

Perception of Social ESG Aspects by Employees: An Age-Based Assessment

Alexandra Dorusincova^{1*}  and Gabriela Michalec² 

* Correspondence: alexandra.dorusincova@tnuni.sk

¹Faculty of Social and Economic Relations, Alexander Dubcek University in Trencin, Slovak Republic

²Department of Management and Business Law, Eotvos Lorand University, Hungary; michalec.gabriela@gtk.elte.hu

Abstract

Research background: With the growing importance of environmental, social, and governance (ESG) aspects in business, the social pillar is becoming an increasingly significant tool for assessing organizations' relationships with employees and their working conditions. The social aspects of ESG primarily include fair employee evaluation, support for work-life balance, occupational health and safety, opportunities for professional and personal development, and the degree of employee involvement in decision-making processes.

Purpose of the article: The aim of the present study is to define employees' attitudes toward selected social ESG aspects and to quantify differences in these attitudes based on age in Slovakia.

Methods: The empirical part of the research is based on a questionnaire survey conducted in October 2025 with a sample of 1,000 employees. The survey was carried out by the renowned external agency MN Force according to the instructions of our research team. The collected data were analyzed using the chi-square test and Z-score to verify the existence of statistically significant differences between generations.

Findings & Value added: The results indicate differing perceptions of selected social ESG aspects, particularly in terms of fair evaluation and work-life balance, while generational differences were not observed in the other areas studied. The findings contribute to a better understanding of the functioning of the social pillar of ESG in the context of human resource management and offer implications for the development of sustainable personnel policies.

Keywords: ESG; social pillar; employees; generations; work-life balance; fairness

JEL Classification: J28; J81; M14

Received

16 January 2026

Received in revised form

7 March 2026

Accepted

18 May 2026

Available online

30 June 2026

Cite as: Dorusincova, A., & Michalec, G. (2026). Perception of Social ESG Aspects by Employees: An Age-Based Assessment, *Ekonomicko-manazerske spektrum*, 20(1), 42-56.

1. Introduction

Environmental, social, and governance (ESG) aspects of business have in recent years become an established framework for assessing organizational sustainability and their relationships with key stakeholders. While the environmental and governance pillars are often evaluated through formal policies and quantifiable indicators, the social pillar of ESG is closely linked to employees' everyday



© 2026 Ekonomicko-manazerske spektrum | CC BY 4.0

This article is published in open access under the terms of the Creative Commons Attribution License (CC BY) <https://creativecommons.org/licenses/by/4.0/>

experiences and the ways organizations approach working conditions, development, and interpersonal relationships in the workplace (do Amaral et al., 2025). The social pillar of ESG encompasses areas such as fair employee evaluation, equal opportunities, work-life balance, occupational health and safety, and employee involvement in decision-making processes.

The literature highlights that implementing these social practices can contribute to higher employee satisfaction and engagement, lower turnover, and long-term organizational competitiveness (Noja et al., 2021). At the same time, employees' perceptions of these practices are not necessarily uniform and may vary depending on individual characteristics. The importance of subjective perception of social ESG aspects is emphasized in studies showing the link between perceived ESG and employee well-being, satisfaction, and psychological outcomes (Choi et al., 2024). These findings suggest that the social pillar of ESG cannot be evaluated solely based on the existence of formal policies, but employees' experiences and attitudes must also be taken into account.

The literature further indicates that perceptions of social ESG aspects can be influenced by employees' age and generational affiliation. Different generations enter the labor market with distinct expectations and values, which may manifest in varying evaluations of fairness, working conditions, and work-life balance (Lulewicz-Sas et al., 2025). Nevertheless, empirical evidence on generational differences in perceptions of the social pillar of ESG, particularly in the context of Slovakia, remains limited.

The present study examines employees' attitudes toward selected social ESG aspects and identifies differences in their perceptions based on respondents' age groups in Slovakia. The study focuses on five areas of the social pillar of ESG: fair employee evaluation, support for work-life balance, occupational health and safety, opportunities for professional and personal development, and the consideration and acceptance of employees' opinions. Based on this objective, hypotheses are formulated to identify the existence of statistically significant differences in employees' attitudes across different age groups.

The structure of the article is as follows. The theoretical background section focuses on analyzing the available and current literature relevant to the aspects examined in the present study. This is followed by the definition of the main objective and a description of the methodology. The next section presents the specific analyses and results obtained through the statistical methods used. In the subsequent section, the research findings are compared with current knowledge on the topic. Finally, the study concludes with a summary and a list of references.

2. Literature review

The social pillar of ESG is characterized in the analyzed sources as a set of practices linking sustainability with human resource management, working conditions, and employee outcomes (do Amaral et al., 2025; Ok and Park, 2025; Lulewicz-Sas et al., 2025). At the same time, it is noted that issues related to health, and particularly mental well-being, are often a neglected part of the "S" pillar, even though they are directly connected to the workplace experience (Gupta, 2024; Han et al., 2024; Li et al., 2025).

