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Exploring Corporate Social Responsibility under the Background of Sustainable Development Goals: A Proposal to Corporate Volunteering

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Abstract: The research into corporate volunteering (CV) has been prolific, although few studies have focused their approach on senior and retired workers under the framework of the corporate social responsibility (CSR). The social participation of retirees in CV activities contributes to the businesses' socially responsible performance and can be intimately connected with the global commitment pursued by the Sustainable Development Goals (SDGs) by the year 2030. This article aims to explore the key issues that might have influence the effective implementation of CV programs to integrate retired and pre-retired workers, promoting a participatory and healthy aging. Based on the interface of internal and external corporate social responsibility, we discuss how CV can achieve social legitimacy, influencing the health and well-being of workers beyond the employment relationship. The main contribution of this article to the state of art is to extend the literature on CSR and CV by elaborating a theoretical model that integrates both perspectives with the focus on the SDGs. The results suggest that SDGs represent an opportunity and a frame of reference for CSR strategies. Companies engaged in senior CV activities could enhance their corporate and social images within the strategic action of social responsibility, indisputably improving people's health and well-being.

Keywords: sustainable development goals; corporate volunteering; health and wellness; healthy aging; legitimacy theory; early retirement; social responsibility

1. Introduction

In the year 2015, the United Nations published a plan called the "2030 Agenda for Sustainable Development" [1]. Implicit in this agenda is the purpose of establishing a new paradigm shift for people and the planet to come together and face the future [2]. Consequently, 17 SDGs were established (see [3,4]). They potentially aim to offer a new way to advance development policy and practice, with an emphasis on a broad range of global goals and targets for the world by 2030 [5].

In these global goals, we highlight the SDGs 3 and 17, whose purpose, respectively, is to guarantee a healthy life through well-being at all ages (SDG 3—health and well-being), and revitalize the global cooperation among the stakeholders for the sustainable development of the world

(SDG 17—partnerships). We believe that businesses and civil society actors are able to align with the new SDG agenda by working on the aforementioned goals.

In this context, corporate volunteering (CV) could be a useful tool to comply with the SDGs, promoting both seniors' participation and their healthy aging. Partly because volunteering is an activity in which time is given freely to benefit another person, group, or organization, and traditionally, it has been an important component of civil society all over the world [6]. From this perspective, CV is in line with the principles of the United Nations in favor of the elderly [7,8], as it corroborates the stance that older people are also active subjects that create and add value for companies and the society and are not simply the recipients of governmental services and benefits.

According to Cosenza et al. [9], the CV programs are a concrete strategy of corporate social responsibility (CSR) and constitute a favorable institutional framework to influence the company's external corporate social responsibility (E-CSR). However, these authors also state that when targeting the organization's active workers, pre-retired and retired workers, CV is part of the company's internal corporate social responsibility (I-CSR). Both types of CSR approach in the CV program involve confronting the I-CSR and the E-CSR, with the common goal of achieving the legitimacy of a company in a responsible way.

Following this argumentation line, CV can be integrated from a double perspective: (i) on the one hand, how CV may affect the company's I-CSR and the human resource management, influencing occupational health; (ii) on the other hand, how CV can affect the company's E-CSR and achieve social legitimacy, influencing the health and well-being of workers beyond the labor relationship. Therefore, it is important to point out the link with internal actions that can promote social responsibility and external actions with society. Engaging employees, particularly the retirees and pre-retiree workers, in a CV program, can help the company take a path that leads to a responsible and sustainable action and to be perceived as an entity committed to society and the environment.

Consequently, the purpose of this article was to explore the key issues that might influence the effective implementation of CV programs to integrate retired and pre-retired workers, promoting senior participation and healthy aging. This study contributes to the discussion of the CV literature, focusing on the positive effects of the implementation of CV programs as a strategy to promote I-CSR and E-CSR and as an institutional framework for volunteering among people's retirement stage.

This study contributes to the CV literature in four ways: (i) firstly, by focusing on the positive effects of the implementation of CV programs as a strategy to promote CSR; (ii) secondly, by carrying out a review of the state of the art on senior CV, a topic that is increasingly incorporated into CSR, which implies the establishment of management control mechanisms; (iii) thirdly, by presenting a proposal for a stable integration between the company's social role and CV programs, helping to discern the connection between I-CSR and CV as a practice to motivate retired employees towards a proactive life; and (iv) finally, by promoting an institutional framework for volunteering work at people's retirement stage in order to comply with the SDGs.

This research work represents a deep reflection on the existing CSR literature, highlighting the role of CV based on the interactions of companies, the government and civil society actors. Regarding the role of the government, policy makers must take the initiative to promote and make visible CV framed in the CSR approach to advance in the achievement of the SDGs, providing incentives to encourage companies to go in the same direction. From the private sector perspective, CV should be taken as a strategy to improve CSR and human resource management. In this sense, companies would be working to become healthy organizations, with the potential to positively impact the SDGs. Furthermore, companies could make better use of resources, establishing alliances with NGOs whose objectives are aligned with their strategic positions, supporting their social relations with the local community and improving their corporate image and social legitimacy.

The rest of this article is organized as it follows. Section 2 reviews the literature on the association between corporate volunteering, business theories, social development goals, corporate social responsibility and retirees, with a particular focus on the challenges and opportunities of retiring,

CV and its role in strengthening the I-CSR and the E-CSR, and the benefits of CV on senior age. Section 3 presents a description of the methodology applied in this study and explains the theoretical model and management implications of CV within the 2030 Agenda. Section 4 describes and discusses the main characteristics found in the CV model. Section 5 highlights the main conclusions and the final reflections on the subject.

2. Theoretical Background

This section provides a literature review about corporate volunteering, corporate social responsibility, and the sustainable development goals. Despite the relevance of volunteer activities carried out by active workers (I-CSR approach), we focus on senior volunteerism (E-CSR approach) to promote social responsibility for its intrinsic value with a sustainable behavior of companies to achieve the SDGs (objectives 3 and 17).

2.1. Role of Business over the Sustainable Development Goals Processes

Five years after the implementation of the 2030 Agenda for Sustainable Development, the results show progress in some areas, but still insufficient to meet the Agenda's goals and targets by 2030 [10]. With ten years to go until the 2030 deadline, despite the progresses made in some critical areas, there is still a lot to do for achieving the goals of the Agenda, which requires injecting a sense of urgency based on the immediate and accelerated actions by all world people [11].

