



# **on the verge: disability and sustainability reporting**

**an analysis of voluntary sustainability  
reporting practices in the U.S. Fortune 500,  
2021-2023**

# introduction & executive summary

disability reporting is *on the verge* – together, market pressures and regulatory modernization are driving disability data into public workforce disclosures

The **demand for corporate disability data** is growing. Today's reporting lacks standardization, but the practices of the Fortune 500 indicate that disability has been embraced by corporate leaders as an asset in business performance and has reached an inflection point. Disability reporting is **on the verge** – together, market pressures and regulatory modernization are driving disability data into public workforce disclosures.

In the 1970s, “over 80% of the S&P’s market cap was property, plant, and equipment. Fast forward 50 years, and 90% of the S&P 500 is based on intangible assets. **Human capital – the collective knowledge, skills, and experiences of the workforce – is powering economic growth**” (Source: [Just Capital](#)).

- The U.S. labor force participation rate of working-age people with disabilities hovers around 40%, while the participation rate for people without disabilities is almost twice that. (Source: [U.S. Bureau of Labor Statistics](#)).
- Across the industrialized world, 50 – 60% of working-age people with disabilities are unemployed, whereas in developing countries 80 – 90% of working age people with disabilities are unemployed. (Source: [United Nations Department of Economic and Social Affairs](#)).





The accessible digital economy stands to eradicate these employment discrepancies. Recognizing this shift, today's companies disclose information about their human capital for investors, strategists, employees, clients, and consumers' benefit.

- 96% of the Fortune 500 publish information about employee diversity
- Voluntary disability disclosures in 10K filings are on the rise since the SEC's modernization of human capital disclosures in 2020 (Source: [Accenture](#))

Outside of the U.S., the regulatory environment is maturing rapidly. Disability has been fully integrated into workforce disclosures in the European Union. Over the remainder of the decade, 50,000 companies will begin reporting on their disability workforce representation, including some 3,000 U.S.-based corporations.

This modernization of corporate reporting, codified by the [Corporate Sustainability Reporting Directive](#), provides investors with material information they need to make forward-thinking financial decisions. Reporting on disability indicates that companies are looking to secure the disability inclusion business advantage that yields higher revenue, net income, economic profit, and individual productivity (Source: [Accenture](#)).





**65% of the Fortune 500 report on disability inclusion** in their most recent voluntary non-financial disclosures

↳ This figure rises to **81% in the Fortune 100**

**About half of the reporting on disability is qualitative**, meaning a detailed written description of an internal company program, such as a disability-focused ERG, accessibility program or product, supplier diversity initiative, or employee spotlight

**About a third of reporting on disability is nominal**, meaning an isolated mention of disability or a disability-related affiliation

