



Bundesarbeitsgemeinschaft  
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# ***MEHRWIRKUNG* IMPACT STUDY**

## **METHODOLOGY REPORT**

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## List of abbreviations

BIA.....	<i>B Impact Assessment</i>
BOP .....	<i>Base of Pyramid Impact Assessment Framework</i>
CSRD.....	<i>Corporate Sustainability Reporting Directive</i>
eNPS.....	<i>employee Net Promotor Score</i>
EPR.....	<i>European Platform for Rehabilitation</i>
ESRS .....	<i>European Sustainability Reporting Standard</i>
EU.....	<i>European Union</i>
FAF .....	<i>Fachberatung für Arbeits- und Firmenprojekte GmbH</i>
FVT .....	<i>Financial Valuation Tool</i>
GEMI.....	<i>Global Environmental Management Initiative Metrics Navigator</i>
GETI.....	<i>Gender Equality Principles Assessment Tool</i>
GRI .....	<i>Global Reporting Initiative</i>
HRCA.....	<i>Human Rights Compliance Assessment</i>
IO .....	<i>Integration/Inclusion Offices</i>
IMF .....	<i>Impact Measurement Framework</i>
IOM .....	<i>Input-Output Modelling</i>
IRIS+.....	<i>Impact Reporting and Investment Standard</i>
CUST.....	<i>Customers</i>
IRI.....	<i>Indicator and reporting tool for integration companies</i>
KVJS.....	<i>Kommunalverband für Jugend und Soziales Baden-Württemberg</i>
LBG.....	<i>Lincoln Business Guide Model</i>
EE .....	<i>Employees</i>
MDG Scan.....	<i>Millennium Development Goal Scan</i>
MIF .....	<i>Measuring Impact Framework</i>
NPS.....	<i>Net Promotor Score</i>
PF .....	<i>Poverty Footprint</i>
PPI .....	<i>Progress out of Poverty Index</i>
QOLIS.....	<i>Quality of Life Impact Services</i>
SC.....	<i>Sustainability Code</i>
SDG .....	<i>Sustainable Development Goals</i>
SEAT .....	<i>Socio-Economic Assessment Toolbox</i>
SGB IX.....	<i>Social Code Book IX</i>
SROI.....	<i>Social Return on Investment</i>
SRS .....	<i>Social Reporting Standard</i>
UN CRPD.....	<i>UN Disability Rights Convention</i>



# 1 Reports of the *MehrWirkung* impact study

The methodology and results of the *MehrWirkung* impact study are documented in separate reports.

## **Methodology report**

The present methodology report describes the procedure and the concept of the *MehrWirkung* impact study. This creates transparency about the developed impact model, the common understanding of impact as well as the applied instruments of impact measurement and thus promotes comprehensibility and validity.

Prospectively, the measurement of performance and impact in inclusive enterprises shall be carried out in a unified methodology. The following methodology report provides a clear, structured and replicable approach that can be re-applied in the future. With the continuous use of the developed indicators to measure impact, control within and comparison between different inclusive enterprises or other user enterprises will be facilitated.

## **Results report**

The results will be presented and visualized in a separate result report so that they can be easily incorporated into the future work and communication of inclusive enterprises.

## 2 Background and objective

Impact orientation as a guiding principle is becoming increasingly important in inclusive enterprises. First, it is crucial to become aware of the impact of one's own services and offerings. Beyond that, it is about the concrete demand for empirical evidence of the social added value (Ottmann & König, 2018; Ottmann, 2022) and the contribution to sustainable development.

Enterprises that measure and report their impact can visibly signal that they are striving to improve their performance and are willing to be accountable for their work. Through regular impact analysis, measures can be developed to help inclusive enterprises improve and strengthen their impact. This enables enterprises to adjust and manage their impact (Tornow, 2022).

Inclusive enterprises can also fulfil the increasing legal requirements for more transparency on the contribution of enterprises to sustainable development early through impact measurement.

Furthermore, impact evidence helps to argue the case to funders, as it proves the effectiveness of inclusion measures and thereby can increase the trust of funders. Hence, impact evidence can lead to the development of new funding opportunities (Tornow, 2022).

Employees are motivated because they see the developments they contribute to. Impact evidence strengthens employer attractiveness and can be a significant factor for potential employees when choosing an employer. Impact evidence can both strengthen existing business relationships and support the acquisition of clients by demonstrating how the business relationship contributes to the implementation of the clients' sustainability goals and social responsibility.

Finally, evidence of impact supports communication on the work of inclusive enterprises, thereby strengthening the relationships with the various stakeholders. This is because hard metrics support good and effective communication. Using empirical data can help tell good stories and spread them outward. In this way, measuring the impact of inclusive enterprises helps to spread the inclusive togetherness of businesses in society and thus promote further inclusion (Schober & Rauscher, 2014).

The *MehrWirkung* impact study provides reliable impact evidence of the social added value and the contribution to a sustainable development of inclusive enterprises at different levels:

- 1) **Impact of employment in inclusive enterprises on employees with and without severe disabilities**
- 2) **Impact of the inclusive enterprises model on the internal organisation of the enterprises**
- 3) **Impact of doing business with inclusive enterprises on customers**

#### **4) Impact of the activities of inclusive enterprises on the state, social systems and society**

The impact measurement approach presented in the methodology report considers the requirements of the UN Convention on the Rights of Persons with Disabilities, the Social Code IX, as well as the United Nations Sustainable Development Goals under Agenda 2030 and the objectives of the European Commission's planned Social Taxonomy. These are the main social frameworks to the implementation of which inclusive enterprises make a significant contribution, thus increasing their social impact.

The aim of the *MehrWirkung* impact study is not only to demonstrate the social added value of inclusive work, but also to gain insights into the basic conditions for promoting inclusion. The results of the impact measurement support inclusive enterprises in:

- making the value of inclusive work visible,
- motivating employees,
- increasing employer attractiveness,
- leveraging and strengthening the social responsibility of their customers,
- the acquisition of new customers,
- demonstrating the benefits of promoting inclusive enterprises and securing long-term funding,
- strengthening communication internally and externally,
- creating a more inclusive togetherness.

## 3 Frameworks

### 3.1 UN Convention on the Rights of Persons with Disabilities

The United Nations Convention on the Rights of Persons with Disabilities (UN CRPD) is an international treaty that entered into force in 2008 and describes human rights from the perspective of persons with disabilities. It aims at ending discrimination against people with disabilities and ensuring their recognition as equal members of society (UN CRPD, n.d.).

Article 27 of the UN CRPD specifically addresses the right of persons with disabilities to work and employment. States parties such as Germany are required under Article 27 to recognise "the right of persons with disabilities to work on an equal basis with others; [...] in a labour market and work environment that is open, inclusive and accessible to persons with disabilities". Member states have to take appropriate measures to ensure that persons with disabilities are able to engage in work and thereby gain a living. Article 27 (1) (a) to (k) lists specific measures that can secure and promote the employment of persons with disabilities. These include, for example:

- Preventing discrimination on the grounds of disability in all aspects of employment
- Promoting good working conditions, including equal pay and safe and healthy working conditions
- Promoting vocational education and training for people with disabilities
- Creating jobs with career opportunities for people with disabilities in the general labour market
- Supporting job search, finding and keeping a job
- Ensuring access to workplace adaptations, technical aids and support services

In summary, Article 27 of the UN CRPD demands that persons with disabilities have equal opportunities to participate in the labour market and that the state and potential employers take appropriate measures to enable this.

### 3.2 Inclusive enterprises in the Social Code Book IX

As an instrument to promote the inclusion of severely disabled people into working life, inclusive enterprises are legally anchored in §§ 215 ff. of the Social Code IX (SGB IX). This defines inclusive enterprises, describes their target group and specifies their tasks.

According to this, inclusive enterprises are companies of the general labour market. They actively participate in general competition with their products and services. Inclusive enterprises primarily pursue a

commercial objective, but fulfil a special social mandate in essence: Employment of severely disabled persons in the general labour market whose participation in other employment in the general labour market is likely to encounter particular difficulties due to the nature or severity of the disability or due to other circumstances, despite exhaustion of all support options and the use of specialised integration services (section 215 (1) SGB IX).

Inclusive enterprises must employ at least 30 percent of severely disabled people. As a rule, however, the proportion should not exceed 50 percent (section 215 (3) SGB IX). In addition to employment, inclusive enterprises offer their employees measures of workplace health promotion and work-accompanying care. Where necessary, vocational training measures are also offered (section 216 SGB IX).

Hence, the contents of §§ 215 ff. of the SGB IX are directly linked to the requirements of Article 27 of the UNCRPD.

### 3.3 2030 Agenda and SDG

Since the adoption of the UN CRPD by the United Nations in 2008, the international community has been faced with a renewed obligation to promote the development of equitable, inclusive and sustainable societies through the launch of the 2030 Agenda in 2015.

The 2030 Agenda comprises 17 Sustainable Development Goals (SDG) that should be achieved by 2030. The SDG focus on the most pressing social, environmental and economic challenges that impact our society, including inclusion (see Figure 1 on page 5).



Figure 1: The 17 Sustainable Development Goals (United Nations, n.d.)

The 2030 Agenda builds, among other things, on the demands of the UN CRPD. This is why there are numerous overlaps between the UN CRPD and the SDG. Disability is referred to in various parts of the SDG, especially in the areas of education (SDG 4), growth and employment (SDG 8) and inequality (SDG 10).

As a universally recognised framework, the SDG provide a suitable frame of reference as well as a common basis for communicating and discussing impact to different societal actors (e.g. funders or policy makers) and own stakeholders (e.g. employees and customers).