This collective attention implies establishing collaborative partnerships among all actors (governments, businesses, stakeholders, scientific community and civil society) at all levels. The United Nations is committed to the SDGs in a way that generates great hope for the world in the coming decade, but there will be no success if not everyone is engaged, since it is such an ambitious Agenda that requires profound changes that goes beyond usual business.

The lack of the more effective, cohesive and accountable participation of companies must be reviewed because they are an important part of this challenge. We believe that businesses activities are directly involved in the SDG agenda through wealth production. Companies influence the distribution of primary income, mainly in relation to the labor remuneration which provides people with their basic needs. Therefore, even profit-driven businesses really need make a meaningful contribution to achieving the SDGs.

Nowadays, businesses have been encouraged to take a more proactive role towards the sustainable development of the planet. According to Hopkins [12], governments and their international mechanisms have failed in their attempts to rid the planet of its serious social problems (underdevelopment, widespread inequalities and poverty). Therefore, expectations are placed on the private sector as a development actor [13], which not only adopts a circular economy model, but also creates quality jobs, is linked to stakeholders' concerns, and dignifies fair employment.

For Scheyvens et al. [5], it is high time for them to change business behavior, adopting management practices more harmonious with sustainability and sustainable development. SDGs enable companies to contribute to sustainable development, drawing the attention of the private sector to initiatives aimed at more ethical, sustainable, responsible and good business practices.

Initiatives undertaken from the perspective of the triple-bottom line should emerge from the awareness that what is good for business also needs to be good for society [14]. This point needs to be kept in mind when examining what is expected of the private sector as a development actor [5] because, historically, companies have always been more interested in the 'sustainability of profitable corporate growth' rather than in the SDGs [15]. Therefore, a company that wishes to participate effectively in the SDGs should focus, first and foremost, on benefitting the citizens, rather than putting corporate capital at the center of endeavors [16].

Scheyvens et al. [5] argue that from a development perspective, human well-being is of central importance and there is a need to integrate it with the business growth and economic development goals of the private sector, in order to avoid the emergence of tensions or confrontations. Consequently, to be

in line with the Sustainable Development Agenda, companies should go beyond just re-writing goals and targets that adhere to "sustaining" the same old economic and social models [3].

Nonetheless, it is not easy to find answers to the questions around sustainable development including the role of the companies in achieving it. Scheyvens et al. [5] have pointed out a number of barriers that must be overcome in order for the private sector to be an actor in sustainable development. Examples of these barriers are: (i) the business model based on short-term financial planning; (ii) the inability to move beyond the own business; (iii) the lack of coherence on social and environmental approaches; (iv) the problems with partnerships and stakeholders; and (v) the failure to focus on the structural causes of poverty and inequalities.

We believe that the SDGs offer a powerful opportunity to build new relationships among all actors (governments, businesses, stakeholders, scientific community and civil society). The global progress will take place in a context where all people can live productive, vibrant and peaceful lives on a healthy planet [11]. Companies could play a key role on sharing prosperity in a sustainable world. Nevertheless, they need to move towards their social obligation by overcoming some challenges for the fulfilment of the SDGs, building on a movement towards corporate social obligation. Such conduct implies the adoption of a new management approach that goes beyond a 'business-as-usual' approach and towards the transformation of the economic agenda that shapes how business and society operates [5,17]. However, as pointed out by the cited authors, it is also necessary that governments enact appropriate legislation to oblige businesses to be more socially and environmentally responsible.

Considering the above issues, we note that CV may help to positively impact the great societal challenges. Particularly in the case of SDGs, we understand that it can make a relevant contribution to SDG 3 and SDG 17. Though CV is performed by employees, companies usually use the CSR to convey a positive image to society. Consequently, the company, their cause and corporate policies all benefit significantly at the same time, generating well-being for its employees and the community that receives the volunteer work.

2.2. Theoretical Approaches on Corporate Volunteering

Volunteer work, which has been historically associated to Christian charity, is currently linked to citizenship actions and business initiatives [18]. In the 1970s, a particular type of volunteer work associated with CSR emerged in the US. This new form of voluntary work consists, specifically, of social actions developed by the force of an entrepreneurial initiative. In them, CV and even the community, is mobilized, with or without direct financial support from the sponsoring company. Companies, motivated by the challenge of CSR and stimulated not only by the country's legislation but also by various global movements, adopt CV as a way to achieve a better world [9]. CV programs have a great impact on the different actors, for example, by assuming that organizational commitment increases their employees' job satisfaction by participating in a company that supports and encourages the implementation of volunteer work programs and projects [19]. Therefore, CV requires a high level of planning and coordination among all parties involved. In particular, it requires establishing and consolidating collaborative alliances with volunteer organizations [20].

CV is conceptually supported by several theoretical frameworks of the social sciences as pointed out by Cosenza et al., [9] in Table 1. However, for the purpose of this study, we understand that, among all theoretical approaches, the most important are the relationship between the practice of volunteering and the work situation of the "Activity Theory" and the "Continuity Theory". The first, to close the gap between the individual subject and social reality, through a mediating activity, argues that human development is due to the need for a relationship with the environment in which we are involved; the second describes how people can develop in old age, from a functionalist perspective in which the individual and society try to obtain a state of equilibrium in which the person's past perception produces continuity in inner psychological characteristics, as well as in social behavior and social circumstances.

Table 1. The theoretical framework on corporate volunteering (CV).

