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Disaster Preparedness, Relief,
and Recovery

Disaster Preparedness, Relief, and Recovery

Helping communities rebound from a traumatic event or natural disaster requires a multi-level and cross sector effort. There are immediate community needs to be met—such as trauma support, food, water, and shelter—and long-term needs to support recovery and development. In order to deploy corporate resources quickly and efficiently, corporate citizenship professionals must partner internally and externally to make the best possible use of all available resources, from corporate giving and volunteering to security, logistics, and supply chain management.

Disasters, no matter the impact, have economic, social, and environmental consequences. According to the National Centers for Environmental Information, in 2022, there were 18 weather and climate disaster events across the United States with losses exceeding \$1 billion, and the total cost was estimated to be over \$170 billion for 2022. The number of disasters is only expected to increase as climate-related natural disasters become more frequent.¹ Companies are beginning to

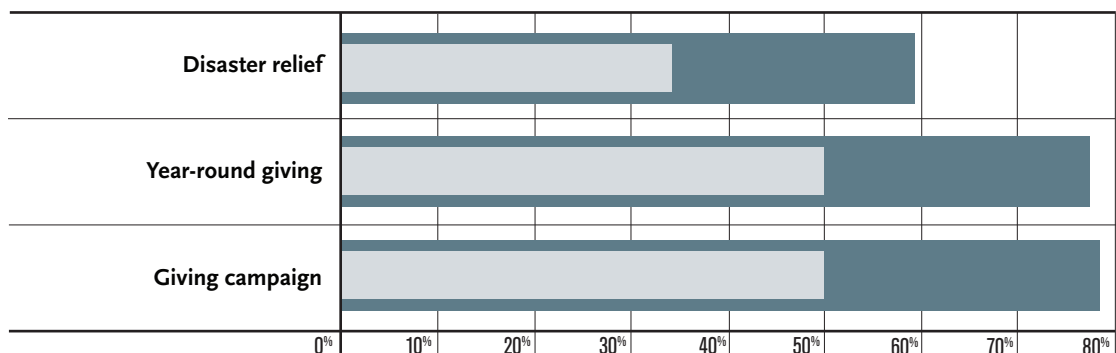
recognize the need to prepare for disaster efforts. According to the Boston College Center for Corporate Citizenship’s 2023 Community Involvement Study, disaster relief continues to be among the top five social issues that companies address through their community involvement programs.²

Investing in disaster relief not only benefits communities, but also benefits businesses. Employees are often a firm’s most direct link to those affected by a disaster. Research suggests that involvement in corporate giving efforts increases commitment and dedication to the company and leads employees to advocate for the organization externally.³

Business Impact

Corporations can offer assistance after a disaster strikes by donating cash and in-kind products, deploying employee volunteers, and leveraging corporate assets and capabilities such as infrastructure, security, transportation, and internet/cellular networks. Companies can also amplify their employees’ generosity by opening matching gift campaigns for a disaster response. According to the BCCCC 2023 Community Involvement Study, approximately 60% of companies offer an official workplace giving program for disaster relief (see **Figure 1** below).⁴

FIGURE 1
Workplace giving programs
■ Percentage of companies that offer a particular program
■ Percentage of companies that offer a match



Preparedness

Disaster relief planning should start before the event actually occurs. Preparedness is an important component of any program as it allows companies to address the crisis more effectively when it happens. Consider the following when exploring how your company can prepare for disasters:

- **Define what your company considers a disaster.**
Is there a difference between natural disasters and man-made disasters? Determine how to evaluate the severity of impact in order to guide the company's response. For example, consider how the location of a potential disaster in relation to business operations, employees, and customers impacts the effects of the event. Determine the level of response the company will provide based on the different types of disasters and severities that may occur.
- **Align disaster relief with business objectives.**
Consider what measures your company has in place to aid employees and maintain business operations. Establish methods of internal and external communication, as well as business continuity plans.
- **Develop strong relationships with external actors.**
Corporate citizenship professionals must develop strong relationships with government organizations, nonprofits, and philanthropic peers. In many cases, these companies are already active in the community and have the connections needed to react quickly. If you are developing a disaster relief strategy for your company, do not neglect the important work of forging and fostering relationships in local government, the nonprofit community, and with other corporate funders during time of non-crisis so that when an event does occur, you can move more quickly.
- **Partner strategically.** When engaging in partnerships with nonprofits, put the work first, draw on the strengths specific to the partner organization, and focus on the tangible impacts of the joint efforts.

