European journal of volunteering and community-based projects Vol.1, No 4; 2025
ISSN: 2724-0592 E-ISSN: 2724-1947
Published by Odv Casa Arcobaleno

Parental leave under scrutiny: is there substance over form?

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Abstract

Purpose. The purpose of this research is to examine how listed companies disclose parental leave policies and employee well-being initiatives in their sustainability reports, with a focus on the reporting years 2017 and 2024. By investigating the extent and nature of such disclosures, the study aims to highlight whether and how firms integrate family-related policies into the broader social pillar of sustainability, thereby contributing to corporate accountability and transparency.

Design/methodology/approach. A longitudinal content analysis was conducted on non-financial reports of Italian companies for the years 2017 and 2024. The study combined quantitative frequency counts and qualitative assessments to evaluate disclosure practices on parental leave, employee well-being, and gender equality.

Findings. The study shows that disclosures on parental leave and family-support policies have increased between 2017 and 2024, with more companies referencing paternity and aligning with SDG 5. Overall, while transparency and attention to social sustainability have improved, in accordance with a more stringent legislative framework, significant gaps persist in the depth, comparability, and substantive integration of parental leave policies within ESG reporting.

Research implications. The study underscores the underdeveloped state of parental leave disclosure in corporate sustainability reporting and stresses the importance of further research into how companies communicate social sustainability practices. It contributes to the literature by bridging regulatory developments, stakeholder expectations, and corporate accountability in the context of employee well-being.

Practical implications. For managers and policymakers, the findings highlight the need to strengthen parental leave policies and ensure their transparent disclosure within ESG frameworks. Firms are encouraged to embed family-support measures into broader people-care strategies, while regulators should promote standardized, comparable reporting that links commitments to measurable outcomes.

Social implications. Strengthening the disclosure of parental leave policies can promote gender equality, support employee well-being, and foster inclusive workplaces. Greater transparency in this area contributes to reducing structural inequalities and advancing progress toward the Sustainable Development Goals.

Originality/value. This study is among the first to examine parental leave disclosure within sustainability reports of Italian listed companies, comparing practices before and after recent EU regulatory reforms. By focusing on the social pillar of ESG, it adds novel insights into Corporate Family Responsibility and highlights how firms integrate (or neglect) employee well-being in their reporting.

Keywords: corporate social responsibility, corporate family responsibility, parental leave, maternity, welfare, people caring, D&I, Italy

Doi: 10.5281/zenodo.17584598

1. Introduction

In recent years, evaluating ESG (Environmental, Social and Governance) performance through sustainability reporting has become increasingly important (Nguyen, 2020). Companies are being encouraged to broaden their approach to value creation, going beyond financial performance to also generate social and environmental value, thereby enhancing their overall impact through sustainable disclosure (Beretta et al., 2024). The introduction of regulatory frameworks has intensified the pressure on firms to report on sustainability practices, resulting in an increased demand from stakeholders to companies to take responsibility for their environmental and social activities (Benjamin et al., 2024; Deriu et al., 2025). Thus, awareness for corporate transparency and accountability has also increased (Nguyen, 2020).

Sustainability disclosure therefore functions as a mechanism to establish transparent communication between firms and stakeholders, offering insights not only into ESG performance but also into potential operational risks (Kuo et al., 2021). In adhering to such frameworks, firms can enhance resilience, achieve operational efficiency, and generate broader social value (Sharma, 2025). Social practices reported by firms may take a variety of forms, including charitable initiatives, community engagement, sustainable and ethical practices, and employee wellness programs (Ahmad et al., 2023). However, the ongoing tension between symbolic compliance and genuine accountability remarks the need for firms to engage with stakeholders in a transparent and meaningful manner (Kuo et al., 2021).

Despite the growing importance of sustainability reporting, social sustainability practices remain underexplored (Benjamin et al., 2024). Within this context, the social pillar of sustainability has received comparatively less attention, leading to an insufficient focus on employees as key stakeholders (Staniškienė & Stankevičiūtė, 2018; Van Boomel et al., 2023).

Sustainability reports often lack specific indicators in this area, suggesting that companies may be hesitant to make such information public (Dolicini et al., 2023). In particular, family-related policies such as parental leave are frequently absent from the sustainability agenda, despite evidence that parental leave may be a key aspect for strengthening the social pillar of sustainability (Duvander et al., 2025). As a core component of social policy, parental leave reflects a government's commitment to promoting health and well-being (Ray et al., 2009), yet little research into how firms are disclosing this information has been conducted.