Theory	Subject	Support to CV	Reference
Legitimacy	Institutions represent the structuring rules of a business game directed to actions towards socially desired values, represented by the establishment and dissemination of standard actions and behaviors that incentivize those competences implicit in power structures and mental models, to achieve business legitimacy.	The CV program does not only provide financial help but also compliance with a set of general rules of behavior to achieve social legitimacy, converging with the solidarity mission that society entrusts the company with.	[22–24]
Organization	The company is identified as an organization open to society under a polyhedral reality divided into various dimensions. All these dimensions allow an analysis from different magnitudes, including its environment, but with an overall vision and also, giving the human factor the leading role in the organization.	The CV activities are conceived from the perspective that the company is open to society and puts the human factor at the center of actions.	[25,26]
Agency	The existence of information and asymmetric interests in the company justifies the need to carry out studies aimed at minimizing the agency costs existing in the company.	The CV program reduces company' agency costs by increasing its social standing.	[26,27]
Resources and Capabilities	The intrasectorial differences due to the resources and capacities of each company generate different results which open the door to the design of strategies to generate competitive advantages by contributing to the development of capabilities.	CV allows approaching strategies that will lead to better performances, especially in relation to the company's employees, since it generates competitive advantages by contributing to the development of their capacities.	[28–30]
Stakeholders	Companies need to have good relationships with all stakeholders, owing to meet the demands of the different interest groups linked to the organization, especially the needs of employees and society.	Companies should meet the demands of the employees and society since they are the ultimate beneficiaries of the effects of the practiced CV.	[31,32]
Social Exchange	Relations are understood as a social behavior that may result in economic and social outcomes in a company that is socially responsible when it takes social exchange into account in its planning, objectives and strategies directed to the economic, social and environmental aspects.	CV aims for companies to channel their social responsibility actions through non-governmental organizations (NGOs) or non-profit organizations (NPOs), benefiting from getting volunteers from the companies.	[33,34]
Corporate social responsibility (CSR) conceptual model	Social objectives integrate with the organizational priorities, embedding CSR in the strategic analysis of the company, so that the organization responds to social and environmental problems by taking actions that improve its value chain or competitiveness.	CV activity is assigned as strategic actions to increase competitive value in its social and environmental performance.	[35,36]
Activity	The more active the senior aging process is, and the more social activities are carried out by them, the greater satisfaction they will obtain in their life will be.	The CV program is based on the premise that the substitution of activities helps maintaining subjective and moral well-being.	[37,38]
Continuity	Senior past experiences are connected with their activities, behaviors, personalities and relationships in old age.	CV activities aim to preserve people's well-being throughout their life, maintaining patterns of behavior previously established, especially in transitions such as retirement.	[21,39]

The CV program allows promoting activities that help to maintain subjective and moral well-being, preserving existing internal and external structures using strategies linked to people's past experiences of themselves and of their social world. This is important to individual well-being throughout the life cycle and is a great adaptive strategy that is promoted by both individual preference and social approval. By making adaptive choices, middle-aged and older adults attempt to preserve and maintain existing internal and external structures [21].

On the other hand, the Luxembourg Declaration [40] established a common definition of workplace health promotion in which the guidelines for the effective promotion of health in the workplace must be achieved through activities aimed at improving the organization of work and the work environment; providing an active participation and encouraging personal development. This distinction echoes the need to combine the efforts of employers, employees and society. The World Health Organization [41] defines a healthy work environment as one in which employees and senior staff collaborate in continuous improvement to protect and promote the health, safety and well-being of all employees and the sustainability of the workplace, taking into account the physical and psychosocial environment, the organization of work and the work culture, in addition to personal health resources, and ways of participating in the community.

2.3. Retirement Challenges and Opportunities in Relation to Corporate Volunteering

Some studies have shown the relationship between the time use and various indicators of well-being [42]. Retirement is more than the work cessation, since it can cause the loss of not only a part of income, but also of social status, social relations, etc. In fact, the three main personal resources that positively influence retirement adaptation are: income, health and social support [43]. In today's society, working provides a sense of belonging or a feeling of being needed [44], and volunteering is an activity that fulfills much of the same job functions and additionally contributes to the community [45]. Furthermore, although paid work and volunteering differ in many ways, both are productive activities for society [46].

Hence, in the contemporary world, the population aging is one of the great challenges that societies face. In 1980, there were two people over the age of 65 for every 10 people of working age, and this number has increased to almost three in 2020, and is projected to reach almost six by 2060 [47]. In addition, a longer life implies new social problems because the increase in the demand for social services and health for this population will in turn require the improvement of the supply of existing conditions and above all, the provision of new creative solutions that make the available resources profitable [48].

Nonetheless, while our life expectancy increases, so does our quality of life, in such a way that we not only live longer, but we live better [49]. Therefore, this reality highlights the social need for the greater participation of the elderly. Older people have a lot to contribute, but for this, younger generations have to free themselves from prejudices and stereotypes due to age. If today's youth is different from yesterdays', this also occurs in the elderly [50]. The fourth age is already distinguished to identify the oldest persons within the elderly [51].

In this way, social support is a sine qua non condition for the well-being of seniors and for that, it seems to take advantage of the contribution of retired [48]. Supporting them may be of maximum social interest if it is regulated and formalized. Considering this issue, CV is perceived in a very favorable way to add well-being to the elderly and to lead them socially towards a more active and participative post-employment life [37,39].

At the moment, the ideal of a "senior volunteer" is a minority aspect since passivity is common in the already retired population. The lower rates of volunteering among older people are often explained by the loss of social connections in their lives, such as leaving the workforce [52]. Cosenza et al. [9] explain that, although the low development of senior volunteering can be verified, the number of older people who at the moment are motivated to devote their time to that type of activity is increasing. In the United States, older people are more likely to volunteer than younger people, primarily for

religious organizations. The Bureau of Labor Statistics [52] reports that almost half of the volunteers are older than 65 years old (about 43% of volunteers) and 75% of these seniors volunteered for a religious organization.

Despite the visible boom in volunteering, few are the older volunteers who participate beyond the threshold of the home [53]. In fact, the rapid growth of CV programs does not trigger an equal growth in the enrollment of retired employees, as some specific opportunities for them are not offered in CV programs either. Notwithstanding the spectacular growth in the number of companies offering volunteering programs, the percentage of active employees participating in these programs has remained relatively stable [54]. The main reasons why there has been no further expansion in the number of volunteers were the lack of resources and the lack of strategic management [55].

Companies play a key role in solving this problem, especially if they focus on the issue of volunteering as not only the necessary allocation of resources to CV programs, but also on thinking strategically in terms of promoting opportunities for retired employees as unexploited assets. Despite the alarms raised above, many of the new retirees express an interest in remaining in the labor force [56]. They crave a desire for jobs with a sense of purpose, embracing the opportunities of engagement that benefit or help the community, in addition a greater sense of fluidity among work, retirement and volunteering [55]. To Gonyea and Googins [55], an important arena opens up for mobilizing and tapping into the rich resources or social capital of this generation. To materialize volunteering successfully, this activity requires more than the mere willingness of the involved actors (NGOs, companies, intermediaries, etc.). Additionally, it is necessary to dedicate effort, means and resources in an organized way through the correct management of volunteering [57].

