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ACTIONS FOR SUSTAINABLE DEVELOPMENT ON A MICROECONOMIC SCALE – THE EMPLOYEE ASPECT

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ABSTRACT: The purpose of this article is to analyse the current trends of practices implemented by companies in the context of forming responsible relations with employees for the adaptation of the idea of sustainable development. To achieve the goal, first an analysis of the literature on the subject and normative documents was carried out, and then a comparative analysis of the content of sustainability reports, ESG of selected companies for 2023 was carried out. The review of the literature on the subject showed, first of all, the timeliness and diverse nature of the study of issues related to both the topic of sustainable development, as well as the concept of corporate social responsibility and its employee aspect. In turn, a comparative analysis of practical CSR solutions directed to employees declared in sustainability reports, ESG by selected companies, showed the convergent nature of the proposed initiatives and the positive state of commitment of these organisations to sustainability goals.

KEYWORDS: sustainability, corporate social responsibility, CSR, employee relations

Introduction

The dynamic and even devastating nature of human activity in the second half of the twentieth century provided a significant impetus for attention to the future of future generations. This interest in the long-term prospect of resource exploitation and the operation of economies was manifested primarily in a worldwide discussion undertaken primarily in the framework of United Nations meetings. Because of the importance of the problems and the need to prevent progressive degradation processes, as part of the work of the United Nations World Commission on Environment and Development, a report entitled “Our Common Future, Report...” was prepared in 1987 (WCED, 1987). In this document, the concept of sustainable development was defined for the first time, drawing attention to the realisation of such development that will not detract from the ability of future generations to realise their needs. From that moment on, we can date the intensification of discourse and activities aimed at taking into account, in the pursuit of economic prosperity, social aspects and environmental issues. Among the guidelines for adequate conduct, further action strategies were formulated, and goals were set. In this way, the ideological sense of sustainability was translated into concrete activities and involvement of societies, economies and individual economic actors, including businesses. In the latter dimension, referred to as microeconomic, a tool that can stimulate the adaptation of the idea of sustainable development is the concept of corporate social responsibility (CSR). Its utilitarian nature makes it possible to clearly organise issues of balancing the three basic areas – economic, social and environmental at the level of operation of various organisations (Mazur-Wierzbicka & Swiatkiewicz, 2023). The research subject of this article is primarily the social dimension of the functioning of modern organisations, specifically the aspect of the well-being of their employees. It turns out that it can be shaped by a set of very diverse activities of the organisation, albeit subordinated to the achievement of the main goals of sustainable development.

An overview of the literature

A review of the current literature on the subject was carried out, including an analysis of the most relevant studies on both the subject of sustainable development of enterprises and the concept of CSR, taking into account its specific aspect concerning the formation of relations with employees. The definition of the concept of sustainable development in the Report (WCED, 1987) of the World Commission on Environment and Development of the United Nations in 1987 was a kind of impetus for the concretisation and continuation of the scientific discourse on approaches to this broadly understood issue. It is worth noting that the guiding idea of the aforementioned Report on the fate of future generations is related to the necessity of commitment and responsibility and initiation of diverse activities of various actors at different levels, from international organisations through the decisions of individual states, economies, to the activity of businesses and individuals (Mazur-Wierzbicka, 2012). The modern understanding of sustainable development in the context of business operations is based on the concept of the Triple Bottom Line (Elkington & Rowlands, 1999), according to which the determination of the effectiveness of business operations should be based on the three pillars of social justice, economic prosperity and environmental quality.

In analysing the current literature on the subject, attention has been paid, first of all, to the variety of contexts of analysis and research on the topic of sustainable development. There are publications in which the authors analyse the impact of corporate actions on the realisation of the Sustainable Development Goals (Van der Waal et al., 2021) and acknowledge more than once that companies contribute to their realisation (Endris & Kassegn, 2022). There are also those that examine the holistic view of sustainability in specific companies (Cherep et al., 2022; de Oliveira Claro & Esteves, 2021), and those that cover partial aspects of this cognitive category, ranging from a focus on the importance of product quality (Litvaj et al., 2023), through the environmental thread (Chen et al., 2023) to the labor context (Xu et al., 2023; Sineviciene et al., 2021; Zhykharieva et al., 2021; Mazur-Wierzbicka, 2021). Attention has also been paid to studies integrating the idea of sustainable development with the concept of corporate social responsibility (CSR) (Glonti et al., 2020; Mazur-Wierzbicka & Swiatkiewicz, 2023). In such a view, CSR is often treated as a tool (Fedotova et al., 2023) enabling companies to realise the idea of sustainable development.

