

Corporate eldercare responsibility: forging a strategic approach to sustaining work–care balance

Kazunori Kobayashi, Gabriel Eweje, Mayowa Babalola and Tazeeb Rajwani

1. Introduction

Across advanced economies, rising life expectancy, shrinking households and labour shortages in the care sector have intensified pressures on working adults who support ageing relatives. In Japan – one of the world’s fastest-ageing societies – public concern about “caregiving resignation” reflects growing recognition that existing work arrangements are poorly aligned with the demands of long-term care (Statistics Bureau of Japan, 2023). As older populations expand and family structures contract, employers increasingly face organisational consequences of eldercare strain, including absenteeism, reduced productivity and workforce withdrawal (United Nations, 2024). More importantly, this demographic shift creates a growing organisational challenge affecting workforce participation and gender equality, as evidenced by high caregiver strain in the US and over 100,000 annual resignations in Japan (AARP, 2024; Statistics Bureau of Japan, 2023).

Despite its scale and organisational impact, eldercare remains under-theorised within strategic corporate social responsibility (CSR) and work–care scholarship. Existing research highlights the importance of employee well-being and gender equality for sustaining an engaged workforce (Kossek *et al.*, 2010), yet most work–life studies continue to privilege childcare and overlook the longer-term, unpredictable and often gendered nature of eldercare (Clancy *et al.*, 2020). This omission persists even though eldercare is associated with heightened caregiver strain, work disruption and voluntary labour market exits, particularly among women (Hlebec *et al.*, 2024). Organisational studies have examined dual-role conflict but rarely integrate eldercare into analyses of stakeholder expectations, HR systems or responsible employment. Taken together, these gaps reveal a limited understanding of how organisations incorporate eldercare into their responsibility practices, prompting the question:

Q1. How do corporations incorporate CSR practices to support employees in balancing work and eldercare roles?

To address this gap, we conceptualise corporate eldercare responsibility as the organisational recognition that employees are simultaneously workers and caregivers, requiring both provision (adding supports) and unburdening (removing care-restrictive practices) (Lewis and Beauregard, 2018; Scott, 2013). As population ageing is accelerating globally, with increasing longevity and extended care needs placing sustained pressure on working adults (United Nations, 2022, 2024; Hlebec *et al.*, 2024), we can see some studies framing eldercare within CSR with some shifts from individual coping to organisational and collective action (Voegtlin and Greenwood, 2016; Carroll, 2021). We investigate this through

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an in-depth qualitative study of 31 large Japanese corporations across diverse sectors. Japan provides a compelling context because of its advanced ageing, the coexistence of public long-term care insurance with heavy reliance on informal family care and rising expectations that employers fill gaps left by family and state support (Tsutsui, 2014). Large firms are especially influential in shaping labour norms and diffusing institutional practices. Through semi-structured interviews with senior managers, supplemented by document analysis, we examine how companies conceptualise, implement and rationalise CSR initiatives related to eldercare and how these practices negotiate the institutional pressures created by demographic change.

Our findings collected from 2016 to 2019 show the institutional pressures surrounding work and eldercare and how they intensified. Following Japan's 2016 Work Style Reform agenda, the government expanded family-care leave entitlements and introduced stronger limits on long working hours, while public debates on "kaigo rishoku" (caregiving resignation) and labour shortages in long-term care persisted (Japan Cabinet Office, 2022; MHLW, 2017; OECD, 2018). National long-term care statistics also show rising care-need levels and continued reliance on family members as primary caregivers during this period (Hasegawa *et al.*, 2023). Demographic ageing accelerated as well, with the proportion of the population aged 65 and over increasing from 26.6% in 2015 to approximately 28% by 2019 (Statistics Bureau of Japan, 2020). Together, these developments demonstrate that the organisational tensions captured in our 2016 interviews were not temporary anomalies but early manifestations of a deepening institutional eldercare void (see Appendix 3 for a summary). Our analysis identifies how firms negotiate this institutional eldercare void through a strategic spectrum ranging from provision-focused support to unburdening-focused structural changes.

This study contributes to the business strategy literature, and more specifically to the strategic CSR scholarship in three ways. Firstly, drawing on institutional theory, it shows how demographic ageing has created an institutional eldercare void that organisations must negotiate. While prior work has focused on market-based institutional voids (Amaeshi *et al.*, 2016) or broader demographic trends (Coulmas, 2007), it has not examined how population ageing generates relational pressures inside firms. By situating our analysis in the 2016–2019 period – marked by expanded family-care leave, intensified work-style reforms and heightened concern over "caregiving resignation" – we clarify how eldercare became an important organisational issue within a shifting institutional landscape. Secondly, our novel study conceptualises employees as relationally embedded caregivers whose care responsibilities create both normative and instrumental expectations that organisations must address (Donaldson and Preston, 1995; Girschik *et al.*, 2022). In doing so, we develop a multilevel framework explaining how the institutional eldercare void generates caregiving-related role conflict and organisational CSR responses, linking societal pressures, employee experiences and organisational action across institutional, stakeholder and role perspectives. Consequently, we advance theory to show that employees with caregiving responsibilities constitute a salient stakeholder group within CSR, whose needs extend beyond the workplace into broader social sustainability concerns. Finally, we distinguish between provision-focused corporate responsibility, which expands supports and unburdening-focused responsibility, which removes organisational constraints that heighten work–care strain. This helps to address critiques that strategic CSR remains symbolic rather than substantive (Morsing and Spence, 2019). Together, the study moves eldercare from the margins of HR practice to the centre of CSR debates, linking it to wider conversations on gender equality, labour market participation and institutional adaptation in ageing societies.

The paper is organised as follows. Firstly, we situate eldercare within work–care, strategic CSR, stakeholder, institutional and role literatures and present our multilevel framework. Next, we outline the qualitative design and sample of 31 large Japanese corporations. We then report our findings on shifting employee roles, sources of role conflict and corporate approaches that span both provision and unburdening. The discussion develops the

concept of the institutional eldercare void and clarifies its organisational manifestations. Finally, we conclude with implications, limitations and directions for future comparative and longitudinal research.

2. Background

2.1 *The role of eldercare*

Eldercare refers to the informal and unpaid support that family members provide older adults, encompassing a range of activities that vary in length and intensity according to individual needs (Clancy *et al.*, 2020). Caregivers in the workforce often face significant inter-role conflict that can harm health, work performance and labour market participation (Burch *et al.*, 2019; Clancy *et al.*, 2020). These challenges position employees as individuals navigating dual roles as both professionals and caregivers, creating significant inter-role conflict (Clancy *et al.*, 2020). Eldercare policies vary across societies, underscoring the influence of national and institutional contexts on caregiving systems. At the organisational level, work–family support (WFSs) has been developed to reduce conflicts by offering eldercare assistance, flexible schedules and sometimes compensated leave (Masterson *et al.*, 2021). However, eldercare often has a larger impact on work life than childcare (Clancy *et al.*, 2020). Particularly, the unpredictable and long-term nature of eldercare demands increases employee stress and the risk of depression, prompting calls for more comprehensive HR policies to support employees in these duties (Matz-Costa and Pitt-Catsouphes, 2010). With the growing importance of eldercare, companies are increasingly pressured to establish more robust support systems, including job-protected leave with compensation, while governments must provide the requisite policy and financial framework to encourage its utilisation (Clancy *et al.*, 2020).

2.2 *Eldercare in work–family dynamics*

Work–family interactions have evolved from early conflict-based models (Casper *et al.*, 2018) to broader perspectives reflecting societal shifts and varied family structures (Lewis and Beauregard, 2018). Recent arguments have called for a re-evaluation of work–life balance to encompass modern caregiving needs, promoting research into how policies can support eldercare alongside childcare (Kelliher *et al.*, 2019). This re-evaluation aligns closely with the evolving understanding of CSR, which integrates personal caregiving responsibilities into a broader organisational responsibility framework.

