

INKLUSIONSUNTERNEHMEN
MEHRWIRKUNG

bag if

MEHRWIRKUNG Impact Study

Showing impact for an
inclusive future

Result Report

May 2023



Dear readers,

For more than 20 years, Aktion Mensch has been supporting non-profit inclusive enterprises because we are convinced that their establishment and further development are a very good investment in a sustainable and inclusive labour market. After all, inclusive enterprises employ almost 30,000 people, of whom around 13,600 have a severe disability.

The *MehrWirkung* impact study sends an important signal into society. It shows that impact-oriented reporting based on socially agreed framework goals is possible. It thus provides easily comprehensible and reliable evidence of the social added value of inclusive enterprises. This is an important milestone. Inclusive enterprises now have a framework for measuring their impact and working towards continuous improvement of their services for employees, customers, and society as a whole.

I wish this impact study the attention it deserves and hope that it will inspire many imitators who will find the courage to see themselves as actors in the creation of a common goal - the creation of social value through sustainability and inclusion.

Christina Marx



Christina Marx

Member of the executive board of Aktion Mensch e.V. responsible for the topic inclusion

Dear readers,

Germany should and wants to become inclusive. In addition, Article 27 of the UN Convention on the Rights of Persons with Disabilities calls for equal participation.

Inclusive enterprises demonstrate on a daily basis that inclusion in working life can work. They are "lighthouses" among commercial enterprises in the general labour market and make an important contribution to the sustainable development to which we as society are committed.

I am therefore particularly pleased that the sustainable and good work of inclusive enterprises can now be proven. For the first time, the *MehrWirkung* impact study provides robust evidence of their added value for society. This includes not only the realisation of inclusion and self-determination for persons with disabilities through independence from social benefits, but to a particular extent inclusive enterprises also contribute to value creation and to relieving the burden on the state and social systems. Hence, the *MehrWirkung* impact study is an important signal to further promote inclusion in working life and thus foster inclusive coexistence in society.

The study has defined the starting point - now we need to move on: Inclusive enterprises should continue to measure their impact to show their progress. With its Impact Compass, this impact study provides a new and exemplary framework for measuring impact, which other companies can also use as a guide.

Yours,
Jürgen Dusel



Jürgen Dusel

Federal Government Commissioner for the
Interests of Persons with Disabilities



Ulrich Adlhoch

1. Chairman of the board of bag if

Dear readers,

I am delighted to present the findings of the *MehrWirkung* impact study. Inclusive enterprises are often confronted with the questions "What do you actually do? Is it even possible to implement 'inclusion' if you want to work economically?" As companies in the general labour market, inclusive enterprises have a special social mission in addition to their regular economic activities. This social mission includes the "employment of severely disabled persons in the general labour market whose participation in other forms of employment ...encounters particular difficulties" (§215 para. (1) SGB IX).

Fulfilling this social mission is the reason for the existence of inclusive enterprises. Therefore, it is crucial that inclusive enterprises can prove how and to what extent they achieve their goals. In the spirit of a self-critical review of their goal achievement, bag if and its member companies commissioned an open scientific evaluation of the social and economic added value of inclusive enterprises in Germany. And the result? This study shows that inclusive enterprises are not only economically successful, but also add value for our society and in particular for persons with disabilities.

At this point, I would like to express my sincere thanks to all participants in the surveys, especially to the inclusive enterprises themselves, their customers and employees, and the integration/inclusion offices. Without your support, the study would not have been possible.

I would like to encourage inclusive enterprises to continue measuring their impact in the future and to use the evidence of impact in their internal and external communication. By demonstrating their impact, they can make a strong case towards funders, increase their attractiveness as an employers, and offer (potential) customers added value in implementing their own sustainability goals. In short: The demonstrated added value of inclusive enterprises is at the same time the added value for inclusive enterprises.

With warm greetings
Ulrich Adlhoch

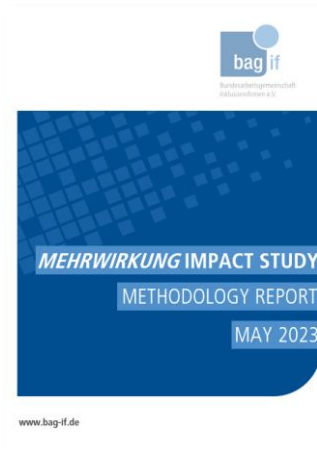
Reports of the *MehrWirkung* impact study

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



Result report

This report presents and visualizes the results of the *MehrWirkung* impact study so that they can be easily integrated into the future work and communication of inclusive enterprises. Inclusive enterprises can process selected parts of the result report in their own presentations or applications. The methodological approach is summarised in the results report; detailed information can be found in the methodology report.



Methodology report

The 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.

In future, the measurement of impact in inclusive enterprises shall be carried out in a uniform methodology. The methodology report provides a clear, structured and replicable approach that can be used again in the future. Continuous application of the developed indicators for impact measurement enables comparisons and control within and between different inclusive enterprises. In the methodology report, interested inclusive enterprises can also find information on how to report on impact.

Contents of the result report

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CHAPTER 01

Methodological approach and Impact Compass

Inclusive enterprises are based on a unique business model that ensures the inclusive and equal participation of people with disabilities in working life.

What are inclusive enterprises?



Market-oriented economic activity with an inclusive core

Inclusive enterprises are enterprises of the general labour market and have to face competition with other enterprises.



975 Inclusive enterprises Germany-wide

Inclusive enterprises are represented in a wide variety of sectors: from industrial manufacturing to services, trade, crafts, hotels to restaurants, multimedia and IT companies.



30 – 50 % workplaces for severely disabled persons

A total of around 30,000 employees work in German inclusive enterprises, of which around 13,600 are severely disabled (as of 2020¹).

¹source: Bundesarbeitsgemeinschaft Inklusionsfirmen (as of 2020)

The United Nations' 17 Sustainable Development Goals define the new impact.

Impact is a positive or desirable change of social conditions. The framework is set by the 17 Sustainable Development Goals (SDG) of the United Nations.

The SDG focus on the most pressing social, environmental and economic challenges that impact our society.

Inclusion, and thus the work of inclusive enterprises, has a positive impact on the Sustainable Development Goals.

What do we mean by impact in the context of the *MehrWirkung* impact study?



Why is measuring impact important for inclusive enterprises?

Evidence of effect is increasingly required by law.

There is already an EU regulation (EU Taxonomy) on environmental sustainability that requires companies to disclose non-financial key indicators. Investors can use these indicators to determine whether a company is operating in an environmentally sustainable manner. In the future, funding and investments for companies could also be made conditional on socially sustainable management (EU social taxonomy). A group of EU experts ("Platform on Sustainable Finance") has submitted a final report with proposals to serve as a basis for the legislator to decide on the introduction of a classification system for socially sustainable management (social taxonomy). In this final report, the expert group defines three overarching objectives. If companies can demonstrate that they contribute to these objectives, access to socially sustainable-oriented funding could become possible in the future:



1. Social objective: Decent work	2. Social objective : Meaningful customer relationships*	3. Social objective : Inlusive and sustainable society
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*The original name for the second objective of social taxonomy is ‚Adequate living standards and wellbeing for end-users‘. For the purposes of this study, the second objective of the social taxonomy was defined as ‚meaningful customer relationships‘. Inclusive enterprises not only contribute to the wellbeing of customers with their products and services, but also offer customers the opportunity to assume social responsibility through the business relationship.

What do we want to achieve by measuring impact?

We want to achieve more together, with evidence of the social value of inclusive enterprises!











1. Make the value of inclusive work visible.
2. Strengthen the motivation of employees to work in inclusive enterprises.
3. Increase the attractiveness as an employer.
4. Harness and reinforce the social responsibility of customers.
5. Support the acquisition of new customers.
6. Demonstrate the benefits of supporting inclusive enterprises and secure long-term funding.
7. Strengthen internal and external communication.
8. Create inclusive cooperation.



The Impact Compass comprehensively maps the social impact of inclusive enterprises on just one page.

In line with the three objectives proposed by the European Union's social taxonomy, and in alignment with the 17 Sustainable Development Goals of the United Nations, 10 impact fields have been defined in which the social impact of inclusive enterprises manifests itself. For each field, concrete added value is identified and examined in the study. The Impact Compass is an innovative and unique approach to social impact analysis.

What is the impact of inclusive enterprises?

Decent work	Meaningful customer relationships	Inclusive and sustainable society
Good health and wellbeing  <ul style="list-style-type: none"> Health promotion Mental health Motivating activity Social inclusion 	Acting for the common good  <ul style="list-style-type: none"> Non-profit legal form Statutory purposes-dedicated profits 	Self-determination & independence  <ul style="list-style-type: none"> Independence from social services Independent living Social security
Quality education  <ul style="list-style-type: none"> Apprenticeships Educational offers Development opportunities Leaders with inclusion competence 	Social responsibility  <ul style="list-style-type: none"> Commitment to a good cause Role model inclusion Social learning 	Economic benefit  <ul style="list-style-type: none"> Contribution to value creation Relief of state and social systems
Good working conditions  <ul style="list-style-type: none"> Job security Income with market wage Long job tenure High employee satisfaction Workplace support 	Create benefit  <ul style="list-style-type: none"> Meeting basic needs High customer satisfaction Long-term customer relationships 	Realisation of Inclusion  <ul style="list-style-type: none"> Social Commitment Participation Accessibility Destigmatisation
Reduced inequalities  <ul style="list-style-type: none"> High diversity Wage justice Incidents of discrimination Equal opportunities 		

More information can be found in the methodology report!



Behind each area of impact are indicators that capture the impact and make it visible.

How can impact be measured?

Decent work	Meaningful customer relationships	Inclusive and sustainable society
Good health and wellbeing 3 <input checked="" type="checkbox"/> Health promotion <input checked="" type="checkbox"/> Mental health <input checked="" type="checkbox"/> Motivating activity <input checked="" type="checkbox"/> Social inclusion	Quality education 4 <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	Self-determination & independence 1 <input checked="" type="checkbox"/> Independence from social services <input checked="" type="checkbox"/> Independent living <input checked="" type="checkbox"/> Social security
Good working conditions 8 <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	Social responsibility 12 <input checked="" type="checkbox"/> Commitment to a good cause <input checked="" type="checkbox"/> Role model inclusion <input checked="" type="checkbox"/> Social learning	Economic benefit 8 <input checked="" type="checkbox"/> Contribution to value creation <input checked="" type="checkbox"/> Relief of state and social systems
Reduced inequalities 10 <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	Create benefit 10 <input checked="" type="checkbox"/> Meeting basic needs <input checked="" type="checkbox"/> High customer satisfaction <input checked="" type="checkbox"/> Long-term customer relationships	Participation and Inclusion 11 <input checked="" type="checkbox"/> Social Commitment <input checked="" type="checkbox"/> Participation <input checked="" type="checkbox"/> Accessibility <input checked="" type="checkbox"/> Destigmatisation

e.g. Average number of days absent due to illness

e.g. Return rate

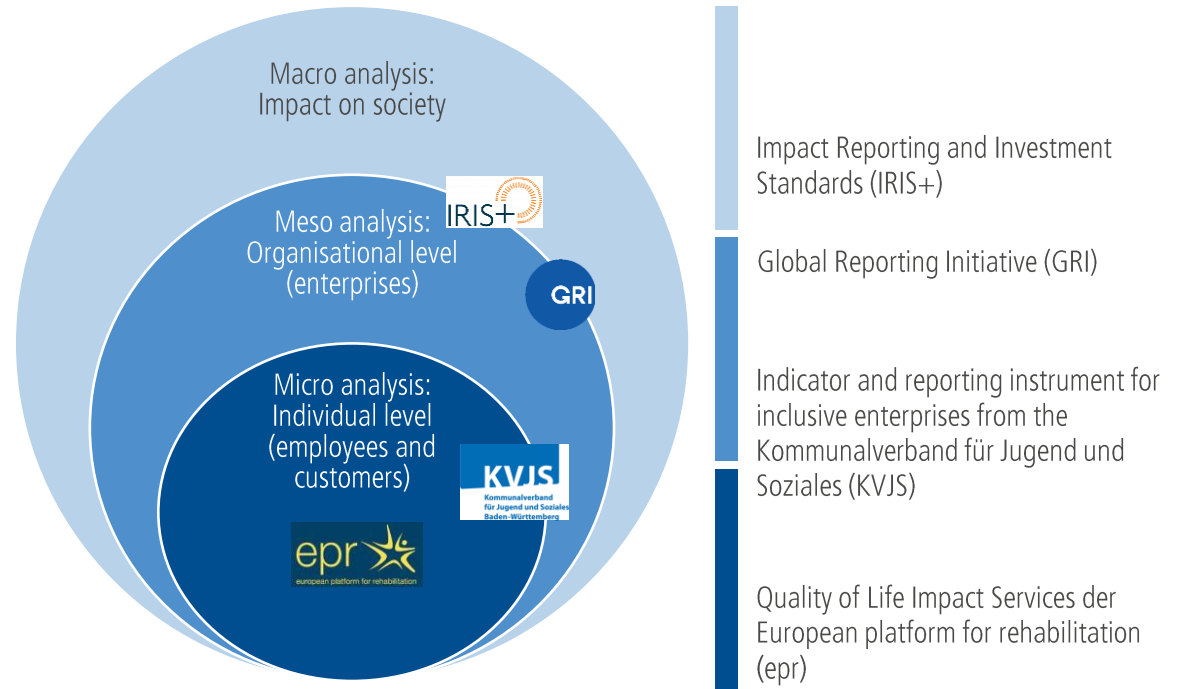
e.g. Average job tenure in years

More information can be found in the methodology report!



Established and proven measurement tools were considered in the development and compilation of the impact indicators.

Which instruments were used for the impact measurement?

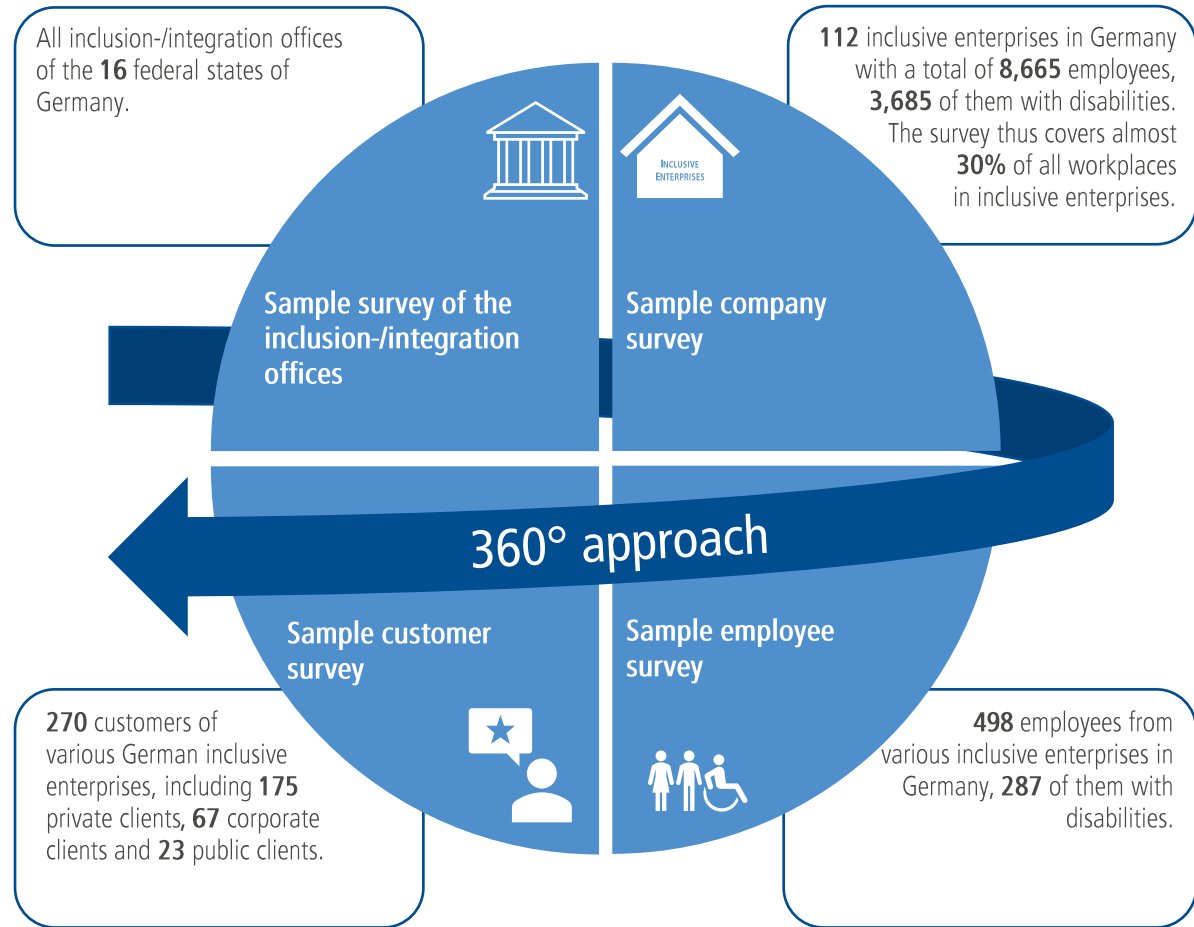


More information can be found in the methodology report!



Different data bases are needed for the proof of impact. For this purpose, the most important stakeholders were consulted.

How were relevant data collected?



All surveys were conducted online in the period from November 2022 to March 2023. The reporting year 2021 was taken into account for the survey of the inclusive enterprises and the associated collection of key indicators.

Reference values are used and results of the defined interest groups (companies, employees, customers, offices) for the same impact field are compared.

How can impact be evaluated?

Impact field	Impact indicators inclusive enterprises	Reference	Description Reference	Impact indicators employees (EE), customers (CUST) or inclusion-/integration offices (IO)
Health and wellbeing	Average number of days of sick leave per employee	10,6 Days	Sickness-related days of absence per year per AOK insured person in 2021	„The work contributes to the improvement of my health.“ (EE)
High quality education	Average number of hours of training per employee	6 Hours	Time spent per employee on training courses in 2020 in companies with 50 -249 employees	„The company promotes my professional development by offering training and development opportunities.“ (EE)
Economic benefit	Reflux rate	Not available	./.	“The employment of persons with disabilities in inclusive enterprises relieves the social system financially.“ (IA)

More information can be found in the methodology report!



How can the quality of the measurement be assessed?

Various measures were implemented to ensure high-quality results.

Quality criteria

The scientifically recognised quality criteria of objectivity, reliability and validity were applied in the development and implementation of the measurement instruments and survey procedures. In addition to measurement quality, comparability, replicability and practical relevance were also taken into account.

Measures

The following steps were taken to ensure the high quality of the measurement:

1. Development of an impact model based on recognised frameworks
2. Operationalisation based on already proven measurement tools
3. Use of quantitative measurement methods
4. Comprehensive survey of inclusive enterprises and inclusion/integration offices
5. Plausibility check of results based on available benchmarks and reference values

Limitations

The following effects can be identified based on the data analysis:

- Self-selection effect due to increased participation of larger inclusive enterprises leads mainly to slightly above average financial indicators
- Influence of the reference year 2021, which is affected by the Covid 19 pandemic, primarily on employment figures and more limited education and health services.