To address this gap, the present research investigates the sustainability reports of Italian listed companies, for the reporting years 2017 and 2024, with a specific focus on the extent to which they disclose employee well-being initiatives, and parental leave policies in particular. Accordingly, the study seeks to answer the following research question:

RQ: To what extent do listed companies disclose parental leave policies in their sustainability reports?

In order to answer the aforementioned RQ, the paper is structured as follows. Section 2 analyzes the existing literature on social sustainability reporting and parental leave policies. Section 3 outlines the adopted methodology. Section 4 presents the results, while Section 5 discusses the main outcomes. Section 6 contains concluding remarks, the paper's implications and future agenda.

2. Literature Review

2.1 Sustainability reporting: context and frameworks

Stakeholder demand for corporate accountability has intensified, with growing expectations that firms disclose their ESG performance in ways that foster trust among stakeholders and society (Amaral et al., 2023; Benjamin et al., 2024). These expectations align with stakeholder theory (Freeman, 1984), which frames corporate responsibility as extending beyond financial returns to include the interests of a broader set of actors. According to research, by incorporating these dimensions into their practices, firms are able to achieve long-term profitability and sustainability (Amaral et al., 2023). However, past research also suggests that sustainability reporting may be used strategically by firms, enabling them to take advantage of reputational benefits without implementing substantive changes (Benjamin et al., 2024). From an impression management perspective, however, managers may disclose information in ways that distort stakeholders' perceptions of the firm's performance (Beretta et al., 2021). The tension between symbolic compliance and genuine accountability underscores the importance of transparent engagement with stakeholders (Demartini et al., 2024; Kuo et al., 2021). Accordingly, external pressure and regulatory audits remain essential to ensure that disclosures accurately reflect actual performance (Fernandez-Feijoo et al., 2013).

In this context, the communication of non-financial information has evolved considerably, particularly following the introduction of European directives such as the Non-Financial Reporting Directive (NFRD) and, more recently, the Corporate Sustainability Reporting Directive (CSRD) (Sherwood & Pollard, 2017). The CSRD was introduced to ensure more consistent and comparable disclosure of environmental and social impacts by establishing a detailed and standardized reporting framework (Deriu et al., 2025; Martinčević et al., 2024). Beyond compliance, the CSRD is intended to strengthen transparency, accountability, and stakeholder trust, while reinforcing sustainability as a corporate priority, enhancing resilience, improving operational efficiency, and generating broader societal value (Cismaș et al., 2023; Sharma, 2025). A core component of the CSRD is the adoption of the European Sustainability Reporting Standards (ESRS) by the European Commission. These standards aim to support the transition to a more sustainable economy by expanding reporting requirements to all EU-listed companies, large unlisted companies, and non-EU companies operating within the EU (Arena & Catuogno, 2024; European Commission, 2023). According to the Annex I to Commission Delegated Regulation (EU) 2023/2772 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards, the parental leave is discussed in the ESRS S1, more specifically in disclosure requirement S1-15-work-life balance, in disclosure requirement S1-11-Social protection and in the "application requirements" the integral part of the ESRS S1 Own workforce. In Italy, the Corporate Sustainability Reporting Directive (2022/2464/EU) has been transposed into national law through Legislative Decree 125/2024, substantially broadening the scope of firms required to disclose sustainability information (Deriu et al., 2025). Within the ESG framework, however, the social pillar has historically attracted less attention compared to environmental and governance dimensions (Amaral et al., 2023). A similar neglect is evident in relation to parental leave policies, which remain marginal in the social sustainability agenda (Duvander et al., 2025).

2.2 Corporate Family Responsibility

The concept of Corporate Family Responsibility (CFR) has developed in literature more recently within the framework of Corporate Social Responsibility (Baldo, 2013). CFR refers to a company's responsibility toward its employees, particularly through initiatives that promote work–life balance and well-being. Such policies aim to enhance job satisfaction and overall quality of life by supporting employees in managing personal and professional demands, while also reducing workplace stress (Tomaselli, 2019). Similarly, the Gender Equality Index identifies parental leave as a key factor in assessing work–life balance (EIGE, 2019). In this context, there is a pressing need to advance CFR policies at different levels of government, spanning income support, protection against socio-health risks, and broader measures to foster work–life balance with an inclusive approach (Brescia et al., 2024; Save the Children Italia, 2022) . Within the concept of CFR, special attention is dedicated to parental leave. In fact, paid parental leave has been shown to generate significant health benefits for both children and parents (Ray et al., 2009) and can also contribute to reducing economic and gender inequalities while improving employment conditions (Heymann et al., 2017). As a core component of social policy, parental leave reflects a government's commitment to promoting health and well-being (Ray et al., 2009). In the Italian context, recent research indicates that such policies play a crucial role in helping parents, particularly mothers, balance work and family responsibilities, thereby supporting the retention of full-time positions within companies (Dottori et al., 2024). Ray et al. (2009) identified best-practice policy features from high-performing systems, including generous paid leave, non-transferable quotas for each parent, universal coverage with limited eligibility restrictions, financing mechanisms that distribute costs across multiple employers, and flexible leave scheduling. Indeed, research conducted by Costantini et al. (2020) suggests that policies like flexible work and support systems make people want to stay in their jobs rather than feeling like they have to stay, stimulating positive work attitudes.