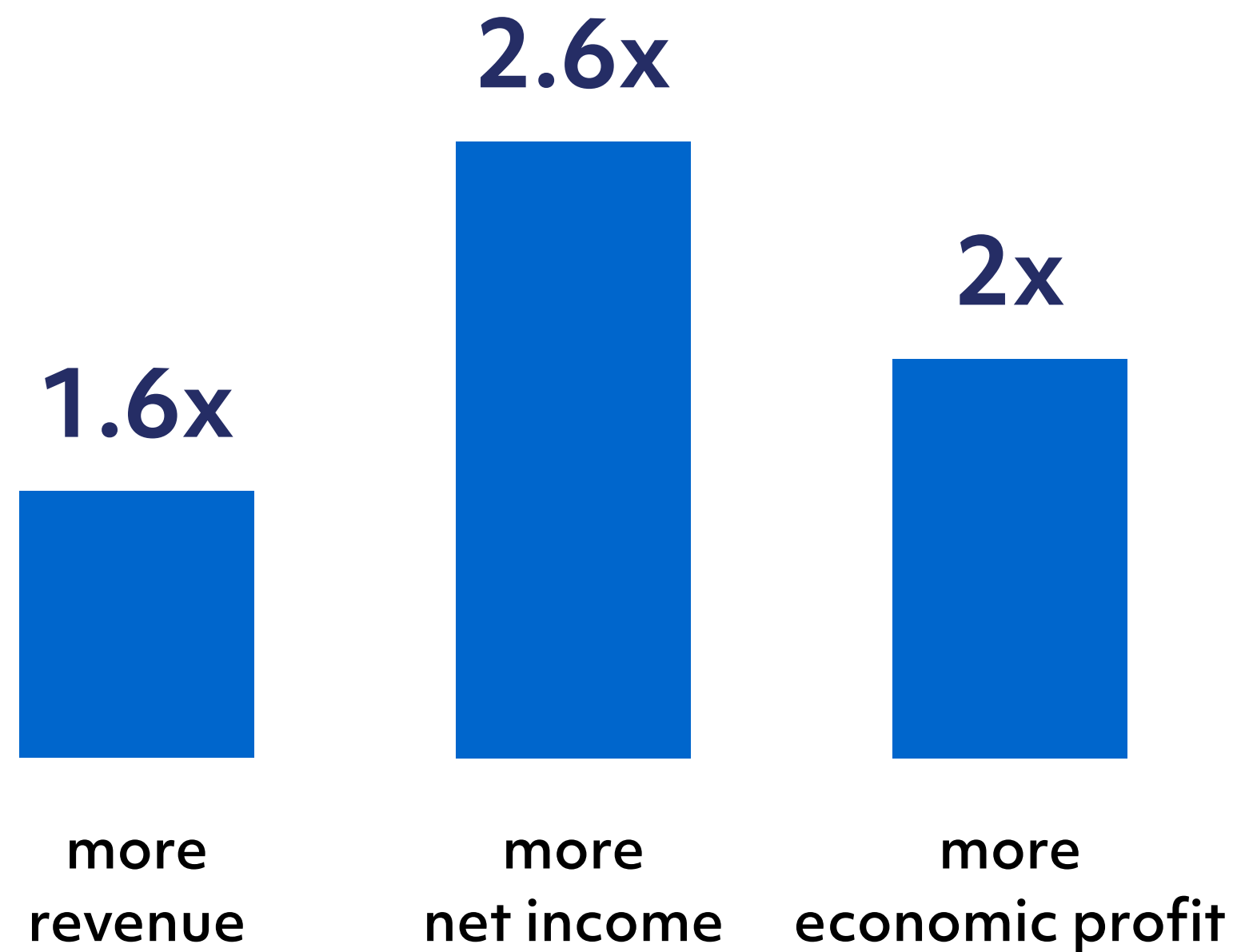
**About a fifth of the reporting on disability involves quantitative data**, meaning companies are disclosing numerical data about their disability inclusive initiatives, often alongside written descriptions. Quantitative snapshots range from ERG membership size, workforce participation rates, self-identification response rates, figures related disability-owned business expenditures, or percentages of procurement dollars

**Only ten percent of Fortune 500 companies voluntarily disclose workforce disability data** from self identification of disability status

