

GENDER INFLUENCE ON STUDENTS' REQUIREMENTS OF EMPLOYEE BENEFITS

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Highlights

- *Students of analysed faculties require similar benefits*
- *Only in case of some benefits there was found a relation to the gender of students*
- *The most desired benefits are Contribution to corporate catering, and Use of company car*

Abstract

The article presents the partial results of research on the requirements of students, members of the Generation Y, in providing employee benefits. The research was conducted in the period between 2002-2014 among master students of Mendel University in Brno. The paper examines whether the gender of the respondent influences the set of desired employee benefits. There were identified the top ten most requested benefits, for which there was done the analysis of their correlation with the gender of respondents and in the case of three of them there was identified a repeated (in more years) statistical correlation: Coverage of language courses, Additional salary (Midyear bonus), On-site parking. Correlations were also examined in the case of additional 30 benefits and in the case of 4 of them there was identified a repeated (in more 5 years) statistical correlation: Children's nurseries and kindergartens, Share on profits, Contribution to recreation and Contribution for Christmas (Annual bonus).

Keywords

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Introduction

Employee benefits are such forms of rewards that an organization provides to employees just because they are its employees. Benefits are usually not attached to the performance of the employee. In providing the benefits there is often taken in consideration the status of employees in the company, the period of employment in the organization and their merits. Similarly, the benefits are defined by Armstrong (2009), BLS (2005) and Kleibl, Dvořáková and Šubrt (2001), who consider the benefits as an element of reward provided for remuneration, in addition to various forms of monetary rewards.

According to many authors (DeCenzo and Robbins 1999; Dvořáková, 2007) benefits represent an essential part of a functioning employee motivation program, because they have a significant impact on whether the employee will remain in the company. This view is supported by research among readers of Employee Benefits magazine (2013) – users of a survey, which investigated the reasons for provision of employee benefits by employers. Majority of employers ranked to the top reasons their effectiveness as a tool for attracting and retaining staff. The top reasons also included an effort to reward employees, promote their well-being and health, aim for a work-life balance. Attracting new employees is not only based on the provided employee benefits – there are other important characteristics of a company, e.g. a good working atmosphere, and career advancement opportunities (Backes-Gellner and Tuor 2010). Benefits, though, become an important criterion of acceptability of a job offer. According to Provazník and Komárková (1996), Dulebohn, Molloy, Pichler and Murray (2009), in the case of specific tangible rewards for employee benefits, they consider that except objective value of a benefit its subjective value is often more important, depending on how it is perceived by the recipient. The subjective value contains symbolic meanings.

Specifically, distinctive material rewards, if they are accurately targeted to the current situation of the recipient, are more stimulating than money. Employees perceive interest in them, they realize that they are valuable for the company, their self-esteem and sense of responsibility are increasing, and a sense of belonging reinforces in them, which eventually increases their self-identification with business objectives. Horská (2009) contends that the benefits are considered as hygiene factors (Herzberg, Mausner and Synderman, 2004). According to the author, if the benefit is withdrawn it leads to demotivation of employees. This view is supported by research of Vnoučková (2014). Benefits are also less demanding than the economic exploitation of wages, because many benefits are tax-supported (e.g. Hammermann and Mohnen 2014; Macháček, 2013; Duda, 2011; Grubb and Oyer, 2008). Employees also expect a fair administration of the benefits (Muse and Wadsworth, 2012).

It is necessary to note, as Armstrong (2009) and Hewitt Associates (2002) state, that employee benefits are also a very expensive part of the total set of tangible rewards, they may represent up to one-third of the wage-costs, and must be carefully planned and managed. Globalization, outsourcing, a shift from manufacturing to a service economy, and limited economic growth have greatly impacted employee benefits in the recent years. Compensation has declined, whereas employee expectations of future salary increased.

