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SOCIAL BENEFITS PROGRAMS FOR BRAZILIAN PROFESSIONALS AS AN ALTERNATIVE FOR EMPLOYEE RETENTION: AN EXPLORATORY STUDY*

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ABSTRACT

This study intended to verify what types of Social Benefits (SBs) are available to professionals in Brazil, and to which sectors of economic activity they are mostly destined. Throughout literature review, 35 types of SBs were identified. The data were collected by e-mail, considering 4,560 professionals on LinkedIn, and complemented by the snowball technique. A total of 1,781 responses were received and a descriptive analysis was performed on the collected data. It was found that 10 SBs are the most recurrent ones regarding the studied organizations (existent in more than 50%), and another 7 SBs are among the least offered (existent in less than 15%). It was concluded that the offering of SBs predominates in five economic activity sectors.

Keywords: Organizations; Employee retention; Social benefits.

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1 INTRODUCTION

Understanding how Social Benefits (SBs) are practiced at work organizations is necessary, since the work reality is increasingly hardened by double and triple shifts, leaving no spare time for employees' leisure and well-being. Therefore, the following research question was elaborated: what SBs are offered by organizations to their professionals, and to which sectors of economic activity are they intended? It was assumed that organizations do not have a full SBs program for attracting and retaining their personnel, and this fact may influence the organization's ability to attract and retain talented employees.

This study is justified because no data answering the research question were found in literature review, adding to the fact that employee retention is being considered more and more important by organizations within various economic sectors; by the way, not much of it can be verified in the Brazilian academic sector, as demonstrated by Claro and Profeta (2015), as well as in other sectors. Thus, "changes in the business world reaches a high degree of innovation and agility, contemplating human being as the protagonist of a new organizational history [...] [concerning] employee retention" (LEONARDO, 2002, p. 42).

This exploratory study had as its general goal to verify which SBs plans private and public organizations in Brazil provide in order to retain employees. As for specific objectives, the study intended to undertake a theoretical review on SBs plans, attraction and retention of employees, to verify how organizations make this plan available to their personnel, as a way of retaining and attracting them, and to verify in which sectors of the economic activity the offering predominates.

As a methodological strategy, the exploratory quantitative research was adopted, with a theoretical review and the application of a survey on professionals working at work organizations in Brazil. The data collection technique was based on: a) secondary data: a literature review, and b) primary data: electronic survey spread on the social network LinkedIn, and through the "snowball" strategy, also called sample by reference, (indication of new respondents by the initial respondents).

Data collected were analyzed, firstly, by the search for differentiation factors, either by the most significant presence of some SBs in particular (SBs existent in more than 50% of the surveyed organizations), or by the absence of SBs (less than 15% of SBs being offered by the surveyed organizations). By using descriptive statistics, it was stratified that 10 SBs were present in more than 50% of organizations, and 7 SBs were found in less than 15% of organizations.

In addition to this introduction, this work is composed by literature review, methodological aspects, presentation and analysis of results, and concluding remarks.

2 THEORETICAL BASIS

This section starts the discussion about the field of people management, its SBs policies, working conditions, quality of life at work, attractiveness of employees, quality and productivity, and results and competitiveness of organizations. Business management, as a science, assumes that efficiency in people management, or intellectual capital, is an inexhaustible source of potential improvements in the organization's processes and systems, resulting in better business performance. The School of Human Relations, already in the 1920s, concluded that human behavior is influenced by working conditions and workers' motivation, and that it influences performance.

It is known that the motivational aspect is composed of diverse factors, and that the most perennial ones are those originated inwardly. On the other hand, there are motivational factors that can be stimulated by means of objective actions by the organization, by providing tangible and immediate benefits, which cause differentiation between organizations as alternatives of places to work. This study will stick to the theoretical availability on the understanding of what Rattner (1966) already called benefits or *fringebenefits*, thus enabling a thematic perspective.

Once workers possess new characteristics and skills, they certainly have value for organizations, which implies an effort from their part to hire and maintain these professionals. That is where the strategy of offering differentiated SBs comes from, which translates into organizations offering advantages for professionals that they need to fulfill their strategic mission. Rosalem and Santos (2010, p.183) affirm that “the benefits of economic globalization are worthless if social globalization does not exist”, and SBs can be the instrument to create this type of organization.

According to Peres (2011), the granting of SBs has been recognized as a strategic differential by companies, but challenges remain: how to identify what are the benefits that would be most valued by employees, and how to communicate these benefits, so that they help in the retention of employees. The identification of needs is related to the company’s capacity of understanding its organizational environment, through actions to comprehend personal perceptions of its employees, and communication is a duty which belongs to the internal communication system, that must reach everyone in the company systematically.