### 3.4 EU social taxonomy

Consideration of the financing of the 2030 Agenda has already begun with its negotiations. In addition to political commitment and the provision of public funds, a key aspect is the redirection of existing financial flows towards companies that take their environmental and human rights responsibilities seriously. There is already an EU regulation on environmentally sustainable business practices, which requires companies to publish selected environmental performance indicators. In the future, however, subsidies and investments will also be linked to social sustainability and the fulfilment of social objectives.

In February 2022, a final report on the social taxonomy was published by the EU expert group *EU Platform on Sustainable Finance*. It is characterised by a three-pillar structure that incorporates the views of the key stakeholders for whom economic activities can make a positive contribution to their lives and livelihoods (Heyne, 2023). Three objectives derive from this stakeholder-based approach (see Table 1).

Column	Employees	Customers	Society
Objective	Decent work	Adequate living standards and wellbeing for end-users	Inclusive and sustainable society

Table 1: Structure of the social taxonomy (own work)

Each pillar or rather each of the three objectives is further differentiated through sub-goals, some of which are directly related to the 2030 Agenda and the SDG. If inclusive enterprises can show that they contribute to the objectives, access to sustainability-oriented funding becomes possible. The EU Commission has not yet decided whether and in what way the proposals of the expert group will be implemented.

### 3.5 Common themes of the frameworks

There are numerous overlaps between the listed frameworks for which Table 2 provides an overview. It becomes clear that inclusive enterprises play a key role. Through the implementation of § 215 ff. of the

Social Code Book IX, they not only directly address the requirements of the UN CRPD, but contribute to achieving the SDG and the goals of the social taxonomy.

In the following chapter 4, selected instruments for measuring impact will be discussed in more detail and how they assess the contribution to achieving the SDG as a unifying element of all frameworks.

<b>Agenda 2030</b>	<b>UN CRPD § 27</b>	<b>SGB IX</b>	<b>Social taxonomy</b>
SDG 1 No poverty	Paragraph 1 "Right to the opportunity to gain a living by work"	§ 215 Employment of severely disabled people	Goal 1: Decent work
SDG 3 Good health and well-being	Paragraph 1(b) "healthy working conditions"	§ 216 Workplace health promotion measures	Goal 1: Decent work
SDG 4 Quality education	Paragraph 1(d) "enable persons with disabilities to have effective access to general technical and vocational guidance programmes"	§ 216 Vocational training measures	Goal 1: Decent work
SDG 8 Decent work and economic growth	Paragraph 1 "Right of persons with disabilities to work [...] in a labour market and work environment that is open, inclusive and accessible to persons with disabilities"	§ 216 Measures of work-accompanying care	Goal 1: Decent work
SDG 10 Reduced inequalities	Paragraph 1(a) "Prohibit discrimination on the basis of disability with regard to all matters concerning all forms of employment [...]"	§ 215 Employment in the general labour market (min. 30 %)	Goal 1: Decent work
SDG 11 Sustainable cities and communities	HERE: Article 9 "access, on an equal basis with others, to the physical environment, to transportation, to information and communications"	-	Goal 3: Inclusive and sustainable society
SDG 12 Responsible consumption and production	-	-	Goal 2: Adequate living standards and wellbeing for end-users

Table 2: Synopsis of frameworks (own work)



## 4 Impact measurement instruments

### 4.1 Available impact measurement instruments

There are a variety of instruments and methods aimed at measuring social impact. Instruments differ according to the level of analysis at which they are used: Micro-analysis tools focus on the individual level (e.g. employees), meso-analysis tools focus on the organisational level (e.g. companies) and macro-analysis tools reflect upon the impact on society as a whole (Schober & Rauscher, 2014).

Inclusive enterprises can choose the tools that are suited best to measure and report their specific impact on different levels. For the *MehrWirkung* impact study, different measurement instruments were assessed in terms of their suitability based on the following criteria:

- **Social impact:** The instrument should be suitable to measure the social impact of the inclusive enterprises.
- **Economic impact:** The instrument should be suitable to measure the economic impact of inclusive enterprises.
- **Inclusion relevance:** The instrument should include metrics specific to inclusion.
- **SDG relevance:** The instrument should be suitable for measuring the contribution of inclusive enterprises to the achievement of the SDG.
- **Designability:** The instrument should be adaptable to the specific needs and objectives of the inclusive enterprises.
- **Acceptance:** The instrument should be known and accepted in science and practice.
- **Free availability:** The instrument should be freely accessible and not associated with high costs.
- **Comparability:** The instrument should make it possible to compare the results of inclusive enterprises with other businesses.
- **Total value:** The instrument provides a final value for the total impact.

Analysis level	Impact measurement instrument	Abbreviation	Social impact	Economic impact	Inclusion reference	SDG reference	Designability	Acceptance	Free availability	Comparability	Total value	Relevance
Macro level	<b>Social Return on Investment</b>	<b>SROI</b>	•	•			•	•	•	•	•	•
	Poverty Footprint	PF									•	
	Input-output modelling	IOM		•					•		•	
	Lincoln Business Guide Model	LBG	•			•					•	
Meso level	<b>Impact Reporting and Investment Standards</b>	<b>IRIS+</b>	•	•	•	•	•	•	•	•		•
	<b>Global Reporting Initiative</b>	<b>GRI</b>	•	•	•	•	•	•	•	•		•
	Impact Measurement Framework	IMF							•	•		
	B Impact assessment	BIA	•			•		•		•	•	
	Social Reporting Standard	SRS	•					•	•			
	Global Environmental Management Initiative Metrics Navigator	GEMI	•						•			
	Base of Pyramid Impact Assessment Framework	BOP	•	•					•		•	
	Measuring Impact Framework	MIF	•	•		•			•			
	Socio-Economic Assessment Toolbox	SEAT	•						•			
	Gender Equality Principles Assessment Tool	GETI				•			•		•	
	Financial Valuation Tool	FVT	•	•		•						
	Human Rights Compliance Assessment	HRCA	•			•						
	Sustainability Code	SC				•			•			
	Sustainable Development Goals Compass	SDG Compass	•	•		•			•	•		
Micro level	<b>Quality of Life Impact Services</b>	<b>QOLIS</b>	•		•		•	•	•			•
	<b>Indicator and reporting instrument for inclusive enterprises</b>	<b>IRI</b>	•		•		•		•			•
	Millennium Development Goal Scan	MDG scan	•						•			
	Progress out of Poverty Index	PPI							•			

Table 3: Selected methods for measuring social impact (own work)

Based on the evaluation of the different measurement instruments according to the criteria mentioned above (see Table 3 on page 10), the instruments SROI, IRIS+ and QOLIS were assessed, as well as the indicator and reporting tool developed specifically for integration companies.

## **4.2 Social Return on Investment (SROI)**

The SROI enables companies to measure and evaluate the social impact of activities. The process involves identifying and monetising the social impact, which is then put in relation to the capital invested. The resulting SROI can help to better understand and evaluate a company's social impact. Companies can also be compared in terms of their social impact using the SROI. Furthermore, the SROI can have a positive influence on investment decisions.

However, the method is extremely time-consuming as it requires extensive data collection and analysis. Beyond that, critic is also voiced at the lack of objectivity and traceability, as the decision on the selection and evaluation of social activities often depends on the judgement of the people involved as well as vulnerable assumptions. Another point of criticism is that the method places a strong focus on monetisation and can lead to neglecting important aspects that cannot be monetised or can only be monetised with difficulty.

In the end, the impact is broken down to just one indicator. The SROI approach is not suitable for a balanced representation of the impact, in which the work of inclusive enterprises is expressed holistically and at all levels (Schober & Then, 2015).

## **4.3 Impact Reporting and Investment Standard (IRIS+)**

The IRIS+ framework contains a variety of social and economic metrics, some of which can be adapted to the needs of inclusive enterprises. These include aspects such as the number of people with disabilities employed in a company, the wages and salaries of people with disabilities compared to other employees in the company, or the number of training hours for employees with and without disabilities.

IRIS+ was developed for impact investors who want to invest their capital in companies that have a positive social or environmental impact and are economically successful at the same time. By measuring impact with IRIS+ metrics, companies can communicate to these investors that an investment is both socially valuable and profitable (Tulder & Mil, 2022).

Additionally, all indicators of the IRIS+ framework are mapped to the SDG so that companies can make the contribution of their work to achieving these global goals visible and easy to communicate.

For measuring impact at the organisational level, inclusive enterprises can use the IRIS+ framework as a basis. However, additional specific metrics for the inclusion context need to be developed to refine the measurement of impact.

#### **4.4 Global Reporting Initiative (GRI)**

The Global Reporting Initiative (GRI) is an internationally recognised organisation dedicated to promoting sustainability and transparency in business. It offers a framework for reporting on sustainability, which is composed of the GRI standards. These standards include a set of guidelines and indicators for the domains environment, social and governance plus a general domain. The social domain, for example, includes indicators on working conditions, human rights, diversity and equal opportunities as well as social performance.

The GRI standards are flexible and adaptable to meet the different requirements and needs of companies. Companies can use the standards to generate a comprehensive sustainability reporting or to address individual, specific topics or areas (Fischbach, 2007).

For impact measurement, the GRI standards are suitable in so far as they allow companies to measure and report their sustainability performance in a standardised and comparable way. By using these standards, companies can compare their sustainability performance with other companies and identify which areas need to be improved to achieve their sustainability goals.

The GRI standards can be used in addition to the IRIS+ metrics to measure impact on the organisational level.

#### **4.5 Quality of Life Impact Services (QOLIS)**

QOLIS is a standardised and comprehensive 55-question survey instrument developed by the *European Platform for Rehabilitation (EPR)*. QOLIS can determine the extent to which a person perceives that participating in a programme or receiving support or intervention improves their quality of life. QOLIS is therefore particularly suitable for measuring the impact of employment in inclusive workplaces on the quality of life of employees with disabilities. Different areas of life such as health, social participation, education or employment are addressed (European Platform for Rehabilitation, 2018).