On the other hand, a systematic literature review based on 331 journal articles by Onkila and Sarna (2022) considering publications on CSR in terms of responsibility for a particular type of stakeholder – employees – indicates that “research has been dominated by a focus on CSR implementation in the organisation and organisational benefits. Employees have been seen mainly as implementers of top-down sustainability policies and mediators toward CSR benefits in the organisation.” Based on the review of the literature on the subject, it can be concluded that this article fits into the broad context of the microeconomic view of sustainability and undertakes an analysis subordinate to the general trends of contemporary researchers on the use of good practices by companies for the implementation of CSR concepts and thus the realisation of sustainable development goals.

Adopted by the United Nations nearly a decade ago, the 2030 Agenda titled “Transforming Our World: Agenda for Sustainable Development – 2030” is a kind of ideological signpost guiding the obligations of the modern generation. They apply to the functioning of international organisations, individual states, societies and business alike. Adequate reference, the seventeen goals formulated in Agenda 2030 (GOV.pl, 2024) to business, make it possible to note that many of them relate to social aspects, including the well-being of employees in the broadest sense, and can be implemented through the involvement and specific actions of employers. Selected sustainability goals and directions for their implementation in the context of business operations and the formation of employer-employee relations are presented in Table 1.

Table 1. Relating sustainability goals to business in terms of forming relationships with employees

Selected sustainable development goal	Reference to employee aspects
Goal 1: Eliminate poverty in all its forms worldwide	Working together to strengthen the social protection system for the poorest, including ensuring access to health care, essential goods and services.
Goal 3: Ensure a healthy life for all at all ages and promote prosperity	Caring for the safety and mental health of employees; supporting their pro-health activities and habits.
Goal 4: Provide quality education for all and promote lifelong learning	Cost-effective educational products and services, especially digital (e-learning, m-learning, b-learning), eliminating barriers to access and improving the quality of learning. Promoting lifelong learning and the development of skills related to new technologies in the workforce. Education and various incentives for sustainable lifestyles.
Goal 5: Achieve gender equality and empower women and girls Increase the level of women's employment in leadership positions	Provide fair, equal pay and additional benefits for work of equal value Appreciate and support a parent's care for a child or other dependent by providing services, resources or information. A zero-tolerance policy against all forms of violence at work, including verbal or physical, and against sexual harassment. Developing business relationships with women-owned businesses (including small businesses and women entrepreneurs). New technologies (including ICT), strengthening the role of women and their digital competencies needed for the future. Strengthening the role of women throughout the value chain and eliminating practices that harm them.
Goal 8: Promote stable, sustainable and inclusive economic growth, full and productive employment and decent work for all people Create decent jobs and a safe working environment	Combat bullying and harassment in the workplace. Eliminating unfair recruitment and hiring practices, especially of groups vulnerable to abuse (e.g., migrant workers, people with disabilities); creating innovative forms of social protection for such workers. Equalizing wages for men and women, excluded groups for work of equal value. Creating opportunities for young people to work and develop their skills Effective mechanisms to identify child and forced labor within global supply chains and implement remedies when abuses are detected.
Goal 10: Reduce inequality within and between countries A decent wage ("living wage") that ensures that all workers are able to meet their basic needs	Decent pay ("living wage") to ensure that all employees are able to meet their basic needs. Transparent pay and bonus systems for employees. Addressing discriminatory practices through, for example, company anti-discrimination policies and employee training.

Source: authors' work based on GOV.pl (2024).

The content analysis in Table 1 allows first of all to note that business practices relating to responsibility for employees can make a wide-ranging contribution to sustainable development goals. Their contribution can concern both the basic issue of wages for employees, as well as subsequent ones, including, for example: shaping certain rules, guidelines of conduct, supporting development and access to health care, as well as taking care of their safety (Cierniak-Emerych & Mazur-Wierzbicka, 2022).

Research methods

At the outset, a research question was posed to determine how companies are currently implementing the goals of sustainable development in the area of the work environment, and as the purpose of the article was to analyse the current trends of the practices implemented by companies in the context of forming responsible relations with employees for the adaptation of the idea of sustainable development. In order to realise the objective, a deductive approach was used by analysing the literature on the subject and normative documents, as well as a comparative analysis of the content of the sustainability reports (ESG) for the year 2023. A detailed exploration of the reports first made it possible to extract their relevant parts from the point of view of the subject of the research. Next, a set of relevant data from the reports was collected, grouped and structured. Finally, on the basis of the obtained records, the inference attributed to the purpose of the article was carried out.

