TRENDSETTERS 2026

CORPORATE SOCIAL IMPACT

HELLO, YOU

You've been working in corporate social impact for some time now and, I get it, the field can feel stuck in its patterns sometimes. You still keep an eye out though for the next big impact idea to satisfy your hunger to keep innovating for good. This paper is for you! There are sparks to reignite your company's corporate social impact **strategy, integration, or measurement** in 2026. Pick one and you might just set the next major trend.

Evolution not critique. My motivation is to contribute to the ongoing evolution of our field. These trendsetting ideas rely on what we've learned from experience. We need the past to create the future. I hope to not sound like a judgy food critic who is perpetually perturbed with the plate before her. *Everything is always tasteless and tired!* Instead, I offer new ingredients to discover how the next meal could be even more nourishing.

Using my voice. Corporate social impact content usually needs to be palatable for executive audiences. Sometimes that means taking the spice out of an idea or recommendation. I do some of that myself from time to time. More often than usual in this paper, I want to bring more bold flavor to how corporate social impact professionals launch new ways of working. I'm also writing in a more personal voice and sharing my opinions. It seems only fitting for a paper on trendsetting.

Back-to-back food analogies must mean it's time to for a snack. Grab one as your fuel to read a longer piece. This many pages is less common these days.

Cheers to finding your (corporate social impact) spark for 2026!

Sincerely Yours,

Carmen Perez
Founder, Better Next, LLC

Better Next, LLC is a strategy and measurement consultancy providing fractional support an custom projects to corporate social impact leaders. www.BetterNext.co/contact-us

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The field of corporate social impact can sometimes feel like its gone from strategic to stuck. Despite headwinds, find a spark that works for your corporate social impact team to lead the next trend. Together, we build momentum for our field's next era.

HISTORICAL BACKDROP

The Era That Came Before

Why set a trend? It's been a while since the sector transformed itself. That wasn't always the case. The professionalization era solidified globalization, alignment, and measurement.

There are three sections: Strategy, Integration and Measurement. Strategy refers to the frameworks defining what is included in social impact efforts. Integration refers to embedding social impact throughout the company. Measurement refers to using numbers to manage and improve the work.

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WHO WILL USE TRENDSETTERS 2026

You work at large, US-headquartered companies. Your scope includes nonprofit partnerships, grantmaking, uplifting employee causes, volunteering, and all things requiring a social impact Subject Matter Expert (SME). You are mid- to senior-level in the org chart. Your career motivation is making a positive societal difference at scale.

WHY YOU SHOULD READ TRENDSETTERS 2026

You're seeking a spark to evolve how your company brings its social impact strategy to life in 2026. You manage the most impossible balancing act in the business: social impact and business value. No matter the trend, the work will remain business aligned and value producing.

Each section, Strategy, Integration, and Measurement, lay out some headwinds to explain why some of the ways we work feel stuck. Then, each section offers ideas of how to spark a trend in ways that we can come unstuck and expand our progress.

HISTORICAL BACKDROP

There is a reason this paper suggests every corporate social impact leader finds a way to become a trendsetter. While the earliest corporate philanthropy donations may be nearly one hundred years ago, the corporate social impact profession as we know it today began to take its current shape about 30 years ago. The most recent past decade hasn't been one of proactive evolution. There's no better time than the present to lead again.

PROFESSIONALIZATION ERA
MID-1990S TO THE MID-2010S

The formalization of corporate social impact occurred around the mid-1990s into the mid-2010s. Three practices help summarize what happened: globalization, alignment, and measurement. Before diving in further, I know professionalization is a loaded term implying the work was previously unprofessional. That's not what I mean. Instead, it's about the transition of corporate social responsibility (CSR) leaders taking on additional characteristics of business culture in how the department did its job. Professionally. The concept of a triple bottom line was coined in 1994[1] and was popularized over the next era, elevating the position of existing sustainability and CSR professionals. In response to the corporate social impact leaders' departmental growth, institutions and associations formed to fill market demand for external best practices and networking.

Their founding years indicate the timing of the era's transitions. The Dow Jones Sustainability Index launched in 1999. Global Reporting Initiative (GRI) released its first reporting guidelines in 1997. Boston College Center for Corporate Citizenship hosted its first conference with 100 companies in 1990[2]. ACCP was founded to bring together citizenship professionals in 2005[3]. A report published in 2002 by The Conference Board points out leaders were "under pressure in the 1990s to prove their department's value to the business."[4] (Content warning for type A folks, the alignment of bullet points in this 2002 report may be too much).

Globalization

As companies grew their multinational footprint in sales, staff, and operations, their social impact strategies followed suit.

Globalization pre-dated widespread use of materiality assessments, so at that time companies expanded their existing programs to new countries. In some cases, this was done in a US-centric way, leading to criticism of social impact programs lacking local relevance or disregarding cultural norms. Once again, organizations sought to fill the demand for programs' globalization during this era. Their founding years reinforce the timing of the professionalization era. Charities Aid Foundation (CAF) Americas was founded in 1992.[5] Fidelity Charitable was founded in 1991.[6] GlobalGiving was founded in 2002. Give2Asia was founded in 2001.[7] Silicon Valley Community Foundation boasts about its international grantmaking in a ten-year look-back[8] published in 2017.[9] This list includes many intermediaries. Companies split between using intermediaries or a network of local colleagues to bring their international plans to life. Volunteering and employee donation matching were also expanding globally, although they faced more operational and cultural barriers than global grantmaking.

Measurement

The explosion of internet adoption and software use in the 1990s affected social impact data collection like all other industries.