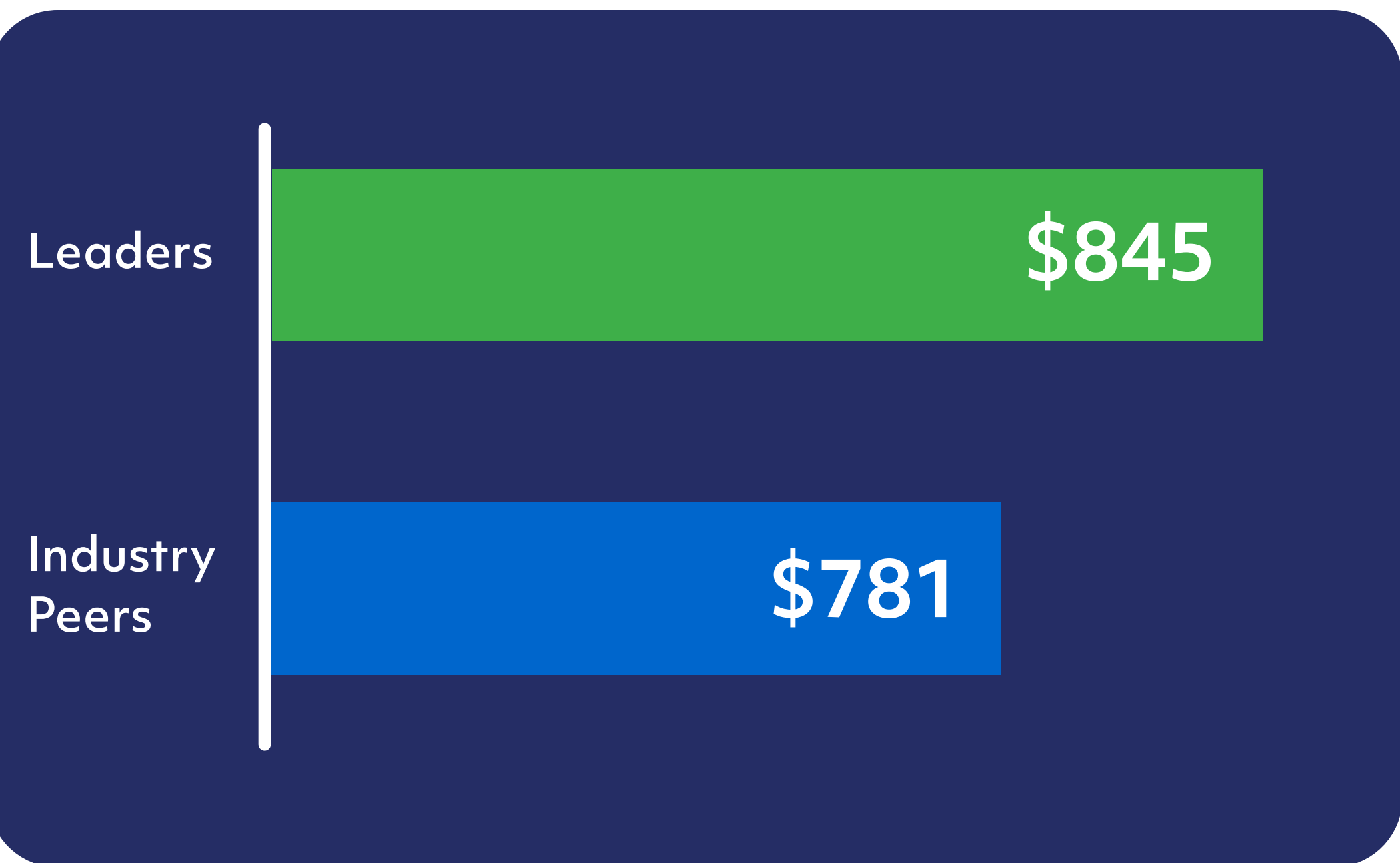
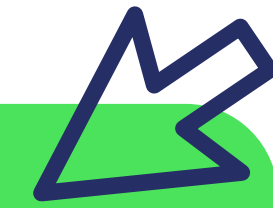
# the disability inclusion imperative

## Financial performance and disability inclusion today

Disability Inclusion Leaders realize marked business gains over other participants



Download Accenture's  
The Disability Inclusion Imperative



Leaders are more likely to outperform industry peers in productivity by **25%** (measured as revenue per employee)



