

REQUIREMENTS OF UNIVERSITY STUDENTS OF AGRICULTURAL FOCUS ON EMPLOYEE BENEFITS

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Abstract

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The aim of the paper is to identify the employee benefits that university students of agricultural field of study prefer and expect in the future employer's offer. The goal is also to identify potential gender influences on the students' preferences of the employee benefits.

The survey was conducted in the years 1998–2015, with a total participation of 1,633 students. Based on an offer of potential employee benefits and personal preferences, students have identified the benefits that employers should offer to their employees. The most frequently required benefits include: Meal tickets; on-site parking; additional salary (extra wage); use of company car for private purposes; payment for language courses; extra week of holiday; contribution to pension insurance. At present, there also grows the popularity of the "flexible working hours" benefit. For the most preferred benefits, the influence of the student's gender on the employee benefit preference was not identified. One of the recommendations for prospective employers is also the use of a flexible employee benefits system–cafeteria system.

Keywords: cafeteria system, employee benefits, employer, Mendel Universita in Brno, students

INTRODUCTION

Employee benefits represent a form of reward, which is usually not dependent on an employee performance. As such they also represent an important factor of employer's attractiveness for the job candidates. Nevertheless, they often take in regard the status of an employee within the company, and the length of his/her experience.

Employee benefits, though, do not represent the only factor of attractiveness for the job candidates—these factors also include other important characteristics of the company, e.g. the atmosphere within the company, and career advancement opportunities (Backes-Gellner and Tuor, 2010). Employee benefits, though, have become an important criterion in job candidates' decision making.

As Armstrong (2007) proposes, it is necessary to take into account that employee benefits also

represent an expensive part of the overall set of tangible rewards, as far as they might account for up to one-third of the wage costs—therefore, they must be carefully planned and managed. The shift from manufacturing to a service economy, outsourcing and globalization trends, as well as the limited economic growth have recently greatly impacted the employee benefits and their provision by employers.

Attention paid to the research in the field of employee benefits in the Czech Republic, is not very extensive. A major study in this field has been published by the company NN in collaboration with the Confederation of Industry of the Czech Republic (2015). Results of this study are presented in Tab. I. The most frequently provided employee benefits include a cell-phone for private use, professional development of employees, health checks, contribution to drinking regime in summer

I: *Employee benefits provided by companies in the Czech Republic in 2010–2015*

Employee benefits	2010	2011	2012	2013	2014	2015
Cell-phone	80%	84%	75%	87%	89%	88%
Professional development of employees	70%	78%	82%	85%	81%	83%
Health checks	–	–	–	75%	78%	77%
Contribution to drinking regime	71%	79%	71%	82%	75%	81%
Contribution to meal tickets	75%	68%	81%	82%	74%	72%
Use of company car for private reasons	75%	80%	75%	76%	74%	73%
Material donations / one-off rewards	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 sport	33%	32%	39%	40%	42%	35%
Additional salary (extra wage)	32%	37%	37%	39%	39%	47%
Contribution to health (purchase of vitamins etc.)	24%	31%	35%	36%	39%	36%
Contribution to culture	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%

Source: NN (2015)

moths, and meal tickets (or contribution to corporate catering). The key findings of the study include that 99% of companies do provide employee benefits, and they provide 12 employee benefits, on average. The offers are beginning to include the less traditional benefits like health checks, and sick days.

Kortišová (2011) claims that employee benefits recently represent an important part of the overall value offered by an employer and thus become a competitive tool in attracting new employees, as confirmed by Antonová and Rylková (2014). Bessette (2016) emphasizes that a well-designed wage policy, including employee benefits, significantly impact an organization's ability to attract and retain high-quality and key employees who represent one of the main influences on (and sources of) an organization's competitive edge. The wage system, according to Prasad (2015), represents a demanding task of staffing, which has to comply with the recent developments, as far as the demands of the younger generation (generation Y) are changing, and mere wages do not represent the "trigger" for the talented employees in an organization, which has been confirmed by other authors, e.g. Rowland (2011) and Schlechter *et al.* (2015).

Recent economic developments projected into a shortage of job candidates, and employers thus focus on presenting themselves as attractive job providers for university graduates, including those of agricultural focus. Possible actions towards reaching a good employer reputation include an attractive offer of employee benefits. The aim of the paper is to identify the employee benefits, which are the most desired by students of agricultural orientation. The partial objective is also to find out

whether there exist some gender differences in the students' preference of employee benefits.