CHAPTER 02

Results of the impact study

Decent Work

Good health and well-being

- Health promotion
- Mental health
- Motivating activity
- Social inclusion



Quality education

- Apprenticeships
- Educational offers
- Development opportunities
- Leaders with inclusion competence



Decent working conditions

- Job security
- Income with market wage
- Long job tenure
- High employee satisfaction
- Workplace support



Reduced inequalities

- High diversity
- Wage justice
- Incidents of discrimination
- Equal opportunities



Meaningful customer relationships

Acting for the common good

- Non-profit legal form
- Statutory purposes-dedicated profits



Social responsibility

- Commitment to a good cause
- Role model inclusion
- Social learning



Create benefit

- Meeting basic needs
- High customer satisfaction
- Long-term customer relationships



Inclusive and sustainable society

Self-determination & independence

- Independence from social services
- Independent living
- Social security



Economic benefit

- Contribution to value creation
- Relief of state and social systems



Realisation of inclusion

- Social engagement
- Participation
- Accessibility
- Destigmatisation



Good health and well-being

Key results

Health promotion

Inclusive enterprises offer their employees various health-promoting measures. The majority of employees state that their work contributes to improving their health. Finally, employees in inclusive enterprises are absent due to illness on average 12.2 days per year. (PWD: 14.1; PWOD: 10.1).

Mental health

The majority of employees are more satisfied in life and have more self-confidence as a result of working in inclusive enterprises.

Motivating activity

The majority of employees find their work in the inclusive enterprise motivating and receive recognition from others.

Social inclusion

According to the majority of employees, working in inclusive enterprises helps them to make new contacts inside and outside the company and improves their communication skills.



3 GOOD HEALTH
AND WELL-BEING





IMPACT FIELD GOOD HEALTH & WELL-BEING

Health promotion

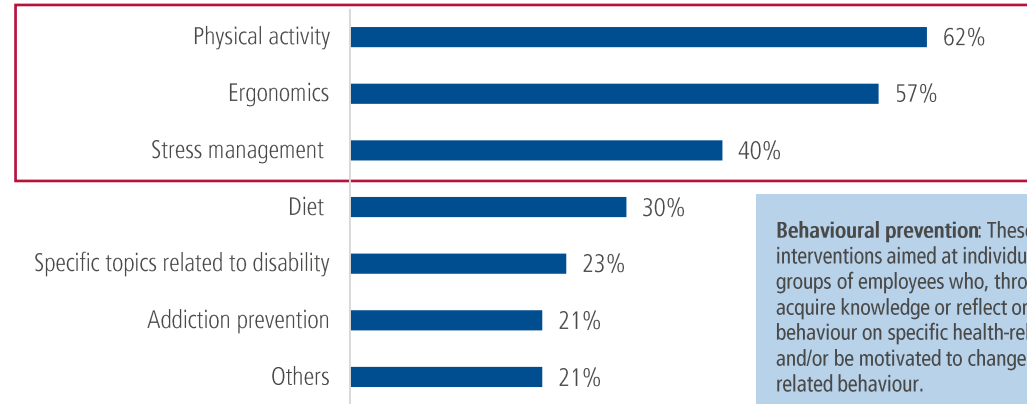
Most inclusive enterprises (62 %) offer measures in the area of physical activity, e.g. sports courses, followed by measures in the area of ergonomics (57 %) and stress management (40 %).

In over 60 % of the inclusive enterprises, less than 25 % of the employees participate in these activities.

Employees with disabilities are slightly more likely than employees without disabilities to take part in these activities.

Performance of inclusive enterprises

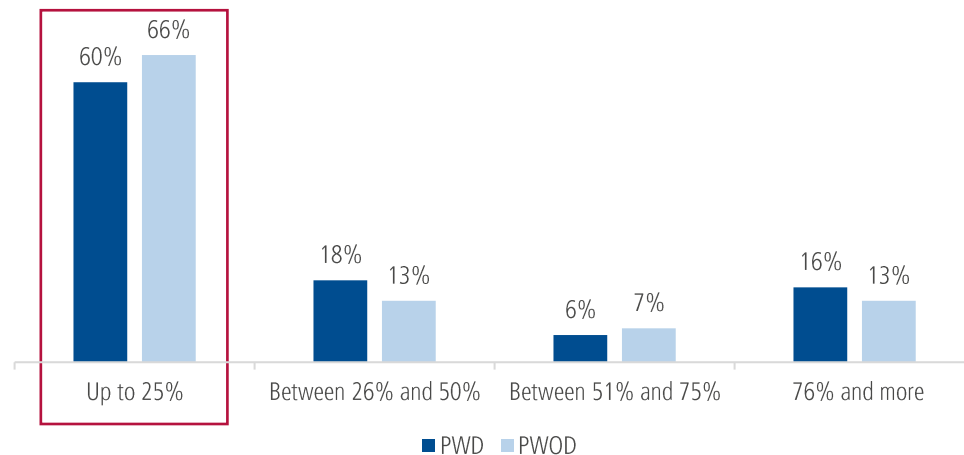
Behavioral health promotion measures (multiple answers possible)



Behavioural prevention: These are interventions aimed at individual employees or groups of employees who, through training, can acquire knowledge or reflect on/change their behaviour on specific health-related topics and/or be motivated to change their health-related behaviour.

Others: Psychosocial support, social contacts within the company via fun and games, prevention of sexual violence, joint leisure activities, annual education day with changing topics from the groups above, education offered by an academy, leadership, cultural mediation, speech training, subsidy for health offers, occupational safety (incl. Corona hygiene measures)

Basis: company survey; n = 112; not specified = 35



Basis: company survey; n = 112; not specified = 44; PWD = persons with disabilities ; PWOD = persons without disabilities

IMPACT FIELD GOOD HEALTH & WELL-BEING

Health promotion

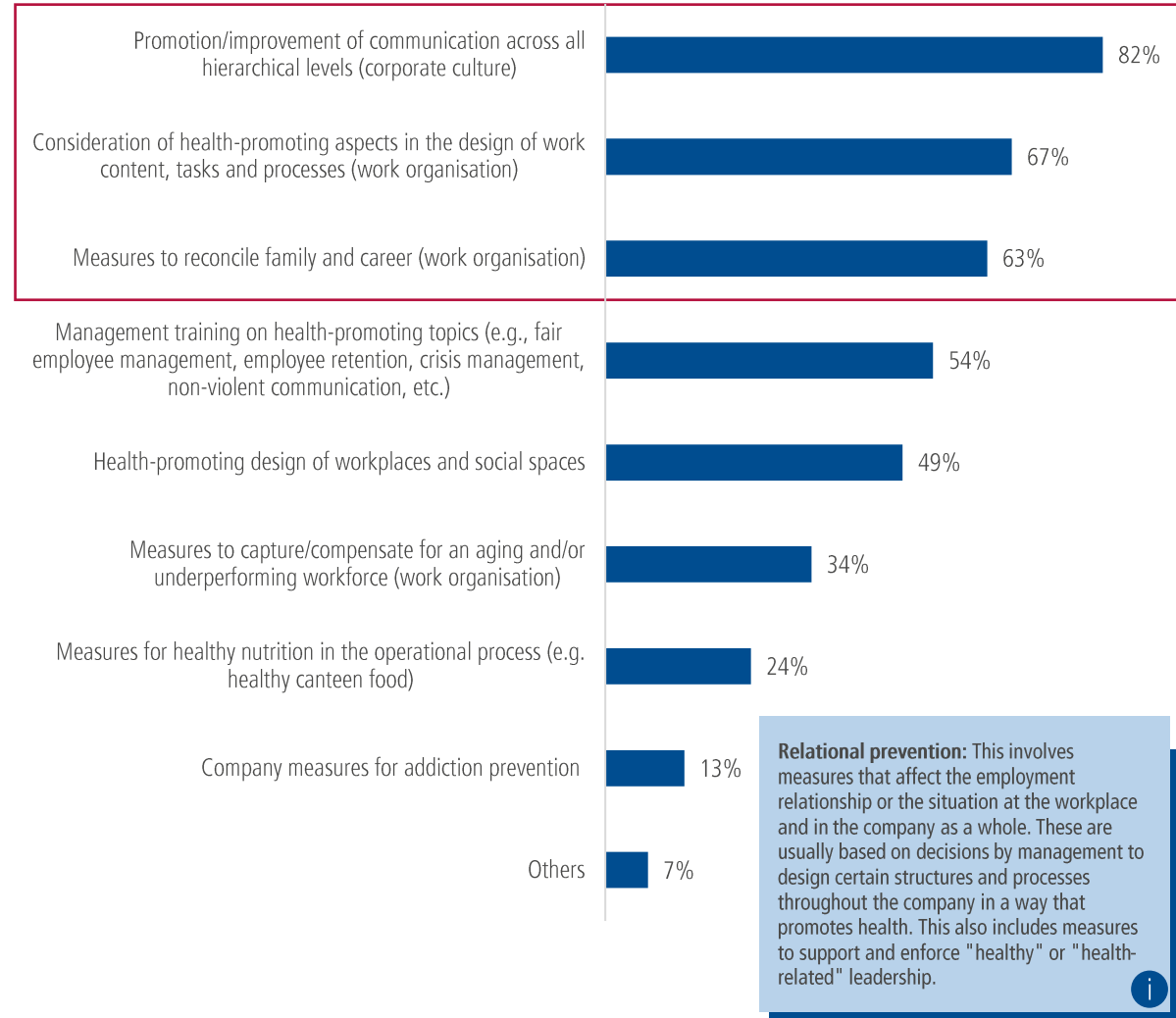
The majority of inclusive enterprises (82 %) are committed to promoting and improving communication across all hierarchical levels.

Around two thirds of the inclusive enterprises implement measures to take health-promoting aspects into account in the design of work content, tasks and processes.

Finally, measures to reconcile work and family life are among the top three measures of relational health promotion.

Performance of inclusive enterprises

Relational health promotion measures (multiple answers possible)



Others: daily reflection and adjustment of group composition, work assignments, client assignment, regular mental health risk assessment, supervision, one-on-one meetings, diversity charter

Basis: company survey; n = 112; not specified = 6

IMPACT FIELD GOOD HEALTH & WELL-BEING

Health promotion

The average number of days lost due to illness per employee (total) is 1.6 days above the reference value, while the value for employees without disabilities is slightly below the reference value (-0.5 days).

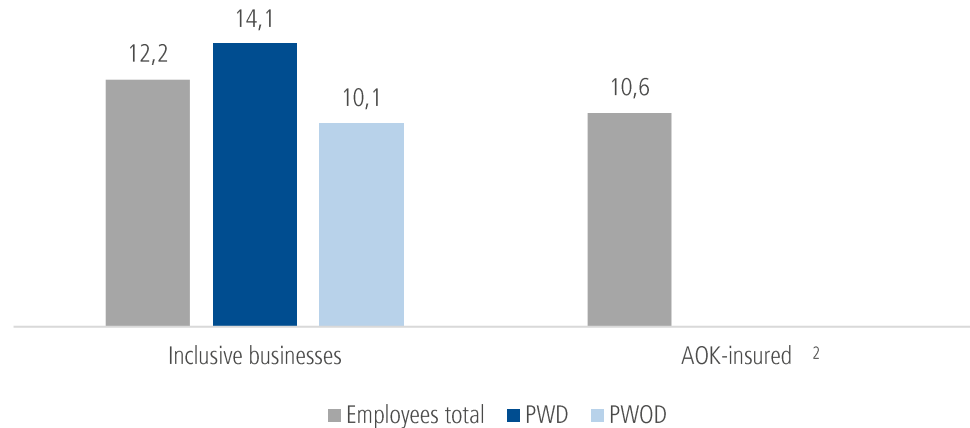
Overall, employees with disabilities are absent due to illness more often than employees without disabilities (+4 days).

More than 60 % of employees agree ("Yes" or "Rather yes") that their work contributes to improving their health. Among them, it is mainly the employees with disabilities who feel this way (65 %).

One third of employees with disabilities and 41 % of employees without disabilities do not see that the work contributes to improving their health.

Impact on inclusive enterprises

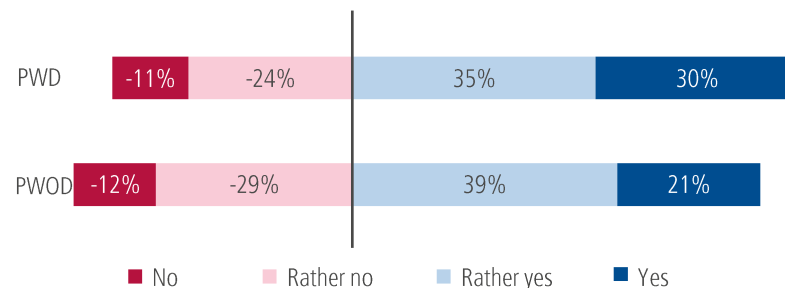
Average days of absence due to illness in 2021 in comparison



Basis: company survey; n = 112; not specified = 39; Long-term sick (absent more than 42 days per year) are not considered; PWD = persons with disabilities ; PWOD = persons without disabilities
² Source: Wissenschaftliches Institut der AOK

Impact on employees

"The work contributes to the improvement of my health."



Basis: employee survey; n = 498; not specified = 26; PWD = persons with disabilities ; PWOD = persons without disabilities

IMPACT FIELD GOOD HEALTH & WELL-BEING

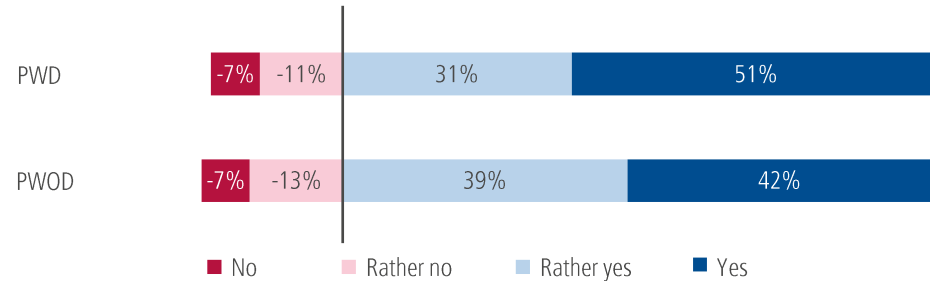
Mental health

More than 80 % of the employees surveyed agree ("Yes" or "Rather yes") that they are happier in life as a result of their work. The level of full agreement ("yes") is almost 10 % higher among employees with disabilities.

When asked about the increase in self-confidence, the majority of respondents (over 77 %) also state that they have more or tend to have more self-confidence as a result of their work. More employees without disabilities (+5 %) feel this way.

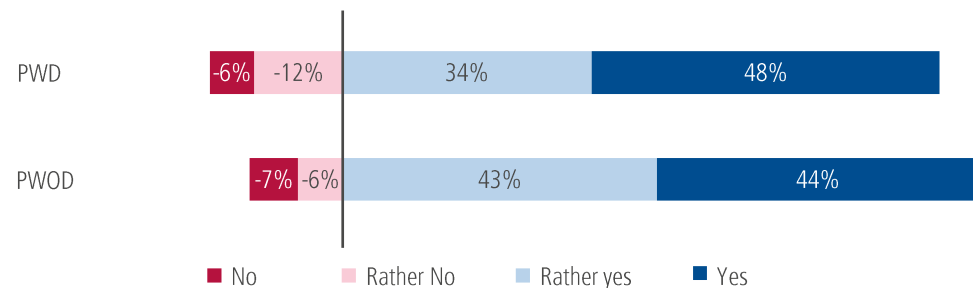
Impact on employees

"I am happier in life because of my work."



Basis: employee survey; n = 498; not specified = 18; PWD = Persons with disabilities ; PWOD = Persons without disabilities

"My work has given me more self-confidence."



Basis: employee survey; n = 498; not specified = 20; PWD = persons with disabilities ; PWOD = persons without disabilities

IMPACT FIELD GOOD HEALTH & WELL-BEING

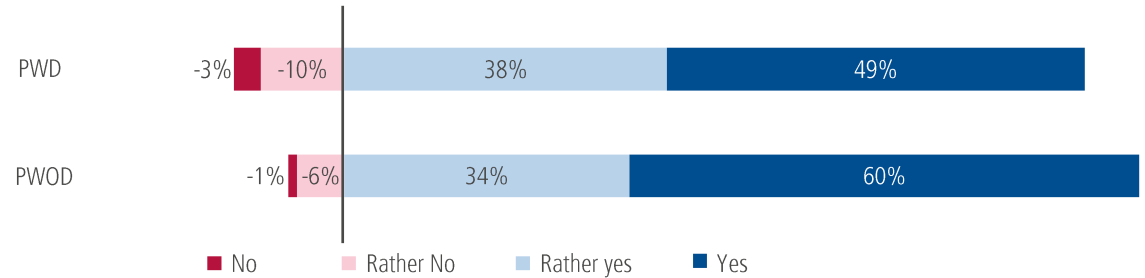
Motivating activity

Over 87 % of employees agree ("Yes" or "Rather yes") that they can show what they can do at work. It is primarily employees without disabilities who are of this opinion (94 %).

The results also show that the majority of employees (82 %) receive recognition or rather recognition from other people for their work. Here, the results of employees with and without disabilities are largely in agreement.

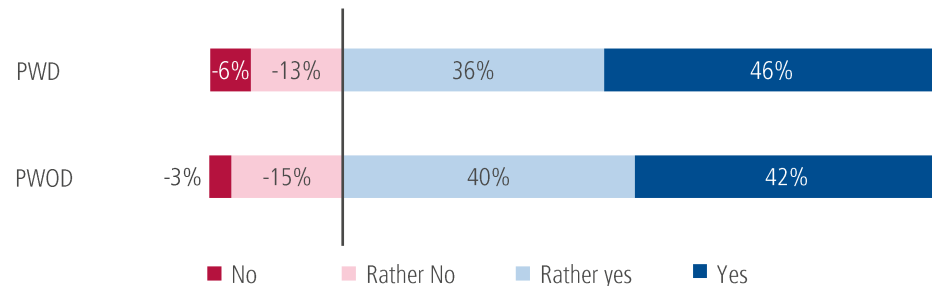
Impact on employees

"I can show what I can do at work".



Basis: employee survey; n = 498; not specified = 16; PWD = persons with disabilities ; PWOD = persons without disabilities

"I get recognition from other people for the work I do."