We define work–family balance as a relational concept based on social interactions (Grzywacz and Carlson, 2007), an approach that aligns with social sustainability objectives by recognising caregiving as an essential human function. Our perspective on work–family balance highlights that enabling employees to fulfil their roles professionally and personally not only enhances individual and family well-being but also contributes to corporate and societal sustainability. Thus, supporting work–eldercare balance expands CSR beyond strategic philanthropy to encompass the ethics of care and relational responsibility (Gutián, 2009; Tronto, 1993).

2.3 *Eldercare and strategic CSR*

Despite growing recognition of work–family balance, its incorporation into CSR remains underdeveloped. These frameworks prioritise employee well-being – the fulfilment of physical, mental and social needs (ISO, 2021; World Health Organization, 2022) – to meet current societal needs without compromising future development (Conigliaro, 2021; Voegtlin and Greenwood, 2016). However, empirical studies on eldercare within CSR are scarce (Bainbridge and Broady, 2017; Rofcanin *et al.*, 2020), especially in Japan, where

insufficient workplace support threatens workforce stability and gender equality (Kikuzawa and Uemura, 2021; Kobayashi *et al.*, 2018).

To address this, our novel study integrates stakeholders, institutional and role perspectives to provide a multilevel foundation for analysing eldercare as a CSR issue. While eldercare support is typically operationalised through HRM practices, a CSR lens explains why organisations assume this responsibility beyond internal workforce needs (Freeman *et al.*, 2010; Matten and Moon, 2008). Specifically, CSR situates eldercare within an institutional eldercare void, defining the strategic scope and legitimacy of organisational action while HRM serves as the delivery mechanism. This perspective reframes employees as relationally embedded caregivers and highlights the need to balance the provision of support with the removal of care-restrictive work practices.

3. Theory

3.1 Institutional theory: organisations responding to demographic and normative pressures

Institutional theory provides the primary foundation for this study because it explains how organisations respond to societal expectations, demographic change and evolving norms around work and care (DiMaggio and Powell, 1991; Scott, 2013). In ageing societies such as Japan, long-term care needs, gendered caregiving expectations and labour regulations create pressures that shape what firms consider legitimate action (Brinton, 2022; Kikuzawa and Uemura, 2021). These pressures do not arise solely from markets. They also reflect cultural assumptions about who should provide care and how work should be organised. Institutional theory, therefore, helps explain why eldercare gradually becomes recognised as an organisational issue.

Institutional theory also explains variation in organisational responses. Some firms adopt minimal actions that meet formal requirements. Others create symbolic commitments to appear aligned with societal expectations, while a smaller group implements more substantive support (Meyer and Rowan, 1977; Morsing and Spence, 2019). Eldercare exposes these patterns with particular clarity. As demographic ageing accelerates, firms encounter expectations that extend beyond legal compliance and must consider whether existing work arrangements are compatible with long-term care demands. These developments reveal what we describe as an institutional eldercare void. This refers to a gap in societal support where neither state systems nor family structures meet growing care needs, creating new responsibility pressures for employers (Amaeshi *et al.*, 2016; Ravenswood, 2022). Institutional theory allows us to analyse how organisations interpret this void and adjust their CSR and HRM practices.

Institutional theory further highlights organisations' agency as they respond to institutional constraints and opportunities (Greenwood, 2007). Firms often negotiate competing logics: a business-oriented logic that prioritises productivity and standardisation and a care-oriented logic that emphasises relational responsibility and flexibility. Eldercare makes these tensions visible and helps explain why some organisations retain symbolic policies while others experiment with more meaningful forms of support. This perspective enables us to connect demographic change with shifts in organisational boundaries and CSR practices.

3.2 Role theory: competing expectations at the individual level

While institutional theory explains macro-level pressures, role theory offers a complementary lens for understanding how eldercare responsibilities create conflict for working adults. Role theory proposes that individuals hold multiple roles, such as employee, parent, spouse or caregiver and that each role carries expectations that must be fulfilled (Grzywacz and Carlson, 2007). When expectations from different roles occur simultaneously or demand incompatible

actions, individuals experience role conflict (Kahn *et al.*, 1964; Michel and Clark, 2009). Eldercare often produces these conflicts because care needs can be unpredictable, emotionally demanding and ongoing (Clancy *et al.*, 2020). Role theory, therefore, helps explain why eldercare concerns eventually surface as organisational issues.

Role theory also clarifies the potential organisational consequences of persistent role conflict. When individuals experience ongoing tension between work and care roles, firms may see reduced performance, higher stress and increased turnover intention (Kossek *et al.*, 2023; Allen *et al.*, 2020). These outcomes, well documented in the work–family literature, help explain why senior managers in our study viewed eldercare as a risk to workforce stability and continuity. Although our data come from manager interviews rather than employee self-reports, role theory provides an established micro-level framework for interpreting why eldercare responsibilities create visible organisational pressures.

3.3 Integrating institutional and role perspectives

By integrating institutional arguments with role theory, we are able to offer a multilevel perspective on corporate responsibility for eldercare. More importantly, institutional theory helps us understand why demographic change and societal expectations place eldercare on the organisational agenda, while role theory clarifies how these pressures are experienced as competing demands on individuals. These perspectives are complementary: institutional theory provides the structural context and legitimacy for organisational action, while role theory identifies how these pressures become visible and consequential within the workplace. Specifically, the institutional eldercare void represents a systemic gap in societal support that manifests as inter-role conflict for caregiving employees (Amaeshi *et al.*, 2016; Clancy *et al.*, 2020). Hence, we suggest this integration explains why eldercare emerges as a strategic CSR concern. Similarly, role conflict creates observable organisational challenges, while institutional pressures shape how firms interpret and respond to them. Together, these perspectives provide a multilevel explanation of corporate eldercare responsibility, linking macro-level institutional conditions to micro-level caregiving strain and organisational responses.

4. Methodology

4.1 Research design

This study adopts an exploratory qualitative design within the social constructionist paradigm (Bryman and Bell, 2015). We explore CSR practices through the lived experiences and interpretations of managers and corporate stakeholders, acknowledging that social realities are co-constructed through practice and discourse (Schwandt, 1994). Given the study's aim to reveal emerging practices and perspectives in a relatively underexplored domain, in-depth qualitative interviews allow for flexibility in capturing diverse viewpoints across roles and industries (Rubin and Rubin, 2012).

4.2 Research setting

Japan is among the countries with the highest elderly population rates globally and is experiencing a rapid surge in the population of older individuals requiring daily assistance (Kikuzawa and Uemura, 2021). This provides a context for examining the challenges of a rapidly ageing society with distinct work and family values. This context is theoretically significant because it allows us to investigate how institutional environments shape CSR practices to address eldercare challenges, as predicted by institutional theory. This is particularly important given the increasing number of “kaigo rishoku” (resignation for eldercare), which has nearly doubled in the last two decades, reaching 106,000 in 2022, with women making up 80% of that figure (Statistics Bureau of Japan, 2023). In 2022, 29% of Japan's population was aged 65 or older, among the highest globally (Statistics Bureau

of Japan, 2023). In response, Japan implemented policies to help caregivers remain employed and to support the economy amid demographic changes (Kikuzawa and Uemura, 2021).

For example, Japanese law allows employees up to 93 days of family care leave (Government of Japan, 1991). In 2000 the Japanese government introduced the Long-term Care Insurance (LTCI) system, which provides an eldercare support framework and reduces burden on family caregivers (Government of Japan, 1997). In 2016 it announced a policy goal to eliminate resignations due to eldercare (Japan Cabinet Office, 2022). Thus, Japan provides a critical empirical context for examining how corporations respond to intensifying institutional pressures surrounding eldercare.

