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THE IMPACT OF THE COVID-19 PANDEMIC ON THE EXPECTATIONS OF EMPLOYEES BELONGING TO GENERATION Z TOWARDS THE INCENTIVE SYSTEM

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Purpose: The aim of the research was to assess the impact of the COVID-19 pandemic on the preferences of employees belonging to generation Z regarding the selected elements of the incentive system.

Design/methodology/approach: The research was conducted in 2018, in Poland before the outbreak of the Covid-19 pandemic and repeated during its duration in June 2021. Each time the research group consisted of 200 respondents belonging to generation Z working in Polish enterprises. In the standardized questionnaire used in our study, the representatives of the generation Z were asked to assign importance to 22 elements of the incentive system broken down into financial, non-financial and non-material incentives. The degree of importance of a given motivator was assumed as a measure of employees' preferences.

Findings: The research results indicate that the duration of the pandemic caused a change in the preferences of young workers in terms of the ways of motivating them by employers. This applied to a greater extent to men rather than to women. The greatest increase in the value of the importance rank took place in the case of remote work, work in a state-owned enterprise and the health benefits system offered by the employer. The period of the pandemic increased the sense that young Poles were in danger of losing their jobs and having their salaries reduced. This is evidenced in particular by the increased importance of job opportunities in a state-owned enterprise and the amount of remuneration.

Originality/value: The paper is mainly addressed to people responsible for shaping the incentive system. All the main motivators were included in the study, which provided a holistic view of how the preferences of young Poles belonging to generation Z changed under the influence of the COVID-19 pandemic. In the context of the pandemic, usually selected motivators are examined, especially the hybrid work model.

Keywords: COVID-19 pandemic, generation Z, incentive system.

Category of the paper: Research paper.

1. Introduction

As presented by the WEF, the COVID-19 pandemic and its economic and societal consequences continue to pose a critical threat to the world. The negative effects of the pandemic include, for example, an increase in fatalism, that is the belief that all events are predetermined and therefore inevitable, disrupted social interactions and lower cooperation, social cohesion erosion, mental health deterioration, livelihood crises due to job loss, a drop in wages, rising inflation, and debt rates. The positive effect of the pandemic seems to be expanding the digitalisation of human interaction, e-commerce, online education, and remote work. The OECD reports that during the pandemic teleworking increased more among young workers than older ones and for women more than for men (OECD, 2021a; PARP, 2021; WEF, 2021, 2022).

However, it should be remembered that the lack of direct contacts with colleagues and working only at home eventually may have a negative impact on the mental condition of people by increasing the feeling of loneliness, feeling emotionally drained or feeling isolated. Eurofand data indicates that the probability of experiencing these feelings increased with the number of hours worked from home. This situation reduces the willingness to work and reduces the employee's involvement in the tasks performed by them (Derfler-Rozin, Pitesa, 2020; OECD, 2021b; PARP, 2021; Shin, Grant, 2019; WEF, 2022).

Global employment remains lower than it was before the pandemic. The effects of the pandemic in terms of job and wage loss were harder for youth, women, lower-paid and lower-skilled workers. According to the ILO the economic and labour crisis created by the pandemic could increase global unemployment by 33 million in 2020. This significant employment deficit has led to large reductions in labour income and caused households to decrease their consumption, further diminishing aggregate demand. Hence, usually emphasised effect of the COVID-19 crisis is the significant increase in economic and social inequality (ILO, 2021a, 2021b; WEF, 2022).

As underlined by the ILO with youth unemployment across the world already three times as high as that of adults, the current economic and work crisis is seriously complicating future employment prospects for the world's youth. The OECD also emphasises that young people have been heavily affected by the labour market and social implications of the COVID-19 crisis. In most countries young people, especially young women, continue to face greater employment deficits and fall in wages than older adults. In low- and middle-income countries high rates of labour market informality and a lack of formal job opportunities have led to young people exiting or delaying entry into the labour market, whereas higher income countries with larger formal sectors saw significant increase in youth unemployment. Also in Poland the pandemic has affected young women more than old women and young men (Barford, Coutts, Sahai, 2021; ILO, 2020, 2021a, 2021b; OECD, 2021b; WEF, 2021).