Overall, QOLIS is a suitable tool for measuring impact on the micro level. However, the full implementation of the QOLIS *framework* requires extensive research that goes beyond the scope of the current study. For this reason, the *MehrWirkung* impact study will only refer to selected contents of QOLIS to measure and evaluate the impact on the micro level.

#### **4.6 Indicator and reporting instrument for inclusive enterprises from *Kommunalverband für Jugend und Soziales (KVJS)***

As part of a study by the KVJS on the multidimensional performance recording of inclusive enterprises, a key figure and reporting concept was developed to map the business situation and social value creation of inclusive enterprises (Kuhn et al. 2016).

The concept also includes standardised measurement instruments to survey employees and external stakeholders such as customers. In addition to general questions about work, employees are asked specific questions about inclusion and the impact of work on their lives. The questionnaire that is addressed to external stakeholders thematises the satisfaction with services and products offered by inclusive enterprises as well as an assessment of the social value added by inclusive enterprises.

The developed indicator and reporting concept provides useful indicators for measuring the impact on employees and customers. A complete integration of the proposed measurement instruments will not be implemented to not exceed the scope of the study.

#### **4.7 Selected instruments of impact measurement**

For the *MehrWirkung* impact study, an SDG-based impact model that integrates indicators and metrics from the IRIS+, GRI and QOLIS measurement instruments as well as the KVJS's indicator and reporting concept is proposed. In addition, further specific indicators are developed that derive from the context of inclusive work. For this purpose, among other things, the monitoring questionnaires of the Fachberatung für Arbeits- und Firmenprojekte (FAF) were used.

The SDG alignment ensures that the results are referenced in a consistent and standardised way. This should make it easier for inclusive enterprises to communicate their impact and show their contribution to meeting the SDG.

To guarantee that all levels of analysis are considered in the impact model, the three-pillar structure of the social taxonomy will serve as a structural framework. In this way the views of employees, customers and society are included.

## 5 The Impact Compass - an SDG-based impact model

### 5.1 Impact understanding in the context of the SDG

In this study, impact is understood as a positive or desirable change in social conditions. Inclusive enterprises are primarily social enterprises that integrate people with disabilities into the labour market. Therefore, inclusive enterprises theoretically have a social and economic impact that needs to be demonstrated (Egger-Subotitsch & Stark, 2017). The framework for capturing this impact is provided by the 17 Sustainable Development Goals of the United Nations. Due to their global level of ambition, the SDG act as a connecting element between the previously introduced frameworks. This enables integration into a common impact model.

Impact as a contribution to the SDG can be thought of in different dimensions. Based on the so-called IOOI logic of the Bertelsmann Foundation<sup>1</sup> (Bertelsmann Stiftung, 2010), the following categories are differentiated:

- **Resources (input):** use of financial, material or human resources (e.g. time, money, in-kind contributions, know-how).
- **Measures (output):** implementation of measures, activities or services (e.g. realised educational offers or implemented health measures).
- **Impacts for the target group (outcome):** direct results for the stakeholder group or the company (e.g. long period of employment, promotions of employees, high satisfaction rates).
- **Impacts for society (impact):** achieved social changes (e.g. destigmatisation of people with disabilities, added value for communities).

### 5.2 Concept and structure

The aim of an impact model is to present the assumptions to be examined in a logical and graphic way. For the purpose of the *MehrWirkung* impact study, the model shown in Figure 2 was developed on the basis of the SDG. The Impact Compass describes the theoretically assumed social and economic impact of inclusive enterprises in ten impact fields (rows). The structural framework is formed by the three objectives from the proposed social taxonomy (columns):

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<sup>1</sup> PHINEO, as a well-known and recognised analysis and consulting firm for effective social engagement, also follows the IOOI logic in its impact analysis of non-profit organisations. However, PHINEO's impact analysis is not an evaluation that measures concrete impacts, but a review of the impact potential of individual projects (PHINEO gAG, 2014).

1. Decent work
2. Meaningful client relationships<sup>2</sup>
3. Inclusive and sustainable society

The objectives of the social taxonomy reflect the different levels at which inclusive enterprises have an impact. For example, *Decent Work* describes the impact of inclusive enterprises on their employees, *Meaningful Customer Relationships* describes the impact on customers, and *Inclusive and sustainable Society* describes the impact on public finances and society.

The ten impact fields are subdivided into further impact dimensions, to each of which indicators can be assigned. This structures the impact and makes it quantifiable. Figure 2 shows which SDG is mainly addressed within an impact field. Presented on one page, the Impact Compass provides a good overview of the impact of inclusive enterprises and serves as a basis for measuring the impact of inclusive enterprises.

The derivation of the model, including the determination of the main impact fields and impact dimensions, is explained in the following chapters.

Decent work		Meaningful customer relationships		Inclusive and sustainable society	
<b>Good health and wellbeing</b> <input checked="" type="checkbox"/> Health promotion <input checked="" type="checkbox"/> Mental health <input checked="" type="checkbox"/> Motivating activity <input checked="" type="checkbox"/> Social inclusion	3	<b>Acting for the common good</b> <input checked="" type="checkbox"/> Non-profit legal form <input checked="" type="checkbox"/> Statutory purposes-dedicated profits	8	<b>Self-determination &amp; independence</b> <input checked="" type="checkbox"/> Independence from social services <input checked="" type="checkbox"/> Independent living <input checked="" type="checkbox"/> Social security	1
<b>Quality education</b> <input checked="" type="checkbox"/> Apprenticeships <input checked="" type="checkbox"/> Educational offers <input checked="" type="checkbox"/> Development opportunities <input checked="" type="checkbox"/> Leaders with inclusion competence	4	<b>Social responsibility</b> <input checked="" type="checkbox"/> Commitment to a good cause <input checked="" type="checkbox"/> Role model inclusion <input checked="" type="checkbox"/> Social learning	12	<b>Economic benefit</b> <input checked="" type="checkbox"/> Contribution to value creation <input checked="" type="checkbox"/> Relief of state and social systems	8
<b>Good working conditions</b> <input checked="" type="checkbox"/> Job security <input checked="" type="checkbox"/> Income with market wage <input checked="" type="checkbox"/> Long job tenure <input checked="" type="checkbox"/> High employee satisfaction <input checked="" type="checkbox"/> Workplace support	8	<b>Create benefit</b> <input checked="" type="checkbox"/> Meeting basic needs <input checked="" type="checkbox"/> High customer satisfaction <input checked="" type="checkbox"/> Long-term customer relationships	12	<b>Realisation of Inclusion</b> <input checked="" type="checkbox"/> Social Commitment <input checked="" type="checkbox"/> Participation <input checked="" type="checkbox"/> Accessibility <input checked="" type="checkbox"/> Destigmatisation	11
<b>Reduced inequalities</b> <input checked="" type="checkbox"/> High diversity <input checked="" type="checkbox"/> Wage justice <input checked="" type="checkbox"/> Incidents of discrimination <input checked="" type="checkbox"/> Equal opportunities	10				

Figure 2: Impact Compass (own work)

### 5.3 Derivation of the Impact Compass

Several steps were taken on the way to empirically recording the impact of inclusive enterprises and combining it in an impact model. To carry out the following steps, the extended project team held

<sup>2</sup> The original name for the second objective of social taxonomy is 'Adequate living standards and wellbeing for end-users'. For the purpose of this study, the second goal of social taxonomy was interpreted as 'meaningful customer relations'. Inclusive enterprises not only contribute to the well-being of customers with their products and services, but also offer customers the opportunity to take on social responsibility through the business relationship.

workshops, reviewed its own communications and available studies, and built on key legal frameworks and conventions.

### Step 1: Analyse interest groups (stakeholder analysis)

Who are the key stakeholders directly impacted by the work of inclusive enterprises? Stakeholders refer to those groups that particularly benefit from the services and associated impacts of inclusive enterprises (Rauscher et al. 2016).

Together with the project group, the key stakeholders for the study were defined (see Figure 3).

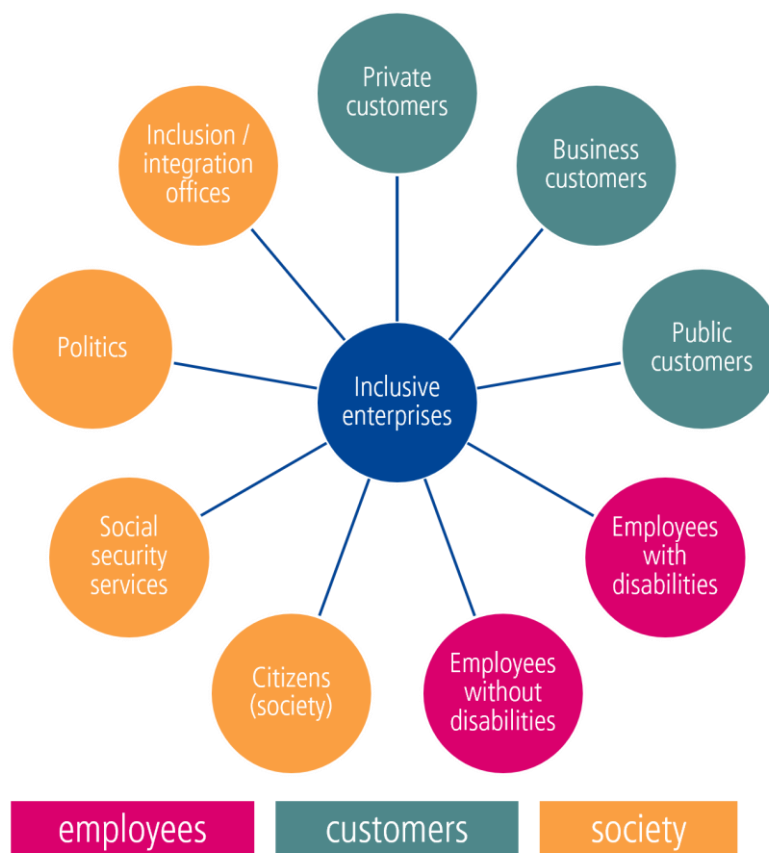


Figure 3: Included stakeholders (own work)

### Step 2: Identify social and economic impacts

What impact is attributed to inclusive enterprises in relation to the identified stakeholders and what will be measured quantitatively later? Impact is thought of in terms of *input*, *output*, *outcome* and *impact*. This means that it is not only about positive changes in the stakeholder groups, but also about resources used and services provided by the inclusive enterprises that cause the changes in the first place. Table 4 gives an overview of the stakeholders and the assumed impact.

