US corporate human rights index:

Tracking changes in company commitments to human rights

Findings as of July 2026

IBM

Indicator	Finding - 2025	Source	Source Link	Yes/No Change	Change
Policies and commitments					
General					
Human rights policy - UNGPs	IBM is committed to high standards of corporate responsibility. Our definition of corporate responsibility includes environmental responsibility, as well as social concerns for our workforce, clients, business partners, and the communities where we operate. Underpinning our corporate responsibility standards and practices is our dedication to respect human rights. IBM's stance on human rights is informed by international standards, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the UN Universal Declaration of Human Rights. IBM has a strong culture of ethics and integrity, guided by a rigorous system of corporate governance that promotes transparency on a global basis and compliance with all applicable laws and regulations where we do business.	IBM Impact, Policies, IBM Human Rights Principles	https://www.ibm.com/responsibility/data-and-policies#policies	no change	
Human rights policy - ILO Core Labor Standards	See above			no change	
Forced labor & prison labor	**Freely Chosen Employment** Forced, bonded (including debt bondage) or indentured labor; involuntary prison labor; slavery or trafficking of persons shall not be used. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities. As part of the hiring process, workers must be provided with a written employment agreement in their native language (or in a language the worker can understand unless otherwise required by law) that contains a description of terms and conditions of employment prior to the worker departing from his or her country of origin. Employment is voluntary and employees shall be free to terminate their employment at any time. Employers and agents may not hold or otherwise destroy, conceal, confiscate, or deny access by employees to employees' identity or immigration documents, such as government-issued identification, passports, or work permits, unless such holdings are required by law. Workers shall not be required to pay employers' or agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker. [IBM Global Employment Standards] **Working with partners and suppliers** For our supply chain relationships, IBM uses the Responsible Business Alliance (RBA) Code of Conduct (formerly the EICC Code of Conduct) as a single code for our global supply base. The RBA Code of Conduct establishes the standards we expect from our suppliers in doing business with IBM across several areas of social responsibility, including labor, health, safety, protection of the environment, ethics, and management systems. Our goal is to work with our suppliers to foster their full compliance to the RBA Code of Conduct and we expect them to cascade these standards to their extended sources of supply engaged in the production of goods and services for IBM. We consider these standards in our supplier selection process and monitor ongoing performance, as needed, by periodic third party supplier compliance audits. IBM reserves the right to take action with suppliers that do not comply with the RBA Code of Conduct and may consider measures such as reducing or ending business in accordance with contract terms. [Human Rights Principles] Today's global marketplace is under increasing scrutiny regarding supply chain social responsibility. Heightened public awareness, evolving legislation, and growing concerns over issues such as conflict minerals, forced labor, and human trafficking are driving greater accountability across the sector. IBM addresses these challenges by aligning with a Responsible Business Code of Conduct, which sets clear, internationally recognized standards for ethical and socially responsible business practices. This code governs both our internal operations and our global supply base. This code sets minimum social responsibility standards for	IBM Impact, Policies, IBM Global Employment Standards IBM Impact, Policies, IBM Human Rights Principles IBM Supply Chain Responsibility RBA Code of Conduct	https://www.ibm.com/responsibility/data-and-policies#policies https://www.ibm.com/procurement/responsibility https://www.responsiblebusiness.org/code-of-conduct/	No change	
Human rights defenders & civic space	No evidence			No change	
Gender equality and women's empowerment	**Inclusion & IBM** ... IBM has more than 100 years of work on diversity, inclusion and equality in the workplace. ... we're proud to foster an environment where every IBMer is able to thrive because of their differences, not in spite of them. Dating back to 1953 when Thomas J. Watson, Jr. issued Policy Letter #4, IBM has committed to hire "people who have the personality, talent and background necessary to fill a given job, regardless of race, color or creed." This is interpreted in a modern environment, and to adhere to various local laws, as the policy of this organization to continue to engage in activities such as hiring, promotion and compensation of employees, without regard to race, color, religion, sex, gender, gender identity or expression, sexual orientation, national origin, caste, genetics, pregnancy, mental or physical disability, neurodivergence, age or other characteristics protected by applicable law. IBM makes reasonable accommodations available where the Company believes they are appropriate to enable employees with disabilities and others to effectively perform their jobs... [Human rights principles] **Inclusive business relationships**...The policy of the IBM Corporation