2.3 Sustainable Development Goals and parental leave

International organizations like the United Nations play an important role in setting standards and expectations for parental leave, particularly by sharing knowledge, fostering collaboration and advocating for policy change worldwide (O'Brien & Uzunalioglu, 2022). In fact, previous research suggests that paid parental leave supports progress across several Sustainable Development Goals (SDGs), including SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities) (Heymann et al., 2017). Varying discourses and priorities have shaped the global policy agenda over time, going from maternity protection and women's economic empowerment to gender equality, child well-being and more recently shifting to social protection for those in the informal labour market (O'Brien & Uzunalioglu, 2022). While most countries have implemented leave policies nowadays, many continue to exclude self-employed, part-time, and newly hired workers, which weakens their effectiveness and risks slowing SDG progress regarding these recent shifts (Raub & Heymann, 2021). Also, persistent gender disparities in leave entitlements hinder the achievement of the SDGs' target to eliminate discriminatory laws by 2030 and slow advancements in gender equality (Earle et al., 2023). Strengthening the social dimension of ESG can help address these inequities while also fostering stronger stakeholder relationships, community development, and greater diversity and inclusion (Amaral et al., 2023). As Raub and Heymann (2021) emphasize, accelerating SDGs progress requires cross-sector collaboration: improvements in health outcomes are tied not only to healthcare systems but also to reducing poverty, expanding access to quality education, and ensuring decent work opportunities. Although SDGs play a critical role, corporate sustainability literature still gives limited attention to SDG reporting. This gap poses challenges for understanding how institutional factors influence both the development and implementation of the goals (Rosati & Faria, 2019).

2.4 Parental leave policies

From a global perspective, the percentage of countries providing paid parental leave to mothers has become nearly universal, increasing from 89% to 96% since 1995 until the year 2022 (Earle et al., 2023). In OECD countries, the average duration of parental leave is about 18.5 weeks, though the length varies considerably from 43 weeks in Greece and none in the United States. While most OECD countries provide paid paternity leave, these entitlements are generally shorter. Additionally, 71% of OECD member countries allow parents to take extended time off through paid parental or homecare leave, beyond maternity and paternity provisions. However, the availability and scope of these policies depend heavily on the specific design of national paid leave policies which vary across countries (Adema et al., 2023).

In Europe, the European Parliament adopted Directive (EU) 2019/1158 on work–life balance for parents and carers, aimed at improving working conditions and promoting gender equality. The directive sets a minimum entitlement of four months of parental leave per parent, of which two months are non-transferable and must be paid at a level determined by each Member State to provide adequate income support. This measure is designed to encourage both parents to take time off. The other two months may remain unpaid, unless national laws provide otherwise. Member States may require up to one year of service before granting eligibility, but the right applies to all workers regardless of contract type. The directive also promotes flexibility, allowing parental leave to be taken full-time, part-time, or in separate blocks.

Within Italy, parental leave is compulsory, with women typically taking two months before and three months after childbirth, though adjustments are possible depending on health conditions or medical approval, allowing up to four months after birth. Employed mothers are entitled to a mandatory five-month leave, generally compensated at 80% of their salary, in accordance with Directive (EU) 2019/1158 and its national implementation under Legislative Decree No. 105/2022, provided that the legal requirements are met. Employed fathers are granted ten days of paid leave, to be taken within five months of the child’s birth, adoption, or custody. In addition, parental leave allows both parents to take time off work to care for their children during the early years, with a maximum of 10 months of leave per child, to be used until the child turns 12 years old (INPS, 2024).

2.5 Gender inequality in parental leave policies

In many contexts, parental leave policies continue to reflect and reinforce gendered caregiving norms, which remains one of the key challenges to gender equality (Duvander et al., 2025; O'Brien & Uzunalioglu, 2022; Ray et al., 2009). Ensuring equal access to sufficient parental leave is crucial to achieve gender equality in both work places and at home (Earle et al., 2023). Previous research remarks that the development of gender equality may be found in the organization of working life (Johansson & Klinth, 2008).

