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## The relationship between benefit satisfaction and intent to leave: A study of finance departments in Las Vegas

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THE RELATIONSHIP BETWEEN BENEFIT SATISFACTION AND  
INTENT TO LEAVE: A STUDY OF FINANCE DEPARTMENTS  
IN LAS VEGAS

by

Jung-in Bae

Bachelor of Science in Hotel Administration  
University of Nevada, Las Vegas  
2006

A thesis submitted in partial fulfillment  
of the requirements for the

**Master of Science in Hotel Administration**  
**William F. Harrah College of Hotel Administration**

**Graduate College**  
**University of Nevada, Las Vegas**  
**May 2009**

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University of Nevada, Las Vegas

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The Thesis prepared by

Jung-in Bae

**Entitled**

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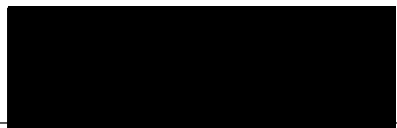
A Study of Finance Departments in Las Vegas


is approved in partial fulfillment of the requirements for the degree of


Master of Science in Hotel Administration

  
Examination Committee Chair

  
Dean of the Graduate College

  
Examination Committee Member

  
Examination Committee Member

  
Graduate College Faculty Representative

## ABSTRACT

### **The Relationship between Benefit Satisfaction and Intent to Leave: A Study of Finance Departments in Las Vegas.**

by

Jung-in Bae

Dr. Gail E. Sammons, Thesis Committee Chair  
Professor of Hotel Management Department  
University of Nevada, Las Vegas

This study was conducted to examine the relationship between benefit satisfaction and intent to leave among employees who work in finance departments in Las Vegas hotels.

Employee benefits have generally been assumed to be an effective way to attract and retain employees; in fact, 70% of 45 U.S. companies include the benefit packages in their retention strategies. That idea that competitive benefits packages can help firms to win the retention war is widely accepted.

The results of the study indicate that benefit satisfaction was significantly related to intent to leave; those who were satisfied with benefits were less likely to leave their jobs. The respondents who were 44 years old or younger and who were not either married or living with partners were more likely to leave. In addition, male respondents were more satisfied with their benefits than females.



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## CHAPTER 1

### INTRODUCTION

Employee benefits are generally thought to be an effective way to attract and retain personnel, motivate performance, and increase job satisfaction (Woods, 2006). Between 1991 and 2005, average real cost of employers' wages and benefits increased by 12%; real costs of wages grew by 10% when real costs of benefits grew approximately 18%. Until 2002, wages and benefits increased by almost the same percentage; however, real costs of benefits started to grow more quickly than real costs of wages after 2002 (U.S. Government Accountability Office, 2006).

Davison (1997) surveyed 45 U.S. companies and found that 70% had already included compensation and benefit packages in their retention strategies. More employers have started to recognize the important role of employee benefits. Pay is one of the important factors in a compensation and benefit package; however, pay has become the reward given for coming to work. It is now widely accepted that competitive compensation and benefits packages can help win the retention war (Davison, 1997).

Turnover has been the subject of studies, but many studies now are recognizing the importance of intent to leave an employer. Actual turnover is more difficult to study once employees have left and intent to leave is considered the strongest indicator of actual voluntary turnover (Johnsrud & Rosser, 2002).

Twenty or thirty years ago, hospitality companies rarely worried about a triple-

digit turnover rate because the supply of available workers always exceeded the demand. The employment market has changed significantly since then. Turnover rate remains high, but the supply of available workers has diminished tremendously (Woods, 2006).

The U.S Department of Commerce (2008) reported in January that at the end of 2007, the unemployment rate was 5%, with the average for 2007 at 4.6%, the same rate as in 2006. With historically low unemployment rates, a retention war is running among hotels for the right employees. Additionally, researchers have observed a labor shortage in the United States, especially in hospitality industry, because people are critical to success of every company in this industry (Greger, 2006).

### Purpose of the Study

The purpose of this study is to examine the relationship between employee benefit satisfaction and intent to leave among employees who work in finance departments of various Las Vegas hospitality companies.

### Research Questions

The following research questions were developed to achieve the purpose of this study:

1. Is there any relationship between employee benefit satisfaction and intent to leave?
2. Is there any relationship between employees' socio-demographic characteristics and intent to leave?
3. Is there any relationship between employees' socio-demographic characteristics and employee benefit satisfaction?

### Limitations of the Study

1. This study depends on survey respondents' willingness to participate in the survey and their honesty and sincerity in answering survey questions.
2. Respondents may not be fully aware of employee benefits are offered by the company, which may bias their survey responses.
3. Respondents' perception of benefits may be different from the definition of benefits used in this study (Shinnar, 1998).
4. Some benefits are available to employees after a certain period of times; in addition, many organizations offer benefits programs only to full-time employees.
5. Each respondent's level of agreement/disagreement and satisfaction/dissatisfaction is different. This means that even though two respondents choose "strongly agree" as the answer to the same question, they may not be at the same level of agreement, because everyone's perception of agreement or satisfaction is different.
6. Respondents' employment history may affect their satisfaction with employee benefits. If any respondents had previously worked for a company with better employee benefit (better in the eyes of the respondent), the benefit provided by the current company might not be recognized as satisfactory. In addition, respondents might express satisfaction or dissatisfaction based on comparing their benefits to benefits provided by other companies to friends or family (Shinnar, 1998).
7. Employees' degree of use employee benefits can influence their attitude toward the quality and satisfactoriness of the employee benefits (Shinnar, 1998). Williams (1995) indicated that employees who fully used their employee benefits showed that they receive more or higher levels of employee benefits than ones who use them less



extensively.

8. As the survey was available only online, employees willing to participate submitted their personal email addresses to the researcher in order to receive an email with a link of the online survey; therefore, employees without email addresses could not participate in the survey.

### Significance of the Study

Numerous studies have been conducted to determine the relationship between employee benefit satisfaction and intent to leave; in addition, several of these studies have been done in Las Vegas hotels. However, no study has been done specifically of finance departments in Las Vegas although finance departments serve a critical role for a firm's success (McLaughlin, 2007). This research will provide information about the relationships between employee benefit satisfaction and intent to leave among employees in finance departments.

### Definitions of Terms

#### *Intent to Leave*

Intent to leave, also called turnover intent, represents the deliberate willingness of an employee to leave his or her employment. It is different from employee turnover, yet closely related. Previous studies of turnover included intent to leave as a crucial step and a measure for actual departure voluntarily from the employment (Kinnoin, 2005; Manlove & Guzell, 1997; Riegel, 2002).

### *Intent to Stay*

Intent to stay reflects employees' perceptions of their current employment settings and any future desire to remain in such settings (Cox, Teasley, Zeller, Lacey, Parsons, Carroll, & Ward-Smith, 2006) and is closely related to personnel retention (Sourdif, 2004). Similar to intent to leave, intent to stay and associated factors in intention are considered significant because employers may develop processes that facilitate intention to stay in organizations (Nedd, 2006).

## CHAPTER II

### LITERATURE REVIEW

#### Introduction

Research has been conducted on all aspects of Human Resources Management (HRM) for many decades, while regulations and laws related to HRM, specifically those to relating employee benefits, have continually changed over time. Literature discussing employee benefits, benefit satisfaction, and intent to leave in the hospitality industry is not scarce. Research has been conducted not only in the hospitality industry but also in all other industries, because everyone can take advantages on employee benefits even if they are unemployed. Some researchers have discussed relationships among job satisfaction, turnover, organizational commitment, intent to leave, intent to stay, benefit satisfaction, or employee benefits. However, no research has examined the relationship between employee benefit satisfaction and intent to leave among employees who work in finance or accounting departments in the hotel industry.

The purpose of this literature review is to better understand employee benefits, intent to leave, and the relationship between the two. There are two sections in the literature review. The first concerns basics of employee benefits. It describes the history of employee benefits, definitions of employee benefits, and types of employee benefits. The second section discusses employee benefit satisfaction, intent to leave, and the relationship between these two factors. The literature review is an overview of the

relationship between employee benefit satisfaction and intent to leave among employees who work in finance departments of Las Vegas hotels.

### History of Employee Benefits

When benefits were first introduced, they were truly fringe. Benefits made up only 3% of total compensation in 1929, but jumped up to approximately 28% of compensation by 1990 (Bergmann, Bergmann, & Grahn, 1994). Employee benefits became common in the United States during the early 20th century. Throughout the 20<sup>th</sup> century, the federal government enacted labor regulations such as mandated employee benefits and safe working conditions to protect labor force and business interests simultaneously (Flynn, 2008).

The Organic Act of the Department of Labor created the U.S. Department of Labor in 1913 to foster, promote, and develop the welfare of workers, to improve their working conditions, and to advance their opportunities for profitable employment (U.S. Department of Labor, 2008). The Employee Retirement Income Security Act (ERISA) was signed into law on Labor Day in 1974. ERISA remains the basis of the federal government's approach to regulation of both health and retirement plans after more than three decades of amendments and regulatory embellishments (Employee Benefit Research Institute, 2005b).