Basis: employee survey; n = 498; not specified = 14; PWD = persons with disabilities ; PWOD = persons without disabilities

IMPACT FIELD GOOD HEALTH & WELL-BEING

Social inclusion

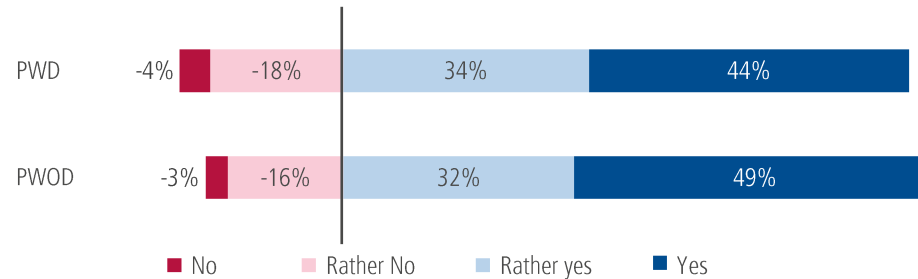
More than 78 % of employees with and without disabilities agree ("Yes" or "Rather yes") that they have made many new contacts through work.

More than 77 % of employees agree or rather agree that they meet people at work who do not work at their company. More employees without disabilities than with disabilities (+ 9 %) fully agree ("Yes").

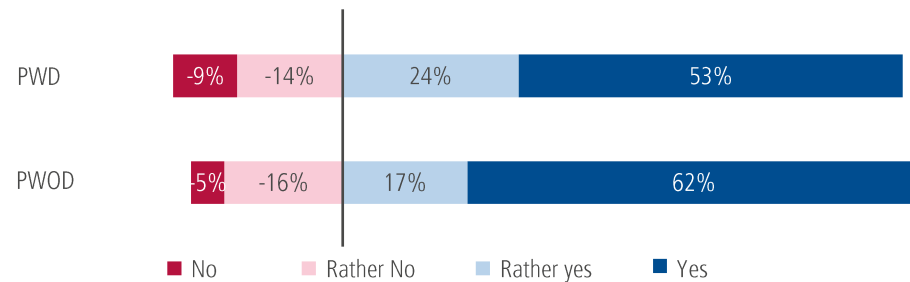
The majority of employees with and without disabilities (83 %) also agree or rather agree with the statement that their work enables them to communicate better with other people.

Impact on employees

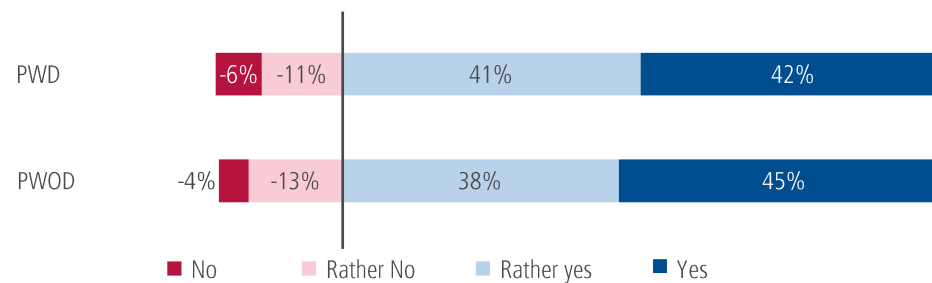
"I have made a lot of new contacts through the work."



"At work, I meet people who don't work at my company (e.g. customers and suppliers)."



"The work helps me communicate better with other people."



Basis: employee survey; n = 498; not specified (from top to bottom) = 17; 15; 16 ; PWD = persons with disabilities ; PWOD = persons without disabilities

Quality education

Key results

Apprenticeships

44 % of the surveyed inclusive enterprises provide training and thus contribute to the professional development of (disabled) persons. 3 % of jobs with social security benefits are filled by trainees, of which 48 % have a disability or rehab status.

Educational offers

The majority of employees report that they acquire new skills as part of their job. In addition, inclusive enterprises implement training and development programs.

Development opportunities

The majority of employees receive a performance review once a year. The focus of personnel development is on broadening the scope of work and improving qualifications.

Leaders with inclusion competence

Half of the managers and trainers are explicitly trained for the inclusive context, thus contributing to target group-oriented leadership.



4 QUALITY
EDUCATION



Apprenticeships

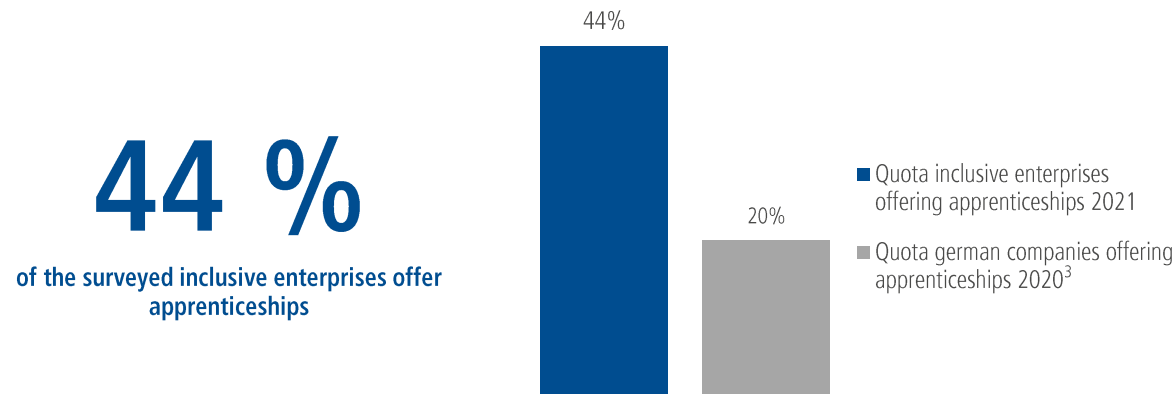
The share of inclusive enterprises offering apprenticeships among all surveyed inclusive enterprises is 44 %. By comparison, the reference value for all companies in Germany is only 20 %.

On the other hand, the proportion of apprentices in inclusive enterprises is 3%, which is below the reference value for all companies in Germany. However, inclusive enterprises also train people with disabilities.

Around half of the apprentices have a disability or rehab status.

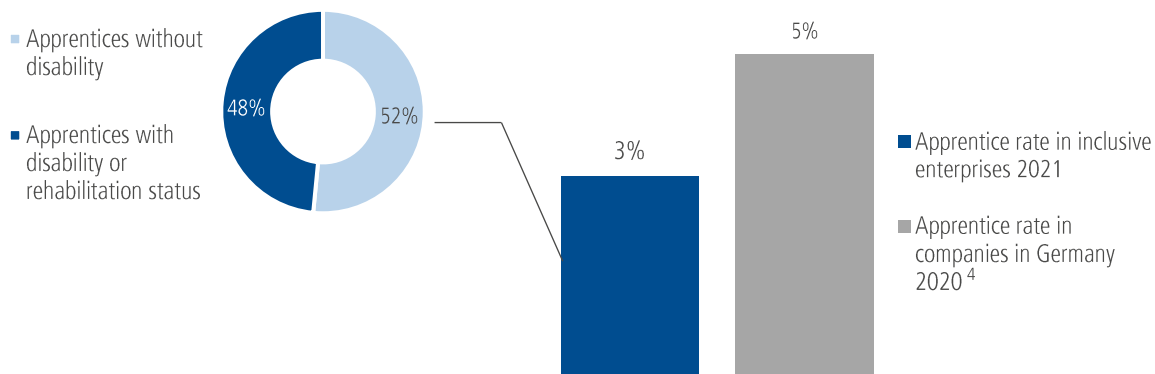
Performance of inclusive enterprises

Quota companies offering apprenticeships 2021



Basis: company survey; n = 112; not specified = 5
³Source: Bundesinstitut für Berufsbildung; no data available yet for the year 2021

Apprentice rate and proportion of apprentices with disabilities or rehabilitation status 2021



Basis: company survey; n = 112; not specified (from left to right) = 5; 47; number of apprentices = 227
⁴Source: Bundesinstitut für Berufsbildung

Educational offers

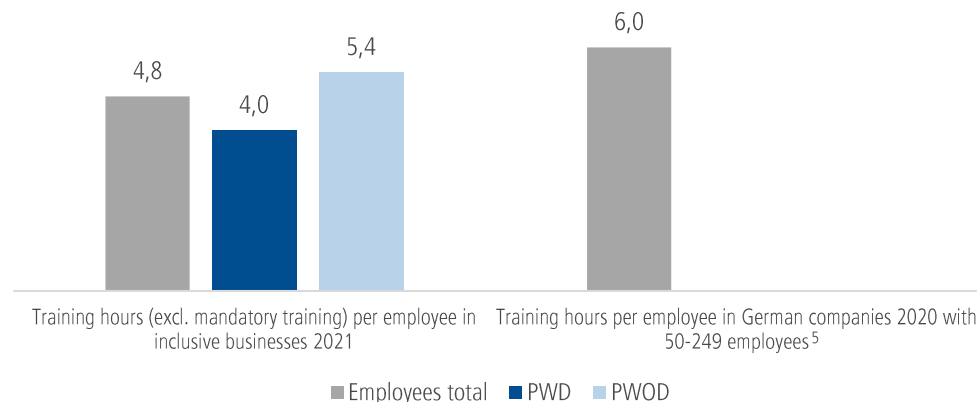
Employees in inclusive enterprises received an average of 4.8 hours of training in 2021, at a cost of around 112 euro per employee.

Employees without disabilities received about 1.4 hours more training. In terms of expenditure, around 48 euros more was spent on employees without disabilities.

Overall, both the number of hours and the expenditure on training are lower than in the reference group of German companies with 50 to 249 employees. It should be noted that mandatory training was excluded from the number of training hours in inclusive enterprises and that different years were taken into account.

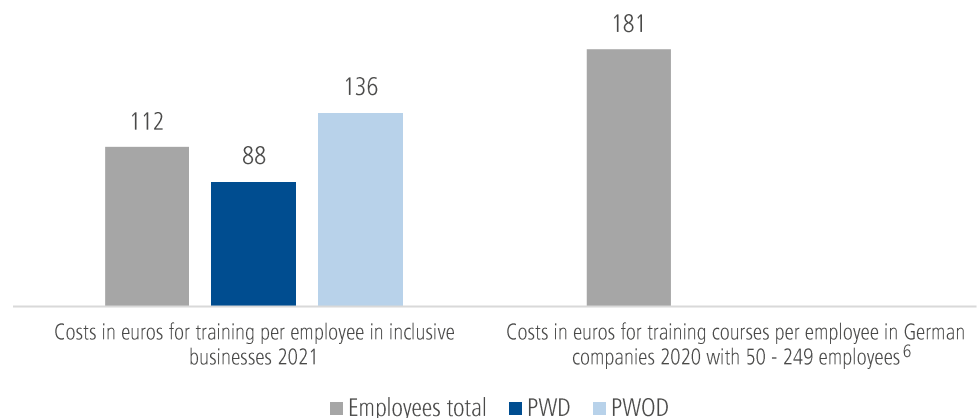
Performance of inclusive enterprises

Average number of hours of training per employee in comparison



Basis: company survey; n = 112; not specified = 30-33; PWD = persons with disabilities ; PWOD = persons without disabilities
⁵Quelle: Statistisches Bundesamt; no data available yet for the year 2021

Average expenditure on training and development per employee in comparison



Basis: company survey; n = 112; not specified = 43-46; PWD = persons with disabilities ; PWOD = persons without disabilities
⁶Source: Statistisches Bundesamt; no data available yet for the year 2021

Educational offers

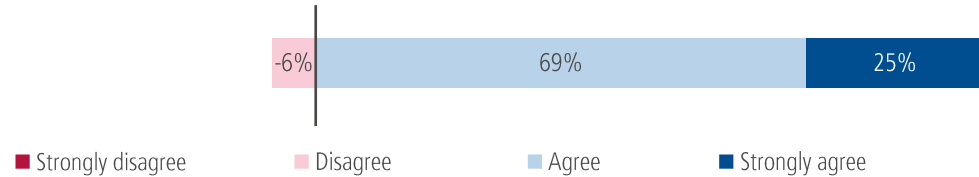
A quarter of the inclusion/integration offices strongly agree that inclusive enterprises enable people with severe disabilities to develop professionally and technically in ways that would not otherwise be possible. Another two thirds of the offices rather agree with this statement. Only 6 % (equivalent to one office) tend to disagree.

The impact on employees, however, shows that almost half (46 %) of the employees with disabilities disagree or tend to disagree that the company promotes their professional development by providing training and development opportunities. Among employees without disabilities, nearly three quarters of respondents (73 %) agree or tend to agree with this statement. About 28% disagree or tend to disagree with the statement.

However, the majority (> 78 %) of employees with and without disabilities agree or tend to agree with the statement that new skills are acquired through the activity itself.

Assessment of the inclusion/integration offices

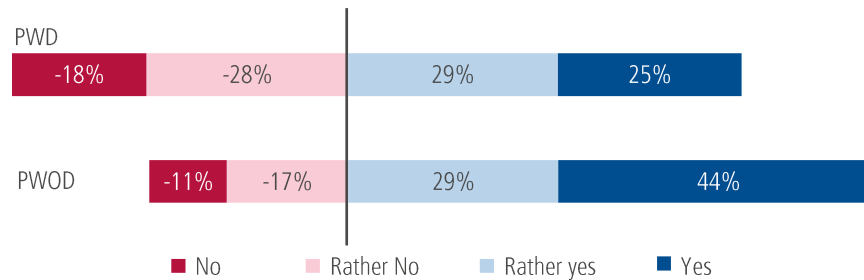
"Inclusion companies enable people with severe disabilities to develop professionally and technically in ways that would not otherwise be possible."



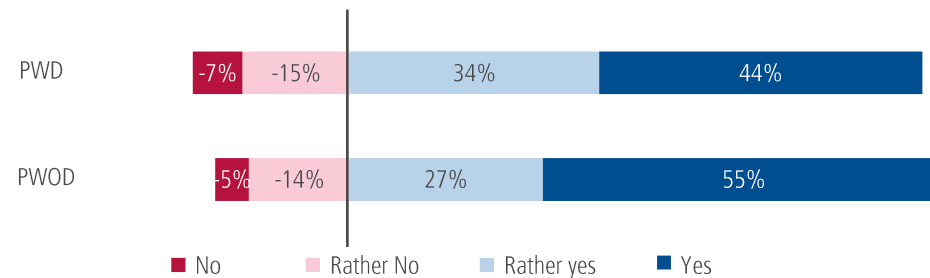
Basis: inclusion/integration offices survey; n = 16; not specified = 0

Impact on employees

"The company promotes my professional development by offering training and development opportunities."



"I acquire new skills in the course of my work."



Basis: employee survey; n = 498; not specified (from top to bottom) = 18; 22; PWD = persons with disabilities ; PWOD = persons without disabilities

Development opportunities

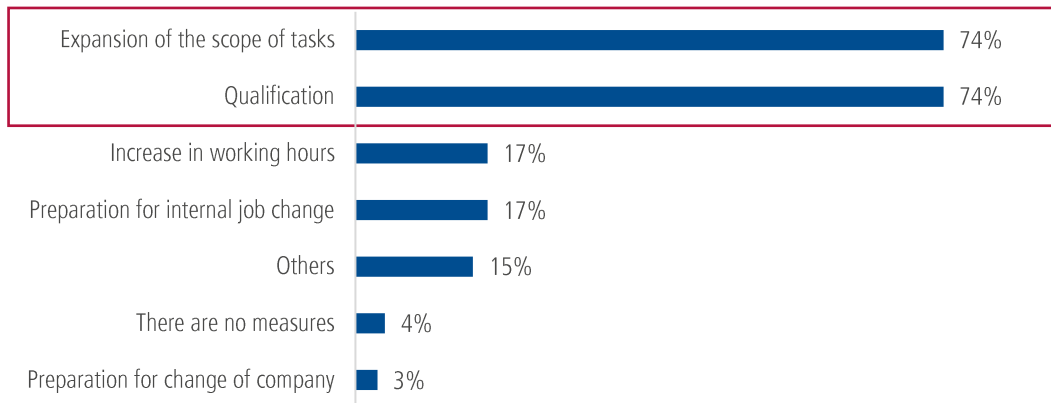
Most inclusive companies (74%) focus their personnel development on skills training and job enlargement.

Half of the inclusive enterprises report that performance reviews for employees with and without disabilities take place annually.

Just under 20 % of the inclusive enterprises have 'other arrangements' for performance reviews, e.g. at the request of employees or after the completion of projects.

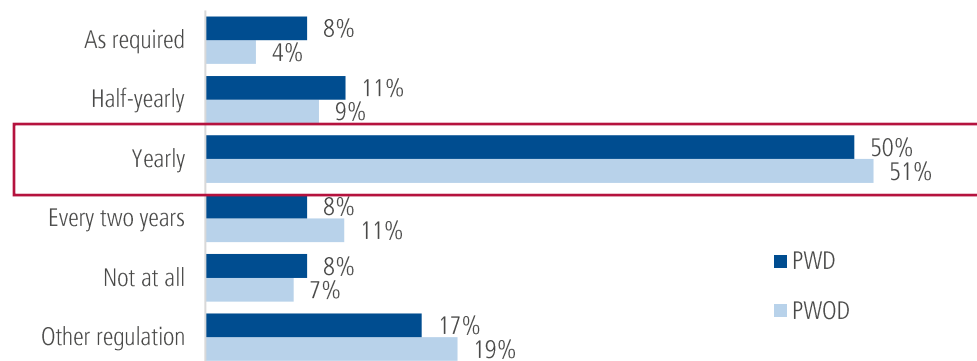
Performance of inclusive enterprises

Focus on personnel development measures (multiple answers possible)



Basis: company survey; n = 112; not specified = 4

Frequency of performance reviews



Other regulation: daily verbal, every 2 weeks, individual, upon request/demand, after project completion, structure and process under development, upon resignation, irregular

Basis: company survey; n = 112; not specified= 8; PWD = persons with disabilities ; PWOD = persons without disabilities

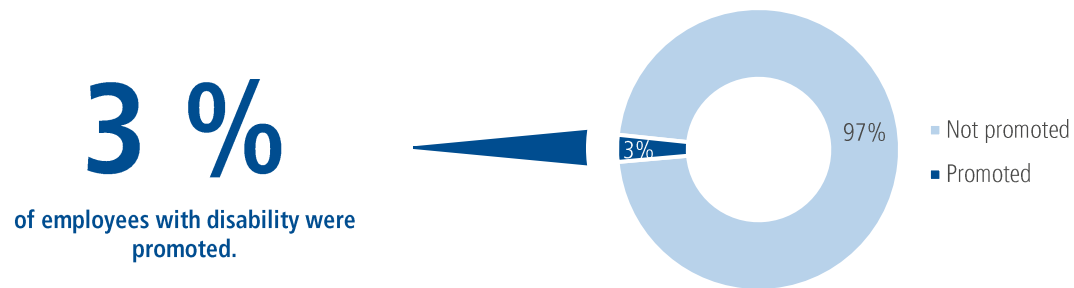
Development offers

The percentage of promoted employees with disabilities in inclusive enterprises is 3 %.

This contrasts with 60 % of employees with disabilities who believe that they can or are more likely to take on additional tasks and functions as they gain experience. Among employees without disabilities, the figure is 10 % higher, with 70 % agreeing ("yes" and "rather yes").