In general, there is a belief that retirement is the beginning of enjoyable life, like a theater marquee enriched with the words: "next premiere, new life" [58]. However, there are other people who do not even want to retire, because they do not imagine what they will be able to do after finishing their working life. The fear of those early retirees is that the lack of daily routine carried out for several consecutive years diminishes their lives' emotion or sense, and ends up pushing them into a deep state of depression or sadness [59]. Therefore, the practice of senior volunteering can also mean better states of physical and psycho-social health, which implies advantages such as higher self-esteem and a sense of usefulness, as well as an active, participatory and healthy aging [53]. The elderly who stay active through volunteer activities not only enjoy better health, but are also reported to be happier [60].

Although the decision to participate in CV is free and personal, it would be important to motivate and support employees regarding their behavior after finishing their working life, motivating them to dedicate part of their time to volunteering [61]. Most people who are volunteers acknowledge that they are because someone from their environment has asked them to do so [62]. In fact, there are still few companies that include human resource policies aimed at their early retirees or retirees in their CV programs. Anyway, the following question remains open: is it more convenient for anyone to become a volunteer after retirement or to start such a service during active life? For Grant [61], it would be quite beneficial for companies to encourage their employees in their active work life to become volunteers. Volunteering itself can also be considered a habit, so the sooner we start it, the more likely we are to exercise it during old age [63]. In this sense, the Luxembourg declaration [40] highlights that aging is one of the key issues to promote health in the workplace. Therefore, it is important to develop an institutional framework favorable to CV, even in the active period of work activity, so that people can continue volunteering after retiring [64].

2.4. Corporate Volunteering in Strengthening Corporate Social Responsibility

CSR has been an increasingly important topic for organizations and some outcomes have shown numerous beneficial effects on the employee engagement [65,66]. Despite this growing in organizational research, there is a gap at the intersection of CSR and CV that explores the role of retirement people. Therefore, investing in recruiting retirees into CV programs offers many businesses the opportunity to push the limits of their efforts. In addition to population aging, three other significant trends suggest

why promoting the inclusion of retirees in corporate volunteering programs is both important and timely: (i) the emergence of the workplace as a community; (ii) new views on retirement; and (iii) the dramatic growth of volunteering programs in companies [55].

Although the concept of CSR has been widely studied in recent decades, and that there are considerable examples of contributions and advances in the social and environmental field, there is still no consensus as to how this concept should be put into practice. In part, this is because there is no common concept about the companies' social behavior and the basic components that characterize a socially responsible company, that is, the one that fulfills its social and environmental responsibilities [67]. However, the constant concern that the company must have to improve the well-being of the community where it operates is recurring, and for this, social and environmental activities play a key role. It is for this reason that we defend in this work, the inclusion of CV as a business strategy to generate CSR and to satisfy the demands of the stakeholders, mainly retired and pre-retired employees.

While for Hambach [68] and Boris [69], the participation of companies in the community through CSR practices has been identified as a significant factor in the infrastructure of volunteer practices; for Krasnopolskaya et al. [70], there is no empirical evidence that CV provides such infrastructure. This issue is particularly interesting, since CV has been identified as the most common CSR practice, at least for multinational companies [24]. CV helps companies internally strengthen employee satisfaction and retention, as well as strengthen corporate reputation and connections with external stakeholders, while many companies specifically link employee volunteering to their CSR strategy [71].

There is a general consensus that employee volunteer programs have been integrated as part of the drive towards CSR [72]. In fact, the relationship between CV and CSR is disclosed and disseminated on the company's websites, in its annual financial statements and in its sustainability reports. In these documents, companies use a CSR discourse that shows volunteering as an altruistic effort, and report the time dedicated to the good of others and of society [73]. Although there are many controversies about the discourse of companies that claim to behave in a socially responsible way, there is strong evidence that CV is used to legitimize the social role of these companies [73,74]. Supporting employee volunteer practices in local communities is important within corporate goals and is part of the company's CSR. Because of this, much volunteer research has shown that companies are increasingly adopting CV programs as a form of CSR. Employee learning experiences are identified from CV as a key boundary condition of the relationship between CV and job performance [75].

Volunteer activities are an effort to address a broader social need. In fact, corporate volunteering initiatives can be compared to a collective form of social movement [76]. Even within small communities, volunteers can play a key, albeit often unnoticed, role in their proper functioning. That is why Dreesbach-Bundy and Scheck [77] pointed out that CV is a developing field of study, focusing the research orientation on employees and on the issues related to society.

Because of this, CV has been a subject of increasing study, with the intention of observing how volunteer work helps to achieve the company's objectives, to explore the different scenarios in which they are carried out and to investigate whether greater integration between the members of the organization improves interpersonal relationships [78]. However, research on CV has focused mainly on the experience of individual volunteering, and it is necessary to go further to find out how CV can help to face great challenges [79]. Our theoretical proposal is in line with previous studies [80,81], and highlights how CV establishes an intimate link between I-CSR and E-CSR, allowing them to strengthen the consolidation of healthy companies and the achievement of the SDGs. Within CSR, CV involves the organization's intellectual capital in relation to the community [78]. Employees use their talents to participate in activities outside of their usual tasks, which do not generate income for the company, but on the other hand, have a positive impact on the community. CSR is considered a proactive attitude to harmonize social objectives with tangible benefits in companies that show a greater real commitment to their social and environmental responsibilities [67]. From the point of view of organizational development, CSR represents an organizational philosophy for which CV as a

strategy allows aligning and involving workers with the company's values, developing skills such as leadership and creativity, promoting the variety of tasks and supporting organizational coexistence [82]. From the point of view of health in the workplace, corporate volunteering is a way to promote worker participation in the community [41].

CV based on the CSR perspective offers an exciting opportunity for powerful new ways of thinking about the companies' role in sustainable development and contributes to further development gains in terms of achieving the SDGs. Companies are key pieces for the fulfillment of the SDGs, while these guidelines represent an opportunity and frame of reference for CSR strategies. The SDGs specify a series of key needs and purposes for humanity as a whole: governments and public bodies, third sector organizations, citizens and companies must be involved in their achievement. In fact, most companies with CSR strategies incorporate the SDGs in their approaches [83]. The SDGs emphasize the interlink ages among the social, economic, and environmental dimensions of sustainable development. The main focus is allocated to mobilize the necessary means to implement partnerships and to allow social commitments [84].