MATERIALS AND METHODS

Research for the paper has been done at the seminars of the course "Business Management", which is taught for the students of the master degree of the Faculty of AgriSciences, Mendel University in Brno, Czech Republic. The period of research covers the years 1998–2015, and there participated a total of 1,633 students in the survey. This corresponds with approx. 70–90% of all students studying the final year of their study programme.

In the first part of the research there was presented a list of 40 employee benefits that can be expected from an employer, and students were expected to evaluate the particular benefits by the level of their interest in their provision. Students evaluated their preference of the particular benefits on a Likert-type scale of 1 (definitely yes) to 4 (definitely not). The paper only focuses on those benefits that were demanded most – were evaluated by students as "definitely yes".

In the second part of the questionnaire, the students spontaneously identified up to 5 most important advantages that they request from their potential employer. These benefits were ranked in the order of importance.

When processing the answers, 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 verification

of the dependence, the intensity of dependence was calculated using the Pearson's contingency coefficient (P) (Budíková, 2010).

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

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

In observing the possible gender influence on the benefit preferences, coefficients of contingency were calculated based on the data in the contingency tables, and the level of gender dependence was determined. Only the data from the latest eleven years of the research (2004–2015) has been used here.

For the results that showed statistical dependence there was determined association dependence. Association dependence explores the relationship between two qualitative alternative variables. The association coefficient V measures the intensity of the association in values ranging from -1 to $+1$. In the case of this research, a positive number means a benefit preferred by men and not preferred by women; negative number means a benefit not preferred by men and preferred by women.

$$V = \frac{n \cdot n_{11} - n_{1*} \cdot n_{*1}}{\sqrt{n_{1*} \cdot n_{*1} \cdot n_{0*} \cdot n_{*0}}} \quad (3)$$

where n represents the total response rate; n_{11} the frequency of positive responses among men; n_{1*} the overall response rate of men; n_{*1} overall rate of positive responses; n_{0*} overall response rate of women; n_{*0} the frequency of negative responses of women.

RESULTS AND DISCUSSIONS

The most important employee benefit required by students and expected from their future employers, according to the survey, represents the meal tickets (see Tab. II). This benefit has been steadily the most preferred one, and its provision is financially beneficial to both parties—employees have lower costs for the food, and employers can deduct certain part of the costs from the tax base (Macháček, 2013). The leading position of lower-price catering among the benefits is also confirmed by Kučera (2011) in the published Pay Well study of the advisory firm PricewaterhouseCoopers. Research by the Ministry of Labour and Social Affairs (2016) states that the benefit of meal tickets was provided in approximately 95% of the employers' collective agreements. In a survey conducted by NN (2015), meal tickets are provided by some 75% of companies participating in the survey. In Profesia's research (Kolerova, 2014), 44% of respondents stated that the employer provided them with meal tickets. Urbancová (2017) also confirms the frequent provision of meal tickets by the employer.

Financial support of catering is reflected in the factors of attractiveness of employers and sends a signal to potential job seekers (Backes-Gellner and Tuor 2010; Lazear 1998).

Other identified benefits preferred by the respondents include the use of company car for private purposes, and the possibility of on-site parking. At present, it is often problematic to find a parking spot close to the employer, so this benefit becomes more desirable. Employers should respond to this situation and adjust their benefits. In the United States, this benefit is often offered to employers. A survey by the Society for Human Resource Management (SHRM, 2013) states that 87 % of organizations offer on-site parking, and 43 % of respondents offer contributions to the costs associated with traveling. The importance of

II: Ranking of frequency of the most desirable benefits in the top ten most wanted benefits of EA students during the research years

Employee benefit	Φ (%)	years of research		
		1998–2015	2005–2015	2010–2015
Meal tickets	69.38	1	2	1
Use of company car for private purposes	66.91	2	1	2
On-site parking	60.55	3	3	3
Additional salary (extra wage)	46.5	4	4	4
Employee discount on company product and services	40.29	5	5	7
Contribution on pension leave	36.97	6	6	8
Language courses	45.8	7	7	9
Extra week of holiday	38.11	8	8	5
Contribution to pension insurance	36.1	9	9	6
Contribution to life insurance	26.58	10	10	*
Sick days	47.21	*	*	10

Φ the average share of answers "definitely yes" in the period 1998-2015

* benefit was not included in the top ten most requested benefits. Source: own survey

the on-site parking is also confirmed by the “Survey of Reward Management” (Armstrong, 2007), where this benefit represents the third most often provided benefit (provided by 74% of the respondents).