The basis for the impact assumptions in Table 4 are the requirements for inclusive companies presented in Chapter 3 of SGB IX §§ 215 to 217 and the UN CRPD (especially Article 27), supplemented by the



guidelines for inclusive enterprises (Bundesarbeitsgemeinschaft Integrationsfirmen e. V., 2017.) and existing secondary material on the topics of health promotion, promotion of inclusive companies, SROI analysis and work for people with disabilities (Efimov et al., 20-22; Sommer et al., 2020; Raucher et al., 2016; Egner, 2005).

<b>Stakeholders</b>	<b>Measures/services Input/output</b>	<b>Impact Outcome/impact</b>
Employees with and without disabilities	<ul style="list-style-type: none"> <li>• Safe, motivating, permanent employment subject to social security contributions</li> <li>• Income with market wage</li> <li>• Health promotion measures</li> <li>• Accompanying supervision</li> <li>• Training</li> <li>• Educational offers</li> <li>• Development opportunities</li> <li>• Trained staff</li> <li>• Employee representation</li> <li>• Barrier-free environment</li> </ul>	<ul style="list-style-type: none"> <li>• Financial independence</li> <li>• Independent living</li> <li>• Recognition</li> <li>• Social inclusion</li> <li>• Health promotion (also mental)</li> <li>• Expanding capabilities</li> <li>• Advancement</li> <li>• Equal opportunities</li> <li>• Social protection</li> <li>• Destigmatisation</li> <li>• Satisfaction</li> <li>• Participation and sharing</li> </ul>
Customers	<ul style="list-style-type: none"> <li>• High quality products / services to meet basic needs</li> <li>• Good value for money</li> <li>• Reliability</li> <li>• Consideration of individual requirements</li> <li>• Inclusive togetherness</li> </ul>	<ul style="list-style-type: none"> <li>• Social learning</li> <li>• Commitment for a good cause</li> <li>• Satisfaction</li> </ul>
Social insurance agency	<ul style="list-style-type: none"> <li>• Return (payment of social security contributions)</li> </ul>	<ul style="list-style-type: none"> <li>• Financial relief (recovery rate)</li> </ul>
Politics	<ul style="list-style-type: none"> <li>• Contribution to value creation</li> <li>• Return (payment of taxes)</li> <li>• Contribution to the implementation of the UN CRPD and Agenda 2030</li> </ul>	<ul style="list-style-type: none"> <li>• Financial relief (recovery rate)</li> <li>• Fulfilment of the commitment to implement the UN CRPD and Agenda 2030</li> </ul>
Inclusion/integration offices	<ul style="list-style-type: none"> <li>• Implementation of the funding requirements</li> </ul>	<ul style="list-style-type: none"> <li>• Fulfilment of the work mandate: positive effect of the funding on employment / labour market, people with disabilities and inclusive coexistence in society</li> </ul>
Citizens (general population)	<ul style="list-style-type: none"> <li>• Social engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Contribution to the common good in the surrounding towns and communities</li> </ul>
Inclusive enterprises	<ul style="list-style-type: none"> <li>• All the above points</li> </ul>	<ul style="list-style-type: none"> <li>• Fewer days of absence due to illness</li> <li>• Long job tenure and high employee satisfaction</li> <li>• Long-term customer relations and high customer satisfaction</li> </ul>

Table 4: Considered stakeholders and impact assumptions (own work)

### Step 3: Develop an impact model

In the third step, the developed understanding of impact and the impact assumptions were transferred into an impact model. Along the three planned objectives of the European Union's social taxonomy on *decent work*, *meaningful customer relations* and *inclusive and sustainable society*, a total of ten fields were defined in alignment with the 17 SDG, in which the social impact of inclusive enterprises manifests itself. In each field, impact dimensions are named that are supposed to be specifically examined.

Henceforth referred to as Impact Compass, it presents the previously elaborated impact assumptions logically and graphically on one page (see Figure 2 on page 15). During the bag if Annual Conference 2022, the Impact Compass was reviewed and further developed by participants in a corresponding focus group workshop.

#### **Step 4: Define impact indicators**

In order to be able to measure whether inclusive enterprises have a positive impact on the impact dimensions listed in the Impact Compass through their social and economic actions, corresponding impact indicators were developed and compiled (Schober & Then, 2015). Impact indicators are both quantitative business indicators and experienced impacts of employees and clients as well as information from inclusion/integration offices that provide reliable evidence for the impact dimensions mapped in the Compass.

For the selection of the impact indicators, the metrics of the in chapter 4 described measurement instruments were used. In addition, further specific indicators were developed that derived from the context of inclusive work. There, opinions of experts were also taken into account. The focus of the study is primarily on the indicator-based impact indicators that inclusive enterprises can collect independently and by means of which most of the impact fields in the Impact Compass can be covered. The basis is formed by selected metrics from the GRI and IRIS+ as well as the FAF monitoring.

The indicator-based impact indicators are supplemented by impact indicators in the form of statements addressed to employees, customers or inclusion/integration offices. The impact can be inferred through agreement or disagreement.

The indicators aimed at employees are mainly tried and tested items from the KVJS's developed indicator and reporting concept for inclusive enterprises and the QOLIS questionnaire of the *European Platform for Rehabilitation*. This ensures that the requirements of people with severe disabilities are taken into account in the survey. In cooperation with experts, the wording of individual statements was adapted and statements were supplemented. The indicators that address the clients are also mainly tried-and-tested items from the KVJS's indicator and reporting concept for inclusive enterprises, which have been partially adapted and supplemented by other self-developed indicators.

In order to record the satisfaction of employees and customers, the *(employee) Net Promoter Score*<sup>3</sup> (eNPS<sup>®</sup> or NPS<sup>®</sup>) is used. To determine the eNPS<sup>®</sup> and NPS<sup>®</sup>, employees and customers are asked a question aimed at their willingness to recommend the employer or the products and services. The

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<sup>3</sup> Net Promoter<sup>®</sup>, NPS<sup>®</sup>, NPS Prism<sup>®</sup> and the NPS-related emoticons are registered trademarks of Bain & Company, Inc, NICE Systems, Inc and Fred Reichheld. Net Promoter Score<sup>SM</sup> and Net Promoter System<sup>SM</sup> are service marks of Bain & Company, Inc, NICE Systems, Inc and Fred Reichheld.

evaluation scale ranges from 0 to 10, whereat 0 means very unlikely and 10 very likely. Based on the answers received, the eNPS® - or NPS® -value is calculated by subtracting the percentages of the so-called "promoters" (answers 9 or 10) from the "detractors" (answers from 0 to 6). The eNPS® (Netigate, 2023) and NPS® is a common and much-used method that goes back to Bain & Company (2011). Since the pretest showed that the eNPS® did not work in its usual form, the question "How likely are you to recommend your company as an employer?" was supplemented with the subordinate clause "Think of friends or acquaintances who are looking for work in your field."

Impact indicators directed at the inclusion/integration offices were developed in-house. This involves a total of 13 different statements on the impact assumptions in the Impact Compass, which are to be evaluated by the inclusion/integration offices. Central to this are the statements on the assessment of the economic benefit of inclusive enterprises. The most important impact indicators are listed in the appendices I to IV by field of impact, explained and referenced according to the SDG. In addition, the table from Annex V shows which standards they are based on. The impact indicators are a central component of the data collection instruments, which are presented in the following chapter 6.

## 6 Data collection and processing

### 6.1 Measuring instruments

Different types of data are needed to show the impact of inclusive enterprises at different levels. The data collection therefore consists of four surveys of key stakeholders (see Figure 3 on page 16). By including different perspectives of employees, clients, inclusion/integration offices as well as the inclusive enterprises themselves, a 360° view of the impact of inclusive enterprises is made possible. The main content of the survey instruments are the indicators described in the previous chapter at Step 4: Define impact indicators .

All surveys were conducted online in the period from November 2022 to March 2023 after prior pretesting with selected inclusive enterprises of different sizes and sectors (exception: survey of inclusion/integration offices).