Employee benefits accounted for 19% of payroll in the United States in 1950. By 1986, they accounted for 39% of payroll. Part of this increase is attributable to the rising costs of specific benefits (e.g., medical care coverage). However, the scope of benefit coverage has also expanded. Whereas most early benefit plans provided little more than

basic health and retirement coverage, today's plans often offer profit-sharing and stock ownership benefits, legal, educational, and child-care assistance, dental and vision insurance, and life insurance for employees and their dependents (Barber, Dunham, & Formisano, 1992).

Flexible benefit plans were first offered in the late 1970s. The growth in adoption of these programs since 1980, primarily in the United States, has been great. This trend is likely to continue, particularly given that flexible programs are the most prevalent in the service sector, the fastest growing employment sector in the U.S. economy (Barber et al., 1992).

### Employee Benefits

Harris and Fink (1994) argued that the term “benefit” is ambiguous and does not define a benefit, while many HRM researchers have emphasized the kind of outcomes the benefit produces. Precise definitions of benefit differ; fortunately, many areas overlap among researchers.

Employee benefits, offered by employers, provide employees with a wide range of advantages. Benefits are offered over and above an employee's salary or wages and can include an accumulation of retirement monies, payment of medical and dental expenses, adoption assistance, and payment of childcare costs, among many options. The popularity of these plans has continued to grow, with more than 9 million benefits covering more than 150 million people, with assets approaching \$2 trillion in 1999 (Starr, Miller, Caprio, & Dunn, 2000).

Employee benefit plans were described by U.S. Small Business Administration

(2008) in several ways. An employee benefit plan protects employees and their families from economic hardship caused by sickness, disability, death, or unemployment and provides retirement income to employees and their families as well as a system of leave or time off from work.

Employee benefits play an increasingly important role in the lives of employees and their families and have a significant financial and administrative impact on a business (Flynn, 2008). McCaffery (1988) emphasized the important role of the employee benefits when he presented Hewitt Associates' analyzed survey data. According to the data, Hewitt analyzed more than 12,000 employee paper surveys and focus group interview responses and found that 28% of respondents rated benefits as more important than pay, while 56% rated benefits and pay as equal important.

Employee benefit plans are developed, designed, and implemented in both the public and private sectors by human resource professionals in the United States. Numerous categories of employee benefit plans are available to many workers, including retirement benefits, health benefits, life insurance benefits, severance benefits, and leave benefits (Flynn, 2008).

Employee benefits are playing an ever greater role in compensation packages (Williams, 1995). U.S. Department of Labor, Bureau of Labor Statistics (2008) reported that 61% of private industry employees had access to paid retirement benefits and 71% to medical care benefits in March 2008. With employee benefits, employees gain the advantage of benefits such as health insurance for family members, and employers also benefit by, for example, gaining the commitment of employees, attracting qualified employees, and retaining right employees.

## Types of Employee Benefits

Various types of employee benefits are offered in the United States. The number of employee benefits is growing quickly as employers strive to retain employees. According to Employee Benefit Research Institute (2005b) calculations of data from the U.S. Department of Commerce, employer spending for health insurance benefits increased an average of 11.9% per year between 1960 and 2003, to \$429 billion.

### *Health and Welfare Plans*

Health benefits are considered the most common in the United States. Health benefits consist of medical and hospitalization insurance to reimburse an employee and his or her dependents for part of the expenses related to medical treatment or hospitalization. Health maintenance organizations (HMOs) and preferred provider organizations (PPOs) represent approximately 80% of that enrollment (Employee Benefit Research Institute, 2005b; Tracey, 1998).

#### *Health Maintenance Organizations (HMOs).*

Health Maintenance Organizations (HMOs) provide medical care for their members and members' dependents through hospitals and physicians in the network. The choice of primary care provider is limited to one physician within the network; therefore no coverage is provided outside of the HMO network of hospitals and physicians, but a wide choice is available for the primary care physician. Costs are lower than Preferred Provider Organizations (PPOs) because of limited choice. Physicians are encouraged to keep patients healthy; accordingly, they often are paid on a per capita basis, regardless of how much care the patient needs (U.S. Small Business Administration, 2008). Any medical treatment not ordered by the primary care physician is not eligible for

reimbursement through the plan, except for life-threatening emergencies when the HMOs cannot be contacted prior to a hospital admission (Starr et al., 2000). There are no claim forms to fill out, and medical care providers to the employer are charged a pre-negotiated, fixed annual payment per employee. HMOs provide prepaid routine, round-the-clock medical services at a specific site and usually stress preventive medicine in a clinic (Tracey, 1998). The Health Maintenance Organization Act of 1973 and 1988 required employers with 25 or more employees to offer HMOs (Woods, 2002). Employees who choose to participate in HMOs in preference to company-sponsored health insurance programs are entitled to a subsidy to their HMO premiums equal to the amount they would be subsidized under the company plan (Tracey, 1998).

*Preferred Provider Organizations (PPOs).*

Preferred provider organizations (PPOs) fall between the conventional insurance and Health Maintenance Organizations (HMOs) (U.S. Small Business Administration, 2008) and are based on agreements between employers and health care providers (Woods, 2002). A PPO is a network of physicians and hospitals that contracts with a health insurer or employer to provide health care to employees at predetermined discounted rates (U.S. Small Business Administration, 2008). Participants in PPOs can see specialists without referrals of primary care providers (MGM MIRAGE, 2008). As employers guarantee a certain volume of employees, they receive discount rates from providers, thus providing employers with a tool for monitoring the quality and quantity of health care and more efficient control of costs (Tracey, 1998). PPOs are more expensive than HMOs because of their broader choice of health care providers (U.S. Small Business Administration, 2008). Members can choose to see out-of-plan providers for a higher co-payment (Tracey,



1998). From 2003 through 2007, PPO cost per employee rose \$1,699, or 29.6%. This per-employee cost rose only \$10 in the three-year period ending in 1996, when this cost was \$3,434 per employee (Institute Of Management and Administration, 2008).

#### *Wellness Program.*

Many U.S. companies have responded to the healthy living trend by establishing wellness programs as part of their employee benefits (Woods, 2002). A wellness program is used as a way to head off employee illnesses and accidents, as well as medical claims, by building corporate fitness centers, supporting fitness programs off site, and sponsoring health screening and wellness education (Tracey, 1998). The main theory behind wellness programs is that maintaining employees healthy will ensure they are more productive, satisfied, and reliable (Woods, 2002). Wellness programs usually include campaigns to raise awareness of the need for wellness, evaluation and monitoring employees' overall health, and maintenance of performance levels by reducing risks through exercise and lifestyle modifications, including smoking cessation, weight reduction, stress management, and cholesterol reduction (Tracey, 1998). Harrah's Entertainment (2009) recently opened onsite Health and Wellness Centers, staffed with a medical doctor and a registered nurse for primary care services, including treatment of minor injuries, immunizations, and allergy and flu shots. Harrah's Entertainment also provides a 24/7 Nurseline, dedicated for pregnant employees and employees whose dependents are pregnant, staffed with registered nurses specializing in high-risk management and overall pregnancy education, as well as other resources that increase levels of maternity care. MGM MIRAGE (2008) includes wellness floating holidays, onsite health screens, phone health coaching, 10,000 steps walking program, or 24/7 nurse call centers in its wellness

programs.

#### *Dental Care Plans.*

Dental care plans help pay for dental care costs and encourage employees to receive regular dental exams in order to prevent serious dental problems and identify potential medical problems that first manifest as dental health issues (Employee Benefit Research Institute, 2005b). Dental care plans include provisions relating to eligibility, cost-sharing, and determination of benefits (Tracey, 1998). Dental benefit costs are rising, and employers are shifting a greater portion of the costs to employees. Preventive and minor restorative cares are commonly covered up to 100% of the usual, customary, and reasonable amount for reimbursements. Other services typically provide less coverage depending on the type of plan. Services usually not covered by dental care plans include hospitalization for necessary dental treatment, cosmetic dental care, cleaning and examination more than twice a year, and services covered by workers' compensation or other insurance programs (Employee Benefit Research Institute, 2005b). Harrah's Entertainment (2009) offers dental plans with orthodontia or without orthodontia for well-being of employees.

#### *Vision Care Plans.*

Vision care plans are a form of protection benefit in which reimbursements are provided to covered employees (Tracey, 1998). Vision care plans typically cover optometric examinations, lenses, frames, and the fitting of eyeglasses. Eye examinations provide the information needed for lens prescriptions and may reveal eye diseases such as glaucoma or cataracts. Many plans cover a portion of the cost for contact lenses; however, others cover contact lenses only following cataract surgery. Nearly all vision care plans

limit the frequency of covered services and glasses to one eye examination and one set of lenses within a 12-month period, and one set of frames within a 2-year period. Most vision care plans cover neither the additional cost of oversized, photosensitive, or plastic lenses, nor prescription sunglasses (Employee Benefit Research Institute, 2005b).