Short-Term Response

- **Consider your employees.** Think carefully about maintaining the safety and well-being of employees. Put their safety first when organizing employee volunteer efforts.
- **Use your company's assets to provide effective relief.** Employ business strengths to allocate resources most effectively and efficiently. Examples of such practices include:

- ▷ **Motorola Solutions:** For more than 90 years, Motorola Solutions has been working with public safety agencies to offer the technologies, critical support, and resources needed to help communities prepare for and quickly recover from disasters. Its purpose-built, mission-critical ecosystem provides an integrated, end-to-end suite of solutions including land mobile radio communications, video security and access control and command center software, bolstered by managed and support services that span emergency awareness, emergency operations, network monitoring, system engineering, and field services. Following large-scale events, Motorola Solutions mobilizes at a moment's notice to help public safety agencies rapidly establish communication and regain control. The company proactively monitors emerging storms through its centralized Network Operations Center, and response teams are activated the moment an emergency is detected to help customers prepare. On-the-ground teams provide mission-critical technology required to meet the response. The support continues during an event and in its aftermath, as teams work with customers to determine the impact on communication sites and to coordinate repairs.
- ▷ **Verisk Analytics:** The World Food Programme, which uses food assistance to help vulnerable populations recover from the impacts of conflict and disasters, has licensed Verisk's FloodScan system to bolster its efforts worldwide. FloodScan automatically maps large-scale inland flooding using cloud-penetrating passive microwave satellite observations. The information helps responding organizations identify the extent and depth of the flooding, as well as where, when, and how fast flood waters may be receding. FloodScan is in use across North and South America, as well as Africa.⁵

Long-Term Response

- **Extend your scope beyond relief to incorporate recovery and preparedness.** The United Nations Special Representative for Disaster Risk Reduction, Mami Mizutori, warned recently that although more and more countries are adopting national disaster risk reduction strategies, half the world remains without early warning systems.⁶ Be sure to

take into consideration not only community-specific factors, but also those that affect your industry-operating context. Look to long-term needs in the impacted communities to assist with recovery. One way to do this is by looking for skills-based volunteering opportunities for employees. According to FEMA’s National Preparedness Report, when the private sector is involved in recovery efforts, the community recovers more quickly.⁷ This stems from the fact that the private sector owns and operates the vast majority of the nation’s critical infrastructure—such as electric power, financial, and telecommunications systems—all of which play a major role in the recovery of a community or region.

- **Review existing company giving and volunteering efforts for their ability to assist with recovery.** Consider which relief efforts to put on hold, which should continue, and how to repurpose ongoing corporate social responsibility efforts for recovery. For example, a previously planned blood drive can

be tied into a recent disaster, or an ongoing fundraiser can have its funds redirected towards rebuilding efforts in areas where the company provided disaster relief.

- **Consider unmet needs for individuals and families.**⁸ According to FEMA, a successful recovery plan adequately attends to and addresses unmet needs, especially those of vulnerable and underserved populations. Survey and interview community members to obtain first-hand information on unmet needs, then measure those needs against core capabilities to determine ways in which the company can help. Some examples of enduring needs after a disaster include: long-term mental and behavioral health concerns for children and adults in relation to traumatic events, transportation for and during relocation, long-term housing, children’s stability within schools and childcare settings, and accessible financial assistance including low-interest loans for credit challenged individuals.

FIGURE 2
Disaster Relief Sample Scoring Matrix

Use this example scoring matrix to assist in determining whether or not to offer short- or long-term disaster assistance after an incident. One point is gained for every “yes” response provided. In this instance, if a company responds affirmatively to eight or more questions, it should engage in disaster relief efforts. Please note that this serves as an example illustration, as various companies may pose distinct questions when considering providing relief.