	<b>Company survey</b>	<b>Employee survey</b>	<b>Customer survey</b>	<b>Survey of inclusion/integration offices</b>
<b>Participation</b>	Inclusive enterprises in Germany	Employees of German inclusive enterprises	Customers of German inclusive enterprises	Inclusion/integration offices of all federal states
<b>Scope</b>	50 questions	25 questions	25 questions	13 questions
<b>Structure</b>	<ul style="list-style-type: none"> <li>• General part</li> <li>• Employment</li> <li>• Health</li> <li>• Training and development</li> <li>• Customers</li> <li>• Key business figures</li> </ul>	<ul style="list-style-type: none"> <li>• Questions about work</li> <li>• Interaction with each other</li> <li>• Contact with people</li> <li>• Influence of the work</li> <li>• Employee Net Promotor Score®</li> <li>• Personal details</li> </ul>	<ul style="list-style-type: none"> <li>• Net Promotor Score®</li> <li>• Motivation</li> <li>• Satisfaction</li> <li>• Influence of the business relationship</li> <li>• Details of the customer profile</li> </ul>	<ul style="list-style-type: none"> <li>• Short questionnaire without sections</li> </ul>
<b>Basics</b>	<ul style="list-style-type: none"> <li>• Global Reporting Initiative (GRI)</li> <li>• Impact Reporting and Investment Standards (IRIS+)</li> <li>• FAF monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting and key figure instrument of the KVJS</li> <li>• QOLIS</li> <li>• Employee Net Promotor Score®</li> </ul>	<ul style="list-style-type: none"> <li>• Reporting and key figure instrument of the KVJS</li> <li>• Net Promotor Score®</li> </ul>	<ul style="list-style-type: none"> <li>• Assessments of listed impacts in the Impact Compass</li> </ul>

Table 5: Overview of the measuring instruments (own work)

## **Company survey**

The company survey is the most comprehensive instrument. The reporting period considered for the survey of the key figures is the year 2021.

Overall, the company survey is divided into six sections targeting different areas and departments of inclusive enterprises. For reasons of user-friendliness, the structure is decoupled from the structure of the Impact Compass and comprises six sections (see Table 6 on page 23).

The company survey primarily collects impact indicators in the form of quantitative figures. In addition to the direct recording of impact indicators, information on the subsequent calculation of important impact indicators are also collected. Furthermore, characteristics and performances of the inclusive enterprise are recorded by means of closed questions. The collection of characteristics can later enable comparisons between different clusters and explain differences in impacts.

Section	Impact indicators
General information	<ul style="list-style-type: none"> <li>• Name, legal and organisational form</li> <li>• Sectors and sector focus</li> <li>• Region (urban/rural)</li> <li>• State</li> <li>• Motivation for founding</li> </ul>
Employment	<ul style="list-style-type: none"> <li>• Staff structure</li> <li>• Types of disability</li> <li>• Employed women</li> <li>• Average job tenure / year of foundation</li> <li>• Average wage</li> <li>• Discrimination incidents</li> <li>• Employee representation</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Average days of absence due to illness</li> <li>• Measures to promote health and provide support at the workplace</li> <li>• Use of health services</li> <li>• Accessibility of premises</li> </ul>
Further education and training	<ul style="list-style-type: none"> <li>• Average number of hours of continuing education and training</li> <li>• Average expenditure on continuing education and training</li> <li>• Examples of further education and training</li> <li>• Focus on personnel development measures</li> <li>• Regularity of performance reviews</li> <li>• Leaders with inclusion competence</li> <li>• Promotion opportunities for severely disabled employees</li> <li>• Transitions in and out of the inclusive enterprises</li> </ul>
Customers	<ul style="list-style-type: none"> <li>• Customer focus</li> <li>• Partner in framework agreements (private/public)</li> <li>• Average duration of the business relationship (for business customers)</li> <li>• Estimated share of repeat customers (for end customers)</li> </ul>
Key business figures	<ul style="list-style-type: none"> <li>• Turnover</li> <li>• Gross profit</li> <li>• Personnel costs</li> <li>• Funding</li> <li>• Other income and expenses (shareholder grants)</li> <li>• Result after taxes</li> <li>• Shareholder (name, legal form)</li> </ul>

Table 6: Overview of the structure and contents of the company survey (own work)

## Employee survey

The employee survey records the effects of employment in inclusive enterprises as experienced by the employees. As with the company survey, the structure of the employee survey is also decoupled from the structure of the Impact Compass. The structure is based on six thematic fields that relate to work, interaction with each other, contact with people and the impact of work, as well as satisfaction with work (see Table 7 on page 24).

Section	Impact indicators
Questions about work	<ul style="list-style-type: none"> <li>• Motivating activity</li> <li>• Acquisition of skills</li> <li>• Offers to promote professional development</li> <li>• Advancement opportunities</li> </ul>
Interaction with each other	<ul style="list-style-type: none"> <li>• Fair dealing</li> <li>• Equal opportunities</li> <li>• Offer of technical and personal assistance</li> <li>• Respect for personal boundaries</li> <li>• Contribution of ideas and opinions</li> <li>• Consideration of interests</li> </ul>
Contact with people	<ul style="list-style-type: none"> <li>• Experienced recognition</li> <li>• Establishing new contacts</li> <li>• Improving communication skills</li> <li>• Contact with external persons</li> </ul>
Influence of the work	<ul style="list-style-type: none"> <li>• Life satisfaction</li> <li>• Experienced health improvement</li> <li>• Increase of self-confidence</li> <li>• Improvement of the financial situation</li> <li>• Independence in everyday life</li> <li>• Role of disability</li> </ul>
Employee Net Promotor Score® (eNPS)®	<ul style="list-style-type: none"> <li>• Probability of recommending the company as an employer</li> </ul>
Personal details	<ul style="list-style-type: none"> <li>• Type of disability</li> <li>• Type of employment</li> <li>• Job tenure</li> <li>• Assistance</li> </ul>

Table 7: Overview of the structure and contents of the employee survey (own work)

The impact indicators are rated on a simple 4-point scale (no, rather no, rather yes, yes). Kunin-faces are used to illustrate the different degrees of expression (see Figure 4). Like the impact indicators, the scale is based on the KVJS instrument.

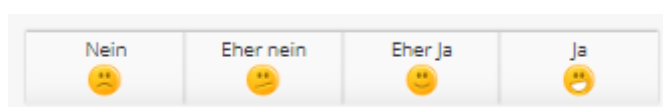


Figure 4: Scales of the employee survey with Kunin-faces (own work)

## Customer survey

The customer survey measures the impact experienced by customers as a result of doing business with inclusive enterprises. The customer survey can be used to ascertain effects in the area of *meaningful customer relationships* (column 2 of the Impact Compass). Table 8 provides an overview of the structure and content of the customer survey. Impact indicators are rated by customers on a 5-point scale from 'strongly disagree' to 'strongly agree'.



Section	Impact indicators
Net Promotor Score® (NPS)®	<ul style="list-style-type: none"> <li>• Likelihood of recommending products or services of the inclusive enterprise to others</li> </ul>
Motivation	<ul style="list-style-type: none"> <li>• Quality of products and services</li> <li>• Value for money</li> <li>• Reliability</li> <li>• Consideration of individual requirements</li> <li>• Employment of people with disabilities</li> <li>• Making a social contribution</li> </ul>
Satisfaction	<ul style="list-style-type: none"> <li>• Quality of products and services</li> <li>• Value for money</li> <li>• Reliability</li> <li>• Consideration of individual requirements</li> <li>• Inclusive togetherness</li> </ul>
Experienced impact	<ul style="list-style-type: none"> <li>• Better understanding of disability and inclusion</li> <li>• Increase in contact with people with disabilities</li> <li>• Natural handling of people with disabilities</li> <li>• Commitment to more inclusion in one's own environment</li> <li>• Inclusive enterprises as a role model</li> <li>• Open-mindedness towards the employment of people with disabilities</li> <li>• More positive image of the performance of people with disabilities</li> </ul>
Impact on the environment	<ul style="list-style-type: none"> <li>• Contribution to the common good</li> <li>• Promotion of inclusive enterprises</li> </ul>
Personal details	<ul style="list-style-type: none"> <li>• Sector of the inclusive enterprise</li> <li>• Duration of the client relationship</li> <li>• Private, corporate or public customer</li> <li>• Location of the inclusive enterprise (federal state)</li> </ul>

Table 8: Overview of the structure and content of the customer survey (own work)

### Survey of the inclusion/integration offices

The questionnaire for the survey of the inclusion/integration offices comprises 13 impact indicators, which contain various statements on the impact assumptions in the Impact Compass and on which inclusion/integration offices are to provide an assessment.

All statements are to be rated on a 5-point scale from "Strongly disagree" to "Strongly agree" by the inclusion/integration offices.

Section	Impact indicators
Assessing the impact of inclusive enterprises	<ul style="list-style-type: none"> <li>• Improvement of the living situation</li> <li>• Contribution to inclusion in society</li> <li>• Enabling professional and vocational development</li> <li>• Workplace support measures for the employment of people with disabilities</li> <li>• Wage justice</li> <li>• Lighthouses of the inclusive world of work</li> <li>• Employment as a contribution to the independent living of employees</li> <li>• Employment of people with disabilities as a relief for the state and social systems</li> <li>• Contribution to value creation in Germany</li> <li>• Contributing to the destigmatisation of people with disabilities</li> <li>• Contributing to the reduction of prejudices among people without disabilities</li> <li>• Contribution to transitions from sheltered workshops to the general labour market</li> </ul>
Evaluation of the impact of the funding used	Effect of funding on... <ul style="list-style-type: none"> <li>• Employment/Labour market</li> <li>• People with disabilities</li> <li>• Society (inclusive coexistence)</li> </ul>

Table 9: Overview of the structure and contents of the survey of the inclusion/integration offices (own work)

## 6.2 Procedure of data collection

All inclusive enterprises in Germany as well as their employees and customers were entitled to participate in the *MehrWirkung* impact study. In addition, the inclusion/integration offices were also invited to participate. Contacts were established through the following channels:

- E-mail distributor of bag if
- LinkedIn of bag if
- Facebook of bag if
- Inclusion/integration offices
- Spokespersons for the state working groups of inclusive enterprises
- FAF GmbH
- Chamber of Crafts Münster
- Schneider Organisationsberatung
- Personal networks of the project group members

Interested entrepreneurs of inclusive enterprises were able to register via a portal set up for the study. There are a total of 975 inclusive enterprises in Germany, employing a total of 29,917 people (as of 2020). The number of employees with severe disabilities is 13,590 (Bundesarbeitsgemeinschaft Inklusionsfirmen e. V., n.d.).