Performance of inclusive enterprises

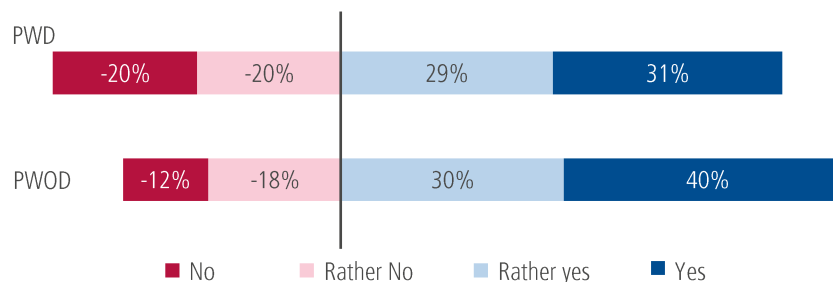
Proportion of promoted employees with disability



Basis: company survey; n = 112; number of employees with disability = 3.685; not specified= 11

Impact on employees

" As I gain experience, I have the opportunity to take on other tasks and functions.



Basis: employee survey; n = 498; not specified = 18; PWD = persons with disabilities ; PWOD = persons without disabilities



IMPACT FIELD QUALITY EDUCATION

Leaders with inclusion competence

Half of the leaders and instructing staff have inclusion competence.

Performance of inclusive enterprises

Proportion of managers and instructing staff with inclusion competence

50 %

of the leaders and instructing staff have inclusion competence.

Basis: company survey; n = 112; not specified = 20; number of leaders and instructing staff= 905

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.



Good working conditions

Key results



Job security

74% of socially insured employees have a permanent and therefore long-term secure job.

Long job tenure

On average, employees have been employed in the inclusive enterprise for more than 6 years. Employees with disabilities have been with the company for almost 1 year longer than employees without disabilities.

Income with market wage

Employees with and without disabilities earned more than 20 % more on average in 2021 compared to the minimum wage.

High employee satisfaction

Inclusive enterprises achieve an 'employee Net Promoter Score®' of 7, with more employees recommending their inclusive enterprise as an employer than actively discouraging it.

Workplace support

Inclusive enterprises implement a variety of different measures for work-based support.



8 DECENT WORK AND
ECONOMIC GROWTH



IMPACT FIELD GOOD WORKING CONDITIONS

Job security Long job tenure

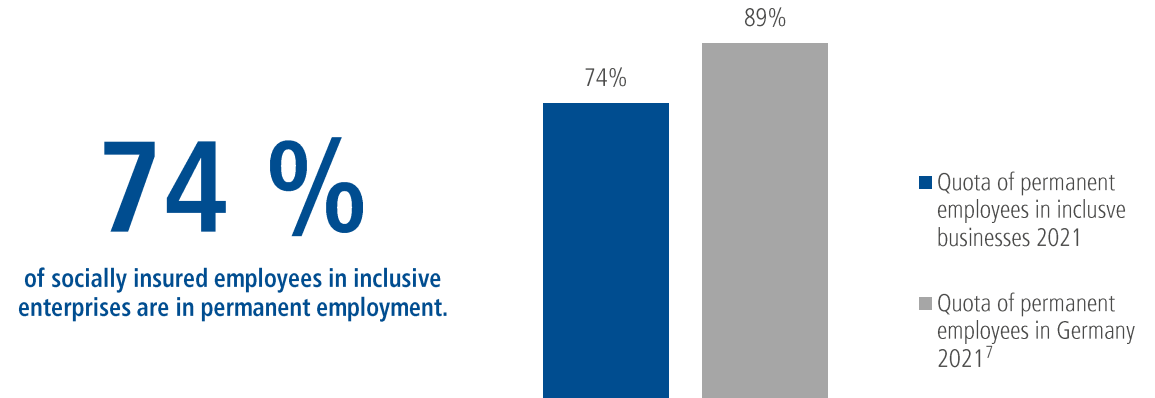
Compared to the national share of permanent employment (89%), the share in inclusive enterprises is 15 percentage points lower at 74%. However, it must be taken into account that inclusive enterprises train many people and employ the long-term unemployed in measures. Both are temporary forms of employment.

The average length of service per employee (total) in inclusive enterprises is 2.4 years below the reference value. However, it should be noted that the average duration of existence of inclusive enterprises is around 15 years. There are some young companies among the inclusive enterprises. It should also be taken into account that some of the longer-established inclusive enterprises have recently opened new locations.

A comparison of the job tenure of employees with and without disabilities shows that employees with disabilities are more loyal, with a difference of almost one year.

Performance of inclusive enterprises

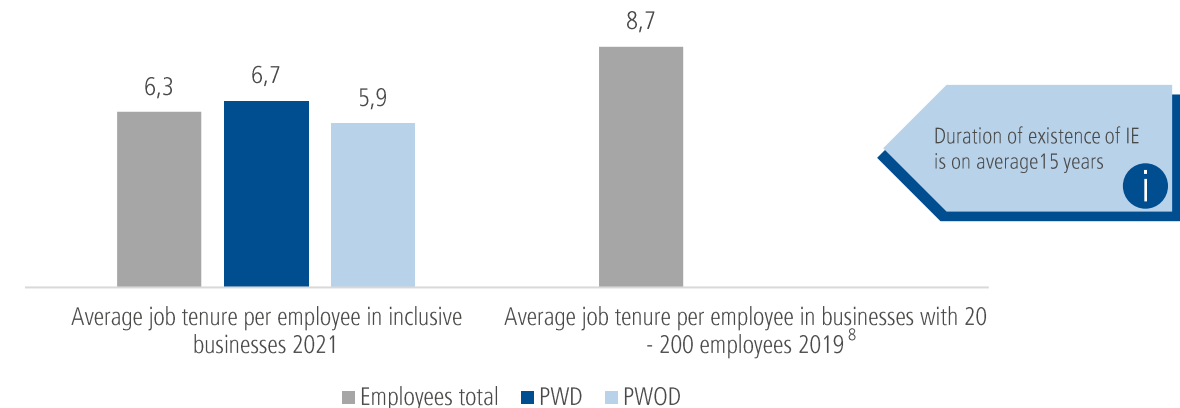
Quota of permanent employees 2021



Basis: company survey; n = 112; number of socially insured employees = 7.392; not specified = 0
⁷Source: Statistisches Bundesamt

Impact on inclusive enterprises

Comparison of job tenure per employee in 2021



Basis: company survey; n = 112; not specified = 10-12; PWD = persons with disabilities; PWOD = persons without disabilities; IE = inclusive enterprises
⁸Source: Der Informationsdienst des Instituts der deutschen Wirtschaft; no data available yet for the year 2021

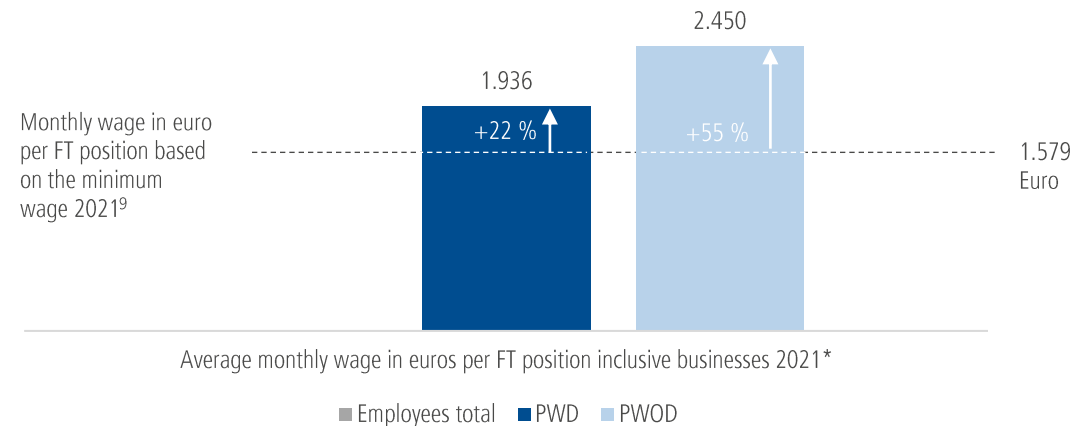
IMPACT FIELD GOOD WORKING CONDITIONS

Income with market wage

The average monthly wage per full-time job for employees without disabilities is 871 euro (+55 %) above the minimum wage. For employees with disabilities, the average monthly wage per full-time job is 357 euro (+22 %) above the minimum wage.

Performance of inclusive enterprises

Average wage 2021



Basis: company survey; n = 112; not specified = 19; PWD = persons with disabilities; PWOD = persons without disabilities; FT = full time
* Trainee and management salaries not included; ⁹Source: Deutscher Gewerkschaftsbund (DGB) – assumption of weekly working hours: 38 hours



IMPACT FIELD GOOD WORKING CONDITIONS

High employee satisfaction

The Employee Net Promoter Score® (eNPS®) indicates how satisfied employees are with their company.

Overall, inclusive enterprises achieve an eNPS® of 7. It is calculated as the percentage of promoters minus the percentage of detractors.

41 % of employees surveyed say they would actively recommend their company to others (9 and 10). Passives include 25 % of employees who are more likely to recommend their company (7 and 8). One third of the surveyed employees state that it is (rather) unlikely (1-6) that they recommend their company as an employer. This proportion of employees is considered a detractor.

An eNPS® of 7 can be classified as good.

Impact on employees

Employee Net Promoter 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.”



Detractors

- Rather dissatisfied employees
- Risk of spreading negative word-of-mouth

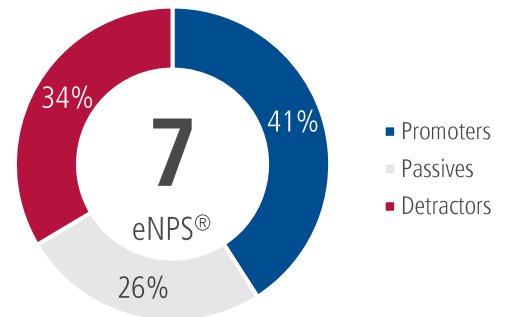
Passives

- More susceptible to job offers from other employers
- Excluded from eNPS® calculation

Promoters

- Loyal and committed employees
- Stimulate growth through positive word-of-mouth.

$$eNPS^{\circledR} = \text{Promoters (\%)} - \text{Detractors (\%)}$$



NPS® categories¹⁰

above 0 is good,
above 20 is very good
above 50 is excellent
Above 80 is outstanding

Basis: employee survey; n = 498; not specified = 24

¹⁰Source: Bain & Company; Net Promoter®, NPS®, NPS Prism®, and the NPS-related emoticons are registered trademarks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld. Net Promoter ScoreSM and Net Promoter SystemSM are service marks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld.

IMPACT FIELD GOOD WORKING CONDITIONS

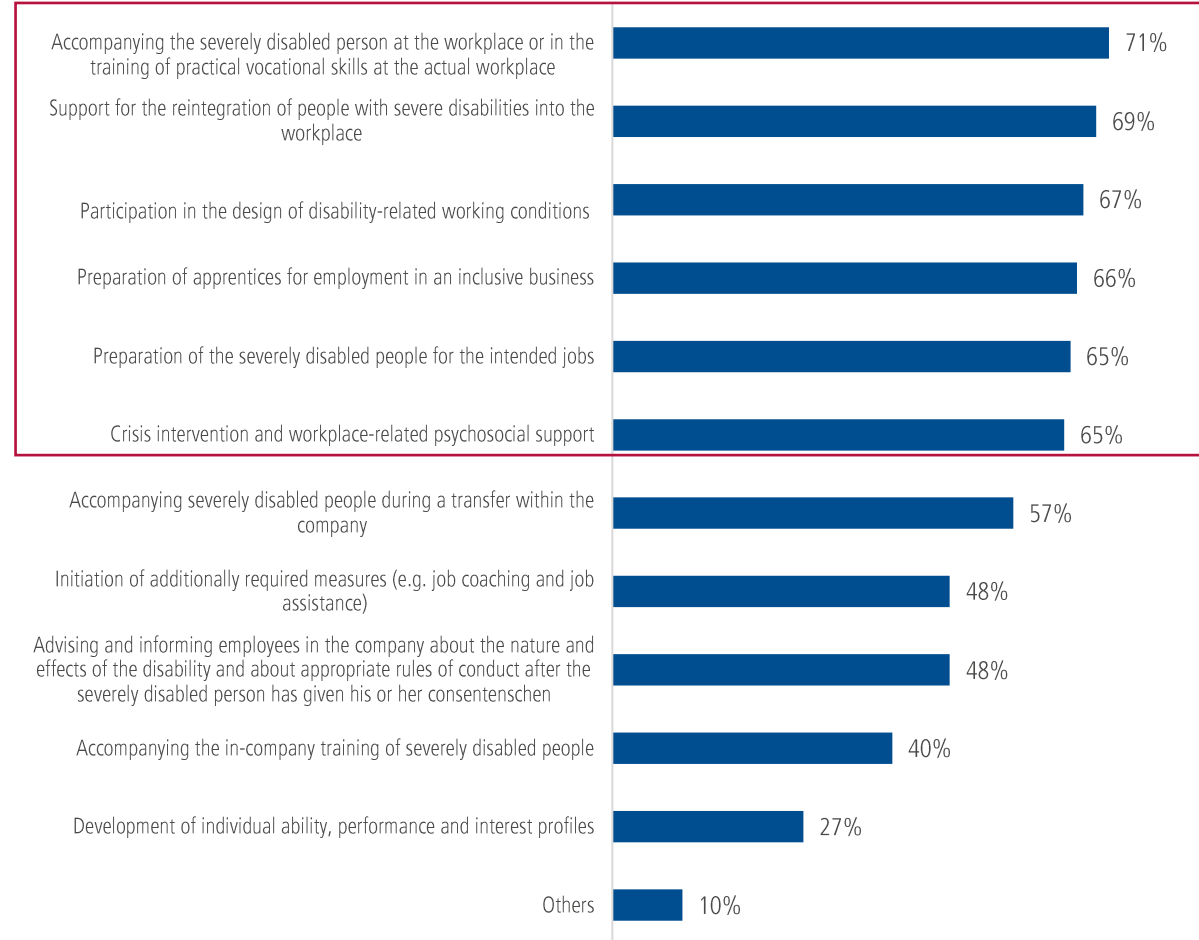
Workplace support

The majority of the inclusive enterprises (71%) provide support for people with severe disabilities in the workplace or in the training of practical vocational skills in the actual workplace as workplace support measures.

Around two-thirds of inclusive enterprises also provide support for reintegration into the workplace, assistance in making working conditions suitable for people with disabilities, preparing people with disabilities for their intended job, crisis intervention and workplace-related psychosocial support.

Performance of inclusive enterprises

Measures of workplace support (multiple answers possible)



Others: Intensive support for drug relapses and support for substitution therapy, psychosocial support as a contact person, training in occupational safety, promotion of feedback culture (persons with and without disabilities together), specialist integration service, focus on strengths and interests, occupational therapy services, acute support in private crises, development and further training planning, non-violent communication, partner company in interlinked training

Basis: company survey; n = 112; not specified = 2

Reduced inequalities

Key results

High diversity

40 % of employees in inclusive enterprises are women, of whom 37 % have a disability. Overall, 42 % of employees have a disability, with the majority having a physical disability (36 %), followed by employees with a mental disability (23 %), a cognitive disability (27 %) and other disabilities (12 %).

Wage justice

According to the majority of inclusion/integration offices, persons without disabilities earn the same amount for the same activities. Without taking into account differences in tasks, persons with disabilities earn on average 79 % of the average wage of employees without disabilities.

Incidents of discrimination

Discrimination incidents are registered in inclusive workplaces. In 2021, the complaint rate was less than 1 %.

Equal opportunities

The majority of employees say that they are treated fairly in the company and that employees with and without disabilities have the same opportunities.



10 REDUCED
INEQUALITIES



IMPACT FIELD
REDUCED INEQUALITIES

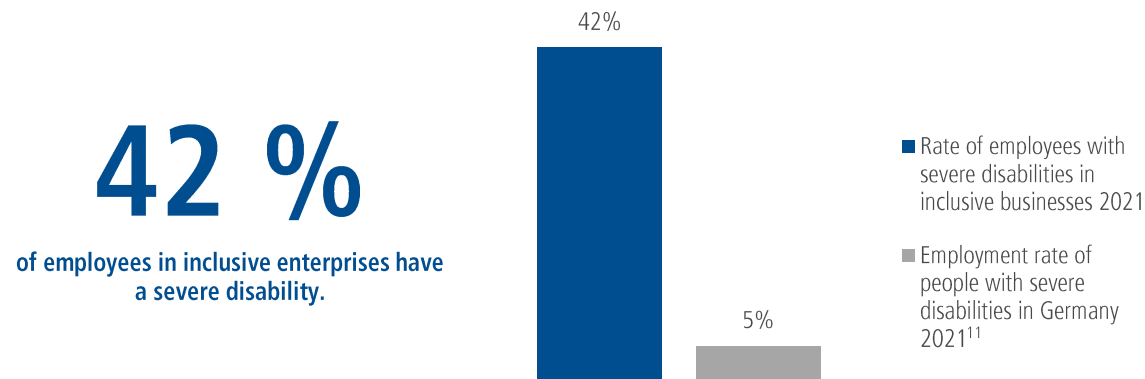
High diversity

Compared to the national average (4.6 %), the rate of employees with severe disabilities in inclusive enterprises is 42 %.

The types of disability among people with disabilities are distributed as follows: 36 % physically disabled people, 29 % mentally disabled people, 23 % cognitively disabled people and 12 % people with other disabilities.

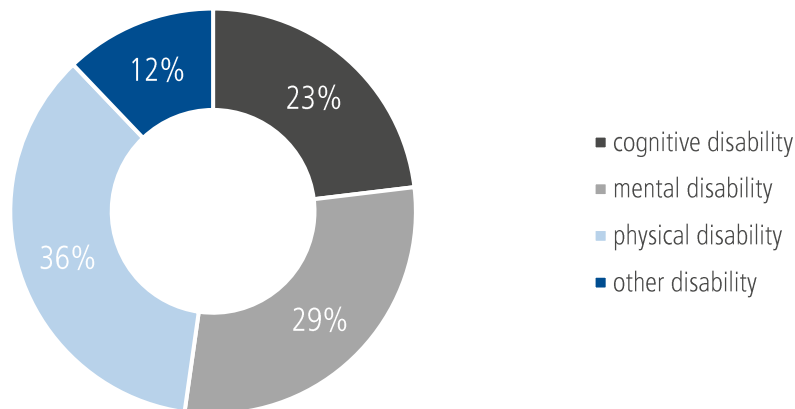
Performance of inclusive enterprises

Rate of employees with severe disabilities in inclusive enterprises 2021



Basis: company survey; n = 112; not specified = 6
¹¹Source: REHADAT

Employees with disabilities in inclusive enterprises 2021



Basis: company survey; n = 112; not specified = 12

High diversity

The proportion of women in inclusive enterprises across all employees is 40 %. Of these, 37 % have a disability.

