ECI's Global Business Ethics Survey®

The State of Ethics &
Compliance In the Workplace

United States Trends

www.ethics.org | 703.647.2185 | ethics@ethics.org

ECI

Contents

Foreword

Deloitte.

This report on ethics & compliance trends in the U.S. was made possible through the generous support of Deloitte.

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An ethical culture matters. In an attempt to mitigate ethical risks, solid ethics programs can help ensure that core values are promoted and are both reflected in and reinforced through an organization's policies and culture. Fostering an ethical culture requires significant intentionality, accumulated through diligent effort, support from executive leadership, and an astute awareness of the marketplace factors at play.

Nonetheless, over the past decade, more so over the last five years, there have been enormous shifts in demographics, in technology, and even how—and where—we work. Leaders must have the courage to assess whether these seismic shifts have permanently altered not just the way we work, but also the way we should work. How will these changes impact culture? How can organizations elevate their ethical culture during these changes? How can learning programs and communication campaigns assist during these changes?

At Deloitte, we recognize that upholding our nearly 180-year legacy links to placing ethics, integrity, and quality first in all that we do in support of ethical leadership. Ultimately, we believe that every professional—at every level—should understand the expectations and requisites for ethical behavior and feel empowered to act with integrity.

Deloitte is proud to support ECI's work that provides critical insights to help organizations and their leaders instill ethical leadership foundational values in their cultures, in particular through our sponsorship of the U.S. version of ECI's Global Business Ethics Survey® (GBES®) research. This report provides insights into employees' perceptions and experiences about ethics in the workplace over the past ten years in the United States using GBES data[1] underscoring both the enduring importance of a strong ethical culture and emerging challenges as the nature of workplaces shifts.

This year's GBES highlighted some significant takeaways about the state of ethics & compliance in the workplace across several dimensions:

- For the first time, the survey explores whether where employees perform the majority of their work—remote, on-site, or "on the road"[2]—can impact the employee's experience and the organization's ethical culture.

- How we work and its continuing evolution—which can bring about increased ethical challenges and risk.

- A strong ethical culture remains a significant driver to employees being less likely to feel pressure to compromise integrity and observe ethical infractions.

- Continued investment in elevating and expanding ethics and compliance programs matters because a high-quality ethics & compliance program[3] (HQP) helps to ensure that core values are promoted and that problems come to light so they can be addressed before they worsen.

The long-range view of workplace ethics & compliance provided by ECI's GBES is more critical than ever, helping us to better understand this moment and empowering us with knowledge to tackle what lies ahead.

The Global Business Ethics Survey® (GBES)®

Since 1994, the Ethics & Compliance Initiative (ECI) has conducted the most reliable longitudinal, cross-sectional study of workplace conduct from the employee's perspective.

Referenced from boardrooms to classrooms, this rigorous study has been a benchmark for many ethics & compliance (E&C) professionals. Over the years, leading academics, survey researchers, and experts on culture and business ethics have worked to ensure validity regarding the survey questions, methodology, and results.

Survey participants are asked to provide insight on a variety of topics, including the strength of the ethical culture in their workplace, the instances of misconduct that they have observed, and what, if any, efforts are underway in their organization to promote integrity.

This report is focused on data that ECI collected in 2013, 2017, 2020, and 2023 from employees working in the U.S. in publicly and privately held, for-profit companies.[4] ECI studied ethical culture, ethics and compliance (E&C) programs, and the key **ethics outcomes of pressure, observed misconduct, reporting of misconduct, and retaliation** to analyze trends over time, and looked at misconduct in more detail to provide trend information about specific types of misconduct. ECI also explored recent trends, including those linked with the shift in work locations, and those bound with ethical culture.

To learn more about the GBES and view additional reports, visit: www.ethics.org/gbes-2023

What's the big picture?

In U.S. workplaces, strong ethical culture is declining and reporting rates are down.

A strong ethical culture supported by a high-quality ethics and compliance program has a positive impact in the workplace. However, on ECI's 2023 GBES survey of 2,845 U.S.-based employees who work in publicly traded or privately owned, for-profit businesses, the percentage of employees working in an organization in the United States with a strong-leaning ethical culture has declined. Additionally, the reporting of observed misconduct also declined.

Where an employee works matters. ECI's United States GBES report reveals that employees who work "on the road" are least likely to perceive a strong ethical culture in their workplace or experience favorable ethics outcomes compared with remote or on-site employees.

The good news

- In 2023, fewer employees felt pressure to compromise ethical standards as compared with 2020 survey results (17% compared with 23%), and fewer employees observed misconduct (46% compared with 50%) or perceived retaliation after reporting (49% compared with 66%).

- A strong ethical culture continues to be a critical factor in reducing both pressure to compromise standards (74% reduction) and observed misconduct (80% reduction).

- A strong ethical culture is complemented by a comprehensive and effective ethics and compliance (E&C) program, reinforcing messaging and supporting and encouraging ethical behaviors and the reporting of misconduct when observed (a 172% greater likelihood of reporting).

- Remote employees are more likely to perceive a strong ethical culture as compared with on-site and on-the-road employees, which means that remote working does not seem to have had a deleterious impact on culture strength.

The not-so-good news

- Contrary to the improvements noted above, the percentage of employees who indicate that they are working in a strong-leaning ethical culture has reduced from 45% in 2020 to 40% in 2023.

  - The percentage who have reported observed misconduct has also decreased, from 71% in 2020 to 64% in 2023.

- Location matters.[5] Where one works—remote, on-site, or on the road—can impact the sense of a culture of integrity and ethics outcomes.

  - There are overall more positive ethics outcomes for remote and on-site workers than for employees on the road.

  - On-the-road employees are more likely to feel pressure to compromise standards compared with remote and on-site employees (32% compared with 10% and 17%, respectively) and experience retaliation after reporting observed misconduct (74% compared with 42% and 46%, respectively).

What can businesses do?

Focus on ethical culture, which shapes employees' work experiences.

Continue to invest in E&C programs, which have a significant impact on reporting.

Leverage the particular program elements and employee behaviors that are shown to have a greater impact.

Along with a focus on increasing reporting, integrate strategies to prevent and address retaliation, which is likely to rise alongside reporting.

Explore and address the unique needs of on-the-road employees who might have less access to the positive impact of an organization's culture and, as a result, have emerged as an area of heightened risk.

Key Finding 1: Most ethics outcomes have improved since 2020.

Compared with 2020, employees are less likely to feel pressure to compromise standards.

In 2020, well over one-in-four employees said they felt pressure to compromise workplace ethics & compliance standards, organizational policies, or the law.