The literature links fair evaluation and equality to gender diversity, equity, and fair compensation as operationalizable social indicators (Looi et al., 2025; Noja et al., 2021). Cho et al. (2021) explicitly address the application of ESG metrics to gender diversity and equity at the organizational level, while Looi et al. (2025) analyze fair compensation for women in leadership and its relationship to performance. The risk of declarative approaches is highlighted by the concept of "diversity washing," which refers to communicating diversity without implementing adequate practical changes (Baker et al., 2024). Au et al. (2023) link gender diversity on boards with workplace sexual harassment, and Au et al. (2024) further show that harassment negatively affects firm value, underlining the importance of credible and fair policies. The distributive dimension of fairness is developed through the analysis of the relationship between ESG and wage inequality among

employees (Zhou et al., 2025). Noja et al. (2021) connect diversity, inclusion, and development with the financial performance of European firms, while Mo and Yeung (2024) documents the link between diversity, human capital, and productivity in sustainability reports.

Work-life balance is reflected in the literature through employee well-being, engagement, and the psychological mechanisms by which perceived ESG translates into employee attitudes (Ok and Park, 2025; Choi et al., 2024; Han et al., 2024). Choi et al. (2024) examine the link between perceived ESG and psychological outcomes through meaningful work and satisfaction with compensation, which aligns with interpreting work-life balance as part of job quality. Gong and Chen (2025) further analyze the significance of corporate commitments to wage adjustments in relation to employee productivity, highlighting the importance of credibility in promises made to employees. The generational dimension is reinforced by findings on the impact of ESG on Generation Z engagement, as well as the role of ESG signaling in attracting Generation Z candidates (Lulewicz-Sas et al., 2025; Kim et al., 2025).

Occupational safety and health appear in the literature within the broader framework of “healthy organizations” and with an emphasis on mental health as an integral part of the social dimension (do Amaral et al., 2025; Gupta, 2024; Han et al., 2024). Sudarshan and Priya (2025) extend the safety framework to socio-psychological risks by quantifying the economic costs of workplace exclusion. These risks include excessive workload, low autonomy, job insecurity, or weak social support. Psychosocial risks are significant determinants of employee stress, burnout, and deteriorating mental health (LaMontagne et al., 2022; Oakman et al., 2023). Multiple studies confirm that systematic management of these risks leads to higher job satisfaction, engagement, and lower turnover, with benefits also reflected at the organizational performance level (Nielsen et al., 2021; Ballard et al., 2025). These findings support the perception of occupational safety as a holistic social factor, whose significance and interpretation may vary across employee age groups.

Development opportunities are conceptualized in the literature through sustainability-related competencies, capacity building, and training mechanisms linked to ESG performance (Lichtenthaler, 2023; Tripathi et al., 2024; Phuong et al., 2025). Tripathi et al. (2024) emphasize capacity building in the implementation of ESG frameworks, Phuong et al. (2025) connect ESG performance with green training and employee engagement, and Jeong et al. (2025) analyze the impact of ESG activities with the moderating effect of job position. Empirical studies indicate that systematic development of sustainability skills—including environmental, digital, and social competencies—positively affects not only individual employee performance but also their perception of job meaningfulness (Banga and Gobind, 2025; Ren et al., 2023). From the perspective of the social dimension of ESG, inclusive training programs and equitable access to development opportunities play an important role, as they can help mitigate generational differences in attitudes toward education and career growth (Bin Saeed et al., 2018; Cooke et al., 2023). Research also suggests that perceptions of the quality of development programs differ across employee age groups, with younger workers emphasizing digital and green skills development, while older cohorts prioritize stability and the transfer of existing competencies (Renwick et al., 2023).

Employee voice and the acceptance of employees’ opinions are discussed in the literature in relation to participation, employee representation, and the tension between ESG “words” and “actions” (Nekhili et al., 2021; Pande et al., 2025). Crifo and Reberieux (2024) summarize employee participation as a new frontier of CSR, Pande et al. (2025) highlight the gap between ESG reporting and actual practice, and Nekhili et al. (2021) investigate whether the type of employee representation affects the relationship between ESG and organizational performance and market value. Employee engagement is also framed institutionally through employee stock ownership programs and their connection to ESG performance or environmental involvement (Liu et al., 2024; Zeng, 2024; Kong et al., 2024). Related HR approaches emphasize green HRM as a CSR tool both inside and outside the workplace, and analyze green HRM trends in SMEs, illustrating the context for implementing social ESG practices (Cerchione et al., 2025; Papademetriou et al., 2023). Finally,

Davis et al. (2025) link perceived CSR to employee motivation and leadership intention, showing that social practices can also influence engagement and leadership aspirations.

The academic literature consistently highlights that the social dimensions of ESG are reflected in human resource management through specific workplace experiences of employees, which are assessed via perceptions of fairness, support for work-life balance, safety, development opportunities, and the degree of participation (Cho et al., 2021; Ok and Park, 2025; Crifo and Reberieux, 2024). These dimensions have been identified in empirical studies as key determinants of employee satisfaction, engagement, and loyalty, directly reflecting the added value of social ESG practices as declared in strategic sustainability frameworks (Noja et al., 2021; do Amaral et al., 2025). Several sources also indicate that the perception of social ESG aspects is not homogeneous among employees and may vary depending on age and generational affiliation (Lulewicz-Sas et al., 2025; Kim et al., 2025). Generational differences in the literature are associated with differing expectations regarding fairness of evaluation, work-life balance, and meaningfulness of work, creating conditions for differing interpretations of the same organizational practices (Choi et al., 2024; Han et al., 2024). This perceptual dimension of ESG is emphasized particularly in studies analyzing the relationship between perceived ESG and employee attitudes, highlighting the importance of subjective assessment beyond the mere formal existence of policies (Ok and Park, 2025; Pande et al., 2025).