Gomes and Castro (2004, p. 32) found a SBs policy in a large company, in which “health services (medical/hospital care), social security (retirement supplementation), allowances for meals (or food vouchers), subsidies to school fees for employees and their dependents, and transportation” were the ones which stand out. Pizolotto (2000) also identified types of SBs provided by organizations in an environment that is no longer regulated by mere legal issues, and starts operating in liberal conditions, in which they seek to use more artifices to attract and retain their employees. The formalization of work provided by an employment contract also enables the access to the formal benefits that contribute to a better life quality for the worker and his or her family (BRAZIL, 2013), which ceases to exist when it ultimately comes to unemployment benefits (MOURÃO; ALMEIDA; AMARAL, 2013).

Theotônio, Reis Neto, and Lopes (2013) analyzed the remuneration in Brazil according to the current legislation and its components: base salary (commissions, additional fees for specific work-related responsibilities, cost aids, and gratuities) and variable remuneration (awards, profit sharing, stock options, and compensation for skills and competence). The authors realized that some types of remuneration are not regulated by specific legislation, and others comply with incomplete or outdated legislation, causing a gap between the practices of private organizations and legislation itself.

The SBs concerning the group of studied organizations, according to Pizolotto (2000), can be flexible (in which workers choose those that best suit their profile), which are listed below, serving as the basis for the empirical section of this study: daycare; periodic medical examination; work doctor; cafeteria/restaurant; transportation; financial assistance for students; funeral assistance; advance pay; house rent; legal assistance; medical and hospital care/health insurance; dental care; recreational and cultural activities; social assistance; company car; education aid; financial assistance for medical drugs; financial assistance for language courses; bonuses; food stamps; retirement supplementation/social security plan; credit union; miscellaneous courses; financial loans; private parking; Christmas fraternization; professional recognition; group life insurance; professional services; occupational diseases prevention service; facilitated services; health

and safety at work. No theoretical-empirical studies that debated with the necessary scientific acuity these items or even added new items were found, which is corroborated by Claro and Profeta (to be published).

As it can be deduced from this list, types of SBs are quite diverse and not always easy to measure in terms of their influence on the motivational aspect or the attractiveness/retention of employees, and not even on the extent to which they represent additional costs to the organizations, since some of them are unpredictable regarding their financial aspect. It is true that, as SBs are incorporated into the condition of indirect wages, direct wages decrease, as Arbache (1995) observed. In addition to SBs, the attention to the life quality at work (LQW) becomes an important differential. LQW has another important consequence for organizations: attraction/retention of employees, although it is, of course, only one of the variables that influence this phenomenon. It is intuitive to consider that expanding the range of SBs and investing in improving LQW are strategies that can lead to greater attractiveness/retention of employees in organizations, and that both compete to improve people's commitment and, consequently, their productivity at work, even though this correlation is not so direct, as stated by Medeiros et al. (2003).

In most organizations, the operationalization of SBs policies, as well as initiatives regarding improvements in LQW is a responsibility of Human Resources. Appel and Pucci (2007) point out that concerns about LQW should not be limited only to the work environment, but to be extended to the whole environment surrounding the organization and employees' life as well, since this context influences personal and professional behavior, and, consequently, the results obtained both by the employees and the organization.

Dunzer, Melo and Melo (2008) address the performance of the Human Resources department of a large company within the Brazilian energy sector, and record that the main attraction factors are the opportunity to carry out challenging projects, the infrastructure, and the company's good image, as well as the possibility of professional growth. The **benefits**, profit sharing, and an adequate salary in relation to the performed role were also pointed out (DUNZER; MELO; MELO, 2008).

Employee retention faces other challenges, as showed by Leonardo (2002) when he points out that technological factors determine knowledge needs. There is a conflict between individual expectations (personal satisfaction through salary, leisure, comfort, more favorable working hours, career opportunities, job security etc.) and organizational needs (capital, buildings, equipment, human potential, profitability, market opportunities etc.).

Organizational commitment, which has well-publicized studies (MEDEIROS et al., 2003), covers the employee's ties with his or her own career, and involves two social constructs -- commitment and entrenchment -- whose influences on performance still need to be better understood.

While analyzing the relation between benefits and stress at the workplace, the study by Puente-Palacios, Pacheco, and Severino (2013) points out that the worse the perception about promotions, rewards, and distributed benefits, the greater the stress. In addition, a professional has goals, needs, and expectations regarding his or her activity and the work environment. Therefore, an organization that provides a hospitable environment for its group of employees also provides them a benefit (CLARO, 2013).

Another reality that professionals face is the need for constant updating, since organizations need people with increasingly differentiated, specific, and technology-based skills to be addressed throughout higher education (COSTA; CUNHA, 2001). In a research

with students who graduated from a graduate program in Administration, it has been found that when it comes to their training there was a larger contribution to the fields covering technical and scientific skills and knowledge, but less when it comes to relational, ethical, political, and social capabilities (VALADÃO JR.; RODRIGUES, 2012).