ECI continues to find that misconduct is less likely to be observed when employees do not feel pressure to compromise standards. In 2023, the level of observed misconduct decreased by nearly two-thirds in organizations where employees disagreed that they felt pressure.

In 2023, the likelihood of employees experiencing pressure declined substantially (by 41%).

Nonetheless, the rate remains at a disconcertingly high level of **1 in 6** employees feeling pressure.

Pressure to Compromise Standards

United States

2020	29%
2023	17%
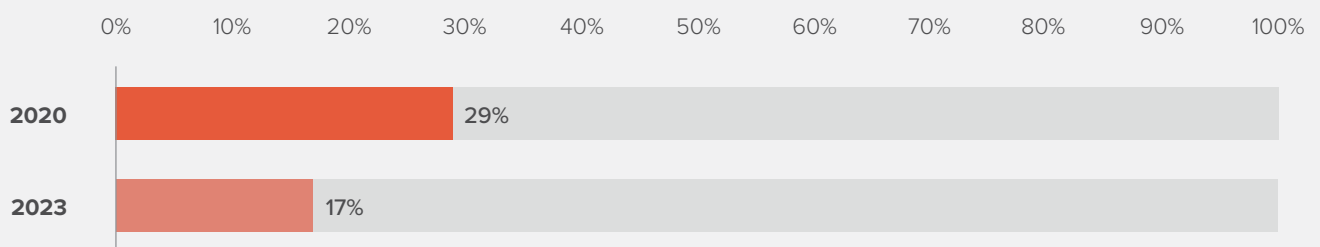
Observed Misconduct by Pressure to Compromise Standards

United States – 2023

Did Feel Pressure	84%
Neither Did Nor Did Not Feel Pressure	63%
Did Not Feel Pressure	32%
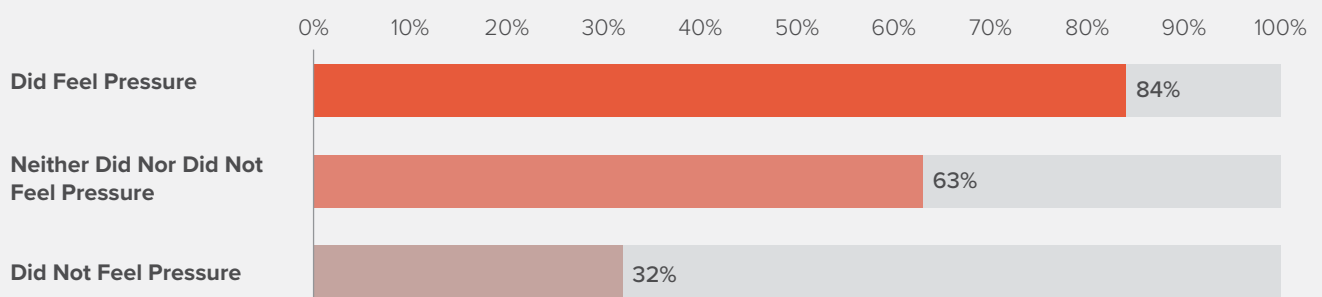
Observed misconduct is down from both 2017 and 2020 levels.

In 2023, fewer than half of employees (46%) observed misconduct. While the overall rate is still quite high, and higher than in 2013, it represents improvement from both 2017 and 2020.

Comparing pre-pandemic (2017) observation rates of specific kinds of violations to 2023 late-pandemic rates provides a more nuanced picture of observed misconduct. Observations of several kinds of violations have declined considerably, while others have increased at concerning rates. Abusive behavior and internet policy violations are considerably less common. On the other hand, several violations, including sexual harassment, environmental violations, and bribes, have increased substantially.

Observed Misconduct
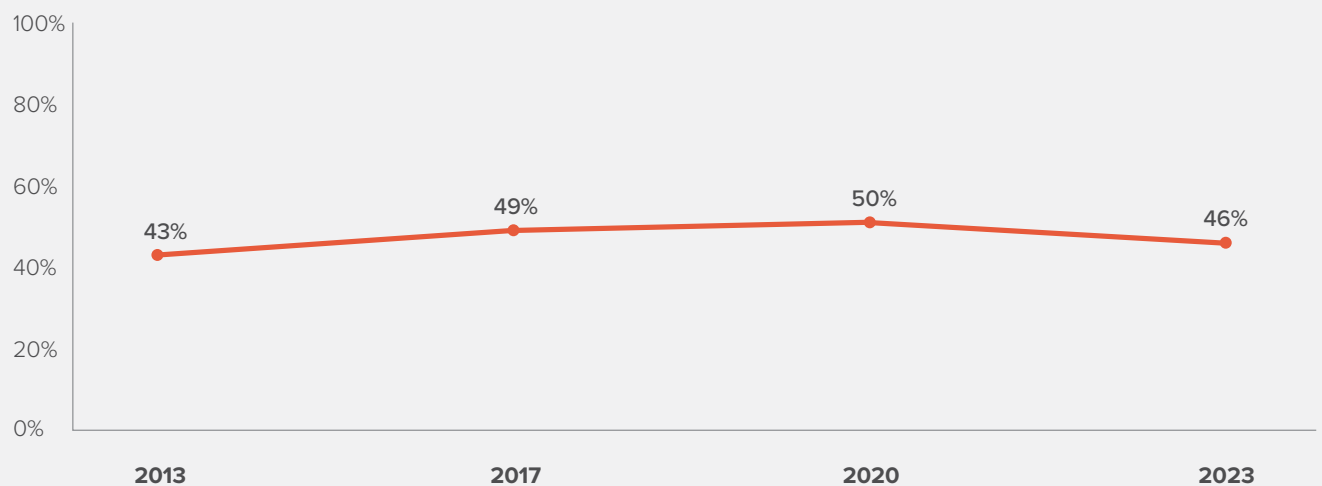
United States

Specific Types of Misconduct

United States – 2017 to 2023

Change in Observation Rates:

| Decreases		Increases	
Internet policy violations	▼ 19%	Improper hiring practices, e.g., favoritism, nepotism, not following established procedures	▲ 38%
Abusive or intimidating behavior	▼ 17%	Sexual harassment	▲ 25%
Stealing or theft	▼ 11%	Misuse of organization's confidential information	▲ 17%
		Bribes or improper gifts to external parties, including public officials	▲ 16%
		Improper political contributions	▲ 14%
		Violation of environmental regulations	▲ 14%

Perceived retaliation is less common than it was in 2020.

Fear of retaliation is one of the most powerful deterrents to reporting. On the other hand, when employees see that reporters are protected, they are more likely to bring concerns forward. **While any retaliation is cause for concern, the 2023 data show a significant decline in the overall perceived retaliation rate.**

As in past research, ECI again finds that exclusion is the predominant form of retaliation.

