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TRENDS IN EMPLOYEE BENEFIT PACKAGES WITHIN THE IT SECTOR

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Purpose: The paper explores trends in employee benefit packages within the IT sector, aiming to understand the evolving expectations of IT professionals and how companies adjust benefits to attract and retain talent.

Design/methodology/approach: To achieve the goal, a critical analysis of the literature and thematic analysis of existing materials such as reports on employee remuneration were carried out. It examines current trends in employee benefit packages within the IT sector, focusing on how companies adapt their offerings to meet evolving employee expectations.

Findings: The research results indicate that there are discrepancies between employee expectations and the benefits offered, which highlights the need to further optimise benefit packages.

Research limitations/implications: As the reports used in this study come from different years (2023 to 2025) and may not be fully comparable, this variation should be acknowledged as a limitation of the research.

Practical implications: Companies must tailor benefit packages to attract and retain IT talent. Flexible work arrangements and well-being initiatives should be prioritized. Failure to offer competitive benefits may lead to higher turnover and increased hiring costs. HR policies should adapt to changing employee expectations, integrating more personalized benefits.

Social implications: The research promotes better work-life balance and well-being for employees. The findings may influence labor policies to support flexible work arrangements across industries.

Originality/value: The paper provides insights into emerging trends in IT sector benefits, highlighting shifts in employee expectations. It offers practical recommendations for HR professionals, IT companies, and policymakers to enhance employee satisfaction and retention. **Keywords:** employee benefits, salary packaging, IT sector, optimization of employee benefits. **Category of the paper:** Literature review.

1. Introduction

Due to changes in the socio-economic environment, the benefits package has undergone many transformations over recent years. Emerging crises such as pandemics or wars have also strongly influenced the change in employee attitudes and preferences in this area, which is visible, among others, through phenomena such as quiet quitting or job cushioning. Today, employee benefits play a significant role in shaping desired employee behaviors. An ageing society, greater diversity of employee teams, changing socio-cultural patterns and different employee needs strongly determine the change in the approach to creating a benefits package by employers. And these become an important element of the total rewards package, which is becoming one of the main tools in the war for talents (Ford, Jong, 2024; Fulmer, Li, 2023).

The growing importance of benefits is observed especially among younger generations and also in some industries, such as IT. An attractive benefit's package currently constitutes an added value for an employee and is a significant argument for accepting a job offer or staying in the organisation. According to research, these non-financial components of remuneration may have an even greater impact on employee satisfaction and motivation than financial rewards (Mura et al., 2019). However, the literature on employee benefits is still relatively sparse (Ford, Jong, 2024; Fulmer, Li, 2024; Cotton, 2018; Murray, Dulebohn, 2021).

Hence, the aim of this article is to fill this literature gap and provide a preliminary understanding of how employee benefit packages are shaped in organisations from the IT sector. In a sector characterized by a high employment rate of younger generations who place significant importance on an attractive compensation package, including a comprehensive benefits package. To achieve the objective of the article, a critical analysis of the relevant literature was conducted, as well as, the content analysis of available salary reports from companies within the IT sector.

2. The nature of fringe benefits in the light of the literature review

Employee benefits are various non-financial supplements to remuneration, most often in the form of non-financial benefits for employees and their dependants, paid in whole or in part by the employer (Fulmer, Li, 2023). It is therefore one of the components of the total reward package offered to an employee for his or her work in the organization (Table 1). It extends beyond the employee's monthly financial salary (De Vos, Meganck, 2009), and the employer utilises it to balance and moderate the remuneration package (Casper, Buffardi, 2004), optimize costs (Cascio et al., 2019), and create added value for the employee (Fulmer, Li, 2023).

Table 1. *Model of Total Reward*

Type of ingredients	Component
Non-financial components	Employee benefits e.g. health care, multisport card, company car
Financial components	Long-term variable remuneration (LTI), e.g. profit sharing, stock options
	Short-term variable remuneration (Short-term incentives), e.g. bonuses
	and awards
	Base salary (Pay)

Source: own study.

Employers' motives for providing benefits have changed over the years (Casper, Buffardi, 2004; Martin, 2020). Initially, employee benefits did not have much motivating power, and employers mainly offered benefits supporting work performance, such as work clothes or equipment to facilitate work. However, employees quickly got used to them and considered them an integral part of their remuneration. Over time, employers have also appreciated the opportunities offered by using benefits as motivational instruments (Beck-Krala, Walczyk, 2010), and this was facilitated by changes observed in the labour market and emerging crises such as the COVID-19 pandemic (Shtembari et al., 2022).