In the Czech Republic there are cannot be found many research enquiries in the field of employee benefits. There exists, though, a long-term collaboration of the company NN (2015) with the Confederation of Industry of the Czech Republic, which addresses these issues. Results of their research are shown in Table 1. Among the most common benefits provided

by the companies, there belong cellular phone for private use, employee's professional development, medical checks, drinking regime and contribution to corporate catering. Results also showed the following key findings: 99 % of companies do provide employee benefits, and on average they provide 12 employee benefits. Menu of the benefits also includes less traditional benefits e.g. medical checks, sick days etc.

Employee benefits	2010	2011	2012	2013	2014	2015
Cellular phone	80 %	84 %	75 %	87 %	89 %	88 %
Employee professional development	70 %	78 %	82 %	85 %	81 %	83 %
Medical checks	-	-	-	75 %	78 %	77 %
Drinking regime	71 %	79 %	71 %	82 %	75 %	81 %
Contribution to corporate catering	75 %	68 %	81 %	82 %	74 %	72 %
Use of company car for private purposes	75 %	80 %	75 %	76 %	74 %	73 %
Benefits in kind/single-time benefit	57 %	64 %	64 %	71 %	71 %	66 %
Contribution to pension insurance	60 %	71 %	74 %	68 %	68 %	77 %
Contribution to life insurance	39 %	54 %	43 %	53 %	49 %	60 %
Contribution to sports	33 %	32 %	39 %	40 %	42 %	35 %
Additional salary (Midyear bonus)	32 %	37 %	37 %	39 %	39 %	47 %
Contribution to health (vitamins etc.)	24 %	31 %	35 %	36 %	39 %	36 %
Contribution to cultural events	29 %	28 %	33 %	41 %	35 %	42 %
Employee loans	31 %	32 %	36 %	38 %	34 %	40 %
Vaccination against flu	24 %	28 %	25 %	35 %	27 %	31 %
Contribution to recreation	20 %	24 %	28 %	32 %	27 %	30 %
Sick days	-	-	-	30 %	25 %	33 %

Table 1: Employee benefits provided by companies in the Czech Republic in 2010-2015 Source: NN, 2015

The notion of Generation Y first appeared in 1993 in the journal "Advertising Age", and it referred to the generation of children born in 1985-1995 (Constantine, 2010). However, some authors shift the year of birth beyond 2000, even to 2004 (e.g. Clark, 2007; Beekman, 2011, and others). Strauss and Howe (2010) define the interval of birth using years 1982-2004. Alexander and Sysko (2012) even refer to the interval of 1982-2009.

This generation is often referred to by different names. These include the Internet and the digital generation, the click generation, echo boomers (Balda, 2011; Kopecký, 2013). Mainly in the USA (e.g. Evans, 2011; Jayson, 2012), the Millennials (Children of the millennium) is often used. Most of Generation Y is entering the labour market right now and if the employers want to attract the best talented people, they have to adapt to their requirements not only in their recruitment policies, but also in their approach to these young workers.

People born in this generation like to try new challenges, overcome obstacles, and are not afraid to express their opinion. They are practical, optimistic and confident in the future and a better tomorrow (Evans, 2011). It is the first "global" generation communicating, discussing, and sharing information right over the internet. Generation Y has sustained access to computers and

mobile phones since their youth, and they require their employers to allow the daily use of these technologies in the context of professional life, too (Stojanová, Tomšík and Tesařová, 2015; Kubátová and Kukulková, 2013; Evans, 2011; Eisner, 2005). According to Kociánová (2012), the people of Generation Y should form the bulk of the working age population till 2025. Unlike their predecessors, who lived for work, for the younger generation the balance between personal and professional life is quite crucial, and they work to live.

Young people see modern technology as a normal part of their lives and they want to use them. In addition, they are also flexible and eager to be judged by the results of their work, regardless of when, where and how they execute it. Also Bannon, Ford and Meltzer (2011) and Kubatová and Kukulková (2013) are considering Generation Y workers more flexible than previous of workers of Generation X.