is to provide all businesses with equal opportunity to participate in all areas of IBM's marketing, procurement, and contracting activities. This policy applies to all firms or institutions regardless of the business owner's race, color, religion, gender, pregnancy, gender identity or expression, sexual orientation, national origin, caste, disability, age, or status as a special disabled veteran or other veteran. In the United States, these activities comply with all applicable federal, state and local laws, including those dealing with the use of small business; small, disadvantaged business; women-owned small businesses; HUBZone businesses; veteran-owned businesses and service-disabled veterans. This policy applies to all areas of expenditures, whether for products or services. Action should be taken by all IBM organizations to ensure that this policy is implemented and that there are programs which ensure IBM's performance against this commitment. [Inclusion@IBM] **Non-discrimination and Harassment** IBM will not discriminate in hiring, promotion, training, compensation of employees and employment practices on grounds of race, color, religion, age, national origin, social or ethnic origin, caste, sexual orientation, gender, gender identity or expression, marital status, pregnancy, political affiliation, union membership, protected genetic information, disability, covered veteran status or any other characteristics protected by applicable law. IBM will create a work environment free of discrimination or harassment based on the noted categories. Workers shall be provided with reasonable accommodation for religious practices. ... [IBM Global Employment Standards] **Supply chain responsibility**...IBM addresses these challenges by aligning with a Responsible Business Code of Conduct, which sets clear, internationally recognized standards for ethical and socially responsible business practices. This code governs both our internal operations and our global supply base. This code sets minimum social responsibility	IBM Impact, Policies, IBM Human Rights Principles IBM Impact, Policies, Inclusion@IBM IBM Impact, Policies, IBM Global Employment Standards IBM Supply Chain Responsibility RBA Code of Conduct	https://www.ibm.com/responsibility/data-and-policies#policies https://www.ibm.com/procurement/responsibility https://www.responsiblebusiness.org/code-of-conduct/	No change	
Indigenous Peoples				no evidence	
Natural resources					

Responsible mineral sourcing	**IBM® is committed to achieving an ethical, responsible, and sustainable supply chain. We do business with companies that share our commitments and values**. We require our suppliers to manage and report their social and environmental objectives. To achieve our objectives, we focus on: -Conducting minerals due diligence and supply chain traceability for tantalum, tin, tungsten, gold (3TG), cobalt, and mica used in IBM's products; -Collaborating with suppliers, industry groups, and stakeholders worldwide to improve the minerals validation process and increase supply chain transparency; -Ensuring minerals used in IBM's supply chain are sourced from conformant or active smelters or refiners that have been assessed by one of the accredited schemes: LBMA, RJC, RMAP, or TI-CMC; or are 100% recycled processors; -Implementation of robust policies and industry best practices across IBM's supply chain... **Responsible minerals policy** IBM's Responsible Minerals policy addresses the parameters defined in the US Dodd-Frank Financial Reform Act of 2010 (section 1502). IBM's Responsible Minerals policy is anchored in the Organisation for Economic Co-Operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (CAHRAs). Additionally, the IBM policy is conformant with the Responsible Business Alliance (RBA) Code of Conduct, section D7, Responsible Sourcing of Minerals. -IBM requires its suppliers to support our objective of a minerals supply chain that does not support armed groups in the Democratic Republic of the Congo, and adjoining countries, nor from similar groups in other CAHRAs. -Suppliers are to ensure minerals used in IBM's supply chain are sourced from conformant or active smelters or refiners that have been assessed by one of the accredited schemes: LBMA, RJC, RMAP, or TI-CMC; or are 100 percent recycled processors. IBM's Responsible Minerals Policy is applicable to the following minerals (from a reporting perspective): tantalum, tin, tungsten, and gold (collectively referred to as 3TG), cobalt, and mica. -IBM participates in industry groups such as the Responsible Minerals Initiative (RMI), Responsible Business Alliance (RBA), and metals organizations. We encourage our	IBM Responsible Minerals	https://www.ibm.com/procurement/responsible-minerals	no change	
Conflict minerals	See above			no change	
No deepsea mining	No evidence			no change	
Land rights	No evidence			no change	
Free, Prior, and Informed Consent (FPIC)	No evidence			no change	
				no change	
Technology					