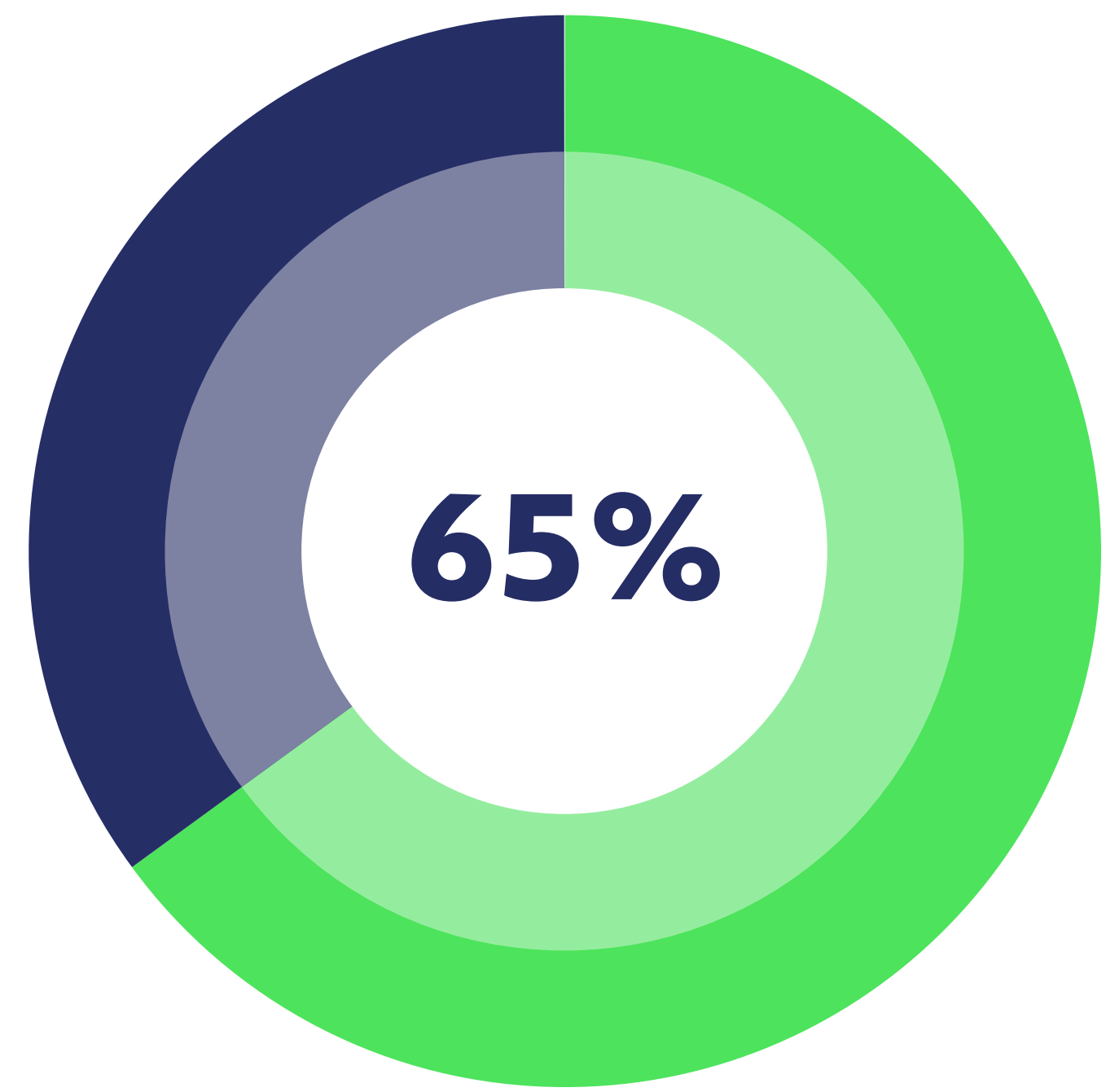
# **findings & reporting trends**



## BEYOND BETA

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<head>
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<meta charset="utf-8">
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/* Always set the map height explicitly to define the size of the div
 * element that contains the map. */
#map {
height: 100%;
}
/* Optional: Makes the sample page fill the window. */
html, body {
height: 100%;
margin: 0;
padding: 0;
}
</style>
</head>
<body>
<div id="map"></div>
</body>
</html>
```

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No. Of course teaches to ensure that.  
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public disability reporting is *on the verge* – **65% of the Fortune 500** now include disability in their sustainability reporting practices



while disability has been embraced by corporate leaders as an intangible asset in business performance, **today's voluntary reporting on disability is uneven, nominal, and varied – rendering comparison and evaluation nonviable**

## Uneven

- Analysis across Fortune tiers and industries shows uneven adoption of disability inclusive initiatives and reporting priorities

## Nominal

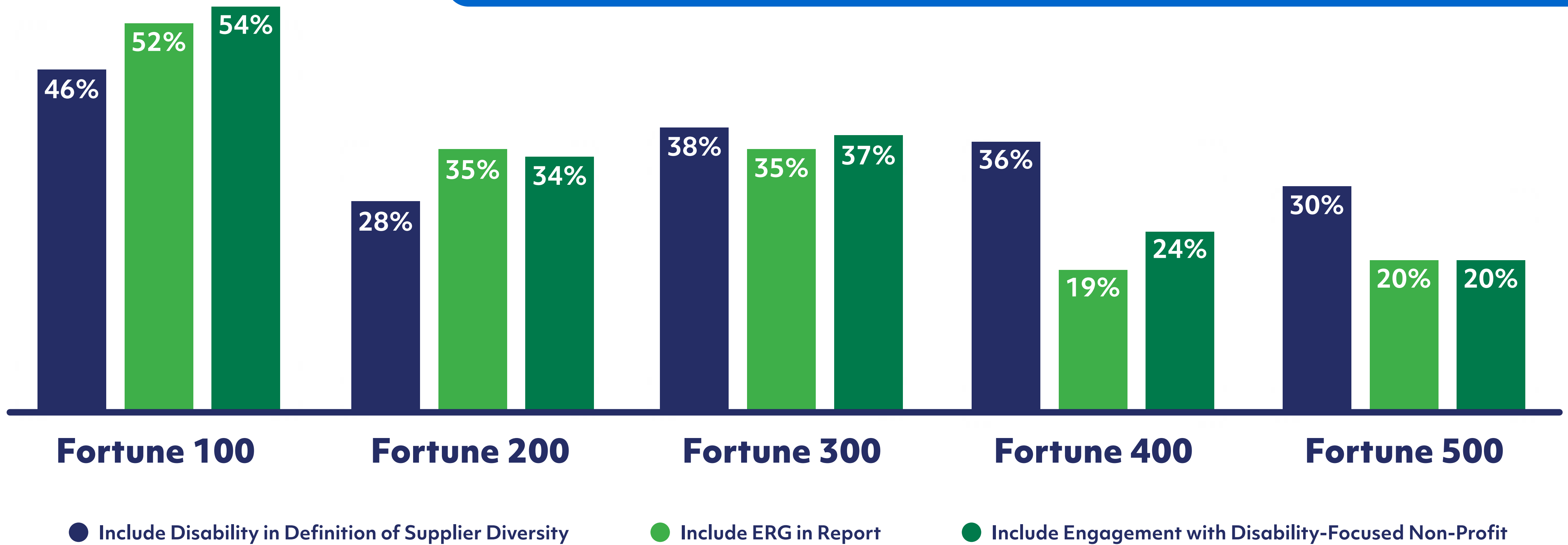
- One third of existing reports include a single isolated mention of disability

## Varied

- Current reporting varies hugely in quality, method, validity, and depth

# reporting trends

36% of companies include disability in definition of supplier diversity  
32% of companies mention a disability-focused ERG  
34% of companies disclose partnership with a disability-focused non-profit



## **the Fortune 100 lead the way**

**Over 80% of the Fortune 100** integrate disability into their annual reporting practices. **More than 20%** are publishing employee workforce representation data, while **half of the Fortune 100** describe a disability-focused ERG and publish details about how disability fits into their supplier diversity spending.

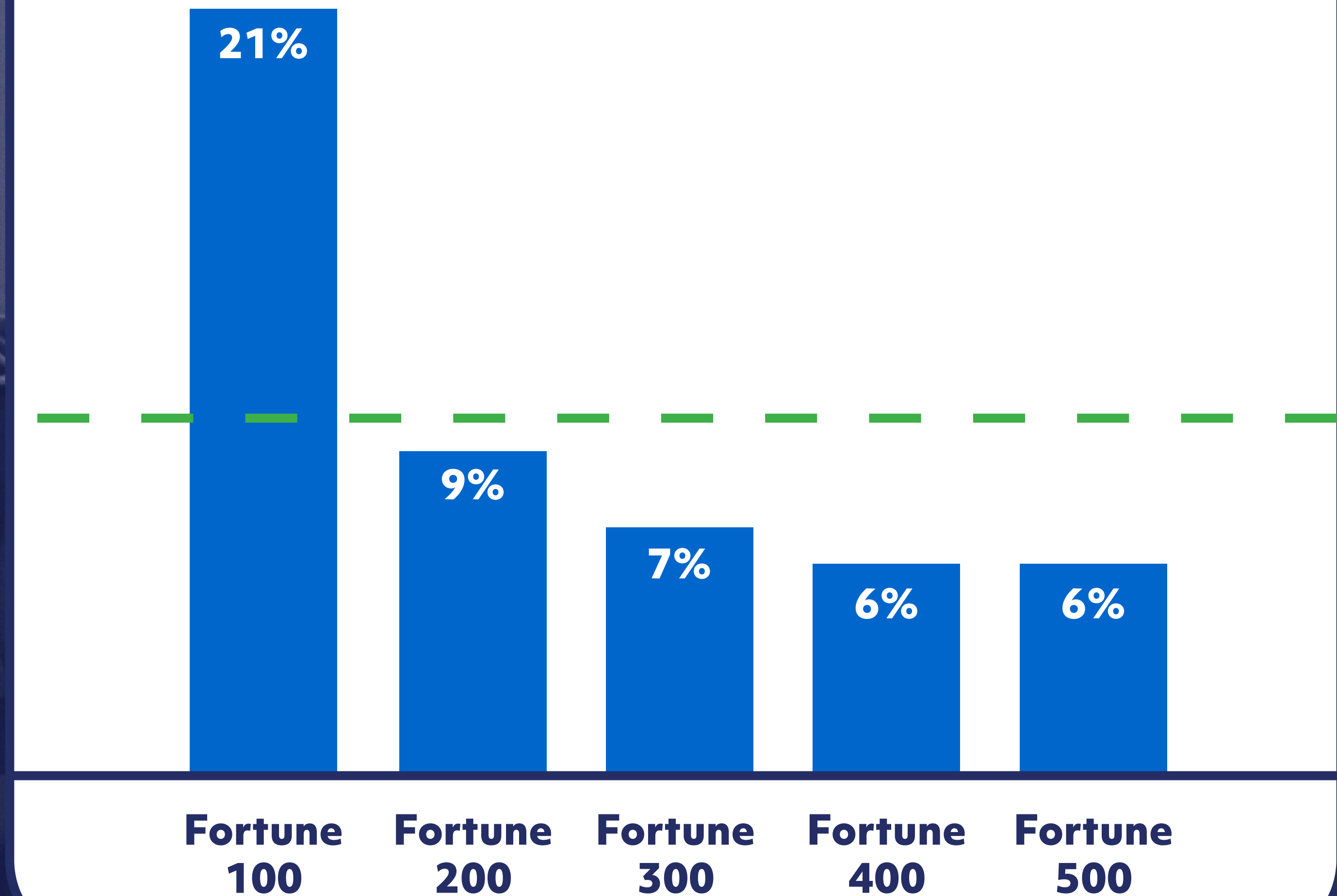
# reporting practices by tier

Tier	Fortune 100 (1-100)	Fortune 200 (101-200)	Fortune 300 (201-300)	Fortune 400 (301-400)	Fortune 500 (401-500)	Fortune 500 Overall
Percent that include disability in impact reporting	81%	67%	63%	61%	55%	65.6%