In the case of young women, one of the main reasons is that they are concentrated in sectors which have been substantially affected by business failure, such as in the hotel, retail, and food services sectors. Moreover, adolescent girls and young women have also experienced a "shadow pandemic" of domestic violence, increased care-giving and unpaid work at home, a larger scale of work in informal market and longer hours of paid and unpaid work than men (Barford, Coutts, Sahai, 2021; ILO, 2020; OECD, 2020, 2021b; WEF, 2021).

Data from different research institutes indicate that the COVID-19 pandemic resulted in a decline in productivity growth that was greater in lower-income countries. For example, the ILO reports that in 2021, global labour productivity growth has slowed down significantly, with a negative growth in low- and lower-middle-income countries. These trends point to a further widening in the "productivity gap" between the world's low- and high-income economies (ILO, 2021a).

The main way to maintain employee productivity growth is a properly constructed incentive system. As the description above shows, young workers, who are generally less paid and less qualified, have been more adversely affected by the pandemic. Therefore, the aim of the research was to assess the impact of the COVID-19 pandemic on the preferences of young Poles belonging to generation Z regarding the researched elements of the incentive system. The degree of importance of a given motivator was assumed as a measure of employees' preferences.

The research covered representatives of the employees aged 18 to 26, who belong to the generation Z. Generation Z is represented by the generation born between 1995 and 2004 (Nieżurawska-Zając, 2020). The research was conducted in 2018, in Poland before the outbreak of the Covid-19 pandemic and repeated during its duration in June 2021. Each time the research group consisted of 200 respondents belonging to generation Z working in Polish enterprises. This means that age and being employed were the two selection criteria for the research group. The respondents before and during the Covid-19 pandemic were not the same people. A standardized questionnaire was used as the measuring instrument. The measuring instrument was made available on the Google Surveys platform.

2. Materials and research methods

Figure 1 shows the gender structure of the respondents. In the research in 2018, there were 33% more women than men. In the research in 2021, the difference in favour of women decreased to 10%.

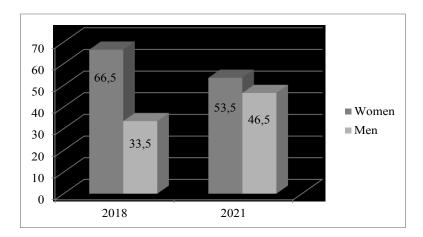


Figure 1. Gender structure of surveyed young workers in %. Source: personal collection.

In the standardized questionnaire used in our study, the representatives of the generation Z were asked to assign importance to 22 elements of the incentive system. The measuring instrument used a five-point Likert scale of importance. Choosing 5 by the respondent meant that the given motivator was very important for them, 4 – important, 3 – moderately important, 2 – insignificant, 1 – irrelevant.

The research covered 22 elements of the incentive system broken down into financial, non-financial and non-material incentives, and three job characteristics classified as non-material incentives. The incentives with their abbreviations that underwent research are listed below:

1. Financial incentives:

- 1.1. Level of total gross reward (TRG).
- 1.2. Level of additional bonuses i.e., functional allowance, service and shift bonuses (ADB).
- 1.3. Bonuses dependant on individual results (BIR).
- 1.4. Bonuses dependant on the manager's appreciation (BMA).
- 1.5. Retirement and pension benefits systems (RPS).
- 1.6. Cafeteria system, which gives a possibility to choose your own benefits from a list offered by the employer (CS).
- 1.7. Flexible remuneration system, which means that wages are adjusted to the employee's competencies and results (FNS).

2. Instruments of non-financial incentives:

- 2.1. Educational bonuses i.e., subsidies for education, financing of trainings (BED).
- 2.2. System of health benefits i.e., reimbursement of treatment costs, medical packages (HBS).
- 2.3. Healthy lifestyle benefits i.e., multisport cards, access to swimming pools, gyms (HLS).