The authors Stojanová, Tomšík and Tesařová (2015), Hershatter and Epstein (2010) and Tulgan (2009) point out that the requirements of Generation Y at the labour market are very specific, and the future employers must take into account their potential for satisfaction of these requirements. According to them, this generation values most the long-term education followed by gaining experience in the areas covered by their company. Generation Y emphasizes the long-term effect, not only at work but also in their personal life, education, investments, prefers the efficiency of time and resources. According to Kopecký (2013) the companies should concentrate on the formation of incentive programs, attractive work environment and a comprehensive system of human resource management. Acquisition, motivating and retaining the best Generation Y employees can be dealt with in a similar way as the company treats its customers. Hays, a consultancy company conducted a survey in 2013, which examined the factors influencing generation Y, when choosing their future employer. The results showed that most influential are the existence of training and development programs, employee benefits, and time flexibility of employment. Important factors also include the possibility of rapid career progress, and well-defined career path (Kazdová, 2014). The opposite opinion has Vysekálová (2011), according whom this generation does not seem to know exactly how their career should look like, but they are much more demanding in their requirements for employers.

The aim of the paper is to examine, whether the gender of the respondents – members of the Generation Y – influences the set of required (desired) employee benefits. The paper significantly extends the paper (Duda, 2016) presented at the 6th International Conference on Management (ICOM 2016) organized in June 2016 in Brno. There are elaborated deeper and fuller analyses related to the demands of students on provision of employee benefits by their future employers. There are statistical analyzes of the results.

Materials and Methods

Respondents are students of the master-level courses "Human Resources Management" and "Business Management" at the Faculty of Business and Economics, and the Faculty of AgriSciences, Mendel University in Brno, and the time horizon of the research presented in this paper covers the academic years 2002/2003-2013/2014. Within these 12 academic years, students participated in research focused on the area of employee benefits. As the first part of the research students were asked to

fill-in a questionnaire with 40 employee benefits that could be expected from their future employers. Students were asked to assess the individual employee benefits in terms of the level of interest in their provision. Students assessed the attractiveness of particular employee benefit on a 4-point scale (“definitely yes”, “probably yes”, “not necessarily” and “definitely not”). The paper analyses the results of student responses with the degree of interest in providing benefits evaluated as “definitely yes”.

Over the years the number of survey respondents totals to 1,442 students of Faculty of AgriSciences, and 2,274 students of the Faculty of Business and Economics. Numbers of students in respective years of research ranged from 175 to 321 students. This corresponds with approx. 70-90 % of all students studying the final year of their study programme.

Selected contingency tables were compiled, both with empirical frequencies (n_{ij}) and expected frequencies (n'_{ij}) in order to conduct statistical analysis of the dependence. The chi-square (χ^2) test criterion was used to analyse this, and in case of an identified correlation, the intensity of correlation was calculated using the Pearson’s contingency coefficient (P) (Stávková and Dufek, 2004).

$$\chi^2 = \sum_{i=1}^r \sum_{j=1}^s \frac{(n_{ij} - n'_{ij})^2}{n'_{ij}} \quad (1)$$

$$P = \sqrt{\frac{\chi^2}{\chi^2 + n}} \quad (2)$$

For comparison, the order of preference of employee benefits there has been used the Spearman’s rank correlation coefficient (r_s) as described in Stávková and Dufek (2004). Through Spearman correlation coefficients the responses of students were rank-ordered, and there were identified the ten most frequently required employee benefits, which were also compared between the two faculties. The more the two rankings match the more this ratio approaches 1, the more the rankings differ the closer to -1 the ratio gets.

$$r_s = 1 - \frac{6 \cdot \sum_i (a_i - b_i)^2}{n(n^2 - 1)} \quad (3)$$

where:

a_i represents the ranking of the particular benefit as evaluated by the students of the Faculty of Business and Economics, and b_i the ranking by the students of the Faculty of AgriSciences, and n is the number of benefits

Coefficient r_{sRA10} represents the value of the Spearman correlation coefficient for student responses indicating the order of answers “definitely yes” within the ten most frequently mentioned employee benefits.