4.3 Sampling and data collection

Our purposeful sampling focused on large Japanese corporations, with interviewees spanning mid- to senior-level managerial roles to capture diverse perspectives on eldercare responsibility. A variety of data sources were collected from 2016 to 2019, enabling triangulation with company reports, disclosures and policy documents, providing contextual support for organisational responses. These firms, many of which are members of influential business associations such as Keidanren and Keizai Doyukai, have formally embedded CSR into their core principles. We selected large corporations (5,000+ employees) because they are most likely to possess the institutional capacity, visibility and stakeholder accountability necessary to develop formalised CSR practices for eldercare. Moreover, such firms often act as institutional leaders, shaping broader business norms in Japan. While this focus limits the generalisability of our findings to smaller firms or other national contexts, it provides deeper insights into how CSR is operationalised in settings where ageing pressures and corporate responsibility discourses are advanced. We focused on firms that ranked highly in their social responsibility and health productivity initiatives, as evidenced by their inclusion in indices such as the Dow Jones Sustainability Japan 40 and Nikkei NICES rankings, as well as government-recognised health and productivity certifications. From this pool, we identified 120 companies with visible CSR commitments and contacted CSR departments directly. We requested interviews with personnel involved in CSR, HR and sustainability roles to ensure informed perspectives. Senior managers were selected because they were responsible for designing, implementing or approving CSR and HR initiatives. Snowball sampling was used to widen stakeholder representation and enhance data triangulation.

Interviews. We conducted 31 interviews with senior managers from 31 companies (see Appendix 1). Semi-structured interviews were conducted in Japan in October 2016, lasting 60–90 min, primarily face-to-face with some conducted remotely. Participants were asked to reflect on the dilemmas, challenges and strategies related to eldercare responsibilities in the workplace (see Appendix 2). All the interviews were audio recorded, transcribed and thematically analysed using NVivo 11 (Braun and Clarke, 2006).

Archival data, reports and websites. To complement the primary data, we also incorporated secondary data from company reports, websites and government policy documents to triangulate the findings and contextualise our interpretation of CSR strategies.

Ethical considerations. This study received low-risk ethics approval from the authors' institution. All interviews were conducted with senior managers in their professional capacity. Participation was voluntary, informed consent was obtained and anonymity and confidentiality were assured throughout the research process.

4.4 Data analysis

The data were analysed using a thematic approach supported by NVivo 11 (Braun and Clarke, 2006), following an abductive logic that iteratively combined theoretical insights with

emergent empirical patterns (Kovács and Spens, 2005). Prior to coding, sensitising concepts derived from institutional, stakeholder and role theory informed the analytical focus. The analysis proceeded in three stages: open, axial and selective coding (Strauss and Corbin, 1998). Firstly, open coding identified 28 initial themes from the interview transcripts. Secondly, axial coding grouped these into ten higher-order categories by examining relationships and patterns across cases. Thirdly, selective coding synthesised these into three core themes aligned with the study's theoretical framing and CSR focus. This iterative process allowed us to move between data and theory by continuously comparing emerging codes with sensitising concepts, refining conceptual categories as analysis progressed. This ensured that the final framework was both grounded in empirical insights and theoretically informed. Figure 1 illustrates the coding process and thematic structure.

5. Findings

The findings are organised into three themes:

1. changing roles in work and family care;
2. role conflicts between work and eldercare; and
3. CSR practices that support work–family balance by incorporating eldercare.

These findings demonstrate how eldercare is shifting from a private family concern to a strategic and ethical issue within corporate responsibility. Collectively, these insights deepen our understanding of how CSR is extended to support work–family balance in ageing societies and inform the development of the process model in Section 6. To illustrate how the coding structure connects to the interview evidence, Table 1 presents each core theme, its associated second-order codes and illustrative quotes from managers.

Figure 1 Thematic coding structure showing how eldercare pressures translate into CSR practices supporting work–family balance

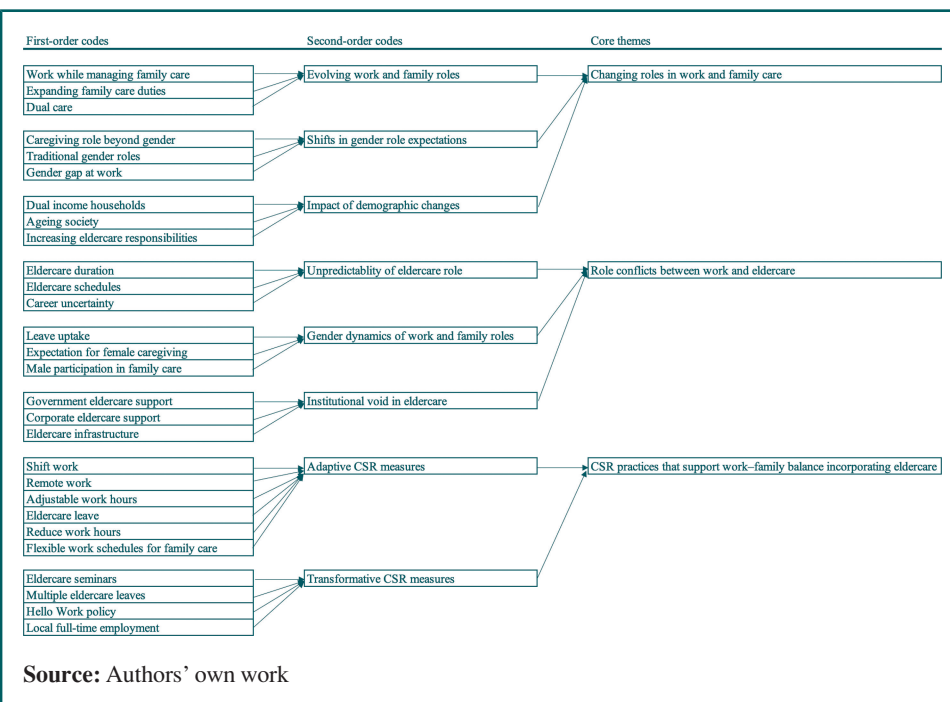


Table 1 Core themes, second-order codes and illustrative quotes on eldercare-related CSR practices