From the employer's perspective, benefits support the human capital strategy which, integrated with the business strategy, achieves the organisation's goals (Cotton, 2013). The use of benefits helps employers increase the return on investment in employee remuneration as they contribute to the implementation of the remuneration function (Borkowska, 2021), being an important asset in the process of attracting candidates to work and retaining employees in the company (Martin, 2020). Research shows that nearly 51% of employees would consider switching employers if the rewards package did not include benefits that are important to them (Report Benefit Trendbook, 2025). They are therefore a key element in building an effective employer branding strategy (ETC, 2023) and in the war for talent (Herman, 2019; Carter, 2008), especially in an era of demographic decline. In addition, benefits support employee development and the process of skills upgrading (Borkowska, 2021). Nowadays, they are also perceived as an important motivational tool, especially when it comes to benefits related to financing employee development, broadly understood (Nemeckova, 2017). Benefits also influence employee motivation through perceptions of fair treatment and adherence to the principles of the 'psychological contract' and the delivery of previously promised benefits (Lucero, Allen, 1994). Research confirms that employees who perceive that the organisation cares about them through an attractive benefits package are more motivated to act (Dulebohn et al., 2009; Werner, Balkin, 2021). The positive impact of benefits on employee motivation and job satisfaction (especially those related to insurance and pension benefits) is confirmed by the work of Kozarevic et al. (2014). Satisfaction with the benefits package translates into employee loyalty and willingness to stay in the organisation because they know that the employer cares about their needs (Siyal, Garavan, 2020). This has a positive impact on employee engagement, which leads to improved job performance (Dugguh, Iliya, 2018) and hence organisational outcomes.

From the employees' point of view, they represent additional value that employees receive for their contribution to a particular organisation. In addition, the benefits offered help employees to fulfil their work and family commitments, meeting important needs and individual expectations (Casper et al., 2004; Beck-Krala, Walczyk, 2010). Since the pandemic, benefits have also been seen as a key tool for creating well-being at work and thus improving quality of life (Beck-Krala, 2022; Shtembari et al., 2022). Moreover, the use of benefits reflects the employer's application of the principles of social justice, which in the era of sustainable development is becoming an important tool of the Diversity, Equity and Inclusion (DEI) strategy.

To sum up, the literature on the subject indicates that benefits influence work outcomes, support changes in employee behavior, reinforce new values and business goals, and express and strengthen the changing organisational culture (Flannery et al.,1996; Shtembari et al., 2022).

3. Creating the benefits package

The importance of benefits has grown rapidly over the last decade, as evidenced by the systematic increase in benefits expenditure, which in some organisations has reached up to 40% of salary costs, for example in the public sector in the US (Fulmer, Li, 2023). Therefore, a strategic approach to building employee engagement through the ability to create a personalised benefits package seems necessary. It is also crucial to consciously use the benefits package to achieve long-term business and organisational goals, but also to strengthen the organisational culture and build a competitive advantage (Shtembari et al., 2022). What distinguishes benefits from other components is their supportive role and the mobilisation of employees to take important actions and initiatives. However, for this to be possible, the benefits package should be diversified and tailored to individual organisations (this is often sector-specific) and job groups (Merritt-Hawkins, 2020; Mosley, Miller, 2019). Only such an approach will help to create a competitive advantage (Werner, Balkin, 2021).

The right package will attract employees with specific attitudes, values and skills, in line with the so-called 'sorting effect' (Shaw, Gupta, 2015). Practitioners point to the need to know the so-called sectoral norms and customs related to the use of benefits (Werner, Balkin, 2021), which should be taken into account in the process of creating a benefits package. When designing a benefits strategy, important decisions are made about the flexibility of the package, the communication of the package, the platforms and the rights to use individual benefits. These decisions have an impact on the benefits and outcomes of the packages used and directly on employee and organisational outcomes.

The fundamental issue is dialogue with employees and research into the needs and expectations of a specific group of employees, which will help to indicate the most important benefits for employees of a given organisation that the employer should offer. In this context, it is worth taking a look at the classification of benefits and the different types of benefits (Table 2) that can be used by the employer. Benefits are the broadest group of remuneration components, which is why it is difficult to provide a uniform and exhaustive typology of benefits.

Taking into account their form and content, they can be divided into tangible and intangible benefits and traditional and non-traditional benefits (Muse, Wadsworth, 2012; Werner, Balkin, 2021). On the other hand, in terms of legal form, there are mandatory and non-mandatory benefits in every country (Beck-Krala, Walczyk 2010). A distinction is also made between universal benefits (offered to all employees) and selective benefits (offered only to certain groups of employees). A further distinction is made between benefits related to work input, employee performance and employee needs.