Despite the existence of paid parental leave policies, fathers remain significantly underrepresented in taking leave, often taking much shorter periods of time, while some policies omit them entirely (Kaufman & Petts, 2020). This disparity is reflected in global averages, where mothers are entitled to 24.7 weeks of paid leave compared to just 2.2 weeks for fathers (ILO, 2025). Earle et al. (2023) suggest that this imbalance is perpetuated by governments generally allocating only a small share of the total paid leave to fathers. Such disparities risk perpetuating the assumption that mothers are the primary caregivers, a perception that is further reinforced when companies justify longer leave for women on this basis (Kaufman & Petts, 2020). In general, traditional gender roles within the labour market deprive fathers from providing their rights in child care (Ray et al., 2009)

Yet research shows that well-designed, gender-equal parental leave policies can simultaneously empower fathers to take a more active role in childcare, thereby reducing the disproportionate caregiving burden on mothers (Ciccia & Verloo, 2012;ILO, 2025) and support mothers in maintaining and advancing their careers providing them with economic security (Earle et al., 2023; Johansson & Klinth, 2008). Indeed, well structured leave policies may be a key factor for social sustainability progress (Duvander et al., 2025). Historically, parental leave evolved from maternity-specific provisions introduced to protect women's health and employment rights, but from the 1970s onwards, eligibility was gradually extended to fathers as part of broader gender equality reforms (Duvander et al., 2025). Nevertheless, the persistence of unequal leave entitlements suggests that, in practice, many company and national policies remain deeply gendered (Kaufman & Petts, 2020).

3. Methodology

The study is based on a total of 78 non-financial reports published by companies listed on the FTSE MIB 40, covering the reporting years 2017 and 2024 (38 for the year 2017 and 40 for the year 2024), to allow for temporal comparability. The unit of analysis is the individual report, analysed through content analysis. The observed variables are related to corporate family responsibility disclosure practices and concentrate in particular on parental leave and people caring strategies -such as flexible work arrangements, childcare services, reintegration after maternity leave, psychological support, and awareness initiatives. Italy has been selected for this research on the disclosure of people caring strategies and parental leave for several ways. For instance, within the context of the EU-28, Italy ranks among the low-fertility countries (Istat, 2017). In Italy, the employment rate of mothers aged 25 to 54 is 57%, compared to 72.1% for women without children (Macchioni & Maestri, 2019).

The years of reference have been selected to allow for an analysis of the evolution of corporate disclosure along the evolution of the European legislation on sustainability reporting. Indeed, 2017 represents the first year of non-financial disclosures in line with the legislative decree 254/16, which is transposing into the Italian legislation the European Non Financial Reporting Directive. On the other hand, the 2024 reports not only represent the last available reports but they are also the first ones in compliance with the Corporate Sustainability Reporting Directive.

The research is based on several steps. First, the sustainability reports were collected and downloaded directly from the websites of the listed companies under study and then they were

European journal of volunteering and community-based projects Vol.1, No 4; 2025
ISSN: 2724-0592 E-ISSN: 2724-1947
Published by Odv Casa Arcobaleno

subjected to a structured content analysis, carried out from a matrix of indicators defined ex ante on the basis of relevant academic literature and major international regulatory frameworks. The dimensions included the following categories combining quantitative frequency counts and qualitative assessment: parental leave policies (terminology employed, measures beyond statutory requirements, wage compensation during leave, complementary parenting support services), references to SDGs and their integration within ESG strategies or diversity and inclusion frameworks, pay transparency and gender pay gap reporting, gender representation in governance and management measured in terms of female presence and proportion on boards of directors and in managerial positions. Finally, the variables were compared diachronically between 2017 and 2024 in order to identify patterns and evolving themes.

4. Results

The descriptive analysis covered 78 non-financial reports published by the companies listed on the FTSE MIB 40, for the reporting years 2017 and 2024 (38 for the year 2017 and 40 for the year 2024). The reports were assessed against a set of predefined criteria related to gender equality, pay transparency and parental leave policies. Each company was considered once per year, allowing for a comparative temporal perspective. The analysis carried out interesting conclusions which are summarized in the table below according to the main dimensions identified and further detailed by category.