| Core theme | Second-order code | Illustrative quote |
|--|--|--|
| Changing roles in work and family care | Evolving work and family roles | Everyone really wants to work, but they also have to take care of their families" (AB – senior manager, insurance) Our mid-career employees, bearing significant work roles at the core of the company, are now entering an age where they must also provide eldercare to their parents" (AC – senior manager, electronics) For our company to be sustainable, our employees also have to be sustainable, that is, keep healthy, motivated, and happy from a fulfilled and balanced life with their families." (U – senior manager, construction) |
| | Shifts in gender role expectations | It is not just the women's role. With the rise of dual-income households and an aging society, all employees, irrespective of gender, will likely face dual caregiving responsibilities." (W – Manager, insurance) |
| | Impact of demographic changes | The era of the Japanese male workforce with minimal family duties has passed. . . eldercare considerations will significantly impact the workforce" (L – manager, automobile) |
| Role conflicts between work and eldercare | Unpredictability of eldercare role | With childcare, the schedule is relatively predictable. . . eldercare concludes only after caregiving is no longer required. Predicting the endpoints of a parent's need for care is challenging" (Q – senior manager, electronics) Eldercare is frequently a long-term commitment; taking eldercare leave is often insufficient. Assuming employees can temporarily depart is unrealistic and demoralizing" (L – manager, automobile) |
| | Gender dynamics of work and family roles | We offer childcare leave, reduced work hours, babysitting support, and welfare benefits. Our evaluation system does not penalize the use. . . yet, it is predominantly women who use childcare leave" (AA – manager, chemical) In my own family, caring for my mother-in-law has become a topic of discussion, and it is assumed that I, as her daughter-in-law, should be the caregiver. This mentality is deeply ingrained" (K – manager, convenience store) |
| | Institutional void in eldercare | The government's stance is for companies to devise their own solutions; however, this is ultimately a daunting task" (N – manager, IT) The current societal infrastructure forces individuals to take complete work breaks for eldercare purposes. With this system, it remains challenging for companies to support eldercare" (L – manager, automobile) |
| CSR practices that support work–family balance incorporating eldercare | Adaptive CSR measures | One of our challenges is to empower employees to manage both work and eldercare roles. To that end, we are setting up remote work and shift work. . . pursuing a flexible, easy-to-work environment where individuals can manage their roles successfully" (W – Manager, insurance) Our employees may take up to a year of eldercare leave. However, unlike childcare, the future of one's career in the context of eldercare is often less clear" (W – manager, insurance) We permit employees to adjust their start and end times; this flexibility has been critical for those who need to respond suddenly to eldercare demands" (O – manager, telecommunications) We allow employees across divisions to work from home, which has become a practical way to help them balance sudden family care obligations" (Y – senior manager, food and beverage) |
| | Transformative CSR measures | We held eldercare seminars as an opportunity to let employees think about and work on their readiness for work and eldercare. Rather than assuming 'I am taking a leave of absence,' we encourage them to ask 'what do I have to do to keep working while giving care?'" (W – manager, insurance) The best indicator is not how many people take eldercare leave, but whether they can adjust their everyday schedule and keep working while giving care" (T – manager, IT) Initially, store employees were expected to be relocatable nationwide. However, we have included a new policy that allows employees who cannot move or relocate because of eldercare, childcare, etc. to work in a limited region by exempting them from nationwide relocation" (E – senior manager, apparel) We created a category of 'local full-time employees' so that workers tied to caregiving can remain in the company without being forced to quit. Around 11,000 people now work under this scheme" (E – senior manager, apparel) We revised our leave system so that employees can take eldercare leave multiple times, because care needs do not follow a predictable schedule" (Q – senior manager, electronics) |

Source(s): Authors' own work

5.1 Changing roles in work and family care

Managers highlighted changing roles in work and family care. “Everyone really wants to work, but they also have to take care of their families” (senior manager, Insurance). Echoing the awareness of dual roles in work and family care, a manager (Insurance) highlighted that family care often encompasses both childcare and eldercare, stating that it is “not just the women’s role”. She argued that with the rise of dual-income households and an ageing society, all employees, irrespective of gender, are likely to face dual caregiving responsibilities.

This sentiment challenges the traditional gender roles in Japanese society and the gender divide in Japanese corporations (Nemoto, 2013). Similarly, managers from various industries expressed concerns about the increasing number of employees balancing eldercare with professional and childcare responsibilities. For instance, a senior manager (electronics) noted, “Our mid-career employees, bearing significant work roles at the core of the company, are now entering an age where they must also provide eldercare to their parents”. This concern was shared by a manager (automobile), who observed: “The era of the Japanese male workforce with minimal family duties has passed [...] eldercare considerations will significantly impact the workforce”. This changing landscape of work and family roles corresponds to broader societal trends and their impact on organisational practices (Lewis and Beauregard, 2018).

A labour relations specialist at a national business association noted that annually, approximately 100,000 individuals resign from their jobs to care for family members, a trend that is likely to intensify as the prevalence of dual-income and single-child families increases. For instance, “When two only-children marry, the couple may be responsible for supporting the four parents”. Such comments highlight recognising the escalating demands on employees, both male and female, to balance work with family care, including eldercare.

Managers linked ethical responsibilities to business sustainability. Sustainability was viewed as a dual requirement: “For our company to be sustainable, our employees also have to be sustainable, that is, keep healthy, motivated and happy from a fulfilled and balanced life with their families” (senior manager, construction). A senior manager (apparel) shared this perspective, emphasising the link between business sustainability and the evolving labour market: “The changing labour market requires embracing a diverse talent pool, irrespective of personal situations, as long as they align with our principles, which is vital for our business sustainability”. Similarly, a senior manager (automobile) underscored ethical responsibility and business rationale: “We aim to ensure that employees do not have to resign because of family care obligations [...]. We strive to enable them to continue working, even while caring for family members”.

These comments demonstrate growing managerial awareness of employees’ need to balance work and family care and the importance of organisational support for sustainability. Caregiving is increasingly recognised as a societal concern with workplace consequences, with firms internalising eldercare within the employee value proposition. This theme supports our stakeholder perspective by showing how employee well-being and family responsibilities are becoming central to CSR and social sustainability.

5.2 Role conflicts between work and eldercare

Participants identified several challenges when discussing the promotion of work–family balance, which leads to role conflicts between work and eldercare.

5.2.1 Unpredictability of eldercare. Managers voiced concerns that eldercare is less predictable than childcare:

With childcare, the schedule is relatively predictable [...] Eldercare concludes only after caregiving is no longer required. However, predicting the endpoints of a parent’s need for care is challenging, and individual circumstances vary greatly, because eldercare depends on both

the level of care needed and the distance between employees and their parents. (Senior Manager, Electronics).

This perception mirrors previous work on the unpredictable demands of eldercare and its impact on employee stress and work performance (Clancy *et al.*, 2020). Other managers also highlighted that this unpredictability adds to career concerns:

Our employees may take up to a year of eldercare leave. However, unlike childcare, the future of one's career in the context of eldercare is often less clear. This uncertainty can lead to employees ultimately resigning after their leave because of ongoing care needs. (Manager, Insurance).

Eldercare is frequently a long-term commitment; taking eldercare leave is often insufficient. Assuming that employees can temporarily step away to provide care on a fixed schedule is unrealistic and can be profoundly demoralising. (Manager, Automobile).

Managers recognised employees' varied and unpredictable caregiving situations. This aligns with Lewis and Beauregard (2018), who show that family structures shape work–family experiences in complex ways. Eldercare heightens this complexity, calling for policies tailored to diverse caregiving contexts rather than extensions of childcare models (Clancy *et al.*, 2020).

5.2.2 Gender dynamics of work and family roles. The second issue concerns gender dynamics in work and family roles. Despite expanded work–life support (e.g. flexible work and leave), gender disparities in uptake persist. A manager (Chemical) noted how parental leave usage reflects gendered roles:

We offer childcare leave, reduced work hours, babysitting support, and welfare benefits. Our evaluation system does not penalise the use of these benefits[...] yet, it is predominantly women who use childcare leave, and men's participation remains limited. This gap is a challenge that needs to be addressed. (Manager, Chemical).

A manager (electronics) noted that the number of men taking childcare leave is “overwhelmingly low”, with fewer than ten doing so each year. A manager (banking) added, “We have established a childcare leave policy for men, but it remains largely unused. The reasons for this are unclear, but the fact remains that they simply do not take it”.

A similar gendered pattern was observed in eldercare. A manager (convenience store) mentioned that traditional norms assign the primary role of eldercare to women:

In my family, caring for my mother-in-law has become a topic of discussion, and it is assumed that I, as her daughter-in-law, should be the caregiver. This mentality is deeply ingrained, especially among older generations, making it difficult to shift perceptions of family role-sharing. (Manager, Convenience store).

Another manager (airline) also recognised that traditional gender roles remain deeply entrenched:

There is a prevailing belief that men should work because they must provide for their families, and this is only feasible if their wives stay at home and care for their families[...] This reflects a broader societal issue within Japan.

These comments highlight persistent gendered divisions in work and family roles (Kikuzawa and Uemura, 2021).

5.2.3 Institutional void in eldercare. Thirdly, managers highlighted an institutional void and reported difficulties independently providing adequate support for their employees' family care roles. For instance, a manager (IT) stated, “The growing need for eldercare, as well as a proper system for childcare, is apparent. The government's stance is that companies devise their own solutions; however, this is ultimately a daunting task”. This manager highlighted the heavy responsibility of companies to support family care.