### *Retirement Benefits*

#### *Social Security.*

Social Security provides retirement benefits for most persons, employed and self-employed, for a certain period of time measured as quarters of coverage. Benefits paid at retirement are based on each individual's earning history (U.S. Small Business Administration, 2008). Individuals qualify for full retirement benefits at age 65, but early retirement can be claimed between age 62 and 65 with permanent reduction, or late retirement can be claimed until age 70 with an increased rate (Tracey, 1998). The U.S. Social Security Administration enacted changes in the full retirement age so that full retirement age has been pushed to 66 for people born after Jan 2, 1943, and to 67 for people born after Jan 2, 1960 (U.S Social Security Administration, 2004).

#### *401(k) Plan.*

The 401(k) is the most popular and fastest-growing type of retirement plan in the United States (U.S. Small Business Administration, 2008). It is a cash-deferred arrangement that allows covered employees to defer a portion of their salary by making a pretax contribution to the plan. Participants are not taxed on the deferred amount and accumulated interest until it is withdrawn (Starr et al., 2000; Tracey, 1998). Employers have the option of making matching contributions to their employees' accounts (U.S. Small Business Administration, 2008). The term 401(k) refers to the section of the

Internal Revenue Code in which the plans are described, and they apply to private-sector employers. Similar salary deferral retirement programs are authorized in the tax code for state and local government employees, which are 457 plans, and tax-exempt organizations employees, which are 403(b) plans (Employee Benefit Research Institute, 2005a). Boyd Gaming (2009) matches 401(k) to employees who are participating in the plan.

*Employee Stock Ownership Plans (ESOPs).*

An Employee Stock Ownership Plan (ESOP) is a type of stock bonus plan (Starr et al., 2000) that allows employers to share ownership with employees without requiring the employees to invest their own money (Employee Benefit Research Institute, 1997). Shares of company stock are contributed to the ESOP on behalf of employees. Although other benefits such as profit-sharing programs may contain shares of company stock, an ESOP is required to invest primarily in company stock (Employee Benefit Research Institute, 1997). After becoming vested in the program, employee can redeem their stocks when they leave the company through resignation, termination, or retirement (Tracey, 1998). Companies may sponsor ESOPs in an effort to retain and motivate employees and increase loyalty and commitment to the company, as participants in ESOPs become owners of company stock (Woods, 2002). Reish & Luftman, a Los Angeles-based law firm specializing in ESOPs, sent a questionnaire more than 600 small and medium-sized businesses. After companies added ESOPs, absenteeism declined in 93%, turnover dropped in 86%, and morale increased in 79% of the companies that responded (Weaver, 1996).

## *Other Benefits*

### *Employee Assistance Programs (EAPs).*

An Employee Assistance Program (EAP) is designed to help companies identify and diagnose a variety of employee issues including emotional problems, financial problems, legal concerns, problem gambling, child and spouse abuse, family and social problems, substance abuse, career problems, stress management, vocational rehabilitation, and work pressures, and counsel and assist employees in dealing with these issues and problems (Tracey, 1998). Some experts estimate that, at any given time, one in five people is facing these kinds of issues (MGM MIRAGE, 2008). One study shows that a hospitality firm can be billed \$7,500 per abusing employees annually because of substance abuse assistance. EAPs were first initiated in 1940s to solve alcohol-related work problems, but 80% of Fortune 500 companies now provide EAPs (Woods, 2002). Many hospitality firms have recognized that employees' overall well-being depends not only on good physical health but also on good emotional and mental health to enhance employees' work and life balance (Harrah's Entertainment, 2009; MGM MIRAGE, 2008).

### *Child Care.*

Child care is a relatively new benefit and one of the dependent care programs. Most employer child care services provide child care centers and certified personnel onsite or near the site, to take care of employees' children. Many employers have become involved in child care, especially those with a high proportion of younger employees, a high proportion of women, high turnover rates, or problems with absenteeism (Employee Benefit Research Institute, 2005b). Hospitality businesses are particularly at risk for work-family problems because of the industry's high percentage of younger employees

and the irregular hours of many hospitality jobs that are held mostly by women (Woods, 2006). MGM MIRAGE (2008) has five Children's Choice Learning Centers throughout the Las Vegas area, including one inside of MGM Grand Hotel and Casino. These centers offer 24/7 schedules, discounted fees, hourly rates, and payroll deduction to accommodate employees' needs. Since 1981, employees are able to pay for dependent care with pretax income (Woods, 2002). If any employee needs time off for certain medical and family-related reasons such as birth of a child, adoption or foster care of a child, or care for a family member with a serious health condition, employee can take FMLA up to 12 weeks without pay (Guerin & DelPo, 2006).

#### *Elder Care.*

As with child care, elder care encompasses a large group of benefits offered by employers. Hewitt Associates surveyed 989 employers in 2007 and found that 48% offered elder care benefits to employees. Some services provided under the benefit of elder care have similarities to those provided under child care (Employee Benefit Research Institute, 2005b). Employees who need time off to care of elder dependents with a serious health condition can file for leave up to 12 weeks of unpaid time off (Guerin & DelPo, 2006).

#### *Paid Time Off (PTO).*

Paid Time Off (PTO), also called pay for time not worked or leave benefit, is considered the most commonly provided employee benefit (Employee Benefit Research Institute, 2005b). PTO may include vacation pay, holiday pay, paid sick leave, religious holiday pay, paid personal leave, and other paid time away from work. Vacation pay requires employees to complete a service requirement to become eligible for the benefit.

In most cases, employees may receive PTO after one year of service as full-time employees (Woods, 2002). PTO allows workers a specified amount of leisure time to use at their discretion. The length of PTO generally increases with tenure of the employee. Paid holidays are not mandatory by law, but employers recognize them as a necessary expense. After an employee has finished a probationary period, the employee becomes eligible for PTO on holidays; commonly paid holidays are New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas. Some employers offer personal days as PTO for an employee to deal with personal situations that arise in order to reduce unscheduled absence. Sick days are provided to allow the employee to call in sick for a minor illness (Employee Benefit Research Institute, 2005b).

#### *Educational Reimbursement Programs (ERPs).*

Educational Reimbursement Programs (ERPs) are often called educational assistance benefits offer a stipend or tuition reimbursement for job-related or non-job-related education or training completed off premises (Tracey, 1998). Harrah's Entertainment (2009) offers educational assistance to help employees develop skills and knowledge to further their careers. Eligible Harrah's employees who complete pre-approved courses and program requirements are reimbursed for a portion of their tuition costs; however, Harrah's Entertainment does not allow employee dependents to participate in this benefit, and all courses must be taken through an accredited college or university to be eligible for reimbursement. Some employers pay tuition, in full or in part, and some pay all costs associated with education such as books. Some employers even cover tuition for spouses and children (Woods, 2002). Most companies require at least passing grades for reimbursement, and some reimburse a certain portion of tuition based

on grades (Employee Benefit Research Institute, 2005b)

#### *Auto/Home/Renter's/Pet Insurance.*

In an effort to expand their benefit packages, a number of employers offers auto, home or renter's, or pet insurance to employees by pairing up with a leading insurance companies (Anonymous, 2008). Employees receive special group rates and discounts by participating in the benefit (MGM MIRAGE Additional Voluntary Benefits, 2009). Employees may save as much as 10% compared with the same quote outside of the group rates. In some companies, premiums can be paid through payroll deductions, and further discounts may be available based on seniority (Anonymous, 2008).

#### Benefit Satisfaction

Not only hotels but also most firms must develop competitive benefits packages and implemented non-monetary incentives to retain qualified workers (Eade, 1999). Sammons and Petrillose (1999) also showed that one of the three main purposes of benefits programs is retaining current employees. Another one is to attract new employees. Hudson (2003) mentioned that minimal benefits must be offered for a company to be competitive and satisfy the needs of employees. He indicated that benefits will attract applicants and reduce the rate of employees' leaving.

Benefit satisfaction is defined by Blau, Merriman, Tatum, & Rudmann (2001) as "an employee's attitude towards organizational benefits focusing on employee safety and security-related needs." According to Tremblay, Sire, and Pelchat (1998), research of benefit satisfaction has focused primarily on two variables: socio-demographic factors, especially age, gender, level of education, tenure, and marital status and attitudinal



factors related to needs and desirability.

Balkin and Griffeth (1993) claimed that gender may affect employee perception of the value of one's job inputs, which affects the extent of employee benefits the individual feels he or she should receive. Balkin and Griffeth (1993) found that females to be more positively associated with higher level of employee benefit satisfaction than males, but Sammons and Petrillose (1999) concluded that men were more satisfied with employee benefits than women; however, Scarpello, Huber, and Vandenberg (1988), Rabin (1994), and Williams (1995) found no significant relationship between gender and employee benefit satisfaction.

London and Stumpf (1982) suggested that an individual's career stages are similar to biological cycles of growth and decay. Individuals may change jobs and careers several times during the early stage of the career cycle. Employees may be less concerned about benefits during this period. However, individuals may expect a greater need for employee benefits at the later stage of the career (Balkin & Griffeth, 1993; Stumpf & Colarelli, 1980). Balkin and Griffeth (1993), Dreher, Ash, & Bretz (1988), and Rabin (1994) found that age had a negative relationship with employee benefit satisfaction. These researchers found that younger employees were more satisfied with their benefits than older employees; however, Lust (1990) and Tremblay et al. (1998) observed no significant relationship between age and benefit satisfaction.

