RESEARCH REPORT

Job Quality and Employer Practices

Evidence from B Corporations

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WorkRise

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WorkRise connects workers, employers, researchers and advocates to generate ideas that can be turned into policies and practices that bring economic stability and upward mobility for all US workers—opening new opportunities for workers to thrive at work and in life.

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Introduction

The quality of jobs held by and available to workers is central to not only worker economic security and well-being, but also the performance and outcomes of labor markets and the broader economy. Although job quality is ultimately a function of multiple factors, including economic conditions, labor market institutions, and economic and labor market policy, one important set of factors involves employer practices—the choices employers make about the terms and conditions of the jobs they provide. A growing research literature investigates the scope and role of choices by employers with respect to aspects of work like pay, scheduling, and job design not only for worker outcomes, but also for how these choices affect outcomes for firms, such as turnover and productivity (for a recent review and discussion, see Kelly et al. 2023).

A key question in this research literature is the extent to which firms can voluntarily adopt practices that promote job quality while maintaining their financial viability. The development of B Corporations has become one avenue by which some firms have recently demonstrated and certified their commitment to activities and standards that consider aspects of firm activities and outcomes beyond profitability, including worker well-being. B Corps are firms that engage actively in practices intended to increase job quality, wealth sharing, and diversity, equity, and inclusion, in addition to a broader set of commitments related to social and environmental performance, accountability, and transparency.[1] B Corps are certified by the nonprofit organization B Lab, which collects a rich set of information about firm practices as part of the certification process.

In this report, we analyze this unusually detailed set of data on employer practices to study job quality and the broader question of how employer practices determine the quality of jobs. This report aims to build evidence on two related research questions:

- What does job quality look like among B Corps, and how does this compare with job quality at otherwise similar, non-B Corp firms?
- Do any differences in job quality between B Corps and non-B Corp firms relate to differences in either worker or firm outcomes?

In addressing these specific research questions, we aim to inform understanding of the role of employer practices and employer decisionmaking in mediating job quality. A better

understanding of these relationships holds the potential to inform broader, open questions in the field related not only to the scope of employer discretion in determining the quality of jobs, but whether and how firms' adoption of different job quality practices affect firm or worker outcomes. These questions have potential relevance for a range of labor market stakeholders, including businesses, organizations that work with employers and businesses, worker advocates, and, potentially, policymakers.

To build this evidence using these data, this report first briefly discusses research on job quality and employer practices to provide additional background on these issues, define what is meant by job quality, and contextualize the data, analysis, and interpretation that follows. The report goes on to describe the primary data source and set of firms analyzed as part of this study: currently certified, US-based B Corps with at least one employee. The report then describes job quality among B Corporations along a range of dimensions including wages and benefits, advancement practices and training opportunities, worker voice and financial inclusion, and commitments to an equitable workplace.

Following a characterization of job quality among B Corps, the report goes on to compare job quality measures and indicators for firm and worker outcomes, such as job growth and worker satisfaction, between B Corps and otherwise similar, non-B Corp firms. Where possible, we also benchmark job quality and firm outcomes among B Corps against available data on a wider set of firms in the United States using public, nationally representative data sources. The report concludes with a brief discussion of potential implications for actors in the field, as well as promising directions for future research.

Background and Context

In recent years, labor market research, policy, and practice have seen a growing focus on what makes jobs good for workers, what this entails, for employers, the broader labor market, economic, policy, and practice contexts that determine the quality of jobs, and the corresponding levers by which job quality and outcomes might be improved.[2] Two prongs of this recent research focus inform our study: the importance of job quality to workers and what defines a good job, and the role of employer practices in determining job quality.

Importance of Job Quality and Definitions

One central development in recent job quality research has been considering and understanding the multidimensional nature of job quality. In particular, while research broadly affirms the centrality of wages and other components of compensation in determining what makes a job good for workers, it also suggests the importance of a wider range of elements, such as hours and scheduling, working conditions, and job design.

This research has focused on identifying, characterizing, and classifying relationships between elements of jobs and worker well-being, encompassing not only economic security and mobility but also aspects of worker welfare such as subjective well-being and health (Congdon et al. 2020). The literature broadly identifies ways in which factors such as better wages, stable and predictable schedules, or family leave are associated with better outcomes for workers (e.g., Rossin-Slater 2017; Schneider and Harknett 2019; Stevenson and Wolfers 2013; Sullivan and von Wachter 2009). Other studies examine how elements of jobs including better working conditions such as flexibility to work from home or hybrid, or more predictable scheduling, relate to measures of worker satisfaction or worker preferences (e.g., Barrero, Bloom, and Davis 2023; Mas and Pallais 2017).

Based in part on this growing body of evidence, researchers, practitioners, and policymakers have developed and begun to coalesce around frameworks for defining and characterizing job quality.[3] Box 1 provides a list of job concepts and elements that research suggests contribute to job quality for workers.

BOX 1

Elements of Work that Contribute to Job Quality

- Wages and earnings
  - Level of pay
  - Terms of pay (hourly, salary, etc.)
  - Relative pay
  - Variability of pay
  - Irregular pay (overtime, tips, bonuses, etc.)
- Hours and scheduling

	Number of hours, incl. part- versus full-time status
	Variability of hours
	Predictability of hours
	Adequacy of hours
	Regularity of hours
Benefits and leave	
	Health insurance (incl. offer, affordability, and quality)
	Retirement plans (incl. defined contribution versus benefit, and terms)
	Disability insurance
	Life insurance
	Education benefits (e.g., tuition reimbursement)
	Leave (paid or unpaid medical, family, or other leave; paid vacation time)
Working conditions	
	Safety
	Nondiscrimination
	Flexibility (incl. hours and location)
	Voice
Job design	
	Autonomy
	Task composition
	Working with others
Nonmonetary value	
	Meaningfulness
	Social value
Forward prospects	
	Job security
	Advancement opportunities (incl. internal labor markets, career paths)
	Training (general or firm-specific)

Source: Reproduced from Katz, Batia, William J. Congdon, and Jessica Shakesprere. 2022. *Measuring Job Quality: Current Measures, Gaps, and New Approaches*. Washington, DC: Urban Institute.

Job Quality and Employer Practices

A related but distinct line of research has focused on the relationship between job quality and employer practices. That is, the extent to which, for example, paying a higher wage is at the discretion of the firm, as opposed to being determined purely by market forces (e.g., tighter labor markets leading to higher wages), policy choices (e.g., raising the minimum wage), or other external factors. There is a particular interest in employers' discretion to adopt practices that improve job quality while balancing their interests in remaining financially viable as firms and competitive in their markets.

To understand this dimension of job quality, research has considered how elements of work, like wages, paid leave, and job design relate not just to worker outcomes but also to firm outcomes (Kelly et al. 2023). This includes investigating, for example, whether improving job quality along particular dimensions raises worker productivity, which would suggest scope for employers to gain in ways that might offset their costs. Research finds that in some instances this may be the case, for example, that improving scheduling predictability can lead to improved productivity (Kesavan et al. 2022). Related research has investigated whether there are aspects of improved job quality such as improved job design that might reduce employer costs, such as by reducing employee turnover or absenteeism.

To the extent that it may be the case that firms have opportunities to adopt job quality practices that benefit the firm, a key question is then what drives or impedes voluntary adoption of these practices. One hypothesis is that the relevant choice facing firms may operate less as an element-by-element basis, but rather that they may need to adopt a complementary bundle of practices in order to realize benefits (Rahmandad and Ton 2020).

Although there has not been research on the relationship of firm outcomes and job quality practices specifically among B Corps, there is related literature that has investigated the broader question of how the performance of B Corps compares with other firms. One study found B Corps generally perform no worse and, in some instances, better than otherwise similar firms (Bradley and Krapels 2023). Another study found evidence that certification as a B Corp is positively associated with revenue growth (Paelman, Cauwenberge, and Bauwhede 2021).

B Corporations

Studying B Corporations—firms that are certified to have adopted a broad set of social, environmental, transparency, and governance practices, including practices related to worker well-being and job quality—presents an opportunity to build evidence on the relationship between employer practices and job quality for at least two reasons. First, it identifies a set of firms certified to have adopted such practices. Second, the certification process itself involves the collection and verification of an unusually rich set of data on employer practices.

Data on B Corps

Data on B Corps is from firm responses on the most recent version of the B Impact Assessment, version 6, which was introduced in January 2019.[4] The B Impact Assessment (BIA) is an online tool used by firms to assess alignment of their practices with B Corporation standards, and completion of the assessment is the first step to becoming a certified B Corporation. To be certified as a B Corporation, firms must accrue above a threshold number of points on the assessment, elements of which are later verified by B Lab as part of the certification process, in addition to making other legal and transparency commitments. Note that, because the current version of the assessment dates to 2019 and the year of a firm's certification (or most recent recertification) varies, we use the most recently completed assessment within this time period to construct a cross-sectional dataset of currently certified B Corps as of May 2024.