Retaining good professionals is a constant concern in organizations. Gheno and Berlitz (2011) confirm that, in order to retain professionals, organizations offer strategic forms of remuneration, in addition to a broad package of benefits. According to Gheno and Berlitz (2011, p.10), "Social benefits constitute an important variable in the remuneration package", and are "a form of indirect remuneration that offers employees a basis for appeasing their personal needs", being offered accordingly to the hierarchical level of employees. The benefit plan can be fixed (determined by the company) or flexible (adjusted to the needs of employees). They conclude stating that "employees consider that the strategic compensation plan and the benefits plan encourage their performance towards searching for better results" (GHENO, BERLITZ, 2011, p.18).

Silva (2013) verified that certain organizations do not have a formalized reward process. Ultimately, it is important to emphasize that the granting of SBs by an organization contributes to the appreciation of its social balance indicators (AMARAL et al., 2013; TINOCO et al., 2011; ORO; RENNER; BRAUN, 2013).

The theoretical review hereby presented served as basis for the path defined by the researchers for this research, a path that is described in the next section, concerning methodological aspects.

3 METHODOLOGY

In this section, the methodological procedures that were used in order to obtain the answers to the general and specific objectives delimited in this exploratory research are discussed.

3.1 Data collection

The initial methodological strategy for this research was the exploratory one, starting with the literature review; then the chosen option was for quantitative strategy with a descriptive study. The option for this method is justified because it explores the subject firstly and allows the study to continue in upcoming researches.

Based on the dimensions detected in the theoretical review, 35 items were elaborated for the data collection instrument, which were then submitted to pre-test and semantic analysis to verify their comprehension, instruction clarity, sufficiency, and possible non-understanding reactions during the application of the questionnaire to respondents. Analyzed items should conform to the agreement or full agreement of about 80% of the evaluators to be retained within the list that would then serve as the basis for the future instrument to be created. The research instrument contained 44 questions. In the first part, referring to the information and characterization of the respondents, there were nine questions that gathered information about the population sample used. In the second part, there were the 35 questions concerning SBs. The data were collected by electronic survey, and the raw data was manually added to the IBM SPSS Statistics 19 database.

A form was elaborated in order to characterize respondent professionals regarding gender, age, marital status, and country region. Regarding the professional context, data involved the

identification of type of organization, activity sector, how long the employee has been working for the organization, working time, and organizational role, the latter stratified by the authors in high, middle and low, according to the position in the organization's hierarchy. Literature review made it possible to identify 35 different SBs provided by organizations to their employees. Such SBs were randomly presented to the subjects under the condition of simply indicating: existent, non-existent or cannot tell.

Sampling was conducted based on convenience, from authors' personal contacts. The sample reached the mark of 4,560 professionals that worked for public or private organizations throughout Brazil, that were registered in the social network LinkedIn, and also that were referred by other respondents, through the snowball technique.

In the period from July 6 to September 11, 2013, respondents were contacted and invited to fill out the questionnaire via Google Docs. This period included the questionnaire pre-test phase, answered by 15 professionals who were employed in some kind of work organization, whose questionnaires were kept in the tabulation, since no change in the data collection instrument was necessary since it met the research needs. Thus, 1,781 completed and ready to be tabulated questionnaires were collected, which represents a response rate of 39%.

As a criterion for subjects' choice, the snowball technique was applied. In this type of sample, the initial respondents, familiar to the environment, indicate other respondents with similar requirements (HAIR JR et al, 2005). It is a method widely used in sociological and qualitative research, because it refers to people with similar characteristics that are of interest to the research (BIERNACKI; WALDORF, 1981). As a fundamental requirement of this research, all respondents should use the LinkedIn social network.

3.2 Data analysis

After the data collection, a file was generated in the MS Excel 2010 software, and its fields were checked and corrected (edited) for typos, illegible answers, inconsistencies, ambiguities or non-conformities. In total, there were 1,781 records of adequate responses upon the beginning of data analysis. From there, the software IBM SPSS Statistics 19.0 started being used to analyze the data. As soon as the spreadsheet was opened in the program, the labels nomenclature was corrected. Then, data analysis was carried out by means of frequency-based descriptive statistics technique.

Frequency tables indicated each distinct value of a categorical variable, along with a count of the number of times this value occurred and the relative percentages referring to the counts (the SPSS Output command was used). In the program, frequencies are obtained on the menu by accessing Statistics> Summarize> Frequencies.

3.3 Characterization of respondents

In order to facilitate tabulation, occupations whose words (in Portuguese) have different forms based on gender were adjusted to the masculine form. There were more men (57%) than women (43%), and the average age of men (35.5 years) was higher than that of women (32.3 years). As for marital status, 47.6% are married, 38% are single, 6% are divorced, 8% are in a stable relationship, and 0.4% corresponds to widowers. As for education level, graduates (bachelors, undergraduates or technologist) predominate with 53.5%, followed by *lato sensu* (specialization, MBA - Master in Business Administration) graduate students, with 27%; those with High School

or technical education, with 9%, those with a Masters' degree, 8%, and those with a PhD, with 2%. Other education levels (elementary school, post-doctorate, and associate professor) represent 0.5% of the respondents.