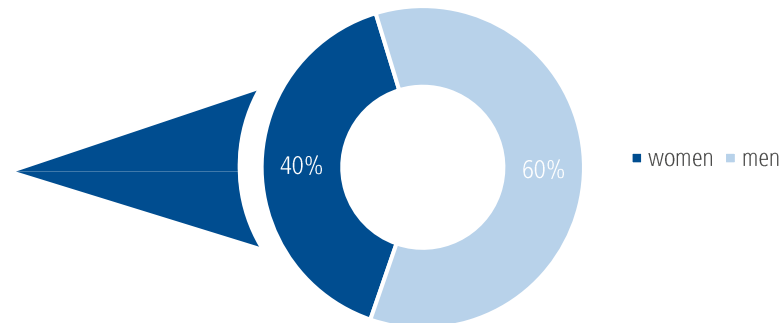
Among employees with disabilities, the proportion of women is 35 %.

Performance of inclusive enterprises

Women's quota in the inclusive enterprises 2021

40 %

of the employees in the inclusive enterprises are women.

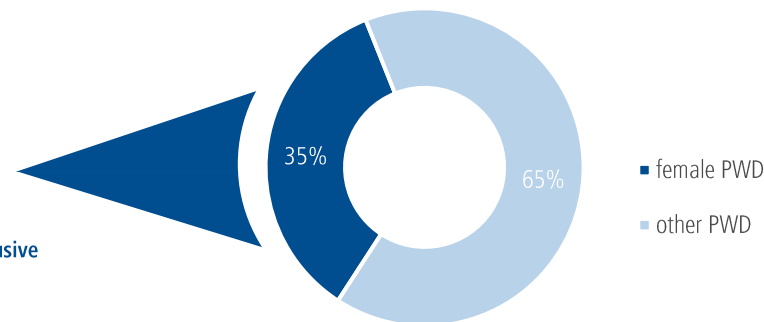


Basis: company survey; n = 112; not specified = 9

Women's quota among employees with disabilities 2021

35 %

of the employees with disabilities in inclusive enterprises are women.



Basis: company survey; n = 112; not specified = 11; number of persons with disabilities = 3.685; PWD = persons with disabilities; PWOD = persons without disabilities

Wage justice

Without taking into account the differences in the tasks, persons with disabilities earn on average 79% of the average wage of employees without disabilities.

However, according to the majority of the inclusion/integration offices, employees without disabilities earn equally or rather equally for the same activities. Only 17 % (corresponding to 3 offices) tend to disagree.

Performance of inclusive enterprises

Wage ratio of employees with and without disabilities

Persons with disabilities earn on average

79 %

of the average wage of employees without disabilities.

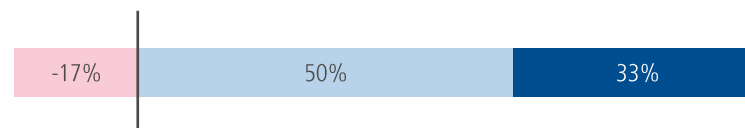
The wage ratio presented here does not take into account that employees with and without disabilities sometimes perform different functions and tasks, which are associated with different wage levels.



Basis: company survey; n = 112; not specified = 19

Assessment of inclusion/integration offices

"In inclusive enterprises, employees with and without disabilities earn equally for the same activities (pay equity)."



■ Strongly disagree
 ■ Disagree
 ■ Agree
 ■ Strongly agree

Basis: inclusion/integration offices survey; n = 16; not specified = 0



IMPACT FIELD REDUCED INEQUALITIES

Incidents of discrimination

In order to prevent discrimination, it is essential that companies enable grievance procedures and formally register cases.

Of all inclusive enterprises, four complaints were registered in 2021. This corresponds to a complaint rate of less than 1 ‰.

Impact on inclusive enterprises

Reported incidents of discrimination 2021

Employees in inclusive enterprises can report complaints of discrimination.



Basis: Company survey; n = 112; Not specified = 9

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.

Discrimination incident = complaint or grievance registered with the reporting organisation through a formal procedure (e.g. grievance procedure).





IMPACT FIELD REDUCED INEQUALITIES

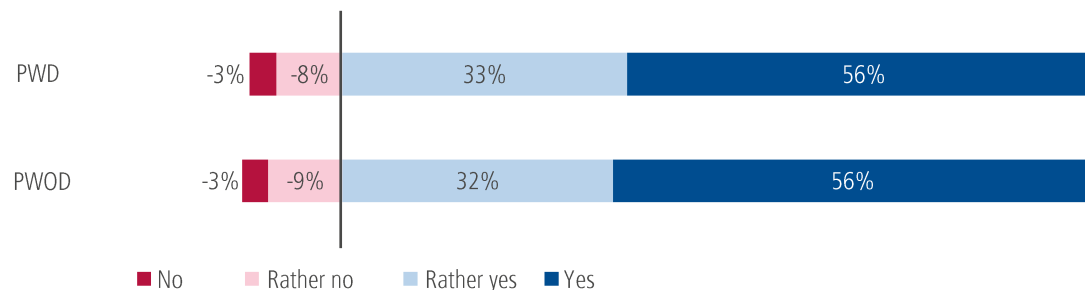
Equal opportunities

89% of employees with disabilities and 88% of employees without disabilities agree ("Yes" or "Rather yes") that they are treated fairly in the company.

The majority of employees also agree with the statement that all employees, whether with or without disabilities, have the same opportunities in the company (> 82 %).

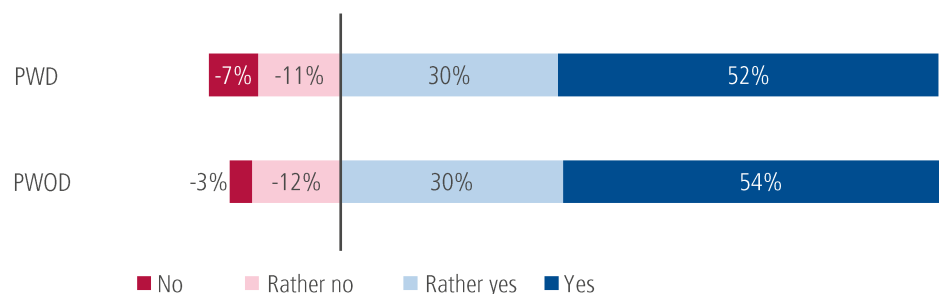
Impact on employees

"I am treated fairly in our company".



Basis: employee survey; n = 498; not specified = 19; PWD = persons with disabilities; PWOD = persons without disabilities

"In our company, employees with and without disabilities have the same opportunities."



Basis: employee survey; n = 498; not specified = 19; PWD = persons with disabilities; PWOD = persons without disabilities

Meaningful customer relationships

Decent work

Good health and wellbeing 

- Health promotion
- Mental health
- Motivating activity
- Social inclusion

Quality education 

- Apprenticeships
- Educational offers
- Development opportunities
- Leaders with inclusion competence

Good working conditions 

- Job security
- Income with market wage
- Long job tenure
- High employee satisfaction
- Workplace support

Reduced inequalities 

- High diversity
- Wage justice
- Incidents of discrimination
- Equal opportunities

Meaningful customer relationships

Acting for the common good 

- Non-profit legal form
- Statutory purposes-dedicated profits


Social responsibility 

- Commitment to a good cause
- Role model inclusion
- Social learning


Create benefit 

- Meeting basic needs
- High customer satisfaction
- Long-term customer relationships


Inclusive and sustainable society

Self-determination & independence 

- Independence from social services
- Independent living
- Social security

Economic benefit 

- Contribution to value creation
- Relief of state and social systems

Realisation of Inclusion 

- Social Commitment
- Participation
- Accessibility
- Destigmatisation

Acting for the common good

Key results

Non-profit legal form

Inclusive enterprises are predominantly non-profit enterprises, e.g. registered associations (e.V.) or non-profit limited liability companies (gGmbH). As such, they use the profits they generate for a statutory purpose in the public interest. In this way, existing jobs can be secured and new ones created.

Statutory purposes-dedicated profits

In 2021, the non-profit inclusive enterprises generated an average profit of around 109,700 euros, which they allocated to the statutory purpose. They thus achieved a return on sales of 3 %.



8 DECENT WORK AND
ECONOMIC GROWTH



IMPACT FIELD ACTING FOR THE COMMON GOOD

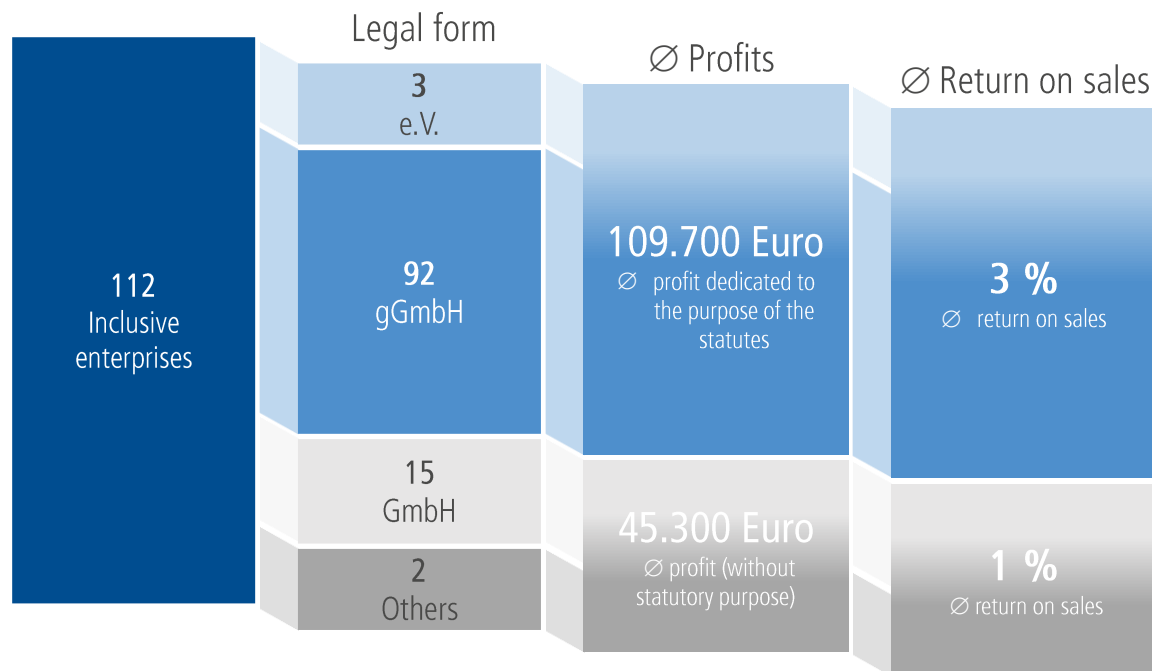
Non-profit legal form Statutory purposes-dedicated profits

Of the 112 inclusive enterprises, 3 are registered associations and 92 are non-profit limited liability companies. These 95 enterprises have an average profit of 109,700 euros, which is used for the statutory purpose and thus flows into securing and creating jobs. They thus achieve an average return on sales of 3 %. This means that for every 100 euros of turnover, non-profit inclusive enterprises make a profit of 3 euros.

The remaining 17 inclusive enterprises are 15 limited liability companies and 2 other legal forms with an average profit of 45,300 euros. This corresponds to an average return on sales of 1 %.

Impact of inclusive enterprises

Inclusive enterprises with and without a non-profit legal form in 2021 in comparison



Basis: company survey; n = 112; not specified (Legal form) = 0; not specified (∅ Profits & ∅ Return on sales) = 29; e.V. = registered association; gGmbH= Non-profit limited liability company; GmbH = Limited liability company

Non-profit enterprises such as registered associations (e. V.) or non-profit limited liability companies (gGmbHs) must dedicate their generated profits to the purpose of their statutes. In the case of non-profit inclusive enterprises, profits are invested in relevant activities in the field of inclusion. With every euro generated by these enterprises, the inclusion of people with disabilities in working life is further promoted.



Social responsibility

Key results

Commitment to a good cause

For more than 90 % of the customers, the aspects 'employment of people with disabilities' and 'making a social contribution' are a decisive motivation when buying products or services of the inclusive enterprises.

Role model inclusion

Inclusive enterprises are seen as "lighthouses" that show that an inclusive working world can work. For many customers, they are a role model in dealing with people with disabilities.

Social learning

The experience with inclusive enterprises has a strong positive impact on many customers:

- Improved understanding of disability and inclusion
- Increased contact with people with disabilities
- Increased commitment to inclusion in their own environment
- Increased openness to the employment of people with disabilities
- More positive image of the capabilities of people with disabilities



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



IMPACT FIELD SOCIAL RESPONSIBILITY

Commitment to a good cause

More than half of customers consider 'employment of people with disabilities' to be very important when buying products or services from an inclusive enterprise. A further 32% consider this to be rather important.

The aspect of 'making a social contribution' when purchasing products or services from the inclusive enterprise is considered very important by 57% of customers and rather important by another 34%.

Impact on customers

"How important is the 'employment of people with disabilities' aspect to you when purchasing products or services from the inclusion company?"



Basis: customer survey; n = 270; not specified = 1

"How important is the aspect of 'making a social contribution' to you when buying products or services from the inclusion company?"



Basis: customer survey; n = 270; not specified = 2

IMPACT FIELD SOCIAL RESPONSIBILITY

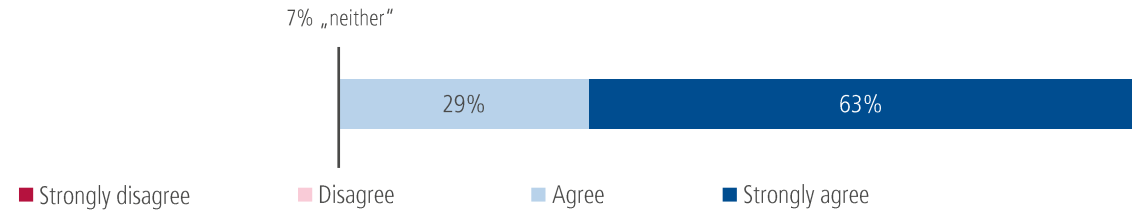
Role model inclusion

The majority (92 %) of customers agree or strongly agree with the statement that inclusive enterprises are a role model for them in dealing with people with disabilities.

The statement that inclusive companies are "lighthouses" that show that an inclusive working world can work is strongly agreed by 44 % of the inclusion/integration offices and agreed by 50 %. One office (6 %) disagrees with this statement.

Impact on customers

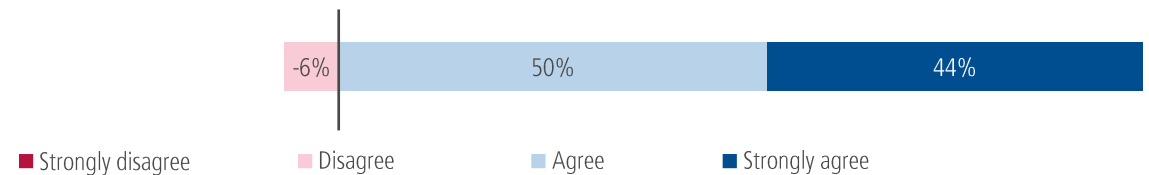
"For me, the inclusive enterprises are role models in dealing with people with disabilities."



Basis: customer survey; n = 270; not specified = 18

Assessment of inclusion/integration offices

"Inclusive enterprises are "lighthouses" that show that an inclusive working world can work."



Basis: inclusion/integration offices survey; n = 16; not specified = 0

IMPACT FIELD SOCIAL RESPONSIBILITY

Social learning

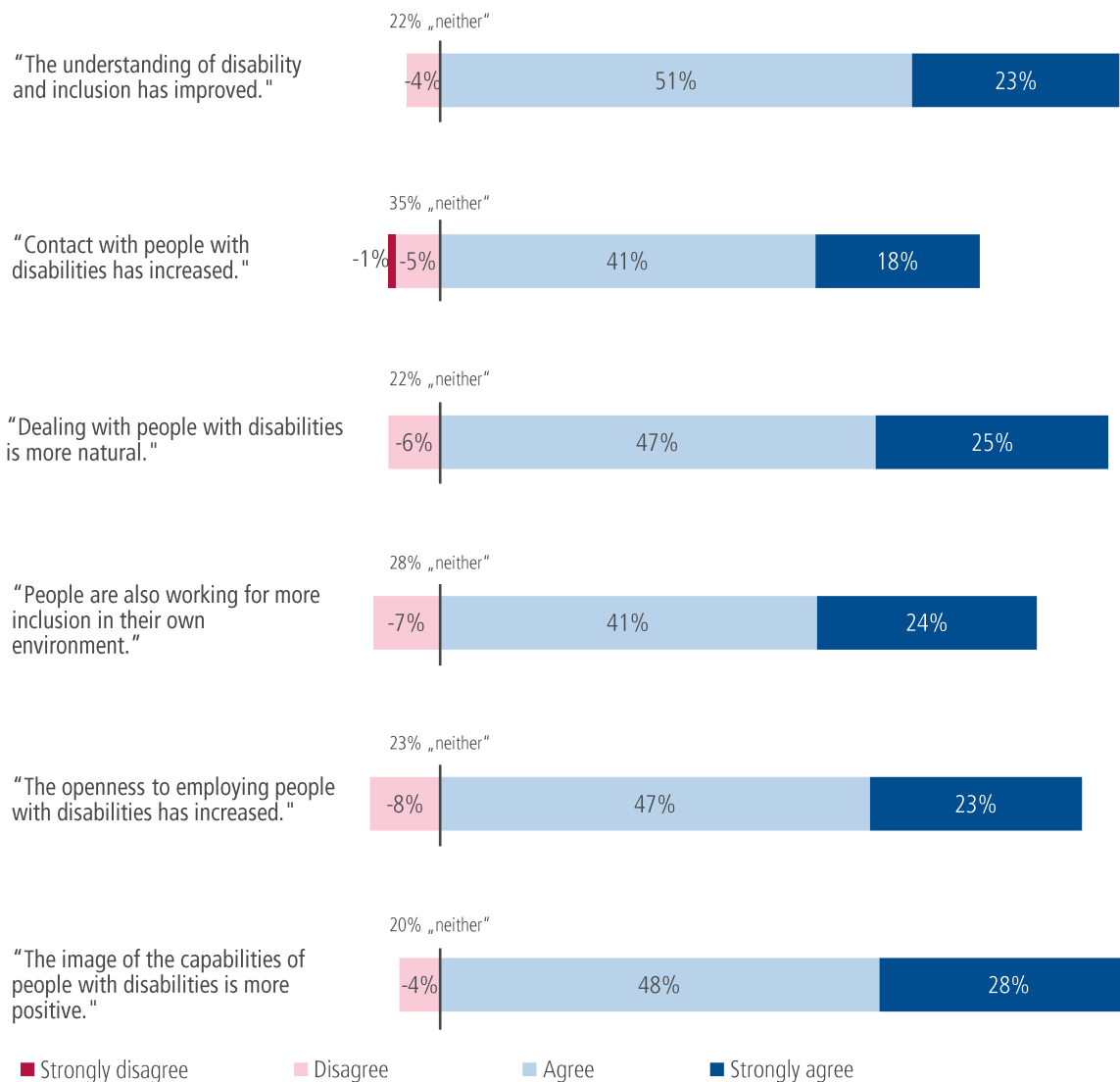
The impact of inclusive enterprises on customers is very positive across different areas. The majority of customers agree or strongly agree with the statements. The level of agreement ('Strongly agree' and 'Agree') ranges from 59% to 76%).