Perceived Retaliation After Reporting Observed Misconduct

United States

	0%	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
2020							66%				
2023					49%						
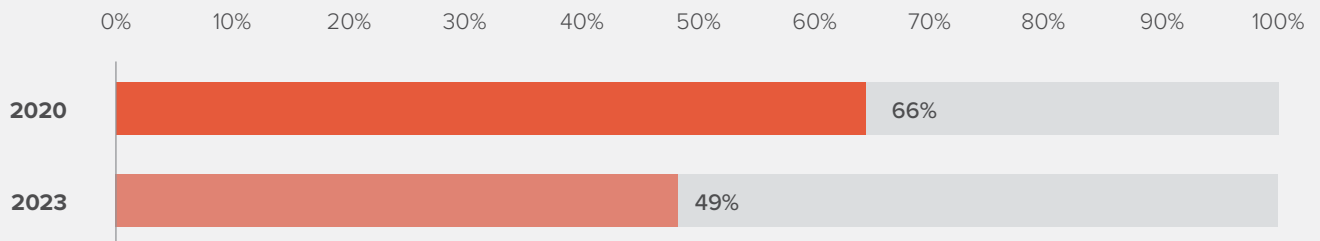
> Retaliation for reporting misconduct often happens at the hands of those with whom the reporter most closely works—their supervisor and their coworkers.

Most Prevalent Forms of Retaliation

United States – 2023

Ignored by supervisor	Ignored by other employees	Given unfavorable work assignment(s)*	Supervisor excluded employee from decisions and/or work activity	Verbally abused by other employees
25%	24%	24%	23%	21%

*Work assignments would most typically be assigned to an employee by a supervisor.
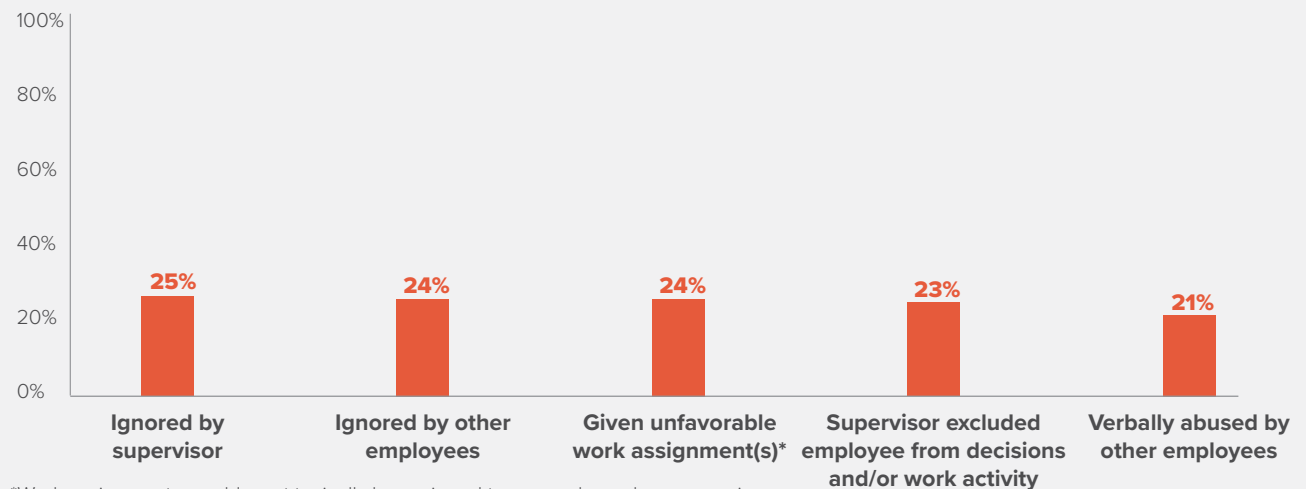
Key Finding 2: Reporting rates have declined.

In 2017, three in four (75%) of those who observed misconduct chose to report it. In 2023, fewer than two in three (64%) of those who observed misconduct reported it.
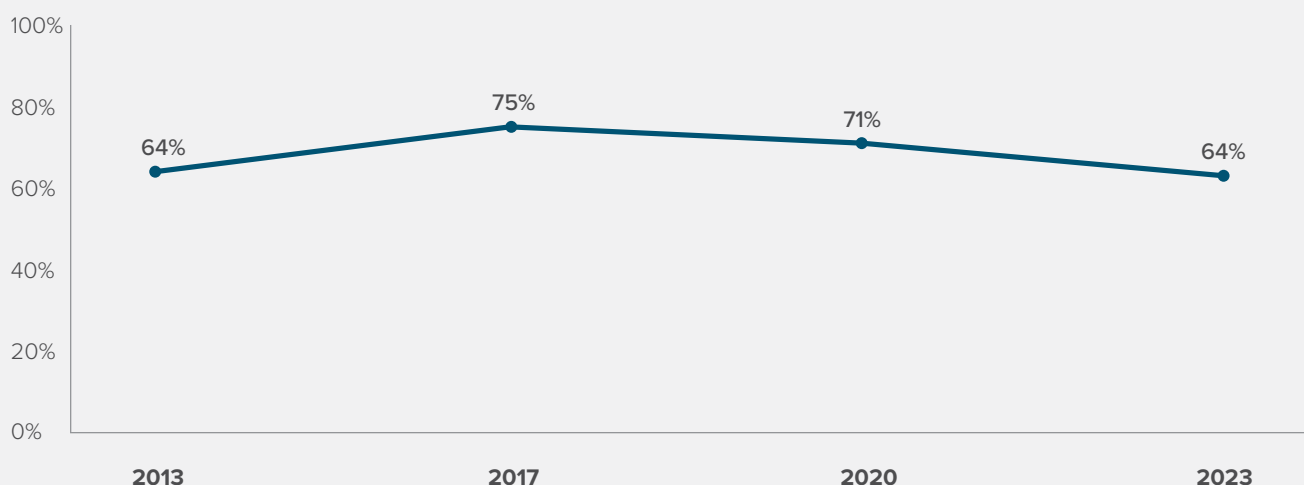
Unfortunately, reporting rates for U.S. employees have been on the decline.

Reported Misconduct

United States

Year	Rate
2013	64%
2017	75%
2020	71%
2023	64%

Along with the overall rate, reporting of *every one of the 21 specific forms* of misconduct asked about in the survey declined between pre-pandemic levels in 2017 and levels in 2023. Many of the steepest declines in reporting occurred in forms of misconduct that are illegal, such as falsifying financial reports.