As for the position within organizational hierarchy, in the organizations represented, the employees considered in high positions represent 4%; in middle positions, 28%; and in low positions, 67%. It was not possible to specify the hierarchical position of 1% of the respondents.

3.4 Characterization of represented organizations

The main sectors of economic activity, based on the National Classification of Economic Activities of the National Record of Economic Activities (CNAE, in Portuguese) (IBGE, 2013), are detailed in Table 1.

Table 1 - Economic activity sectors represented in the survey

	Frequency	%
Public administration, defense and social security	85	5%
Agriculture, cattle raising, silviculture and forest exploration	35	2%
Housing and food	36	2%
Real estate, renting and business services	37	2%
Automation, instrumentation and projects	11	1%
Trade, repair of motor vehicles, personal and household goods	123	7%
Communication	18	1%
Construction	53	3%
Culture, leisure and tourism	2	0%
Education	277	16%
Manufacturing Industries	504	28%
Extraction industries	11	1%
Financial intermediation, insurance, supplementary pension and related services	67	4%
Non-identified	167	9%
International organizations and other extraterritorial institutions	12	1%
Other collective, social and personal services	112	6%
Production and distribution of electricity, gas and water	26	1%
Health and social services	121	7%
Information technology	26	1%
Transport, storage and communications	58	3%
Grand total	1.781	100%

Source: elaborated by the authors.

Most respondents (63%) have been in their organizations for a period between 0 and 5 years, followed by 20% who have been in the organization for more than 10 years. The remaining 17% correspond to a period between 6 and 10 years. In terms of professional experience, employees with more than 10 years of experience predominate (47%), followed by 29% with less than 5 years of experience, and the remaining 24% have between 6 and 10 years of experience.

Regarding the type of organization, private companies (78%) predominate, municipal public account for 8%; state public, 6%; federal public, 3%; and mixed capital companies, 1%. As for the region of both companies and respondents, the Southeast region (87%) was the predominant one, followed by the South (5%), the Midwest (5%), the North (2%), and the Northeast (1%).

4 PRESENTATION OF THE RESEARCH RESULTS

4.1 Preliminary results

The results presented below, based on the method covered in the previous section, are considered preliminary once it was only intended to characterize them descriptively, in order to identify, firstly, the main characteristics. Based on the verification of existing answers, for each of the SBs that were surveyed, 10 SBs were characterized as existent in more than 50% of the organizations represented in the research. Table 2 presents these data.

Table 2 - Top 10

Top 10	TV	MI	OE	P	PME	AP	CF	CR	WD	AP
Existent	1.405	1.352	1.190	1.173	1.183	1.105	1.108	1.087	947	909
Non-existent	306	401	377	570	519	566	578	659	728	786
Cannot tell	70	28	214	38	79	110	95	35	106	86
Total	1.781	1.781	1.781	1.781	1.781	1.781	1.781	1.781	1.781	1.781
Existent	79%	76%	67%	66%	66%	62%	62%	61%	53%	51%
Non-existent	17%	23%	21%	32%	29%	32%	32%	37%	41%	44%
Cannot tell	4%	2%	12%	2%	4%	6%	5%	2%	6%	5%

* TV = Transportation voucher. MI = Medical insurance. OE = Organizational e-mail. P = Parking. PME = Periodic medical examination. AP = Advance pay. CF = Christmas fraternization. CR = Cafeteria/Restaurant. WD = Work doctor. AP = agreement with pharmacies.

Source: elaborated by the authors.

Based on the verification of which were the leading SBs offered by organizations, the main results were identified, in relation to the type of organization, the region where it is located, the respondent's position within the hierarchy of the organization, and his or her level of education, the goal being to understand the differences, even though relying on a quantitative analysis. Variables that exceeded the average will be emphasized.

Transportation voucher = average 79%. This is also a SB that is sometimes required by collective labor conventions, and is intended to minimize transportation costs for professionals. Federal public (92%) and private (83%) companies stand out regarding the offering of this SB. The following regions concentrate the highest levels of offering regarding this SB: Midwest (84%), North (83%), and South (82%). It is a SB that is more present in the middle (82%) and low (78%) hierarchical positions among those surveyed. The SB was found to be more frequent among those with a graduate *lato sensu* degree (81%), a bachelor degree (80%), and those with a High School degree (79%).