Coefficient r_{sRA5} represents the value of the Spearman correlation coefficient for student responses indicating the order of answers “definitely yes” within the five most frequently mentioned employee benefits.

Results and Discussion

The first step represented frequency analysis, based on which

there was determined the ranking of the benefits mostly demanded by the students of a particular faculty. The most important benefits (top ten) are: contribution to corporate catering, additional salary (Midyear bonus), use of company car, additional week of holiday, on-site parking, covering language courses, contribution to pension insurance, contribution to life insurance, employee discount on company product and services, contribution on retirement. Students tend to assign the particular benefits with a similar importance. Spearman rank correlation coefficient of benefits throughout the research is $r_{sRA10} = 0.89$ among the top ten benefits, and $r_{sRA5} = 0.85$ among the top five (Duda, 2015).

As can be seen from the calculated values, ranking of the preferred benefits has significant statistical similarity. Based on the results, we can conclude that students of both faculties subject to the research have similar preferences of employee benefits.

For the most favourite employee benefits according to the frequency of their order, which was found in the previous calculations in Table 2, there can be seen a more frequent correlation with the gender of respondents only in the case of two benefits – on-site parking, and covering language courses.

Year/ benefit	contribution to corporate catering	use of company car for business reasons	on-site parking	covering language courses	additional week of holiday
2002/2003	0.026	2.531	4.057	4.510	1.456
2003/2004	3.703	0.570	3.213	4.104	4.162
2004/2005	9.146*	2.267	6.661	4.580	1.909
2005/2006	2.422	3.522	15.426**	8.099*	2.806
2006/2007	3.549	2.233	0.703	14.102**	3.887
2007/2008	3.433	1.541	6.576	10.903**	4.694
2008/2009	2.640	2.712	1.311	19.398***	6.088
2009/2010	0.403	1.099	8.160*	7.901*	0.666
2010/2011	7.747*	3.600	2.685	12.973**	5.553
2011/2012	5.576	0.728	13.923**	22.504***	6.890
2012/2013	1.972	3.587	6.033*	13.955**	0.696
2013/2014	4.893	8.957*	7.167	6.698	2.971

*, **, *** Significant at 0.05, 0.01, and 0.001, respectively. Source: own processing

Table 2: Results of the respondents’ gender correlation with the “top five” benefits

For the on-site parking the correlation with the gender of respondents was identified in four of the 12 monitored years, the intensity of correlation was mild to moderate. Using the coefficient of association, it was found, that this benefit was more preferred by women.

Currently, parking in the vicinity of the employer often becomes problematic, so this benefit becomes more desired. Employers should respond to this situation and adapt their range of benefits. In the USA, this benefit (on-site parking) is often offered by employers. A survey by the Society for Human Resource Management (2013) states eighty-seven percent of organizations offer on-site parking. The importance of on-site parking is also confirmed by research “Survey of Reward Management” (Armstrong, 2009), where this benefit occupies the third place among the most frequently provided benefits (provided by 74 % of respondents). Big popularity among students was gained by the coverage of language courses, which shows that students realize the importance of foreign language skills. In contrast, businesses should be aware that students may have problems

with professional communication in a foreign language, and it is in the interests of the company as a part of employee training to enable students to fill this potential gap. This employee benefit belongs to those, for which there has been frequently demonstrated a correlation with the gender of respondents (within the eight years of research) – more frequently preferred by women.

These two benefits – On-site parking, and Coverage of language courses – were most frequently demanded by students, and they ranked among the top five, i.e. five most desired benefits required by students from their future employers.

Another benefit included in the top ten based on the frequency of ranking was the additional wage (Midyear bonus). For this benefit there has been demonstrated a dependence on gender in four years of research. Dependence was evaluated as moderate to high. In the case of the other employee benefits, which were included in the top ten according to the frequency of the ranking (see Table 3), there has not been identified any statistically significant correlation with the gender of respondents more than twice in the 12-year time-series (Contribution to corporate catering, Use of company car for business reasons, Contribution on retirement, Employee discount on company products and services, Contribution to life insurance) respectively none correlation at all (Extra week of holiday, Contribution to pension insurance).