The BIA includes modules that cover aspects of firm practices related to workers, customers, communities, the environment, and corporate governance. A range of survey items across modules relate to job quality elements such as those described above (see box 1), asking firms about their wages and benefits, training programs, and workers' opportunities for exercising voice. The BIA also includes some indicators of worker and firm outcomes such as worker satisfaction, firm-level job growth, and total revenue. Finally, the BIA also includes basic characteristics of the responding firm, including number of employees, industry of operation, and geographic location.

Characteristics of B Corps

Our analysis of B Corporations focuses on currently certified B Corporations based in the United States with at least one employee. We identify a total of 1,746 such firms in the BIA data. Table 1 describes some characteristics of these B Corporations, including number of employees, industry of operation, geography, and ownership characteristics.

TABLE 1

Characteristics of B Corporations

	Percent of firms (%)
Size	
1–9	35.9
10–49	37.6
50–249	18.7
250+	7.7
Industry	
Agriculture, forestry, and fishing	3.8
Construction	0.1
Manufacturing	14.1
Trade, transportation, and utilities	23.9
Information	8.8
Finance, insurance, and real estate	15.0
Professional and business services	24.9
Education and health services	4.2
Leisure and hospitality	2.9
Other services	2.2
Region	
Northeast	25.3
Midwest	11.1
South	18.0
West	45.5
Corporate structure	
Benefit, social, employee form	32.4
Traditional form	64.7
Other form	2.9

Ownership	
Employee-owned	10.6
Woman-owned	36.2
Minority-owned	14.0
Tenure as B Corp	
<1 year	8.6
1–4 years	39.7
4–7 years	20.4
7–10 years	17.1
10+ years	14.1

Source: Authors' calculations of B Impact Assessment data.
Notes: Table presents distribution of B Corps by size, industry, region, structure, ownership, and tenure. "Size" = number of employees. "Region" = Census region. "Corporate Structure" tabulates whether firms report being organized as benefit corporations or other social-purpose or employee-owned business, under traditional forms of incorporation, or other. "Tenure as B Corp" = number of years the firm has been certified as a B Corporation.

B Corporations tend to be relatively small firms and are distributed across regions, industries, and forms of organization and ownership. A little more than one-third of B Corps employ fewer than 10 workers and roughly another third employ between 10 and 49 workers. The remainder employ more than 50 workers, but the majority of even those firms are smaller than 250 workers. Most B Corporations in the United States are located in the west and northeast. By industry, B Corporations are concentrated in professional and business services, and trade, transportation, and utilities, which together account for roughly half of all B Corps, followed by the finance, insurance, and real estate sector and the manufacturing sector. In terms of structure and ownership, nearly one-third of B Corporations are incorporated or organized in a nontraditional form, such as benefit corporations or social purpose corporations.[5] More than one-third of B Corps are woman-owned, and 14 percent at minority-owned. Nearly half of B Corps have been certified for four years or less, although 14 percent were certified 10 or more years ago.

Table 2 summarizes two items from the BIA that can be used as indicators or serve as proxies for dimensions of worker and firm outcomes, respectively. One item captures whether firms monitor employee satisfaction, and if they do, the reported employee satisfaction rate. The other captures firms' year-over-year job growth rates. Note that both items are captured in the data with categorical response values.

TABLE 2

Worker and Firm Outcome Indicators at B Corporations

Outcome indicator	Percent of firms (%)
Employee satisfaction	
Does not monitor	26.4
<80%	15
81–90%	13.6
>90%	35.7
Job growth	
0%	32.6
1–24%	33.5
25%+	31.8

Source: Authors' calculations of B Impact Assessment data.
Notes: Table presents distribution of B Corps for employee satisfaction and job growth items. Percentages may not total to 100 percent due to nonresponse or rounding. "Job growth" is job growth in past year; note that in the data response categories for job growth varied by firm size, for the largest firms (250+ employees), the top response category was 15 percent +, which we tabulate here by including in the 1–24 percent category.

For employee satisfaction, the majority of firms that monitor it report high levels of job satisfaction—above 90 percent—though with significant shares in the lower response categories. Note that about one-quarter of B Corps report that they do not regularly monitor employee satisfaction. For job growth, roughly two in three B Corps reported positive job growth in the past year, with the remainder reporting no job growth.

The BIA also collects data on firm revenue, which can also potentially be used as an indicator for firm performance. The average (mean) value of revenue across all B Corps in these data was about $40 million, ranging from $1.4 million among the smallest firms (1–9 employees) to $354 million for the largest firms (250 or more employees).[6]

Job Quality among B Corporations

Job quality among B Corporations can be characterized using responses on the BIA to items that correspond to job quality concepts and elements identified in the literature, discussed above. Below, we describe our approach to the construction and mapping of a set of job quality variables from the BIA data, and describe and interpret variation in job quality among B Corps, both at an item-by-item level, and also with a job quality index.

Job Quality Data

To identify and construct job quality variables from BIA data, we first conducted a review of BIA items for those that were potentially conceptually related to job quality. B Lab assembled an expansive set of assessment items that are potentially worker-related, from which we identified items of interest based on item descriptions, response categories, and information on which firms received each item. Identified items included those that captured information related to job quality, broadly, from across BIA modules. These items cover practices on job quality elements ranging from aspects of pay and benefits, such as retirement and health plans, to training opportunities and worker voice.

We then reviewed data on these variables for data quality, and further narrowed to a primary set of job quality items of interest, based on the relative completeness of responses, as well as a second review for relevance to job quality concepts. An important feature of BIA data is that assessments are adaptive, so that not all respondent firms are shown all questions. In addition, some modules and questions are elective. As a result, the universe of respondents and response rates can vary across questions. For coverage, the selection for job quality items preferred items for which the respondent universe represented 80 percent or more of all B Corps. This review and filter identified an initial set of job quality items for focus in the analysis. Selected BIA items are provided in appendix A.

Following item selection, the dataset was further cleaned and shaped by transforming job quality item response data into variables for analysis. All the job quality items in the BIA have categorial response options. Many capture the presence or absence of a particular employment practice, which are coded as indicators for job quality elements. Some individual items capture information for multiple job quality elements, which are coded as separate indicator variables for each element. Other items, alone or in combination, further collect information on the terms of employer practices, which are coded as categorical variables corresponding to response options. Finally, items which capture information on the distribution of practices across employees (e.g., the share of employees affected by a practice) are coded as categorical variables corresponding to response options.

Finally, as part of item selection and dataset creation, we mapped selected assessment items and response categories to job quality concepts and elements. At an initial level of organization, items are collected and organized around the job quality framework disseminated by the Aspen Institute, referenced above, which organizes elements into

three broad categories: "economic stability," "economic mobility," and "equity, respect, and voice" (noting that while individual elements can be related to more than one of these categories conceptually, each is mapped to a single category for purposes of presentation and discussion).[7] Items were then further mapped to more specific job quality elements based on our own prior work on job quality, as illustrated earlier in box 1. These mappings are reflected in the organization and tabulation of job quality data presented below.

Job Quality Elements

Tables 3, 4, and 5 describe the distribution of job quality elements across B Corps, summarizing the job quality data constructed as described above. These tables describe job quality variables corresponding to elements categorized as contributing to "economic stability," "economic mobility," and "equity, respect, and voice," respectively. The tables show the response distributions for all B Corps in the analysis data, as well as broken out by size, a key dimension on which practices vary within the B Corp universe, as indicated by number of employees (1–9, 10–49, 50–249, or 250+).

TABLE 3

Job Quality among B Corporations

Economic stability

Job quality indicator	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
Share of employees paid individual living wage					
<75%	10.0	6.7	8.5	13.8	23.0
75–89%	6.5	3.5	5.6	12.8	9.6
90–99%	10.4	1.9	8.2	23.5	28.1
100%	70.3	83.1	75.8	48.0	37.8
Share of employees paid family living wage					
<75%	29.5	21.7	26.8	40.4	52.6
75–89%	13.3	8.0	14.0	20.5	17.8
90–99%	11.3	3.3	13.5	19.3	18.5
100%	42.2	61.2	43.5	16.5	9.6
Ratio of highest paid to lowest paid employee					

Job quality indicator	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
1–5x	66.0	89.8	73.1	5.9	30.9
6–10x	19.0	5.4	19.8	23.0	41.6
11–15x	6.3	1.3	3.7	22.2	14.7
16–20X	2.8	0.5	1.4	12.6	6.1
>20x	5.2	1.4	1.8	34.8	6.7
Employees receiving a bonus in the last year					
0%	21.6	33.5	17.4	11.6	11.1
1–74%	18.7	11.8	18.6	26.9	31.9
75–99%	12.6	3.7	11.0	23.2	36.3
100%	44.8	45.9	52.2	37.9	20.0
Hours and scheduling					
Majority of workers are hourly	28.0	23.3	22.4	38.5	51.9
Flexible schedules (salaried workers)	40.7	N/A	72.3	58.4	33.3
Flexible schedules (hourly workers)	13.7	N/A	17.4	28.1	24.4
Part-time work at the request of workers	40.2	N/A	63.8	67.0	47.4
Retirement plan					
No plan	20.9	41.0	13.4	5.5	1.5
Plan, but no match	13.9	12.6	15.1	14.4	13.3
Plan, with partial match	13.2	6.9	12.8	21.7	23.7
Plan, with full match	50.1	37.2	57.5	56.6	58.5
Health benefits					
High-quality health insurance plan	78.6	57.3	87.5	94.8	95.6
Dental insurance	72.6	49.0	82.0	90.2	93.3
Short-term disability	52.5	31.4	59.2	69.4	77.0
Long-term disability	48.7	27.9	52.1	68.8	80.7
Life insurance	52.5	26.5	56.0	80.7	88.1
Paid leave (salaried workers)					
<15 days	3.4	6.4	2.0	0.9	2.2
16–22 days	9.9	14.8	8.8	5.2	3.7
23–29 days	20.0	18.8	24.7	16.5	11.9