Percent that report self identification data	21%	9%	7%	6%	6%	10%
Median self identification rate	6.2%	4%	5.1%	3.7%	4.6%	6%
Percent that include disability in supplier diversity	46%	28%	38%	36%	30%	35.8%
Percent that disclose partnership with disability-focused non-profit	54%	34%	37%	24%	20%	34%
Percent that include disability-focused ERG in report	52%	35%	35%	19%	20%	32.4%

## disclosing workforce representation

10% of the Fortune 500  
share self-identified  
workforce disability data

### Percent of Fortune 500 that Disclose Workforce Representation Data in Sustainability Reporting



# the future of disability reporting

disability reporting is *on the verge* – together, market pressures and regulatory modernization are driving disability data into public workforce disclosures

- Disability is firmly embedded in business strategy, as evidenced by the 65% of Fortune 500 companies that annually report on disability through the human experience (ERGs), value chain (inclusive procurement), and workforce representation (self identification) – but workforce representation (6%) still lags.
- While disability has been embraced by corporate leaders as an intangible asset in business performance, reporting on disability remains uneven, nominal, and varied. Workforce disability disclosures and self identification are the key to consistent and measurable progress.
- With promising signs of adoption among the Fortune 500 plus the EU's regulatory push for disability disclosure, companies must operationalize disability data collection or risk leaving profits on the table – the demand for disability data is growing, and companies must build institutional capacity around disability now.
- There will be international ripple effects from the Corporate Sustainability Reporting Directive (CSRD) since the global nature of business means that new EU regulation will influence corporate disability reporting worldwide, regardless of regulatory context.
- Among the Fortune 500, there are promising signs of inclusion that precede public reporting, namely engagement with disability-focused ERGs and non-profits, both internal and external collectives that compile resources and raise awareness to increase private-sector disability inclusion.



## **building organizational capacity around disability**

- **Encourage voluntary self identification** in order to capture accurate workforce disability representation.