Responsible AI	For more than a century, IBM has earned the trust of our clients by responsibly managing their most valuable data. And we have worked to earn the trust of society by ushering powerful new technologies into the world responsibly and with clear purpose. IBM continues to follow core principles, grounded in commitments to trust and transparency, that guide its handling of client data and insights. These principles also guide its responsible development and deployment of new technologies, such as IBM Watson® to the more advanced watsonx™. We encourage all technology companies to adopt similar principles to protect client data and insights, and to ensure the responsible and transparent use of artificial intelligence (AI) and other transformative innovations. We offer our own Trust and Transparency Principles here as a roadmap. They include: **The purpose of AI is to augment human intelligence** IBM believes AI should make all of us better at our jobs, and that the benefits of the AI era should touch the many, not just the elite few. **Data and insights belong to their creator** IBM clients' data is their data, and their insights are their insights. We believe that government data policies should be fair and equitable and prioritize openness. **Technology must be transparent and explainable** Companies must be clear about who trains their AI systems, what data was used in training and, most importantly, what went into the recommendations of their algorithms. [Trust and Transparency] Now is the moment for responsible AI Businesses are facing an increasingly complex, ever-changing global regulatory landscape when it comes to AI. The IBM approach to responsible AI balances innovation with responsibility, helping you adopt trusted AI at scale. [Responsible AI]	IBM's Principles for Trust and Transparency Responsible AI	https://www.ibm.com/policy/trust-transparency https://www.ibm.com/trust/responsible-ai	yes change	Guided by enduring principles and reinforced through enterprise-wide governance, IBM's approach to Responsible Technology enables trust, transparency, and accountability to be embedded across how we design, deploy, and govern AI and emerging technologies. **The purpose of Technology is to augment human capabilities** Technological solutions should be designed to enhance and extend human capability and potential, while simultaneously enabling humans to take on more value-adding task **Technology should be open and transparent** Technology solutions should be open to multi-stakeholder feedback and collaboration, and information about the development, inner workings, and use should be available to encourage trust in the technology. **Pillars of Trustworthy AI** Transparency AI systems should be designed and developed to provide explanations and sufficient observability. Information about their development should be available to relevant stakeholders. Fairness and Human Value Alignment AI systems should operate fairly within their intended context, whether making predictions, providing recommendations, generating content, or executing tasks. The behavior of such systems should align with relevant human values, such as avoiding generating hateful and abusive content, or executing harmful actions. Privacy
Human rights policy - freedom of expression and information and privacy	See Human Rights - UNGPs. In addition: As a globally integrated enterprise, IBM's business processes frequently extend beyond the borders of one country. Such globalization demands not only the availability of communication and information systems across the IBM group of companies (IBM), but also the world-wide processing and use of multiple types of information, including Personal Information. IBM is committed to protecting the privacy and confidentiality of Personal Information about its Employees, Customers, Business Partners (including contacts within Customers and Business Partners) and other identifiable individuals. Uniform practices for collecting, using, disclosing, storing, accessing, transferring or otherwise processing such information assist IBM to process Personal Information fairly and appropriately, disclosing it and/or transferring it only under appropriate circumstances. This Policy Letter sets forth the general principles that underlie IBM's specific practices for collecting, using, disclosing, storing, accessing, transferring or otherwise processing Personal Information, including the general principle of Privacy by Design. These general principles apply to the processing of Personal Information world-wide by IBM...[Data Privacy]	IBM Impact, Policies, Data Privacy	https://www.ibm.com/impact/reports-and-policies	no change	
Living wage					
Living wage, own operations	Wages and Benefits IBM will, at a minimum, comply with all applicable wage and hour laws and regulations, including those relating to minimum wages, overtime hours, piece rates, non-exempt or exemption classification and other elements of compensation, and provide legally mandated benefits. The pay which employees receive will be reflected in a timely and understandable manner via a pay statement or similar documentation that includes sufficient information to verify accurate compensation for work performed, including overtime compensation and its calculation if appropriate. All use of temporary, dispatch and outsourced labor will be within the limits of the local law.	IBM Impact, Policies, IBM Global Employment Standards	https://www.ibm.com/responsibility/data-and-policies#policies	no change	
Living wage in supply chain	IBM addresses these challenges by aligning with a Responsible Business Code of Conduct, which sets clear, internationally recognized standards for ethical and socially responsible business practices. Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates...[RBA]	IBM Supply Chain Responsibility RBA Code of Conduct	https://www.ibm.com/procurement/responsibility https://www.responsiblebusiness.org/media/docs/RBACodeofConduct8.0_English.pdf	No change	
Human rights due diligence and supply chain					