The experience with inclusive enterprises has a strong positive impact on many customers:

- Improved understanding of disability and inclusion
- Increased contact with people with disabilities
- Increased commitment to inclusion in their own environment
- Increased openness to the employment of people with disabilities
- More positive image of the capabilities of people with disabilities

Impact on customers

How the experience with inclusive enterprises affects the customers



Basis: Customer survey; n = 270; not specified = 17-19

Create benefit

Key results



Meeting basic needs

Inclusive enterprises offer products and services to meet the basic needs of the 'simple and good life' and thus make an active contribution to the common good.

High customer satisfaction

The inclusive enterprises achieve a Net Promoter Score® of 70. This excellent score indicates a very high level of customer satisfaction and suggests that a significant number of customers recommend the products and services of inclusive enterprises to others.

Long-term customer relationships

More than 60 % of the customers are returning regular customers and the business relationships have existed for more than 7 years on average.



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



IMPACT FIELD CREATE BENEFIT

Meeting basic needs

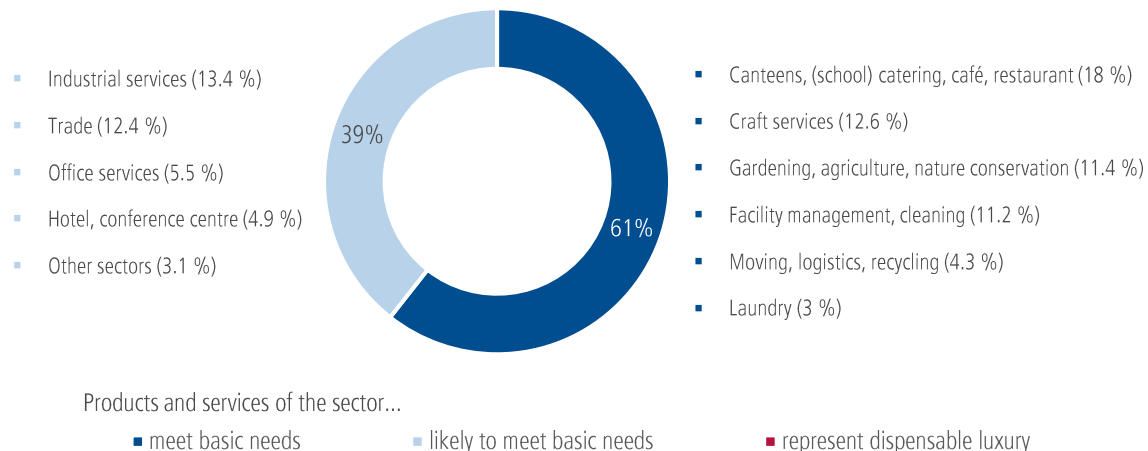
The largest proportion of inclusive enterprises (18 %) offer gastronomic services, i.e. they run canteens, cafés or restaurants or offer catering. They are followed by industrial services (13.4 %) and craft services (12.6 %).

The products and services of the sectors in which inclusive enterprises operate usually serve to meet basic needs (61 %) or are at least likely to meet basic needs (39 %).

Products and services of inclusive enterprises do not serve status. With their products and services, inclusive enterprises thus make an active contribution to the common good.

Performance of inclusive enterprises

Proportion of inclusive enterprises by sector¹² und assessment by contribution to meeting basic needs



¹²Source: Bundesarbeitsgemeinschaft Inklusionsfirmen e.V.

Products and services can be evaluated according to whether they contribute to the satisfaction of basic needs for the simple and good life or whether they are dispensable luxuries. Products and services that meet basic needs make an active contribution to the common good (Gemeinwohlbilanz 5.0)¹³.



¹³Source: Arbeitsbuch zur Gemeinwohlbilanz 5.0: Vollbilanz

IMPACT FIELD CREATE BENEFIT

High customer satisfaction

The Net Promoter Score® (NPS®) indicates how satisfied customers are with the enterprise. It is calculated as the percentage of promoters minus the percentage of detractors.

Overall, the inclusive enterprises achieve an NPS® of 70, which is an excellent score.

76 % of customers are promoters and would be very likely to recommend the products or services of the inclusive enterprise to others.

Only 5 % of customers surveyed would be unlikely to do so. This proportion of customers is considered to be detractors.

Passive customers are the 19 % of customers who are likely to recommend the products or services of the inclusive enterprise.

Impact on customers

Net Promoter Score® (NPS®)

"How likely are you to recommend the products or services of the inclusive enterprise to friends or colleagues?"



Detractors

- Rather dissatisfied customers
- Risk of spreading negative word-of-mouth

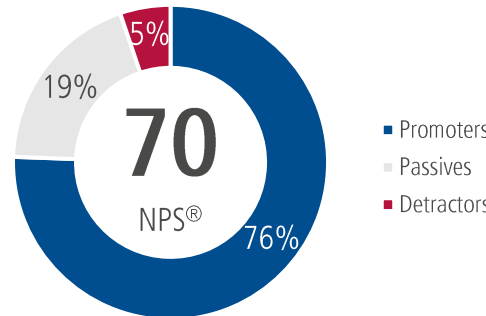
Passives

- More susceptible to switching to other companies
- Excluded from NPS® calculation

Promoters

- Loyal and committed customers
- Stimulate growth through positive word-of-mouth

$$NPS^{\circledR} = \text{Promoters (\%)} - \text{Detractors (\%)}$$



NPS® categories¹⁴

above 0 is good,
above 20 is very good
above 50 is excellent
Above 80 is outstanding

Basis: employee survey; n = 270; not specified = 0

¹⁴Source: Bain & Company; Net Promoter®, NPS®, NPS Prism®, and the NPS-related emoticons are registered trademarks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld. Net Promoter ScoreSM and Net Promoter SystemSM are service marks of Bain & Company, Inc., NICE Systems, Inc., and Fred Reichheld.

IMPACT FIELD CREATE BENEFIT

High customer satisfaction

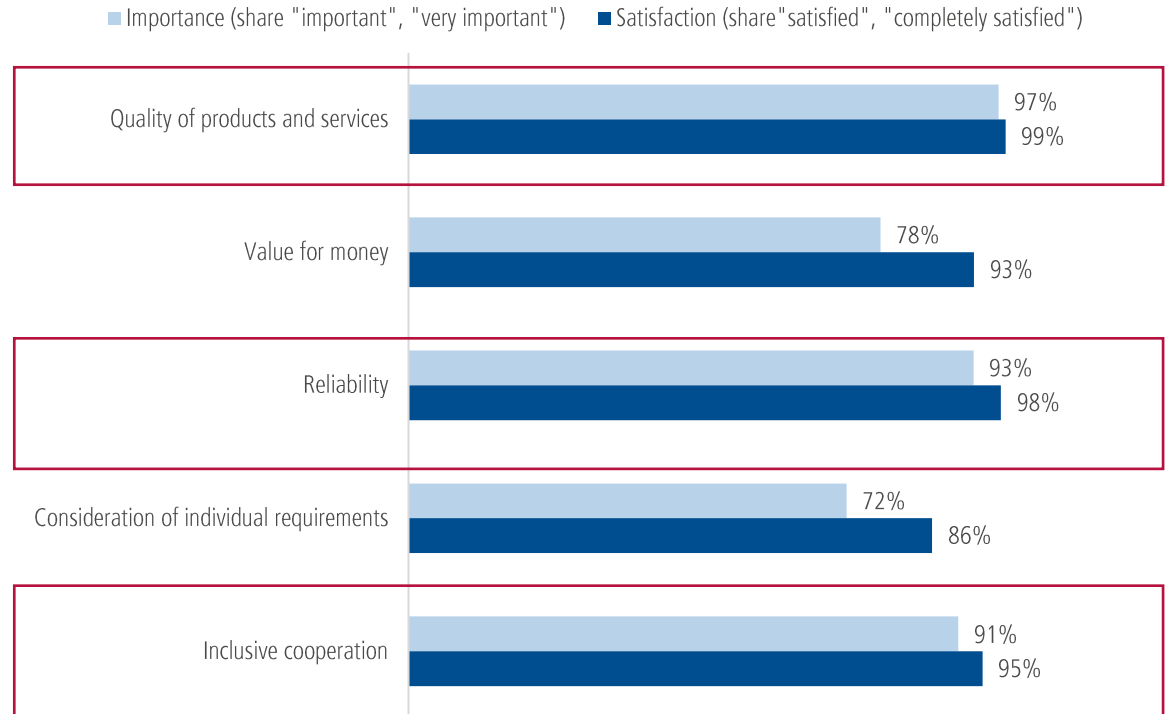
For the customers, quality, reliability and inclusive cooperation are the most important performance characteristics, each with over 90 % approval.

Value for money follows with 78 % approval. The consideration of individual requirements has a slightly lower significance with 72 % agreement.

Satisfaction for the most important performance features is well above 90 % (proportion of "satisfied" and "completely satisfied" customers).

Impact on customers

Importance of and satisfaction with quality, value for money, reliability, consideration of individual requirements and inclusive cooperation.



IMPACT FIELD CREATE BENEFIT

Long-term customer relationships

The inclusive enterprises have a high proportion of end customers (83%) and external business customers (79%). The proportion of internal customers is around 50%.

On average, customers have been with the inclusive enterprises for 7.4 years and more than 60% of customers are repeat customers.

Performance of inclusive enterprises

Customer focus (multiple answers possible)



Basis: company survey; n = 112; not specified = 2

Impact on inclusive enterprises

Customer loyalty







For **7,4 years**
on average relationships with business customers
have lasted.

Basis: company survey; n = 112; not specified = 31-35



61 %
of the customers are repeat customers

Inclusive and sustainable society

Decent work	
Good health and well-being <ul style="list-style-type: none"> Health promotion Mental health Motivating activity Social inclusion 	
Quality education <ul style="list-style-type: none"> Apprenticeships Educational offers Development opportunities Leaders with inclusion competence 	
Good working conditions <ul style="list-style-type: none"> Job security Income with market wage Long job tenure High employee satisfaction Workplace support 	
Reduced inequalities <ul style="list-style-type: none"> High diversity Wage justice Cases of discrimination Equal opportunities 	

Meaningful customer relationships	
Acting for the common good <ul style="list-style-type: none"> Non-profit legal form Statutory purposes-dedicated profits 	
Social responsibility <ul style="list-style-type: none"> Commitment to a good cause Role model inclusion Social learning 	
Create benefit <ul style="list-style-type: none"> Meeting basic needs High customer satisfaction Long-term customer relationships 	

Inclusive and sustainable society	
Self-determination & independence <ul style="list-style-type: none"> Independence from social services Independent living Social security 	
Economic benefit <ul style="list-style-type: none"> Contribution to value creation Relief of state and social systems 	
Realisation of inclusion <ul style="list-style-type: none"> Social engagement Participation Accessibility Destigmatisation 	

Self-determination & independence

Key results

Independence from social services

According to the majority of employees, working in inclusive enterprises improves their financial situation and strengthens their independence from social services.

Independent living

The work gives the majority of employees more confidence to manage everyday tasks independently.

Social security

85 % of employees in inclusive enterprises are covered by social security. Social security protects employees against the financial consequences of illness, accident, unemployment, reduced earning capacity, old age and the need for long-term care, thus contributing to social protection and the fight against poverty.





IMPACT FIELD SELF-DETERMINATION & INDEPENDENCE

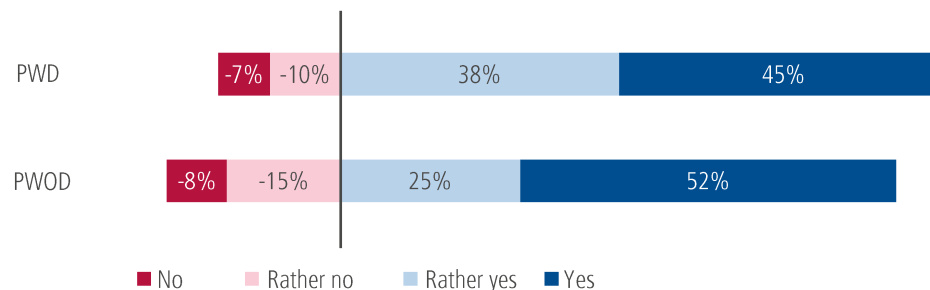
Independence from social services

The majority of employees with disabilities (83 %) and without disabilities (77 %) agree ("Yes" or "Rather yes") that their financial situation has improved as a result of the work.

A quarter of the inclusion/integration offices tend to agree and three-quarters strongly agree that inclusive enterprises make an important contribution to improving the lives of people with disabilities.

Impact on employees

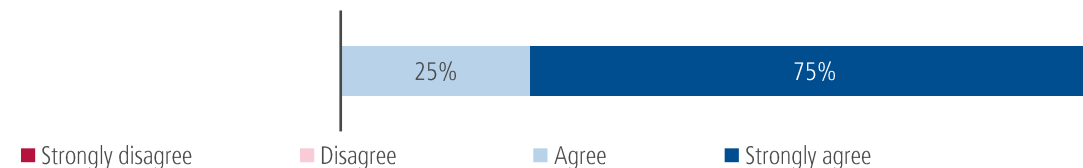
"My financial situation has improved as a result of the work."



Basis: employee survey; n = 498; not specified = 22; PWD = persons with disabilities; PWOD = persons without disabilities

Assessment of inclusion/integration offices

"Inclusive enterprises make an important contribution to improving the lives of people with disabilities."



Basis: inclusion/integration offices survey; n = 16; not specified = 0



IMPACT FIELD SELF-DETERMINATION & INDEPENDENCE

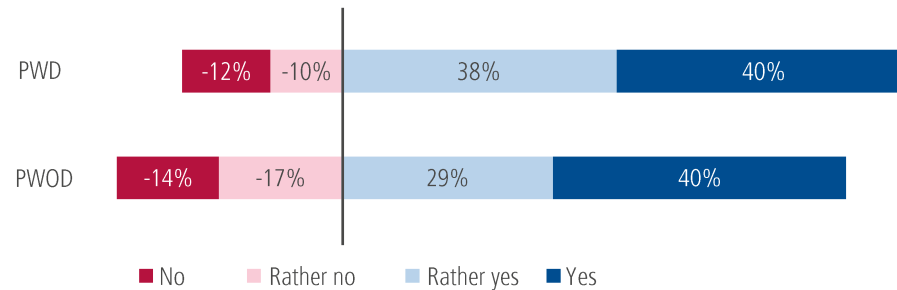
Independent living

78 % of employees with disabilities agree or strongly agree that their job gives them more confidence to manage everyday tasks independently and with less help from relatives or others.

For employees without disabilities, 88 % of the inclusion/integration offices agree with the statement that socially secured employment in inclusive enterprises enables people with severe disabilities to lead an independent life. Half of the offices strongly agree with the statement and 38 % rather agree.

Impact on employees

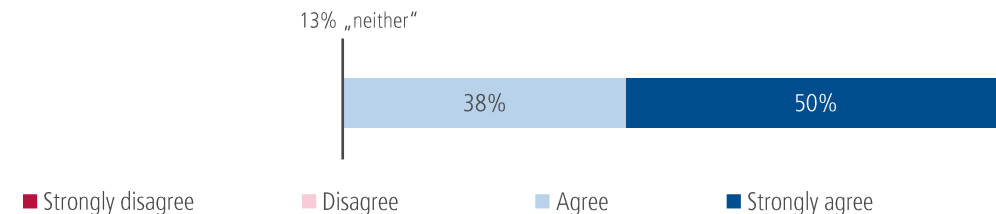
“The job gives me more confidence to manage everyday tasks independently, with less help from relatives or others.”



Basis: employee survey; n = 498; not applicable = 156; not specified = 14; PWD = persons with disabilities; PWOD = persons without disabilities

Assessment of inclusion/integration offices

“Socially secured employment in inclusive enterprises enables people with severe disabilities to lead an independent life.”



Basis: inclusion/integration offices survey; n = 16; not specified = 0



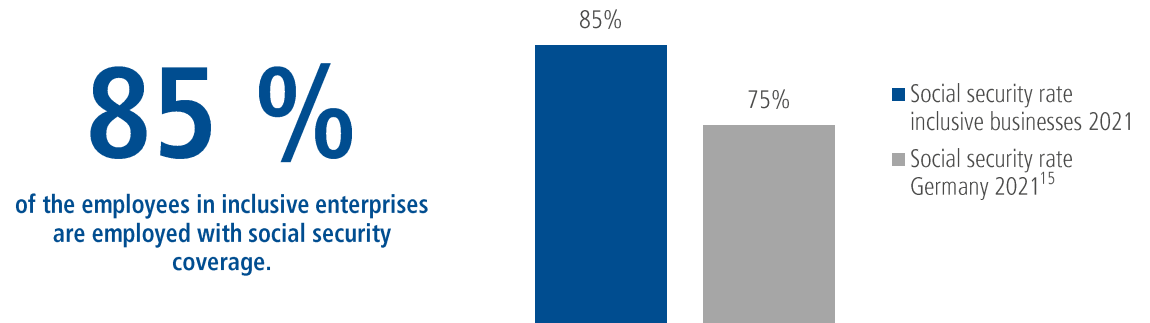
IMPACT FIELD SELF-DETERMINATION & INDEPENDENCE

Social security

The social security rate in inclusive enterprises is 85 %, which is 10 % higher than the rate for Germany as a whole.

Performance of the inclusive enterprises

Social security rate 2021



Basis: company survey; n = 112; not specified = 6
¹⁵Source: Statistisches Bundesamt

Socially secured employees are secured in accordance with the special regulations in the social security codes. Social security protects the correspondingly employed against the financial consequences of illness, accident, unemployment, reduction in earning capacity, old age and the need for long-term care, thus making a contribution towards combating poverty. In particular, income security in old age is an important foundation for people's self-determination and independence and for social peace in society.



Economic benefit

Key Results

Contribution to value creation

The vast majority of inclusive enterprises achieve positive operating results. On average, 1.05 euros of gross profit are generated for every euro of personnel costs. The share of public compensation and funding in turnover corresponds to 12 %. With an average value creation contribution of 1,876,000 euros in 2021, inclusive enterprises contribute to value creation in Germany.

Relief of state and social systems

Inclusive enterprises employ a large number of people with disabilities in the general labour market who would otherwise be unemployed or employed in a sheltered workshop. The majority of employees with disabilities are employed with social security. Inclusive enterprises therefore also reduce the financial burden on the state and social systems. For every euro invested in personnel cost support, 1.86 euros are returned to the social security systems and the treasury.



8 DECENT WORK AND
ECONOMIC GROWTH



IMPACT FIELD ECONOMIC BENEFIT

Contribution to value creation

Overall, the inclusive enterprises generate an average turnover of 3,348,000 euros. 83 % achieve a positive operating result.