A manager (office equipment) elaborated on this issue, “We are attempting to alleviate the struggles our employees face with childcare and eldercare. However, our efforts have reduced this burden only slightly. Currently, we cannot rely on national or local government support”.

Similarly, a manager (automobile) acknowledged the government’s 93 days of eldercare leave, which her company extended to one year, but recognised the limitations of this approach:

The current societal infrastructure forces individuals to take complete work breaks for eldercare purposes. With this system, it remains challenging for companies to support eldercare and for employees to continue working while caring for family members. Eldercare support must be improved in society. (Manager, Automobile).

These comments indicate that managers are concerned about limited institutional support for family care. These concerns align with the challenges of work–eldercare balance, where organisational efforts are not sufficiently supported by broader social policies (Clancy *et al.*, 2020). This challenge suggests an institutional void that must be collectively addressed by all stakeholders (Amaeshi *et al.*, 2016). These findings show that eldercare introduces complex and often invisible strains, shaped by gender norms and limited institutional support. They highlight role conflict between work and caregiving and the institutional constraints that limit organisational responses.

5.3 CSR practices that support work–family balance incorporating eldercare

During the interviews, all managers discussed their companies’ CSR practices, which were developed to address these challenges. We categorise company initiatives as Adaptive CSR measures (adjustments within existing work systems) and Transformative CSR measures (structural or cultural innovations that reconfigure work–care arrangements). The practices described in this section – such as flexible work, leave and training – are typically implemented through HRM policies but are interpreted here through a CSR lens. While HRM provides the mechanisms, CSR frames these practices as organisational responses to the institutional eldercare void. What distinguishes CSR-oriented responses is not the practice itself, but its strategic scope and societal rationale.

5.3.1 Adaptive CSR measures. All the participating companies reported that they had introduced or expanded flexible work and family leave arrangements as part of their CSR initiatives. These measures were originally developed to support childcare but are increasingly being extended to cover eldercare, reflecting a gradual broadening of organisational responsibility for work–family reconciliation. This illustrates how established HRM practices are being reframed as CSR responses to the institutional eldercare void, extending their scope beyond traditional childcare-focused support. Table 2 summarises these adaptive CSR measures, grouped into flexible work options and leave provisions, along with illustrative practices and indicators.

While operationalised through HRM policies, these arrangements reflect a broader CSR response to care demands that arise beyond the workplace. While originally targeted at working mothers, these arrangements were also being used by employees with eldercare responsibilities. As one telecommunications manager explained, “this flexibility is critical for those who must respond suddenly to eldercare demands”. Similarly, remote work, once restricted to specific divisions, was extended across organisations, with a senior manager noting that it had become “a practical way to help [employees] balance sudden family care obligations” (food and beverage). Such arrangements can reduce work–family conflict and improve retention, but their effectiveness depends on managerial and cultural support (Kossek *et al.*, 2010).

Table 2 Adaptive CSR measures for work–family balance incorporating eldercare

| <i>CSR measure (description)</i> | <i>Indicators reported by managers</i> | <i>Industry</i> |
|--|--|--------------------|
| Shift work (employees choose start times) | Number of employees using system | Insurance |
| Slide work (adjustable work hours across patterns) | Number of employees using system | Telecommunications |
| Remote work (work from home, across divisions) | Uptake across divisions (reported qualitatively) | Food and beverage |
| Shorter working hours (option to work 4–6 h days, typically until a child reaches Grade 3 of primary school (age 8–9)) | Number of employees using system | Telecommunications |
| Family-care leave (leave for caregiving beyond childcare) | Number of employees taking family-care leave | Insurance |
| Eldercare leave (up to 1 year company provision; additional 5 days unpaid annually) | Number of employees taking eldercare leave | Telecommunications |

Source(s): Authors' own work

With respect to leave, firms have broadened their provisions beyond statutory requirements. For childcare, these included paid breaks for mothers of infants and shorter working hours for parents of young children. Managers reported that these policies are now being adapted to cover eldercare. This shift signals an expansion in the scope of organisational responsibility, as firms adapt internal policies to address emerging societal care pressures. In Japan, statutory eldercare leave is capped at 93 days; some companies have extended provisions to one year, while others allow unpaid short-term leave to meet acute care needs. As one insurance manager observed, “our employees may take up to a year of eldercare leave. However, unlike childcare, the future of one’s career in the context of eldercare is often less clear”. This aligns with recent findings showing that organisational and individual resources can buffer the negative effects of work–family conflict on well-being (Brandão and Matias, 2024). However, the uptake of leave and flexible policies remain constrained by ideal-worker norms and perceived career penalties (Thébaud and Pedulla, 2022).

These measures reflect the broadening of CSR from childcare-centred support to eldercare-inclusive policies. Importantly, this shift reflects not only an extension of HRM practices, but a reorientation of organisational responsibility in line with CSR and social sustainability objectives. However, as managers recognise, availability does not guarantee utilisation. Stigmas, career costs and unsupportive line management continue to constrain employees’ willingness to use these arrangements. This aligns with wider research indicating that formal support becomes effective only when accompanied by informal cultural and managerial endorsements (Kossek *et al.*, 2010). Table 2 illustrates how adaptive CSR practices create important structural opportunities for reconciling work and family care, while underscoring the ongoing importance of workplace cultures in shaping whether these initiatives truly enable employees.

5.3.2 Transformative CSR measures. Beyond adaptive initiatives, several firms have demonstrated a more proactive stance by developing transformative CSR measures designed to enable employees to reconcile work and eldercare in the long term. These practices went beyond expanding statutory leave to redesigning policies, creating new employment categories and embedding caregiving preparedness into organisational structures. These initiatives illustrate how organisational responses move beyond conventional HRM adjustments to reflect a broader CSR orientation, in which firms actively reshape employment systems in response to the institutional eldercare void. Table 3 summarises these measures, along with illustrative indicators and industries.

A distinctive feature of these initiatives was the emphasis on everyday role integration rather than reliance on long-term leave. For instance, an IT manager stressed that “the best indicator is not how many people take eldercare leave, but whether they can adjust their everyday schedule and keep working while giving care”. This reflects an important shift away from measuring policy effectiveness by leave uptake towards assessing employees’ abilities to sustain employment and caregiving simultaneously. This reflects a shift in scope

Table 3 Transformative CSR measures for work–family balance incorporating eldercare

| <i>CSR measure (description)</i> | <i>Indicators reported by managers</i> | <i>Industry</i> |
|--|---|-----------------|
| Flexible environment for dual-role management (e.g. combining remote work, shift work, annual leave) | Indicator of success not measured by long-term leave uptake, but by employees' ability to manage eldercare within everyday work | IT |
| Eldercare seminars and education programs (preparing employees for current/future caregiving roles) | Participation numbers; qualitative feedback on readiness and planning | Insurance |
| Multiple-use eldercare leave (policy allowing leave to be taken more than once, reflecting long-term/unpredictable nature of care) | Number of employees taking leave multiple times | Electronics |
| Return-to-work after eldercare (policy allowing employees who resigned for care to be rehired when circumstances improve) | Cases of return-to-work (tracked internally but not disclosed in interviews) | Apparel |
| Regional (local) full-time employee category (alternative to nationwide relocatable contracts; equal benefits and welfare) | Uptake of local contracts | Apparel |

Source(s): Authors' own work

from accommodating temporary absence to sustaining ongoing role integration, aligning organisational practices with broader social sustainability objectives. This approach aligns with prior research emphasising that structural support alone is insufficient without mechanisms that normalise caregiving within daily work arrangements (Kossek *et al.*, 2010).