Disaster Relief Sample Scoring Matrix

Considerations	Score*		
	12 - 9	8 - 4	3 - 0
Does supporting this issue/providing relief seem sincere and authentic to the company brand, values, or corporate responsibility mission?	12 - 9	8 - 4	3 - 0
Has the company provided relief for similar incidents in the past?			
Have other companies responded?			
Is the incident part of a larger, systemic problem?			
Does the disaster/issue directly affect company employees or their families?			
Is the incident in an area where the company operates?			
Have company services, customers, and/or business been affected?			
Can company services make a distinctive impact on the issue? (i.e., transformative vs. transactional relief)			
Have the company’s executives and/or board members issued a call for assistance?			
Does the company have credible/local partners it can work with and support on the issue?			
Will the company’s CSR reputation be negatively affected if the company does not respond?			
Would key stakeholders agree with the company providing relief to the incident?			
Action			

*One point is gained for every “yes” response provided

FIGURE 3
Disaster Preparedness and Response Plan

Pre-Incident	Short-Term Response (0-4 Hours)	Medium-Term Response (4-72 Hours)	Long-Term Recovery (72+ Hours)
<ul style="list-style-type: none"> • Build proactive partnerships with local NGOs and emergency personnel for the purpose of planning mitigation efforts • Fund disaster risk reduction—especially in at-risk communities • Provide staff with disaster preparedness trainings and exercises • Create an internal team dedicated to managing an effective disaster response • Create an external preparedness plan that considers what strategy and actions will be taken to assist affected communities 	<ul style="list-style-type: none"> • Prioritize helping restore communication and transportation systems for first responders and emergency management personnel • Provide incident information such as evacuation routes, available resources, and emergency contact numbers • Perform outreach and needs assessments • Provide assistance and support to employees who may have been personally affected by the disaster 	<ul style="list-style-type: none"> • Assist in infrastructure recovery • Provide aid and technology to first responders • Mobilize company resources to distribute supplies such as blankets, emergency kits, clothing, non-perishable foods, and water 	<ul style="list-style-type: none"> • Support giving and volunteering campaigns in impacted communities • Continue building on relationships with government and emergency officials, local first-responders, and NGOs who are most likely to be called upon in times of disaster

**Company Examples:
Corporate Disaster Relief Efforts**

FedEx

FedEx mobilized relief efforts for those affected by the war in Ukraine. Over a year of war in Ukraine has caused massive destruction to cities, homes, families, and infrastructure including businesses, grocery stores, restaurants, and healthcare centers. Nearly 8 million refugees from Ukraine have been recorded across Europe and over 6 million more are internally displaced and lack access to basic needs. Through FedEx Cares Delivering for Good, the company has connected survivors to \$2.3 million in humanitarian aid including medicine and medical supplies, personal protective equipment (PPE), feminine hygiene products, laptops and mobile phones, water purification systems, and an entire field hospital. To support refugees, 270 FedEx team members from the U.K.,

France, and the Netherlands packed 2,400 food boxes on behalf of the Rise Against Hunger. Each box contained a two-week supply of shelf-stable food.⁹

Dow Chemical

The impact of natural disasters in 2021 on Dow communities around the world—including Hurricane Ida in Louisiana, Super Typhoon Rai in the Philippines, widespread flooding in Malaysia, India, and China, and a historic freeze in Texas—led team Dow to rise to the challenge and provide a hand to employees, stakeholders, and communities in need.

In 2021, Dow invested in and launched a global Employee Relief Fund, strengthening its response capabilities. This fund, managed by E4E Relief LLC, provides short-term monetary assistance to employees experiencing significant financial hardship following a catastrophic disaster. It is supported through company and individual donations. The fund supported 417

colleagues affected by Hurricane Ida, Hurricane Nicholas, and flooding in India with a total of \$479,029.

In February 2021, winter storm Uri devastated infrastructure across Texas. Dow and other industry leaders replaced approximately 42,000 feet of metal pipe with leak-and-corrosion-resistant high-density polyethylene (HDPE) pipe in three Texas towns to aid residents who were left without drinking water. The new pipes, produced by Pipeline Plastics with Dow CONTINUUM™ Bimodal Polyethylene Resins™, will help the towns avoid an estimated 3.5 million gallons of annual freshwater loss over the next five years. This project won the 2021 Municipal Leadership Award from the Alliance for PE Pipe.¹⁰