On this theoretical basis, it is justified to examine employee attitudes toward fair evaluation (RQ1), work-life balance (RQ2), occupational health and safety (RQ3), opportunities for professional and personal development (RQ4), and the listening to and acceptance of employees' opinions (RQ5) in the context of respondents' age structure (Cho et al., 2021; Gupta, 2024; Tripathi et al., 2024; Nekhili et al., 2021). Identifying statistically significant differences in attitudes between generations thus builds on existing knowledge of employee group heterogeneity and contributes to a deeper understanding of the functioning of the social ESG pillar in the context of the Slovak labor market (Noja et al., 2021; Lulewicz-Sas et al., 2025).

3. Methodology

With increasing pressure from stakeholders and external authorities, the need to support sustainable development through the implementation of ESG strategies continues to escalate. The social pillar (S), which focuses on stakeholders, addresses employees, workers, their working conditions, development, and much more. The added value of implementing social practices within the ESG framework lies in increased employee productivity, satisfaction, and loyalty, reduced turnover, enhanced performance, and ultimately in greater corporate prosperity, improved financial results, better competitiveness, and a strengthened corporate reputation.

On this basis, the study focuses on analyzing employees' and workers' attitudes toward selected aspects of the social ESG pillar and examining differences in attitudes based on generational affiliation.

The main objective of the study is to define employees' attitudes toward selected social ESG aspects and to quantify differences in these attitudes according to age in Slovakia.

The present article concentrates on examining employees' attitudes toward selected aspects of the social pillar, taking into account the age structure of employees and the existence of differences between age groups. The empirical part of the research focused on selected social aspects and respondents from Slovakia. Data collection was conducted in October 2025 via questionnaires administered by the reputable agencies MNFORCE and ECESR. Respondents included employees and workers, and their answers were analyzed according to multiple demographic characteristics (gender, region, education, size of residence, age). The set of questions mapped their attitudes toward selected aspects of the social pillar, using a 5-point Likert scale (from "strongly agree" to "strongly disagree"). The research sample consisted of 1,000 employees from Slovakia.

Within this study, university students' attitudes were examined regarding the following statements:

RQ1: Are all employees at your workplace evaluated fairly, regardless of gender, age, origin or other characteristics?

RQ2: Does your employer allow you to maintain a balance between work and personal life?

RQ3: Do you feel safe at your workplace and have access to appropriate conditions for protecting your health?

RQ4: Do you have sufficient opportunities at work for professional and personal development?

RQ5: Do you feel that your opinions are heard and accepted in the workplace?

The study formulated several hypotheses.

H1: There are statistically significant differences in the overall structure of responses and in the structure of positive responses regarding perceptions of fair evaluation regardless of gender, age, origin, or other characteristics, according to the respondents' age.

H2: There are statistically significant differences in the overall structure of responses and in the structure of positive responses regarding attitudes toward work-life balance and the employer's support for it, according to age.

H3: There are statistically significant differences in the overall structure of responses and in the structure of positive responses regarding employees' perceptions of workplace safety and suitable working conditions for health protection, according to respondents' age.

H4: There are statistically significant differences in the overall structure of responses and in the structure of positive responses regarding employees' attitudes toward opportunities for professional and personal development, according to age.

H5: There are statistically significant differences in the overall structure of responses and in the structure of positive responses regarding employees' perceptions of being heard and having their opinions accepted by the employer, according to age.

To test the hypotheses, the chi-square test and Z-score were used, with a significance level of $\alpha = 0.05$. The chi-square test assessed the existence of differences between the analyzed variables and was used in this study to evaluate the overall structure of the collected responses. The Z-score calculation was based on the ratio of positive responses ("yes") to the total number of respondents, which allowed the identification of statistically significant deviations in positive attitudes. A hypothesis was considered confirmed if more than 60% of the calculated p-values were below 0.05.

For result interpretation, variables were also recategorized. Individual age categories were merged into generational groups:

- Generation X: respondents aged 50–59 and 60+ years,
- Generation Y: respondents aged 30–39 and 40–49 years,
- Generation Z: respondents aged 17 and younger and 18–29 years.

This methodological approach allowed for a detailed analysis of selected aspects of the ESG social pillar affecting employees across different generations. The findings provide relevant insights into employees' attitudes toward the social aspects of the ESG concept, aimed at achieving or supporting sustainable practices. They also reflect differences between employees based on age, offering valuable information for implementing social initiatives in organizations. Such insights can enhance the effectiveness of sustainable policies within companies and contribute to the added value generated by ESG initiatives.

4. Results

The research results are presented in the following tables.