The subject of this research focuses on non-wage benefits, also known as benefits, offered to employees, which can contribute to a number of sustainability objectives. Ten selected sustainability reports from organisations with a diverse range of activities were analysed. These reports are available at <https://raportyzr.pl/>. They were entered in the eighteenth competition organised by the Responsible Business Forum (Raporty ZR, 2024). In order to show the most recent data, the year 2023 was used as the time range. The comparative analysis of the content of the reports made it possible to formulate an adequate conclusion.

Results of the research

Sustainability and ESG reports are a source of up-to-date information on specific CSR (sustainable development) practices (activities, actions, initiatives) implemented by companies for their employees. In the reports of the organisations selected for the study, there were sets of specific practices specifying care for the broadly understood wellbeing of employees. In this aspect, when analysing the ESG reports of the companies selected for the study, attention was focused on examples of non-wage benefits offered by employers. These are summarised in Table 2.

Table 2. Examples of non-wage benefits directed to employees

Lp.	Organization/Report/ assigned industry and scope of business	Non-wage benefits
1.	Apator / Apator, 2024 / pp. 6, 49, 52, 53	<ul style="list-style-type: none"> • benefits under the Company's Social Benefits Fund (including allowances and loans, holiday subsidies, additional holiday benefits, etc.), • group insurance, • subsidies for private medical care, • sports card subsidies, • tuition subsidies, • subsidies for employees' sports activities, • access to foreign language learning platform (Apator SA and Apator Powogaz), • access to library (Apator Rector) and digital library (Apator SA), • co-financing of commuting of employees to work (Apator Powogaz), • co-financing of meals and hot drinks (Apator Powogaz), • subsidy for parking space in the city center (Apator Rector), • 50% of deductible costs for the use or sale of copyrights (Apator SA), • company cars for private use (on selected positions).

Lp.	Organization/Report/ assigned industry and scope of business	Non-wage benefits
2.	Arcelor Mittal Poland / Arcelor Mittal Poland, 2023 / pp. 6, 37	<ul style="list-style-type: none"> • subsidy for regenerative meals, • professional medical care co-financed by the employer, • possibility to use company-owned kindergartens or subsidized nursery/pre-schools, • additional day off (May 4 – Metallurgist's Day), • employee pension program, • training; tuition subsidies, • offer of the Company Social Benefits Fund: holidays under the bushel, loans for housing purposes, material assistance in difficult life situations, co-financing of children's holidays, co-financing of trips, rallies, cinema tickets, swimming pool tickets, tickets for selected cultural and sports events, co-financing of sports cards (also for family members), • paid employee recommendation program.
3.	Archicom / Archicom, 2024 / pp. 6, 100	<ul style="list-style-type: none"> • development programs and specialized training, • group insurance PZU Life, • vitamin Mondays and Wednesdays, • Lux Med private medical care, • Employee Pension Plans (PPE), • cafeteria of benefits, including co-financing for sports card, • Company Social Benefits Fund.
4.	Compensa / Compensa, 2024 / pp. 6, 45;	<ul style="list-style-type: none"> • flexible start time (between 7:30 am and 9:00 am), • possibility of hybrid/remote work, • private medical care (basic coverage option paid for by the company), • opportunity to purchase a Multisport card, • subsidies for training, courses and postgraduate studies (for those employed under a permanent employment contract), • discounts on company insurance products (also for family and friends), • comprehensive onboarding, including support from a mentor/mentee (Buddy), • Employee Referral Program, • internal charitable, sports and team-building initiatives, • communication actions on preventive health and wellbeing (meetings with experts and webinars), • access to the office by free company bus in Warsaw, • access to reserve a parking space under the headquarters building, • technical facilities for cyclists (guarded bicycle shed, showers, locker rooms).
5.	Diagnostyka / Diagnostyka, 2024 / pp. 4, 56	<ul style="list-style-type: none"> • attractive prices for laboratory tests performed at Diagnostics for employees and their families, • private medical care packages, • group insurance offer, • language courses available on a remote platform, • MultiSport card from Benefit System, • Company Social Benefits Fund, • parental leaves.
6.	Inter Cars / Inter Cars, 2024 / pp. 7, 80;	<ul style="list-style-type: none"> • medical care, • parental leave, • life insurance, • disability and invalidity insurance, • retirement security, • Company Social Benefit Funds (ZFŚS) to provide a variety of benefits and services to our employees, • flexible working hours, • Worksmile sports and fitness platform, • technical and soft training, • learning English and other foreign languages.