Table 2.Division of additional benefits and their examples

Fringe benefits				
Category	Example			
transport	company car, free parking,			
residential	purchase of an apartment, payment of rent, company apartment, low-interest loans for the purchase or renovation of an apartment			
recreational	access to sports facilities, multisport cards			
travel	travel expenses for the employee and his family			
professional development and education	conferences, training, mentoring programs, coaching sessions			
health	medical packages			
communication	Internet, work cell phone,			
equipment	e.g. computer, additional monitor, headphones, keyboard, ergonomic chair and desk			
financial and tax advice	free advice from, for example, a financial advisor			
special checks	related to the change in the scope of responsibility in connection with a merger or acquisition, dismissal of a manager			
social	health insurance, life insurance, childcare			
office facilities	ergonomic furniture, office meals, common space for relaxation			
work-life balance	legal advice, flexible forms of work, dependent care services			
programs that create employee well- being	wellness programs, paid additional vacation days, educational and health promotion programs (including mindfulness), psychological support programs,			

Source: own study based on literature.

Research shows that traditional benefits such as medical care or pension benefits (for retirees) are of little importance to employees and do not make them feel that their employer cares about them. However, the role of non-traditional and intangible benefits that give employees a sense of care and support from their employer is increasing (Muse and Wadsworth, 2012). Therefore, benefits that create a broadly understood sense of employee well-being are valued by employees, such as scholarships for education and higher education, employee support programmes in times of crisis and assistance in crisis situations (e.g. due to weather damage), or work-family programmes (Werner, Balkin, 2021).

Almost 98% of employees expect their employer to support their mental health (Milburn, 2022). In addition, work-family programmes are particularly important and valued by employees. These include flexible working arrangements, paid leave, wellness programmes and dependent care services. Flexible working arrangements (e.g. flexible working hours, shorter working weeks, part-time working, remote working) are particularly valued and important for employees in the IT sector and appear to contribute to higher productivity and job satisfaction, reduced stress and lower absenteeism (Werner, Balkin, 2021). It is also a sector in which they are not only valued, but more importantly, applicable and related to the characteristics of the sector. This is why IT companies often use benefits that attract a specific group of employees, such as younger ones, by using improvements and support during the working day, rather than life insurance, which is important for older employees.

4. Modifications in benefit packages within the IT sector

IT sector companies, due to operating in a highly competitive environment and high employee turnover (Arambepola, Munasinghe, 2021), attach great importance to an attractive benefits package. The aim of the research is therefore to analyse how employers in the IT sector design the benefits package. The following research questions were posed:

- PB1. How do employees perceive benefits?
- PB2. What recent changes have occurred in employee benefit packages?
- PB3. What are employees' expectations of benefits and how has their role changed?
- PB4. How do employers in the IT sector shape the benefits package?

The research was based on thematic analysis (Glinka, Czakon, 2021) of existing materials such as reports on employee remuneration. The study used six salary reports as noted in the table (Table 3).

Table 3. *Overview of Reports on Salaries and Employee Benefits*

Consulting company	Report Title	Selection criteria met
CASK	Raport płacowy, Wynagrodzenia i benefity oferowane specjalistom i menedżerom	it pertains to both the existing non-wage benefits available in the market and the desired ones
ICAN INSTITUTE	Benefity przyszłości	it describes the recent changes in benefit packages
ETC (Enter The Code)	Raport benefitów pracowniczych 2023	data from the IT sector
Soda	Raport płacowy 2023	data from the IT sector
Nais and Enpulse	Raport Zaangażowanie i Benefity 2024	contains more detailed information about benefits
Pluxee Polska	Benefity Trendbook 2025	presents the perception and role of benefits, as well as employee expectations towards them

Source: own study.

The analysis of information contained in the reports was based on the following thematic categories: Employee perception of benefits (PB1), changes in packages (PB2), employee expectations and the role of benefits (PB3), differentiation of benefits for employee groups and IT-specific benefits (PB4).

Employee perception of benefits

Over the years, the benefits package has evolved along with employees' perceptions of the benefits. Initially, it included equipment needed for work and access to coffee and tea in the office. Today, 82% of employees surveyed see benefits as an integral part of the employer's offer and as a tool that allows them to take care of themselves and their loved ones (Pluxee Polska, 2024). In the IT sector, benefits are no longer seen as an extra, but as a standard expected by employees (ETC, 2023).

Changes in benefit packages

According to research conducted by Mercer, more than 60% of organisations have changed their benefit offerings since the pandemic to meet new challenges (Mercer, 2023). During the COVID-19 pandemic, employers focused particularly on employee health (ETC, 2023). Personalisation has also become key, i.e. tailoring benefits to different age groups and stages of an employee's life. The one-size-fits-all approach no longer works, as millennials and Generation Z are highly aware of their needs and the need to take care of their physical and mental health (Nais, Enpulse, 2024). In the IT sector, employers have recently increased the salaries of their employees, while the range of benefits has remained at a similar level (Antal, 2023).