- **Disclose disability data to investors and shareholders**, who increasingly view diversity and inclusion as a material component of corporate social responsibility.
- **Participate in the Disability Equality Index (DEI)** to analyze and improve corporate disability inclusion programs and policies. Explore the findings from the [2023 DEI Report](#).





## excerpt from the European Sustainability Reporting Standards (ESRS) calling for disability representation in own workforce

### **Disclosure Requirement S1-12 – Persons with disabilities**

77. The undertaking shall disclose the percentage of its own employees with disabilities.

78. The objective of this Disclosure Requirement is to enable an understanding of the extent to which persons with disabilities are included among the undertaking's employees.

79. The undertaking shall disclose the percentage of persons with disabilities amongst its employees subject to legal restrictions on the collection of data.

80. The undertaking may disclose the percentage of employees with disabilities with a breakdown by gender.

### **Disclosure Requirement S1-12 – Persons with disabilities**

AR 77. When disclosing the information required in paragraph 77 regarding persons with disabilities, the undertaking shall provide any contextual information necessary to understand the data and how the data has been compiled (methodology). For example, information about the impact of different legal definitions of persons with disabilities in the different countries in which the undertaking has operations.

# about the research

**Methods & Methodology.** This report is based on a content analysis of voluntary non-financial disclosures published annually by leading U.S. companies. Led by a doctoral-level researcher, the Disability:IN research team performed manual coding and validity checks in the content coding process. We opted for manual hand coding over machine learning because of the nuance around disability and the tendency to euphemize the construct of disability (disability, multiple abilities, adaptabilities, different abilities, etc.). Reports were processed and coded for evidence of systematic disability inclusive workplace initiatives. We intentionally did not include EEOC-derived language about non-discrimination, disability insurance