	2017					2024			
Variable	Value	Proportion	Std.Err	95% Conf. Interval	Variable	Value	Proportion	Std.Err	95% Conf. Interval
Paragraph on	0	0.5000	0.0811	[0.3389 ;	Paragraph	0	0.2308	0.0675	[0.6353 ; 0.9032]

ISSN: 2724-0592 E-ISSN: 2724-1947
Published by Odv Casa Arcobaleno

parental leave or parenting support emissions	1	0.5000		0.6611]	on parental leave or parenting support emissions	1	0.7692		
Mention of paternity	0	0.6316	0.0782	[0.2130; 0.5239]	Mention of paternity	0	0.4615	0.0798	[0.3800 ; 0.6970]
	1	0.3684				1	0.5385		
Reference to SDG 5 (Gender Equality)	0	0.6316	0.0783	[0.2130 ; 0.5239]	Reference to SDG 5 (Gender Equality)	0	0.3846	0.0779	[0.4607 ; 0.7701]
	1	0.3684				1	0.6154		
Compulsory leave remuneration	0	0.8684	0.0548	[0.0227 ; 0.2405]	Compulsory leave remuneratio n	0	0.0513	0.0353	[0.8786 ; 1.0188]
	1	0.1316				1	0.9487		
Additional leave months	0	0.8947	0.0498	[0.0064 ; 0.2041]	Additional leave months	0	0.0769	0.0427	[0.8384 ; 1.0078]
	1	0.1053				1	0.9231		
Average gender pay gap reported	0	0.8158	0.0629	[0.0593 ; 0.3091]	Average gender pay gap reported	0	0.2821	0.0721	[0.5749 ; 0.8610]
	1	0.1842				1	0.7179		
Gender pay gap by employee category reported	0	0.8421	0.0591	[0.0404 ; 0.2754]	Gender pay gap by employee category reported	0	0.6667	0.0753	[0.1835 ; 0.4832]
	1	0.1579				1	0.3333		

Table 1. Descriptive statistics for 2017 and 2024

Source: Authors' own elaboration

4.1 Parental leave Policies and Terminology

The analysis of corporate disclosures shows a progressive shift in the way parental leave is addressed between 2017 and 2024. In 2017, only half of the companies included a dedicated paragraph on parental leave and references were limited (36.8%), reflecting a traditional focus on maternity rather than inclusive parental policies. By 2024, the situation improves significantly since 76.9% of companies choose to include a paragraph on parental leaves measures and 53.8% of companies explicitly cite paternity. This evolution in terminology highlights a gradual normalization of paternity as legitimate, but the fact that fewer than half of the report across the 2017-2024 period suggests that even if parental leave is becoming a more standard topic in corporate reporting, the discourse remains predominantly centred on maternity rather than shared parental responsibilities.

4.2 Reference to SDG 5 on Gender Equality

The analysis shows that this dimension has become more visible in corporate reporting over time. Specifically, in 2017 only 36.8% of companies explicitly mentioned SDG 5 into their policies, while in 2024 this figure rises to 61.5% reflecting growing awareness and alignment with global sustainability standards. Looking at the two years under study, just 49.3% of companies included references to SDG 5 in their disclosures. Moreover, between the two years, the depth with which the topic is addressed also changes. In 2017 references were generic or superficial, whereas in 2024 they were more frequently integrated within broader ESG strategies or diversity and inclusion frameworks. This means that only 40 of reports made specific reference to Sustainable Development Goal 5, while the rest of them only briefly touches on the subject. Despite this positive trend, less than half of the reports clearly linked SDG 5 to specific policies on parental leave or gender pay equity.

4.3 Compulsory leave remuneration and additional benefits

With respect to remuneration during compulsory parental leave, in 2017 the majority of companies (86.8%) made no reference to the subject in their report, while in 2024 this trend changed positively with 94.8% of companies providing full wage compensation. Only the 7.7% of the companies (1 for the year 2017 and 5 for the year 2024) in the sample openly declare to pay the mandatory parental leave at 100% of the remuneration. Most of the time, remuneration was framed as part of a broader “Life Caring” or “People Strategy” section. Furthermore, 52.6% (4 in 2017 and 36 in 2024) of companies openly declared to offer additional months of leave beyond the statutory requirement. In particular, 32.5% of companies offer more than one extra month of voluntary paid parental leave in 2024 with a range from 1 to 6 months. In 2017, no information was found in this regard. These extra months were often tied to internal policies or trade union agreements. However, only a minority of firms quantified uptake or eligibility by gender. Parenting-related benefits were also captured, with a higher level of detailness in 2024. These included *Training* (e.g. temporary part-time arrangements for new mothers and expanded remote work options for parents following parental leave) which represented 7.89% in 2017 but only 2.5% in 2024; *Childcare facilities* (e.g. agreements with childcare facilities offering discounted services or subsidized enrolment for employees) accounted for 2.63% in 2017 and 5% in 2024*, Education* (e.g. birth or adoption bonuses granted to all new parents regardless of role or gender) which represent 2.63% in 2017 and 2.50% in 2024, *Dissemination & Awareness* (e.g. psychological counselling, parenting support, and mental health programs) covered 10.53% of cases in 2017 and 10% in 2024; *Parental Leave* (e.g. additional paid or unpaid leave for the care of children with illnesses or family members with disabilities) represented the largest share, 21.05% in 2017 and 20% in 2024, and *Reintegration* (e.g.,