2.5. Benefits from Corporate Volunteering to Retiree Workers

Interest in health and well-being in the context of organizations has grown steadily since the promotion of the health and well-being of employees at the individual and organizational level has become a necessity for companies [85]. Wilson et al. [86] point out that a healthy organization is characterized by its intentional, systematic, and participatory efforts to maximize, among other things, the well-being of employees by providing them with career development support and improvements in their quality of life.

The concept of sustainability has changed companies' perspective regarding financial assistance into the form of corporate donations [87]. Social responsibility is leading companies towards the betterment of their relationships with the overall community by involving their employees. CV is a charitable program designed to involve the company and the community, but also to satisfy the employees [35]. We understand that CV could motivate not only the active employees involved in this activity but could also include retired and pre-retired workers, improving company commitment towards the organization's cause and society as a whole. Such a vision would not only improve the satisfaction of former employees but would also generate positive influences that would promote a participatory and healthy aging.

Many companies have demonstrated their CSR practices by promoting and participating in activities and events in the local community and the public environment. The volunteer employee has been very useful for the companies when they strategically developed and implemented formal CV programs [23]. A formal CV program is a strategic and systematic effort by an organization to create a structured approach with its employees. It may or may not be performed with some volunteer organization, but it will always be aligned with company's objectives, and thereby will promote the inclusion of employees to serve to the community. CV can also be used to advance towards the SDGs, but it will always aim to meet the personal needs of social and philanthropic nature [88].

Researchers have shown that participation in volunteer activities is particularly productive and has important social and individual benefits for older people by promoting active aging [89,90]. Nevertheless, it contrasts with the little attention that has been paid to the factors that encourage or discourage older people with regard to volunteering as a healthy activity. The shift from dependency, frailty and poor health towards a healthy and productive approach to aging is related to the contributions of older people to society as volunteers [91]. CV is positive as a practice for retirees because it helps to close the personal and social "gap" that the process of retirement or disconnection sometimes creates [53].

3. Research Methodology

This research focuses mainly on the relationship of corporate volunteering with health and well-being, developing a comprehensive literature review about this connection with some specific topics related to corporate social responsibility, sustainable development goals and older people. In the first stage of the study, we conducted an extensive bibliographic search across different academic studies associating these issues with corporate volunteering.

CV can be framed and analyzed through different company's theoretical approaches (see Table 1). Furthermore, CV is a faithful representation of how today's organizations try to reconcile the different objectives of their stakeholders in the complex economic environment in which they operate [92,93]. Therefore, CV allows satisfying both the demands of internal users and those of external users, since all stakeholders (shareholders, management, employees, creditors, investors, government, and society) are the final beneficiaries of the CV effects [31,32]. Moreover, it also allows these companies to achieve greater social legitimacy [23,24]. Consequently, one of the direct advantages of CV, from the perspective of the company, is that it is interpreted as a sign of commitment to socially stronger behavior [80] and can help integrate the objectives of stakeholders with the strategy of the social responsibility of companies [81]. Consequently, one of the direct advantages of CV from the perspective of the company is that it is interpreted as a sign of commitment to a socially stronger behavior [80].

The 2030 Agenda for Sustainable Development gave companies a key role in accelerating global development. Companies must also assess what the impacts of their activities are on creating sustainable value in communities, the environment and for future generations. Consequently, companies became the most important actor in delivering the 2030 Agenda. They must define a clear set of priorities, and rethink SDG approaches to focus on the future. However, each SDG will have a different relevance for each company, depending on its sector and country of action. Therefore, these priorities must be defined in terms of the positive and negative impacts they can have on the SDGs. In this way, all operations, value chains and communities where the company operates will be able to advance towards the objectives of the 2030 Agenda, with respect to its internal stakeholders, such as employees. Employees have long been a driving force for improvements, and now they also see in their work the additional purpose of building a more sustainable world. From our point of view, CV is transversal for any type of company and has a positive impact on SDG 3 and SDG 17. In addition, CV allows progress in achieving the SDGs of the volunteering association that is a partner of the company. It should be noted that voluntary entities are recognized for their potential to advance the achievement of the SDGs [94].

At a later stage, we developed a model that provides a theoretical and conceptual framework based on a comprehensive vision on the relationship between corporate volunteering and its implications in the I-CSR, emphasizing its role on health and well-being (SDG 3), and its E-CSR demands, suggesting building a network of partnerships with external social agents (SDG 17). In this theoretical model, the corporate volunteering orientation is determined by I-CSR and E-CSR demands, thus CV is considered as the main variable regarding these two dimensions of social responsibility. In addition, we set the CSR and the SDGs as moderator variables in the model. The specific design for the theoretical model will be explained below. The design of the CV management model with a focus on the 2030 Agenda for Sustainable Development is influenced by business factors regarding internal-CSR (e.g., values, culture, compromising) and external-CSR (e.g., business ethics, stakeholders' interests, institutional behavior).