Balkin and Griffeth (1993) claimed that individuals with higher levels of education are expected to have higher perceived job inputs than people with lower levels of education. Therefore, employees with higher levels of education may expect higher levels of benefits from their employer than individuals with less education. Balkin and Griffeth

(1993) and Lust (1990) observed a negative relationship between levels of education and benefit satisfaction, whereas Tremblay et al. (1998) found no significant relationship between these two factors.

Tenure has been studied for decades as a socio-demographic factor. Studies regarding seniority are inconsistent. Rabin (1994) found that shorter tenured employees were more satisfied with their employee benefits than longer tenured employees. On the contrary, Lust (1990) observed that employees who had been with the organization for a longer period of time were significantly more satisfied with their benefits than employees who had been for shorter periods of time, however, Balkin and Griffeth (1993) and Williams (1995) did not observe any significant relationship between tenure and benefit satisfaction.

Status of employees may affect the perceived level of benefits they receive. The provision on overtime in the Fair Labor Standards Act (FLSA) mandates firms to pay hourly employees a premium for every hour worked after 40 hours in a week. This overtime provision has affected employers, differentiating payroll and employee benefits for hourly-waged and salaried employees (Balkin & Griffeth, 1993). Balkin and Griffeth (1993) and Sammons and Petrillose (1999) found out that salaried employees were more satisfied with the employee benefits than hourly employees.

Lust (1990) claimed that individuals who were responsible with greater family duties may be more concerned with benefits and they may become dissatisfied when the benefits do not serve the family needs; however, Lust (1990) did not find any significant relationship between marital status and benefit satisfaction.

Many employees include family members as dependents in employee benefit

programs so that their loved ones can be protected. In addition, more firms have started adding child care and elder care to employee benefits in order to accommodate employees' needs. Shinnar (1998) concluded that number of dependents and benefit satisfaction were negatively correlated, whereas Lust (1990) did not find any significant relationship between number of dependents and benefit satisfaction.

### Intent to Leave

Greger (2006) warned about labor shortages not only in the hospitality industry but in all industries. Turnover has become a major concern among organizations in United States because U.S. population growth is expected to slow down; the number of people aged 65 and older is expected to increase by 26% until 2015, and retirement of most senior workers in private and public sector is expected over the next seven years (Greger, 2006).

Coomber and Barriball (2006) and Johnsrud and Rosser (2002) claimed that turnover studies differentiate between actual turnover and intent to leave, with much of the research focusing on intent to leave because this factor has been found to be a good proxy indicator for actual turnover. However, an employee's intent to leave the employment does not always result in actual leaving (Ramsey, 2003).

Bolles (2006) noted that average workers aged 35 and younger would go job-hunting every one to three years, and workers over 35 go job-hunting every five to eight years. Based on his theory, some individuals intend to leave their current employment every year or two regardless of success or failure. Riegel (2002) noted that intent to leave is a surrogate or stand-in measure; however, he believed that intent to leave has been well substantiated in previous research as a proxy for actual departure. Intent to leave is

certainly not applied to turnover among employees who leave because of unexpected changes in family situations such as death, an unanticipated move, etc (Manlove & Guzell, 1997).

As mentioned earlier, London and Stumpf (1982) suggested that an individual's career stages are similar to biological cycles of growth and decay. Individuals may change several jobs and careers during the early stage of the career cycle than the later stage of the cycle because employees may concern less for security and benefits during this period of time. Baird (2006) found that older individuals were less likely to leave than younger individuals. However, Detamore (2008) and Regev (1999) did not find any significant relationship between age and intent to leave.

Detamore (2008) and Lambrou (2001) claimed that individuals with higher levels of education are expected to have greater intentions of leaving a company. However, they did not observe any significant relationship between two variables.

Regev (1999) examined the relationship between marital status and intent to leave. She claimed differences in intent to leave would exist between married individuals and single. However, she did not observe any significant relationship between two variables. Detamore (2008) claimed that gender might affect employees' intention to leave; however, he found no significant relationship between gender and intent to leave.

### Benefit Satisfaction and Intent to Leave

Carsten and Spector (1987) found the general conclusion of studies of satisfaction and turnover intention to be a moderate correlation between satisfaction and turnover intention, which means that dissatisfied employees are more likely to quit their jobs than

are their satisfied colleagues.

Research shows that benefit program features can directly affect employee attitudes and behaviors (Blau et al., 2001). For example, Harris and Fink (1994) proposed a “Preliminary model of objective benefit program features and attitudinal and behavioral outcomes” to show the relationships between benefit program features, benefit satisfaction, attitudinal/behavioral outcomes, and moderators (p.118). They considered turnover, organizational commitment, and intent to leave as examples of attitudinal/behavioral outcomes and age, number of dependents, or ethnicity as examples of moderators.

This study aims to investigate whether benefit satisfaction predicts employees’ intention to leave the company. Additionally, we examine whether or not benefit satisfaction and intent to leave differ among various demographic characteristics of the respondents.

### Summary

A worker shortage in the hospitality industry has forced employers to compete with each other to hire and retain qualified workers. A number of researchers have showed that developing and offering a competitive benefits package is one way to recruit and retain personnel. Research has also shown that employee benefits directly impact employee attitudes and behaviors such as intent to leave and turnover. The intention of this research is to examine whether benefit satisfaction decreases intent to leave, leading to better quality service and reduction in employee turnover.

## CHAPTER III

### METHODOLOGY

#### Introduction

The purpose of the research is to examine the relationship between employee benefit satisfaction and intent to leave the employment among employees who work in finance departments in Las Vegas hotels. Employee benefits have been expanded time to time and more employers have started to recognize the importance of employee benefits and employees' intention to leave the employment. Many firms competitively offer employee benefits to attract quality employees. This chapter will discuss the method of survey questionnaire design, target sample, sampling procedures, and data collection procedures.

#### Hypotheses and Research Model

The purpose of this study is to examine the relationship between benefit satisfaction and intent to leave. The second purpose of this research is to examine the relationship between employees' socio-demographic factors and intent to leave. And the third purpose of this study is to examine the relationship between employees' socio-demographic characteristics and benefit satisfaction. A research model is developed as a theoretical framework for the research (see Figure 1).

H1: There is a relationship between employee benefits satisfaction and intent to leave.

H2: There is a relationship between employees' socio-demographic characteristics and employees' intent to leave.

H3: There is a relationship between employees' socio-demographic characteristics and employee benefit satisfaction.

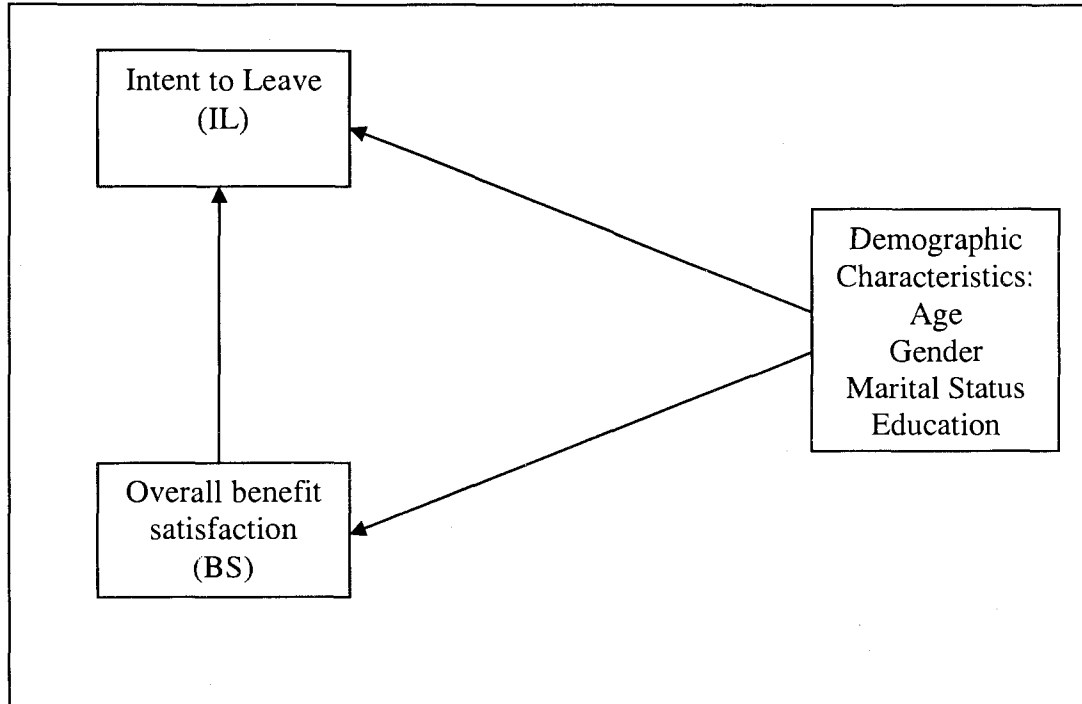


Figure 1. Theoretical Framework for the Hypotheses.