The most important employee benefits for students, regardless of the gender, according to the survey represents the contribution to corporate catering. This employee benefit is a fixture and its provision is financially beneficial to both parties. Contribution to corporate catering brings tax advantages for employers in the Czech Republic (Czech National Council, 1992). Macháček (2013) and Duda (2011) state that employees have a lower price for meals, and the employer has a control of the level of costs for meals. The top position of the contribution to corporate catering among employee benefits is also confirmed by Kučera (2011) in his comprehensive study “Pay Well” done in cooperation with PricewaterhouseCoopers. Research of Ministry of Labour and Social Affairs (2015) states that the contribution to corporate catering was provided in about 95 % of collective agreements of all employers.

In a survey conducted by company NN (2015), Contribution to corporate catering is provided by almost 75 % of the companies. Financial contribution to food is reflected in the attractiveness of employers and sends a signal to potential job seekers (Backes-Gellner and Tuor, 2010).

Employee benefits Extra week of holiday and Contribution to pension insurance belong to the popular benefits required by students, representatives of Generation Y.

For employees of companies in the Czech Republic extra week of holiday represents a very valuable benefit, as confirmed by Příkryl (2012) in the study Salary & Benefits Guide 2011-2012 of the Company Robert Half and Kučera (2011). Research conducted by the Ministry of Labour and Social Affairs (2015) also states that extra week of holiday is the second most common benefit provided by employers. Importance of the benefit is also confirmed by Armstrong (2009) in the study “Survey of Reward Management”, where the benefit is also the second most frequently provided benefit (provided by 81 % of respondents).

The importance of an extra week of holiday confirms Kolerová (2014), who compared the development of employee benefits provided in the Czech Republic as processed by Profesia 2007-2012. This benefit is ranked in the top five rankings of provided benefits on the second place. This benefit, according to this survey, was available for 25 % of the respondents. The pension insurance was available for 25 % of the respondents. This research was attended by 66 374 respondents.

Providing the benefit Contribution to pension insurance was confirmed by the survey of Sodexo (2005) and NN (2015). Contribution to pension insurance provide 36 % of companies (Sodexo, 2005) or 77 % of companies (NN, 2015).

Year/benefit	contribution on pension leave	Additional salary (Midyear bonus)	employee discount on company product and services	contribution to pension insurance	contribution to life insurance
2002/2003	3.390	4.026	1.665	2.038	0.347
2003/2004	1.466	12.588**	1.752	5.126	5.862
2004/2005	2.571	4.256	1.443	2.297	2.881
2005/2006	2.381	8.923*	3.882	3.762	1.974
2006/2007	2.027	17.815***	1.436	5.362	5.567
2007/2008	2.190	12.998***	0.817	1.699	13.327**
2008/2009	6.777	14.271**	8.154*	0.557	10.492*
2009/2010	3.115	7.709	7.673	3.109	1.281
2010/2011	13.506**	7.548	2.132	0.408	2.418
2011/2012	1.032	4.158	9.408*	4.821	0.417
2012/2013	6.044	5.133	0.597	5.299	1.724
2013/2014	10.063*	6.059	0.285	6.064	5.016

*, **, *** Significant at 0.05, 0.01, and 0.001, respectively. Source: own processing

Table 3: Results of depending on the respondents' gender on „top ten” benefits

Because of the volume of the data, there were only selected those benefits, in case of which there was identified a correlation with the gender of respondents in the minimum of 5 years.

In the case of the remaining 30 benefits, repeated correlation with gender was identified in the case of 4 of them (see Table 4): Children's nurseries and kindergartens, Share on profits, Contribution to recreation, Contribution for Christmas (Annual bonus).