In Figure 1, we propose a structure in which CV contributes to the SDGs, with a particular integration in SDG 3 and SDG 17. The reason for this is that the company achieves SDG 17 with CV by establishing links with voluntary organizations, which therefore contribute to the achievement of the mission of the said volunteer organization. To achieve SDG 3, the company needs to conceive an internal vision of CV that is internally aligned with the CSR principles, seeking the social well-being of its workers and legitimizing the company's institutional reputation as socially responsible.
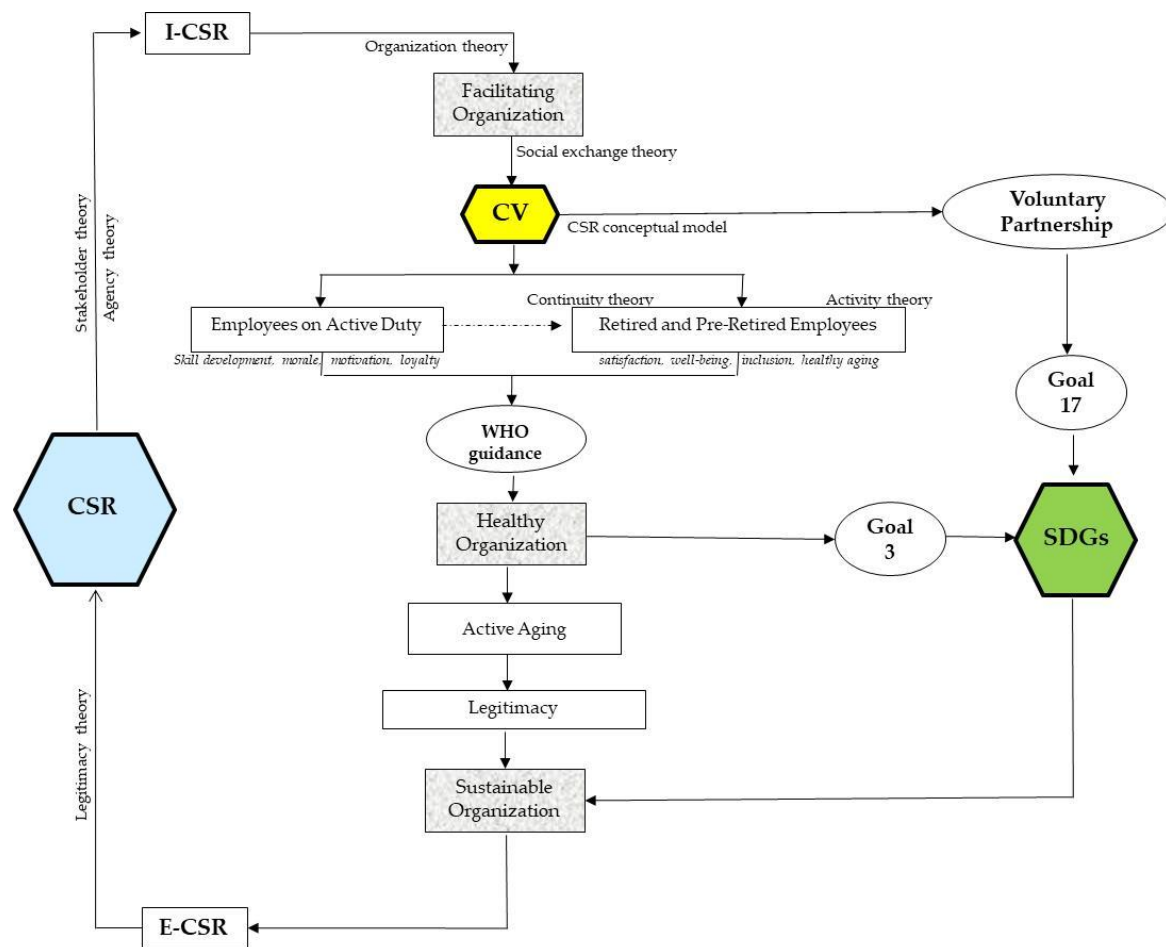
Figure 1. Conceptual model for the retired employee's participation in corporate volunteering. Note: CSR = Corporate Social Responsibility; I-CSR = Internal Social Responsibility; E-CSR = External Social Responsibility; CV = Corporate Volunteering; SDG = Sustainable Development Goal; WHO = World Health Organization.

As noted above, from a macro point of view the CV model has two ways of achieving the sustainable development goals. In the first, voluntary partnerships allow alignment with SDG 17, which basically implies the creation of alliances with non-profit organizations. According to Pérez and Loro [95], this association mechanism implies the cooperation among these organizations to work together on a social or development project and under the same strategy and operating model. Through this mechanism, companies can play an active role in poverty eradication projects implemented by NGOs, providing resources that go beyond the financial. At the same time, NGOs contribute to improve coordination among the existing mechanisms for contacting the social base, playing a mediating role and helping the company to identify social problems in the environments where it is present [1].

Second, the workforce enables the alignment with SDG Goal 3, which basically implies that CV programs are constituted in companies with a key role to satisfy certain concerns of the employees and also, help the HR departments to achieve their objectives. According to Gómez [96], in addition to being the direct beneficiaries of the specific social activity, the workers who carry them out can discover a new dimension of their work and put it at the service of others. At the same time that employees can achieve their own tangible development goals, companies can also acquire a greater human, solidarity and social dimension.

Due to this fact, we provide a model where retired and early retirees joined the CV program. This is an advance because it fills a gap in the literature that historically examined CV in active employees.

We propose the application of a corporate policy that explores more deeply the development of CV programs in companies as a complementary part of the search for the active aging of retired and early retirees. We believe that this should be considered a relevant factor when it comes to CSR practice with the aim of building a healthy organization and providing active aging, in addition to contributing to company legitimacy by disclosing external corporate social responsibility.

4. Discussion

As described above, we believe the proposed model can help the holistic understanding of the sustainable development problem focusing on corporate volunteer programs. The suggested methodology is adequate because it allows us to capture the interaction of CSR and CV, involving organizations, people and society. The model of participation of retired employees in CV is structured around three key areas: (i) CSR; (ii) CV, and (iii) SDG. It runs in open system logic where the variables and attributes are structured in a systemic perspective, which has direct effects on the feedback from the E-CSR and I-CSR.

Corporate social responsibility is the central axis of the evaluation and has a great impact on CV programs and on the achievement of the SDGs. Based on this, organizational actions are developed, aimed at targets such as "facilitating organization", "healthy organization", and "sustainable organization", using CV as an instrument to incorporate the workforce, both the active-duty workers and retired and pre-retired employees. CSR initiatives can be distinguished in terms of targeting to the internal and external context of a company, which are directed at different stakeholders [97,98]. Consequently, CSR policy will allow actions on the people and the environments, as direct beneficiaries of the volunteering initiatives, in terms of meeting their social needs and also contributing to the development of social capacities and action opportunities for their employees.

The CSR conceptual framework has historically been based on the scope of social responsibility from the perspective of outsourcing of sustainable development. Consequently, it focuses on aspects and variables outside the corporate activity, that is, on the E-CSR. Nevertheless, CSR practices have influenced not only above the consumers, investors, suppliers, and the government [99], but also the employees, a group that is vital to any discussion about the origins and consequences of CSR [100]. From this perspective, a new direction appears based on a relatively new concept that is presented in the business context. It brings together in a single term the most unknown CSR part, and possibly for that reason, the least managed, which is the I-CSR [101]. It focuses on the internal issues of a company and identifies the employees as a key and integral stakeholder group for business development.