Another strand of transformative practices involved education and preparedness. Companies introduced seminars and training sessions to help employees anticipate and plan for future caregiving. As one manager explained, the aim was to encourage employees not to assume an inevitable leave of absence, but to consider, “What do I have to do to keep working while giving care?” (Insurance). This preventive orientation aligns with research emphasising caregiving preparation as a proactive strategy to reduce future caregiving strain, particularly in the context of adult children anticipating eldercare demands (Liu *et al.*, 2023). In this sense, firms extend their responsibility from reactive support to anticipatory engagement with future care demands.

In addition, firms revised their leave and re-employment policies to accommodate the unpredictability and long duration of eldercare. One company allowed employees to take eldercare leave multiple times, rather than limiting them to a single episode, acknowledging that “care needs do not follow a predictable schedule” (electronics). Similarly, an apparel company introduced a return-to-work system for employees who had resigned because of care obligations, enabling them to rejoin the workforce when circumstances changed. These policies illustrate how organisations are adapting rigid employment models to better reflect caregiving realities, in contrast to earlier findings that rigid leave systems often forced permanent exits (Clancy *et al.*, 2020; Kikuzawa and Uemura, 2021).

A notable structural change was the creation of regional (local) full-time employee categories, which exempted workers from nationwide relocation requirements. One manager described this as a way to retain employees who otherwise would have been forced to quit, reporting that “around 11,000 people now work under this scheme” (apparel). While such policies entail significant cost implications, they signal a deeper institutional shift in Japanese employment practices that have long assumed mobility and relocation as conditions for full-time work.

Collectively, these transformative measures suggest that eldercare-responsive CSR is not limited to expanding benefits but can involve reconfiguring the employment relationship itself. Importantly, this transformation reflects not only changes in HRM practices, but an expansion of organisational responsibility consistent with a CSR response to structural care challenges. By focusing on long-term retention, preparedness and the normalisation of dual-role management, these initiatives illustrate how companies are beginning to integrate caregiving into their core organisational logic. They also expand prior literature by demonstrating how

firms in ageing economies move from reactive accommodation towards institutional adaptation, embedding caregiving into models of employment and responsibility.

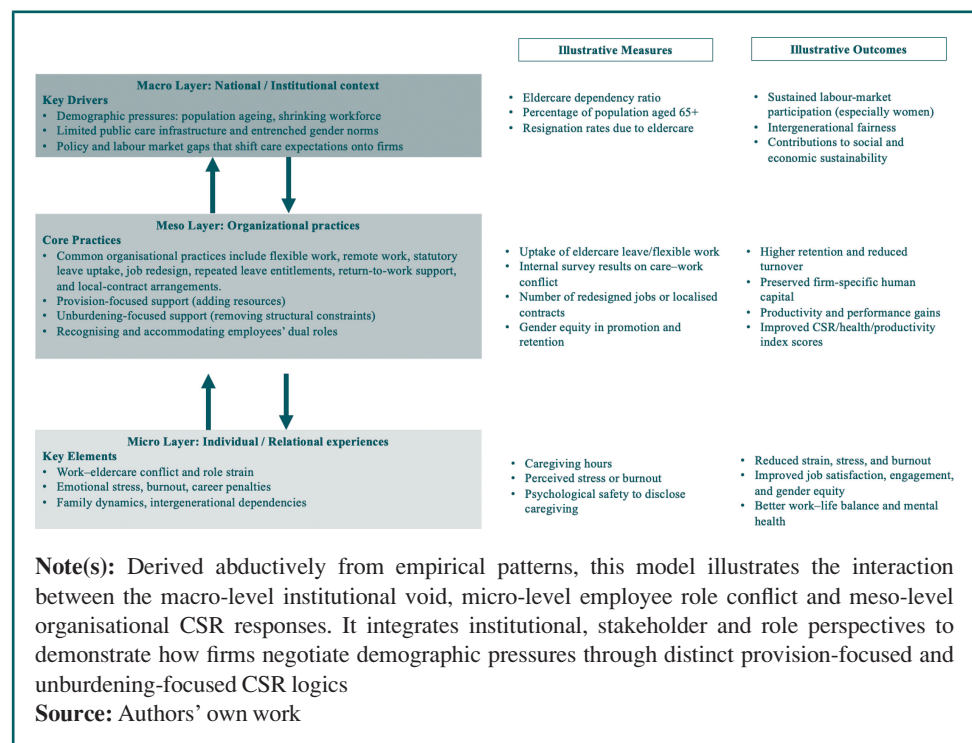
5.4 From findings to framework: developing the multilevel model

Building on our three findings – changing work–family roles, eldercare-related role conflict and the resulting CSR practices – we develop a multilevel framework of corporate eldercare responsibility (Figure 2). Derived abductively, the framework integrates institutional, stakeholder and role perspectives to explain how societal pressures translate into organisational action. At the macro level, an institutional eldercare void generates new expectations for corporate involvement. At the micro level, these pressures manifest as inter-role conflict, positioning employees as a salient stakeholder group. At the meso level, firms negotiate these tensions through provision-focused (adding support) and unburdening-focused (removing constraints) CSR logics. Collectively, the framework provides a multilevel explanation of how corporate eldercare responsibility emerges from the interaction between societal voids, organisational responses and individual experiences.

6. Discussion

This study examines how corporations incorporate strategic CSR practices to support employees in balancing work and caregiving roles. Our findings indicate that eldercare is no longer peripheral but increasingly central to corporate responsibility, with organisations moving beyond compliance towards both adaptive changes (e.g. flexibility and leave) and more transformative changes (e.g. job redesign and return-to-work schemes). These developments reflect a shift in how employees are positioned, not only as economic contributors but also as relationally embedded caregivers. While often operationalised through HRM policies, their significance lies in how they are framed and enacted as CSR responses to the institutional eldercare void.

Figure 2 A multilevel framework of corporate eldercare responsibility



In the context of rapid ageing and partial public provision, these findings contribute to debates on work–family balance and CSR. While prior studies have framed work–life initiatives primarily through an HR lens (Kossek *et al.*, 2010; Lewis and Beauregard, 2018), recent scholarship calls for closer integration with CSR and sustainability (D’Cruz *et al.*, 2024; Ravenswood, 2022). Our study shows that framing eldercare as a CSR concern highlights its implications for stakeholder responsibility, institutional voids and social sustainability. Developments between 2016 and 2019 further suggest that these organisational strains are not transient but reflect a structurally embedded institutional void.

6.1 *Eldercare as a CSR imperative in ageing societies*

The findings indicate that eldercare is a legitimate CSR domain shaped by both normative and instrumental logics. Managers described eldercare not only as a private family matter but also as a systemic concern affecting absenteeism, turnover, career disruption and inequality. This reinforces the position of caregiving employees as a key stakeholder group within CSR, as their needs directly affect organisational sustainability, workforce participation and social equity outcomes. Comparable international studies show that caregiving responsibilities reduce employment and increase workplace absences, with disproportionate effects on women’s labour market participation (OECD, 2022; Schmitz and Westphal, 2017). In Japan, these dynamics are amplified by gaps in welfare provision and persistent gender norms.

Extending the concept of institutional voids (Amaeshi *et al.*, 2016) to the demographic and caregiving domains, we introduce the notion of an institutional eldercare void, a situation in which insufficient public infrastructure and entrenched norms leave corporations to devise partial and uneven solutions. Recent research emphasises that demographic change compels organisations to act in the absence or incompleteness of policies, particularly regarding care demands (Craig and Churchill, 2021). Eldercare is not only about reconciling work–life balance but also about addressing gender equality, labour market participation and social inclusion – key themes increasingly recognised within social sustainability debates (Conigliaro, 2021; Hahn *et al.*, 2024; Voegtlin and Greenwood, 2016).