- 2.4. Childcare benefits i.e., subsidies for nurseries, kindergarten, summer camps (BCH).
- 2.5. Insurance benefits i.e., life insurance, accident insurance, group insurance (BIN).
- 3. Intangible motivators:
 - 3.1. Work security i.e., permanent employment contract, managerial contract, tenure (WSE).
 - 3.2. Flexible working hours (FWH).
 - 3.3. Remote work at least one day a week (RW).
 - 3.4. Good atmosphere at work, that is good relations with the boss and co-workers (GA).
 - 3.5. Work-life balance (WLB).
 - 3.6. Concept of hygge which emphasises interestingly designed and cosy office spaces with plants and eco-friendly elements (HOS).
 - 3.7. Concept of hygge which emphasises a flat organizational structure, egalitarianism, and transparency at workplace (HFS).
 - 3.8. Concept of hygge which emphasises fair play and includes not taking aggressive actions on the market (HFP).
 - 3.9. Concept of hygge which emphasises the organizational culture which includes respect towards one another, teamwork, integration, and communication (HOC).
 - 3.10. Concept of hygge which emphasises the role of the manager-leader who positively motivates the employees, is available to everyone, and is a part of the team (HRL).
 - 3.11. Working in a state-owned company (SC).
 - 3.12. Working in a socially responsible company (SRC).
 - 3.13. Working in a multinational enterprise (MNE).

For each of the motivators, medium importance ranks, and standard deviation were calculated, showing the degree of compliance of the respondents' answers. Changes in the preferences of young workers over the researched period were determined based on the differences between the importance ranks. In addition, motivators were first ranked according to the height of the arithmetic mean from the highest to the lowest, and then according to the standard deviation from the lowest to the highest. In this way, a ranking of the motivators preferred by the representatives of generation Z in the period before and during the pandemic was created.

3. Research results

What the representatives of the generation Z, in the period before the pandemic agreed on the most was that good working atmosphere was the most important motivator (table 1). The second place was taken by organizational solutions facilitating the maintenance of worklife balance, and the third place was occupied by employment security.

In the survey from 2021, organizational solutions facilitating the maintenance of work-life balance were in the first place, which was claimed by the majority of the respondents. On the other hand, a good atmosphere at work took only the 16th position in the 2021 research, recording the largest decrease in the ranking of the importance of motivators. Employment security maintained its third position, and the level of total gross salary advanced from the fifth to the second place.

In the analysed period the greatest increase in the value of the importance rank took place in the case of remote work, work in a state-owned enterprise and the health benefits system offered by the employer. For these three motivators, the arithmetic mean increased by more than 0.9, which resulted in a rise in ranking by at least 12 positions.

It is worth emphasising that the organizational culture which includes respect towards one another, teamwork, integration, and communication, maintained its relatively high position in the ranking, at the same time noting an increase in the value of the importance rank by 0.17.

In 2021 seven motivators were given a lower priority than in 2018 by the respondents. Four of them recorded a relatively large decrease in the value of the arithmetic mean by at least 0.8. There were: cafeteria system, good atmosphere at work, childcare benefits, and the role of the manager who positively motivates the subordinates and is a part of the team.

Table 1. Distribution of importance ranks of individual elements of the incentive system for the surveyed employees of generation Z

| | Before the | pandemic | During the pandemic | | | Ranking of motivators | | |
|---------|----------------------|-----------------------|---------------------|---------------------------|---------------------------------|-----------------------|------|------|
| Element | Arithmetic mean | Standard deviation | Arithmetic mean | Standard deviation | Differences between ranks | No. | 2018 | 2021 |
| | Financial motivators | | | | | | GA | WLB |
| TRG | 4.31 | 0.797 | 4.86 | 0.348 | 0.56 | 2 | WLB | TRG |
| ADB | 3.92 | 0.804 | 3.88 | 0.743 | -0.04 | 3 | FEZ | FEZ |
| BIR | 4.04 | 0.867 | 4.28 | 0.850 | 0.24 | 4 | HOC | HBS |
| BMA | 3.80 | 0.887 | 4.04 | 0.969 | 0.24 | 5 | TRG | HOC |
| RPS | 3.91 | 1.092 | 4.12 | 1.071 | 0.21 | 6 | BIR | FWH |
| CS | 3.78 | 0.886 | 2.91 | 0.636 | -0.87 | 7 | FRS | HFP |
| FRS | 4.04 | 0.823 | 4.18 | 0.823 | 0.14 | 8 | BED | BIR |

Cont. table 1.