Lp.	Organization/Report/ assigned industry and scope of business	Non-wage benefits
7.	LPP / LPP, 2024 / pp. 86	<ul style="list-style-type: none"> • gift for the birth of a child, • subsidy for MultiSport card, • subsidized health and life insurance, • discount codes for LPP products, • training budget, • opportunity to use company bicycles, • subsidies for sports groups, • subsidies for corrective glasses or contact lenses, • subsidies for postgraduate studies and English language course, • access to a free training platform, • advice from experts, including psychologists, financial advisors and lawyers.
8.	Respect Energy / Respect Energy, 2024 / pp. 6, 36	<ul style="list-style-type: none"> • private medical care financed 97% by the company, including the opportunity to purchase medical care packages for family members or life partners at attractive prices, • access to the benefit platform – MyBenefit – all employees, regardless of their type of employment, receive a recharge worth PLN 1,200 after the end of the trial period. It is renewed once a year, • free access to the e-tutor platform for the employee and one family member, • one large team-building meeting per year for the whole company, • Christmas gifts, • separate integration budget for each department of the company, • language courses, • Multisport card, • opportunity to subsidize studies, • support of interest group.
9.	ROHLIG SUUS Logistics / ROHLIG SUUS, 2025 / pp. 6, 38	<ul style="list-style-type: none"> • group life insurance (upper age limit for joining is under 69), • English language courses (the employer finances half of the course price), • Medicovert private health care, • Multisport sports card, • LOTOS and Circle K fuel cards, • Medicovert Sport card, • HearMe free and anonymous psychological help, • subsidy for 14-day annual leave, • subsidy for sports equipment for employees' children, • Christmas benefits, • support for participation in sports competitions, • allowances (difficult life and material situation).
10.	Solaris / Solaris, 2024 / pp. 6, 66	<ul style="list-style-type: none"> • monthly discretionary bonus attendance bonus, • employee nursery, • holiday bonus, • meal subsidy, • language courses according to business justification, • Christmas bonus, • Christmas treat, • basic health care, • group life insurance, • subsidized postgraduate and MBA studies according to business justification, • Employee Pension Program (EPP), which can be joined by female and male employees after working at least 1 year for the Company, regardless of the type of employment contract in force. Under the Program, the Company pays monthly contributions for the future pension of those who are in the EPP. • annual bonus depending on the level of ebit rate achieved, • cafeteria benefit platform, where (within the available points) one can take advantage of additional health care subsidies, sports cards and a pool of discounts.

Source: authors' work based on reports of analysed companies.

When analysing the information presented in Table 2 on non-wage benefits offered to employees in the surveyed companies, one can first of all notice their multiplicity and considerable heterogeneity (see also Kwarcińska, 2019). At the same time, all surveyed organisations reported practices

related to insurance, medical care, financing of education and/or training (including foreign language learning) and sports activities. It seems, therefore, that such activities are now a common and otherwise very important basis for caring for employees. They are indicative of a general tendency for companies to pay attention to both the health of their employees, their physical condition and the need for professional development. It can therefore be concluded that the companies surveyed recognise the importance and value of the employee remaining in good physical shape, improving and developing their expertise. This illustrates a kind of awareness and maturity in these organisations. It influences their perception of being responsible and, therefore, at least worthy of recommendation to other potential employees. This can result in attracting so-called talent, their strong motivation, commitment and their loyalty. In turn, a team functioning in this way can contribute to creating additional value for the organisation.

Benefits in the form of various bonuses were also relatively frequent in the surveyed companies, e.g. subsidies for: commuting to work, meals and hot drinks, or for a parking space in the city centre. In addition, these also included product discount codes, fuel cards, as well as Christmas gifts. Although forms of such employer care are perhaps not such momentous and widespread proposals, it is nevertheless worth noting that those offered systematically allow, firstly, significant savings for employees and, secondly, create an image of a caring employer and create a specific organisational culture.

Additional benefits for employees, occurring relatively rarely in the surveyed companies, were also financing or subsidising crèches and kindergartens, as well as, for example, the possibility to use the system of flexible working hours or work in a hybrid or remote form. It should be stressed here that, in many cases, the offer of types of benefits depends both on the age of the employees and their specific needs related to this, as well as the type, specificity of the activity conducted, which possibly enable the introduction of more employee-friendly solutions from the point of view of maintaining a work-life balance.