Specific Types of Misconduct

United States – 2017 to 2023

Largest Decreases in Reporting Rates	
Improper hiring practices	▼ 42%
Lying to customers, vendors, or the public	▼ 39%
Misuse of organization's confidential information	▼ 36%
Lying to employees	▼ 35%
Falsifying or manipulating financial reporting information	▼ 35%
Conflict of interest	▼ 32%
Violation of environmental regulations	▼ 30%
Retaliation against someone who has reported misconduct	▼ 29%
Breach of customer or consumer privacy	▼ 29%
Bribes or improper gifts to external parties, including public officials	▼ 25%
Violation of health or safety regulations	▼ 25%

Key Finding 3: Ethical culture[6] strength—a critical driver of ethics outcomes—has declined since 2013.

ECI's research has consistently revealed that a strong ethical culture improves rates of pressure and observed misconduct. **In strong ethical cultures, employees are less likely to feel pressure to compromise standards or to observe misconduct in their organization.**

THE FEATURES OF A STRONG ETHICAL CULTURE[7] AS CONSIDERED IN THIS REPORT INCLUDE:

- Modeling ethical behavior
- Keeping promises and commitments
- Supporting employees' ethical efforts
- Reinforcing ethical conduct
- Applying standards consistently
- Being transparent
- Addressing unethical behavior

The 2023 data show that, compared with employees who work in a weak ethical culture, employees who work in a strong ethical culture are:

74%
less likely to feel pressure to compromise standards

80%
less likely to observe misconduct

Pressure to Compromise Standards by Strength of Ethical Culture

United States – 2023
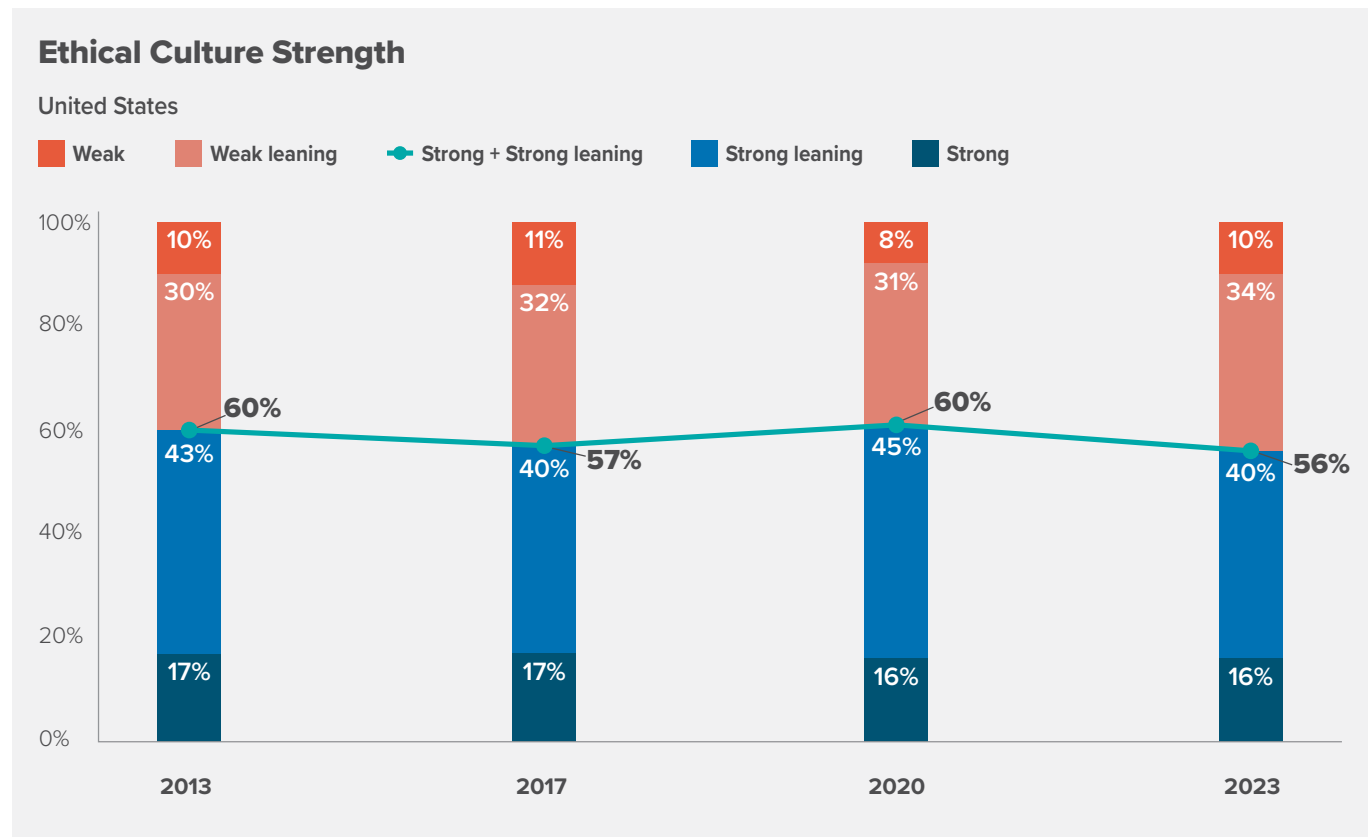
Weak Ethical Culture	28%
Strong Ethical Culture	7%

Observed Misconduct by Strength of Ethical Culture
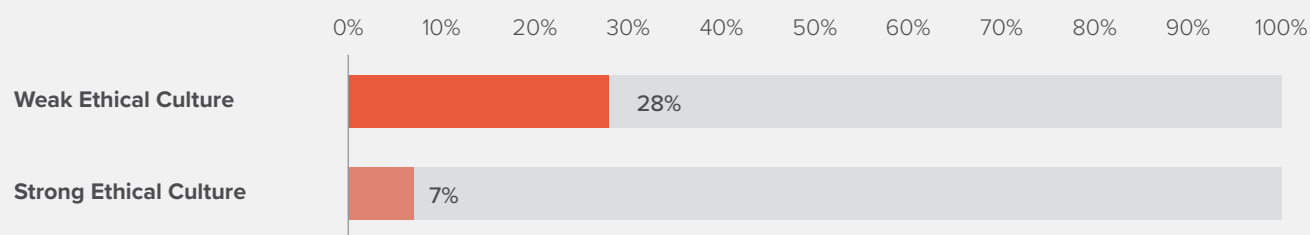
United States – 2023

Weak Ethical Culture	87%
Strong Ethical Culture	18%
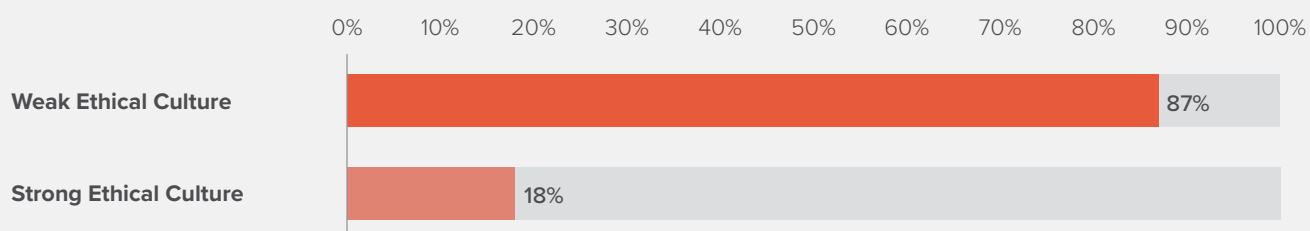
Given the importance of ethical culture, especially on pressure and observed misconduct, it is concerning that a smaller percentage of employees have positive perceptions of their organization's culture than at any point in the last 10 years.