| Non-monetary motivators | | | | | | 9 | HRL | RW |
|-------------------------|------|-------|------|-------|-------|----|-----|-----|
| BED | 4.01 | 0.908 | 4.14 | 0.781 | 0.13 | 10 | FWH | BIN |
| HBS | 3.69 | 1.078 | 4.65 | 0.687 | 0.96 | 11 | ADB | FRS |
| BHL | 3.31 | 1.029 | 2.92 | 0.870 | -0.39 | 12 | BIN | SC |
| ВСН | 3.29 | 1.302 | 2.47 | 1.120 | -0.82 | 13 | RPS | BED |
| BIN | 3.92 | 0.981 | 4.20 | 0.895 | 0.28 | 14 | HFP | RPS |
| Intangible motivators | | | | | | 15 | BMA | BMA |
| WSE | 4.49 | 0.723 | 4.78 | 0.415 | 0.30 | 16 | CS | GA |
| FWH | 3.97 | 0.921 | 4.41 | 0.790 | 0.44 | 17 | HBS | ADB |
| RW | 3.21 | 1.197 | 4.26 | 1.047 | 1.05 | 18 | HOS | HFS |
| GA | 4.81 | 0.571 | 3.98 | 0.634 | -0.83 | 19 | BHL | SRC |
| WLB | 4.50 | 0.634 | 4.96 | 0.208 | 0.46 | 20 | BCH | HOS |
| HOS | 3.43 | 1.149 | 3.18 | 0.849 | -0.25 | 21 | ME | HRL |
| HFS | 3.18 | 1.045 | 3.45 | 0.807 | 0.27 | 22 | RW | ME |
| HFP | 3.90 | 1.022 | 4.32 | 0.693 | 0.42 | 23 | HFS | BHL |
| HOC | 4.33 | 0.857 | 4.50 | 0.757 | 0.17 | 24 | SC | CS |
| HRL | 3.97 | 1.027 | 3.18 | 0.888 | -0.80 | 25 | SRC | BCH |
| SC | 3.17 | 1.146 | 4.14 | 0.673 | 0.98 | | | |
| SRC | 3.07 | 1.087 | 3.40 | 0.966 | 0.33 | | | |
| MNE | 3.24 | 1.070 | 3.00 | 0.990 | -0.24 | | | |

Source: personal collection.

The research results presented in Tables 2 and 3 show that in the period before and during the pandemic, women and men placed the same motivators in the first three places as in the entire research sample. However, for women compared to men, job security turned out to be a slightly more important motivator than the level of wages received both before and during the pandemic. A good work atmosphere from the first position among motivators in 2018 fell to the 16th position in women and the 13th in men in 2021.

During the pandemic, in the case of respondents of both sexes, the significance of the same three motivators increased the most, as in the entire group of representatives of generation Z. However, the importance of remote work, employment in a state-owned enterprise and the health benefits system offered by the employer increased to a greater extent in the case of men than of women. For respondents of both sexes, all three motivators of average importance became important.

Table 2.Distribution of importance ranks of individual elements of the incentive system for the surveyed men

| | Before the | Before the pandemic During the pandemic | | | Ranking of motivators | | | |
|----------------------|--------------------|---|--------------------|-----------------------|------------------------------|-----|------|------|
| Element | Arithmetic mean | Standard deviation | Arithmetic mean | Standard deviation | Differences between ranks | No. | 2018 | 2021 |
| Financial motivators | | | | | | 1 | GA | WLB |
| TRG | 4.27 | 0.827 | 4.95 | 0.227 | 0.68 | 2 | WLB | TRG |
| ADB | 3.96 | 0.727 | 3.94 | 0.673 | -0.02 | 3 | FEZ | FEZ |
| BIR | 3.93 | 1.020 | 4.25 | 0.963 | 0.32 | 4 | TRG | HBS |
| BMA | 3.64 | 0.900 | 3.89 | 1.137 | 0.25 | 5 | HOC | FWH |

Cont. table 2.