6.2 *From awareness to action: the strategic CSR practice spectrum*

As summarised in Table 4, organisational responses range from minimal compliance to structural restructuring. While adaptive measures provide flexibility, they remain constrained by stigma and “ideal-worker” norms (Chung, 2020; Kossek *et al.*, 2023). Similarly, extended leave provisions were broadened to cover eldercare, but career penalties and reintegration uncertainty limited their effectiveness (Kossek and Lautsch, 2018; Rofcanin *et al.*, 2020).

Transformative measures suggest a more proactive orientation, extending responsibility from accommodating care within existing systems to reshaping those systems. Eldercare seminars and preparedness programmes aim to normalise caregiving discussions and support future planning, consistent with research showing that proactive planning reduces strain (Langerak *et al.*, 2022). Multi-use leave policies recognise the unpredictability of eldercare, while return-to-work schemes seek to reintegrate employees who exited for caregiving, preserving human capital (Bolt and Homer, 2024; Ravenswood, 2022). Regional employment contracts reflect a more fundamental rethinking of employment systems by relaxing mobility requirements and signalling structural shifts in Japanese employment models (Kikuzawa and Uemura, 2021; Murphy and Cross, 2021). These findings support a distinction between provision-focused and unburdening-focused CSR. Provision-focused approaches expand support through flexibility, leave and training, whereas unburdening-focused approaches address structural constraints such as rigid work arrangements, excessive overtime and stigma surrounding leave-taking (Chung, 2020; Kossek *et al.*, 2023). Our evidence suggests that effective CSR requires addressing not only the provision

Table 4 Synthesis of eldercare-related CSR measures: findings, risks and outcomes

| CSR measure | Findings | Risks/blind spots (as highlighted in recent research) | Potential outcomes (as highlighted in recent research) |
|---------------------------------|---|---|---|
| Shift/slide work | Used by employees for both childcare and eldercare; valued for day-to-day flexibility | Symbolic policies if workload intensity unchanged; stigma and “ideal worker” norms reduce uptake (Chung, 2020; Kossek <i>et al.</i> , 2023) | Flexible scheduling improves retention and reduces turnover when accompanied by supportive culture (Chung and van der Lippe, 2020; Chung, 2020) |
| Remote work | Extended across divisions; enables everyday eldercare integration | Risks of boundary blurring and intensification of work; uneven access by occupation (Craig and Churchill, 2021; Chung, 2020) | Sustains work–life integration and supports gender equity when normalised (Schieman <i>et al.</i> , 2021) |
| Eldercare seminars/preparedness | Offered to help employees plan for care roles | Risk of one-off events with limited behaviour change; effectiveness depends on follow-up and culture (Neal and Hammer, 2017; Loretto and Vickerstaff, 2015) | Anticipatory coping and planning reduce strain, enhance work sustainability (Neal and Hammer, 2017; Grünwald <i>et al.</i> , 2021) |
| Eldercare leave (multi-use) | Revised to allow multiple uses; reflects unpredictability of eldercare | Career penalties remain significant; uptake often constrained by stigma (Clancy <i>et al.</i> , 2020; Rofcanin <i>et al.</i> , 2020) | Leave access may buffer stress, preserve employment and mitigate turnover (Neal and Hammer, 2017; Grünwald <i>et al.</i> , 2021) |
| Return-to-work after care | New policies to rehire those who resigned for eldercare | Risks uneven application; little measurement in past studies; potential fairness concerns (Ravenswood, 2022; Bolt and Homer, 2024) | Reemployment policies preserve firm-specific human capital and mitigate gendered labour exits (Ravenswood, 2022) |
| Regional full-time contracts | Created to exempt employees (including caregivers) from relocation | Risks reinforcing occupational segmentation; potential to entrench gendered career divides (Nemoto, 2013; Kikuzawa and Uemura, 2021) | Enhances retention, especially for women; signals structural change in employment models (Kikuzawa and Uemura, 2021; Murphy and Cross, 2021) |

Source(s): Authors' own work

of support but also the organisational conditions shaping work–care strain, as provision without structural change often fails to translate into meaningful utilisation.

At the organisational level, this dual logic reflects the tension between symbolic and substantive CSR practices, a theme widely noted in CSR scholarship (D’Cruz *et al.*, 2024; Morsing and Spence, 2019; Voegtlin and Greenwood, 2016). At the individual level, employees remain vulnerable to role strain and psychosocial stress, particularly because entrenched gender norms continue to assign caregiving to women (Kikuzawa and Uemura, 2021; Nemoto, 2013). At the societal level, the absence of a comprehensive eldercare infrastructure compels corporations to act as substitute welfare providers, thereby shaping labour market participation and gender equity outcomes (Chung, 2020; Ravenswood, 2022). Figure 2 reflects this complexity by showing how macro-level demographic and institutional contexts, meso-level organisational practices and micro-level employee experiences interact to produce outcomes for firms, workers and society.

6.3 Theoretical contributions

This study makes two important contributions to the business strategy literature, both grounded in institutional theory and informed by the dynamics of ageing societies. Firstly, we draw on institutional theory in conceptualising the institutional eldercare void as a distinctive form of institutional gap generated by demographic ageing, gendered care norms and insufficient care-support infrastructures. Unlike research conceptualising institutional voids as market-based gaps (Khanna and Palepu, 1997; Amaeshi *et al.*, 2016), we theorise a structurally different “eldercare void” rooted in the misalignment between demographic realities and organisational expectations. While care policy scholars have

identified formal support shortages (Campbell and Ikegami, 2000; Tsutsui, 2014), these dynamics have remained largely disconnected from CSR scholarship. Our study broadens void research beyond emerging market failures, providing an analytical vocabulary for the demographic and relational pressures shaping ageing economies (Chung, 2020; Rofcanin *et al.*, 2020). This multilevel framework offers CSR scholars a mechanism to explain how corporations negotiate responsibility gaps created by shifting demographic landscapes and insufficient institutional support.

Secondly, we contribute to the theorisation of organisational responsibility by differentiating between provision-focused and unburdening-focused strategic CSR logics. Prior research highlights that formal work–family provisions often remain underused when workplace norms, presenteeism cultures and long-hours expectations persist (Kossek *et al.*, 2023; Nemoto, 2013). However, CSR scholarship has not explicitly distinguished between actions that *add benefits* and those that *dismantle structural constraints* rooted in institutionalised employment norms. Our findings show that provision-focused CSR – such as flexible-work policies or leave entitlements – remains limited when employees still face rigid transfer practices, gendered expectations and organisational cultures built around an “ideal worker” model (Acker, 1990; Williams *et al.*, 2013). Unburdening-focused CSR addresses this gap by targeting the constraints that silently reproduce work–care strain. This distinction is theoretically significant because it clarifies why some CSR initiatives remain symbolic (Morsing and Spence, 2019) while others meaningfully enable employees to sustain caregiving roles. It also advances institutional theory by showing that unburdening efforts often encounter stronger resistance than provisionary measures because they challenge deeply embedded cultural scripts and organisational routines (Kikuzawa and Uemura, 2021; Nemoto, 2013).

These contributions offer a theoretical lens for understanding how demographic ageing reshapes organisational environments and CSR expectations. They identify *why* demographic pressures create new organisational dilemmas, *which* mechanisms reproduce eldercare strain and *what* forms of corporate action meaningfully address these tensions. In this sense, our findings suggest that CSR extends beyond the adoption of supportive practices to encompass how organisations define and expand the boundaries of their responsibility in response to institutional gaps. By articulating the institutional eldercare void and the distinction between provision- and unburdening-focused CSR, this study provides transferable conceptual tools for future comparative research as ageing accelerates globally. More broadly, it reframes CSR as a domain in which organisations actively negotiate institutional constraints rather than simply extend benefits, clarifying the forms of responsibility required in societies where care needs intensify and existing institutional arrangements fall short. Importantly, this contribution integrates institutional, stakeholder and role perspectives into a coherent multilevel framework linking societal pressures, organisational responses and individual experiences.