#### Overview of Questionnaire Design

A self-administered web survey was used for this study. Questionnaires were prepared as an online survey in order to increase participation and maintain anonymity.

An online survey is a well-known method because it is cost effective, fast, more accurate for processing data, anonymous, and easy for flexible questioning (Zikmund, 2003). The survey consisted of multiple-choice questions designed to be rated on a Likert scale.

There were no screening questions asked as the link was provided only to the employees of finance departments.

The survey began with questions about the length of employment in finance departments, in the property, and in the hospitality industry. Participants were then asked their employment status, whether full-time, part-time, or temporary, and hourly or salary. Participants were asked to rate or choose their satisfaction level with employee benefits and the likelihood of searching for new employment. The survey questions were adapted from Hart (1990) and Shinnar (1998). A pretest of the survey was conducted with UNLV hotel graduate students to ensure quality of questions.

#### Target Sample

This research was focused on Las Vegas hospitality firms. The population of Las Vegas is growing fast. CensusScope (2000) analyzed U.S. census data to determine the rate of population growth in U.S. metro areas and discovered that Las Vegas ranked number one, with 83.33% growth from 1990 to 2000.

Chisholm (2006) claimed that 9 of the top 10 largest hotels in the United States are located in Las Vegas. In addition to that, MGM Mirage will open CityCenter in late 2009, which will include approximately 6,600 rooms and residences and create more than 12,000 new permanent jobs (CityCenter, 2008). CityCenter currently represents the largest single new employment opportunity offered by any company in United States (CityCenter, 2009). As the size of the hotel increases, more departments are created; therefore, it would not be easy to draw a sample of the population.

The population for the research study was employees in finance departments of



various Las Vegas hotels. Finance departments serve a critical role, thus effective management of the department is essential to a firm's success (McLaughlin, 2007)

### Sampling Procedures

The survey was conducted in multiple hotels in Las Vegas, Nevada. Employees of Las Vegas hotels consisted of the convenience sample used in this research. Each hotel had a different number of employees in its finance and accounting departments and each department had employees with various job titles. Management at each hotel informed employees that a UNLV student would be coming in to conduct a survey for her master's thesis. As the survey was available only online, a letter was handed to employees to explain the subject and purpose of the study and encourage them to participate. Anyone willing to participate was asked to submit a personal email address to the UNLV student. The UNLV student then sent e-mails containing the link of the survey (see Appendix A).

### Data Collection Procedures

Employees and managers in finance departments were informed that a UNLV student would be conducting a survey for her master's thesis. Finance employees use computers at work, so it was assumed that a majority would have no problem participating in a survey that was available only online. Employees received a letter explaining the purpose of the study and guaranteeing complete anonymity. Any employees who wanted to participate were asked to add his or her e-mail address at the bottom of the letter. Meanwhile, the researcher attended several pre-shift meetings of each separated sub-departments to encourage potential respondents. Finally, survey

information was posted on bulletin boards in each office.

The survey was prepared and designed through Qualtrics (<http://www.qualtrics.com/unlvhospitality>), an online survey Web site provided by UNLV Hotel College. A total of 42 e-mail invitations were sent on February 24, 2009 and 20 e-mail invitations were sent on March 12, 2009. In addition, e-mails were sent on March 19, 2009, to remind employees who had not participated and to thank those who had. The survey ended on March 22, 2009. Respondents who wanted a chance to win a \$50 gift card for a grocery store were asked to enter their e-mail addresses at the end of the survey.

The completed Internet survey data were downloaded from Qualtrics Web site analyzed. As the results were prepared and processed electronically, there was no human involvement in coding or inputting the data, so the researcher avoided data processing errors.

### Data Analysis

The Statistical Package for Social Sciences 16.0 (SPSS 16.0) was used to analyze data. Descriptive statistics such as frequencies, modes, means, and standard deviations were used on most questions. Linear regression analysis was used to test the relationship between overall benefit satisfaction and intent to leave. Independent-samples T-Tests were used to test the relationship between intent to leave and socio-demographic characteristics and between benefit satisfaction and socio-demographic factors.

## CHAPTER IV

### DATA ANALYSIS AND RESULTS

#### Introduction

The convenience sample approach was used in this research. Finance or accounting departments in several Las Vegas hospitality properties comprised the convenience sample. Email invitations were sent out over two separate days yielding a response rate of 75% with 42 usable surveys. The Statistical Package for the Social Science, SPSS, was used for data analysis. Analysis included descriptive statistics of the sample's demographics and employment issues. This analysis also included means, standard deviations, variances, and frequencies for a majority of the survey questions. Relationships were tested through linear regression analysis and the independent-samples T-Tests.

#### Demographic Profile of the Respondents

The demographic profile of the respondents included age, gender, number of dependents, race, education level, and marital status. Of the 41 respondents, the mean age of the respondents was approximately 39 years old. The age variable was recoded to 6 categories based on age categories from the U.S. Census as the respondents were asked to write their ages instead of choosing one of the choices. The majority of the respondents were between the ages of 25 years old and 34 years old. Over 64% of the respondents

were aged 20 to 44 years old (see Table 1). Out of 42 respondents who answered the question of their gender, more than two thirds of respondents were female (see Table 2).

*Table 1*

*Age of Respondents (N = 41)*

Age	N	%
20-24 years old	3	7.3
25-34 years old	16	39.0
35-44 years old	8	19.5
45-54 years old	6	14.6
55-64 years old	5	12.2
65 or older	3	7.3

*Table 2*

*Gender of Respondents (N = 42)*

Gender	N	%
Male	13	31.0
Female	29	69.0

In terms of marital status, the respondents were divided into six groups. Approximately 43% of the respondents were single, never married and 41% were married (see Table 3). The majority of the respondents had no dependents. Respondents who had

at least one dependent were less than one fifth of the respondents (see Table 4).

*Table 3*

*Marital Status and Number of Dependents of Respondents*

Variable	N	%
<u>Marital Status</u> (N = 42)		
Single, never married	18	42.9
Married	17	40.5
Separated	2	4.8
Divorced	1	2.4
Widowed	2	4.8
Living with partner	2	4.8
<u>Number of Dependents</u> (N = 41)		
None	34	82.9
1	2	4.9
2	3	7.3
3	2	4.9

In terms of race, the respondents were separated into six categories. Over 90% of the respondents were White/Caucasian or Asian where there was no African American respondent on the survey (see Table 4).

*Table 4*

*Race of Respondents (N = 42)*

Race	N	%
White/Caucasian	24	57.1
African American	0	0.0
Asian	14	33.3
Hispanic	2	4.8
Pacific Islander	1	2.4
Native American	1	2.4

In order to work in finance departments, employees are required to have a high school diploma or equivalent. As can be seen in Table 5, over 83.3% of the respondents had some college while less than 20% of the respondents had the minimum requirements (see Table 5).

*Table 5*

*Level of Education of Respondents (N = 42)*

Highest Level of Education	N	%
High school/GED	7	16.7
Some college	7	16.7
2-year college degree	3	7.1
Bachelor's degree	21	50.0
Master's degree or higher	4	9.5

**Job Profile of the Respondents**

The job profile of the respondents included job status of the respondents, tenure in the hospitality industry, in the hotel, and in finance or accounting departments. According to Table 6, the majority of the respondents were full-time, salaried positions.

*Table 6*

*Job Status of Respondents (N = 42)*

Job Status	N	%
Full time	40	95.2
Part time	2	4.8
Hourly	17	40.5
Salary	25	59.5

There were three different types of tenure information collected in this study which were the tenure in the hospitality industry, the tenure in the property, and the tenure in the finance or accounting departments. In terms of tenure in the hospitality industry, over half of the respondents had worked in the hospitality industry for five years or less while less than 25% of the respondents had worked in the hospitality industry for 26 years or longer. Tenure in the hospitality industry ranged from 6 months to 35 years (see Table 7).

*Table 7*

*Tenure in the Hospitality Industry of Respondents (N = 38)*

Tenure in this property	N	%
0 to 5 years	21	55.2
6 to 10 years	3	7.9
11 to 15 years	6	15.8
16 to 20 years	1	2.6
21 to 25 years	2	5.3
26 years or longer	5	13.2

Table 8 shows tenure in the property and tenure in finance or accounting departments. Over 80% of the respondents had worked in the property 5 years or less. Tenure in the property ranged from 2 months to 16 years. Over 80% of the respondents had worked on the property 5 years or less. Tenure in finance and accounting departments ranged from 1 month to 35 years. Over 64% of the respondents had worked in the finance and accounting department for 0-5 years (see Table 8).