European journal of volunteering and community-based projects Vol.1, No 4; 2025
ISSN: 2724-0592 E-ISSN: 2724-1947
Published by Odv Casa Arcobaleno

mentoring, networking, parents' communities, equal opportunities committees) reached 10.53% in 2017 and 10% in 2024. Further information is made available in Table 2.

Area	Activities/practices	Number of references	
		2017	2024
Parental leave	Additional parental leave		8
Dissemination and awareness-raising activities	Course and dissemination activities on fertility and procreation and medical-psychological implications of parenthood; seminars on parents/child relationships and mental health programs		4
Training	Courses on people caring also with health specialists		3
	Courses reduce the information gap occurred during the maternity leave		1

Reintegration	Promoting measures to facilitate the reintegration of women after the maternity leave (mentoring, networking, parents' communities, establishment of Equal Opportunities Committee)	1	4
	Company-run childcare centers or agreements with day-care facilities	1	2
Education	Reimbursement of education and instruction services		1
Parental Leave Policy	To guarantee consistent leave duration and additional benefits		1
Other	Part-time contract change right Remote working Flexible working hours Voucher and expenses reimbursement for counselling Business hours	>5 >5 >3 3 1	

	Paid leave for breast feeding	1	
	Lactation rooms	1	
	Birth gifts/birth bonus	1	

Table 2. Welfare benefits for parenting support.

Source: Authors'own elaboration

4.4 Gender Representation in Governance and Management

In terms of female presence on corporate boards, 100% of companies reported at least one woman as a board director for the reporting years 2017 and 2024. However, in none of the companies do women constitute the majority of board members in either year in fact this number remains less than half of the total and in several cases, women account for about a third of the board members. Also, some companies show relatively strong female participation, with ratios nearing 40% indicating a genuine, if incomplete, commitment to gender diversity. Conversely, a significant number of companies remain notably behind, with women occupying merely two or three seats on boards comprising nine or more members, pointing to a persisting gender imbalance, where female participation often assumes a symbolic character. Regarding female representation in managerial positions, the data reveal a heterogeneous and asymmetrical pattern. In some cases, the proportion of women in managerial approaches or even exceeds 40-50%; by contrast a substantial number of companies report markedly lower levels of female participation highlighting a persistent structural underrepresentation of women at mid-to-senior management levels.

4.5 Gender Pay Gap Reporting

The descriptive analysis reveals that between the two years 35 companies (7 for the year 2017; 28 for the year 2018) disclosed information on the gender pay gap disaggregated, but only 19 of them (6 for the year 2017 and 13 for the year 2024) published it by employee category. Despite growing regulatory and stakeholder pressure for pay transparency, this low level of disclosure reflects a persistent reluctance among firms to reveal internal compensation disparities. In several instances, companies justified their omission by claiming the data was "non-material" or not yet aligned with the ESRS S1-16 standard, which requires reporting on equal pay for work of equal value. This standard was cited only 3 times in 2017, whereas by 2024 all companies did it, with 32 cases classified as "material" information concerning a company's significant positive or negative impacts on people and the environment, or sustainability issues that substantially influence its financial performance as determined by a double materiality assessment and 8 as "non-material" taking into account impacts, risks or opportunities which are too irrelevant to affect a reasonable user's decision-making since that they do not meet the double materiality criteria and they are not required to be disclosed under topical ESRS. Within the quantitative subset of companies that did provide data, the analysis identified 34 discrete pay-gap measures, including unadjusted ordinary pay gap (mean), median pay gaps, bonus pay gaps (median) and quartile-based gender distribution metrics. When disaggregated data by employee category was reported, it became evident that pay disparities are not limited to senior leadership roles but are found across various levels of the workforce.

In some cases, gender-based wage gaps were observable even among employees with comparable functions and responsibilities, suggesting that the issue extends beyond representation to include systemic inequities in compensation at each hierarchical tier. These findings suggest that, despite formal ESG commitments and diversity pledges, transparency around gender pay remains limited, and where data is available, it points to entrenched structural disparities. The frequent classification of gender pay data as “non-material” is particularly problematic, as it obscures one of the most persistent forms of gender inequality in the workplace.