The most frequently identified correlation with the gender of respondents relates to the benefit Children's nurseries and kindergartens, which occurred in eight of the 12 years of research – mostly preferred by women. The level of significance was also very high ($\alpha = 0.001$). This benefit has recently become very demanded in the Czech Republic. There was a shortage of places in kindergartens, and many companies have decided to address this issue by building their own corporate kindergartens.

These efforts were also supported by government subsidies for establishing the corporate kindergartens (Ministry of Education, Youth and Sports Czech Republic, 2004).

Another benefit, for which there was often identified a statistical dependence on respondents' gender was Contribution for recreation. The gender dependence was confirmed in the total of seven years of research (of the 12 in total), and there was identified a higher preference of this benefit by women. The correlation was mild to moderate. Conversely, the benefit Share on profits was preferred by men, and in total there was identified a correlation with the gender of respondents in six years of research; strength of the correlation was moderate. In five years of research there was also identified a gender correlation of preference of the benefit Contribution for Christmas (Annual bonus), the strength of correlation was mild to moderate, and this benefit has been preferred by women.

Year/benefit	Children's nurseries and kindergartens	Share of profits	Contribution to recreation	Contribution for Christmas (Annual bonus)
2002/2003	24.879***	6.712	14.065**	6.926
2003/2004	13.454**	1.511	13.131**	14.019**
2004/2005	6.086	11.571**	8.090*	5.897
2005/2006	4.954	1.004	3.386	8.054*
2006/2007	2.934	15.461**	9.043*	14.733**
2007/2008	19.254***	10.955*	7.378	6.963
2008/2009	16.447***	6.545	10.238*	12.679**
2009/2010	32.832***	7.029	3.312	5.035
2010/2011	15.472**	6.509	9.222*	6.779
2011/2012	24.451***	17.254***	5.114	6.502
2012/2013	7.130	14.422**	2.765	3.767
2013/2014	37.5147***	8.641*	12.086**	10.967*

*, **, *** Significant at 0.05, 0.01, and 0.001, respectively. Source: own processing

Table 4: results of depending on the respondents' gender on selected benefits

For 7 other benefits there was identified a correlation with the gender of respondents in minimum of 4 years – Provision of employee stocks, Use of company car for private reasons, Sports vouchers for swimming, Christmas box of chocolates for children, Contribution to cultural events, Children's camp, Corporate accommodation.

Men preferred the benefits Provision of employee stocks, and Use the company car for private reasons. The strength of correlation was mild. Popularity of this employee benefit (Use the company car for private reasons) confirms the research the company NN (2015). This employee benefit is provided by 73 % of companies. Women preferred the benefits Sports vouchers for swimming, Christmas box of chocolates for children – dependence of preference on gender was evaluated as moderately or highly probative. Other employee benefits preferred by women included Contribution to cultural events, Children's camp, Corporate accommodation. In the case of these benefits, the correlation with the gender was evaluated as mild.

Conclusion

General recommendation emanating from the performed research is that when creating a system of employee benefits, the employer should respect the gender of potential employees. The employer must properly decide whether the benefits will be motivational.

An important finding is the fact, that for the most preferred benefits – Contribution to corporate catering, Use of company car for business reasons, Additional week of holiday – there was not identified a correlation with respondent's gender. In the case of the other most desired benefits there has been identified a repeated correlation with respondent's gender for 3 of them: Coverage of language courses, Additional salary (Midyear bonus), On-site parking.

For the other analysed employee benefits there was identified a repeated statistical correlation with the gender in the case of Children's nurseries and kindergartens, Share on profits, Contribution to recreation and Contribution for Christmas (Annual bonus).

For majority of the analysed benefits there was identified certain dependence on gender of respondents. Women mostly preferred these benefits: Coverage of language courses, Children's nurseries and kindergartens, Contribution for Christmas (Annual bonus), Contribution to recreation. Men mostly preferred the benefits Share of profits, Provision of employee stocks, Use of company car for private reasons.

The gender is very sensitive aspect not only at state owned institutions, but also at private companies. To comply with the results of analyses performed in this paper, the cafeteria system seems to be a good option, as well.

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