Table 8

*Tenure in this Property and in Finance Departments of Respondents*

Tenure	N	%
<u>In this Property (N = 41)</u>		
0 to 5 years	33	80.5
6 to 10 years	2	4.9
11 to 15 years	4	9.6
16 to 20 years	2	4.9
21 to 25 years	0	0.0
26 years or longer	0	0.0
<u>Finance Departments (N = 42)</u>		
0 to 5 years	27	64.3
6 to 10 years	3	7.1
11 to 15 years	3	7.1
16 to 20 years	4	9.5
21 to 25 years	2	4.8
26 years or longer	3	7.1

Satisfaction with Individual Benefits

Employees were asked to rate satisfaction on individual benefits such as vision or 401(k). The section of the survey included 'not provided' and 'not participating' options as a Likert scale of 1 to 5. Both 'not provided' and 'not participating' options were coded

as missing values and they were not included in the frequencies and means. The mean satisfaction with each benefit ranged from 2.88 to 4.39 (see Table 9). Table 10 shows the frequencies on satisfaction with individual benefits. As can be seen in Table 10, D is a combination of very dissatisfied and dissatisfied, N represents neither dissatisfied nor satisfied, S is a combination of very satisfied and satisfied, NP1 stands for not provided, and NP2 represents not participating.

*Table 9*

*Satisfaction with Individual Benefits*

Individual Benefit	N	Mean	Median	SD
Paid time off	36	4.39	5.00	.871
Wellness floating holidays	35	4.23	4.00	.598
Home or renter's insurance	7	4.00	4.00	.577
Child care	4	4.00	4.00	.816
Auto insurance	4	4.00	4.00	.000
Elder care	1	4.00	4.00	.000
PPO	27	3.96	4.00	.587
HMO	18	3.94	4.00	.725
Dental	39	3.87	4.00	.656
Vision	36	3.81	4.00	.668
Employee Assistance Program	9	3.67	3.00	.866

Individual Benefit	N	Mean	Median	SD
Onsite health screens	22	3.64	4.00	.953
Educational Reimbursement Program	12	3.58	4.00	1.379
401(k)	33	3.52	4.00	1.004
24/7 nurse call center	14	3.43	3.50	1.089
Phone health coaching	13	3.15	3.00	1.068
Pet insurance	4	3.00	3.00	.816
Employee Stock Ownership Plan	8	2.88	3.00	1.126

*Table 10*

*Frequencies on Individual Benefits*

Individual Benefit	D	N	S	NP1	NP2
Paid time off	1	3	32	1	5
Wellness floating holidays	0	3	32	0	7
Child care	0	1	3	1	35
Home or renter's insurance	0	1	6	5	30
Auto insurance	0	0	4	5	33
Elder care	0	0	1	4	15
PPO	1	2	25	0	15
HMO	1	2	15	1	19

Individual Benefit	D	N	S	NP1	NP2
Dental	1	8	30	0	3
Vision	1	9	26	0	6
Employee Assistance Program	0	5	4	2	30
Onsite health screens	3	6	13	2	18
Educational Reimbursement Program	2	2	8	2	28
401(k)	6	7	20	0	8
24/7 nurse call center	2	5	7	4	24
Phone health coaching	3	5	5	4	25
Pet insurance	1	2	1	5	33
Employee Stock Ownership Plan	3	2	3	10	23

*Note.* D=Dissatisfied & very dissatisfied, N=Neither dissatisfied nor satisfied, S=Satisfied & very satisfied, NP1=Not provided, and NP2=Not participating

#### Computed Score and Reliability Test

A total score was computed for overall intent to leave. The reliability to test the consistency of the items in the research is measured by the reliability analysis. A Cronbach's Alpha value higher than .50 is generally accepted to be reliable (Kang, 2007). Therefore, all variables were considered appropriate for this research (see Table 11).

Table 11

*Reliability Test for IL*

	Questions included	Cronbach's Alpha
Intent to leave (IL)	Q12, Q13, Q14	.755

*Note.* See Appendix A for questions

Testing of Hypotheses

*Hypothesis 1*

Linear regression analysis was used to test the hypothesis of the research. Prior to performing linear regression analysis, the multi-item model variables were computed into a new single variable by averaging the items in each factor dimension (see Table 11).

The assumptions necessary for linear regression analysis were checked prior to performing the analysis (Norušis, 2006). Normality was tested through a histogram and a Q-Q plot of the studentized residuals. The constant variance was checked by a standardized predicted value as the X variable as a combination of standardized residuals in the Y variable. The linearity was evaluated by examining the scatter plot of independent variables and a dependent variable. The results met the requirement and none of assumptions were violated.

Table 12 shows the correlation coefficient between variables, both independent variables and the dependent variable. A correlation coefficient is a number between -1 and 1 which measures the degree to which two variables are linearly related.

Table 12

*Correlations*

	IL	BS
IL	-	-
BS	-.339*	-

Note. \*.  $p < .05$ , IL= Intent to Leave, BS=Benefit Satisfaction

The relationships between three different variables were observed by conducting a linear regression analyses. First, linear regression analysis was conducted with BS, Benefit Satisfaction, as an independent variable and IL, Intent to Leave, as a dependent variable. Table 13 indicates that the absolute value of the correlation coefficient (R) between the IL and BS is .339. From the regression model, only 11.5% of IL was explained by BS, and the remaining 88.5% is not explained (see Table 13). The results show that the model was significant ( $p < .05$ ,  $F = 5.203$ ) (see Table 14).

Table 13

*Summary of Regression Analysis - BS and IL*

R	R <sup>2</sup>	Adjusted R <sup>2</sup>	df	F	Sig.
.339	.115	.093	41	5.203	.028*

Note. \*.  $p < .05$

Table 14

*Significance of Regression Coefficients - BS and IL*

Model	B	Std. Error	$\beta$	t	Sig.
(Constant)	6.402	1.026		6.237	.000**
BS	-.423	.185	-.339	-2.281	.028*

Note. \*\*.  $p < .01$ , \*.  $p < .05$

*Hypothesis 2*

The Independent-Samples T-Tests were used to measure any significant difference in the means of two groups in the variables. In order to obtain Independent-Samples T-Tests, two groups must be specified for comparison. Independent-Samples T-Tests was used to test the hypothesis; and age, marital status, level of education, and gender were used as socio-demographic factors used in this study. Table 15 shows the results of the Independent-Samples T-Tests.

Hypothesis 2 predicted that there were age differences in the intent to leave. As can be seen in Table 15, the older category started from 45 years old as the youngest baby boomers were born in 1964 and turned 45 years old in 2009. An Independent-Samples T-Test showed that intent to leave differs significantly between respondents who are 44 years old or younger ( $M=4.55$ ,  $SD=1.13$ ) and respondents who are 45 years old or older ( $M=3.26$ ,  $SD=1.51$ ),  $t(39) = 3.081$ ,  $p < .01$ . Therefore, respondents who are at least 44 years old or younger are more likely to leave the company than employees who are 45 years old or older.

It was predicted that there would be marital status differences in the intent to leave.

An Independent Sample T-Test showed that differences existed between respondents who were married or living with a partner ( $M=3.58$ ,  $SD=1.45$ ) and respondents who were single, widowed, divorced, or separated ( $M=4.54$ ,  $SD=1.18$ ),  $t(40) = -2.379$ ,  $p<.05$ . Thus, respondents who are single, widowed, divorced, or separated are more likely to leave the company than who are married or living with a partner.

The hypothesis was predicted that there were education level differences in the intent to leave. An Independent Sample T-Test showed that intent to leave did not differ significantly between respondents who had completed their Bachelor's degree ( $M=4.42$ ,  $SD=1.09$ ) and respondents who had not received Bachelor's degree ( $M=3.65$ ,  $SD=1.65$ ),  $t(25) = -1.695$ ,  $p = .102$ .

Last, the hypothesis was predicted that there were gender differences in their intent to leave. Contrary to the hypothesis, an Independent-Samples T-Test showed that intent to leave did not differ significantly between male ( $M=4.21$ ,  $SD=0.63$ ) and female ( $M=4.06$ ,  $SD=1.62$ ) employees,  $t(40) = .408$ ,  $p=.685$ .

In conclusion, level of education and gender failed to show significant differences while age and marital status showed significant differences between variables (see Table 16).

*Table 15*

*Age of Respondents (N = 41)*

Age	N	%
44 years old or younger	27	65.9
45 years old or older	14	34.1



Table 16

*Independent-Samples T-Tests Results for IL*

	t	df	Sig.
Age	3.081	39	.004**
Marital Status	-2.379	40	.022*
Level of Education	-1.695	25	.102
Gender	.408	40	.685

Note. \*.p<.05, \*\*. p<.01

*Hypothesis 3*

Similar to the hypothesis 2, the Independent-Samples T-Tests were used to measure any significant difference in the means of two groups in the variables. Two groups must be specified for comparison for obtaining Independent-Samples T-Tests. Independent-Samples T-Tests were used to test the hypothesis; and age, marital status, level of education, and gender were used as socio-demographic characteristics used in the research. Table 17 shows the results of the Independent-Samples T-Tests.

Hypothesis 3 predicted that there were age differences in benefit satisfaction. Contrary to the hypothesis, an Independent-Samples T-Test revealed that benefit satisfaction did not differ significantly between respondents who are 44 years old or younger ( $M=5.26$ ,  $SD=1.259$ ) and respondents who are 45 years old or older ( $M=5.71$ ,  $SD=.726$ ),  $t(39) = -1.245$ ,  $p=.221$ .