5. Discussion

Within the wide concept of CSR, an underdeveloped area concentrates on the CFR, developed on the idea of the family as a stakeholder (Baldo, 2013). Successful CSR programs also depend on good people management practices (Baldo, 2013), and CFR specifically focuses on corporate welfare under a family-driven perspective (Moore, 2025). According to the literature, employees feel much more valued when companies prioritize their family needs, leading to higher morale and loyalty (Blom et al., 2025; Moore, 2025). Moreover, CFR-driven initiatives such as parental leave largely reduce burnout and improve mental health of employees (Heshmati et al., 2023). Due to the lack of research on how and how much companies disclose about their work-life balance programmes, this analysis concentrates on this specific topic within the Italian context. A gradual consolidation of reporting practices on gender equality and family policies among big Italian companies is registered from comparative analyses conducted on 2017 and 2024 FTSE MIB 40 samples. In this regard, the growing references to parental leave measures and the achievement of SDG 5 on gender equality in 2024 reports suggest an important increasing awareness of CFR. Paid leave policies and additional benefits represent a significant step forward, especially when embedded in broader people-caring strategies. For instance, the remuneration of parental leave at 100% represents a positive example of concrete practices that foster the protection and encouragement of parenthood. However, this is a practice poorly adopted, considering that the sample is characterised by the 40 largest Italian companies by market capitalization and liquidity. Most companies adopt an increase in the parental leave duration, followed by dissemination and training activities and specific initiatives for women reintegration after the maternity leave. It is important that companies recognise and further strengthen these specific measures, as the return of mothers to the labor force is acknowledged as a delicate transition (Spiteri & Xuereb, 2012), which may also be marked by depression, and physiological malaise (Arditti & Few, 2008; Arendell, 2000). At the same time, it is important to increase the material aids companies can offer to new parents. According to Macchioni and Maestri (2019), in 2017 the Statistical Observatory of Labor Consultants found that the main problem faced by working mothers in reconciling their roles lies in the inadequacy of childcare services, both from an economic and organizational perspective. In the selected sample, only two companies clearly declare to identify adequate solutions in 2024. Part-time contracts, remote working and flexible working hours are also quite mentioned in the 2024 corporate reports, while being unknown measures in 2017. The traditional office-oriented work model has surely undergone an important transformation due to technological advancements and the COVID-19 crisis (Vohra et al., 2024; Hopkins & Bardoel, 2023; Chafi et al., 2021). At the same time, the possibility to opt for both flextime and flexplace (Vohra et al., 2024) are recognised as important welfare benefits. While flexible working arrangements may contribute to the reconciliation of work and family responsibilities, they should be used with caution as other underlying risks may arise(Xiang et al., 2022).

Another urgent issue is the support for caregivers, widely intended. This means not only parents but also those caring for the elderly or disabled, also considering the particular demographic condition of population ageing in Italy (Tomassini & Lamura, 2009). The costs of inadequate social support systems fall primarily on women, who simultaneously need to care for young children and elderly parents, leading to work–family conflicts. The sandwich generation of women (Aazami et al., 2016; Pierret, 2006) represents a major social issue and a new social risk that creates social inequalities and polarizations (Macchioni & Maestri, 2019). While being poorly addressed in the corporate reports of the selected sample, corporate welfare practices must therefore address the full spectrum of care needs, ensuring inclusivity across gender, age, and family composition (Fondazione Vigorelli, 2025), with an adequate supporting structure of work-family balance policies.

Overall, the CFR movement should be accompanied by a policy-driven social and cultural change towards a more inclusive approach (Brescia et al., 2024; Lanzalonga et al., 2023). For instance, greater attention should be recognised to "involved fatherhood", as research shows that the generosity of leave schemes is effective only when accompanied by a corporate culture that legitimizes their use by men as well (Wall & O'Brien, 2017, 265). Moreover, according to a study conducted by Save the Children and INPS (the Italian National Institute of Social Security) in 2025, in Italy only 3 out of 5 fathers uptake paternal leave. From 2013 to 2022 this figure has tripled, but it is still strongly influenced by geographical location and company size (Save the Children, 2025). By reinforcing paternity leave measures, through more equalised access and longer periods, important consequences may be obtained such as a greater child well-being and a better balance in parental care and responsibilities (Save the Children, 2025). In this regard, special attention should be paid to small and micro enterprises, which permeate the economic Italian landscape, and to self-employed professionals.