| RPS 3.45 1.340 3.88 1.276 0.43 6 FRS CS 3.78 0.918 2.80 0.600 -0.98 7 FWH FRS 4.03 0.852 3.99 0.853 -0.04 8 ADB Non-monetary motivators 9 BIR BED 3.75 0.859 3.94 0.918 0.19 10 BIN HBS 3.39 1.114 4.70 0.527 1.31 11 CS BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | RW HOC BIR HFP SC BIN FRS GA |
|--|--------------------------------------|
| FRS 4.03 0.852 3.99 0.853 -0.04 8 ADB Non-monetary motivators 9 BIR BED 3.75 0.859 3.94 0.918 0.19 10 BIN HBS 3.39 1.114 4.70 0.527 1.31 11 CS BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | BIR HFP SC BIN FRS GA |
| Non-monetary motivators 9 BIR BED 3.75 0.859 3.94 0.918 0.19 10 BIN HBS 3.39 1.114 4.70 0.527 1.31 11 CS BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | HFP SC BIN FRS GA |
| BED 3.75 0.859 3.94 0.918 0.19 10 BIN HBS 3.39 1.114 4.70 0.527 1.31 11 CS BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | SC BIN FRS GA |
| HBS 3.39 1.114 4.70 0.527 1.31 11 CS BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | BIN FRS GA |
| BHL 3.22 1.012 2.72 0.799 -0.50 12 HRL BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | FRS GA |
| BCH 2.72 1.391 2.24 0.949 -0.48 13 BED BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | GA |
| BIN 3.84 1.053 4.08 1.013 0.24 14 BMA | |
| | ADD |
| | ADB |
| Intangible motivators 15 RPS | BED |
| WSE 4.37 0.902 4.74 0.440 0.37 16 HFP | BMA |
| FWH 4.03 0.887 4.47 0.582 0.44 17 HBS | RPS |
| RW 3.13 1.242 4.47 0.669 1.34 18 BHL | HFS |
| GA 4.82 0.490 3.94 0.604 -0.89 19 ME | HOS |
| WLB 4.57 0.609 4.99 0.104 0.42 20 HOS | SRC |
| HOS 3.21 1.162 3.26 0.883 0.05 21 RW | HRL |
| HFS 2.88 1.080 3.48 0.789 0.60 22 SC | ME |
| HFP 3.43 1.144 4.17 0.761 0.74 23 HFS | CS |
| HOC 4.10 1.046 4.43 0.786 0.33 24 BCH | BHL |
| HRL 3.76 1.088 2.99 0.715 -0.77 25 SRC | BCH |
| SC 3.04 1,211 4.11 0.598 1.06 | |
| SRC 2.61 1.086 3.11 1.005 0.50 | |
| MNE 3.21 1.052 2.97 1.137 -0.24 | |

Source: personal collection.

Other research results also indicate that during the pandemic, there were greater changes in the system of motivators preferred by men than by women. In the case of men, 4 more motivators increased their significance by at least 0.5. These were in order: the concept of hygge which emphasises fair play and includes not taking aggressive actions on the business market, level of total reward gross, the concept of hygge which emphasises a flat organizational structure, egalitarianism, and transparency at workplace, working in a socially responsible company. As a result, the last two of the less significant motivators for men became of average importance, but still men assigned them less importance than women.

During the pandemic, the surveyed men began to give less importance to 6 motivators, for which the value of the rank decreased by more than 0.20. Four of them changed from being averagely important to being non-significant. These were: cafeteria system, the role of the manager who positively motivates the subordinates and is a part of the team, healthy lifestyle benefits and working in a multinational enterprise.

Table 3.Distribution of importance ranks of individual elements of the incentive system for the surveyed women