Table 1: Respondents' answer to the question related to H1

RQ1: Are all employees at your workplace evaluated fairly, regardless of gender, age, origin or other characteristics?	Gen X Count/%	Gen Y Count/%	Gen Z Count/%
1. yes	128/27.23	167/43.95	71/47.33
2. no	107/22.77	112/29.47	43/28.67
3. I don't know	235/50.00	101/26.58	36/24.00
Total respondents	470	380	150

Source: own processing

Responses from SMEs regarding fairness in employee evaluation, regardless of individual characteristics, vary depending on generational affiliation (Table 1). The greatest similarity across all examined generations is observed in the “disagree” category, with 22.77% of Gen X, 29.47% of Gen Y, and 28.67% of Gen Z expressing this view. An unfavorable factor is that in each generation, this proportion represents roughly one-third of respondents. Among Gen X, approximately one-third of respondents also expressed agreement, which constitutes the smallest share compared to the other generations. Similarities are observed between Gen Y (43.95%) and Gen Z (47.33%). The highest proportion of neutral responses was recorded among Gen X, which may indicate that employees in this generation do not have sufficient information to form a definitive opinion. Overall, it can be stated that the majority agreement among Gen Y and Gen Z is a positive outcome, suggesting that respondents generally perceive fair evaluation practices to exist in their workplace.

Table 2: Statistically significant differences in the overall structure of responses and in positive attitudes of respondents by age

RQ1	X/Y	X/Z	Y/Z
Z-score absolute values	128/167	128/71	167/71
Chi-square/p-value	49.7388/0.00001	33.5343/0.00001	0.5752/0.7500
Z-score/p-value	-5.0893/0.00001	-4.591/0.00001	-0.706/0.4777

Source: own processing

The results of the chi-square test (Table 2) indicate that there are statistically significant differences in the overall structure of responses between members of Generation X and Y (p-value 0.00001) and X and Z (p-value 0.00001). When comparing the overall structure of responses between Generations Y and Z, no statistically significant differences were observed (p-value 0.7500). The examination of differences in positive responses among respondents yielded similar results. Statistically significant differences were found between Generations X and Y (p-value 0.00001) and between Generations X and Z (p-value 0.00001). The number of p-values below 0.05 exceeds the established threshold of 60%. Based on the above, H1 was confirmed.

Table 3: Respondents' answer to the question related to H2

RQ: Does your employer allow you to maintain a balance between work and personal life?	Gen X Count/%	Gen Y Count/%	Gen Z Count/%
1. yes	253/53.83	256/67.37	95/63.33
2. no	70/14.89	74/19.47	31/20.67
3. I don't know	147/31.28	50/13.16	24/16.00
Total respondents	470	380	150

Source: own processing

In the next question, respondents were asked about work-life balance and whether their employer supports and maintains it (Table 3). Within Generation X, the majority response was affirmative, chosen by 53.83% of respondents. In contrast, 14.89% disagreed, and 31.28% selected “I don't know.” Affirmative responses were also the majority among Generation Y (67.37%) and Generation Z (63.33%). Unlike Generation X, the “I don't know” response was less represented than the disagreement in the younger generations. A positive finding is that the majority of respondents across all examined generations answered affirmatively, indicating that employers recognize the added value and importance of work-life balance and actively ensure its maintenance.

Table 4: Statistically significant differences in the overall structure of responses and in positive attitudes of respondents by age

RQ2	X/Y	X/Z	Y/Z
Z-score absolute values	253/256	253/95	256/95
Chi-square/p-value	38.7957/0.00001	13.7776/0.001019	0.9639/0.6176
Z-score/p-value	-4.004/0.00001	-2.0422/0.0414	0.8848/0.3789

Source: own processing

Statistically significant differences (Table 4) in the overall structure of responses were observed when comparing Generation X and Y (p-value 0.00001) and Generation X and Z (p-value 0.001019). The same pattern was observed for the structure of positive responses, where the comparison between Generation X and Y yielded a p-value below the established alpha level (0.00001), and Generation X and Z reached 0.0414. Based on these results, it can be concluded that there are statistically significant differences in both the overall response structure and the structure of positive responses between Generations X and Y, as well as X and Z. In contrast, no statistically significant differences were found between Generations Y and Z in either response structure. This suggests that responses from members of Generations Y and Z are largely similar, even though their characteristics and work-related attitudes differ in several respects. The number of p-values below 0.05 exceeds the 60% threshold. Based on the above, H2 was confirmed.

Table 5: Respondents' answer to the question related to H3

RQ3: Do you feel safe at your workplace and have access to appropriate conditions for protecting your health?	Gen X Count/%	Gen Y Count/%	Gen Z Count/%
1. yes	313/66.60	277/72.89	109/72.67
2. no	51/10.85	49/12.89	22/14.67
3. I don't know	106/22.55	54/14.21	19/12.67
Total respondents	470	380	150

Source: own processing

In the third surveyed question, respondents were asked about workplace safety and the availability of suitable working conditions that ensure the protection of their health (Table 5). A positive finding is that across all three examined generations, the proportion of affirmative responses was around 70%. Disagreement was expressed by 10.85% of Generation X, 12.89% of Generation Y, and 14.67% of Generation Z. Indeterminate responses should also be noted, with the highest share of neutral answers recorded among Generation X (22.55%). Conversely, Generation Z had the lowest proportion of negative responses. Overall, the majority of respondents in all generations indicated that they feel safe at their workplace and have access to adequate working conditions that take into account and protect their health and safety at work.