Job quality indicator	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
30–35 days	12.5	11.3	14.6	12.2	8.1
36+ days	16.6	15.0	17.4	18.3	15.6
Primary parental leave (hourly workers)					
<4 weeks	75.5	83.7	79.5	63.0	48.1
>4 weeks	24.5	16.3	20.5	37.0	51.9
Primary parental leave (salaried workers)					
<4 weeks	32.2	31.4	25.1	39.5	53.3
4–12 weeks	43.4	42.7	50.1	37.9	26.7
13+ weeks	24.4	25.8	24.8	22.6	20.0
Secondary caregiver leave	88.9	80.9	91.8	96.6	93.3
Flexibility					
Telework allowed (salaried workers)	41.1	N/A	72.5	58.7	36.3
Telework allowed (hourly workers)	14.1	N/A	17.2	29.4	27.4

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows the percentage of firms in each response category, across all B Corps and by size category. Percentages may not total to 100 percent due to nonresponse or rounding. See appendix A for the full text of B Impact Assessment items and relevant response categories. Note that questions about hours and scheduling and flexibility were not posed to firms with 9 or fewer or 1,000 or more employees.

For job quality elements related to pay, benefits, leave, and flexibility, as shown in table 3, B Corps generally display relatively high levels of provision. The majority of B Corps pay all workers a living wage, and a substantial share pay many of their workers a family living wage.[8] A majority of B Corps have relatively compressed wage distributions, as measured by the ratio of earnings of their highest- to lowest-paid employee. Most firms offer key benefits, such as health insurance and retirement plans, and the data indicates that these benefits are relatively generous, with, for example, most retirement plans providing a full match.[9] A substantial share of B Corps provide a measure of flexible scheduling for at least their salaried workers, indicated by the freedom to vary start and stop times, and providing workers the option to work part time, and allow for telework at least for salaried workers. Most firms provide at least some parental leave, as well as some secondary caregiver leave.

By firm size, larger firms are more likely to provide benefits such as retirement and health plans. Smaller firms match or exceed larger firms in terms of flexibility of schedules and location. Smaller firms also are less likely to report employing a majority of their workers as hourly employees, and more likely to report larger shares of employees meeting the individual and family living wages, and greater pay equity.

TABLE 4

Job Quality among B Corporations

Economic mobility

		Percent (%) of B Corps, by number of employees			
	Percent (%) of all B Corps	1–9	10–49	50–249	250+
Advancement opportunities					
Policy to encourage internal promotions	70.4	59.3	70.9	85.3	83.7
Employees promoted in the last year					
0–5%	21.0	N/A	38.1	23.5	29.6
6–15%	16.4	N/A	18.9	35.5	34.8
>15%	26.0	N/A	41.4	41.0	35.6
New hire training					
Training provided to new hires	90.2	81.7	93.2	97.2	98.5
Amount of training provided					
0 days	10.0	18.5	7.3	2.8	1.5
1 day to 1 week	7.0	7.3	6.8	5.5	10.4
1 week to 1 month	56.5	42.1	61.5	67.9	71.1
> 1 month	22.6	22.2	23.7	23.9	16.3
Skills-based training on core job responsibilities					
Skills-based training provided	81.9	75.0	82.5	89.9	91.9
Share of workers participating (past year)					
0%	20.4	28.2	20.1	10.7	8.9
1–24%	10.1	5.6	9.9	17.7	13.3
25–49	8.7	4.5	10.2	11.6	14.1
>50%	50.2	51.4	49.6	48.3	51.9
Training on cross-job functions					
Cross-job training provided	67.2	59.2	66.5	78.9	79.3
Share of workers participating (past year)					
0%	37.7	47.4	38.8	23.9	21.5
1–24%	16.0	6.5	15.4	28.4	33.3
25–49	7.7	3.5	9.7	8.6	14.8
>50%	29.8	33.3	27.7	30.9	20.7

	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
Education benefits					
Advancement or reimbursement for education offered	54.1	41.0	55.9	69.4	69.6
Share of workers receiving benefit (past year)					
0%	53.7	70.2	51.6	35.2	31.9
1–15%	14.2	3.2	18.4	24.8	19.3
>15%	16.0	18.0	17.2	11.9	10.4
External professional development					
External professional development offered	86.1	77.2	89.0	95.1	91.1
Share of workers participating (past year)					
0%	21.8	35.4	17.4	7.6	14.1
1–24%	26.2	7.8	27.1	47.1	56.3
25–49	13.1	8.3	16.1	17.4	10.4
>50%	30.6	39.4	31.8	19.3	11.9

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows the percent of firms in each response category, across all B Corps and by size category. Percentages may not total to 100 percent due to nonresponse or rounding. See Appendix A for the full texts of B Impact Assessment items and relevant response categories. Note that questions about internal promotions were not posed to firms with 9 or fewer employees.

For job quality elements related to advancement and training, shown in table 4, data show that B Corps on average tend to provide workers with such opportunities. The majority of firms have provisions that encourage internal promotions, and many report promoting workers in the past year. More than four in five firms provide some form of skills-based training on core job responsibilities, and roughly half of firms report that half or more of their workforce participated in such training. Cross-training and education benefits are less commonly provided. By size, larger firms are more likely to have internal promotion policies and formal training programs in place, although worker participation is, in some instances, greater among smaller firms, or at least less sensitive to firm size.

TABLE 5

Job Quality among B Corporations

Equity, respect, and voice

	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
Collective bargaining					
Neutrality toward collective bargaining	22.2	26.3	20.9	16.2	24.4
Worker voice					
Formalized feedback and complaint mechanisms	72.6	54.7	77.6	88.7	91.9
Input reviewed at least every other year	49.4	42.3	51.9	57.5	51.1
Employee input on operations or strategy	72.9	69.9	79.0	70.3	63.0
Grievance process in employee handbook	69.6	63.5	70.6	75.5	78.5
Open book or self-management principles	49.7	57.4	51.1	39.8	30.4
Performance feedback					
360 feedback	28.0	23.9	29.5	31.5	30.4
Peer and subordinate feedback	33.3	32.4	35.0	33.9	27.4
Other	34.7	35.6	33.2	33.6	40.7
None	3.6	7.2	2.1	0.9	0.7
Ownership and profit sharing					
Significant equity or ownership	7.2	5.9	7.9	7.3	8.9
Percentage of profits distributed as bonuses					
0%	24.8	38.4	19.5	13.8	14.1
<5%	16.7	15.9	16.9	16.2	20.7
5-20%	23.1	18.5	24.8	29.1	22.2
>20%	12.7	7.7	15.2	15.6	17.0
Paid bonuses but no profit earned	22.5	19.0	23.6	25.4	25.9
Employment relationships					
Labor performed by subcontractors	78.8	75.4	77.0	84.4	88.9
Independent contractors	51.1	57.6	51.3	42.2	42.2
Outsourced staffing	23.7	17.1	20.9	33.0	45.9
Social value					
Mission statement includes social impacts	59.7	58.7	62.1	56.9	60.0

	Percent (%) of all B Corps	Percent (%) of B Corps, by number of employees			
		1–9	10–49	50–249	250+
Workers are trained on social mission	83.0	80.4	81.3	89.0	88.9
Transparency					
Financial performance transparent to employees	76.7	72.4	77.9	79.8	83.0
Accountability					
Regular employee engagement surveys	73.6	63.5	75.5	84.4	85.2
Company tracks usage of input mechanism	34.7	26.5	31.8	45.6	60.0
Tracking of workforce:					
Racial composition	77.5	68.7	77.2	87.5	96.3
Gender composition	86.3	76.4	88.0	96.6	98.5
Age composition	77.8	67.8	77.3	91.1	94.1
Do not track workforce demographics	12.9	21.1	12.5	3.4	0.7
Satisfaction disaggregated by demographics	16.0	5.9	11.3	33.0	45.2
Nondiscrimination					
Nondiscrimination statements in handbook	92.8	85.6	95.9	98.5	97.0

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows the percent of firms in each response category, across all B Corps and by size category. Percentages may not total to 100 percent due to nonresponse or rounding. See appendix A for the full text of B Impact Assessment items and relevant response categories.