| | Before the | pandemic | During the | pandemic | S | Ranking of motivator | | |
|-----------------------|---------------------------|-----------------------|--------------------|-----------------------|------------------------------|----------------------|------|------|
| Element | Arithmetic mean | Standard deviation | Arithmetic mean | Standard deviation | Differences between ranks | No. | 2018 | 2021 |
| Financial motivators | | | | | | | GA | WLB |
| TRG | 4.32 | 0.784 | 4.79 | 0.413 | 0.46 | 2 | FEZ | FEZ |
| ADB | 3.90 | 0.843 | 3.82 | 0.799 | -0.08 | 3 | WLB | TRG |
| BIR | 4.10 | 0.777 | 4.30 | 0.742 | 0.20 | 4 | HOC | HBS |
| BMA | 3.87 | 0.874 | 4.16 | 0.779 | 0.29 | 5 | TRG | HOC |
| RPS | 4.14 | 0.860 | 4.32 | 0.808 | 0.18 | 6 | BED | HFP |
| CS | 3.78 | 0.873 | 3.01 | 0.651 | -0.77 | 7 | RPS | FWH |
| FRS | 4.04 | 0.811 | 4.34 | 0.764 | 0.30 | 8 | HFP | FRS |
| | Non-monetary motivators | | | | | | BIR | RPS |
| BED | 4.14 | 0.906 | 4.31 | 0.589 | 0.17 | 10 | HRL | BED |
| HBS | 3.83 | 1.031 | 4.60 | 0.799 | 0.76 | 11 | FRS | BIR |
| BHL | 3.35 | 1.039 | 3.09 | 0.896 | -0.26 | 12 | BIN | BIN |
| ВСН | 3.58 | 1.156 | 2.67 | 1.219 | -0.91 | 13 | FWH | SC |
| BIN | 3.95 | 0.944 | 4.30 | 0.767 | 0.34 | 14 | ADB | BMA |
| Intangible motivators | | | | | | 15 | BMA | RW |
| WSE | 4.54 | 0.609 | 4.81 | 0.392 | 0.27 | 16 | HBS | GA |
| FWH | 3.93 | 0.939 | 4.35 | 0.933 | 0.41 | 17 | CS | ADB |
| RW | 3.25 | 1.177 | 4.07 | 1.261 | 0.82 | 18 | ВСН | SRC |
| GA | 4.80 | 0.609 | 4.02 | 0.658 | -0.79 | 19 | HOS | HFS |
| WLB | 4.46 | 0.646 | 4.93 | 0.264 | 0.47 | 20 | BHL | HRL |
| HOS | 3.53 | 1.132 | 3.11 | 0.816 | -0.42 | 21 | HFS | HOS |
| HFS | 3.33 | 0.998 | 3.42 | 0.825 | 0.09 | 22 | SRC | BHL |
| HFP | 4.14 | 0.868 | 4.45 | 0.602 | 0.31 | 23 | ME | ME |
| HOC | 4.44 | 0.722 | 4.56 | 0.729 | 0.12 | 24 | RW | CS |
| HRL | 4.08 | 0.982 | 3.34 | 0.990 | -0.74 | 25 | SC | ВСН |
| SC | 3.23 | 1.112 | 4.17 | 0.733 | 0.94 | | | |
| SRC | 3.30 | 1.015 | 3.64 | 0.861 | 0.34 | | | |
| MNE | 3.25 | 1.083 | 3.02 | 0.847 | -0.23 | | | |

Source: personal collection.

In the group of surveyed women, in addition to the three motivators mentioned above, another 13 recorded increases in the arithmetic mean. However, only in three of them the increments were greater than 0.4. These were in order: work-life balance, level of total reward gross, flexible working hours. The surveyed women during the pandemic began to give less importance to 7 motivators, in which the value of the rank dropped by more than 0.20. Four of them, which are the cafeteria system, the concept of hygge which emphasises interestingly designed and cosy office spaces with plants and eco-friendly elements, healthy lifestyle benefits, and working in a multinational enterprise, remained insignificant motivators.

In the group of surveyed women childcare benefits recorded the largest drop in the arithmetic mean value by 0.91, which resulted in a change in the ranking from the 18th to the 25th position. As a result, childcare benefits from the moderately important motivator become the least important motivator for young women. A good atmosphere at work, despite the drop

in the arithmetic mean value by 0.79, remained an important motivator. The role of the manager who positively motivates the subordinates and is a part of the team (down by 0.74 from the 10th to the 20th position) changed from an important motivator to an averagely important motivator of the incentive system.

4. Concluding remarks

The paper is mainly addressed to people responsible for shaping the incentive system. All the main motivators were included in the study, which provided a holistic view of how the preferences of young Poles belonging to generation Z changed under the influence of the COVID-19 pandemic. In the literature on the subject, the authors did not come across similar research on so many elements of the incentive system, which does not mean, however, that such research has not been carried out by anyone. In the context of the pandemic, usually selected motivators are examined, especially the hybrid work model.