TD Bank

As part of TD Bank's response to Hurricane Fiona, the company provided temporary relief to affected customers by providing mortgage payment deferrals, as well as FlexLine payment deferrals. The Bank also activated the TD Helps program across Atlantic Canada, which offers customers a range of options to help with their finances when disaster strikes. This includes deferrals on mortgage payments, making credit available and relief on fees, such as non-sufficient fund fees, other financial institution ATM fees and other fees for when customers go over credit card limits. The TD Insurance Catastrophe Claims Advisor Teams travelled to Halifax in advance of the hurricane landfall and were able to start reviewing claims as early as a few days after the storm passed through certain areas. TD also committed C\$200,000 to support the Canadian Red Cross in its humanitarian efforts, as well as an additional C\$50,000 to support community organizations focused on food security in the most affected areas of the Maritimes.

To help those customers affected by Hurricane Ian in the United States, TD Bank enhanced its Real Estate Secured Lending disaster assistance plan to offer customers six months of payment forbearance relief with an option to extend an additional six months as needed. These changes apply to customers affected by FEMA/presidential disaster-declared events, such as Hurricane Ian. Additionally, TD Bank announced a \$500,000 contribution to support local relief efforts aiding people and communities affected by Hurricane Ian across the Southeast U.S. with donations distributed to several local non-profit organizations leading recovery efforts across the region.¹¹

Lowe's

As communities from New Jersey to New Orleans dealt with the aftermath of Hurricane Ida, a Category 4 Atlantic hurricane, Lowe's committed \$2 million to support relief efforts, while Lowe's store associates supported customers with their storm recovery. In just one day, Lowe's stores in the hardest-hit areas distributed more than 7,000 disaster relief buckets filled with free, critically needed cleanup supplies, while nearly 500 trucks filled with emergency supplies were shipped to more than 60 stores directly in the storm's path in Texas, Louisiana, Mississippi, and Alabama. The company deployed its new Lowe's Tool Rental Disaster Response Trailer to help people get safely back into their homes and get their local businesses up and running. More than 240 Lowe's associates volunteered to leave their home stores and travel to stores affected by the storm as members of the Emergency Response Team. Their efforts provided additional customer support and gave their fellow associates directly impacted by the hurricane a chance to focus on their families.¹²

Company Examples: Disaster Preparedness & Recovery

In many cases, the most effective intervention by a corporation is that which helps communities prepare for potential disasters or assists in long-term recovery following the event.

AIG Insurance

In 2021, over 380 contributors from AIG partnered with Humanitarian OpenStreetMaps to map 39,749 buildings and over 60km of roads in unexplored or disaster-prone areas across Botswana, Zambia, Barbados and Guatemala, aiding the delivery of humanitarian aid.

The AIG Foundation supported the Center for Disaster Philanthropy's efforts to help communities prepare for and rebuild after disasters with a \$400,000 grant.¹³

CoBank

CoBank partners with customers, Farm Credit associations, and nonprofit organizations to support the people and businesses of rural America left reeling from the effects of natural disasters. One of CoBank's strategic charitable partners in these efforts is the American Red Cross, a nonprofit organization established nearly 140 years ago. The mission of the Red Cross is to prevent and alleviate human suffering in the face of emergencies. Thanks to a wide network of volunteers, employees, and donors, they are often first on the ground after a disaster, providing shelter, food, water, relief supplies, and comfort. Since 2017, CoBank has contributed more than \$2 million to support the disaster relief efforts of the American Red Cross. The bank also relies on its customers to help identify local organizations working to support rural communities facing difficult circumstances. CoBank customers are members of the communities they serve. When disasters strike, they offer unique insight into the most urgent needs and help direct the bank to organizations providing the most critical and immediate services.¹⁴

Morgan Stanley

When extreme weather, including floods, hurricanes, and wildfires strikes, affordable housing shortages can be exacerbated in affected towns and cities. Morgan Stanley's Community Development Finance (CDF) Group works with locally based partners to provide financing that helps rebuild communities after disasters, such as the California wildfires. After the Tubbs fire swept through Sonoma County, destroying thousands of homes, including the Journey's End Mobile Home Park for senior citizens, Morgan Stanley worked with the area's leading affordable housing developer, Burbank Housing Development Corporation, providing ~\$75 million in financing in 2021 to construct 94 new homes that will offer affordable housing opportunities to residents displaced from Journey's End as well as other low-income seniors.¹⁵

Employee Relief Funds

In times of crisis, employees may need additional financial support to help them overcome acute periods of hardship. One response mechanism available for employers is to develop an employee relief fund, which, according to the Society for Human Resource Management (SHRM), is a tax-advantaged fund intended to help employees cope with financial problems that render them unable to provide for basic necessities in their personal lives. To establish these funds as

tax-advantaged plans, the employer sets up a nonprofit entity that receives contributions and disburses grants (not loans) to employees.¹⁶

Please note that the following is provided as informational background and does not constitute legal advice.