A range of assessment items provide both direct and indirect evidence on firm approaches to elements of job quality related to equity, respect, and voice, shown in table 5. With respect to collective bargaining, on the one hand, only a little less than one in four B Corps report having a formal statement of neutrality toward collective bargaining in their employee handbook. On the other hand, relatively high shares of firms report providing structured opportunities for workers to exercise voice in the workplace, such as through formalized feedback and complaint mechanisms, opportunities for employees to provide input on operations or strategy, or having a grievance process. Although only a small share of firms provide significant equity or ownership, many do share profits through bonuses. Significant shares of B Corps report using independent contractors, which is potentially a negative indicator for job quality for the wider set of workers whose working conditions are shaped by practices among these firms.[10] More than half of B Corps report mission

statements that include references to social impact, which is potentially a positive indicator with respect to job quality elements related to meaningfulness of work. Roughly three-quarters of B Corps report making their financial performance transparent to employees. With respect to commitments to equity, most firms at least track the racial, gender, and age composition of their workforce. Nearly all firms report having formal nondiscrimination statements.

Patterns by firm size for these items are generally consistent with larger firms being more likely to have formalized policies and processes in place for worker voice, though no differences are evident on stated policies toward unions. Smaller firms are more likely to adhere to open-book or self-management principles, and to engage employees for input on strategy and operations relative to at least the largest firms. Larger firms are generally more likely to track workforce demographics and to have nondiscrimination statements.

Job Quality Index

To characterize job quality among B Corps at the firm level, we construct a simple job quality index that is a count of the number of job quality elements a firm provides, out of a set of selected job quality elements. To select elements of the index, we primarily consider prior literature to identify items that measure or might serve as indicators for key aspects of job quality that available evidence suggests relate to worker well-being, as summarized in box 1. Elements were also selected to cover a wide range of elements, from wages and benefits to advancement opportunities to worker voice.

From across these available measures, we then construct a job quality index ranging from 0 to 15 that is a simple sum of indicators that have a value of 1 if true and 0 otherwise (broadly following the approach of Biu et al. 2023 in constructing a composite job quality score, applied here to individual firms rather than at the occupation level). Box 2 describes the elements of the index.

BOX 2

Job Quality Index Elements

Economic security elements

- At least 75 percent of workers are paid a living wage
- Ratio of highest to lowest paid worker is 1-5x
- Firm offers a high-quality health insurance plan
- Firm offers a retirement plan with a full match
- Salaried workers receive 13 or more weeks of parental leave

Economic mobility elements

- Internal promotions are encouraged
- Job skills training is provided
- Cross-training is provided
- Education benefits are provided

Equity, respect, and voice elements

- Stated neutrality toward collective bargaining
- Feedback and complaint mechanisms
- Engagement and satisfaction monitored
- Financial performance transparent to workers
- Racial composition of workforce tracked
- Mission includes social impact

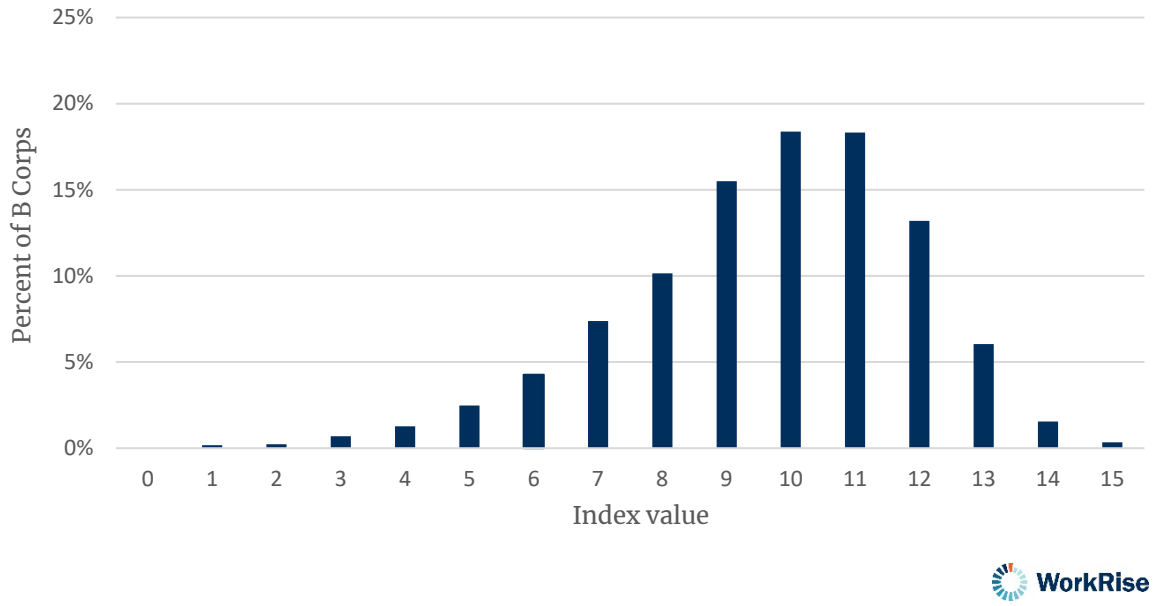
Source: Authors' identification and selection of assessment items corresponding to central job quality elements suggested by prior literature across a range of job quality concepts.

When we look across firms, the modal B Corp has 10 of 15 of these job quality elements, and the mean index value is 9.7. Values range from 0 to 15. The overall distribution displays a fair amount of roughly symmetric dispersion, with a standard deviation of 2.3. Figure 1 presents the full distribution of index values among B Corporations.

FIGURE 1

Job Quality Index

Distribution of job quality index values for B Corporations



Source: Authors' calculations of B Impact Assessment data.
Notes: Figure presents the distribution of job quality index values among B Corps. The index is the sum of indicators for 15 job quality elements; selected elements and index construction are described in the text. To construct the distribution of index values, we drop firms with missing values for eight or more of the job quality elements; the resulting sample includes 1,735 B Corporations.

B Corps and Comparison Firms

Understanding how job quality among B Corps compares with job quality among other, non-B Corp firms, requires the identification of a comparison group of firms for which we also have data on job quality. Our analysis takes two approaches. First, we leverage the fact that the BIA data include not only information on firms that are certified as B Corporations but also data on firms that enter information into the assessment tool but do not go on to become certified B Corps. Second, we identify publicly available datasets with comparable job quality measures (though along a more limited set of dimensions) against which practices among B Corps can be benchmarked.

Comparisons Using Impact Assessment Data

In addition to data on certified B Corps, the B Impact Assessment also captures information on non-B Corp firms that can serve as a comparison group. To estimate differences in job quality between B Corps and other businesses, our analysis proceeds in three steps.

First, out of all non-B Corp firms observed in the assessment data, we construct a group that is both distinct from B Corps but sufficiently similar that it can serve as a potentially valid pool of comparison firms. To identify this group, we first follow prior literature comparing B Corps to other firms by identifying "ordinary businesses" (Bradley and Krapels 2023). We do this in the assessment data by identifying non-B Corp firms with traditional forms of corporate organization and which do not indicate they consider social and environmental impact in corporate decisionmaking. This creates a large pool (approximately 19,000 observations) of assessment observations that are distinct from B Corps in their organization and commitments.[11]

Second, from this large pool of potential comparison firms, we use a matching model to identify a smaller subset of these firms that look most like B Corps on observable firm characteristics. In our preferred specification, we compose our comparison group using a one-to-one nearest neighbor match (without replacement) on propensity scores, estimated using a logit model. The model matches firms on firm size, industry, and geography. This model generates a stable set of 1,746 comparison firms.

Third, to estimate and report differences between B Corps and this set of comparison firms on job quality elements, we estimate linear probability models using the pooled sample of B Corps and comparison firms that regress selected job quality variables on an indicator for B Corp status, and controls for firm size, industry, and geography as well as the year of the assessment.

Note that this approach has both strengths and limitations. Because the data for both B Corps and comparison firms are from the same source, they are directly comparable on an item level in a way that is not possible to achieve with other data sources using different job quality items. In addition, the matching model combined with the adjusted comparisons provide a way to compare practices among B Corps and otherwise similar comparison firms, at least on firm characteristics observable in the data.

At least two limitations, however, are noteworthy. First, the quality of the data for comparison firms is generally lower than for certified B Corps. This is in part because data for these firms is not verified in the same way as for B Corps; this lack of verification may introduce both noise and also bias, as unverified responses may tend to overstate employer job quality practices relative to verified responses.[12] This is also because data from these respondents is typically less complete than for B Corps, and displays higher levels of item non-response and missingness on the job quality variables. Second, and perhaps more important, is that while this approach does provide valid comparisons between B Corps and comparison firms that have elected to use the assessment tool (subject to data limitations), the firms that selected into completing the assessment are not likely to be a representative sample of the universe of non-B Corp firms. This latter issue in particular should be kept in mind in interpreting comparison results; while these are comparisons to otherwise similar firms observed in the assessment data, they are not comparisons against average or typical non-B Corp firms.

Matched Comparisons

The tables that follow present estimates of differences between B Corps and comparison businesses using the methods described above. Tables 6, 7, and 8 show estimates of differences for job quality variables corresponding to elements categorized as contributing to 'economic stability,' 'economic mobility,' and 'equity, respect, and voice'—mirroring the presentation in tables 3, 4, and 5. For each job quality variable, the table displays the percent of B Corps with that practice, which corresponds to values from tables 3, 4, and 5, respectively. The tables then provide the estimated difference from comparison businesses for that variable. For example, table 6 shows that 66.0 percent of B Corps have a pay ratio between their highest and lowest paid employee of five or lower, and that this is an estimated 13.7 percentage points higher than the respective share of comparison businesses.