The hypothesis also predicted that there would be marital status differences in benefit satisfaction. An Independent Sample T-Test showed that differences did not exist

between respondents who were married or living with a partner ( $M=5.63$ ,  $SD=.955$ ) and respondents who were single, widowed, divorced, or separated ( $M=5.26$ ,  $SD=1.214$ ),  $t(40) = -1.082$ ,  $p=.286$ . Therefore, there is no relationship between marital status of the respondents and benefit satisfaction.

It was predicted that there would be level of education differences in benefit satisfaction. An Independent Sample T-Test confirmed that benefit satisfaction did not differ significantly between respondents who had completed their Bachelor's degree ( $M=5.32$ ,  $SD=1.180$ ) and respondents who had not received Bachelor's degree ( $M=5.59$ ,  $SD=1.004$ ),  $t(40) = .767$ ,  $p= .448$ .

Last, the hypothesis predicted that there were gender differences in their benefit satisfaction. An Independent-Samples T-Test showed that benefit satisfaction differs significantly between male ( $M=5.85$ ,  $SD=.689$ ) and female ( $M=5.24$ ,  $SD=1.215$ ) employees,  $t(38) = 2.046$ ,  $p<.05$ . Thus, male respondents were more satisfied with their benefits than female respondents.

In conclusion, age, marital status, and level of education failed to show significant differences while gender showed significant differences between variables (see Table 17).

Table 17

*Independent-Samples T-Tests results for BS*

	t	df	Sig.
Age	-1.245	39	.221
Marital Status	-1.082	40	.286
Level of education	.767	40	.448
Gender	2.046	38	.048*

*Note.* \*.p<.05.

## CHAPTER V

### RECOMMENDATIONS AND CONCLUSIONS

#### Introduction

The main purpose of this research project was to examine the relationship between employee benefit satisfaction and intent to leave. Shinnar (1998) claimed that “an understanding of the benefit satisfaction may lead to an increased understanding of other employee attitudes and behaviors such as intent to turnover and willingness to expand effort for the organization” (p.80).

This chapter summarizes major finding of the research and provides a discussion of the results of data analysis. Additionally, this chapter discusses recommendations for future research and the limitations of the study.

#### Discussion of Results

##### *Demographic Data*

The samples collected through the online survey, and the sample of the population was obtained from various hotels located in Las Vegas, Nevada. Approximately 39% of the respondents were between 25 years and 34 years and the mean age was approximately 39 years old. The range of the age was from 23 years old to 69 years old. The majority of the respondents, approximately 69%, were female. Over 43% of the respondents were single, never married and approximately 40.5% were married with 82.9% of the

respondents had no dependent. Ethnicity information was collected as well and 57.1% were White/Caucasian and 33.3% were Asian with no African American respondents. Over 83.3% of the respondents had some kind of college experience and over 9.5% of the respondents received the master's degree or higher. Majority of the respondents were full-time employees and salaried workers.

Respondents were asked how long they had worked in the hospitality industry, in the property, and in the finance department. The majority of the respondents had worked in the hospitality industry, in the property, and in finance or accounting departments less than 5 years.

### *Hypotheses Testing*

The results of the study provided the support for the hypotheses indicating significant correlations between benefit satisfaction and intent to leave, between age and intent to leave, between marital status and intent to leave and between gender and benefit satisfaction. An in-depth discussion of hypotheses as follows.

#### *Hypothesis 1.*

According to the test results of the first hypothesis, there was a negative relationship between benefit satisfaction and intent to leave. Those who were satisfied with employee benefits were less likely to leave the company than employees who were not satisfied with their benefits. However, approximately 11.5% of intent to leave was explained by benefit satisfaction, and the remaining 88.5% was not explained by the model. The correlation coefficient for the relationship between benefit satisfaction and intent to leave was  $-0.339$  ( $p < 0.05$ ); the correlation coefficient ranged from  $-1$  to  $1$  and measured the degree to which two variables are linearly related. The closer the

correlation coefficient is to 1, the higher the correlation.

### *Hypothesis 2.*

Hypothesis 2 predicted that employees' socio-demographic factors and intent to leave would be significantly related. As socio-demographic characteristics, age, gender, marital status, and level of education were tested. Independent-samples T-Tests revealed that age and intent to leave along with marital status and intent to leave were significantly related. The age of the respondents were divided by two categories: 44 years old or younger and 45 years old or older. The reason why the older category started from 45 years old was that the youngest baby boomers were born in 1964 and turned 45 years old in 2009. The results showed that respondents who were 44 years old or younger were more likely to leave the company than the ones who were 45 years old or older. Marital status of the respondents and intent to leave were also categorized into currently partnered and currently not partnered and tested for significance. The results showed that respondents who were not partnered are more likely to leave the company than the ones who were partnered.

### *Hypothesis 3.*

Hypothesis 3 predicted that employees' socio-demographic factors and benefit satisfaction would be significantly related. Similar to the hypothesis 2, age, gender, marital status, and level of education were tested as socio-demographic characteristics. Independent-samples T-Tests revealed that only gender and benefit satisfaction was significantly related. The results showed that male were more satisfied with their benefits than female respondents. However, the results showed that age, marital status, and level of education were not related to benefit satisfaction.

## Implications

According to Table 9, respondents rated Employee Stock Ownership Plans (ESOPs) as the least satisfactory benefit. Hotel managers should consider why employees were dissatisfied with the plans and how they can improve benefits. As mentioned earlier, McCaffery (1988) presented an analysis by Hewitt Associates of paper surveys and focus group interview responses by more than 12,000 employees; over 84% of respondents rated benefits and pay as at least equally important. This is evidence that employees have started to recognize the importance of the employee benefits as the costs of the benefits have increased over a period of time. Therefore, hotel managers should also recognize the importance of the benefits, because employees consider benefits equally important as pay.

The results showed that employees who were not satisfied with their benefits were more likely to leave the company than employees who were satisfied. This suggests that management should monitor benefits periodically to determine whether the benefits they offer cater to their employees' needs. In addition, hotel managers can adopt the cafeteria plans, where employees choose the components and build their own benefits packages to meet their needs. Cafeteria plans could help reduce employer costs and increase benefit satisfaction at the same time.

## Limitations of the Study

The results of the research showed that there was a negative relationship between benefit satisfaction and intent to leave. However, we are in the recession and hotels have experienced cash flow problems. Recently, some Las Vegas hotels laid off employees in finance departments. This could have affected the respondents on the questions asking

about intent to leave. One of the survey questions asked respondents if they might leave the hotel within three years and some respondents wrote down that their employer might let them go. When the research was started, the unemployment rate for the end of the year 2007 was approximately 5% (U.S. Department of Commerce, 2008); however the unemployment rate for the end of the year 2008 was 7.2% (U.S. Department of Commerce, 2009).

As stated earlier, 42 responses were usable to analyze in this research. Since the sample size is small, it may not represent entire population of employees who work in finance or accounting departments. Although Las Vegas hotels have diverse employees, the results may not have generalizability as Las Vegas is a unique travel destination. If a different city or demographic groups were tested, it is possible that the results could have been different. Replication of this study would be essential as this is the first study to examine the relationship between benefit satisfaction and intent to leave among employees who work in finance departments in Las Vegas hotels.

Limitations of this research exist in the analysis part. Linear regression analysis does not prove absolute cause and effect as it is a statistical method to test the probability of the hypothesis. The R square for the hypothesis 1 was low which could have resulted due to a small sample size. Independent-Samples T-Tests are only used to compare the means of two independent groups.

### Recommendations for Future Research

This research project was performed at various hospitality firms throughout Las Vegas, Nevada. Specifically, this study focused on employees who worked in finance or



accounting departments. Future research could be performed on employees in different departments are more or less satisfied with their benefits and the relationship between benefit satisfaction and intent to leave. In addition, the future research should be conducted in different travel destinations other than Las Vegas as well as in different hospitality sectors such as airlines, restaurants, or conventions.

### Conclusion

Benefits serve multiple purposes for both employees and employers. This research showed that the benefit satisfaction significantly affects employees' intention to leave the company. In addition, approximately 40% of the respondents answered that they might leave the company if they could receive better employee benefits. This implies that employees who are satisfied with their benefits are less likely to leave the organization. Independent-Samples T-Test showed that respondents who were 44 years old or younger and respondents who were not partnered were more likely to leave the company. Another Independent-Samples T-Tests revealed that male were more satisfied with their benefits than female. Hospitality companies may need to pay attention on what they offer as benefits and what benefits their employees want to retain their employees.

## APPENDIX A

### COVER LETTER & QUESTIONNAIRE

**Harrah Hotel College**

**UNLV**

University of Nevada, Las Vegas

#### Purpose of the Study

You are invited to participate in a research study. The purpose of this study is to examine the relationship between employee benefit satisfaction and intent to leave among employees who work in finance departments in Las Vegas hotels.

#### Participants

You are being asked to participate in the study because you work in the finance department in one of Las Vegas hospitality firms.

#### Procedures

If you volunteer to participate in this study, you will be asked to complete the questionnaire. It will take approximately 10 minutes to complete the survey.