IRS Resources

The IRS published information on how members of the public can use charitable organizations to provide assistance to victims of disasters or other emergency hardship situations. According to the IRS in Publication 3833, Disaster Relief, Providing Assistance Through Charitable Organizations, all charitable organizations, including those that provide disaster relief, must demonstrate that they serve a public rather than a private interest and serve a charitable class. In the past, employer-sponsored organizations were considered to enhance employee recruitment and retention, resulting in private benefit to sponsoring employers. In addition, there were concerns that employers could exercise undue influence over the selection of recipients. For these reasons, special rules apply to employer-sponsored charities.¹⁷

The types of benefits a charitable organization can provide through an employer-sponsored assistance program depend on whether the employer-sponsored organization is a public charity, a donor advised fund, or a private foundation. When an employer-sponsored organization provides assistance to employees, certain limitations apply that help to ensure that such aid does not result in impermissible private benefit to the employer.

THE THREE TYPES OF EMPLOYER-SPONSORED ASSISTANCE PROGRAMS

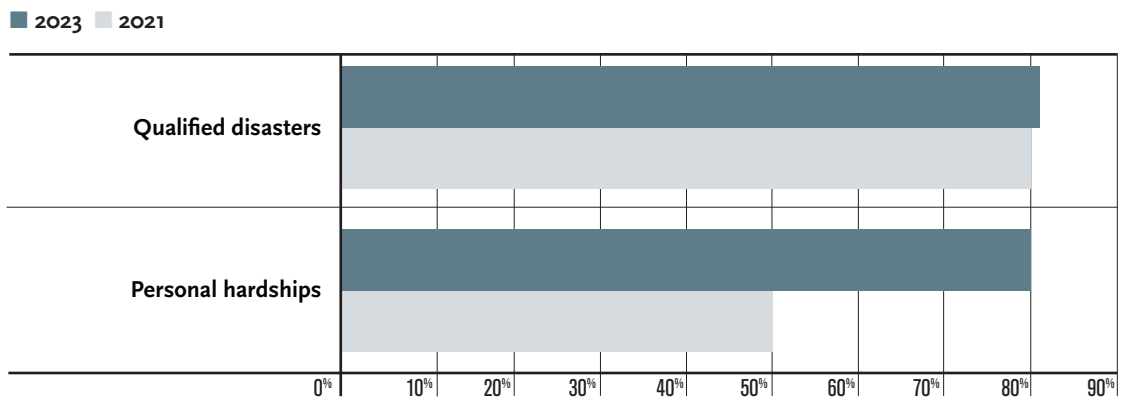
- **Public charity:** Because public charities typically receive broad financial support from the general public, their operations are generally more transparent and are subject to greater public scrutiny. Accordingly, public charities may provide a broader range of assistance to employees than can be provided by donor advised funds or private foundations. An employer can establish an employer-sponsored public charity to provide assistance programs to **respond to any type of disaster or employee emergency hardship situations**, as long as the related employer does not exercise excessive control over the organization.

- Private foundation:** Employer-sponsored private foundations may provide assistance to employees or family members affected by a qualified disaster, as defined in section 139 of the Code, as long as certain safeguards are in place to ensure that such assistance is serving charitable purposes, rather than the business purposes of the employer. Employer-sponsored private foundations **can only make payments to employees or their family members affected by qualified disasters, not in non-qualified disasters or in emergency hardship situations.**
- Donor-advised fund:** Donor advised funds can make grants to 501(c)(3) public charities and, under certain conditions, to other organizations for charitable purposes, but cannot make grants to individual persons. However, there is an exception for certain employer-related funds or accounts established to benefit employees and their family members who are **victims of a qualified disaster.**

In summary, public charities may provide a broader range of assistance to employees than can be provided by donor-advised funds or private. Compare the flexibility offered to public charities vs. private foundations.