Table 6: Statistically significant differences in the overall structure of responses and in positive attitudes of respondents by age

RQ3	X/Y	X/Z	Y/Z
Z-score absolute values	313/277	313/109	277/109
Chi-square/p-value	9.7161/0.00777	7.5345/0.0231	0.4389/0.8029
Z-score/p-value	-1.9816/0.0477	-1.3885/0.16452	0.0532/0.96012

Source: own processing

The results indicate that, in the overall response structure, differences were observed between Generations X and Y (p-value 0.00777) and X and Z (p-value 0.0231). No statistically significant differences were found between Generations Y and Z in the overall response structure (Table 6). In the structure of positive responses, a statistically significant difference was observed only between Generations X and Y, with a p-value of 0.0477. No significant differences were detected in positive responses for the other generational comparisons. The number of p-values below 0.05 does not exceed the 60% threshold. This suggests that while there are some generational

differences in perceptions of workplace safety and health conditions, these differences are not consistent across all comparisons or in the positive response trends. Based on the above, H₃ was rejected.

Table 7: Respondents' answer to the question related to H₄

RQ4: Do you have sufficient opportunities at work for professional and personal development?	Gen X Count/%	Gen Y Count/%	Gen Z Count/%
1. yes	256/54.47	200/52.63	80/53.33
2. no	90/19.15	118/31.05	48/32.00
3. I don't know	124/26.38	62/16.32	22/14.67
Total respondents	470	380	150

Source: own processing

Regarding opportunities for professional and personal development at work, the results are concerning (Table 7). Across all surveyed generations, only about half of the respondents answered "yes." The proportion of respondents who disagreed was 19.15% for Generation X, 31.05% for Generation Y, and 32% for Generation Z. The only generation where neutral responses exceeded disagreement was Generation X (26.38%). Nearly one-third of respondents from Generations Y and Z expressed disagreement with the question, which is considered an unfavorable outcome given the overall respondent structure.

Table 8: Statistically significant differences in the overall structure of responses and in positive attitudes of respondents by age

RQ4	X/Y	X/Z	Y/Z
Z-score absolute values	256/200	256/80	200/80
Chi-square/p-value	22.0307/0.000016	15.0926/0.000528	0.2254/0.893424
Z-score/p-value	0.5338/0.59612	0.2429/0.81034	-0.1458/0.88076

Source: own processing

In the overall response structure, two statistically significant differences were observed between the surveyed generations (Table 8). These differences were found between Generations X and Y (p-value 0.000016) and Generations X and Z (p-value 0.000528). No statistically significant differences were detected between Generations Y and Z in the overall response structure. A similar conclusion was reached when examining differences in the structure of positive responses across all generational combinations. The number of p-values below 0.05 did not exceed 60%. Based on the above, H₄ was rejected.

Table 9: Respondents' answer to the question related to H₅

RQ5: Do you feel that your opinions are heard and accepted in the workplace?	Gen X Count/%	Gen Y Count/%	Gen Z Count/%
1. yes	225/47.87	199/52.37	75/50.00
2. no	105/22.34	109/28.68	45/30.00
3. I don't know	140/29.79	72/18.95	30/20.00
Total respondents	470	380	150

Source: own processing

The final survey question examined respondents' attitudes toward employee voice and the acceptance of their opinions (Table 9). Approximately half of the respondents across all surveyed generations indicated that their opinions are heard and accepted by their employer. However, an unfavorable finding is the share of negative responses, which for Generation Y (28.68%) and Generation Z (30%) represents nearly one-third of all responses. Neutral responses accounted for 29.79% of Generation X, 18.95% of Generation Y, and 20% of Generation Z. Despite the notable proportion of negative and neutral responses, the share of positive responses can still be considered acceptable.

Table 10: Statistically significant differences in the overall structure of responses and in positive attitudes of respondents by age

RQ5	X/Y	X/Z	Y/Z
Z-score absolute values	225/199	225/75	199/75
Chi-square/p-value	14.1092/0.000863	6.8363/0.032773	0.2427/0.885727
Z-score/p-value	-1.3035/0.1936	-0.454/0.65272	0.4915/0.62414

Source: own processing

When examining differences in the overall response structure, the following results were observed (Table 10). Statistically significant differences were found between Generations X and Y, with a p-value of 0.000863. Statistically significant differences were also noted between Generations X and Z, with a p-value of 0.032773. No statistically significant differences were found between Generations Y and Z (p-value 0.885727). When analyzing the structure of positive responses and differences among the generations, no statistically significant differences were identified in any combination of generations. The number of p-values below 0.05 does not exceed the 60% threshold. Based on the above, H5 was rejected.

The results of this study demonstrate that respondents' attitudes toward selected aspects of the social pillar of ESG vary according to their generational affiliation. This conclusion applies primarily to variables related to fair employee evaluation regardless of personal characteristics and the balance between work and private life, including employer support for maintaining that balance. For the other examined factors, no statistically significant differences were found based on respondents' age, indicating that, regardless of age, the attitudes of employees across all generations are largely consistent.

5. Discussion

The results of the study indicate that respondents' attitudes toward selected aspects of the social pillar of ESG vary depending on their generational affiliation. Based on the analyses, statistically significant differences were observed primarily for variables related to fair employee evaluation and support for work-life balance. Generally, generations Y and Z exhibited more positive attitudes in these areas compared to generation X, which may reflect changing expectations among younger employees regarding fairness and socially oriented workplace practices.