Medical insurance = average 76%. The health of the staff may be a differential in any minimally "visionary" organization. More health implies less absenteeism due to medical leave, for example, which can ultimately mean more operational productivity. Specifically, a lower absenteeism index implies fewer problems with operational management and greater expectations of positive impacts regarding performance, as professionals are more available to work (MARQUES; MARTINS; CRUZ SOBRINHO, 2011). This SB was found predominantly in federal public companies (82%), and in private companies (79%). The following regions are the ones that offer this SB above the average: North (93%), Northeast (87%), and Southeast (77%). Employees in the middle hierarchical position (88%) are the ones most benefited by medical insurance. As for education, all degrees above graduation showed greater access to the SB: associate professor and post-doctorate (100%), graduate *lato sensu* degree (84%), PhD (81%), and Master's degree (80%).

Organizational e-mail = average 67%. E-mail is an important form of communication between people and organizations. The availability of this technology to professionals, besides being a differential, becomes strategic, as it creates a specific communication channel. Mixed-capital companies stand out regarding the offering of this SB (100%), followed by 94% of federal public companies. It was in the South (68%), and in the Southeast (67%) that the most expressive presence of this SB was registered. The high hierarchical position relies on this SB in 75% of the organizations, followed by the middle hierarchical position, with 73% of the answers. Once again, the highest level of education provides greater access to this SB: associate professor and post-doctorate (100%), doctorate (95%), Master's (82%), and graduate *lato sensu* degree (75%).

Private parking offered by the company = average 66%. The access to a private car has become more frequent, therefore the need for places to park these vehicles is an important concern. The organization that offers such a SB is, in fact, solving a problem for the employee, as well as reducing transportation costs (considering that the mentioned parking lot is subsidized by the organization). Private companies stand out, of which 68% offer this SB. In the Northeast region, 87% of the organizations provide parking for their professionals, while in the Southeast it reaches 67% of organizations. The middle hierarchical position has access to this SB in 72% of the organizations. Once again, the highest levels of education allow greater access to this SB: associate professor and post-doctorate (100%), doctorate (84%), Master's (75%), and graduate *lato sensu* degree (70%).

Periodic medical examination = average 66%. Likewise the SB medical insurance, providing facilitated access to periodic medical examinations can be characterized as a potential differential, as it means an evident improvement in life quality. Mixed-capital companies (100%) are the ones that offer this SB the most, followed by private companies (73%). The Northeast region, with 80%, followed by the North (76%), and the Southeast (67%), surpasses the other regions in the offer of periodic medical examination. Unlike what might be expected, it is the middle hierarchical position that mostly relies on this SB (79%). It was once again verified that the highest education levels allow greater access to this SB: associate professor and post-doctorate (100%), doctorate (84%), Master's (72%), and graduate *lato sensu* degree (73%).

Advance pay = average 62%. Although it does represent a cost to the organization, the anticipation of salary may represent a differential, since it allows the professional to anticipate his or her financial needs. Only private companies, in 72% of all cases, offer this SB, which is more present in the North (72%) and Southeast (62%) regions. Once again, the middle hierarchical position (67%) is the one that benefits from this SB the most. Professionals with bachelor degrees (67%) and graduate *lato sensu* degrees (65%) are among those who most have this SB.

Christmas fraternization = average 62%. The integration between employees and their relatives, made possible, even though superficially, by the Christmas fraternization, tightens the bonds between them, besides increasing their bonds with the organization itself. Mixed-capital companies, with 89%, and private companies, with 66%, are the ones that offer this SB the most. Those in the Northeast (73%), North (69%), Southeast (62%), and Midwest (62%) offer this SB almost uniformly. High hierarchical positions rely on this SB in 68% of the organizations, followed by the middle hierarchical position, with 66% of the answers. Once again, the best education enables more access to the SB: associate professor (100%), and post-doctorate (75%). An exception must be pointed out when it comes to the ones with bachelor degrees, with 65% access to the SB.

Cafeteria/Restaurant = average 61%. Convenience and potential improvement in employees' life quality are generally the main appealing factors for the implantation of a restaurant/cafeteria in an organization, since it improves the possibility of professionals having access to

more adequate meals, either considering the quality of the food served at the workplace, or the convenience of having access to meals without the need for going somewhere else, in addition to reducing employees' costs with food. Only private companies, in 67% of all cases, offer this SB. Organizations in the Northeast (73%), North (69%), and Southeast (61%) offer this SB. Once again, the middle hierarchical position (67%) is the one that most benefits from this SB. It was also found that higher education allows greater access to this SB: associate professor (100%), and the ones who hold post-doctorates (75%), graduate *lato sensu* degrees (65%), and bachelor degrees (62%) are among those who perceive this as an existent SB the most.