A plethora of organizations and companies grew quickly to meet new demand from the nonprofit/NGO sector for tech-driven program management, reporting, and numbers of all types. A couple firms launched with companies as their target customer; True Impact [10] and Mission Measurement [11] both were founded in 2005. They were service-driven rather than tech-driven, capitalizing on the major expansion of data-driven management emerging from the social sector.

New frameworks for CSR leaders also came onto the scene. One was the London Benchmarking Group (LBG, now B4SI) which not only offered guidance on what to collect, but also a framework for internal measurement practices. LBG collaborated with ACCP, reporting more than 100 corporate members were using their measurement approach in 2012.[12]

Measuring business impact was referenced in The Conference Board's paper (with egregiously aligned bullet points, see page 5) in 2002 which outlined how proving bottom line value was a critical part of CSR leaders' roles in the 1990s. CECP published a paper on business impact called Measuring the Value[13] in 2001. The report covers reputation, employee, customer, and innovation value. These categories live on today, as new studies each year expand the nuance and rigor of proving specialized value production for companies. The annual report Giving in Numbers reported in 2014[14] on the extent of measurement practices with 121 companies measuring social results and 38 measuring business results.

That insight shows the gap between intention and action to report business value, but the foundation was set.

Alignment

Alignment was a critical change during this era that brought social impact strategy closer to the company. What we often call social impact pillars were increasingly expected to feel on-brand or tied in some way to how the company made money. The suite of social impact programs had to make more sense to stakeholders, in particular customers. Alignment showed up in particular through materiality and decisions about how to focus on certain causes. Deeper ties to the business led in turn to deeper partnerships with certain nonprofits/NGOs.

Materiality assessments cover environmental, social, and governance issues for the company; social impact is only one of multiple functions included. They ensure focus on what matters most to each business for all impact functions, including social impact. Business for Social Responsibility (BSR)[15] was founded in 1992 and early-on centered their work on businesses' integration of critical social and environmental issues. BSR does many things, but is known for doing rigorous, double impact materiality assessments.

They helped fix what was often a scattered, "do everything" mentality. In social impact, the earliest corporate philanthropy was often driven by the CEO or Founder's personal preferences.

The HBR article, "The Competitive Advantage of Corporate Philanthropy"[16] published in 2002 was a critical milestone that influenced corporate leaders to change how they made decisions about social program's resource allocation. Well-designed social impact initiatives were emerging as a differentiator.

Greater alignment to the business increased corporate leader's interest in bringing additional corporate resources to their nonprofit partnerships. Expansion included different assets, memorably summarized by the phrase used throughout philanthropy "time, talent, and treasure." The value increased for all parties involved and shifted the relationship from grantee to partner. Corporate volunteering had been around, but it was a common first step to expanding nonprofit partnerships to combine grantmaking and volunteering. In-kind donations increased, in particular for consumer goods and technology companies. Some corporate leaders got even more creative by leveraging relationships, bulk buying for nonprofit partners, donating or sharing space, and more. Points of Light launched its Corporate Service Council[17] to its programming in 2005 as part of the changes during this professionalization era. The deepest, most expansive partnerships were described as part of the theory to create "shared value." FSG published an article heralded as the launch of creating shared value in 2006 before writing a full report on the concept in 2011.[18]

Acknowledging Context

In summary, we just covered everything that happened from the mid-1990s to mid-2010s. Kidding! Clearly the changes we summarized happened within a complex landscape of societal dynamics. Here are just a few. The dot com boom and bust cycle happened. Wi-Fi and smartphones became pervasive. Big data went through its own tech hype cycle. There is so much more to what changed with corporate reporting, transparency, ethics scandals, the 2008 bubble burst, and beyond.

A Reactive Era Followed

The mid-2010s up to the present showed less significant shifts in strategy as the era before them. In this era, corporate social impact teams were responsive as companies' navigated political and societal disruption. All the while, they continued vast amounts of good work providing relief to so many societal issues already underway. The external shocks kept coming. CSR leaders were frequently added to internal debates on whether their company's formal communication channels should be used to to acknowledge societal issues and social injustice. All these needs meant there was less proactive growth and evolution of how the teams were setting strategy. Any reader who could point to a significant, field-wide shift of equivalent influence as globalization, measurement, or alignment in the last decade please share!

You are welcome to send feedback or counter-points here: Exchange@BetterNext.co.

STRATEGY TRENDSETTER 2026

HEADWINDS

- Benchmarking Three-legged Race
- Centralization Creates Compliance Liabilities
- Alignment Led to Duplication

SPARKS

- Benchmarking Adds a Plus One
- Double-back to Decentralization
- Expand Alignment for One Specific Risk

STRATEGY TRENDSETTER

Strategy setting has come a long way, but there is still work to be done. A typical strategy process brings together multiple viewpoints. This includes benchmarking peer companies, aligning with business objectives, and centralizing strategy at headquarters. There are emerging problems within each of these and a spark on how they could be re-framed.

STRATEGY HEADWINDS

Setting corporate social impact strategy is a critical responsibility held by senior leaders. They are able to tap into years of professional experience to decide how to allocate resources, change direction, or launch something new. Making the case for strategic updates can become challenging when credible sources for new methods aren't available. Benchmarking, alignment, and centralization have helped move our field forward, but each now requires fresh thinking.

Benchmarking Three-legged Race Slows Progress

Benchmarking – studying a selected peer sets methods to validate proposals -- is a double-edged sword. Validating examples can help bring a new initiative to life, protect or grow budgets, and receive approval on recommendations. Senior decision-makers are encouraged to see a competitive set is already using a similar method. On the other hand, benchmarking can slow down progress, create a disincentive to change, and cause homogeneity. This isn't a question of whether we do or don't benchmark. Benchmarking will always be a part of corporate social impact decision-making. The question is how to reduce the negative effects and increase the positive effects benchmarking can offer.