Conversely, no statistically significant generational differences were found for variables related to workplace safety, opportunities for professional and personal development, and the acceptance of employee opinions. This suggests that across generations, employees perceive these aspects relatively uniformly. Overall, while the older generation X more frequently expressed neutral positions, the younger generations Y and Z showed greater decisiveness in their responses, indicating a higher level of engagement and sensitivity to social aspects of work.

The results thus confirm the first two hypotheses (H1 and H2) concerning fair evaluation and work-life balance, while the remaining hypotheses (H3–H5) were rejected. These findings also suggest that the age composition of the workforce may influence perceptions of fairness and working conditions, representing an important factor in shaping HR policy and HR development.

Findings related to fair evaluation and work-life balance align with previous research highlighting the importance of perceived social ESG practices for employee well-being and satisfaction (Cho et al., 2021; Noja et al., 2021; Choi et al., 2024). In particular, younger generations display heightened sensitivity to issues of fairness, equality, and work flexibility, consistent with earlier studies on generational differences in attitudes toward ESG and workplace conditions. These results indicate that perceptions of the social ESG pillar are shaped not only by the existence of policies but also by the expectations and value orientations of different generations.

On the other hand, the absence of statistically significant generational differences in workplace safety, development opportunities, and the acceptance of employee opinions may suggest that these aspects are perceived as baseline standards of the work environment regardless of age

(Lulewicz-Sas et al., 2025; Kim et al., 2025). The uniform perception of these factors may indicate their institutionalization within organizations, with generational differences emerging primarily in areas where subjective expectations and value preferences play a larger role.

From a practical perspective, the results highlight the need for a differentiated approach to implementing social ESG practices, particularly in areas of fair evaluation and support for work-life balance (do Amaral et al., 2025). Considering generational differences in these areas can contribute to higher employee satisfaction, better alignment of HR policies with workforce expectations, and more effective implementation of the social ESG pillar within organizations.

6. Conclusions

The present study focused on analyzing employees' perceptions of selected social aspects of ESG and on identifying differences in attitudes across generations in Slovakia. The results confirm that the social pillar of ESG is not perceived homogeneously by employees and that age and generational affiliation play a significant role, particularly in the evaluation of fairness and support for work-life balance. These areas proved to be the most sensitive to generational differences, with younger generations Y and Z exhibiting more positive and decisive attitudes compared to generation X. Conversely, no statistically significant generational differences were identified in the areas of workplace safety and health protection, opportunities for professional and personal development, and the acceptance of employee opinions. This finding suggests that these aspects are perceived across generations as basic standards of the work environment, whose existence is taken for granted. At the same time, it highlights that generational differences emerge more prominently in areas where subjective expectations, value preferences, and individual interpretations of organizational practices play a key role.

From a theoretical perspective, the study contributes to expanding knowledge of the functioning of the social ESG pillar from the employee perspective and emphasizes the importance of the perceptual dimension of ESG beyond the mere existence of formal policies. The results also enrich the discussion on generational differences in ESG by providing empirical evidence from the Slovak economic context, which remains relatively underrepresented in international literature.

From a practical standpoint, the findings point to the need for a more targeted and differentiated approach to implementing social ESG practices. Organizations should take into account the differing expectations of each generation when designing HR policies and ESG strategies, particularly in the areas of fair evaluation and work-life balance, which have a significant impact on employee satisfaction, engagement, and loyalty. Effectively addressing these aspects can contribute to strengthening employee trust and supporting the sustainability of organizations.

The study's limitations include its cross-sectional nature and its focus on a single national context, which may limit the generalizability of the results. Future research could focus on longitudinal tracking of changes in the perception of social ESG aspects, cross-country comparisons, or a deeper analysis of additional individual employee characteristics. Despite these limitations, the study provides relevant insights that confirm the importance of the social ESG pillar as a key element of sustainable human resource management in the context of a changing age structure of the workforce.

Author contributions

All authors listed have made a substantial, direct and intellectual contribution to the work, and approved it for publication.

Funding

This research received no external funding.

Data Availability Statement

The data presented in this study are available on request from the corresponding author.

Acknowledgments

The research was supported by the Scientific Grant Agency of the Ministry of Education, Science and Research of the Slovak Republic and the Slovak Academy of Sciences (VEGA), project No 1/0109/25: The theoretical model of ESG in the SME segment in the V4 countries.

Conflict of Interest

The authors declare no conflict of interest.

Declaration of generative AI and AI-assisted technologies in the writing process

During the preparation of this works the authors used ChatGPT in order to translate. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the published article.