The average gross profit of around 1,876,000 euros is offset by average personnel costs of around 1,793,000 euros. This results in a gross profit of 1.05 euros per euro of personnel costs.

The average disadvantage compensation and funding received by inclusive enterprises is 406,000 euro. This means that 12 % of the total turnover can be attributed to public compensation and funding.

Key business figures 2021 and profitability analysis

Performance of the inclusive enterprises

2021	in TEuro
Ø Turnover	3,348
Ø Gross profit	1,876
Ø Personnel costs	1,793
Ø Disadvantage compensation and funding*	406
Ø Result after taxes	102
POSITIVE OPERATING RESULTS	
Proportion of enterprises with a positive operating result	83 %
GROSS PROFIT PER EURO PERSONNEL EXPENSES	
Ø Gross profit / Ø Personnel costs	1.05 Euro
SHARE OF FUNDING IN TURNOVER	
Ø Funding / Ø Turnover	12 %

Basis: company survey; n = 112; not specified = 43

* Funding includes:

- Disadvantage compensation under Social Code Books II, III and IX
- Other subsidies from public funds
- Revenues from services provided on behalf of labor market policy actors (e.g. employment or qualification measures)
- Foundation funds (e.g., Aktion Mensch)

Important: Short-time work benefits, COVID-19 aid, and shareholder subsidies are not included.

IMPACT FIELD ECONOMIC BENEFIT

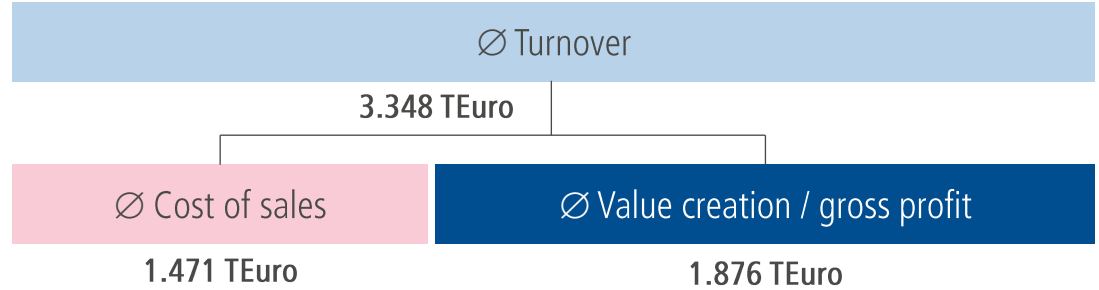
Contribution to value creation

The average value contribution of inclusive enterprises is around 1,876,000 euros in 2021.

The surveyed inclusion/integration offices agree (63 %) to strongly agree (38 %) that inclusive enterprises make an important contribution to value creation in Germany by tapping into the untapped labour potential of people with disabilities.

Performance of the inclusive enterprises

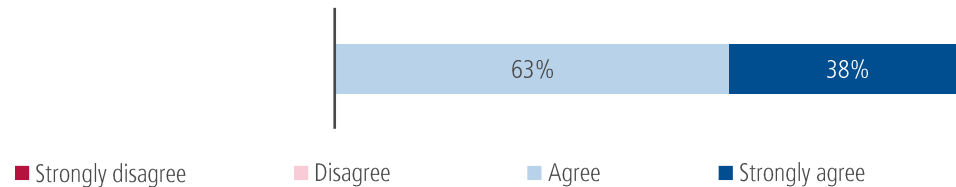
Average contribution to value creation of inclusive enterprises 2021



Basis: company survey; N:112; not specified: 43

Assessment of inclusion/integration offices

“Inclusive enterprises make an important contribution to value creation in Germany by tapping into the untapped labour potential of people with disabilities.”



Basis: inclusion/integration offices survey; n = 16; not specified: = 0

Relief of state and social systems

3,685 people with disabilities are employed in the 112 inclusive enterprises participating in the study. Of these, a total of 87 % are employed with social security contributions, 6 % are marginally employed and 7 % are employed in a company integrated workplace.

4 % of the people with disabilities subject to social security contributions are supported within the framework of the budget for work, 7 % of the jobs are company-integrated. In a labour market without inclusive enterprises, these employees would usually be employed in a sheltered workshop for people with disabilities or unemployed. The services offered by the inclusive enterprises enable these people to find employment on the general labour market.

5 % of people with disabilities subject to social security contributions are employed in measures. Inclusive enterprises contribute to the reduction of long-term unemployment by enabling these people to find employment.

Performance of the inclusive enterprises

Employment of people with disabilities

Employment type	Number	In %
I. Socially insured employment contracts with PWD	3,218	87 %
Of which in the budget for work	156	4 %
Of which in measures	189	5 %
Of which apprentices	110	3 %
Of which other socially insured employment contracts with PWD	2,763	75 %
II. Marginally employed persons with disabilities	218	6 %
III. External workplaces / company-integrated employe	249	7 %
Total Persons with disabilities	3,685	100 %

Basis: company survey; n = 112; not specified = 6; PWD = persons with disabilities

Employees in the budget for work = employees with disability who are entitled to employment in a sheltered workshop for disabled people, but who are given access to employment in the general labour market (here in the inclusive enterprise) through the budget for work (§ 61 Social Code Book IX).

Employees in measures = e.g. employees supported under Social Code Book II § 16 i who are integrated into employment relationships after a long period of unemployment.

Company-integrated jobs = Jobs that have been transferred from a sheltered workshop to private and public enterprises (here inclusive enterprises). Workers in this category remain employees of the sheltered workshop and continue to receive integration benefits from the public sector.



IMPACT FIELD ECONOMIC BENEFIT

Relief of state and social systems

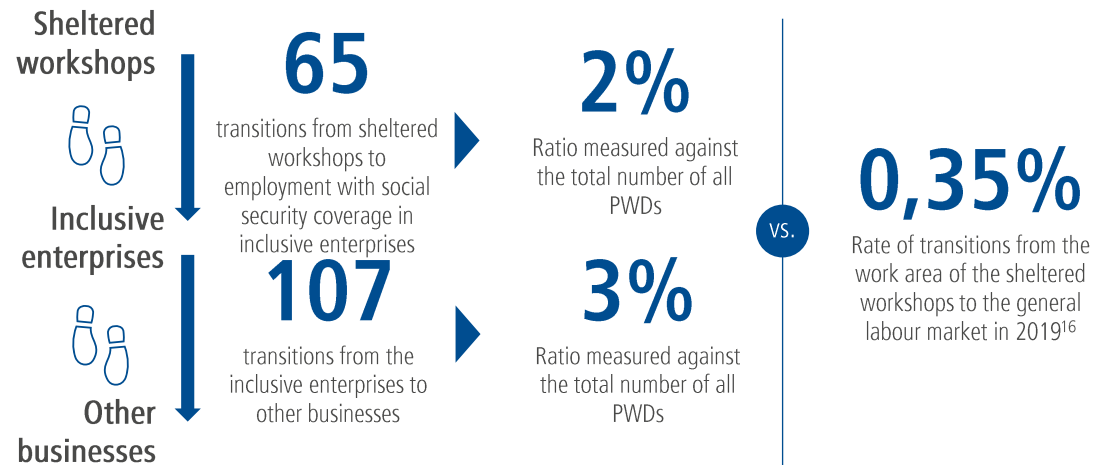
65 employees transferred from sheltered workshops to the 112 inclusive enterprises. This corresponds to 2 % of the total number of employees with disabilities.

107 employees transferred from the inclusive enterprises to other businesses in the general labour market, which corresponds to 3 % of the total number of employees with disabilities.

With regard to the statement that inclusive enterprises contribute to more transitions from sheltered workshops to the general labour market, there is a mixed opinion among inclusion/integration offices. Overall, half of the offices agree with the statement, while 21 % disagree or strongly disagree.

Impact of inclusive enterprises

Transitions from sheltered workshops to inclusive enterprises and from inclusive enterprises to other businesses in the general labour market 2021

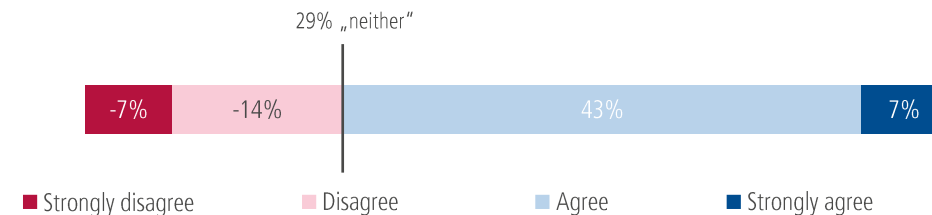


Basis: company survey; n = 112; not specified = 13-15; number of persons with disabilities (PWD) = 3.685

¹⁶Source: Bundesministerium für Arbeit und Soziales; no data available yet for the year 2021

Assessment of inclusion/integration offices

“Inclusive enterprises contribute to more transitions from sheltered workshops to the general labour market.”



Basis: Inclusion/integration offices survey; n = 16; Not specified = 0

IMPACT FIELD ECONOMIC BENEFIT

Relief of state and social systems

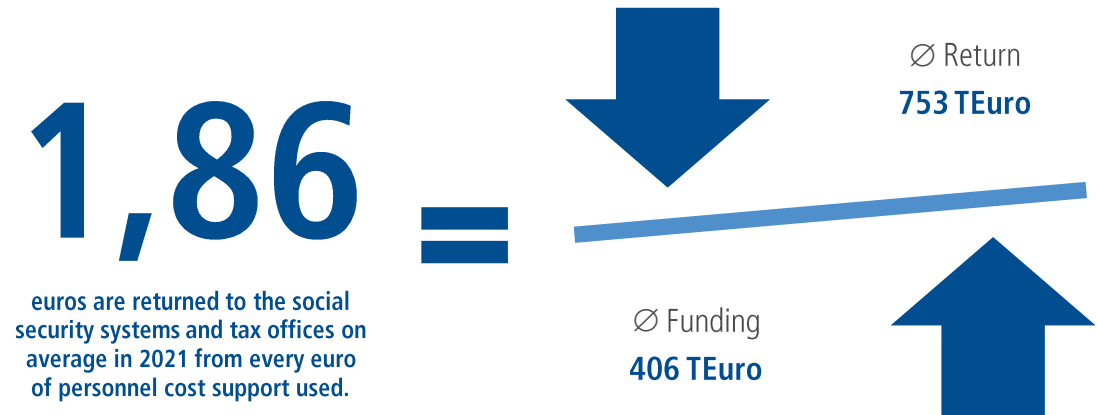
The inclusive enterprises received an average funding of around 406,000 euros in 2021.

Of the personnel costs, 42% is returned to the tax authorities and social security systems in the form of social security contributions and payroll taxes. This is an average of around 753,000 euros in 2021 and describes the impact of the funds used by the funding bodies.

The average return divided by the average funding amount results in a return rate of 1.86 in 2021. This means that for every euro of personnel cost support used, 1.86 euros flowed back to the social security systems and tax offices.

Impact on the state and social systems

Average return rate



Basis: company survey; n = 112; not specified = 43

Return = return of social security and payroll tax to tax offices and social security systems (corresponds to approx. 42 % of personnel costs). i

Funding includes:

- Disadvantage compensation under Social Code Books II, III and IX
- Other subsidies from public funds
- Revenues from services provided on behalf of labor market policy actors (e.g., employment or qualification measures)
- Foundation funds (e.g., Aktion Mensch)

Important: Short-time work benefits, COVID-19 aid, and shareholder subsidies are not included.

IMPACT FIELD ECONOMIC BENEFIT

Relief of state and social systems

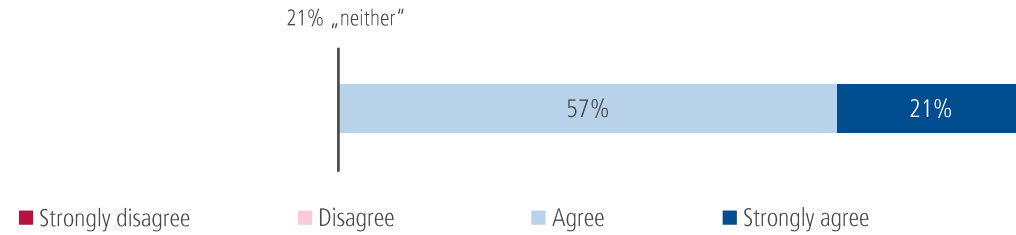
57 % of the inclusion/integration offices agree that the employment of people with disabilities in inclusive enterprises relieves the social system financially. Another 21% strongly agree with this statement.

Overall, all inclusion/integration offices confirm that the use of their funding has a positive impact on employment or the labour market, people with disabilities and society.

The positive impact on employment and the labour market receives the highest level of agreement. Here, 50 % of respondents strongly agree. This is followed by the positive impact on people with disabilities (share of strong agreement = 40 %) and on society (share of strong agreement = 29 %).

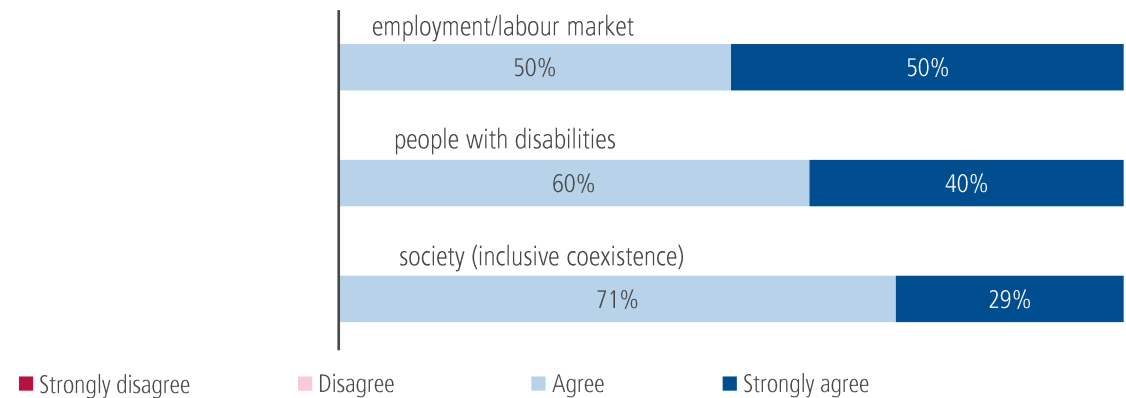
Assessment of inclusion/integration offices

“The employment of people with disabilities in inclusive enterprises provides financial relief to the social system”



Basis: inclusion/integration offices survey; n = 16; not specified = 0

“The use of our funding has a positive impact on ...”



Basis: inclusion/integration offices survey; n = 16; not specified = 0

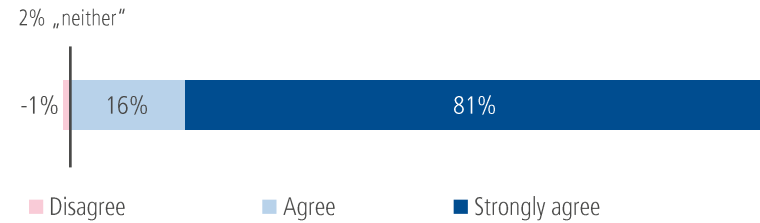
IMPACT FIELD ECONOMIC BENEFIT

Relief of state and social systems

More than 80 % of customers strongly agree that it makes sense to support inclusive enterprises with public funds.

Assessment of customers

“Supporting inclusive enterprises with public funds makes sense.”



Basis: Customer survey; n = 270; Not specified = 1



Realisation of inclusion

Key results

Social engagement

From the perspective of customers and inclusion/integration offices, inclusive enterprises contribute to the common good in cities and communities and to social inclusion.

Participation

Inclusive enterprises enable the employment of people with disabilities through their inclusive working environment and measures of workplace support. In 2020, approximately 13,600 people with severe disabilities were employed in inclusive enterprises in Germany.

Accessibility

The majority of employees believe that inclusive enterprises are considerate of personal limits and offer both technical and personal assistance when needed. The premises of 62 % of inclusive enterprises are completely or almost completely accessible.

Destigmatisation

Through working in inclusive enterprises, the disability is less prominent for the majority of the employees affected.



11 SUSTAINABLE CITIES
AND COMMUNITIES



IMPACT FIELD REALISATION OF INCLUSION

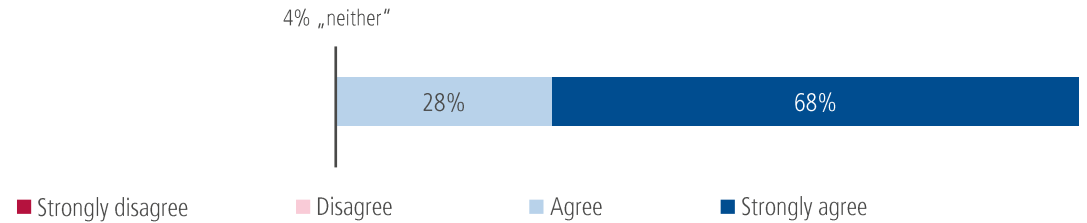
Social engagement

68 % of customers strongly agree that inclusive enterprises contribute to the common good in cities and municipalities.

More than 80 % of inclusion/inclusion offices strongly agree with the statement that inclusive enterprises make an important contribution to inclusion in society by integrating people with and without disabilities in the workplace.

Assessment of customers

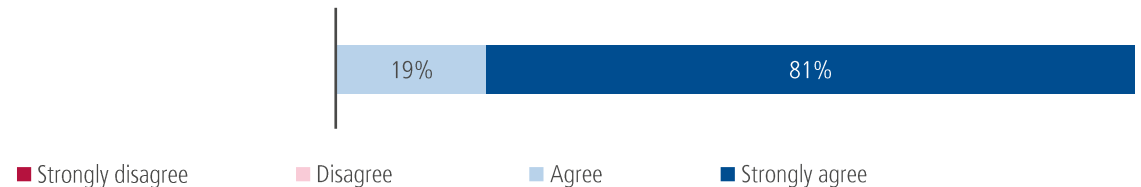
“The inclusive enterprise contributes to the common good in cities and municipalities.”



Basis: customer survey; n = 270; not specified = 1

Assessment of inclusion/integration offices

“By integrating people with and without disabilities in the workplace, inclusive enterprises make an important contribution to inclusion in society.”



Basis: inclusion/integration offices survey; n = 16; not specified = 0

IMPACT FIELD REALISATION OF INCLUSION

Participation

The majority of the surveyed inclusion/integration offices agree (25 %) or strongly agree (69 %) with the statement that inclusive enterprises enable the employment of people with disabilities through their inclusive work environment and work support measures. Only 6 % of the offices tend to disagree.

To place this in the overall context, the increasing total number of jobs for persons with severe disabilities in inclusive enterprises nationwide should be emphasised. While in 2005 there were 6,333 jobs, in 2020 there are almost twice as many, at 13,590.