Coverage of language courses have gained a lot of popularity among students, who realize the importance of knowledge of foreign languages. Businesses should, on the other hand, recognize that students may have problems with professional communication in a foreign language, and it is in the employer’s interest to help employees eliminate this potential weakness.

A very frequently required employee benefit is providing employees with an extra week of holiday. This employee benefit has ranked among the 10 most desirable employee benefits in each year of the research. In connection with this benefit, in the last 2 years the research has shown that students started to require sick days—several days off with full wage coverage.

For employees of companies in the Czech Republic, the extra week of holiday is a highly valued benefit, as confirmed by Prikryl (2012) in the study “Salary and Benefits Guide 2011–2012” of the company Robert Half and Kučera (2011). Also, research conducted by the Ministry of Labour and Social Affairs (2016) states that the extra week of holiday is the second most common benefit provided by employers. The importance of this benefit is confirmed by Armstrong (2007) in the “Survey of Reward Management”, where this benefit also represents the second most often provided benefit (provided by 81% of respondents). The importance of the extra week of holiday is also confirmed by Kolerová (2014), who compared the development of benefits provided in the Czech Republic elaborated by Profesia in 2007–2012. This benefit ranked in the top five—it occupied the second or the third place (together with flexible working hours). This survey was attended by 66 374

respondents, and 25% of them were provided with an extra week of holiday.

Another important benefit for students represents the contribution to pension insurance. At the beginning of this research, this benefit did not represent a significant preference of students, but it is becoming one of the favored benefits recently. In 2005, Sodexo carried out a survey of benefits provided by employers, and found out that contribution to pension insurance was provided by 36% of the surveyed companies. The importance of contribution to pension insurance for employees is also confirmed by Bubak (2013) in the published survey by ING, and the Confederation of Industry and Transport. The survey showed that 68% of the analysed companies provide contribution to pension insurance. According to survey by Profesia, contribution to pension insurance is provided to 25% of employees who participated in their survey (Kolerová, 2014).

Frequencies of particular employee benefits in spontaneous responses

In the second part of the questionnaire, the students were asked to spontaneously identify up to 5 most important advantages they would expect from their future employer. They were asked to rank-order them by importance (1–5). During the monitored period, students identified a total of 51 employee benefits. There were selected the ten most preferred benefits for each year of research, and Tab. III shows the order of the top ten benefits, which were identified based on the frequency of ranking in the top ten benefits for each year of the survey.

As can be seen from Tab. III, students most often require the same triple of employee benefits—meal tickets, additional salary, and use of company car for private purposes.

Compared to the student responses in the first part of the questionnaire (where they were choosing the benefits from an offered list), the students

III: Frequency ranking of the most desired benefits based on spontaneous responses of students

Employee benefit	years of research		
	1998–2015	2005–2015	2010–2005
Meal tickets	1	1	2
Additional salary	2	2	1
Use of company car for private purposes	3	3	4
Language courses	4	5	6
Contribution to pension insurance	5	4	5
Extra week of holiday	6	6	3
Share on profits	7	8	10
Cell phone for private use	8	7	7
Contribution to recreation	9	9	*
Contribution to life insurance	10	10	*
Flexible working hours	*	*	8
Sick days	*	*	9

* benefit was not included in the top ten most requested benefits. Source: own survey

replaced four employee benefits in the benefits required. In spontaneous responses, students demanded the cell phone for private use and use of company car for private purposes, but in the first part of the questionnaire, these employee benefits were not so much preferred, and they did not reach the top ten most important benefits. Also, the benefits “contribution to recreation”, and “share on profits” were spontaneously marked by students as important. The opposite situation was the benefit of the on-site parking, which in the first part of the questionnaire was among the three most desirable benefits. In student spontaneous responses, this benefit never reached the top ten most desirable benefits over the years of research. Other benefits that have reached the top ten benefits in the first part of the questionnaire, but was attributed less importance in the spontaneous evaluation, include the use of corporate car for private purposes, contribution on pension leave and the employee discount on company products and services.