I-CSR is defined as the set of voluntary actions, whether economic, social or environmental in nature that has the focus of attention within the organization. This denotes an organization's policy and practices related to the psychological and physiological well-being of employees, including respect for human rights, health and safety of employees, work–life balance, employee training, equal opportunity and diversity [102,103].

E-CSR is defined as the environmental and social practices that help to strengthen the firm's legitimacy and reputation among its external stakeholders [103,104]. This implies a set of voluntary actions, whether economic, social or environmental in nature, that have the focus of attention within the organization, but whose effect is decisive in the satisfaction of external agents. Due to its positive effects, E-CSR is decisive in the satisfaction of stakeholder interests, in addition to achieving the corporate external responsibility [101]. Consequently, it can be said that the economic, social and environmental concerns of a company maintain direct relationships with the all the groups of interest. In other words, the CSR policy can include direct effects on the needs of organization's internal interest groups (I-CSR), and also indirect and potential effects on the benefits to external groups (E-CSR).

The integrated use of the I-CSR with E-CSR must be the primary guide to the CSR engagement. Volunteering is a mechanism within CSR activity that can contribute with the perceived external prestige and the perceived internal respect that connects components of CSR and organizational identification. The E-CSR approach involves confronting the internal and external business environment with the

common goal of achieving the growth of the company in a responsible way. That is, the company needs to point out the link between its internal actions that promote responsibility and its external actions with society. I-CSR requires the responsible management of the group of internal stakeholders i.e., its own or outsourced employees. The responsible management of a skilled labor force can positively contribute to the implementation of I-CSR. Additionally, it can bring these employees closer to the role of prescribers of the responsibility of the entity in which they work, making them true social intra-entrepreneurs [101]. This is true as long as they have the capacities, the necessary conditions and the wish to develop them, considering that CSR activities can have an impact on employees influencing the outcomes of their attitudes and behaviors [103]. The success of this strategy demands from corporate volunteers a real desire to become involved, and invest time and efforts in social activities as active agents. Extensively treated in recent years, in addition to being considered key elements, CV programs are linked and closely related to I-CSR.

CV involves the company's ability to act on society, based on its I-CSR policy, by carrying out solidarity actions that respond to social demands, adopting the triple perspective of sustainable development: economic, social and environmental. Therefore, it is centered on institutional participation, direct or not, using its workforce and can be oriented towards the two main perspectives of approach. The most common, externally, is carried out indirectly using partnerships or alliances with other institutions, almost always foundations or non-profit companies.

SDG 17 refers to the forming of alliances with other companies to jointly achieve compliance with the SDGs. Therefore, it implies the development and promotion of effective alliances in the public, public–private and civil society spheres, participating in development cooperation projects, volunteering programs and/or supporting initiatives in favor of sustainable development. In this sense, the CV is an excellent option since it requires the company to establish alliances and to work closely with volunteer organizations. Several research studies have shown the positive impact of CV on CSR [24,80,105], Thus, volunteering represents a way for employees to actively participate in the CSR activities of their employers [65]. To join forces effectively, an alignment is required between the objectives of the company and those of the volunteer organization with which the alliance is established. Considering the peculiarities of the companies and the SDGs contributes to the achievement of this action. Therefore, CV must be structured at a strategic level [106] and in such a way that it follows the basic feedback and control cycle [20].

The CV approach with an internal focus is included in the model, through the integration of the active and retired workforce in the adoption of social responsibility practices, related to decent and healthy employment. A volunteering program whose implicit objective is to help the health care for employees and put all possible tools to improve their lifestyles which also helps to promote and sustain health outside the confines of the workplace sector. For the WHO [41], promoting and protecting health is essential for human well-being and sustained economic and social development. Therefore, our proposal to include retired employees, as presented in the model, in addition to being in line with the guidance of the World Health Organization, also allows the company to create a "healthy organization" environment, contributes to "active aging and gains greater "legitimacy" to become a "sustainable organization" fully adhered to its E-CSR.

The practice of social responsibility requires a company's reflection on its role in society. This is connected with the SDGs, since it marks priority lines of action in sustainable development. SDG 3 is one of the SDGs that has the most direct relationship with the company. Decent work, quality of life for workers, equal opportunities, health and quality of life, quality consumption and production are essential requirements to provide worthy job conditions, and consequently, to guarantee a healthy life and well-being for all at all ages, as SDG 3 intends (good health and well-being). Within SDG 3, the main issue is the healthy organization. Nowadays, many international organizations and regional governments have encouraged companies to join the healthy business network in order to establish economic, social and environmental objectives integrated in an attempt to build more peaceful and inclusive societies.

Within SDG 3, healthy organizations are gaining importance. Consequently, to conquer a healthy life, promoting well-being for all at all ages, companies implement measures that protect the health and well-being of their employees. Today, many international organizations and regional governments have encouraged companies to join healthy business networks to set integrated economic, social, and environmental goals in order to build more peaceful and inclusive societies. However, unlike preventive action, promoting health in the workplace is not a legal obligation and remains largely absent from the policies and practices of European countries, as well as the organizations that operate in them [107].

Furthermore, the publication "WHO Healthy Workplace Framework and Model: Background and Supporting Literature and Practices" written by Burton [108] begins a path towards excellence in health, safety and well-being at work. This document is practical guidance tailored to specific sectors and cultures, which summarize the framework and provides the practical assistance to employers and workers and their representatives for implementing the healthy workplace framework in an enterprise.

The key principles and interpretive explanation suggested in the framework model for healthy workplaces are used to simplify an abstract representation of the structure, content, processes and system of the healthy workplace concept. Through continuous improvement in management, four major areas of influence are included for a healthy work environment based on the identified needs: (1) health and safety concerns in the physical work environment; (2) health, safety and well-being problems in the psychosocial work environment; (3) personal health resources in the workplace; and (4) ways to participate in the community to improve the health of workers, their families and other members of the community. In summary, this characterization of a healthy work environment implies a conceptual evolution from an almost exclusive approach in several aspects. In this particular case, according to the WHO [109], the variables are related to the physical work environment (physical, chemical and ergonomic risks), healthy habits and lifestyles, psychosocial factors and communities (community and environmental relationships that can have an effect on health). Currently, there are several models that can be used to assess and to certify if the organization is healthy [110].