Work doctor = average 53%. The availability of a health professional at the work environment complements the SBs of medical insurance and periodic medical examination, and also contributes to the potential improvement of employees' life quality. Mixed capital companies (67%), federal public (63%), and municipal public (61%), followed by private companies (54%), stand out in the offering of this SB. Organizations in the following regions offer this SB: Northeast (73%), North (62%), and Southeast (54%). Once again, the middle hierarchical position (62%) is the one that benefits from this SB the most. It was verified that higher education allows greater access to this SB: associate professor (100%), and professionals with post-doctorates (75%), graduate *lato sensu* degrees (60%), and Master's (55%) are among the ones who perceive this SB the most.

Agreement with pharmacies = average 51%. Likewise medical insurance and the periodic medical examination, agreements with pharmacies also contribute to the potential improvement of employees' life quality. Private companies, with 57%, are among those that offer this SB the most. It was in the Northeast (53%), and the North and the Southeast (52% each) that the largest offering of agreements with pharmacies was found. Once again, the middle hierarchical position (59%) is the one that benefits from this SB the most. Professionals with Master's degrees (53%) and post-doctorates (100%) are among those who most perceive this type of SB.

Table 3 summarizes the upper limits in terms of occurrence percentage of the main SBs in face of the studied variables. It should be noted that, when it comes to the type of organization, mixed capital companies and private companies are the most prominent in the offering of SBs, with 4 occurrences for each one, followed by federal public companies, with 2 occurrences. As for the region, the Northeast, with 6 occurrences, is the region with the highest offering of SBs, followed by the North region, with 2 occurrences, and by the Midwest and South regions, with 1 occurrence each. The Southeast region does not appear to be prominent regarding any of the top 10 SBs. Regarding hierarchical position, emphasis should be on the middle position, with 8 occurrences, in comparison to 2 occurrences accounted for the high position. Regarding education level, the highest levels are highlighted, with only one SB associated with the graduation level.

Table 3 - Top 10 highlights

Top 10	TV	MI	OE	P	PME	AP	CF	CR	WD	AP
SB	79%	76%	67%	66%	66%	62%	62%	61%	53%	51%
TO	Federal public (92%)	Federal public (82%)	Mixed capital company (100%)	Private company (68%)	Mixed capital company (100%)	Private company (72%)	Mixed capital company (89%)	Private company (67%)	Mixed capital company (67%)	Private company (57%)
R	Mid-west (84%)	North (93%)	South (68%)	North-east (87%)	North-east (80%)	North (72%)	North-east (73%)	North-east (73%)	North-east (73%)	North-east (53%)
H	Middle (82%)	Middle (88%)	High (75%)	Middle (72%)	Middle (79%)	Middle (67%)	High (68%)	Middle (67%)	Middle (62%)	Middle (59%)
EL	Graduate <i>lato sensu</i> degree (81%)	Associate professor Post-doc (100%)	Associate professor Post-doc (100%)	Associate professor Post-doc (100%)	Associate professor Post-doc (100%)	Graduation (67%)	Associate professor (100%)	Associate professor (100%)	Associate professor (100%)	Post-doc (100%)

* TV = Transportation voucher. MI = Medical insurance. OE = Organizational e-mail. P = Parking. PME = Periodic medical examination. AP = Advance pay. CF = Christmas fraternization. CR = Cafeteria/Restaurant. WD = Work doctor. AP = agreement with pharmacies. SB = Social benefit. EL = Education level. TO = Type of organization. H = Hierarchy. R = Region. Post-doc = Post-doctorate.

Source: elaborated by the authors.

The SBs that are less present when it comes to the surveyed organizations are also noteworthy, once they could potentially be differentiating factors among SBs available to the various sectors' professionals within the Brazilian economy. Representing them, the ones that were referenced in less than 15% of the answers were highlighted. Table 4 presents such benefits.

Table 4 - Down 7

Down 7	Daycare	Company car	Psychological support	Credit union	Financial assistance for medical drugs	Legal assistance	House rent
Existent	391	342	324	308	249	232	91
Non-existent	1.126	1301	1.264	1.259	1.359	1.263	1.481
Cannot tell	264	138	193	214	173	286	209
Total	1.781	1.781	1781	1.781	1.781	1.781	1.781
Existent	22%	19%	18%	17%	14%	13%	5%
Non-existent	63%	73%	71%	71%	76%	71%	83%
Cannot tell	15%	8%	11%	12%	10%	16%	12%

Source: elaborated by the authors.

Based on the verification of which were the leading SBs offered by organizations, the main results were identified, in relation to the type of organization, the region where it is located, the respondent's position within the hierarchy of the organization, and his or her level of education, the goal being to understand the differences between them.

Daycare services available = average 22%. This type of SB can be characterized as an important differential for the professionals who are in the initial phase of constituting a family, without the need to relying on public services, not always available. Federal public companies

(45%), state public companies (34%), and municipal public companies (26%), plus mixed capital companies (44%) exceed the average offering of this SB. The largest offer is in the Northeast region (33%), followed by the Southeast region, although with only 22%. Once again, the middle hierarchical position (27%) is the one that benefits the most from this SB. Associate professor and professionals with post-doctoral level education, both at 50%, are among those who have the most access to this SB, followed by the ones who hold graduate *lato sensu* degrees (26%).