6.4 Practical implications

Our findings also have practical implications. Companies in ageing societies should recognise eldercare as a structural and enduring feature of working life rather than treat it as a temporary or individual issue. Responsiveness to caregiving responsibilities across gender and career stages is critical for workforce sustainability. Meaningful CSR will not come solely from introducing new benefits; existing work systems that constrain employees must be revised. Removing care-restrictive practices such as rigid transfers, implicit career penalties for leave-taking and excessive overtime can reduce strain without requiring a large financial investment, while anticipatory support such as preparedness seminars or multi-use leave schemes can create structural opportunities for reconciling work and care.

Building on our framework, these implications unfold across levels. At the micro level, employees and their families, together with informal care networks, can monitor whether workplace support translates into tangible improvements in stress, work–care conflict or family

stability. At the organisational level, firms can engage with internal and external stakeholders, including CSR and HR departments, employee representatives and investors interested in sustainability to assess policy effectiveness through indicators such as retention, promotion equity and employee engagement. At the macro level, governments, industry associations and civic actors can track demographic and policy-level indicators, such as resignation rates due to care, gendered labour participation and intergenerational equity outcomes.

Eldercare responsibility cannot be confined to individuals; it must be coordinated across organisations and institutions. As demographic ageing accelerates and even comprehensive welfare states face fiscal strain (Chung, 2020; Szebehely and Meagher, 2018), eldercare needs to be recognised as an area where CSR intersects with sustainability reporting and governance debates. We do not prescribe specific metrics; our framework suggests that emerging disclosure systems (e.g. GRI, ISSB and CSRD) could incorporate work–care reconciliation as part of social sustainability reporting, thereby assigning organisations clearer accountability for their role in addressing institutional eldercare voids.

7. Conclusion, limitations and future directions

This study demonstrates how large corporations in Japan are beginning to address eldercare within their CSR agendas, moving beyond statutory compliance towards adaptive and, in some cases, transformative practices. Firms are recognising eldercare not just as a private family matter, expanding flexible work arrangements, revising leave systems, introducing preparedness programs and experimenting with new employment categories. These initiatives reveal how demographic ageing and institutional gaps are becoming organisational concerns with direct implications for retention, equity and employee well-being.

Placing eldercare within CSR reframes the scope of corporate responsibility. The multilevel framework developed in this study illustrates how demographic pressures and institutional constraints shape organisational practices and how these practices affect employees' capacity to balance work and care. The findings emphasise that responsibility lies not only in adding new support but also in dismantling established constraints that generate role strain. This distinction is important for understanding whether organisational responses remain symbolic or become embedded in everyday work and care systems.

These implications extend beyond Japan. As ageing accelerates globally and even well-developed welfare regimes face fiscal strain, the institutional void around eldercare is likely to widen. Therefore, the findings address a broader set of questions on how responsibility for care is negotiated among corporations, families and the state. While this study captures the early stages of corporate adaptation, future research could build on these insights through cross-national comparisons, longitudinal analyses and closer attention to the perspectives of caregiving employees. Eldercare, long considered peripheral, is a critical arena for corporate responsibility and societal change.

This study has several limitations. The interviews were conducted in 2016, when recognition of eldercare within CSR was only emerging in Japan. While this provides a useful baseline, the findings may not reflect more recent developments, including post-pandemic changes in work practices, highlighting the need for longitudinal research on how CSR logics evolve alongside demographic and institutional shifts. The study reflects the perspectives of managers in large, CSR-progressive firms. While these organisations act as institutional leaders, the findings may not capture how smaller firms or less proactive sectors respond under resource constraints, suggesting the need for comparative SME-focused research. In addition, the data are drawn primarily from managerial accounts, potentially overlooking employees' lived experiences. Future research should adopt multi-actor designs to assess how CSR initiatives shape individual work–life outcomes. Further research could also examine variation across welfare regimes and varieties of capitalism, as well as the role of disclosure and governance in integrating eldercare into reporting systems and sustainability debates.

Keywords:
Eldercare,
Corporate social
responsibility (CSR),
Business strategy,
Ageing workforce,
Work–care balance,
Japan,
Social sustainability

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Appendix 1

Table A1 List of participating companies, stakeholders and informants

| No. | Company | Industry | Role/responsibilities |
|-----|---------|--------------------------|---|
| 1 | A | Food and beverage | Senior manager, CSR |
| 2 | B | Food and beverage | Manager, CSR |
| 3 | C | Housing construction | Senior manager, CSR |
| 4 | D | Securities | Manager, CSR |
| 5 | E | Apparel | Senior manager, human resource, diversity and inclusion |
| 6 | F | Chemical | Manager, CSR |
| 7 | G | Office solutions | Manager, CSR |
| 8 | H | Automobile | Manager, corporate planning |
| 9 | I | Airline | Senior manager, corporate citizenship, diversity |
| 10 | J | Heavy industries | Executive officer, CSR |
| 11 | K | Convenience store | Senior manager, human resource |
| 12 | L | Automobile | Manager, human resource |
| 13 | M | Chemical | Manager, corporate strategy |
| 14 | N | IT | Manager, diversity, CSR and social contribution |
| 15 | O | Telecommunications | Manager, CSR |
| 16 | P | Transportation | Manager, CSR |
| 17 | Q | Electronics | Manager, human resource |
| 18 | R | Electronics | Manager, human resource, diversity |
| 19 | S | Office equipment | Manager, CSR |
| 20 | T | IT | Manager, CSR |
| 21 | U | Housing construction | Senior manager, CSR |
| 22 | V | Banking | Senior manager, CSR |
| 23 | W | Insurance | Manager, CSR, human capital |
| 24 | X | Housing construction | Manager, workstyle reform |
| 25 | Y | Food and beverage | Senior manager, CSR |
| 26 | Z | Construction | Senior manager, CSR |
| 27 | AA | Chemical | Manager, workstyle reform, diversity |
| 28 | AB | Insurance | Manager, CSR |
| 29 | AC | Printing and electronics | Senior manager, CSR |
| 30 | AD | Chemical | Manager, CSR |
| 31 | AE | Housing | Manager, ESG (environmental, social and governance) |

Appendix 2. Interview guide

Questions for managers:

- Can you describe your role in the company?
- How does your company define social responsibility for the workforce?
- What initiatives does your company have to respond to the expectations?
- How does your company integrate these initiatives into strategy?
- Some say the progress in these areas in Japan is limited, compared to the expectations and concerns. What do you think?

Questions for stakeholders/informants:

- How do you see the progress of corporate approaches?
- Which stakeholders share the responsibility for the progress? What can companies do with the stakeholders?

Appendix 3. Key institutional developments in Japan related to eldercare (2016–2019)

Table A2 Key institutional developments in Japan related to eldercare (2016–2019)

| <i>Year</i> | <i>Development</i> | <i>Source</i> |
|-------------|---|---|
| 2016 | Government announces work style reform agenda, signalling the need to reduce long working hours and support workers with family care responsibilities | Cabinet Office (2017) |
| 2017 | Expansion of family-care leave entitlements and continued public concern over Kaigo Rishoku (caregiving resignation) as a labour market issue | Ministry of Health, Labour and Welfare (2017) |
| 2018 | OECD reports intensifying long-term care worker shortages, highlighting structural pressure on formal and informal caregivers | OECD (2018) |
| 2019 | Population aged 65+ reaches ~28%, intensifying workforce eldercare demands | Statistics Bureau of Japan (2023) |

Source(s): Authors' synthesis based on publicly available sources

This appendix summarises publicly available national developments occurring between 2016 and 2019. These shifts illustrate the continuation – and, in some cases, intensification – of institutional pressures related to eldercare following the period in which the interview data were collected.

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