For the company survey of the *MehrWirkung* impact study, registered entrepreneurs were provided with an individual link for participation so that results could be evaluated at the enterprise level. For the employee and customer survey, inclusive enterprises were asked to enable their employees and customers to participate in the *MehrWirkung* impact study. They were provided with the link to the survey and

supporting materials such as email templates, QR code notices and suggested procedures. Unlike the company survey, the results could not be tracked and evaluated at the company level. The inclusion/integration offices of all federal states in Germany were invited to participate in the survey of the inclusion/integration offices. In the case of federal states with more than one inclusion/integration office, the evaluations were combined.

### **6.3 Preparation of data**

Before analysing the data collected, all datasets were carefully prepared. As a first step, incomplete or discontinued surveys were removed to ensure that only complete data were included in the analysis.

The remaining data were then checked for plausibility. Outliers, i.e. data points that are unrealistically different from the other data points or do not match the size of the company and could therefore distort the results of the study, were removed. This procedure enhances the robustness and reliability of the results and avoids biases in the data that could influence the results.

### **6.4 Use of comparative data**

Quantitative reference values are used to classify and plausibilise the impacts recorded. On the other hand, the results of different stakeholders in the same impact field are compared.

What is a desirable effect and what is not? Which effect is attributable to a measure and which is not? The easiest way to answer these questions is if target values and causal cause-effect relationships are available and can be demonstrated. To investigate this, a study design with comparison groups would be necessary. However, working with comparison groups is difficult to implement and sometimes critical in the context of social work (Ottmann & König, 2018; Ottmann, 2022). Instead, the data of the inclusive enterprises are compared with publicly available reference values of the German general labour market. These statistics do not specifically take the inclusion context into account. Nevertheless, a comparison provides interesting insights into the benefits of the inclusive business model.

In addition, the key figure values can be compared with the self-perceived impact on employees (EE) and customers (CUST) and contrasted with those of inclusion/integration offices (IO). This provides further evidence as to whether the results are plausible, i.e. acceptable, obvious and comprehensible (see Table 10). This procedure follows the logic of the impact plausibility method according to Balzer (2012). An overview of the reference values used can be found in the appendix V.

Field of impact	Impact indicators inclusive enterprises	Reference	Description Reference	Impact indicators EE, CUST or IO
Health and well-being	Average number of days of sick leave per employee	10.6 days	Sickness-related days of absence per year per AOK insured person 2021	"The work contributes to the improvement of my health". (EE)
Quality education	Average number of hours for further training per employee	6 hours	Time spent per employee on training courses 2020 in companies with 50 -249 employees	"The company encourages my professional development by offering training and development opportunities." (EE)
Economic benefit	Recovery rate	Not available	-	"The employment of people with disabilities in inclusive enterprises relieves the social system financially." (IO)

Table 10: Example of impact plausibility through comparison of key business figures with reference values and assessments of the most important stakeholders (own work)

## 6.5 Presentation of results in the Impact Compass

The results are presented in a separate report and visualized so that they can be easily integrated into the work and communication of inclusive enterprises. By communicating the impact, inclusive enterprises can give potential employees, their clients, funding bodies and investors a better insight into their work and make their social significance clear.

For example, the websites of inclusive enterprises can be used to communicate with the general public. In order to increase the attractiveness as an employer, it is a good idea to communicate the impact on the career websites. This way, potential employees can be reached in a targeted manner. Another example would be the use of impact evidence when applying for funding. If inclusive enterprises are able to clearly document their impact and social added value, they can more easily convince funders that an investment in their work is a reasonable investment.

For the presentation of the impact, selected parts of the results report can be processed in own presentations or applications. In addition, the Impact Compass can also be used as an instrument for visualising impacts in general. As shown in Figure 5 inclusive enterprises can present selected impact results along the Impact Compass and thus give an overview of their overall impact. Inclusive enterprises can thereby determine themselves which results they want to highlight. Figure 5 can therefore serve as an orientation.

Decent work		Meaningful customer relationships		Inclusive and sustainable society	
<b>Good health and well-being</b> <ul style="list-style-type: none"> <li>➤ Subjective health improvement perceived by over 60 % of all employees in IBs</li> <li>➤ Absenteeism slightly above average: 12.2 to 10.6 days</li> </ul>		<b>Acting for the common good</b> <ul style="list-style-type: none"> <li>➤ 85 % non-profit IBs, i.e. profits are largely invested in jobs</li> <li>➤ IBs economically viable with 3 % return on sales, i.e. no profit focus*</li> </ul>		<b>Self-determination &amp; independence</b> <ul style="list-style-type: none"> <li>➤ More independence in everyday tasks perceived by 78 % of PWD</li> <li>➤ Social security coverage rate above average: 85 % to 75 %</li> </ul>	
<b>Quality education</b> <ul style="list-style-type: none"> <li>➤ Apprenticeship rate only slightly below average: 3 % to 4.8 %</li> <li>➤ High proportion of PWD among apprentices at 48 %</li> </ul>		<b>Social responsibility</b> <ul style="list-style-type: none"> <li>➤ Improved understanding of disability and inclusion perceived by 74 % of CUST</li> <li>➤ More positive perceptions of the abilities of people with disabilities among 76 % of CUST</li> </ul>		<b>Economic benefit</b> <ul style="list-style-type: none"> <li>➤ IB with positive operating result: 83</li> <li>➤ Financial relief for the state and social systems with a return ratio of 1.86 euros</li> </ul>	
<b>Good working conditions</b> <ul style="list-style-type: none"> <li>➤ PWD with longer tenure in the company in comparison to PWOD : 7 versus 6 years</li> <li>➤ Permanent employment rate below average: 74 % to 89 %</li> </ul>		<b>Create benefit</b> <ul style="list-style-type: none"> <li>➤ Excellent Net Promotor Score® of 70</li> <li>➤ On average, the majority are repeat customers with long-term business relationships: 61 % and 7 years</li> </ul>		<b>Realisation of Inclusion</b> <ul style="list-style-type: none"> <li>➤ IB with almost completely barrier-free premises: 62 %</li> <li>➤ Feeling that the disability is less prominent due to the work perceived by 76 % of PWD</li> </ul>	
<b>Reduced inequalities</b> <ul style="list-style-type: none"> <li>➤ Rate of severely disabled persons significantly above average: 42 % to 4.6 %</li> <li>➤ Fair treatment perceived by over 88 % of all employees in IBs</li> </ul>					

Figure 5: Example visualisation of the impact results along the Impact Compass (own work)

## 7 Outlook

### 7.1 Limitations and further development

For a future repetition of the study, limitations and potentials for improvement of the survey instruments are discussed below.

Mostly larger inclusive enterprises took part in the company survey. Reasons for this include the high effort and the lack of data availability for smaller companies. To increase the sample size in the future and to involve smaller companies, a shorter and less data-intensive version of the survey could be offered.

Regarding the concrete contents of the survey, it became apparent for the impact indicator 'average days of absence due to illness', that despite the indications to exclude employees with long-term illness they were included in the data. This is due, among other things, to the fact that the companies have different methods for recording the days of absence of their employees. A future query of this indicator is therefore under discussion. When deciding on a further query of sick days, the days of absence of employees with long-term illnesses should also be included.

In the impact field of 'High-quality education', discussions have shown that the indicator 'apprentice hiring rate' is a useful addition.

When asking about incidents of discrimination in inclusive enterprises, future surveys should also ask about the type of discrimination and how the incident was dealt with to better classify it in the context of inclusion and make it transparent. Not every case of discrimination has to be related to severely disabled employees but can also have other backgrounds. This should be differentiated more in the future.

Overall, it should be noted that data from the year 2021 was collected, which should also be evaluated against the background of pandemic-related restrictions. The Covid 19 pandemic is expected to have had a negative impact on the number of employees as well as on education and health services, as employees were temporarily on short-time work and education and health services could hardly be provided.

While the company survey was conducted at the enterprise level, the employee survey did not assign the participants to their inclusive enterprise. The main advantages of this approach are the ease of implementation and the guarantee of anonymity. However, this also means that it cannot be traced from which and how many inclusive enterprises the employees participated. If the survey was not forwarded to all employees or only certain employees were selected in advance, this type of self-selection can lead to a possible distortion of the results.

Regarding the content of the employee survey, it was noticed that participants who stated that they have no form of disability still answered questions that were specifically aimed at employees with disabilities. This can be avoided in the future by a more obvious and clarifying reference in the corresponding questions.

The customer survey showed that it was mainly inclusive enterprises from North-Rhine Westphalia that encouraged their customers to participate in the *MehrWirkung* impact study. In order to obtain a more balanced sample in the future, inclusive enterprises from other federal states could be approached more specifically. Analogous to the staff survey and for the same reasons, the participants in the customer survey were not assigned to their inclusive enterprise. Here, too, the possible self-selection of clients may distort the results.

A response rate of 100% was achieved in the survey of the inclusion/integration offices. To guarantee anonymity, however, results cannot be assigned to the offices. This is limiting because it is not possible to classify from which federal states and for which associated reasons critical voices were expressed.

Overall, a future repetition of the study will allow longitudinal comparisons and make improvements over time visible. This would also have the advantage of identifying possible causal links between achievements and impacts, as it would be possible to compare achievements made and impacts achieved between years. The methodology used does not allow for the establishment of causal links at this stage, i.e. to identify the services that pay the most attention to impact.