Ethical Culture Strength

United States

Legend: ■ Weak   ■ Weak leaning   ●— Strong + Strong leaning   ■ Strong leaning   ■ Strong

Year	Weak	Weak leaning	Strong leaning	Strong	Strong + Strong leaning
2013	10%	30%	43%	17%	60%
2017	11%	32%	40%	17%	57%
2020	8%	31%	45%	16%	60%
2023	10%	34%	40%	16%	56%

56% of employees perceive their organization's ethical culture as "Strong + Strong leaning"[8] in 2023, similar to **57%** in 2017 but noticeably lower than the **60%** in 2020.

E&C Programs and Ethics Outcomes

Regarding the other two outcomes—reporting of observed misconduct and perceived retaliation—ECI research has found that reporting and retaliation are more sensitive to programs and program elements than ethical culture.

Ethical culture has a noteworthy impact on reporting of observed misconduct, but the **presence and the quality of an E&C program matters more when it comes to reporting.** Reporting of misconduct increases as the level of maturity of a high-quality program (HQP) rises from underdeveloped, through defining, adapting, and managing to optimizing.

Impact of a More Mature Program	Impact of Ethical Culture
Compared with employees who work in organizations with an underdeveloped[9] E&C program, employees who work where there is a defining/adapting[10] E&C program are:	Compared with employees who work in organizations with a weak ethical culture, employees who work where there is a strong ethical culture are:
172%	**54%**
more likely to report observed misconduct	more likely to report observed misconduct

Of the seven elements of a comprehensive E&C program, evaluation on ethical conduct matters most with regard to elevating reporting rates. All of the program elements with the greatest impact on reporting involve systems that promote communication: evaluation, an advice line, and the presence of an ethics office(r). Of the six E&C program effectiveness measures, being able to raise concerns without fear of retaliation is associated with the highest likelihood of reporting observed misconduct.

The core elements of a comprehensive E&C program as considered in this report include:

✓ Evaluation on ethical conduct[11]

✓ Standards of conduct

✓ Training on E&C standards

✓ Advice line

✓ Reporting line

✓ Discipline for violating E&C standards

✓ E&C office(r)

The indicators of an effective E&C program as considered in this report include instances where an employee:

✓ Receives feedback on ethical conduct

✓ Feels prepared to handle E&C issues

✓ Can raise concerns

✓ Perceives fairness in the organization

✓ Seeks advice in uncertain situations

✓ Does not see questionable behavior rewarded

Of pressure, observed misconduct, reporting of observed misconduct, and retaliation after reporting, retaliation exhibits the weakest linkage with ethical culture. Instead, retaliation rates tend to rise and fall with reporting rates. In 2023, reporting declined, and the rate of retaliation did as well.

Reported Misconduct / Perceived Retaliation

United States

● Reported Misconduct   ● Perceived Retaliation

	2020	2023
Reported Misconduct	71%	64%
Perceived Retaliation	66%	49%
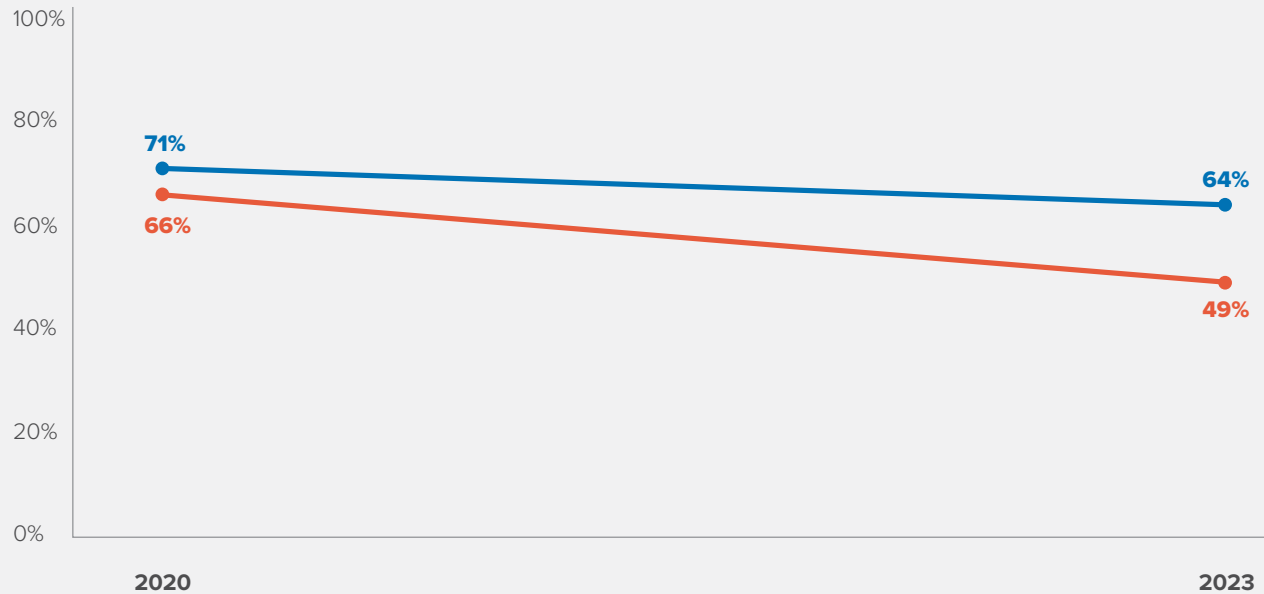
Our analysis shows that reporters consider "discipline," when the report of a violation of E&C standards is substantiated, as the most critical E&C program element for preventing retaliation, reducing retaliation by 34%. Past ECI research has shown that the more places an employee reports, the greater the likelihood of retaliation, suggesting that not just discipline, but swift action (which makes additional reports unnecessary), is essential.