CV affects the fundamental areas that allow progress towards a healthy company. Participating as a volunteer improves the health and well-being perceived by volunteers [60,111], and allows workers to participate in the community. Thanks to CV, the link with the community remains when workers retire. To a certain extent, volunteering allows the retiree to substitute the lost work activity [37,38], and to maintain previously established behavior patterns [21,39]. In this sense, among intervention areas to achieve healthy companies, the programs for active aging aim to adapt jobs and task skills to the needs and characteristics of senior workers.

Based on this comprehensive way of thinking and acting, companies reinforce their commitment to promote health at the workplace as stipulated in the Global Plan of Action on Workers Health (GPA) for the period 2008–2017 [112]. Furthermore, companies are able to promote job performance with better health, quality of life and job satisfaction [110].

Although this research is eminently theoretical, its practical implications are direct. Combining CSR, CV and SDG literature in one single model offers a glimpse of the interactions inside and outside the company, helping managers to identify societal needs to which their companies may contribute in accordance with their intellectual capital through engaging in the SDGs. This kind of theory-based guidance encourages companies to develop appropriate interventions to address local needs and to promote companies' moral legitimacy [113]. The key role of seniors as corporate volunteers is reinforced in this paper because many of them reached retirement in a perfect state of health and energy to continue adding value to the society. The fact that their work is not paid does not mean that it is free, so the management of their voluntary activities must be carried out rigorously, thus their disinterested contribution is valuable to the society, beneficiaries, the company, and of course, to themselves.

To verify the compliance with the challenges identified in the SDGs, leaders in all areas must develop evaluation protocols shared by the different stakeholders. In response to the sustainable development and social benefits into the workforce, companies should account their social responsibility

activities within their corporate reports. Based on a sample of 600 European companies along the years 2015, 2016, and 2017, one of the first studies to evaluate company's reports on SDGs concluded that information about the SDGs was disclosed in 30% of annual reports, with an average report quality of 3.5 out of 10. Not only a company's factors but also policy makers were identified as responsible to promote the probability and quality of disclosure of the SDGs [114]. In Spain, 83% of companies with CSR strategies promoted CV and 90% fostered the SDGs in their CSR plans in 2017 [83]. These percentages revealed the importance of this trend to organize and to articulate corporate transparency and accountability. There are also examples of companies that promote CV among seniors with positive results for the achievement of the SDGs. The health insurance company Deutsche Krankenversicherung AG known as DKW developed a generational diversity program that includes activities aimed at older employees and retirees to prepare them for retirement [115].

5. Conclusions

This paper has allowed us to study the concepts of corporate social responsibility and corporate volunteering, together with the 2030 Agenda for Sustainable Development and its goals [1]. We have explored the effect of volunteering practices that are applied to integrate retired and pre-retired workers, promoting participatory and healthy aging. The evidence indicates that CV can achieve social legitimacy influencing the health and well-being of workers beyond the employment relationship. Our literature review showed a gap regarding the integration of retired and pre-retired workers into corporate volunteering activities in strengthening corporate social responsibility and the achievement of the sustainable development goals.

By acknowledging a gap in the CV literature, we elaborated a model that allows integrating the CSR perspectives with the CV approach, focusing on the SDGs from 2030 Agenda. Therefore, our research presented a theoretical framework aimed at studying the CV literature linking to CSR and the SDGs in order to engage retired and pre-retired employees as volunteers. The framework model used was designed to understand this key issue (the role of retired workers) in order to assess these three dimensions (CSR, CV, and SDG) controlled by business factors such as values, culture, compromising, business ethics, stakeholders' interests, and institutional behavior. The results of this study show that CV policies can help integrate older people in the context of active and healthy aging. We also revealed that despite the great potential that this type of volunteering can have in an organization's workforce, the strategic benefits of a volunteer program for retired employees have not yet been thoroughly investigated in the CV literature. In other words, there is a gap in the literature that needs to be further investigated. This article highlights that the benefits of CV activities are not only limited to meet the external demands and to address the interests of external stakeholders, but also help to promote positive attitudes towards internal stakeholders, particularly in the case of employees. By exploring the E-CSR (efforts directed toward external stakeholders) and the I-CSR (efforts directed toward employees), we showed that the CV program can be used as a mechanism to achieve the SDGs. Companies are key actors for the fulfillment of the SDGs, while these guidelines represent an opportunity and frame of reference for CSR strategies.

In fact, most companies with CSR strategies have incorporated the SDGs in their approaches, according to report on the social impact of companies [83]. Specifically, companies play a fundamental role with SDGs 3 (health and well-being) and 17 (partnerships). Through E-CSR, companies must do everything possible to ensure their operation does not adversely affect the human right to the health of communities and contributes positively to the well-being of society as a whole. Through I-CSR, companies can implement adequate occupational hygiene, health and safety plans for employees, becoming directly involved in the well-being of the people who are or have been part of their staff. CV applied to the retired worker is a strategic action based on social responsibility, which undoubtedly contributes to CSR in general, but in particular the I-CSR and E-CSR dimensions, and can also be addressed to the SDGs.

The SDGs are putting sustainability at the center of the corporate culture of many companies around the world, by aligning not only their sustainability strategies with the 2030 Agenda, but also their corporate strategies [116]. In this way, the SDGs 3 and 17 must journey together toward the sectorial corporate program in order to implement and comply with the 2030 Agenda. At the level of internal management, many companies are adopting the scope of safety and occupational health (I-CSR), and are developing activities related to the promotion of the welfare of employees in collaboration with other stakeholders (E-CSR). Moreover, a large number of development cooperation projects, social actions or voluntary programs were focused on improving the health of certain vulnerable groups (such as the older people). These projects were generally developed in alliance with third sector organizations.

Therefore, as future research, we propose an empirical application that validates and quantifies the relationships among the main variables. To that end, it is necessary to obtain quality data that allows unbiased modeling. The theoretical model is rich in interactions so it is necessary to collect information on the operation of companies, worker behaviors and contributions to direct beneficiaries and to society in general. To verify the compliance with the challenges identified in the SDGs, leaders in all areas must develop evaluation protocols shared by the different stakeholders.

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