Fifteen years of working in corporate social impact means I've done or seen a few hundred benchmarking studies. Industry core competitors are almost always the companies on the benchmarking list. It is much less common, but there are some outside the competitive set. It may be someone on the Board who works at an admired company or a major customer that sneaks onto some companies' lists. Very few new companies showing up in the benchmarking study limits the potential to explore new initiatives. This makes it slower to innovate, and sometimes impossible.

Centralization Creates Compliance Liabilities

Legal departments in 2025 enforced a long list of words, e.g., equity, that social impact leaders could no longer use to describe their work. Forbes reported in May 2025[19] of a 72% reduction in the use of DEI or Diversity. That is a symptom of how centralization has weakened social impact in today's business environment. Centralization increases compliance liability, forcing social impact strategies into neutralized language that satisfies legal review but dilutes community relevance. The question is how to adapt.

Social impact departments are most frequently separate from DEI but not at all immune to forced changes over the past year. While many take heart that the work continues even if the naming changes, the momentum gained by social impact teams in recent years is slowing during an era of neutralization.

Compliance expectations are beyond what was expected early on. The professionalization era was driven by employees in headquarters, streamlining disparate efforts around the world. Most corporations experience an oft-joked about frictional dynamic between headquarters and other sites or locations. Depending on what community efforts local offices had underway, headquarters might have tried to stop them entirely or redirect the efforts to better align with the main corporate social impact strategy. Headquarters as the decision-maker on strategy required boiling down complex, societal issues of dynamic multinational companies into their most basic, universal quality. This meant the global strategy had to pick a social issue or issues that felt tied to these (basic, universal) qualities. Insisting all social impact efforts focus on the same focus issue pillars didn't (doesn't) always connect to local or cultural norms. The "helicopter method" where a headquarters program dropped into a new market faced criticism and concerns about results.

Alignment Led to Duplication

Picking social issues that made sense for the business meant that companies from the same industry gravitated to the same focus areas, in some cases to a fault. Social impact makes the business case because it produces a variety of indirect value. This includes positive public perception, recruitment, trust, and culture. The indirect value significantly helps the bottom line, but is less straightforward to explain than revenue. Said another way, adding a headcount to social impact is less straightforward than adding headcount to sales staff.

Typically, to maximize the indirect value, the social impact efforts need to feel as much a part of the company as possible. Customers in particular are tuned into how social impact could tie to what the company sells or its particular expertise. Here are some examples. Logistics companies lean into disaster response. Companies that employ a lot of engineers and scientists (Industrials, Technology, and Biotech) focus on STEM education tied to their pipeline. Health insurance companies pick a specific health or wellbeing issue connected to the products they sell. Communications companies focus on digital access. Manufacturing companies focus on workforce programs for… (wait for it) manufacturing jobs. When alignment happened, the issue identified felt like a huge improvement. People loved it because they felt it just made sense. Time spent to make the case went down because this fresh alignment resonated with executives.

However, duplication and homogeneity have been consequences that emerged over time. I'll build out a finance industry example in greater detail. My early career years in nonprofits included being a financial counselor, so the work is close to my heart. Money management support makes sense for the finance industry given their expertise, and they collectively ran with it. Curriculum creation flooded the market. Ally Bank has Money Roots. USAA has Money Smarts for Military Life as part of the USAA Educational Foundation. Capital One emphasized their partner, Khan Academy to produce a financial literacy course. Fifth Third has a Finance Academy. Wells Fargo has Hands on Banking. HSBC partnered with Junior Achievement to develop an app called FinQuest. PNC Bank has Centers for Financial Education. U.S. Bank has Financial IQ. There are more, but need I go on? Each program has value and impact, but the duplication is also apparent.

PUSHING THROUGH THESE HEADWINDS, STRATEGY SPARKS AHEAD!

STRATEGY SPARKS FOR 2026 TRENDSETTERS

Setting new strategy trends are sparked by evolving what's already familiar. Considering there are some problems brewing, the modernization of the field demands that we adapt, especially when routine seems to have overtaken innovation.

Benchmarking Adds a Plus One

Benchmarking research will continue to be part of setting or refreshing corporate social impact strategy. One straightforward way to adapt and evolve is to expand which companies are included in benchmarking research.

There are a few ways you could expand the list of companies to validate a new strategy. A company with an excellent program may have an indirect competitive relationship. Find ways to include companies with a dotted line connection (rather than bold line) to your company's business. Here's a fictional example for illustration. Dow may frequently compare with Ecolab, BASF and DuPont. As Dow begins to explore building their Thriving Communities[20] place-based work, they could research JPMorgan's going local, worldwide[21] work as a point of comparison even though it's from finance. JPMorgan is also Fortune 200 and has a long track record of local grantmaking. The idea is to seek out companies doing the best work on the issue. Here are a couple more examples.

If you want to incorporate product/service donation more directly, Lyft Up[22] configured a social impact program uniting their business model, customers, and drivers to contribute in a small but important way to several critical issues.

If you want to centralize social issue focus rather than address multiple issues, Fedex's focus on disaster response is notable through Delivering for Good.[23] There are many more. The core concept is finding examples of the programmatic or strategy shift you want to make whether or not it comes directly from your company's competitive set.