Research results indicate that the time of the pandemic caused a change in the preferences of young workers in terms of how employers motivate them. This applied to men to a greater extent than to women. It is worth noting that the period of the pandemic made young men more sensitive to whether the company is socially responsible and behaves fairly on the business market and began to attach greater importance to such values as transparency and egalitarianism in the workplace, i.e., ensuring equal opportunities for all, regardless of gender, wealth, race, or power.

In the case of women and men, the work-life balance was in the first place among the studied elements of the incentive system during the pandemic, which went hand in hand with the greatest increase in the importance of remote work as a motivator for young Poles in 2018-2021. Thus, the results of our research are consistent with literature on the subject in which it is indicated that especially people born in the 1980s and later expect the employer to offer them work-life program. For younger workers happiness is tantamount to achieving a harmonious and satisfying life in all areas of functioning. They need more time to care for their loved ones, fulfil their own aspirations and expect freedom to choose their own approach to the job. They no longer want to live the hard work Puritan lifestyle, which is characteristic for the industrialised society (Majewska, Nieżurawska-Zając, 2021).

This means that for young Poles, the offer of a hybrid work model facilitating the maintenance of work-life balance is currently an important determinant when choosing a place of employment. It also proves that the representatives of generation Z in Poland do not want to live only for work, which, unfortunately, in many cases cannot be afforded. Often, overworking or working in different places at the same time results from too low wages and not from the preferences of employees.

The above conclusion is confirmed, inter alia, by the results of research conducted by PARP (2022) and the organization of the Employer of the Republic of Poland (2021). According to the results of PARP's research, most Poles with experience in remote or hybrid work cannot imagine returning to a fully stationary model. The most frequently chosen option is hybrid work, which was chosen by 59.5% of respondents in 2021. In turn, tasks only from outside the company's headquarters would be preferred to be carried out by 14.5% of the respondents. On the other hand, the results of the research of the Employers of Poland organization show that before the pandemic, there were 45.9 employees who were indifferent or negative towards remote work, and during the pandemic this percentage dropped to 28.1%. Again, more than half of the respondents declared their willingness to take up professional duties after the end of the pandemic in the hybrid work system.

Moreover, remote work during the pandemic made a good atmosphere at work for respondents of both sexes a clearly less important motivator, as was the role of the manager-leader. It is likely that when they revert to either the hybrid work model or the workplace-only model, the importance of a good working atmosphere will increase again. The decrease in the importance of the manager's role is due to the fact that remote work teaches how to make decisions about how to perform a task and plan the next stages of its implementation. In other words, it empowers the employee.

The results of the research also showed that the period of the pandemic combined with the economic crisis increased the sense that young Poles were in danger of losing their jobs and having their salaries reduced. This is evidenced in particular by the increased importance of job opportunities in a state-owned enterprise in the period of a pandemic and the emphasis on the amount of remuneration. The crisis always hits young workers the hardest through job loss, falling wages, forcing them to work on so-called junk contracts and turning into self-employment. Young people are first in the queue for dismissal during the crisis, as employers believe that the costs of dismissing a younger worker will be lower than that of an older worker. Firstly, because the older worker has more human capital. Secondly, due to less restrictive employment protection regulations in the case of young workers (Majewska, 2016).

Hence, young Poles, just like young Europeans, constitute the majority of the working poor. The ILO reports (2020) that in Europe sub-minimum and minimum wage earners are more likely to be young and slightly more likely to be women, and that their incomes do not seem to contribute significantly to the total labour income of their households.

Therefore, such a large increase in the importance of health services offered by the employer and the largest decrease in the importance of childcare in the group of the surveyed women should not be surprising, because they probably postpone the birth of the first child until they or their partners achieve a higher financial status. The Central Statistical Office reports that in Poland in 2020 the age of birth of the first child was 28.7 years.

On the other hand, the growing importance of health services offered by the employer is mainly due to the fact that young people often cannot afford private treatment and the Polish health service is inefficient, which means that it has a limited package of services. This is reflected in the fear that Poles may not receive appropriate medical care in the event of poor health. For example, according to the results of Ewelina Kancik-Kołtun's research (2021) on the Visegrad Group, as many as 89% of Polish respondents indicated such fear, which was the highest percentage among the surveyed countries.

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