TABLE 6

Job Quality Comparisons

Economic stability

Job quality indicator	B Corporations (percent)	Difference from comparison businesses (percentage points)
Wages and earnings		
At least 75% of employees paid individual living wage	87.2	-1.4
		(1.4)
All employees paid family living wage	42.2	-11.5*
		(2.3)
Ratio of highest to lowest paid 1-5x	66.0	13.7*
		(2.0)
Hours and scheduling		
Flexible schedules (salaried workers)	40.7	15.3*
		(2.5)
Flexible schedules (hourly workers)	13.7	1.3
		(2.4)
Part-time work at the request of workers	40.2	16.4*
		(2.8)
Benefits		
Retirement plan with full match	50.1	9.5*
		(2.3)
High-quality health insurance plan	78.6	51.4*
		(1.6)
Dental insurance	72.6	9.1*
		(2.0)
Short-term Disability	52.5	6.9*
		(2.3)
Long-term disability	48.7	6.4*
		(2.3)
Life insurance	52.5	4.5*
		(2.2)
Leave		

Job quality indicator	B Corporations (percent)	Difference from comparison businesses (percentage points)
Primary parental leave >4 weeks (hourly)	24.5	14.9*
		(1.3)
Primary parental leave 13+ weeks (salaried)	24.4	16.8*
		(1.4)
Secondary caregiver leave	88.9	14.2*
		(1.6)
Flexibility		
Telework allowed (salaried workers)	41.1	10.9*
		(2.5)
Telework allowed (hourly workers)	14.1	2.4
		(2.4)

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows estimated differences between B Corps and comparison firms on selected elements of job quality. See appendix A for the full text of B Impact Assessment items and relevant response categories. Each row reports, in the first column, the percentage of B Corps with that practice. The second column gives the estimated level difference, in percentage points, between B Corps and comparison firms, estimated as described in the text. Standard errors are in parentheses. Asterisks indicate differences are statistically significant at the 5 percent level.

For job quality elements related to economic security, as shown in table 7, several differences are notable. One is that with respect to wages, B Corps show no statistically significant difference from comparison firms in their likelihood of paying at least 75 percent of their workers an individual living wage, and are somewhat less likely to pay all of their workers a family living wage. This absence of a positive difference for B Corps with respect to pay is consistent with at least two hypotheses, which are not mutually exclusive. The first is that this reflects a firm-level tradeoff, that higher job quality on other dimensions, such as more generous health and retirement plans, come potentially at the expense of wages. And we see in this same table that B Corps are significantly more likely to offer generous retirement plans, or high-quality health insurance plans. The other is that this result is at least generally consistent with research that indicates workers prefer work that is viewed as socially impactful, and as a result might accept lower wages, or find greater competition for social impact jobs, lowering wages (Burbano 2016; Hedblom, Hickman, and List 2019). And we see in table 8, below, that B Corps are, as expected,

significantly more likely to have stated commitments to social impact and train workers on a social mission.

On other elements of compensation, we see that B Corps tend to have more compressed wage distributions, and are generally more likely to offer an array of benefits, including dental, disability, and life insurance. They are also consistently more likely to offer relatively generous leave provisions. Differences with respect to aspects of flexibility are more mixed, with B Corps estimated to offer more flexibility for salaried workers, including flexible scheduling and telework options, but no differences in these policies for hourly workers.

TABLE 7

Job Quality Comparisons

Economic mobility

Job quality indicator	B Corporations (percent)	Difference from comparison businesses (percentage points)
Advancement opportunities		
Policy to encourage internal promotions	70.4	12.6*
		(2.2)
Employees promoted in the last year >15%	26.0	21.6*
		(1.3)
Internal training		
Training provided to new hires	90.2	11.9*
		(1.5)
Skills-based training on core job responsibilities	81.9	16.0*
		(1.9)
Training on cross-job functions	67.2	14.9*
		(2.3)
Education and professional development		
Advancement or reimbursement for education	54.1	17.2*
		(2.3)
External professional development	86.1	23.8*
		(1.8)

Source: Authors' calculations of B Impact Assessment data.

Notes: Table shows estimated differences between B Corps and comparison firms on selected elements of job quality. See Appendix A for the full text of B Impact Assessment items and relevant response categories. Each row

reports, in the first column, the percent of B Corps with that practice. The second column gives the estimated level difference, in percentage points, between B Corps and comparison firms, estimated as described in the text. Standard errors are in parentheses. Asterisks indicate differences are statistically significant at the 5 percent level.

On job quality elements related to economic security, as shown in table 7, we find that B Corps are consistently more likely to make internal advancement and training opportunities available.

TABLE 8

Job Quality Comparisons

Equity, respect, and voice

Job quality indicator	B Corporations (percent)	Difference from comparison businesses (percentage points)
Collective bargaining		
Neutrality toward collective bargaining	22.2	-5.4*
		(2.1)
Worker voice		
Formalized feedback and complaint mechanisms	72.6	20.4*
		(2.2)
Input reviewed at least every other year	49.4	13.2*
		(2.4)
Employee input on operations or strategy	72.9	25.4*
		(2.2)
Grievance process in employee handbook	69.6	17.1*
		(2.3)
Open book or self-management principles	49.7	9.6*
		(2.4)
Performance feedback 360	28.0	-3.1
		(2.2)
Ownership and profit sharing		
Significant equity or ownership	7.2	-9.0*
		(1.4)
Employment relationships		
Labor performed by subcontractors	78.8	7.8*
		(1.9)
Independent contractors	51.1	7.6*
		(2.4)

Job quality indicator	B Corporations (percent)	Difference from comparison businesses (percentage points)
Outsourced staffing	23.7	-13.2*
		(2.2)
Social value		
Mission statement includes social impacts	59.7	18.0*
		(2.0)
Workers are trained on social mission	83.0	27.8*
		(1.8)
Transparency		
Financial performance transparent to employees	76.7	20.5*
		(2.0)
Accountability		
Regular employee engagement surveys	73.6	15.6*
		(2.2)
Company tracks usage of input mechanism	34.7	2.4
		(2.3)
Tracking of workforce:		
Racial composition	77.5	18.3*
		(2.1)
Gender composition	86.3	21.7*
		(1.8)
Age composition	77.8	22.8*
		(2.1)
Do not track workforce demographics	12.9	-18.3*
		(1.8)
Satisfaction disaggregated by demographics	16.0	1.4
		(1.7)
Nondiscrimination		
Nondiscrimination statements in handbook	92.8	15.2*
		(1.4)

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows estimated differences between B Corps and comparison firms on selected elements of job quality. See Appendix A for the full text of B Impact Assessment items and relevant response categories. Each row

reports, in the first column, the percent of B Corps with that practice. The second column gives the estimated level difference, in percentage points, between B Corps and comparison firms, estimated as described in the text. Standard errors are in parentheses. Asterisks indicate differences are statistically significant at the 5 percent level.

Results on firm approaches to elements of job quality related to equity, respect, and voice, displayed in table 8, are varied. There is a small difference with respect to stated positions on unionization, with B Corps less likely to report having a formal statement of neutrality. On terms indicative of worker voice more generally, such as the presence of feedback and complaint mechanisms, formal grievance processes, the adoption of open-book management principles, and conducting regular engagement surveys, B Corps are generally more likely to have such elements in place. On terms indicative of employment relationships, we find mixed results, with B Corps being more likely to report using subcontractors but less likely to outsource staffing. As noted above, B Corps are more likely to have mission statements that include social impact. B Corps are more likely to demonstrate financial transparency to workers. They are also more likely to at least track workforce demographics, such as by race, gender, and age. And they are more likely to have formal nondiscrimination statements in place.