There will always be executives who are skeptical or ask a question why they should consider a non-competitor example valid. That is your moment to draw on your relationship capital, your confidence, and your expertise. In the corporate social impact industry, it is valid to include companies outside of the industry when benchmarking. A company's social impact team is more likely to design a *differentiated* strategy and use best practice by looking across industries.

Even if the unexpected example doesn't lead to the adoption of a new strategy or initiative, there are benefits to sharing it. You've expanded the minds of the audience in the room. You've exhibited your knowledge of trends in your field. You've woken up the attention of someone who might have been expecting to hear (generally) the same thing they've heard before; they are on notice to expect innovation from you and your department.

Double-back to Decentralization

Centralization of strategy at headquarters has been around for a few decades now; current market conditions nudge us to assess if it is the best adaptation for the present day. This is particularly true for companies using materiality assessments to inform strategic decisions across their impact functions. Especially in the compliance conditions of 2026, anything done on behalf of the entire company must be nearly entirely neutralized. Decentralization is one way to adapt. A strategy dedicated to only one brand or location can more easily continue to evolve or innovate in the current market conditions. Decentralization makes it easier to pick specific issues most critical for the department, brand, or location. Imagine multinational companies doing multiple materiality assessments per business unit rather than for the company as a whole. So much more tailored! As part of that, the social impact strategy becomes more precise. These benefits are the biggest for companies which have grown through diversification of revenue streams, like PepsiCo, IBM, CVS Health, CHS, Inc. and so many others.

Some leading companies already demonstrate this approach. Procter and Gamble is an example of a company already using a decentralized model. Their community impact[24] is divided between brand programs, global programs, and local programs. This suits their diversification and achieves individualized brand alignment. Let’s try some fictional examples as well for the purposes of illustration. Consider how UPS might re-do its social impact strategy if it was split between B2B and B2C strategy. Business alignment in the eyes of a customer waiting to receive their package differs from business alignment in the eyes of a major retailer offering a multi-million-dollar contractual relationship. Consider how Best Buy might re-do its social impact strategy if it was split between in-store retail and services. In-store retail may seek highly localized nonprofit partnerships and services might seek national partnerships which address digital access for the elderly. The impact stories may become more disparate but over the next few years, it could maximize impact.

Expand Alignment for One Specific Risk

Rather than vaguely reducing reputational risk, social impact strategy can directly mitigate one specific, business-critical risk the company faces. We’ve covered how business alignment methods have led to each industry converging around one or two focus issues. Starting with a list of risks could mix it up. We open up potential for new impact if social impact resources are allocated to directly mitigate a specific risk the company faces. You might think this is already happening.

Tying social impact to risk mitigation is often on the list when social impact's business value is listed out in a generalized way: "We do this work because it improves reputation, reduces risk, and retains employees." Statements like this refer to risk mitigation that is vague. It refers generally to reducing reputational risks or keeping critics at bay. If something bad was uncovered in the company's operations, there would be less fall-out because trust is high. That's not the risk mitigation I'm talking about.

Considering social impact efforts as a tool to address one specific company risk expands the list of acceptable focus issues. The issue is still aligned to the business, but in a different way. Strategy has an opportunity to truly refresh. There is a new opportunity to differentiate social impact. Corporate funding is now possible for some nonprofits that have long thought they will never be a fit.

Pinterest is an example of a company using this method already. Its Impact Report[25] details the risks of people being online more to underscore why Pinterest's impact focus is on mental health and wellbeing for a better digital world. ConEdison states the connection to risk less directly, but their impact priorities[26] align with some of a Utility's biggest risks which are grid failures and multiplying repairs caused by flooding, rain, heat, and storms.

Acknowledging the Work

We all know that no leader or team can change their company's corporate social impact strategy with the snap of a finger. Change takes time and consistent effort. Perhaps there is a spark related to bringing in a new corporate example into the next Board presentation. Perhaps there is a spark in the concept of decentralization that kicks-off a refresh. Perhaps there is a spark in aligning with one business-critical risk that intrigues you enough to set a meeting with a colleague who works in business strategy. Each could be the beginning of setting a fresh strategy trend.

STRATEGY SPARKS

- *Benchmarking Adds a Plus One*
- *Double-back to Decentralization*
- *Expand Alignment for One Specific Risk*

INTEGRATION TRENDSETTER 2026

HEADWINDS

- Tripping on the Root Causes
- Shared Value vs Human Rights
- Wage Watchers

SPARKS

- Launch a Thriving Wages Project
- Decision Made, Work Begins
- Hot New S in ESG Metric

INTEGRATION TRENDSETTER

INTEGRATION HEADWINDS

Social impact leaders often talk about ways of more deeply embedding their work into the business, arguably the field's most challenging ambition. One way forward is to focus integration efforts on a single, high-impact issue: thriving wages. Three dynamics that create headwinds for thriving wages are issue root causes, connections to other difficult to implement theories, and low uptake of thriving wages expertise.

Tripping on the Root Causes

Raising wages is a uniquely powerful because it addresses systemic root causes – the deeper structures that allow a problem to persist. As the name "root" suggests, they run deep and are difficult to move. The power of large corporations makes them well suited to lead systemic change. Many really smart people advocate for addressing root causes. One excellent example comes from the Urban Institutes' Upward Mobility Initiative[27] Rewarding work is at the top of their list of solutions. A better paying job turns the tide on so many barriers low wage workers face. There is no other action like increasing wages that would have so many positive ripple effects and help so many people. These issues are outlined by the organization Fight For a Living Wage.[28] My categories are similar to theirs, but are in my own words below. What strikes me is how many corporate social impact teams' focus issues are included in these categories.