References

- Au, S.-Y., Dong, M., & Tremblay, A. (2024). How much does workplace sexual harassment hurt firm value? *Journal of Business Ethics*, 190(4), 861-883. <https://doi.org/10.1007/s10551-023-05335-x>
- Au, S.-Y., Tremblay, A., & You, L. (2023). Does board gender diversity reduce workplace sexual harassment? *Corporate Governance: An International Review*, 31(5), 718-736. <https://doi.org/10.1111/corg.12496>
- Baker, A. C., Larcker, D. F., McClure, C. H. A. R. L. E. S. G., Saraph, D., & Watts, E. M. (2024). Diversity washing. *Journal of Accounting Research*, 62(5), 1661-1709. <https://doi.org/10.1111/1475-679X.12542>
- Ballard, D. W., Lodge, G. C., & Pike, K. M. (2025). Mental health at work: A practical framework for employers. *Frontiers in Public Health*, 13, 1552981. <https://doi.org/10.3389/fpubh.2025.1552981>
- Banga, C. M., & Gobind, J. (2025). Implementation of sustainability in human resource management: A literature review. *SA Journal of Human Resource Management*, 23, a2741. <https://doi.org/10.4102/sajhrm.v23i0.2741>
- Bin Saeed, B., Afsar, B., Hafeez, S., Khan, I., Tahir, M., & Afridi, M. A. (2019). Promoting employee's proenvironmental behavior through green human resource management practices. *Corporate Social Responsibility and Environmental Management*, 26(2), 424-438. <https://doi.org/10.1002/csr.1694>
- Cerchione, R., Alghafes, R., Gupta, P., Galgotia, D., & Papa, A. (2025). Green human resource management strategies in fostering corporate social responsibility inside and outside the workplace. *Corporate Social Responsibility and Environmental Management*, 32(6), 7902-7919. <https://doi.org/10.1002/csr.70076>
- Cho, Y., Kim, S., You, J., Moon, H., & Sung, H. (2021). Application of ESG measures for gender diversity and equality at the organizational level in a Korean context. *European Journal of Training and Development*, 45(4-5), 346-365. <https://doi.org/10.1108/EJTD-05-2020-0090>
- Choi, W.-S., Wang, W., Kim, H. J., Lee, J., & Kang, S. W. (2024). Unraveling the link between perceived ESG and psychological well-being: The moderated mediating roles of job meaningfulness and pay satisfaction. *Behavioral Sciences*, 14(7), 606. <https://doi.org/10.3390/bs14070606>

- Cooke, F. L., Dickmann, M., & Parry, E. (2023). Building a sustainable ecosystem of human resource management research: Reflections and suggestions. *International Journal of Human Resource Management*, 34(3), 459–477. <https://doi.org/10.1080/09585192.2023.2165011>
- Crifo, P., & Reberioux, A. (2024). Employee participation as a new frontier in corporate social responsibility: A review of the literature. *Journal of Participation and Employee Ownership*, 7(3), 241-254. <https://doi.org/10.1108/JPEO-04-2022-0006>
- Davis, C., Davis, J., Bergere, D. M., Maruping, L., & Maurer, T. (2025). Relationship of perceived corporate social responsibility with employee motivation and intention to lead. *Journal of Management Development*. <https://doi.org/10.1108/JMD-09-2024-0321>
- do Amaral, M. R., Willerding, I. A. V., & Lapolli, E. M. (2025). ESG: The journey to healthy organizations. In *Challenges of social entrepreneurship to sustainable development goals* (pp. 217–234). Nova Science Publishers, Inc.
- Gong, F., & Chen, R. S. (2025). Do companies' salary adjustment commitments to employees matter? Evidence from employees' productivity. *Journal of Accounting Review*. [https://doi.org/10.6552/JOAR.202501_\(80\).0001](https://doi.org/10.6552/JOAR.202501_(80).0001)
- Gupta, K. (2024). Employee mental health: The Neglected 'S' in ESG. *Economic and Political Weekly*, 59(26-27). pp. 46-51.
- Han, G.-R., & Lee, J.-E. (2024). Does ESG affect mental health of employees? Focusing on the moderating effects of job crafting and relationship conflict. *Sustainability*, 16(14), 6076. <https://doi.org/10.3390/su16146076>
- Jeong, S. C., Sung, H. N., & Shin, J. I. (2025). The impact of ESG management activities on the organizational performance of manufacturing companies in South Korea: The moderating effect of job position. *Sustainability*, 17(12), 5233. <https://doi.org/10.3390/su17125233>
- Kim, M. J., Lee, S. H., & Chang, H. J. (2025). Signaling environmental, social, and governance values: ESG practices and moral identity in attracting Generation Z prospective employees. *Business Strategy and Development*, 8(3), 70184. <https://doi.org/10.1002/bsd2.70184>
- Kong, D., Liu, J., Wang, Y., & Zhu, L. (2024). Employee stock ownership plans and corporate environmental engagement. *Journal of Business Ethics*, 189(1), 177-199. <https://doi.org/10.1007/s10551-023-05334-y>
- LaMontagne, A. D., Cox, L. L., Lockwood, C., Mackinnon, A., Hall, N., Brimelow, R., Le, L. K.-D., Mihalopoulos, C., & King, T. (2022). Evaluation of a workplace suicide prevention program in the Australian manufacturing industry: Protocol for a cluster-randomised trial of MATES in manufacturing. *BMC Psychiatry*, 22(1), 799. <https://doi.org/10.1186/s12888-022-04464-3>
- Li, Q., Abdul Ghani Azmi, I. B., & Norman, A. A. B. (2025). Enhancing sustainable innovation through workplace well-being and digital capability: A systematic literature review toward responsible and cleaner consumption. *Cleaner and Responsible Consumption*, 18, 100305. <https://doi.org/10.1016/j.clrc.2025.100305>
- Lichtenthaler, U. (2023). Sustainability skills and sustainable natives: Key competencies and maturity model for sustainability management. *Journal of Innovation Management*, 11(3), 95-113. https://doi.org/10.24840/2183-0606_011.003_0005
- Liu, Y., McDowell, S., Xue, C., & Zhang, J. (2024). Environmental, social, and governance performance: The role of Chinese employee stock ownership plans. *Environmental Economics*, 15(2), 132-148. [https://doi.org/10.21511/ee.15\(2\).2024.10](https://doi.org/10.21511/ee.15(2).2024.10)
- Looi, E. K. Y., Koh, S. G. M., & Lee, G. H. Y. (2025). Fair compensation for women in leadership: Impact on firm performance. *Corporate Governance: The International Journal of Business in Society*, 25(5), 1077-1095. <https://doi.org/10.1108/CG-06-2024-0317>