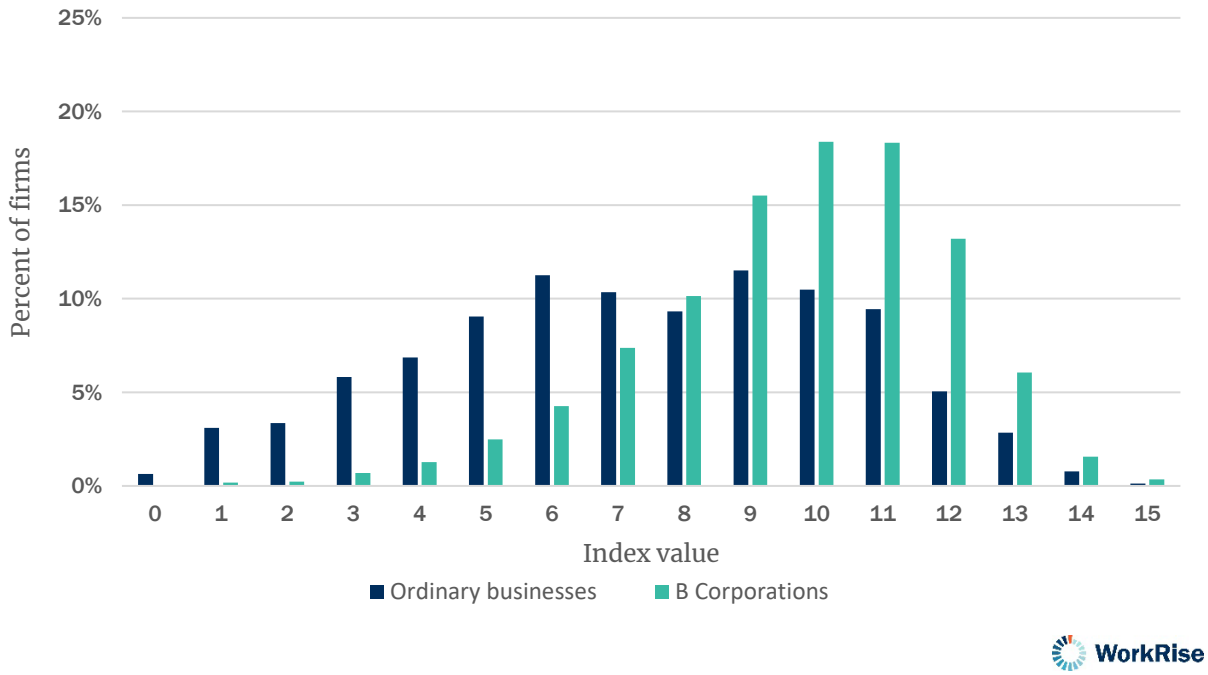
Comparison of Index Values

We can also compare the job quality index values between B Corps and other firms. When we look across firms in figure 2, the distribution of index values for comparison firms is shifted leftward compared with the distribution for B Corps and shows greater dispersion. Compared with a mean of 9.7, and standard deviation of 2.3, for B Corps, comparison firms have a mean index value of 7.4 and a standard deviation of 3.2.[13] Figure 2 presents the full distribution of index values among B Corporations as compared with ordinary businesses.

FIGURE 2

Job Quality Index Values

Distribution of job quality index values for B Corporations and comparison firms



Source: Authors' calculations of B Impact Assessment data.
Notes: Figure presents the distribution of job quality index values for B Corps and comparison firms. The index is the sum of indicators for 15 job quality elements; selected elements and index construction are described in text. To compare the distribution of index values, we drop firms with missing values for eight or more of the job quality elements; the resulting sample includes 1,735 B Corporations and 773 comparison firms.

Benchmarking with Representative Data

As an alternative form of comparison for the job quality of B Corps, we also benchmark two job quality practices—health insurance and retirement benefits—against more general, publicly available data. Our source for job quality benchmarking is the National Compensation Survey (NCS). The NCS is a quarterly, nationally representative survey operated by the Bureau of Labor Statistics (BLS) that collects data at the establishment level on compensation, benefits, and employer costs.[14] This form of comparison has the advantage of comparing B Corps to a nationally representative distribution of practices among all firms. However, it is limited by the extent to which these data capture job quality in ways comparable to BIA data.

TABLE 9

Job Quality Benchmarks

Job quality at B Corps and nationally representative benchmarks

Job quality indicator	Firm size (number of employees)	Percent of firms or establishments that offer the benefit
Retirement		
B Corps		*Retirement plan (any match rate)*
	1 to 49	73
	50 to 249	94
	250+	99
All establishments		*Defined contribution plans*
	1 to 49	48
	50 to 99	76
	100 to 499	91
	500 or larger	97
Health insurance		
B Corps		*High-quality health insurance*
	1 to 49	73
	50 to 249	94
	250+	96
All establishments		*Health care benefits*
	1 to 49	59
	50 to 99	86
	100 to 499	98
	500 or larger	100

Source: Authors' calculations of B Impact Assessment data and 2024 National Compensation Survey.
Notes: Table presents comparisons between tabulations of selected job quality variables for B Corps, using B Impact Assessment Data, and for businesses generally, using estimates from the 2024 National Compensation Survey (NCS). For retirement plans and health insurance plans, NCS reports establishment-level offer rates, by size categories of 1-49, 50-99, 100-499, 500 or larger. Retirement plan tabulations report values for 'Private industry establishments offering defined contribution plans.' Health insurance plan report values for 'Private industry establishments offering health care benefits.'

Table 9 presents comparisons between B Corps and estimates for all establishments for retirement plans and health care benefits, which are the two benefits for which NCS reports establishment-level offer rates in a manner that is most closely comparable to the firm-level job quality items in the BIA data (though noting the NCS data are establishment-, rather than firm-level rates). For retirement plans, offer rates are similar for large firms

but substantially higher among B Corps at small firm sizes, which is noteworthy. A similar pattern is observed for health care, noting here that the health insurance item for B Corps is not just the offer of any plan but of a plan with relatively generous terms; even still, the rate at which such plans are available is higher among B Corps at smaller sizes.

Job Quality and Outcomes

To understand how job quality relates to firm and worker outcomes, and whether those relationships differ between B Corps and comparison firms, our analysis takes two approaches. First, we leverage the fact that the BIA data includes items that can be used as indicators of worker sentiment and firm performance. Second, we use other available datasets with comparable firm indicators against which B Corps can be benchmarked.

Impact Assessment Data

To examine these relationships in the BIA data, we use items that collect information on employee satisfaction, as an indicator of worker sentiment, and on job growth and firm-level revenue, as indicators of firm financial performance.

Relationships among B Corps

We first examine the relationship between job quality and these outcome indicators for B Corps. Table 10 presents coefficients of interest from regressions of these measures on job quality index values (including job quality elements as described above).[15]

Taking each indicator in turn, we see that there is an expected positive and significant relationship between job quality index values and the likelihood that B Corps report having employee satisfaction rates of 90 percent or higher. The coefficient of 0.057 can be interpreted to indicate that for each point higher on the index a firm scores, the likelihood of having employee satisfaction rates of 90 percent or higher goes up by 5.7 percentage points. For job growth, we see a positive relationship between job quality index values and the likelihood that B Corps report having positive job growth over the past year. Finally, for revenue, there is a positive relationship between index values and (the natural log of) firm

revenue. The coefficient of 0.117 can be interpreted to indicate that for each point higher on the index a firm scores, revenue is roughly 11 percent higher.

TABLE 10

Job Quality and Outcome Indicators among B Corps

Relationship of Job Quality to Employee Satisfaction, Job Growth, and Revenue

	Employee satisfaction 90%+	Job growth >0%	Revenue (ln)
Job quality index	0.057*	0.019*	0.117*
	(0.005)	(0.005)	(0.015)
N	1,746	1,710	1,698

Source: Authors' calculations of B Impact Assessment data.

Notes: Table shows coefficients from linear regressions of outcome indicators on job quality index values for B Corps. Each column reports results from a separate regression. Job quality index values are as described in text except regressions omit the indicator for "engagement and satisfaction monitored," and as a result have values ranging from 0 to 14. "Employee satisfaction 90%+" is an indicator for whether firms report an employee satisfaction rate of 90% or better. "Job Growth >0%" is an indicator for whether firms report positive job growth over the past year. "Revenue (ln)" is the natural log of total revenue in dollars. Regressions include controls for firm size, industry, geography, and assessment year (not shown). Standard errors are in parentheses. Asterisks indicate coefficients are significant at the 5 percent level.

It is important to note in interpreting these findings that these estimates describe conditional associations between job quality and these outcome indicators, but do not identify causal relationships. For instance, while job quality does likely exert upward influence on employee satisfaction rates, it may also be that there are unobserved or missing variables associated with both factors that drive this relationship. For job growth and revenue in particular, it is as likely that causality runs from firm performance to job quality as the other direction. That is, firms that are growing in terms of employment, or larger in terms of revenue, may be better able to provide jobs that are higher quality. Note finally that we also look at these relationships in parallel regressions with individual job quality elements (not shown), in addition to the index value. Although we see generally similar signs on individual elements, relationships tend not to be strong or consistently significant.

Relationships for B Corps and Comparison Firms

To examine these relationships among both B Corps and comparison firms, we examine similar associations in our pooled sample, using the same set of comparison firms

identified by the matching procedure discussed above. Table 11 presents coefficients of interest from regressions of outcome indicators on an indicator for B Corp status, individual job quality elements, and a set of interactions between B Corp status and job quality elements (not shown). These estimate three relationships of interest: first, the relationship between job quality elements and outcome indicators; second, whether these relationships differ between B Corps and comparison firms; and third, any level differences in outcomes between B Corps and comparison firms, conditional on job quality elements.