Food banks and hunger. People would always prefer to buy their own groceries rather than have them picked by someone else. Many food bank users are employed despite a perception those needing support are always not working.

Housing. People who experience housing insecurity are pushed in and out of temporary spaces based on their ability to pay. Their wages aren't just about having enough to cover rent, but also to manage through financial shocks, like a car repair.

Health and wellbeing, including mental health. Low-paying jobs often don't allow enough money in the budget to purchase the healthiest food or preventative medicine. We also know the mental stress[29] of financial struggles shows up in the body through chronic conditions.

The list goes on – supporting kids' education, recovering from criminal justice system involvement, caregiving for elderly family members. It's clear raising wages isn't just about paying bills. Even with all those examples, I would be remiss if I didn't acknowledge raising wages doesn't fix everything. Certainly, there would still be plenty of issues to address even if all low-wage workers got a raise.

Shared Value vs Human Rights

There are two ways to frame thriving wages work: a shared value initiative or taking new action on human rights issues. Anchoring to shared value or human rights builds a bridge to something well-known, but they each have their own share of baggage.

We introduced shared value on page 8. At its core, shared value relies on cross-departmental integration which means colleagues from disparate teams working together. The sentiments around shared value in its early years were mixed. Integration of social impact principles into business operations resonated with many corporate leaders. Feasibility to implement was another story. Some early adopters were naturally inclined to use social impact to positively disrupt long-standing processes of decision-making. The early examples included discovering new customer groups (Novo Nordisk) or training to fill open roles (Coca-Cola).[30] The champions of the theory (Porter and Kramer) often had an elitist tone, which works for conference agendas and corporate executives but lacks relatability for the teams that need to roll up their sleeves and do the work. While shared value had an initial pop, implementation and adoption over the coming years was a fizzle.

Companies each have their own material human rights issues. While specifics will vary, wages is critical for most.

One issue with human rights as a discipline is that it is more policy-driven than implementation-driven. The Universal Declaration of Human Rights[31] uses the terms “just and favorable” remuneration. It also protects equal pay for equal work. We know in practice that the application of human rights’ principles is challenging. Even with that, we can assume the word choice “just and favorable” (and not living or thriving) wages allows flexibility for the most signatories possible. The trepidation about taking action shows up in the suggested steps companies should take. Guiding Principles on Businesses for Human Rights[32] of the UN’s Office of Human Rights advises companies to respect human rights (ok, cool, we’re with you) with a next step of setting policy (seems necessary), and to make the policy real, we need due diligence (sure, but when do we get to work?). We could argue that human rights advisors seem nervous to recommend action and favor compliance. The acknowledgement of workers’ pay has a critical foundation in human rights, but there is still more to be done to bring the vision to reality.

Wage Watchers

Many organizations focus on thriving wages and have excellent expertise to offer support to social impact teams, if needed. The problem is corporations have been slow to leverage their expertise. Many organizations study wages in comparison to basic expenses.

One of the most frequently cited in the USA is the MIT Living Wage Institute.[33] As of this writing MIT's data was most recently updated in February 2025. MIT shows living wage amounts based on household size at the state and county level. Seeing specific dollar values in comparison to legal minimum wages is sobering, to say the least. National Employment Law Project[34] is another organization focused on advocacy that has been around for decades.

Shifting beyond the USA, WageMap[35] stands out with a focus on shared definitions to unite reporting and tracking on living wages. They take a coalition approach which shows strength, and it stood out to me to see BSR was a collaborating organization. Hershey and Mondelez as financial supporters of the launch shows corporate support. The World Benchmarking Alliance (WBA) reports only 4% of companies commit to paying living wages.[36] The stat draws important attention to the issue of thriving wages, but the hesitation to make such a sweeping commitment is understandable. Most multinational companies would worry whether or not they could validate and then maintain validation for living wages throughout their entire matrixed institution. GRI included guidance to report on wages since its earliest publications. Wage-related guidance was part of the 2016 Economic Guidelines and carried through to certain, more current industry standards.[37]

The World Economic Forum's recommended metrics for stakeholder capitalism includes several references to wages. Their Stakeholder Capitalism metrics paper[38] uses MIT's wage data in its guidance. They include a recommendation that companies report on a metric for the "Living Wage %" of employees.

PUSHING THROUGH THESE HEADWINDS, INTEGRATION SPARKS AHEAD!

INTEGRATION SPARKS FOR 2026 TRENDSETTERS

Integration sparks offer a focused recommendation to avoid decision paralysis. Corporate social impact leaders could pursue the integration of social impact principles in so many other departments or business processes. There is a strong case for choosing thriving wages though, read on to see if you agree.

Launch a Thriving Wages Project

Social impact teams can expand their scope and begin a project on thriving wages at their company. Project success would be your company increasing paychecks for a group of people receiving less than a thriving wage. There is business value and social value. Two examples of business value are an increase in trust and positive public perception. Americans polled by Just Capital rank a fair, living wage as the top expectation of good companies since 2015.[39] The consideration of wages by ratings provider Ecovadis[40] acknowledges the critical nature of wages, which might currently be bobbing in the bay of supply chain disclosure and compliance. Social value comes from reducing income inequality. Studies of Universal Basic Income[41] (although different than raising wages) have relevant insights on what happens when people's income increases.

Tackling thriving wages may seem outside the scope of the social impact team's responsibilities. The question then is which department is responsible for improving low wages within the company, its vendors, or firms in its supply chain? Human resources may be the hub of compensation and benefits, but the spokes extend throughout the company. Our objective for the project is for the social impact team to be action oriented, using any existing disclosure of living wages as a bridge to go deeper.