- Lulewicz-Sas, A., Kinowska, H., Zubek, M., & Danilewicz, D. (2025). Examining the impacts of environmental, social and governance (ESG) on employee engagement: A study of Generation Z. *Central European Management Journal*, 33(4), 634-649. <https://doi.org/10.1108/CEMJ-08-2024-0242>
- Mo, S. R., & Yeung, S. M. C. (2024). WACOAL sustainability reports: A study of board diversity, human capital, and employee productivity. *Corporate Board: Role, Duties and Composition*, 20(2), 67-75. <https://doi.org/10.22495/cbv20i2art7>
- Nekhili, M., Boukadhaba, A., & Nagati, H. (2021). The ESG-financial performance relationship: Does the type of employee board representation matter? *Corporate Governance: An International Review*, 29(2), 134-161. <https://doi.org/10.1111/corg.12345>
- Nielsen, M. B., Pallesen, S., Einarsen, S. V., Harris, A., Rajalingam, D., & Gjerstad, J. (2021). Associations between exposure to workplace bullying and insomnia: A cross-lagged prospective study of causal directions. *International Archives of Occupational and Environmental Health*, 94(5), 1003–1011. <https://doi.org/10.1007/s00420-020-01618-2>
- Noja, G.G., Cristea, M., Banaduc, I., Preda, G., Ponea, C.S. (2021). The Role of Employee Diversity, Inclusion and Development for Socially Responsible Management Strategies and Financial Performance of European Companies. In: *Decision-Making in Management*. CMEE 2019. *Contributions to Management Science*. Springer, Cham. https://doi.org/10.1007/978-3-030-67020-7_17
- Oakman, J., Macdonald, W. A., & McCredie, K. (2023). Psychosocial hazards play a key role in differentiating MSD risk levels of workers in high-risk occupations. *Applied Ergonomics*, 112, 104053. <https://doi.org/10.1016/j.apergo.2023.104053>
- Ok, C. M., & Park, K. (2025). ESG management and employee performance and workplace well-being. In *Environmental, social, and governance strategies in the hospitality and tourism industry*. <https://doi.org/10.4324/9781003563358-10>
- Pande, S., Chandani, A., & Kumar, P. (2025). ESG reporting – Do words speak louder than actions: A grounded theory approach. *Qualitative Research in Financial Markets*. <https://doi.org/10.1108/QRfm-12-2024-0371>
- Papademetriou, C., Ragazou, K., Garefalakis, A., & Passas, I. (2023). Green human resource management: Mapping the research trends for sustainable and agile human resources in SMEs. *Sustainability*, 15(7), 5636. <https://doi.org/10.3390/su15075636>
- Phuong, T. M. T., Thanh, T. B., & Dang-Van, T. (2025). Green transformational leadership and firm ESG performance in a transitional economy: The serial mediating roles of green training and green involvement. *Business Strategy and Development*, 8(3), 70225. <https://doi.org/10.1002/bsd2.70225>
- Ren, S., Cooke, F. L., Stahl, G. K., Fan, D., & Timming, A. R. (2023). Advancing the sustainability agenda through strategic human resource management: Insights and suggestions for future research. *Human Resource Management*, 62(3), 251–265. <https://doi.org/10.1002/hrm.22169>
- Renwick, D. W. S., Redman, T., & Maguire, S. (2013). Green Human Resource Management: A Review and Research Agenda. *International Journal of Management Reviews*, 15(1), 1–14. <https://doi.org/10.1111/j.1468-2370.2011.00328.x>
- Sudarshan, S., & Priya, X. (2025). Economic costs of workplace exclusion: Implicit leadership anti-prototype traits in IT teams. *International Journal of Accounting and Economics Studies*, 12(6), 745-751. <https://doi.org/10.14419/mq3me038>
- Tripathi, V., Rastogi, S., & Singh, N. (2024). *Implementing ESG frameworks through capacity building and skill development*. Emerald Publishing.

Zeng, X. R. (2024). Employee stock ownership plans and corporate environmental, social, and governance performance: Evidence from China. *Review of Managerial Science*. <https://doi.org/10.1007/s11846-024-00817-2>

Zhou, P., An, S., & Shen, Y. (2025). Responsible business: Analyzing the impact of corporate ESG on employee pay inequality. *Sustainable Futures*, 9, 100623. <https://doi.org/10.1016/j.sftr.2025.100623>