TABLE 11

Job Quality and Outcome Indicators among B Corps and Comparison Firms

Relationship of job quality to employee satisfaction, job growth, and revenue

B Corp and job quality indicators	Employee satisfaction 90%+	Job growth >0%	Revenue (ln)
B Corp indicator	0.004	-0.165	-0.220
	(0.112)	(0.114)	(0.518)
At least 75% of workers are paid a living wage	-0.031	0.106	-0.535
	(0.075)	(0.077)	(0.347)
Ratio of highest to lowest paid worker is 1-5x	0.099*	-0.057	-1.018*
	(0.045)	(0.045)	(0.213)
Firm offers a high-quality health insurance plan	0.076	0.052	0.309
	(0.053)	(0.055)	(0.252)
Firm offers a retirement plan with a full match	-0.033	-0.006	0.776*
	(0.046)	(0.047)	(0.213)
Salaried workers receive 13 or more weeks of parental leave	0.081	0.028	-0.272
	(0.052)	(0.055)	(0.256)
Internal promotions are encouraged	-0.026	0.015	-0.093
	(0.050)	(0.051)	(0.234)
Job skills training is provided	0.076	-0.004	0.677*
	(0.053)	(0.054)	(0.256)
Cross-training is provided	0.144*	-0.030	-0.369
	(0.050)	(0.051)	(0.237)
Education benefits are provided	0.103*	0.079	-0.511*
	(0.046)	(0.047)	(0.213)

Stated neutrality toward collective bargaining	0.028	0.042	0.016
	(0.048)	(0.049)	(0.231)
Feedback and complaint mechanisms	0.090	-0.027	0.116
	(0.046)	(0.047)	(0.224)
Financial performance transparent to workers	0.066	-0.054	0.182
	(0.046)	(0.046)	(0.214)
Racial composition of workforce tracked	0.006	0.006	0.520*
	(0.046)	(0.048)	(0.223)
Mission includes social impact	0.055	0.102*	0.210
	(0.045)	(0.045)	(0.206)
N	2,133	2,109	1,934

Source: Authors' calculations of B Impact Assessment data.
Notes: Table shows coefficients from linear regressions of outcome indicators on an indicator for B Corp status, the listed job quality variables, and interactions between B Corp status and each job quality variable (not shown). Each column reports results from a separate regression. Job quality index values are as described in text except as included in regressions omit the indicator for "engagement and satisfaction monitored," and as a result have values ranging from 0 to 14. "Employee satisfaction 90%+" is an indicator for whether firms report an employee satisfaction rate of 90% or better. "Job Growth >0%" is an indicator for whether firms report positive job growth over the past year. "Revenue (ln)" is the natural log of total revenue in dollars. Regressions include controls for firm size, industry, geography, and assessment year (not shown). Standard errors are in parentheses. Asterisks indicate coefficients are significant at the 5 percent level.

In the simplest model (not shown), controlling only for firm size, industry, and geography, B Corps do look different from comparison firms in important respects. B Corps are more likely to report an employee satisfaction rate of 90 percent or more, and somewhat less likely to report positive job growth in the past year (differences in total revenue are not statistically significant).[16] However, when we add controls for key elements of job quality, as reported in table 11, these differences become uniformly insignificant. That is, B corps and comparison firms with similar job quality are not meaningfully different in terms of employee satisfaction, job growth, or revenue.

Relationships between job quality elements themselves and these outcomes vary. For employee satisfaction, job quality elements are generally positively associated with job quality elements, though few individual elements are statistically significant. On the interaction terms (not shown), we see little evidence of different relationships between job quality elements and employee satisfaction by firm type.

For firms, for both job growth and revenue, we see mixed relationships between these outcomes and job quality elements, some entering negatively, some positively, though few individual elements are statistically significant and not in a consistent pattern. On the interaction terms (not shown), we see here, too, little evidence of different relationships between job quality elements and job growth or revenue by firm type.

Overall, these findings are broadly consistent with an interpretation that B Corps and comparison businesses perform, on indicators of both worker and firm outcomes, in ways that are not statistically distinguishable, controlling for the included job quality elements and controls for firm characteristics. On the one hand, this suggests that there is no evident premium on employee satisfaction for B Corps once differences in job quality elements between B Corps and comparison firms are controlled for. On the other hand, it finds no evidence of a penalty to job growth or total revenue for B Corps, relative to comparison firms, conditional on included job quality elements and firm characteristics.

There are some important additional qualifications on these findings and interpretations. A key limitation to note here is that item nonresponse among especially comparison firms on both job quality and outcome indicator variables mean that we lose a substantial share of comparison firm observations when running regressions with the full set of job quality variables and controls necessary to estimate the relationships of interest. This adds an additional degree of imprecision to these estimates, as well as a potential source of bias to the extent that nonresponse is nonrandom. For example, non-B Corp firms may be more likely to respond for items when their practices are more favorable.

Benchmarking with Representative Data

As with the job quality comparisons, beyond the limitations associated with identifying relationships in the BIA data, there also remains the issue that comparison firms are likely to be unrepresentative of non-B Corp firms generally. Similar to the approach above, for benchmarking job quality, we also attempt to benchmark our measures of firm outcomes. Also, as with the job quality benchmarks, external data sources in general do not include information that precisely corresponds to what is captured in the BIA data. However, such comparisons are still potentially informative as a source of context.

Our source of data for this benchmarking is the Small Business Credit Survey (SBCS), conducted by the Federal Reserve.[17] This survey includes firms with 500 or fewer employees, which covers the size range for most B Corps in the United States. The survey includes information on revenue and job growth, generally corresponding to the indicators used from the BIA data (although captured with response categories and options that do not align perfectly with those in the BIA).

TABLE 12

Job Growth Benchmarks

Job growth at B Corps

Firm size (number of employees)	No job growth	Positive job growth
1 to 9	39.6	58.2
10 to 49	28.3	69.9
50 to 249	29.7	69.1
250+	28.1	67.4

Source: Authors' calculations of B Impact Assessment data and 2022 Small Business Credit Survey.
Notes: Table presents tabulations of job growth for B Corps, using B Impact Assessment Data.

TABLE 13

Job Growth Benchmarks

Job growth at small businesses

Firm size (number of employees)	No change in employment	Employment increased	Employment decreased
1 to 9	53	23	23
10 to 49	33	42	25
50 to 499	24	54	23

Source: Authors' calculations of B Impact Assessment data and 2022 Small Business Credit Survey.
Notes: Table presents tabulations of job growth for small businesses generally, using estimates from the 2022 Small Business Credit Survey (SBCS). For job growth, SBCS reports the share of firms reporting their 'Employment change, prior 12 months' as 'no change', 'increased,' and decreased, by size categories of 1–4, 4–9, 10–19, 20–49, and 50–499; we use reported distribution of firms by size to generate estimates for size bins collapsed to 1–9, 10–49, and 50–499, to more closely correspond to size bins for B Corps.

TABLE 14

Revenue Benchmarks

Revenue at B Corps and small businesses

Firm type	Firm size (number of employees)	Revenue estimate (dollars)
B Corps		
	1 to 9	$1,352,551
	10 to 49	$9,561,651
	50 to 249	$45,418,915
	250+	$353,802,447
Small businesses		
	1 to 9	$672,626
	10 to 49	$2,887,937
	50 to 499	$6,772,625

Source: Authors' calculations of B Impact Assessment data and 2022 Small Business Credit Survey.
Notes: Table presents comparisons between tabulations of revenue for B Corps, using B Impact Assessment Data, and for small businesses generally, using estimates from the 2022 Small Business Credit Survey (SBCS). For revenue, SBCS reports the share of firms reporting their 'Annual revenues' by response categories ranging from '$0–$25,000' to 'More than $10 million'; we use response category midpoints to calculate an estimate for mean revenue by size category for comparison with B Corps.

Tables 12 and 13 present comparisons between B Corps and estimates for small businesses for employment growth. For job growth, B Corps at all sizes report positive job growth at higher rates than small businesses from this source report that employment increased. Table 14 presents comparisons between B Corps and estimates for small businesses for total revenue. For revenue, using this comparison, it is noteworthy that B Corps, conditional on their size in terms of number of employees, tend to be somewhat larger businesses on average in terms of revenue than small businesses in general (although it should be stressed that the revenue estimates for small businesses are estimates calculated based on indicated ranges, rather than values, and so reflect an additional degree of imprecision).

Conclusion

Better understanding the quality of jobs available and accessible to workers, and the levers by which policy and practice might improve job quality, have become central concerns for practitioners, policymakers, and researchers alike in recent years. Findings from the study of certain classes of firms—such as B Corporations—that demonstrate employer practices consistent with better job quality suggest both potential implications for labor market stakeholders, as well as directions for additional research.

Implications for Labor Market Stakeholders

These findings are suggestive, and primarily descriptive, but nonetheless build new evidence on variation in job quality between types of firms. For businesses and organizations that work with businesses, these findings present another point of evidence consistent with the hypothesis that firms have room to voluntarily adopt employment practices associated with higher job quality while remaining financially viable. This suggests ongoing efforts promoting the voluntary adoption of employer practices associated with higher quality jobs have scope to achieve their desired effects.

For policymakers, these findings are consistent with the conclusion that policy levers that encourage, require, or provide for improvements in job quality can be both beneficial to workers and also feasible for employers. That is, policy can seek to improve job quality in a manner consistent with financially healthy employers. Moreover, if firms in fact face a choice between low- and high-road practices, a potentially important role for policy is solving for the coordination and incentive problem associated with moving from bundles of practices that are associated with lower job quality to bundles of practices that are associated with higher levels of job quality.