Process for assessing human rights risks and impacts	For our supply chain relationships, IBM uses the Responsible Business Alliance (RBA) Code of Conduct (formerly the EICC Code of Conduct) as a single code for our global supply base. The RBA Code of Conduct establishes the standards we expect from our suppliers in doing business with IBM across several areas of social responsibility, including labor, health, safety, protection of the environment, ethics, and management systems. Our goal is to work with our suppliers to foster their full compliance to the RBA Code of Conduct and we expect them to cascade these standards to their extended sources of supply engaged in the production of goods and services for IBM. We consider these standards in our supplier selection process and monitor ongoing performance, as needed, by periodic third party supplier compliance audits. IBM reserves the right to take action with suppliers that do not comply with the RBA Code of Conduct and may consider measures such as reducing or ending business in accordance with contract terms.	IBM Human Rights Principles	https://www.ibm.com/responsibility/data-and-policies#policies	no change	
Heightened human rights due diligence in Conflict Affected and High Risk Areas (CAHRAs)	See responsible mineral sourcing			no change	
Affected stakeholder engagement	We proactively engage and collaborate with stakeholders from a cross-section of nongovernmental organizations (NGOs), government agencies, businesses, suppliers, industry associations, investors, academia, communities and employees, and stockholders to identify and prioritize issues	2023 ESG Report IMB Impact, pg 60	https://www.ibm.com/downloads/documents/us-en/10a99803d62fd3a5	no change	

Human rights requirements in supplier code/requirements	IBM addresses these challenges by aligning with a Responsible Business Code of Conduct, which sets clear, internationally recognized standards for ethical and socially responsible business practices. This code governs both our internal operations and our global supply base. This code sets minimum social responsibility standards for suppliers, as enforced by IBM. Non-compliant suppliers will face consequences such as a reduction or termination of their business contract. [Supply chain social responsibility] Establish and maintain a corporate social responsibility and environmental management system1 that addresses the supplier's significant social and environmental matters, including themes such as labor, health and safety, environment, and ethics. The management system should be deployed company-wide or at least at the sites where work for IBM is performed...In the event of an assessment or audit by IBM or an IBM-directed third-party, suppliers should be able to demonstrate conformance to IBM's S&EMS requirements. Failure to meet all applicable requirements can ultimately result in discontinued business.; [IBM supply chain responsibility requirements]	Supply chain social responsibility IBM supply chain responsibility requirements	https://www.ibm.com/procurement/responsibility https://www.ibm.com/procurement/responsibility-requirements	no change	
Access to remedy					
Grievance mechanism for own employees	IBM expects IBMers like you to report potential wrongdoing – whether a violation of the BCGs or other unethical or unlawful conduct involving IBM. IBM will promptly review your report of actual or potential violations of the BCGs or other unlawful or unethical conduct. IBM will not tolerate threats or acts of retaliation against you for making any reports. To report a concern (or raise an allegation), contact.... Communication and Concerns & Appeals Mechanisms and Channels IBM makes available to all employees open communications channels for suggestions and complaints to management; IBM also maintains a channel for contact with the management for employee complaints, a channel to discuss concerns with specialists for guidance, and a channel to raise concerns anonymously. These may address complaints of any kind, including any form of harassment and misconducts of sexual nature. IBM does not tolerate threats or acts of retaliation against any employee for	Business Conduct Guidelines, pg 7 IBM Human Rights Principles	https://www.ibm.com/investor/att/pdf/IBM_Business_Conduct_Guidelines.pdf https://www.ibm.com/responsibility/data-and-policies#policies	no change	
Grievane mechanism for workers - supply chain	The purpose of the IBM Global Procurement Ombudsman office is to provide an avenue for suppliers and others to address procurement-related concerns and issues that, for any reason, cannot be resolved satisfactorily through normal business channels. As an objective and impartial organization, the Ombudsman assists in resolving procurement-related concerns and issues. The intent of the Ombudsman process is to foster more open, effective and productive relationships with our suppliers. If you have a concern, we want to hear from you. Do your best to define your concern. Then raise the concern to whomever you feel most comfortable: Local IBM Procurement or the IBM Ombudsman.	IBM Global Procurement Ombudsman	https://www.ibm.com/procurement/ombudsman-information	no changes	