Key Finding 4: 'On-the-road' employees are at heightened risk.

Since 2020, there has been a seismic shift in how and where employees work. Between 2019 and 2021, the number of remote workers tripled;[12] currently an estimated one-in-five employees works remote, and about one-in-six companies[13] operates fully remote.

Accordingly, the impact of work location is a critical area of study. In this report, we explored three types of work locations—remote, on-site, and on the road—to better understand if and how ethics outcomes differed among these groups.
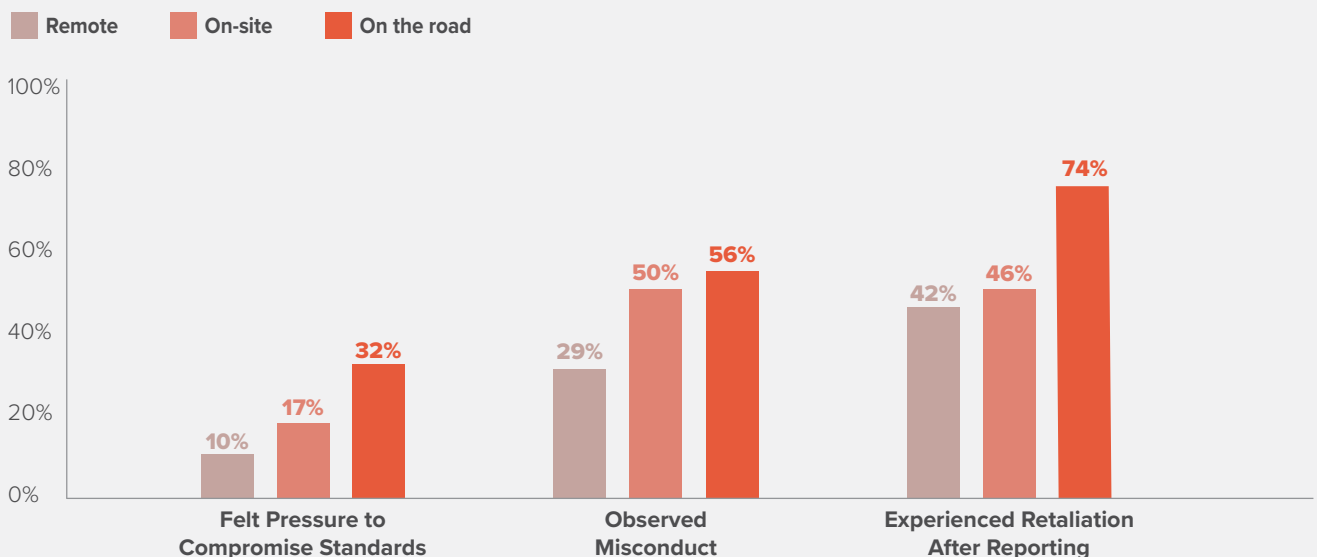
> The general pattern is that the outcomes of pressure, observed misconduct, retaliation after reporting, and the strength of ethical culture are most positive for remote employees and least positive for employees who work on the road, with on-site employees bridging the middle.

Types of "Work Locations" as Defined in the Survey

- **Remote:** at home or an equivalent off-site work location

- **On-site:** at one of the organization's worksites

- **On the Road:** for example, at a client or changing worksite

Pressure, Observed Misconduct, and Retaliation By Work Location

United States – 2023

Legend: Remote | On-site | On the road

	Felt Pressure to Compromise Standards	Observed Misconduct	Experienced Retaliation After Reporting
Remote	10%	29%	42%
On-site	17%	50%	46%
On the road	32%	56%	74%

Some differences among the three groups of employees might be the result of remote employees having less physical proximity to their coworkers, making them less likely to be exposed to pressure, misconduct, and retaliation, and to see the ethics-related conduct of their work colleagues. However, this does not account for all of the trends we see. Reporting rates and strength of culture offer additional insight into the differences.
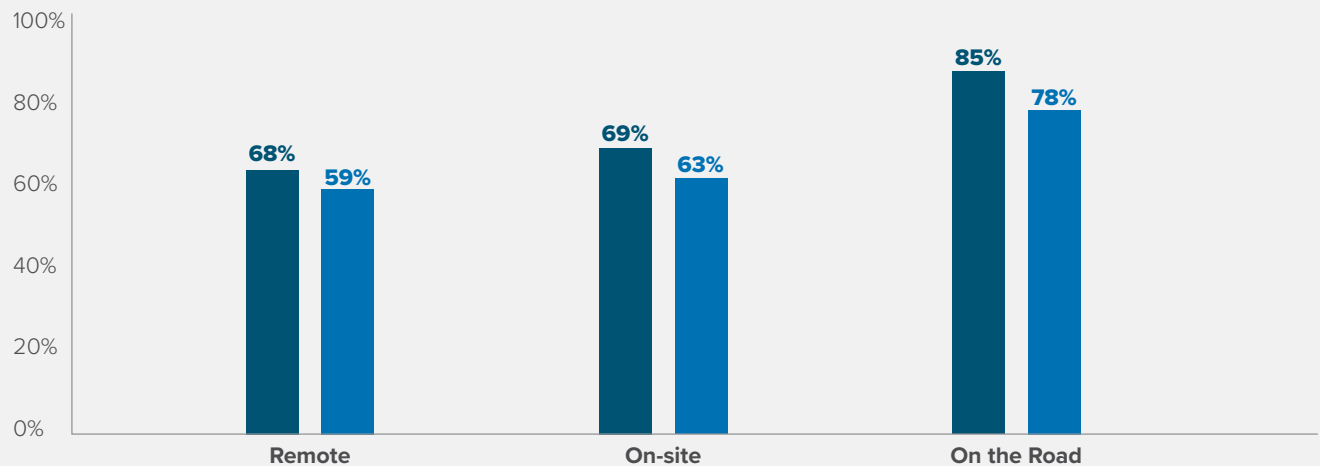
Reporting was the highest among on-the-road employees, with their rates markedly surpassing remote and on-site employees in both 2020 and 2023.

Reporting Rates By Work Location

United States

■ 2020 ■ 2023

Work Location	2020	2023
Remote	68%	59%
On-site	69%	63%
On the Road	85%	78%

As shown previously, retaliation tends to rise and fall with reporting rates. Focusing on the 2023 data, the cost of the high reporting rate for on-the-road employees (78%) was the highest retaliation rate (74%) of the three groups of employees.[14] At the same time, the relatively low reporting rate for on-site employees (63%) resulted in a relatively low retaliation rate (46%).