Company car = average 19%. Providing access to subsidized cars is a strategy of differentiation in SBs which is employed by organizations in general, although it is quite an uncommon one, as it was verified by this research. Only private companies (20%) exceed the average offering of this SB. Regarding the country region, the Southeast (20%) is a highlight. Only employees in a high hierarchical position (13%) are offered this SB above other positions' average. Associate professors (50%) are among those who have the most access to this SB.

Psychological support = average 18%. Likewise medical insurance, providing easy access to psychological support can be characterized as a potential differential, as it means an evident improvement in employees' life quality. The federal public companies (47%) and the mixed capital companies (33%) stand out in the offering of this SB. The Northeast (20%) and Southeast (19%) regions subtly outperform the others in the offering of psychological support to employees. In general, higher education is associated with higher perception of this type of SB: associate professors (50%), post-doctorate (50%), PhD (30%), Master's degree (27%), and graduate *lato sensu* degree (23%).

Credit union = average 17%. In order to support employees in those situations in which additional expenses are necessary, the institution of a credit union, even though it does not involve large investment, is also a rare SB. Mixed capital companies (56%), followed by federal public companies (24%), state public companies (19%), and private companies (18%) are among those that exceed the offering of this SB. The Northeast (33%), the North (21%), and the Southeast (18%) regions stand out regarding the offering of credit unions above other regions' average. Employees in the middle hierarchical position (21%) perceive more this type of SB than those in other hierarchical positions. Associate professors (50%) and those with graduate *lato sensu* degree (21%) are among those who stand out regarding receiving this SB.

Financial assistance for medical drugs = average 14%. Likewise the three other similar SBs (medical insurance, periodic medical examinations, and work doctors available), the financial assistance for medical drugs aims at improving employees' life quality, besides minimizing the costs of purchasing medicines. Mixed capital companies (44%), federal public companies (18%), and private companies (15%) stand out in the offering of financial assistance for medical drugs. In the Northeast (27%) and North (24%) regions, the offering of this SB was observed the most. Only the middle hierarchical position (16%) exceeds the average offering of this SB. Associate professors (50%), and those holding graduate *lato sensu* degrees (16%) are among those who stand out regarding receiving this SB.

Legal assistance = average 13%. Providing some sort of SB like this one minimizes employees' difficulties in times he or she needs financially accessible legal guidance, at no cost (or subsidized costs). Only mixed capital companies, with a 22% occurrence, exceed the average of this type of SB. Among the regions, the North region (17%) and the Southeast region (14%) stand out in terms of legal assistance offering to employees. The availability of this SB is higher than the average for professionals of middle hierarchical position (16%). Higher education allows more access to this SB: associate professors (50%), PhD (27%), post-doctorate (25%), and Master's (14%).

House rent = average 5%. This is another SB that reduces life costs for employees, as it

prevents part of his or her income from being used to pay for residential rent. Federal public companies (10%), and private companies (6%) offer the SB of paid house rent for their employees. In the North (14%) and Northeast (7%) regions, the offering of this SB was more present. Only professionals in a high hierarchical position (13%) have access to this SB above other professionals' average. Associate professors (50%) are the ones that stand out when it comes to this SB.

Table 5 shows the main highlights among studied SBs, in face of the considered variables. In relation to the type of organization, federal public and mixed capital companies, each one with 3 highlights, stood out from the others. Private companies appear as a highlight in only one of the down 7 SBs. As for the region, the North and Northeast regions stand out, with 3 highlights each, and the Southeast region, with 1 highlight among the down 7 SBs. Regarding the hierarchical position, once again the middle position, with 5 highlights, surpasses the high position, which accounts for only 2 highlights. In the education variable, it is evidenced the total predominance of highlights for the highest education levels.

Table 5 - Down 7 highlights

Down 7	Daycare	Company car	Psychological support	Credit union	Financial assistance for medical drugs	Legal assistance	House rent
Average per SB	22%	19%	18%	17%	14%	13%	5%
Type of organization	Federal public (45%)	Private companies (20%)	Federal public (47%)	Mixed capital company (56%)	Mixed capital company (44%)	Mixed capital company (22%)	Federal public (10%)
Region	Northeast (33%)	Southeast (20%)	Northeast (20%)	Northeast (33%)	Northeast (27%)	North (17%)	North (14%)
Position	Middle (27%)	High (13%)	Middle (23%)	Middle (21%)	Middle (16%)	Middle (16%)	High (13%)
Education level	Associate professor Post-doc (50%)	Associate professor (50%)	Associate professor Post-doc (50%)	Associate professor (50%)	Associate professor (50%)	Associate professor (50%)	Associate professor (50%)

Source: elaborated by the authors.