Grievance mechanism for external individuals & communities	Trust is a cornerstone of IBM's brand and values. IBM looks to its employees, suppliers, and IBM Business Partners to be the stewards of IBM's good name and reputation, and to act decisively if they become aware of possibly unlawful or unethical conduct, or suspect there has been a violation of IBM's Business Conduct Guidelines or workplace policies. IBM provides communications channels for employees, suppliers, IBM Business Partners, and others to report concerns or suspected violations to the company. One such channel for reaching IBM is by emailing Compliance and Investigations at trustww@us.ibm.com. Some reporting channels include mechanisms for submitting anonymous reports. IBM does not tolerate threats or acts of retaliation against any employee for reporting a concern or suspected violation. Reported concerns and suspected violations are reviewed and investigated, if appropriate. Findings of misconduct are subject to disciplinary action, which may include termination of employment or business relationship.	Compliance and investigations	https://www.ibm.com/investor/governance/compliance-and-investigations	yes change	Integrity and ethical business conduct are the cornerstone of IBM as a trusted brand. All leaders and managers throughout IBM play a critical role in fostering effective business integrity in the workplace. They fulfill this role by developing, promoting, and leading a culture of integrity in their organizations. The IBM Risk, Compliance and Integrity team supports their efforts by providing compliance resources, tools and expertise. IBM has established internal and external communication channels for employees, Business Partners, suppliers, shareholders, and others to notify IBM of possible violations of IBM policies, instructions, or codes of conduct (e.g., Business Conduct Guidelines, Business Partner Code of Conduct, Responsible Business Alliance (RBA) Code of Conduct, etc.) by employees, BPs, suppliers, and others whose actions may affect IBM
Governance and staffing					
Board and/or C-Suite-level oversight	The Directors and Corporate Governance Committee is devoted primarily to the continuing review and articulation of the governance structure and practices of the Board. Concurrent with that responsibility, set out more fully in its charter, the Directors and Corporate Governance Committee performs many other functions, including: ...overseeing policies and practices related to corporate social responsibility, sustainability and environmental, social, and governance matters;	Committees of the board	https://www.ibm.com/investor/governance/committees-of-the-board	no change	
Senior level responsibility for human rights	Governance IBM senior management is ultimately responsible for our economic, environmental, and social corporate responsibility programs and progress, including our dedication to human rights, as well as our adherence to IBM's overall compliance programs. The IBM Board and our CEO annually review IBM's corporate responsibility programs and progress. Our dedication to corporate responsibility is fostered throughout the company and integrated across the business through the following forums. Corporate Responsibility Executive Steering Committee and Working Group Our Corporate Responsibility Executive Steering Committee comprises senior executives from functional areas across the business and is chaired by IBM's Vice President for Corporate Citizenship and Corporate Affairs. The committee meets periodically to provide leadership and direction on key human rights and corporate responsibility issues. Each functional area is responsible for the development of its own goals and strategy, with organization-wide goals approved by the steering committee. Our Corporate Responsibility Working Group consists of representatives from functional areas (including global representation) and meets regularly to manage IBM's human rights and corporate responsibility activities and stakeholder engagement. The working group reviews key standards and strategic issues in the area of corporate	IBM Human Rights Principles	https://www.ibm.com/responsibility/data-and-policies#policies	no change	
Reporting and transparency					
Human rights reporting (integrated or stand-alone)	Included in 2023 ESG Report IBM Impact	2023 ESG Report IBM Impact	https://www.ibm.com/downloads/documents/us-en/10a99803d62fd3a5	no change	
Transparency Report	Current report includes 2024 data	Privacy at IBM IBM 2H 2024 Law Enforcement Requests Transparency Report	https://www.ibm.com/trust/privacy https://www.ibm.com/downloads/documents/us-en/1227c12ccd38b284	yes change	Report includes data from the "First Half of 2025"
Memberships					
RBA	Yes		https://www.responsiblebusiness.org/about/members/	No change	
RMI	Yes		https://www.responsiblemineralsinitiative.org/about/members-and-collaborations/	No change	
GNI	No		https://globalnetworkinitiative.org/who-we-are/members/	No change	
IRMA	No		https://responsiblemining.net/members-partners/#irma-member-list	no change	
WEPs (signatory)	Signatory of WEPs for locations that includes Uruguay, Mexico, Costa Rica, Brazil, Argentina and Serbia. [Webpage - WEPs Signatories]		https://www.weps.org/companies	No change	
Lobbying and ethics					
Public statement or endorsement in support of mandatory human rights and environmental due diligence	No evidence			no change	

Anti-bribery and anti-corruption policy	IBM prohibits bribery and kickbacks of any kind. Never offer or give anyone, or accept from anyone, anything of value that is, or could be viewed as, a bribe, kickback or other improper benefit, and never improperly attempt to influence that person's or entity's relationship with IBM, whether to obtain or retain business or get some other benefit. And do not make such payments or offer such benefits through others, such as agents, contractors, consultants, IBM Business Partners, trade associations or suppliers. Likewise, we expect everyone we interact with – including suppliers, IBM Business Partners, agents, contractors and consultants – not to accept or offer bribes or kickbacks.	Business Conduct Guidelines, pg 32	https://www.ibm.com/investor/att/pdf/IBM_B no change usiness_Conduct_Guidelines.pdf

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