We would anticipate that the physical separation between on-the-road employees from other employees would lessen their rate of retaliation, and the close quarters of on-site employees would elevate their rate of retaliation. However, the data suggest that the groups' reporting rates are a more substantial determinant of their retaliation rates than their physical proximity, elevating the rate of retaliation for on-the-road employees, and dampening the rate of retaliation for on-site employees.

Differences in Ethics Outcomes Are Linked with Work Location, Not Employee or Organizational Traits

Additionally, we explored both the demographic composition and organizational characteristics of the groups to understand if differences in ethics outcomes by work location were related to any particular traits. Demographic and organizational trends for all surveyed employees were similar to those at each of the three work locations as seen above and on the previous page. Therefore, we determined that **differences in ethics outcomes are linked to work location, not the demographics (age, gender, management level, etc.) of employees who work in each location nor the characteristics of their organization (publicly traded versus privately owned, undergoing organizational change, etc.).**

One of the questions being asked today is whether shifting work locations are transforming work cultures and their impact: What is culture like at different work locations, and does culture (still) matter when employees are not working together in the same place?

Interestingly we found that the two sets of employees not working on-site had very different experiences. **Employees who are remote are most likely to work in a strong ethical culture** and to have more positive experiences overall. **Conversely, as seen in both 2020 and 2023, on-the-road employees are least likely to believe their organization has a strong ethical culture, and, except for reporting, they have the least favorable ethics outcomes.**

Strong Ethical Culture by Work Location
United States

■ Remote ■ On-site ■ On the road

	2020	2023
Remote	19%	19%
On-site	16%	15%
On the road	9%	13%
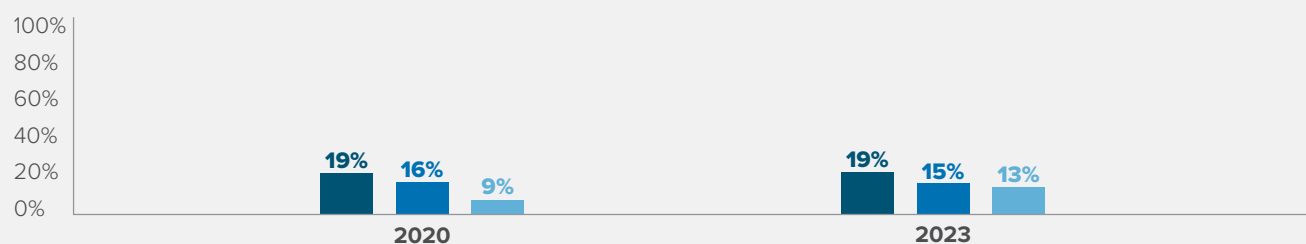
Culture is perceived as stronger among remote employees and weaker among on-the-road employees compared with on-site employees. Lack of engagement and regular interaction with colleagues might be a potential driver of a weak ethical culture. That is likely what is occurring with on-the-road employees. They might also be embedded at another organization's work site and acculturated to that site and those employees. With regard to remote employees, it is likely that even though they are not side-by-side with their colleagues, they are primarily interacting with them. Relying on their organization's systems, processes, and unspoken rules and not feeling pressure, observing misconduct, or being retaliated against all contribute to their sense of a strong ethical culture in their organization.

Key Finding 5: Culture matters regardless of work location.

We dug deeper and explored how rates of pressure to compromise standards and rates of observed misconduct differed between strong and weak ethical cultures at the three work locations. The relationship between strong ethical culture and better ethics outcomes held in all three work locations; interestingly, **the connection between culture and improved ethics outcomes was strongest for remote employees.** For example, there was a 91% percent reduction in the rate of pressure for remote employees (26% reducing to 2%), compared with a 66% and 73% reduction in rates for on-site and on-the-road employees, respectively.[15]

Pressure to Compromise Standards by Strength of Ethical Culture and Work Location

United States — 2023

■ Weak Ethical Culture   ■ Strong Ethical Culture

	Remote	On-site	On the Road
Weak Ethical Culture	26%	28%	34%
Strong Ethical Culture	2%	10%	9%

Observed Misconduct by Strength of Ethical Culture and Work Location

United States — 2023

■ Weak Ethical Culture   ■ Strong Ethical Culture

	Remote	On-site	On the Road
Weak Ethical Culture	77%	90%	80%
Strong Ethical Culture	9%	21%	25%
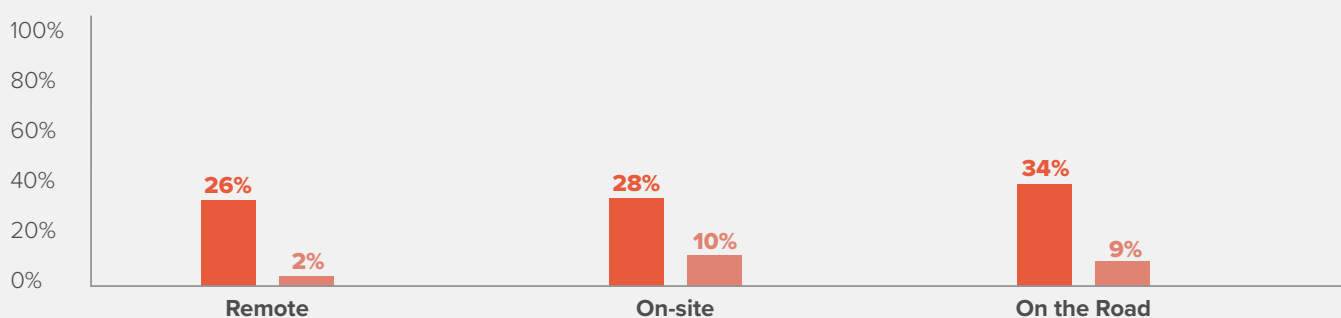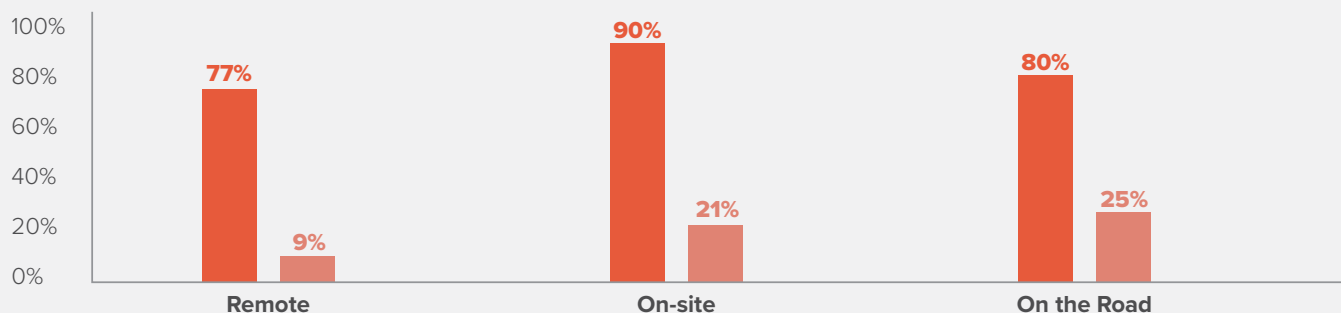
Although the stronger culture of remote employees perhaps explains the better ethics outcomes, it does not appear to explain why culture is better remote (away from the office), while worse for on-the-road employees who are also away from the office. The conjectures offered in the previous section might help to explain this dissimilarity, but there might be other explanations. This is an area of interest and could be the basis for future research by ECI.