Finally, the study can be supported in the future if more reference values for plausibility of the effects are available through statistical surveys by the federal government, e.g. the proportion of severely disabled people among trainees or incidents of discrimination in companies in the private sector.

## **7.2 Meeting future requirements**

Measuring impact is in line with the recent increase in regulation that recognises the overall societal impact of economic activity (Heyne, 2023). By using the Impact Compass, inclusive enterprises can not only demonstrate how their activities contribute to the achievement of the SDG and that they are socially valuable businesses according to the upcoming social taxonomy, but the application is also connectable to the EU reporting obligation '*Corporate Sustainability Reporting Directive (CSRD)*' that is affective from 2024.

The aim of the CSRD is to create more transparency about the implementation of sustainability in companies. With the CSRD, a uniform standard for sustainability factors of companies is defined for the first time. In future, companies subject to reporting requirements are to report non-financial information in

accordance with the '*European Sustainability Reporting Standard (ESRS)*'. The metrics of the ESRS show great overlap with the proposed impact indicators. Thus, the impact measurement with the Impact Compass offers an ideal basis for the future sustainability reporting of inclusive enterprises.



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# Appendix

## I. Impact indicators (inclusive enterprises)

Impact dimension	Impact indicator	Calculation	Calculation note	SDG	Reference
<b>GOOD HEALTH AND WELL-BEING</b>					
Health promotion	Average days of absence due to illness	Sum of sick days (calendar days) of all employees / total number of employees (headcount)	<p>Absence due to illness is understood to mean absence due to sick leave, which is usually only given for three days or more. This means that short-term illnesses of 1-3 days without sick leave should not be recorded here. Calendar days and not working days are to be selected as the basis for calculation.</p> <p>The days of absence of employees who have been ill for a longer period of time are not included in this calculation. Employees who are unfit for work for more than 6 weeks continuously or repeatedly within one year are considered to be on long-term sick leave.</p>	3	AOK GATe study
<b>QUALITY EDUCATION</b>					
Apprenticeships	Apprentice rate	Number of apprenticeships / total number of employees subject to social security contributions (headcount)		4	GRI 2-8
Companies offering apprenticeships	Rate of companies offering apprenticeships	Number of inclusive enterprises with at least one apprentice / total number of inclusive enterprises	-	4	-
Educational offers	Average number of hours of training per employee	Total hours of training and education (excl. mandatory training) of all employees / total number of employees (headcount)	One day of training and/or further training corresponds to 6 hours. Mandatory training required by law is not taken into account.	4	GRI 404 IRIS+ OI7877
Educational offers	Average expenditure on training and development per employee	Total expenditure on training and development / total number of employees (headcount)	-	4	IRIS+ OI7390
Development opportunities	Frequency of performance reviews	Percentage of employees by frequency of performance review: - half-yearly - yearly - Every 2 years - Not at all	-	4	GRI 404
Development opportunities	Proportion of promoted employees with disability	Number of promoted employees with severe disabilities (headcount)	A promotion means taking on a more extensive and responsible task with a corresponding expansion of experience and skills and associated with higher income.	4	-
Leaders with inclusion competence	Proportion of leaders with inclusion competence	Number leaders with inclusion competence (heads) / total number of managers (heads)	Leaders and trainers with inclusion competence are persons who have a relevant education or degree, have attended seminars on the subject or have completed additional training. Examples: FAF's "Personal inklusiv" training, specialist for work and vocational promotion, additional training in rehabilitation pedagogy, university education in rehabilitation, etc.	4	-
<b>GOOD WORKING CONDITIONS</b>					
Job security	Quota of permanent employees	Number of permanent employees (headcount) / total number of employees subject to social security contributions (headcount)	-	8	GRI 2-7
Long job tenure	Average job tenure per employee	Total length of service of all employees in years / total number of employees (headcount)	-	8	IRIS+ OI2248
Income with market wage	Average wage per employee	Sum of all wages (employee gross, based on full-time position) / total number of employees	Marginal employees are to be counted with a job share of 0.2 full-time positions. The wages of the management and of trainees are not to be taken into account here.	8	GRI 201 IRIS+ OI9677, OI9948, OI4202, OI5858

Impact dimension	Impact indicator	Calculation	Calculation note	SDG	Reference
<b>REDUCED INEQUALITIES</b>					
High diversity	Rate of employees with severe disabilities	Number of employees with disability (heads) / number of employees (heads)	-	10	GRI 405
High diversity	Women's quota	Number of female employees (headcount) / total number of employees (headcount)	-	10	GRI 405
Pay equity	Wage ratio (employees with disability vs. employees without disability)	Average wage of employees with disability / average wage employees without disability	-	10	IRIS+ OI9767
Discrimination incidents	Reported incidents of discrimination	Number of reported discrimination incidents	<p>Discrimination is the unequal treatment of persons on the basis of ethnic origin, skin colour, gender, religion, political opinion and national and social origin. Discrimination can also occur on the basis of factors such as age, disability, migrant status, HIV and AIDS, sexual orientation, genetic predisposition, lifestyle and others. Discrimination also includes comments or actions that are unwanted by the person to whom they are directed or are generally considered undesirable.</p> <p>Discrimination incident = complaint or grievance registered with the reporting organisation through a formal procedure (e.g. grievance procedure).</p>	10	GRI 406
<b>ACTING FOR THE COMMON GOOD</b>					
Non-profit legal form	Inclusive enterprises with non-profit legal form	Number of non-profit inclusive enterprises (e.V. and gGmbH) / total number of all inclusive enterprises (e.V., gGmbH, GmbH, other)	-	8	-
Profits dedicated to the purpose of the statutes	Average profit dedicated to the statutory purpose	Total profits of all non-profit inclusive enterprises (e.V. and gGmbH) / total number of all non-profit inclusive enterprises (e.V. and gGmbH)	-	8	
<b>CREATE BENEFIT</b>					
Long customer relationships	Estimated average duration of business customer relationships in years	-	-	12	-
Long customer relationships	Estimated share of repeat customers	-	-	12	-
<b>SELF-DETERMINATION AND INDEPENDENCE</b>					
Social security	Social insurance rate	Number of socially insured employment relationships / total number of employees (headcount)	-	1	-
<b>ECONOMIC BENEFIT</b>					
Contribution to value creation	Turnover	-	-	8	GRI 201 FAF monitoring
Contribution to value creation	Gross profit	Turnover less cost of goods sold	-	8	GRI 201 FAF monitoring
Contribution to value creation	Positive operating results	Number of inclusive enterprises with a positive operating result		8	FAF monitoring
Contribution to value creation	Gross profit per euro Personnel expenses	Gross profit / Personnel expenses		8	FAF monitoring
Contribution to value creation	Share of funding in total sales	(øTurnover - ø funding) / øTurnover		8	FAF monitoring
Relief for the state and social systems	Return	42 % of the sum of employee gross personnel costs	Share of personnel costs that flows back to the tax offices and social security systems in the form of social insurance and wage tax. This corresponds to approx. 42% of the total gross personnel costs	8	FAF- Monitoring
Relief for the state and social systems	Return rate	Return / Subsidies	<p>Return of social security and payroll taxes to the tax offices and social security systems in relation to the funds received.</p> <p>Subsidies include:  - Public compensation for disadvantages from SGB II, SGB III, SGB IX  - Other receivables from public funds</p>	8	FAF- Monitoring

Impact dimension	Impact indicator	Calculation	Calculation note	SDG	Reference
			- Revenues from services provided on behalf of labour market policy actors (e.g. employment or qualification measures). - Foundation funds (e.g. Aktion Mensch)  Important: Short-time allowance and Corona aid are not to be included here. Shareholder subsidies are also not included here.		
Relief for the state and social systems	Transitions from sheltered workshops to the inclusive enterprises	Number of transitions from sheltered workshops to the inclusive enterprises	-	4	-
Relief for the state and social systems	Transitions of severely disabled employees from the inclusive enterprises to other companies in the general labour market	Number of transitions of severely disabled employees from the inclusive enterprises to other companies in the general labour market	-	4	-
<b>REALISATION OF INCLUSION</b>					
Participation	Employee representation	Number of inclusive enterprises with employee representation / total number of inclusive enterprises	-	8	-
Accessibility	Proportion of companies with fully or almost fully accessible premises	Percentage of companies by degree of barrier-free premises: - Not barrier-free at all (0 %) - Incompletely barrier-free (under 75 %) - Almost completely barrier-free (more than 75%) - Completely barrier-free (100 %)	-	11	Aktion Mensch e. V. 2022 Inklusionsbarometer

## II. Impact indicators (employees)

Impact dimension	Impact indicator (short)	Impact indicator (complete)	SDG	Reference
<b>GOOD HEALTH AND WELL-BEING</b>				
Health promotion	Experienced health improvement	The work contributes to the improvement of my health.	3	QOLIS
Mental health	Life satisfaction	I am happier in life because of my work.	3	KVJS
Mental health	Increase self-confidence	My work has given me more self-confidence.	3	QOLIS
Motivating activity	Motivating activity	I can show what I can do at work.	3	KVJS
Motivating activity	Experienced recognition	I get recognition from other people for the work I do.	3	KVJS
Social inclusion	Making new contacts	I have made a lot of new contacts through the work.	3	KVJS/QOLIS
Social inclusion	Contact with external persons	At work I meet people who do not work in my company (e.g. customers and suppliers).	3	KVJS
Social inclusion	Improving communication skills	The work helps me to communicate better with other people.	3	QOLIS
<b>QUALITY EDUCATION</b>				
Educational offers	Offers to promote professional development	The company promotes my professional development by offering training and development opportunities.	4	KVJS
Educational offers	Acquisition of skills	I acquire new skills in the course of my work.	4	KVJS
Development opportunities	Advancement opportunities	As I gain experience, I have the opportunity to take on other tasks and functions.	4	Own development
<b>GOOD WORKING CONDITIONS</b>				
High employee satisfaction	Employee Net Promotor Score® (eNPS®)	How likely are you to recommend your company as an employer? Think of friends or acquaintances who are looking for work in your field.	8	Bain & Company
<b>REDUCED INEQUALITIES</b>				
Equal opportunities	Fair dealing	I am treated fairly in our company.	10	KVJS/Own development