#### Benefits of Participation

There may not be direct benefits to you as a participant in this study. However, we hope to learn what kinds of relationship exists between employee benefit satisfaction and intent to leave the employment among employees who work in finance departments in Las Vegas hotels.

#### Risks of Participation

There are risks involved in all research studies. This study may include only minimal risks. Participation is voluntary. You can refuse or stop participating at any time during the survey.

#### Cost /Compensation

There will not be any financial cost to participate in this study. The study will take 10 minutes of your time. You will be entered to win \$50 Walmart gift card if you enter your email address at the end of the survey.

#### Contact Information

If you have any questions or concerns about the study, you may contact Principal Investigator Dr. Gail E. Sammons at 702-895-4462 or Student Investigator Jung-in Bae at 702-979-0368. For questions regarding the rights of research subjects, any complaints or comments regarding the manner in which the study is being conducted you may contact the UNLV Office for the Protection of Research Subjects at 702-895-2794.

#### Voluntary Participation

Your participation in this study is voluntary. You may refuse to participate in this study or in any part of this study. You may withdraw at any time without prejudice to your relations with the university. You are encouraged to ask questions about this study at the beginning or any time during the research study.

#### Confidentiality

All information gathered in this study will be kept completely confidential. No reference will be made in written or oral materials that could link you to this study. All records will be stored in a locked facility at UNLV for 3 years after completion of the study. After the storage time the information gathered will be destroyed.

#### Participant Consent:

By clicking **next**, you agree that you have read the information above and agree to participate in this study voluntarily. You agree that you are at least 18 years old or older.

**NEXT**

Q1.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How long have you worked in **Finance or Accounting department?**

(If you have been working in finance or accounting dept. in general less than 1 year, you can leave "number of years" empty)

Number of years

Number of months

BACK

NEXT

Q2.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How long have you been working in **THIS PROPERTY?**

(If you have been working in this property less than 1 year, you can leave "number of years" empty)

Number of years

Number of months

BACK

NEXT

Q3.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How long have you been working in **HOSPITALITY INDUSTRY?**

(If you have been working in hospitality industry less than 1 year, you can leave "number of years" empty)

Number of years

Number of months

BACK

NEXT

Q4.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What is your current job status with the hotel?

- ☐ Full time
- ☐ Part time
- ☐ Temporary

BACK

NEXT

Q5.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Are you an hourly or salaried employee of the hotel?

- ☐ Hourly
- ☐ Salary

BACK

NEXT

Q6.

# Harrah Hotel College

University of Nevada, Las Vegas

UNLV

Please rate the following statements on a scale from very satisfied to very dissatisfied.

If you are not provided any listed benefits from your hotel, please choose **Not Provided**.If you are not participating any listed benefits from your hotel, please choose **Not Participating**

	Very Satisfied	Satisfied	Neither satisfied nor dissatisfied	Dissatisfied	Very Dissatisfied	Not Provided	Not Participating
HMO	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
PPO	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Child care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Elder care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Dental	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Vision	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Wellness floating holiday	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Onsite health screens	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Phone health coaching	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24/7 nurse call center	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
401(k)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Employee Stock Ownership Plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Employee Assistance Program	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Paid Time Off	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Educational Reimbursement Program	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Auto insurance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Home or renter's insurance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Pet insurance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

BACK

NEXT

Q7.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Depending on companies or jobs, employees have to wait a certain period of time to take advantage of employee benefits program provided by the company. Are you currently taking advantage of the employee benefits program from this company?

- ☐ Yes  
☐ No

BACK

NEXT

Q8.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Please choose one of the following.

Do you consider employee benefits in this hotel is.....

- ☐ A lot better than hotels I worked before  
☐ Better than hotels I worked before  
☐ About the same as hotels I worked before  
☐ Worse than hotels I worked before  
☐ A lot worse than hotels I worked before

BACK

NEXT

Q9.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How good are the benefits you currently receive compared to those received by others in similar organizations?

- |                       |                       |                           |                       |                           |                       |                       |
|-----------------------|-----------------------|---------------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| Much more than others | More than others      | Somewhat more than others | The Same              | Somewhat less than others | Less than others      | Much less than others |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/>     | <input type="radio"/> | <input type="radio"/>     | <input type="radio"/> | <input type="radio"/> |

BACK

NEXT

Q10.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How satisfied are you with your current benefits?

Very Satisfied

Satisfied

Somewhat  
Satisfied

Neutral

Somewhat  
Dissatisfied

Dissatisfied

Very Dissatisfied

☐☐☐☐☐☐☐

BACK

NEXT

Q11.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How important is your benefits to you?

Extremely  
Important

Very Important

Somewhat  
Important

Neither Important  
nor Unimportant

Somewhat  
Unimportant

Very Unimportant

Not at all  
Important

☐☐☐☐☐☐☐

BACK

NEXT

Q12.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How often do you look at job advertisement or check employment/career websites about other jobs?

☐ Very Often

☐ Quite Often

☐ Sometimes

☐ Rarely

☐ Never

☐ Unlikely

☐ Never

BACK

NEXT

Q13.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How likely is it that you will search for alternative employment in the near future?

- ☐ Very Likely
- ☐ Likely
- ☐ Somewhat Likely
- ☐ Undecided
- ☐ Somewhat Unlikely
- ☐ Unlikely
- ☐ Very Unlikely

BACK

NEXT

Q14.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What is likelihood that you will work in this hotel 3 years from now?

- ☐ Very Likely
- ☐ Likely
- ☐ Somewhat Likely
- ☐ Undecided, 50-50 chance
- ☐ Somewhat Unlikely
- ☐ Unlikely
- ☐ Very Unlikely

BACK

NEXT



Q15.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Please check all the reasons why you may leave this hotel within 3 years from now.

- ☐ Better Pay
- ☐ Better employee benefits
- ☐ Better work hours
- ☐ Better management
- ☐ Promotion
- ☐ Better career
- ☐ Other: please describe \_\_\_\_\_

BACK

NEXT

Q16.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What's your gender?

- ☐ Male
- ☐ Female

BACK

NEXT

Q17.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What is your current age? (in years)

BACK

NEXT

Q18.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What is the highest level of education you have completed?

- ☐ Less than High School
- ☐ High School / GED
- ☐ Some College
- ☐ 2-year College Degree
- ☐ 4-year College Degree
- ☐ Master's Degree or higher

BACK

NEXT

Q19.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

What is your race?

- ☐ White/Caucasian
- ☐ African American
- ☐ Hispanic
- ☐ Asian
- ☐ Native American
- ☐ Pacific Islander
- ☐ Other, please describe

BACK

NEXT

Q20.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Please indicate your marital status:

- ☐ Single, never married
- ☐ Married
- ☐ Separated
- ☐ Divorced
- ☐ Widowed
- ☐ Living with partner

BACK NEXT

Q21.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

How many children do you have as your dependents (under the age of 18)? If you don't have any, please put 0.

BACK NEXT

Q22.

## Harrah Hotel College

UNLV

University of Nevada, Las Vegas

Thank you for completing this survey. If you would like an opportunity to win a \$50 Walmart gift card, please enter your email address in the box below. If not, please click on Finish button.

BACK NEXT

## APPENDIX B

### THE LETTER TO THE EMPLOYEES

Dear Finance department employees.

My name is Jung-in Stephanie Bae and I am a graduate student at UNLV Hotel College. I am planning to conduct a survey that examines the relationship between employee benefit satisfaction and intent to leave among employees who work in finance/accounting departments for my master's thesis. I have set up an online survey for my thesis and I would like to ask you to participate in the study.

Participation in the study is voluntary. The survey is completely anonymous and will be kept strictly confidential by the researcher. We do not need your name or employee ID number at all. Your responses will not be reported to anyone **UNDER ANY CIRCUMSTANCES**.

The survey will only take approximately 10 minutes to complete. And it is strictly and completely anonymous.

At the end of the survey, I will ask for your email address to contact you if you win the drawing. **REMEMBER**, the researcher **CANNOT** connect you and your answers even if you provide your email address.

Because the survey is only available online, the researcher would like to send a link of the survey to your email so that you can just click the link to participate in the survey and may win a \$50 gift card! Thank you.

YOUR EMAIL ADDRESS

\_\_\_\_\_ @ \_\_\_\_\_

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VITA

Graduate College  
University of Nevada, Las Vegas

Jung-in Bae

Local Address:

5870 W. Harmon Ave. #233  
Las Vegas, NV 89103

Home Address:

103-205 Hansol Apt.  
Ilwonbondong, Kangnamgu  
Seoul, South Korea 135942

Degrees:

Bachelor of Science, Hotel Administration, 2006  
University of Nevada, Las Vegas

Thesis Title:

The Relationship between Benefit Satisfaction and Intent to Leave:  
A Study of Finance Departments in Las Vegas.

Thesis Examination Committee:

Chairperson, Dr. Gail E. Sammons, Ph. D.  
Committee Member, Dr. Robert H. Woods, Ph. D.  
Committee Member, Dr. Carl Braunlich, Ph. D.  
Graduate Faculty Representative, Dr. Sheng (Monica) Wang, Ph. D.