Decision Made, Work Begins

Start by building a project management plan to implement action on thriving wages. A project focused on thriving wages asks nothing of your team's monetary budget, it asks only of your time. The other resources needed are relationships and influence. The corporate social impact team will need to set the project's specific scope, baseline the wage data, establish the list of decision-makers, set a project plan, have all the meetings, update the strategy, and persist until the proposed changes are made. Easy! (only kidding).

The scope refers to what people's wages are included. Employees are definitely in scope, but the team may choose to identify one site or one unit of the company as a starting point. The team may debate whether contractors are in or out of scope. The third level (I'm trying hard not to say Scope 3 here) is workers in the supply chain companies' wages. Industry variations will affect scope decisions also. For example, retailers are more likely to have a higher amount of lower wage workers in comparison to finance companies.

The team may also decide that initially, the scope only includes the USA. Wages are affected by laws, culture, and localized norms for the informal economy. To state the obvious, select a scope that feels achievable depending on the time and motivation available in year one.

After scope is defined, the next challenge is baselining the data. Human Resource colleagues will want a lot of context and justification to understand the bigger picture. It's unlikely to be as easy as sending one email "can you please send me the wage rate of our lowest paid employee?" It may be difficult, but tap into your influence and persistence. A supply chain team member (if there is one) may be a helpful collaborator because they've included wages in their audits.

These initial project steps will have enlightened the potential for success in pursuing thriving wages as a social impact project. What you learn will redefine the potential scope and a new project plan may be redrawn. It may seem feasible or daunting. Never fear! There are organizations that want to help.

Check out the Living Wage Institute[42] which appears to offer consulting services to support companies. Living Wage for US, Inc.[43] has a certification. I would bet they support companies who want to achieve changes in their wage structure. (I have no connection with either one; I've simply learned of their organizations' work.)

Hot New S in ESG Metric

Social impact leaders can advocate for their company to report **Lowest Paid Wage (US$)** as one of their standard, annual metrics. Sometimes, disclosure sidesteps the harder work of project management described above. Transparency stimulates the competitive nature of companies, lifting up wages because no one wants to be seen as the worst of the worst. When disclosure occurs, there is the positive effect of rising wages directly and also the catalytic effect of inspiring others.

The ESG world's eyes have been fixated on environmental reporting and compliance but the S in ESG standards won't be far behind. Right now, regulation and audit/assurance has an outsized influence. It wasn't that long ago that industry experts were the ones leading the reporting conversation instead. They are better suited to identify what metrics are most relevant to *drive progress*. We can't rely on SASB because they have distorted S in ESG materiality (which is a separate topic for its own essay). There is hope that new standards will be written more inclusively. The Taskforce on Inequality and Social-related Financial Disclosure is laying some interesting and important groundwork.

In their Conceptual Foundations[44] discussion paper, wages make more than one appearance. In particular, the list of business activities that will be considered articulates directly “Wages, compensation and benefits” under their workforce category. Schneider Electric is one company that already has “pay our employees at least a living wage” as one of their Schneider Sustainability Essentials. That sounds like momentum to me!

INTEGRATION SPARKS

- *New Social Impact Project: Thriving Wages*
- *Decision Made, Work Begins*
- *Hot New S in ESG Metric*

MEASUREMENT TRENDSETTER 2026

HEADWINDS

- Logic Model Merry Go Round
- Concentration Rather Than Optimization
- Language of Doubt and Shame

SPARKS

- Usage is Cutting Edge
- Fresh Categories: 3 Rs
- Context Throws Them a Line

MEASUREMENT TRENDSETTER

MEASUREMENT HEADWINDS

Measurement refers to corporate social impact leaders' use of numbers in management, communications, and seeking improvement. There is a lot of excellent progress and rigorous use of data in our field that is to be celebrated. Three sources of headwinds demand our attention as the practice evolves. Logic models no longer best serve corporate needs, outcomes supremacy concentrates funding inequitably, and negative language undermines sector credibility.

Logic Model Merry Go Round

Logic models and theories of change have been helpful, but it's time to evolve away from them as impact measurement needs are changing. The logic model emerged[45] in the 1970s, taking slightly different forms by guys whose names we won't remember. But thank you for your service! Major global institutional funders, most notably USAID,[46] were early adopters of the concept setting a bar that submission of certain data is required to receive funding. Other departments in the US federal government adopted a similar expectation in the early 1990s. All those adopting and advocating for logic modeling early on felt very scientific, sophisticated, and powerful. The dominoes fell over the decades and funders' adoption of the logic model and its cousin, theory of change, became widespread. The logic model's data categories are built into many grantmaking software solutions, making it systemic. The exact categories can vary but are commonly activities, inputs, outputs, and outcomes (AIOO). We've detailed the professionalization of the corporate social impact function on page 6.

When corporate social impact people started looking around for more data decades ago, what they found were some nonprofits and NGOs organizing their data around AIOO categories. They were so…. Logical! Everyone loved it. The corporate sector incorporated the nonprofit sector's methods, and we were off to the outcomes data races.

Concentration Rather Than Optimization

Measurement practices focused on outcomes haven't had their intended effect. Simply put, it was supposed to help select the most effective organization amongst a group of organizations with similar missions and programs. Instead, it has concentrated funders' grantmaking around sub-sectors of nonprofits most well-suited for outcomes measurement. Funding has concentrated in sub-sectors with programs most well-suited for outcomes measurement:

- workforce/employment,
- business/entrepreneurship, and
- education.

Funding moved away from nonprofit sub-sectors less well-suited for outcome measurement:
- arts,
- advocacy, and
- caregiving (often called Human Services).

