	2	3
3 Definition of whistleblowers	2	2	1	3	2	3	2	3	1	2	2	2	3	3	1	3	2	2	3	3
4 Reporting channels (internal & regulatory)	2	2	1	2	2	3	2	3	2	1	2	2	2	3	2	3	2	2	2	2
5 External reporting channels (third party / public)	3	3	2	3	2	2	2	3	3	3	2	2	3	3	3	3	3	3	3	3
6 Thresholds	3	3	1	2	2	3	1	3	2	2	2	2	2	2	1	3	2	2	2	3
7 Anonymity	2	2	1	3	3	3	3	3	2	2	3	3	2	2	3	3	3	3	3	3
8 Confidentiality	2	2	1	2	2	2	1	3	2	2	3	3	3	3	1	3	3	3	1	3
9 Internal disclosure procedures	3	3	1	3	3	2	1	3	2	2	3	3	3	3	3	2	3	3	3	3
10 Breadth of retaliation	3	3	1	3	2	3	1	2	2	3	2	2	2	2	1	3	2	2	1	3
11 Remedies	3	3	2	2	3	3	1	3	2	3	2	2	2	2	2	3	3	3	3	3
12 Sanctions	2	2	1	3	3	3	1	3	2	3	2	2	3	3	2	3	2	2	3	3
13 Oversight	3	3	1	3	3	3	1	3	3	2	2	2	3	3	1	3	2	2	3	3
14 Transparency	3	3	1	3	3	3	1	3	3	3	2	2	3	3	2	3	3	3	3	3
	Japan		Mexico		Russia		S. Arabia		Rep. of S. Africa		Korea		Turkey		UK		USA		EU	
	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv	Pub	Priv
1 Coverage	1	1	3	3	2	3	3	3	1	1	1	1	3	3	2	2	1	1		
2 Wrongdoing	1	1	3	3	2	3	3	3	1	1	1	1	3	3	1	1	1	1		
3 Definition of whistleblowers	2	1	2	2	2	3	3	3	2	2	1	1	2	2	2	2	1	1		
4 Reporting channels (internal & regulatory)	2	2	3	3	2	3	3	3	2	2	1	1	2	2	1	1	1	1		
5 External reporting channels (third party / public)	2	2	3	3	3	3	3	3	1	1	3	3	3	3	2	2	2	2		
6 Thresholds	1	1	3	3	3	3	3	3	2	2	2	2	3	3	1	1	1	1		
7 Anonymity	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	1	1		
8 Confidentiality	3	3	3	3	3	3	3	3	3	3	1	1	2	2	2	2	1	1		
9 Internal disclosure procedures	3	3	3	3	2	3	3	3	3	2	3	3	3	3	3	3	2	2		
10 Breadth of retaliation	1	1	3	3	3	3	3	3	2	2	1	1	2	2	1	1	1	1		
11 Remedies	2	2	3	3	3	3	2	2	1	1	1	1	3	3	1	1	2	2		
12 Sanctions	3	3	2	2	3	3	3	3	3	3	1	1	2	2	2	2	1	1		
13 Oversight	3	3	2	2	3	3	3	3	3	3	1	1	3	3	3	3	1	1		
14 Transparency	3	3	3	3	3	3	3	3	2	2	1	1	3	3	2	2	1	1		

See Appendix 2