Impact dimension	Impact indicator (short)	Impact indicator (complete)	SDG	Reference
Equal opportunities	Equal opportunities	In our company, employees with and without disabilities have the same opportunities.	10	Own development
<b>SELF-DETERMINATION AND INDEPENDENCE</b>				
Independence from social benefits	Improvement of the financial situation	My financial situation has improved as a result of the work.	1	QOLIS
Independent living	Independence in everyday life	The job gives me more confidence to manage everyday tasks independently, with less help from relatives or others.	1	QOLIS
<b>REALISATION OF INCLUSION</b>				
Participation	Consideration of interests	My interests are sufficiently considered in the work.	11	Own development
Participation	Contributing ideas and opinions	At work, I can contribute my ideas and opinions.	11	KVJS/Own development
Accessibility	Offer technical and personal assistance	If I need technical or personal help at the workplace, I get it.	11	Own development
Accessibility	Respect for personal boundaries	My personal limits are respected in the company	11	KVJS
Destigmatisation	Role of disability	Since I started working, I feel like my disability is less prominent among other people.	11	Own development

### III. Impact indicators (customers)

Impact dimension	Impact indicator (short)	Impact indicator (complete)	SDG	Reference
<b>SOCIAL RESPONSIBILITY</b>				
Commitment for a good cause	Employment of people with disabilities	How important is the aspect 'employment of people with disabilities' to you when buying products or services from the inclusive enterprise?	12	KVJS/Own development
Commitment for a good cause	Making a social contribution	How important is the aspect of 'making a social contribution' to you when buying products or services from the inclusive enterprise?	12	KVJS/Own development
Role model inclusion	Inclusive enterprises as role models	For me, the inclusive enterprises are role models in dealing with people with disabilities.	12	Own development
Social learning	Better understanding of disability and inclusion	The understanding of disability and inclusion has improved.	12	KVJS
Social learning	Increase in contact with people with disabilities	Contact with people with disabilities has increased.	12	KVJS
Social learning	Dealing with people with disabilities as a matter of course	Dealing with people with disabilities is more natural.	12	Own development
Social learning	Commitment to more inclusion in one's own environment	People are also working for more inclusion in their own environment.	12	Own development
Social learning	Open-mindedness towards the employment of people with disabilities	The openness to employing people with disabilities has increased.	12	Own development
Social learning	More positive image of the performance of people with disabilities	The image of the performance of people with disabilities is more positive.	12	Own development
<b>CREATE BENEFIT</b>				
High customer satisfaction	Motivation	How important are the following aspects to you when buying inclusion products or services? <ul style="list-style-type: none"> <li>• Quality of products and services</li> <li>• Price-performance ratio</li> <li>• Reliability</li> <li>• Consideration of individual requirements</li> <li>• Inclusive cooperation</li> </ul>	12	KVJS/Own development
High customer satisfaction	Satisfaction	How satisfied are you as a customer of the inclusive business with the following aspects? <ul style="list-style-type: none"> <li>• Quality of products and services</li> <li>• Value for money</li> <li>• Reliability</li> </ul>	12	KVJS/Own development



Impact dimension	Impact indicator (short)	Impact indicator (complete)	SDG	Reference
		<ul style="list-style-type: none"> <li>• Consideration of individual requirements</li> <li>• Inclusive cooperation</li> </ul>		
High customer satisfaction	Net Promotor Score® (NPS )®	How likely are you to recommend the products or services of the inclusive enterprise to friends or colleagues?	12	Bain & Company
<b>ECONOMIC BENEFIT</b>				
Relief for the state and social systems	Promotion of inclusive enterprises	Supporting inclusive enterprises with public funds makes sense	8	KVJS
<b>REALISATION OF INCLUSION</b>				
Social engagement	Contribution to the common good	The inclusive enterprise contributes to the common good in cities and municipalities.	11	KVJS

#### IV. Impact indicators (inclusion/integration offices)

Impact dimension	Impact indicator (short)	Impact indicator (complete)	SDG	Reference
<b>QUALITY EDUCATION</b>				
Educational offers	Enabling professional and technical development	Inclusion companies enable people with severe disabilities to develop professionally and technically in ways that would not otherwise be possible.	4	Own development
<b>REDUCED INEQUALITIES</b>				
Pay equity	Pay equity	In inclusive enterprises, employees with and without disabilities earn equally for the same activities (pay equity).	10	Own development
<b>SOCIAL RESPONSIBILITY</b>				
Role model inclusion	Lighthouse function of the inclusive enterprises	Inclusive enterprises are "lighthouses" that show that an inclusive working world can work.	12	Own development
<b>SELF-DETERMINATION AND INDEPENDENCE</b>				
Independence from social benefits	Improvement of the living situation	Inclusive enterprises make an important contribution to improving the lives of people with disabilities.	1	Own development
Independent living	Enabling independent living	Socially secured employment in inclusive enterprises enables people with severe disabilities to lead an independent life.	1	Own development
<b>ECONOMIC BENEFIT</b>				
Contribution to value creation	Exploiting the unused labour potential	Inclusive enterprises make an important contribution to value creation in Germany by tapping into the untapped labour potential of people with disabilities.	8	Own development
Relief for the state and social systems	Transitions from WfbM	Inclusive enterprises contribute to more transitions from sheltered workshops to the general labour market.	8	Own development
Relief for the state and social systems	Financial relief for the social system	The employment of people with disabilities in inclusive enterprises provides financial relief to the social system	8	Own development
Relief for the state and social systems	Positive effects of the use of funding	The use of our funding has a positive effect on the / the... Employment/Labour market People with disabilities Society (inclusive coexistence)	8	Own development
<b>REALISATION OF INCLUSION</b>				
Social engagement	Contribution to inclusion in society	By integrating people with and without disabilities in the workplace, inclusive enterprises make an important contribution to inclusion in society.	11	Own development
Participation	Enabling employment of people with disabilities	Inclusive enterprises enable the employment of people with disabilities through their inclusive work environment and workplace support measures.	11	Own development
Destigmatisation	Contribution to destigmatisation	Inclusive companies make an important contribution to destigmatisation, because people with and without disabilities are equal employees and colleagues with social security.	11	Own development
Destigmatisation	Reduction of prejudices	Inclusive enterprises make an important contribution to reducing prejudices because people with and without disabilities meet internally and externally (e.g. with customers or suppliers).	11	Own development

## V. Impact indicators & reference values

Key figure	Reference	Description	Reference	Reference year	Study / Report
Average days of absence due to illness per employee	10.6 days (without long-term sick) 19.7 (with long-term sick)	illness-related days of absence per year per employee in Germany from 2021	Scientific institute of the AOK	2021	<i>Fehlzeitenreport 2022</i>
Apprentice rate	4,8%	Apprentice rate in Germany 2020	Bundesinstitut für Berufsbildung	2020	Datenreport zum Berufsbildungsbericht 2022
Quota companies offering apprenticeships	19,7%	Quota companies offering apprenticeships in Germany 2020	Bundesinstitut für Berufsbildung	2020	Datenreport zum Berufsbildungsbericht 2022
Average number of hours of training per employee	6 hours	Time spent per employee on training courses 2020 in companies with 50 -249 employees	Statistisches Bundesamt	2020	Berufliche Weiterbildung in Unternehmen 2020
Average expenditure on training and development per employee	181 euros	Costs per employee for training courses 2020 in companies with 50 -249 employees	Statistisches Bundesamt	2020	Berufliche Weiterbildung in Unternehmen 2020
Rate of transitions from the work area of the sheltered workshops to the general labour market	0,35%	Rate of transitions from the work area of the sheltered workshops to the general labour market in 2019	Bundesministerium für Arbeit und Soziales	2019	Forschungsbericht 607
Quota of permanent employees	89%	Proportion of employed persons with permanent employment contracts in Germany 2021	Statistisches Bundesamt	2021	Befristet und unbefristet Erwerbstätige in Deutschland bis 2021
Average job tenure per employee	8.7 years	Average job tenure per employee for companies with 20 -200 employees 2019	Der Informationsdienst des Instituts der deutschen Wirtschaft	2019	Studie "Betriebszugehörigkeit: Lange im Betrieb"
Minimum wage	1578,62 Euro	Minimum wage 2021 per month	Deutscher Gewerkschaftsbund (DGB)	2021	-
Rate of employees with severe disabilities	4,6%	Employment rate of severely disabled people in Germany 2020	REHADAT Statistik	2020	-
Social security quota	75%	Share of employees subject to social insurance as a percentage of the total number of employed persons in Germany 2021	Statistisches Bundesamt	2021	Beschäftigungsstatistik - Sozialversicherungs-pflichtig Beschäftigte am Arbeitsort
Net Promoter Score® (NPS®)	Above 0	above 0 is good over 30 is very good over 50 is excellent over 80 is outstanding	NPS Methodology: Bain & company Reference: Bain & Company, 2011; Qualtrics, 2022		-
Employee Net Promoter Score® (eNPS®)	Above 0	above 0 is good over 30 is very good over 50 is excellent over 80 is outstanding	eNPS methodology: Bain & company Reference: Netigate, 2023; Bain & Company, 2011		-

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