Recommendations

1. **Focus on ethical culture.** Consistently, ECI has found that the strength of ethical culture shapes employees' work experiences, especially whether they feel pressure to compromise standards or observe violations of standards. Promote a strong ethical culture by setting the right tone at the top, modeling ethical behavior, being candid and trustworthy, taking action when standards are compromised, and only advancing and rewarding employees who uphold your organization's values.

2. **Continue to invest in your E&C programs.** Ethics & compliance programs have a significant impact on reporting—a critical area of vulnerability based on our most recent data. E&C programs build a solid foundation of shared values and expectations, serve as support mechanisms for employees, and help to ensure accountability.

3. **Leverage the particular E&C program elements and employee behaviors that are shown to have a greater impact.** For example, to help increase reporting, build up communication networks and confidence that employees can speak up and personally share concerns with those who can assist. To help reduce retaliation, increase employee confidence in a reporting system that effectively addresses misconduct.

4. **As you focus on increasing reporting within your organization, integrate strategies to prevent and address retaliation.** Increased reporting of observed misconduct is a worthy and critical goal. But any effort to enhance reporting must be accompanied by an awareness that retaliation will likely become more common as well. Build in retaliation prevention and detection systems, including periodic communication with reporters. If appropriate for your organization, use technology to track the ongoing professional growth and development of reporters to help ensure that they remain safe and are not punished for coming forward. Also look at other metrics that could indicate exclusion of or disengagement by an employee, such as increased use of sick or PTO days, or a decreased volume of email traffic.

5. **Explore and address the unique needs of on-the-road employees.** On-the-road employees, who seem to have less access to the positive impact of an organization's culture, have emerged as an area of heightened ethics risk. Reach out to these employees to garner a better understanding of the challenges they face and how well existing resources are addressing those needs. Consider using focus groups or asking an open-ended question about team building or connectedness with other employees in a survey or regular report back. Adapt E&C programs and culture-building efforts in particular for this group.

Methodology

The analysis is based on U.S.-based employees who work in publicly traded or privately owned, for-profit businesses. Survey respondents were 18 years of age or older, currently employed at least 20 hours per week for a single employer, and working for an organization that employs at least two people.

Individuals are representative of the U.S. workforce according to U.S. Census characteristics based on gender, age, geographic location, education, industry, organization size, etc. Data are weighted accordingly.

The 2023 GBES data collection took place between August 2022 and January 2023. Employees in 42 countries were surveyed, and 75,495 employee responses are included in the dataset. The 2023 U.S. data used in this report are based on responses from 2,845 employees. The overall margin of error at the 95% confidence interval is +/- 1.8 percentage points. The margins of error for 2013, 2017, and 2020 are equivalent or better.

Data were collected through online panels administered by third-party vendors secured by ECI. Ipsos America, Inc. managed data collection for the 2020 and 2023 GBES surveys.

Demographics

Organization type	Number of employee respondents
Privately Owned	2,166
Publicly Traded	614
Not Specified	65
TOTAL	2,845

Gender	Number of employee respondents
Male	1,555
Female	1,271
Not Specified	19
TOTAL	2,845

Work Location	Number of employee respondents
On-site: At one of the organization's worksites	1,820
Remote: At home or an equivalent off-site work location	728
On the Road: For example, at a client or changing worksite	261
Not Specified	36
TOTAL	2,845

Age	Number of employee respondents
18 to 29 years old	417
30 to 44 years old	1,106
45 to 63 years old	1,045
64 years or older	277
TOTAL	2,845

Endnotes

1   This report discusses data collected from employees working in the U.S. in publicly and privately held, for-profit companies in 2013, 2017, 2020, and 2023. Unless noted, data are from 2023. See Methodology for more information.

2   The three work locations: Remote, at home or an equivalent work location; On-site, at one of the organization's worksites; and On the Road, for example, at a client or changing worksite.

3   In 2016, ECI released its Blue Ribbon Panel report, Principles and Practices of High-Quality Ethics & Compliance Programs. It defines High Quality Programs (HQPs) as programs that go beyond mere compliance or "check the box" E&C efforts. Instead, they assign a larger purpose to E&C on five principles: business strategy, risk, ethical culture, speaking up, and accountability. Maturity levels are a framework organizations can use to measure their programs against those described in the HQP Report.

4   See Methodology for more information.

5   The report discusses three kinds of work locations: 1) Remote—At home or an equivalent off-site work location, 2) On-site—At one of the organization's worksites, and 3) On the road—e.g., client or changing worksite.

6   ECI measures and reports ethical culture as strong, strong-leaning, weak, and weak-leaning.

7   Ethical culture as considered in this report is based on the listed behaviors that are undertaken by senior leaders, employee supervisors, and/or coworkers. Ethical culture includes other behaviors such as setting the tone at the top, accepting responsibility for one's conduct and mistakes, not tolerating retaliation, and behaving ethically in one's personal life.

8   Aggregated values are calculated based on unrounded numbers.

9   As measured in the GBES, an underdeveloped E&C program is one in which employees do not know of any program elements and do not perceive any actions or conditions that are associated with an effective program.

10 As measured in the GBES, a defining/adapting E&C program is one in which employees know of the seven program elements and perceive five or six of the actions or conditions that are associated with an effective program.

11 Evaluation on ethical conduct is done as part of employee performance reviews.

12 The Number of People Primarily Working from Home Tripled Between 2019 and 2021 https://www.census.gov/newsroom/press-releases/2022/people-working-from-home.html

13 Remote Work Statistics and Trends In 2024 https://www.forbes.com/advisor/business/remote-work-statistics/

14 The higher retaliation rate for on-the-road employees also occurred in 2020, 84% compared with 55% (remote employees), and 65% (on-site employees).

15 Percentage differences are calculated using unrounded, weighted values and might differ from percentage values calculated using the rounded values that appear in the bar graphs.

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Contact Information

Tel: 703-647-2185
Email: patricia@ethics.org
www.ethics.org/donate

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