Some organizations address more immediate crises and thus work on shorter timelines. This means they are also less well-suited for outcomes measurement. They include
- food insecurity,
- animals, and
- shelter.

While those are some pretty sweeping statements, multiple sources confirm this pattern. IRIS of the Impact Investing Network provides performance metrics and targets for people working in the impact investing industry. Their impact categories[48], once environmental areas are excluded, consolidate around employment and education. Those providing measurement guidance reinforce this concentration. Results for America,[47] has their knowledge library organized by categories which mirror the outcome-oriented sub-sectors (and largely exclude the ones less well-suited for outcomes measurement).

Multiple articles advocating for impact investing, which relies on outcomes data, have case examples focused on workforce/employment or education. Greenlight Fund claims to deliver outcomes and raises tons of money.

Their mix of causes is dominated by education, workforce development, and economic empowerment[49]. GitLab Foundation offers to help others calculate social ROI and their work focuses on financial security and income[50]. CARE international published a social ROI study that posits $1 invested leads to $9 generated. Their programs are economic empowerment for women entrepreneurs[51]. I've observed examples of this funding concentration propogate and spread pervasively over the last decade in particular.

Language of Doubt and Shame

Negative language used when writing or speaking about social impact measurement is a curse to our collective progress. Too often, sector leaders criticize the most common metrics used in the social sector. This criticism discourages people from using impact data to the best of its ability in service of achieving the most for communities. For example:
- "We trained 500 women but that number doesn't tell us anything."
- "75 teenagers completed our course but what really matters is whether or not they get into college."
- "We touched 1,000,000 lives, but such a big number feels meaningless."
- "We have to get beyond outputs."

This self-undermining language is particular to the social impact profession.

Consider how these statements would sound in other business contexts:

- "We sold $1,000,000 of product but we need to know the deeper meaning of how those sales affected people."
- "We gained 500 new customers but do we really understand if they will continue to use our products over time?"
- "75 teenagers enrolled in our premier membership, but what really matters is confirming if we helped them achieve their fitness goals."

Using numbers to track production is commonplace and considered best practice in management. We in the impact sector talk ourselves out of it all the time.

Negative statements about impact data are full of assumptions and cast doubt. There are a vast array of interventions, programs, and initiatives that we know work. Implying outcomes data is needed always and everywhere undercuts the knowledge of effectiveness that is widespread in the social sector. When anyone working in the social sector describes our data in a generalized negative way, they undercut confidence in the effectiveness of our work. Whose voice is making that criticism? It often reflects not sector wisdom but rather the perspectives imposed during philanthropy's most power-imbalanced early years.

Some organizations feel ashamed to be proud of their production: how many people showed up at their workshop, how many people completed their training series, or their company's amount of volunteer hours.

There is a dynamic that shows up in meetings when outcomes supremacy is present. When someone demands outcomes data, those with other forms of evidence like community knowledge, lived experience, or operational expertise are effectively silenced despite having valuable insights.

It's good to periodically ask ourselves if we are making as much of a difference as possible. Insisting that numbers are the only way to truly know if change has occurred stymies our progress more than it helps it. There is a counterpoint to my critique of negative and shaming language. The intentions behind outcomes supremacy are good, but measurement is rarely the solution. The good intentions are continuous improvement, mission focus, or less activities that feel devoid of value. The best active solution to these problems is rarely to add a metric. Instead, focus on goal setting, strategy, or operations – measurement functions as a supporting character, not the lead.

PUSHING THROUGH THESE HEADWINDS, MEASUREMENT SPARKS AHEAD!

MEASUREMENT SPARKS FOR 2026 TRENDSETTERS

Love it or hate it, data-driven management of social impact is here to stay. The last few decades have included lots of progress, so let's use what we've learned to continue to evolve the practice. Numbers are really good at tracking and representing elements of social impact work. The more we assign impact data jobs they can perform well, we'll move on from impact measurement complaints we've been repeating for too long.

Usage is Cutting Edge

We're no longer defaulting to logic models as the way to start a measurement improvement project. Instead, start with an impact data exercise on use cases. Use cases – borrowed from software development – write out who needs data and what they do with it. Articulating **uses and users** creates a reference document. The exercise can be done quickly by one person or more extensively by a team. There is inevitable friction about listing only current uses and users or listing the aspirational uses and users. When in doubt, prioritize the aspirational. There are two main categories of uses. Management refers to transparently sharing information on the work that was done. Communication and reporting is part of this. Improvement refers to using data to evolve programs, methods, or other decision-making.

Management Uses

Managers can use numbers to help them do parts of their job. Uses could include monitoring adequate attendance, ensuring staff aren't overworked, or meeting deadlines to move items out of the door (food, clothing, medicine.)

Operational metrics validate work completed and how much: dollars, hours, organizations, people, occasions of service, and more. There are often various breakdowns of each to express how the work was done in greater detail. When doing a use and user exercise, consider all the uses which might fall under the umbrella of management. Practically, these use cases might show up as metrics published in an annual report or summary slides in a Board meeting pre-read. Communicating results is part of management.

A word on culture and management. Managers often try to influence intangibles, such as motivation and productivity. Some in the social sector may view the relationship of impact data with management negatively; they feel that numeric targets create a mechanical culture rather than a mission-driven culture. Large companies have made accountability systematic through time keeping, performance reviews, and disclosures. Certainly, these systems don't solve every management issue, but when working at a company, managerial accountability (often data-driven) is assumed. Because it is so deeply embedded, the culture builds around it.