According to the IRS in Publication 3833, Disaster Relief, Providing Assistance Through Charitable Organizations, in some instances, a corporation or other non-exempt entity may choose to provide direct assistance to disaster victims rather than funneling its assistance through a charity or governmental entity. In addition, sometimes an employer may provide assistance through a non-exempt fund established to receive contributions from the employer as well as employees. In certain circumstances, payments from such sources may receive favorable tax treatment as well. The Code provides for special tax treatment of qualified disaster relief payments made to victims of a qualified disaster, regardless of the source. Qualified disaster relief payments are not included in the income of recipients to the extent that any expenses covered by these payments are not otherwise compensated by insurance or other reimbursements. Qualifying payments are not subject to income tax, self-employment tax, or employment taxes (Social Security, Medicare, and federal unemployment taxes) even if the payments are made directly from an employer.

FIGURE 4
Employee assistance funds—Event eligibility



Source: Internal Revenue Service. (n.d.). *Disaster Relief: Providing Assistance Through Charitable Organizations*. <https://www.irs.gov/pub/irs-pdf/p3833.pdf>

Company Examples: Employee Relief Funds

CSX Corporation

Providing disaster relief through its Employee Disaster Relief fund, CSX distributed more than \$96,000 in grants in 2021 to support 14 employees who had been impacted by medical issues, including COVID-19, and property damage due to natural disasters. Throughout 2021, several tornadoes impacted communities across CSX's service network, specifically in Kentucky, Alabama, and Tennessee. In response to these disasters, CSX partnered with the American Red Cross, donating a total of \$350,000 to provide relief for individuals and families in need. The company's Pride in Service partners are also great allies in the face of disasters, providing opportunities for CSX employees to give back and support their local communities. When a tornado touched down in Kentucky, CSX's local Special Agents asked how they could help. CSX connected them with Pride in Service First Responders Children's Foundation, and together they donated \$25,000 and eight pallets of clothing, toiletries, masks, personal protective equipment (PPE), hand sanitizer and toys for first responders and their families.¹⁸

Target

Target empowers their team members to extend a helping hand to each other. The Target Team Member Giving Fund was created to help colleagues who are facing financial hardship after a natural disaster or unforeseen personal events. The fund relies primarily on contributions from Target, with support from individual donations. Team members across the U.S. and India can apply for a grant up to \$2,000 to help in times of hardship. During 2021, \$1.2 million was contributed by team members, and nearly \$3.1 million in direct support was granted to 3,920 team members.¹⁹

KPMG U.S.

Through KPMG's relationship with Emergency Assistance Foundation (EAF), they have established the KPMG Foundation Employee Relief Fund to help people who are facing unexpected financial hardship from a disaster, emergency, or other unforeseen hardship. The KPMG U.S. Foundation works with EAF to independently award grants to those in need by administering all activities, including accepting donations, reviewing grant applications, and distributing grants.²⁰

AvalonBay Communities

The Associate Relief Fund, established to provide financial support to associates facing immediate needs following a natural disaster or personal hardship, supported 27 associates with a total of \$75,000. As an extension of the fund, AvalonBay Communities also launched a Vacation Donation Program, which allows eligible associates to donate time to help fellow associates experiencing hardship related to a medical emergency.²¹

CBRE

When disasters impact communities, CBRE's first priority is the wellbeing and safety of employees and their families. The company assesses damage and leverages several mechanisms to support affected employees, including the Employee Resilience Fund (ERF) which provides grants to those impacted by COVID-19 or natural disasters. The ERF is funded by CBRE and managed by a third party to ensure confidentiality for employees. Since its launch in 2020, more than \$8.4 million in direct aid has been disbursed to assist CBRE employees facing hardship, including nearly \$1 million in 2022. Once the company has reached and offered assistance to employees, CBRE reviews broader impacts to the community to determine other ways of providing aid, such as through fundraisers or organized volunteering. In 2022, CBRE launched fundraising programs to support refugees from Ukraine, including affected employees of the company's Ukraine affiliate, and victims of hurricanes, fires, and floods.²²

Endnotes

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Endnotes