benefits coverage, or charitable contributions (financial or volunteer hours) to disability-related non-profits. While important, these policies and practices are not evidence of disability inclusive workplace initiatives, product development, accessibility programs, or diversity strategies. In coding, we counted and tracked evidence of disability inclusion as: a written description of disability inclusion initiative (e.g., hiring, retention and development of employees with disabilities), internal programs (e.g., physical or digital accessibility, consumer product development, employee accommodations, external sign-on or commitments), partnerships with disability-focused organizations (e.g., Disability:IN, Valuable500, National Organization on Disability, Return on Disability), description of a disability-focused ERG, inclusion of disability in the definition of supplier diversity, and/or disclosure of workforce self identification (self identification of disability) rates and/or other quantitative measures of disability engagement.

**Data Sources.** Publicly-available Fortune 500 annual non-financial reports, published between 2021-2023 under the umbrella of Environmental, Social, and Governance (ESG); Corporate Social Responsibility (CSR); Diversity, Equity, and Inclusion (DEI), Impact, Sustainability, Global Impact, etc.

Disability:IN is the leading nonprofit driving disability inclusion and equality in business worldwide. Our network of more than 500 publicly-traded corporations expands opportunities for people with disabilities across industries. Our organization and 25 local affiliates nationwide raise a collective voice of positive change for people with disabilities in business. We do this by:

- Promoting disability inclusion through heightening awareness;
- Advising corporations on and sharing proven strategies for including people with disabilities in the workplace, supply chain, and marketplace; and
- Expanding opportunities for people with disabilities by helping companies invigorate their disability initiatives, explore best practices, incorporate culture changes, and realize positive business outcomes.

## About the Disability:IN Research Team

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**[Learn more about Disability:IN Research](#)**



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