Taking into account the spontaneous responses of students during the last 5 years of research (2010-2015), it can again be said that the results are very similar. The leading position of the most frequently required benefits maintain two benefits—meal tickets, and additional salary. There is also a pronounced preference the extra week of holiday benefit, which comes in third place. In the last 5 years of the survey, we can see a growing preference of the flexible working hours, which reached the top ten, and twice even the top five of the most demanded benefits. Providing this employee benefit represents

the current trend, and, according to Mansour and Tremblay (2016), it is associated with the fact that it helps to achieve a work-life balance. In the research of Urbancova (2017), flexible working hours represented the fourth most often provided benefits.

Contribution to pension insurance represents another significant benefit, which has also reached the five most often required benefits by the students.

A very popular benefit for students is also the use of a company car for private purposes. This benefit is more likely to be provided to the employees on managerial positions, particularly top management (Hammermann, 2014).

The influence of gender on student preferences

It can be stated that in relation to the employee benefits, which are most frequently required by students—representatives of generation Y—gender does not play an important role. Dependence of a benefit preference on the gender was only identified in two or less years of research. These benefits represented the use of company cars for private purposes, coverage of language courses, and contribution for Christmas (annual bonus). Using the association coefficient, there was identified a higher preference of these benefits by women (V-values ranging between -0.046 and -0.361).

More frequent gender dependence on a benefit preference (three years or more) was identified in the cases of generally less frequently required benefits. These include children’s nurseries and kindergartens, sports vouchers for swimming,

IV: Gender influences on benefit preference: chi-square (χ^2) test and association coefficient (V)

Year/benefit	Children’s nurseries and kindergartens	Sports vouchers for swimming	Contribution to children’s camps
2004/2005	0.400	1.672	7.987* V= -0.264
2005/2006	2.817	2.752	5.011
2006/2007	7.136	4.705	6.654
2007/2008	9.193* V= -0.367	7.554	4.690
2008/2009	6.638	9.806* V= -0.291	10.700* V= -0.319
2009/2010	20.329*** V= -0.331	3.781	8.194* V= -0.133
2010/2011	5.708	9.840* V= -0.215	1.338
2011/2012	17.442*** V= -0.232	6.672	5.140
2012/2013	3.209	16.674*** V= -0.293	4.181
2013/2014	33.650*** V= -0.456	2.182	2.273
2014/2015	14.61** V= -0.253	0.640	0.692

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

and a contribution to children's camps. Women's preferences were demonstrated using the association coefficient (V) reaching the values between -0.133 and -0.456 .

If we look at surveys of various agencies and companies such as NN (NN, 2015), PricewaterhouseCoopers (Kučera, 2011), Robert Half (Příkryl, 2012) or Profesia (Kolerová, 2014), which identified the most significant benefits demanded by employees of current businesses, the most desired benefits in business practice matched with those identified by students. Neither the employee preferences demonstrated a gender difference. On the other hand, research by Schlechter (2015) points to the fact that the presence of non-financial benefits is more important for women than for men, and recommends this to be used in job advertisements.

As noted above, the most frequently identified gender dependence concerned the benefit of a children's nurseries and kindergartens (in four years of the research). This benefit was preferred by women, and dependence reached high values (essentially the highest that were found in the whole research). This requirement of women can be understood in the current situation. Lack of children's nurseries and kindergartens in the offer of Czech municipalities represents a big problem for mothers trying to get back into their jobs (or to the work process in general). This benefit plays an important role in reconciling the work-life balance of employees. Also Urbancová (2017) in here research attributes a higher importance to this benefit due to the pressure of organizations to enable a return of women from parental leave. The advantages of a company kindergarten for the company itself primarily represent an earlier return of qualified employees from parental leave, lowering the cost of recruiting and training new employees, increasing the prestige of the company, and higher loyalty of employees. On the other hand, the establishment and operation of a kindergarten can be very demanding economically and administratively. The Ministry of Education, Youth and Sports of the Czech Republic provides these kindergartens intended for the education of children of employees of the founder or another employer and registered in the school register with a financial support from the state budget according to par. 160 of the Act No. 561/2004, School Act (Česko, 2004).

Based on the information found throughout the research, the current offer of employee benefits provided by employers does not differ much from student requirements. As far as there exists certain differentiation in the requirements on employee benefits, the employers should provide them based on an employee's selection—use the Cafeteria system.

Provided employee benefits should certainly include the very popular benefits currently preferred by employees—meal tickets, use of a car for private purposes, contribution to pension insurance, additional salary, and additional week of holiday.

In order to improve the skills of employees, employers can use the interest of employees in

providing language courses, and therefore it can be recommended to include this benefit in the offer of employee benefits for potential Y-generation employees.