The role of benefits

Employee benefits are now expected by employees (ETC, 2023) and play a key role in choosing an employer, which is why most job advertisements include information about the benefits package associated with employment. Research shows that 75% of people who apply to a company look at the benefits offered (ETC, 2023). At the same time, 44% of people rule out job offers that do not include information about available fringe benefits, indicating the need for effective communication and a detailed list of benefits in recruitment advertisements (Pluxee Polska, 2024). A distinctive benefits offer encourages candidates to apply and, by motivating employees, promotes their retention. Benefits not only serve as an attractive supplement to compensation but are also an effective tool for building employee engagement and loyalty. However, they are not a decisive factor for IT professionals when choosing a new employer (SoDA, 2023). Benefits are also designed to help employees balance work and family responsibilities.

Employee expectations

The main benefit that almost all employees expect is health care, which remains the most desired benefit among employees according to information contained in all reports. More and more employers want to ensure work-life balance by offering flexible working hours (4-day working week, 6-hour working day) (Pluxee Polska, 2024). Another solution that is becoming more common is to offer additional days of paid leave, previously known in higher education as sabbaticals. Currently, some companies, especially in the IT sector, offer similar opportunities to their best employees (White, 2024). These benefits are also linked to those that create employee wellbeing. Some companies have chosen to work with mental health specialists or set up telephone support lines for employees and their families. The possibility of using a company concierge or a home cleaning service are just a few examples of how you can support an employee in their daily tasks.

IT employers' approach to employee benefits

The benefits programmes offered should be based on the HR strategy, the financial possibilities of the employer and the preferences of the employees. According to the data analysed, awareness of the importance of adapting additional benefits to the expectations of employees is growing, as 69% of companies declare that they study the needs of employees in terms of benefits (Pluxee Polska, 2024). This demonstrates the proactive attitude of employers in the IT sector, who are trying to understand the different needs of their teams and take them into account when designing benefits packages. Despite this, employees' expectations of the benefits package differ from those offered by employers. Nearly 45% of employees believe that the benefits offered are outdated, and more than half of employees (53%) believe that their company's benefits are a "budget drain". As a result, 39% of employees want benefits to be better tailored to their needs (Pluxee Polska, 2024).

According to the information analysed from the reports, the additional benefits offered are composed in such a way as to be attractive to each social group. Data obtained by ICAN Research (2023) shows that employees in managerial positions are most likely to take advantage of the benefits offered, experts are slightly less likely, and manual workers are the least likely. According to ICAN Research (2023), the offer addressed to managers and experts is similar, but managers are more likely to have access to private medical care and a company car. For manual workers, the offer is more likely to include anniversary gifts and free transport to work than for other groups. It is worth noting, however, that 16% of the surveyed manual workers do not receive any additional benefits apart from salary. Employees are least likely to use the offer of consultations with a psychologist (20%), mental health support applications (38%) and study subsidies (42%).

Employee benefits are highly popular among workers, and in the IT sector, employers offer particularly attractive benefits to attract talent. According to the SoDA report (2023), recruitment of new employees remains a significant challenge in this sector. Despite a noticeable slowdown in the market, companies still face substantial staffing gaps in critical areas and specializations. Another major challenge is retaining employees (SoDA, 2023). Many benefits that have gained popularity aim to encourage employees to work on-site at the office. Over 83% of IT companies offer health-related benefits to their employees and collaborators, according to the SoDA Salary Report (2023). Additionally, companies provide veterinary care packages for employees' pets, subsidies for children's healthcare, and extra paid days off.

The limitation of the research conducted is the use of salary reports from different time periods. This is due to the small number of widely available reports that include an analysis of the benefits market. It would therefore be advisable in future to conduct research in collaboration with consultancies that have access to many companies and can compare data over time.

5. Conclusions

The issue of employee benefits within organisations has become increasingly important in recent times, with HR departments focusing a significant proportion of their efforts on strategic employee management - in particular, attracting, retaining and promoting engagement through benefit packages. The aim of this article was to provide a preliminary exploration of how employee benefit packages are structured within organisations in the IT sector. The research process enabled this objective to be achieved and provided answers to the research questions posed in the article.

Modern employee benefit packages have evolved from basic provisions to comprehensive offerings that include health, well-being and work flexibility. As a result, it is important to design packages that are tailored to the needs and preferences of specific employee groups. An analysis of salary reports shows that employers are currently prioritising wellbeing programs that focus on the physical and mental health of employees, which is particularly important in the IT industry. In this sector, benefits are a critical tool in the war for talent and are also used to support hybrid and remote working models. In addition to medical care packages, the use of flexible working arrangements has become a standard expected by employees in this sector. Development and skills enhancement benefits are also high on the list of expected offerings. Research shows that a key challenge is to better align benefits with the diverse needs of employees. This can be achieved through flexible cafeteria schemes, which the research suggests are not yet widespread in the IT industry. Employee dialogue and

transparent communication also play an important role in this process, both of which require continuous improvement.

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