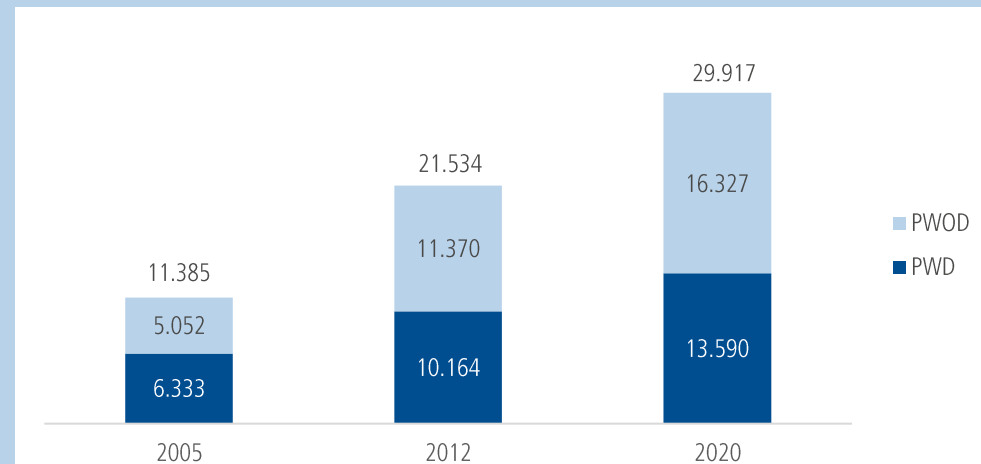
Assessment of inclusion/integration offices

“Inclusive enterprises enable the employment of people with disabilities through their inclusive work environment and workplace support measures.”



Basis: inclusion/integration offices survey; n = 16; not specified = 0

Total number of jobs in inclusive enterprises throughout Germany¹⁷



¹⁷Source: Bundesarbeitsgemeinschaft Inklusionsfirmen e.V.; PWD = Persons with disabilities; PWOD = Persons without disabilities

Participation

43 % of inclusive enterprises have employee representation.

Over 80 % of employees with and without disabilities agree ("Yes" or "Rather yes") that their interests are sufficiently taken into account at work.

More than 80 % of all employees agree with the statement that ideas and opinions can be contributed. At the same time, 14 % more employees without disabilities strongly agree ('Yes') with the statement than employees with disabilities.

Performance of inclusive enterprises

Employee representation

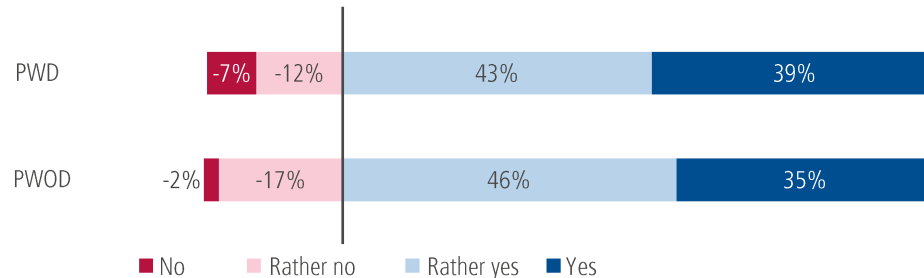
43 %

of inclusive enterprises have employee representation

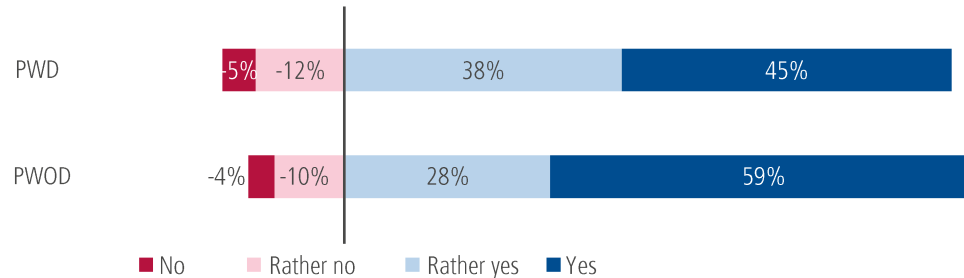
Basis: company survey; n = 112; not specified = 5

Impact on employees

"My interests are sufficiently considered in the work."



"At work I can contribute my ideas and opinions."



Basis: employee survey; n = 498; not specified (top to bottom) = 20, 17; PWD = persons with disabilities; PWOD = persons without disabilities

IMPACT FIELD REALISATION OF INCLUSION

Accessibility

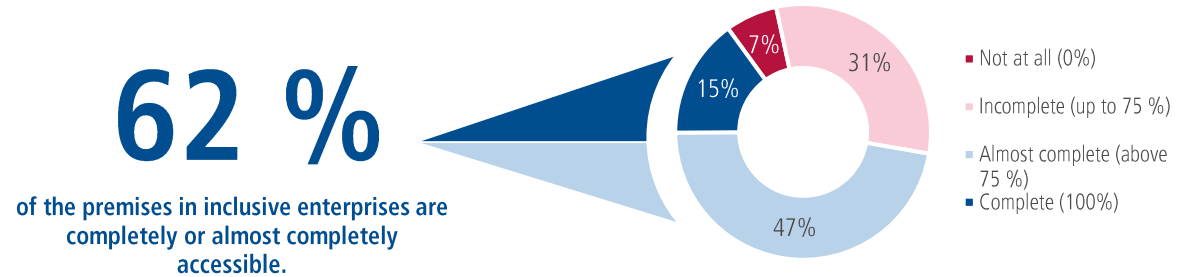
62 % of the premises in inclusive enterprises are completely (15 %) or almost completely accessible (47 %).

When technical or personal assistance is needed at work, almost all employees with disabilities (91 %) and without disabilities (88 %) say they receive it or are likely to receive it.

More than half of the employees with disabilities strongly agree and 29 % agree that personal limits are respected in the workplace. The majority of employees without disabilities (81%) also tend to agree or strongly agree with this statement.

Performance of inclusive enterprises

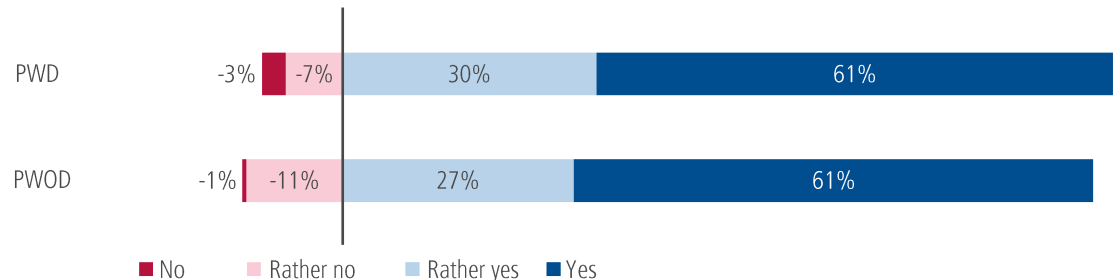
Proportion of enterprises with completely or almost completely accessible premises



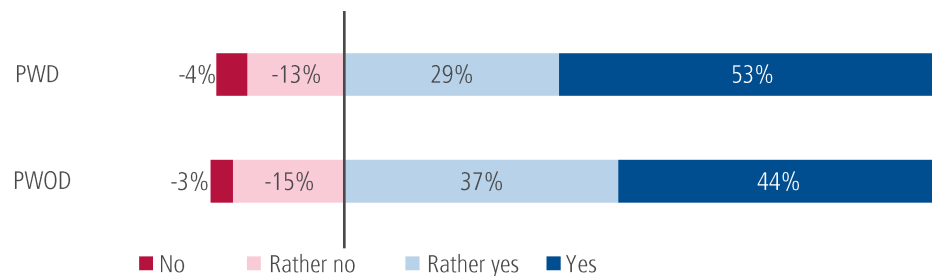
Basis: company survey; n = 112; not specified = 6

Impact on employees

"If I need technical or personal help at the workplace, I get it."



"My personal limits are respected in the company."



Basis: employee survey; n = 498; not specified (top to bottom) = 18, 20; PWD = persons with disabilities; PWOD = persons with disabilities

IMPACT FIELD REALISATION OF INCLUSION

Destigmatisation

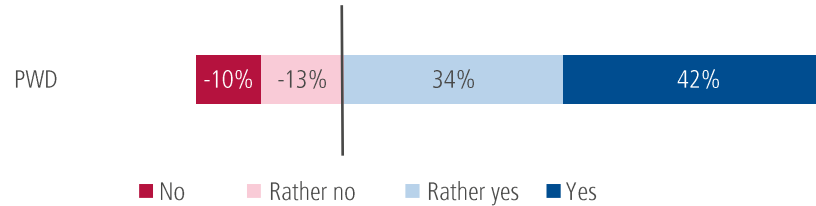
76 % of employees with disabilities tend to feel or feel completely that their disability is less prominent among others since they started working.

More than half of the inclusion/integration offices tend to agree with the statement that inclusive enterprises make an important contribution to destigmatisation because people with and without disabilities are equal, socially insured employees and colleagues. Another 38 % fully agree with the statement.

More than half (56 %) of the offices surveyed completely agree with the statement that inclusive enterprises make an important contribution to reducing prejudice because people with and without disabilities meet there internally and externally. A further 38 % of the offices rather agree.

Impact on employees

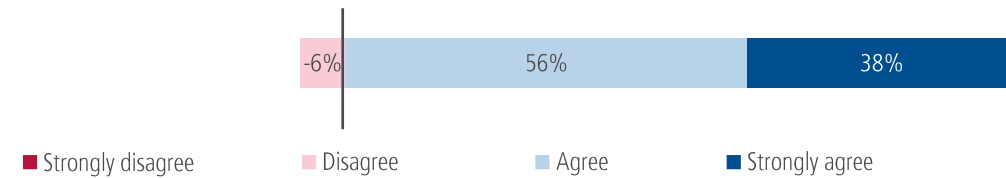
“Since I started working, I feel like my disability is less prominent among other people.”



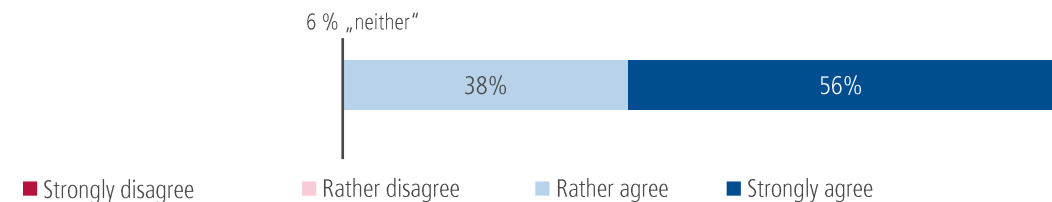
Basis: employee survey; n = 287; not applicable = 69; not specified = 9; PWD = persons with disabilities

Assessment of inclusion/integration offices

“Inclusive companies make an important contribution to destigmatisation, because people with and without disabilities are equal employees and colleagues with social security.”



“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).”



Basis: inclusion/integration offices survey; n = 16; not specified = 0

Chapter 03

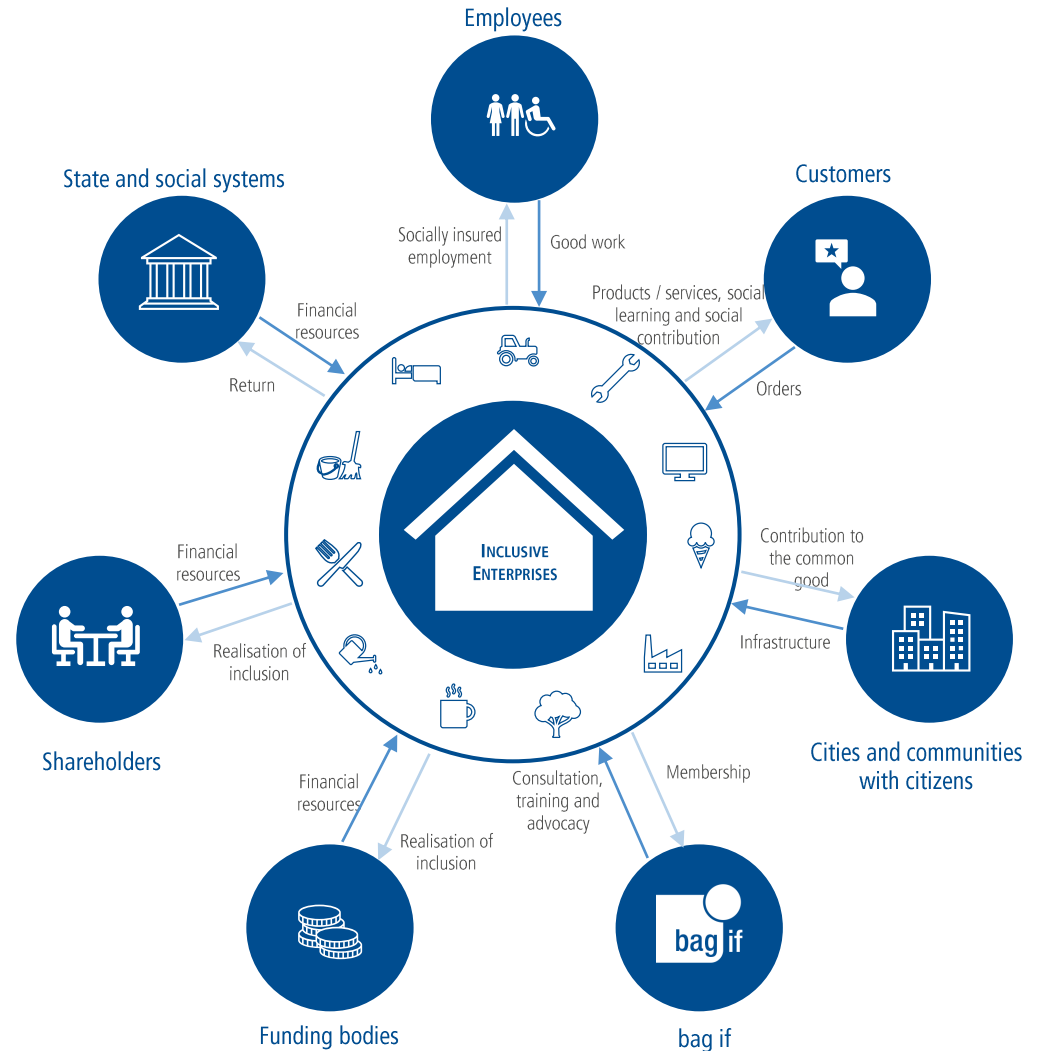
Summary and recommendations for action

Ecosystem inclusive enterprises

Together more impact is achieved

Inclusive enterprises make an impact! And they do so because they operate in an impressive ecosystem in which different players work together and everyone benefits.











Why inclusive enterprises make an impact!



The impact of inclusive enterprises

Overview of the most important results



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

*This should be seen in the light of the fact that inclusive enterprises have at least 30-50% of their jobs filled by people with disabilities on a permanent basis and subject to social security contributions.

PWD = persons with disabilities; PWOD = persons without disabilities; IE = inclusive enterprises; CUST = customers

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Summary



The key findings of the impact study at a glance:

1. The **Impact Compass** for inclusion, developed based on the Sustainable Development Goals (SDGs) and the proposed EU Social Taxonomy, has proven to be an effective conceptual framework.
2. The impact of inclusive enterprises has been successfully portrayed using a **360-degree approach** from the perspective of various stakeholder groups.
3. For the first time, a **comprehensive impact analysis** has been carried out, setting new standards in terms of sample size.
4. The **impact of inclusive enterprises** has been transparently demonstrated for all fields of the Impact Compass for inclusion.
5. It has been shown that inclusive enterprises fulfill their social mission (§§ 215 et seq. SGB IX), act economically successfully, and, in particular, **drive the implementation of the Agenda 2030 and the UN Convention on the Rights of Persons with Disabilities**.
6. Through their work on an equal footing and the promotion of interactions between people with and without disabilities, inclusive enterprises **contribute to destigmatisation and foster inclusive coexistence in society**.
7. Inclusive enterprises **provide financial relief for the government and social systems**.
8. Overall, a **first-time, replicable overview** has been created for participants and decision-makers.



RECOMMENDATIONS FOR ACTION Inclusive enterprises

Improve impact through targeted measures

- Improve access to healthcare and training and further education opportunities.
- Enable more opportunities for promotion.
- Utilise and strengthen the social responsibility of customers.
- Remove barriers in premises.

Measure and manage impact

- Measure and manage impact along the Impact Compass.
- Use study results as benchmarks.

Communicate the impact internally and externally

- Use the Impact Compass as a template for communicating impact.
- Incorporate evidence of impact on career pages and in promotional brochures to strengthen the brand image to potential employees and customers.
- Integrate evidence of impact in funding applications to differentiate and positively stand out from competitors.
- Use evidence of impact as a basis for sustainability reports.



RECOMMENDATIONS FOR ACTION bag if

Promote impact measurement of inclusive enterprises

- Collaborate with FAF gGmbH to explore options for training and consulting services on the topic of impact measurement.
- Provide tools (e.g. template questionnaires) for inclusive enterprises to assess their impact.
- Provide resources for communicating the impact of inclusive enterprises (e.g. template Impact Compass for inclusive enterprises).
- Repeat the *MehrWirkung* impact study to demonstrate longitudinal developments.

Use the evidence of impact in own work

- Discuss the results with state working groups and develop a concept for using the results in communication.
- Utilise evidence of impact in lobbying efforts within the political sphere, during negotiations with funders and decision-making bodies, as well as in legislative processes to improve the funding situation and legal framework.
- Include evidence of impact on the homepage under the theme "12 Good Reasons to Start a Business" to convince future inclusive entrepreneurs.

Communicate the impact externally

- Launch a campaign to make the impact of inclusive enterprises visible and promote inclusive coexistence (including social media presence, podcasts, website, etc.).



RECOMMENDATIONS FOR ACTION

Politics and funding bodies

Promote the establishment of inclusive enterprises

- Use the evidence of impact, especially the positive return rate, to incentivise the creation of new inclusive enterprises.
- Understand the evidence of impact as confirmation of the effectiveness of investments in inclusive enterprises.
- Raise awareness among the public and funding bodies about the importance and impact of inclusive enterprises in the social transformation process towards a sustainable and inclusive society.
- Provide funding to enable more inclusive enterprise creation.

Create a supportive environment

- Recognise and use the inclusion competence of inclusive enterprises to enable and promote more transitions from sheltered workshops to inclusive enterprises.
- Create incentives for further training and education measures in inclusive enterprises.

Enhance impact measurement in inclusive enterprises

- Provide funding to support impact measurement in inclusive enterprises and repeat the *MehrWirkung* impact study.
- Promote impact plausibility by closing gaps in reference values (e.g. trainees with disabilities or discrimination cases) through statistical surveys (e.g. by the Federal Employment Agency or the Federal Anti-Discrimination Agency).

Promote knowledge transfer

- Transfer and use the expertise of inclusive enterprises to adapt work to accommodate people with disabilities in other areas of inclusion or integration, such as education and migration.

Chapter 04

Appendix

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