Generation Y, in an effort to balance work and personal life, would certainly welcome the benefit of “home office” (working from home) in the offer of employee benefits. This benefit is currently under discussion. There are efforts to increase regulation of this benefit, and to set additional conditions for its provision (e.g. coverage of electricity, heat, and Internet connection costs; assuring work safety). Entrepreneurs themselves are not too much in favour of these proposals, and if they were included in the legislation, many entrepreneurs are determined to limit (or stop providing) the offer of such benefits. Owing to the growing popularity of the benefit in the form of “sick days” (several days off), it can be also proposed that employers include this benefit. This benefit is demanded by students, and some groups of generation Y even require longer periods of time out of work (in a form of the so called Sabbatical). Even though the students did not mention the benefit of on-site parking in their spontaneous responses (but when providing a list of possible benefits, this ranked among the three most demanded benefits), it can be also recommended to include this benefit, especially for employers in big cities (if the conditions allow). In essence, the gender influence was not identified in the cases of the most frequently demanded benefits, but as far as differences in the requirements exist, it can be recommended to employers to introduce a system of optional employee benefits—Cafeteria system. This system could allow the choice of certain employee benefits by individual's preferences (not just based on the gender of the employee). Providing employee benefits compared with wage premiums is also appropriate from the taxation point of view. Tab. V provides a simplified example, which shows the potential monthly tax savings when using the meal tickets and contribution to pension insurance, compared with the wage premium. The calculation is based on maximizing the value of the tax advantage.

Example:

Average monthly wage in the Czech Republic: CZK 29 346 (ČSU, 2017).

Meal tickets: daily tax deductible amount of CZK 60.20–20 Business Days; i.e. a total of CZK 1 204.

Contribution to pension insurance: annual tax deductible amount of CZK 50,000—monthly value is CZK 4 167.

Total value of the meal tickets and pension insurance benefits: CZK 1 204 + 4 167 = CZK 5 371

Wage increase: 5 371 CZK

As can be seen from the Tab. V, if the two benefits are used, the monthly net employee income can be increased by CZK 1 671 (CZK 27 649 – CZK 25 978) and monthly savings on the employer's costs (social and health insurance) of approximately CZK 1 827.

V: Comparison of the advantages of providing vouchers against cash premium

	Wage	Wage+cash premium	Wage+meal tickets+pension insurance
The value of financial rewards / vouchers		5 371	5 371
Gross wages	29 346	34 717	29 346
Social insurance – employee	1 907	2 257	1 907
Health insurance – employee	1 321	1 562	1 321
Social insurance – employer	7 336	8 679	7 336
Health insurance – employer	2 641	3 125	2 641
Taxable	39 400	46 600	39 400
Pre-tax	5 910	6 990	5 910
Tax relief	2 070	2 070	2 070
Net wages	22 278	25 978	27 649

Source: own survey

CONCLUSION

The paper focuses on the context of providing employee benefits with a focus of the requirements of the potential job candidates. The aim of the paper was to identify the employee benefits that the future university graduates prefer and expect in the future employer's offer. Data collected in the period of years 1998–2015 are presented. In a questionnaire, students were offered 40 employee benefits in the first part of the research. Among the most attractive benefits required by students there belong meal tickets; on-site parking; additional salary; use of company car for private purposes; extra week of holiday; contribution to pension insurance; coverage of language courses; employee discount on company products and services; contribution to life insurance; contribution on pension leave.

In the second part of the questionnaire, students were asked to identify the five most important benefits for themselves. Here, compared with the results of the first part of the research, four benefits were replaced and the top ten most demanded benefits were following: meal tickets; additional salary; use of company car for private purposes; coverage of language courses; contribution to pension insurance; extra week of holiday; cell-phone for private use; contribution to recreation; share on profits; contribution to life insurance. In recent years, the popularity of benefits of flexible working hours and sick days have increased. Students demand more support in connection with work-life balance.

It has been found that the most frequently required benefits for the student are not influenced by the gender–gender dependence of students' preferences was only identified in two or less years of research. The greatest influence of the gender was identified in the benefits of children's nurseries and kindergartens; sports vouchers for swimming; contribution to child camps. These benefits are more required by female respondents. Currently, most businesses try to offer their employees with the required benefits. It is advisable to focus on providing the choice of benefits based on individual preferences. This represents the use of the optional system of providing employee benefits–cafeteria system. This system also enables to address possible gender-specific, but also age-dependent, position-dependent, and other specific requirements.

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