Ideally over time, nonprofit staff will adjust to reporting on results for their manager, the mission, and the people they serve—not just for compliance with funder reports. Numbers can't manage everything, so it's a critical choice to limit metrics' use, taking into account a balance of the management need, the incentive created, and the effect on corporate or organizational culture.

Improvement Uses

Improvement is the name of the second major category of uses. It includes the use of numbers when there is some type of change afoot. We need data as one tool to figure out how to bring it to life. Impact data use cases in this area can include meeting a target, gathering feedback, or deciding which of two (programmatic) methods works better. These metrics are not as commonly used and even less commonly reported externally. Corporate social impact team members are proactively driving an inquiry in these cases. The data collection has slightly more risk. Teams may avoid seeking the data because they could learn something they don't want to know. Finding out an uncomfortable truth could create pressure for changes that feel difficult or unfeasible. Despite the risk, anyone who considers themselves a changemaker should define some improvement use cases and consider what data is needed to help bring them to life. The user is almost always the internal team or those who are closest to the work.

Three improvement-related use cases for impact data are:

- Setting a target to stretch beyond the baseline results.
- Gathering feedback, frequently done through surveys, to uncover improvements from the voices of clients.
- Comparing two data sources to change which programs are funded or change program operations.

Fresh Categories: 3 Rs

Going forward, social impact measurement practices should include metrics from the 3 R's: reach, results, and reference. Trendsetters will leave the input, output, outcome labels behind in 2026. As the assumption of outcomes supremacy fades, there is a gap in how to categorize impact data. Categories aid in managing and communicating about social sector work. The gap can be filled with the next evolution of impact data categorization:

Reach: quantity of work
Results: description of the reach
Reference: context to compare

The 3 Rs work together. Reach numbers show the volume produced. Results numbers tell us more about how the reach achieves the mission. Reference numbers help interpret them with added context.

One major change is that the 3 Rs are not tied to a timeline like outputs and outcomes (immediate, short-term, long-term). Corporate social impact leaders launching a new initiative would articulate their intended 3 Rs metrics in the design process. Storytellers would review their text to see if numbers of all three types were included. Department heads would line up those focus area pillars and summarize the last three years showing a comprehensive number for reach, an example of a data-driven result, and a numeric point of reference to help interpret the reach and results.

Some may argue the intention behind a shift to the 3 R's is flexibility or ease. Au contraire—there are plenty of challenges to solid numbers showing reach, results, and reference. Both logic model-driven and 3 R's metric categorization can be rigorous. Both require effort and skill to be done well. Data credibility remains paramount. Metrics to describe reach, results, and reference are not only well-founded in modern, social sector expertise, they are also a compelling combination. A reader has learned about the issue and the work in a way that is more likely to stick in their minds. If the story sticks, it is also more likely to have ripple effects, spreading true change even further.

Context Throws Them a Line

Having a solid point of reference helps people understand numbers. The difficulty many have with impact data is reduced because a point of comparison helps them interpret what it means.

An organization has shared its data-driven information but has not fully supported the reader's ability to interpret what they've read. Someone sees a number and asks, "is that good?" Reference and context help answer.

Every corporate social impact leader should strategically select their point of comparison to help the reader interpret the data-driven reach and results. There are many ways to go about this. Here are some potential points of comparison. It could be:

- data from a competitor organization,
- last year's number,
- one site comparing to another site (organizations with a national footprint), or
- information about the population (e.g., 50 participants out of an eligible 935 students).

The point of reference is distinct from results numbers because it is not about the work done this year. It steps outside of that. Your team's choice of what context to offer is a strategic one. The audience matters. Internal corporate audiences need different framing than a mixed group of external community members.

MEASUREMENT SPARKS

- *Usage is Cutting Edge*
- *Fresh Categories: 3 Rs*
- *Context Throws Them a Line*

CONCLUSION

When you have a career in corporate social impact, you manage the most difficult balancing act in the business of change: producing value for the company while at the same time producing positive results for communities. It's hard. And yet, each day holds opportunities so many other roles do not. Social impact teams have high-visibility and a high volume of tasks. This can overwhelm us away from our core motivation for doing the work we do. I hope that Trendsetters 2026 included at least one spark that reignites your vision for the work at your company.

As you think about what's next, give yourself space to adapt. Yoga instructors leading a class will describe the pose, then describe how to modify it so it's easier and how to modify it so it's more challenging. I recommend you receive this and any other list of trends or strategy recommendations with the same mentality. It's impossible all the trendsetting ideas will resonate with you. Your first instinct of which idea could work at your company should be trusted. Use it as inspiration for how you might continue to proactively change and evolve the work of your department, adapted for the team's level. At first a stretch can feel tight. Before you know it, the programs are pliable and reaching ever further.

CHEERS TO THE TRENDSETTERS!
THANK YOU FOR ALL YOU DO.

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Disclaimers and Disclosures

Terminology: Corporate social impact is the terminology used most in this paper. Your company may say corporate social responsibility, corporate responsibility, community impact, citizenship, ESG, social sustainability, corporate foundation, corporate purpose, community engagement, and more. Let's not stress about it. "A rose by any other name would smell as sweet."

AI: The first several drafts of writing were all produced by a human: Carmen Perez. Usually with a small line-up of snacks (mostly cheese) to keep her focused. She also received feedback from many other humans in the writing process. Once she considered the writing complete, Claude (AI) helped proof and avoid typos.

Examples: The company examples, real and fictional, in this paper are from the author's research; not from the companies' themselves. No company staff person had a chance to review any of them; any mistake's are the author's. Links to public sources are provided whenever possible.

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CORPORATE SOCIAL IMPACT

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