Directions for Future Research

This research also points to promising directions for additional research that might continue to build additional points of evidence on these and related questions. Of particular

importance is evidence on the relationship between firm practices with respect to job quality and firm outcomes, especially firm financial outcomes, such as costs, revenue, and profitability. This initial study of job quality and B Corps suggests additional directions for work on these questions. One such direction is to model additional relationships in the BIA data, potentially in combination with other sources of variation that might allow for identification of causal relationships. The second is to combine BIA data with additional external sources of data, such as data on firm-level financial performance, in which both comparison firms and B Corps themselves might be identified and further analyzed.

Another important set of additional research questions relevant to this work could investigate the role of firm heterogeneity in determining and improving job quality. Job quality might look different, for example, in smaller versus larger firms, but job quality at smaller firms, with fewer resources and capacity than large firms, is less closely studied in some respects. Or, similarly, firms in different industries are likely to experience different market conditions to shape their operational choice set. Better understanding the nature and sources of variation in these relationships could provide actionable insights for different kinds of firms themselves as well as for stakeholders working with different classes of firms.

Appendix A: Impact Assessment Items

Below reproduces the B Impact Assessment items, and in relevant cases, response options used to identify and code the job quality elements described and analyzed in the text.

Economic Stability

- What percentage of employees on an FTE (full-time equivalent) basis are paid at least the equivalent of a living wage for an individual?
- What percentage of employees on an FTE (full-time equivalent) basis are paid at least the equivalent of a living wage for a family?
- What multiple is the highest compensated individual paid, inclusive of bonus, as compared with the lowest paid full-time worker?
- What percentage of full-time and part-time employees, excluding founders and executives, received a monetary bonus in the last fiscal year?
- Are the majority (greater than 50 percent) of your employees paid on a fixed salary or a daily or hourly wage?
- What job flexibility options does the company provide, whenever feasible, in writing and in practice for the majority of workers? Responses: Flex-time work schedules allowing freedom to vary start and stop times. Part-time work schedules at the request of workers
- What kind of Employee Retirement Plan is available for all tenured workers at your company? Responses: Full match greater than 4%. Full match of 4% or less. Partial match greater than 4%. Partial match of 4% or less. Retirement plan is available with no company match. Retirement plan is not available for all tenured workers.
- Your company's health care plan available to all full-time workers includes: Responses: Annual deductible for individual coverage of $1000 or less. Co-payment of $20 or less per primary care visit paid for by worker. Coinsurance of 80%+ covered by healthcare plan. Company payment of 80%+ of family coverage premium. Company payment of 80%+ of individual premium. Out-of-pocket maximum for individual coverage of $2000 or less (net of company HSA or

equivalent contribution). Prescription drug coverage wherein workers pay $10 or less for generic drugs, $30 or less for brand name drugs, and $50 or less for non-formulary drugs. None of the above

- What additional benefits are offered to all full-time tenured workers? Responses: Dental insurance. Long-term disability. Short-term disability. Life insurance.
- What is the annual minimum number of paid days off (including holidays) for full-time employees?
- Which of the following describe the primary parental leave policies for salaried workers, either through the company or government program?
- What primary parental leave policies apply to your hourly workers, either through your company or a government program?
- What secondary parental leave policies are available to your workers, either through your company or a government program?
- What job-flexibility options does the company provide, whenever feasible, in writing and in practice for the majority of workers? Responses: Telecommuting (e.g., working from home one or more days per week).

Economic Mobility

- Does your company provide any of the following training opportunities to workers for professional development? Responses: We have a policy to encourage internal promotions and hiring for advanced positions. We have a formal onboarding process for new employees. We offered ongoing training on core job responsibilities to employees within the last year. We provide cross-skills training for career advancements or transitions. We provide reimbursements or programs for intensive continuing education credentials. We facilitate or have an allocated budget for external professional development opportunities. None of the above.
- What percentage of employees has been internally promoted within the last 12 months?
- What was the average amount of training that a newly hired worker received in the past twelve months?

- Skills-based training participation
- Cross-job skills training participation
- What percentage of full-time workers received advancement or reimbursement for continuing education opportunities in the last fiscal year?
- What percentage of full-time workers has participated in external professional development or lifelong learning opportunities in the past fiscal year?

Equity, Respect, and Voice

- What is included in your company's written and accessible employee handbook? Response: A neutrality statement regarding workers' right to bargain collectively and freedom of association.
- How does your company engage and empower workers? Responses: Company tracks usage of input/feedback/complaint mechanisms and resolution/implementation rates; Employee complaint/input mechanisms are reviewed at least every other year, with input from employees themselves into the process; We have adopted open book management or self-management principles within the workplace; We have formalized feedback and complaint mechanisms beyond direct reporting lines to address concerns and improve company practices; We have processes in place to provide input from employees prior to operational and/or strategic policy or practice changes; None of the above.
- Does your company monitor and evaluate your worker satisfaction and engagement in any of the following ways? Response: We regularly (at least once a year) conduct employee satisfaction or engagement surveys
- What is included in your company's written and accessible employee handbook? Response: Grievance resolution process.
- Which of the following is included or applies to your company's formal process for providing performance feedback to employees? Responses: A 360-degree feedback process. Peer and subordinate input. All tenured employees receive feedback. Clearly identified and achievable goals. Process has a regular schedule and is conducted at least annually. Social and environmental goals. Written guidance for career development. None of the above.

- Is your company structured to benefit its employees in either of the following ways? Response: Ownership structures that provide significant equity (>40%) and empowerment to all employees (e.g., employee-owned companies, cooperatives).
- What was the equivalent percentage of profits that were distributed as bonuses to non-executive workers in the last fiscal year?
- Is any of your company's labor performed by subcontracted organizations or individuals, such as outsourced staffing services or independent contractors?
- Does your company outsource support services (staffing) essential to the delivery of your services to other individuals or organizations?
- Does your company's formal, written corporate mission statement include any of the following? Response: A commitment to a specific positive social impact (e.g., poverty alleviation, sustainable economic development).
- How does your company integrate social and environmental performance into decisionmaking? Response: Employee training that includes social or environmental issues material to our company or its mission.
- What is included in your company's written and accessible employee handbook? Response: We have no written employee handbook.
- What information does the company make publicly available and transparent? Response: Financial performance (must be transparent to employees at minimum).
- What attributes of a diverse workforce does your company track, either through anonymous surveys or other methods legal in your jurisdiction? Responses: Race or ethnicity. Gender. Age. None of the above.
- What is included in your company's written and accessible employee handbook? Response: A nondiscrimination statement.

Notes

[1] For more information on B Corps, see: https://www.bcorporation.net/en-us/certification/

[2] As evidenced in the United States by, for example, the development and prioritization of a "Good Jobs Initiative" at the US Department of Labor: https://www.dol.gov/general/good-jobs

[3] See, for example, a recent framework from the Aspen Institute and partner institutions, here: https://www.aspeninstitute.org/programs/good-jobs-champions-group/

[4] On the B Impact Assessment, see: https://www.bcorporation.net/en-us/programs-and-tools/b-impact-assessment/.

[5] Benefit corporations and social purpose corporations are alternative forms of legal incorporation (as opposed to, for example, traditional S Corp or LLC forms of incorporation), under which firms consider other objectives in addition to profits, such as environmental or social objectives.

[6] Note that revenue values are averages of nominal values reported by firms for the year of their most recent assessment, across the small range of years represented in the data; as a result, while broadly informative of revenue by firm size, these should not be interpreted as precise, inflation-adjusted, or current dollar values.

[7] For more information on this framework, see note (3), above.

[8] For how BIA respondents are guided to answer the living wage questions, see more information here: https://kb.bimpactassessment.net/support/solutions/articles/43000671646-answering-living-wage-questions-in-the-b-impact-assessment#1.-What-is-a-living-wage? Note that the standards indicated are those developed by Living Wage for US, see: https://livingwageforus.org/

[9] For health insurance, we create a variable indicating whether plans are 'high quality', which is constructed based on whether health insurance plans have at least one favorable term among their deductible, co-pay, coinsurance., employee cost, out of pocket max, or prescription drug coverage.

[10] Workers engaged by firms as independent contractors would not typically be offered or have access to, for example, the type of economic security or mobility elements described in tables 3 and 4.

[11] Note that because these observations typically contain less information than for B Corps, our ability to identify distinct firm observations and deduplicate these data at the firm level is more limited; where it is possible to identify multiple assessment entries from the same firm, we keep only the assessment entry with the latest date.

[12] When B Corps go through verification, their assessment scores on average decline, consistent with and suggestive of this potential source of bias in the unverified comparison firm data.

[13] Note that differences in index values and distributions between B Corps and comparison firms reflects both differences in responses in job quality items and also differences in item response rates on job quality items, which contribute to the relative shift the comparison firm distribution.

[14] On the National Compensation Survey, see: https://www.bls.gov/ebs/home.htm.

[15] With one difference, which is that the job quality index values used in the regressions omit the indicator for "engagement and satisfaction monitored," (because of its mechanical relationship to employee satisfaction), and as a result takes values ranging from 0 to 14.

[16] Differences are estimated in regressions of outcome indicators on an indicator for B Corp status and the same set of controls, for firm size, industry, geography, and assessment year.

[17] On the Small Business Credit Survey, see www.fedsmallbusiness.org/reports/survey/2023/2023-report-on-employer-firms.

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Statement of Independence

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