For what concerns the female representation on boards, it formally complies with quota legislation. However, the literature indicates that the presence of women on boards does not automatically translate into a substantial increase in managerial diversity or into a reduction of the gender pay gap (Seierstad et al., 2017). The latter remains a critical issue: despite growing attention to pay transparency, the choice to classify gender pay gap data as "non-material" reflects a structural reluctance to acknowledge the systemic nature of wage inequalities. Overall, the findings support the thesis that ESG disclosures on gender equality in large Italian firms are in a phase of institutional isomorphism (DiMaggio & Powell, 1983), in which the adoption of common standards and language responds more to regulatory and reputational pressures than to profound transformations in organizational practices.

6. Conclusion

This study conducts a longitudinal content analysis of corporate reports of Italian companies included in the FTSE MIB 40 index on the disclosure of parenting support measures. The years of reference are 2017 and 2024, as this research aims at analysing the evolution of corporate disclosure and Corporate Family Responsibility (CFR) alongside the evolution of the European legislation on sustainability reporting.

In line with the legislative evolution, findings reveal how companies are rapidly evolving their corporate disclosures on the topics related to CFR. Higher attention is dedicated to people caring strategies, even if much more is still to be done towards consistent and substantive integration of gender equality and parental leave policies within corporate reporting frameworks.

This study has several implications. From a policy perspective, regulators should prioritize standard parental leave, by reinforcing the importance of paternity leave, which has been shown to promote the practical and emotional involvement of fathers (O'Brien & Wall, 2017), while guaranteeing a better balance in parental care and responsibilities. The "unfinished revolution" of women accessing the labour market is generating significant imbalances, problems and new social risks which need to be seriously and urgently assessed at an institutional level, in the pursuit of a balance between family and work responsibilities (Macchioni & Maestri, 2019, 30). Furthermore, policymakers should encourage firms to move beyond compliance-oriented narratives and adopt impact-oriented reporting, in which commitments are tied to measurable outcomes, such as uptake rates of parental leave by gender, return-to-work trajectories, and long-term career progression of employees with caregiving responsibilities.

At the corporate level, firms are urged to adopt inclusive measures and policies, to guarantee effective parenting support, in an era of demographic winter. Embedding parental leave within broader people caring strategies —encompassing flexible work, childcare support, and supporting programs— would contribute to reducing structural penalties associated with caregiving, particularly for women, thus reducing inequalities. To prevent the symbolic presence of women in governance bodies, companies should also prioritize pipeline development and mentorship initiatives to foster female representation in senior executive roles, thereby translating board-level diversity into substantive leadership equality. A clear analysis of adopted measures may help managers and smaller firms to increase their level of attention towards concrete solutions. Subsequent to this, companies are encouraged to increase both the quantity and the quality of their disclosures on their people caring strategies, as the absence of data may conceal asymmetries and impression management techniques (Clatworthy & Jones, 2001; Rahman, 2012).

This research has some limitations. First of all, only the Italian scenario is analysed. Comparative cross-country studies within the EU and OECD would provide further insights into how national regulatory frameworks interact with corporate strategies, shaping the depth and effectiveness of gender-related ESG disclosures. In addition to this, this study only focuses on the FTSE MIB 40 companies, which are the Italian companies with largest capitalization and liquidity. Due to legitimacy theories (DiMaggio & Powell, 1991), they are also expected to be more exposed to social scrutiny and to develop more proactive approaches to cultural changes. However, Italy is characterised by a high number of small and microenterprises, which might tell a completely different story. Therefore, it would be interesting to deepen into these realities, with more qualitative studies. Another interesting cluster to be qualitatively investigated in the Italian landscape might be the one of family firms. Additionally, qualitative research could investigate the discursive framing of parental leave in corporate reports, analyzing how language and terminology reinforce or challenge traditional gender norms. Future research may further explore the implementation gap between policy disclosure and actual practice. Further longitudinal analyses would be valuable in assessing whether recent reforms in Italian and European parental leave legislation translate into higher male take-up and reduced gender penalties in career trajectories.

To conclude, while corporate reporting on gender equality and parental leave has evolved in scope and detail, meaningful progress requires a further shift towards substantive transformation, underpinned by robust regulation, cultural change within organizations, and a stronger research agenda bridging disclosure and practice.

Funds:

This study has been financially supported by Progetto PRIN 2022 “Non-financial disclosure and audit quality: Future perspectives in Europe and Italy (n-FAQ)” (codice progetto 2022YALETF - CUP F53D23003200006 - Finanziamento dell'Unione Europea - NextGenerationEU - missione 4, componente 2, investimento 1.1).

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