It is also worth noting that in the case of offering and diversifying non-wage benefits, the issue of the size of the surveyed organisations and, often related to this, the possibilities of financing additional benefits and the functioning of the social benefits fund, is not without significance. This probably makes it possible to implement systemic solutions and make them more varied and systematic.

In conclusion, it seems that each of the proposed forms of non-wage benefits may contribute, to a greater or lesser extent, directly or indirectly, to the achievement of specific sustainable development goals and, at the same time, may create additional value for the employee on the one hand, as well as generate specific benefits for the organisation itself. However, it remains unexplored at this point to what extent the employers' offer is actually used by employees, let alone in line with their expectations.

Discussion and Conclusions

The conducted review of the literature on the subject made it possible, first of all, to note the timeliness of the considerations undertaken in this article and the diversity of contexts for the analysis of issues related to the category of corporate sustainability (Van der Waal et al., 2021; Cherep et al., 2022; de Oliveira Claro & Esteves, 2021; Litvaj et al., 2023; Chen et al., 2023). Through the literature study, the significant importance of the CSR concept as a tool (Fedotova et al., 2023) for realising the idea of sustainable development was emphasised. In addition, as the analysis of publications shows, it can be concluded that the context of responsible relations with employees of the CSR concept is considered through the prism of various organisational benefits (Onkila & Sarna, 2022).

In turn, juxtaposing the activity of companies in the field of responsible formation of relations with employees in the form of implemented differentiated non-wage benefits with the goals of sustainable development, it can be concluded that they testify to a positive, peculiar response of companies to the challenges of the future. The convergence and interconnectedness of individual actions are particularly evident for the implementation of sustainability goals related to health and safety (goals 1 and 3), education (goal 4), the formation of remuneration policies (goals 5 and 10), ethical conduct, anti-discrimination and anti-corruption (goals 8 and 10). Thus, this confirms the thesis that companies, through the implementation of appropriate systemic solutions and specific good practices, can contribute to the achievement of the Sustainable Development Goals (Endris & Kassegn, 2022).

However, it should be mentioned that the analysed practices of selected enterprises were only examples and may represent an overly optimistic picture of reality. Therefore, it seems reasonable to continue research both in the area of existing awareness of taking into account the sustainability issues of other organisations, as well as the possibility of implementing currently important initiatives. Determining the comprehensive degree of companies' commitment to sustainability goals, which would require a comparable scale, remains a separate problem.

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DZIAŁANIA NA RZECZ ZRÓWNOWAŻONEGO ROZWOJU W SKALI MIKROEKONOMICZNEJ – ASPEKT PRACOWNICZY

STRESZCZENIE: Celem artykułu jest analiza aktualnych trendów realizowanych przez przedsiębiorstwa praktyk w kontekście kształtowania odpowiedzialnych relacji z pracownikami dla adaptacji idei zrównoważonego rozwoju. W artykule zastosowano podejście dedukcyjne. Dla realizacji celu przeprowadzono najpierw analizę literatury przedmiotu oraz dokumentów normatywnych, a następnie dokonano analizy komparatywnej treści raportów zrównoważonego rozwoju, ESG wybranych przedsiębiorstw za rok 2023. Przegląd literatury przedmiotu wykazał przede wszystkim aktualność i zróżnicowany charakter badań zagadnień związanych zarówno z tematyką zrównoważonego rozwoju, jak również koncepcją społecznej odpowiedzialności biznesu i jej aspektem pracowniczym. Z kolei analiza komparatywna praktycznych rozwiązań z zakresu CSR kierowanych do pracowników deklarowanych w raportach zrównoważonego rozwoju, ESG przez wybrane przedsiębiorstwa wykazała zbieżny charakter proponowanych inicjatyw oraz pozytywny stan zaangażowania tych organizacji w realizację celów zrównoważonego rozwoju. Podstawowym ograniczeniem zrealizowanych badań jest zbyt mała liczba przyjętych do analizy raportów oraz brak jednorodnej skali określającej stopień zaangażowania przedsiębiorstw w realizację idei zrównoważonego rozwoju.

SŁOWA KLUCZOWE: zrównoważony rozwój, społeczna odpowiedzialność biznesu, CSR, relacje z pracownikami