A brief analysis of the offered SBs by activity sectors evidence some "islands of prosperity", as it can be seen in Table 6.

SOCIAL BENEFITS PROGRAMS FOR BRAZILIAN PROFESSIONALS AS AN ALTERNATIVE FOR EMPLOYEE RETENTION: AN EXPLORATORY STUDY

Table 6 - Highlights by sector of economic activity

Sector	TV	MI	EO	P	PME	AP	CF	CR	WD	AP	D	CC	PS	CU	FD	LA	HR
SB average	79	76	67	66	66	62	62	61	53	51	22	19	18	17	14	13	5
Extraction industries	100	82	73	73	91	73	73	82	91	82			27	55	64	36	9
Manufacturing Industries	87	90	71	87	89	90	67	91	75	75		25	19	30	19		6
Agriculture, cattle raising, silviculture and forest exploration		80	69	80	69	69	74		69	66	43	43	23	29	43	23	11
Transport, storage and communications	88	78		76	69	66		69	57	52		24	26		21	19	12
Housing and food	97	81		72	78	72	67	81	58	58	25					17	8
Financial intermediation, insurance, supplementary pension and related services	88	91	79		84		82		54		52		31	33		22	6
Production and distribution of electricity, gas and water	85	81			81				77	58	38	42	27	46	27		
Automation, instrumentation and projects		82		91	82	82	64	82	73			36		18		18	
Information technology	81	81	77			73	85			58		31	23		19		8
Culture, leisure and tourism		100	100	100			100			100	50	50				50	
International organizations and other extraterritorial institutions	100	100			67			67	58	67		25	33				
Construction	83					79		68				42				19	19
Other collective, social and personal services	83		75				66				22		22			13	
Education		76	70	70							23		22			16	
Public administration, defense and social security			74	68							27		22			15	
Communication						67						22			22		6
Health and social services					68				63		35						
Non-identified												20			15	14	
Trade, repair of motor vehicles, personal and household goods	83					79	66										
Real estate, renting and business services																	

* TV = Transportation voucher. MI = Medical insurance. OE = Organizational e-mail. P = Parking. PME = Periodic medical examination. AP = Advance pay. CF = Christmas fraternization. CR = Cafeteria/Restaurant. WD = Work doctor. AP = agreement with pharmacies. D = Daycare. CC = Company car. PS = Psychological support. CU = Credit union. FD = Financial assistance for medical drugs. LA = Legal assistance. HR = House rent. SB = Social benefit.

** Values are in percentage (%).

Source: elaborated by the authors.

Based on Table 6, it can be seen that, among the 10 most recurrent SBs and the 7 least available ones, 4 large sectors of activity present SBs' offering above the average of others. They are: extraction industries (above average by 15 SBs); manufacturing industries (above average by

15 BS); agriculture, cattle raising, silviculture and forest exploration (above average by 15 BS); and transport, storage and communications (above average by 13 BS).

On the other hand, 8 other sectors were highlighted in six or fewer SBs, namely: construction (above average by 6 SBs); other collective, social and personal services (above average by 6 SBs); education (above average by 6 SBs); public administration, defense and social security (above average by 5 SBs); communication (above average by 4 SBs); health and social services (above average by 3 SBs); trade, repair of motor vehicles, personal and household goods (above average by 3 SBs); real estate, renting and business services (above average by none SB).

5 CONCLUDING REMARKS

SBs offering, within the Brazilian labor legislation framework, can be an interesting and decisive talent management strategy when it comes to attracting and retaining employees, since in most cases it does not lead to additional tax burdens. This study covered 1,781 people in every region within Brazil, thus covering 35 different types of SBs, which made it possible to stratify 10 of them among the most recurrent ones, and 7 among the less frequent ones.

It is observed, even though without intending to generalize statistics, that, despite the large number of responses, working for public or mixed capital companies (which together represent a little more than 3% of the sample) guarantees access to the majority of SBs, whether the 10 most present or the 7 less frequent ones. In addition, working in the Northeast and North regions (which together represented only 2.5% of the respondents) comprehends a higher chance of having access to numerous SBs, while the Southeast region (represented by more than 87% of the respondents) stand out regarding the offering of only one SB, this one among the least available ones. One can suppose that this is due to the greater presence of executives in the regions with more respondents.

It was in the middle hierarchical position that the highest records of SBs were registered (13 of the 17 SBs studied in detail are offered to this group, in comparison to only 4 that are offered to high hierarchy personnel). It is evident that SBs are less available to the lower positions within organizations, perhaps because these positions are easier to replace when it comes to the reality of job opportunities in Brazil.

Regarding education, it was evidenced that the higher the education level, the greater the access to SBs, once graduation appears as a highlight factor in only one of the 17 SBs studied in detail. The remaining 16 SBs are predominantly available to professionals with higher levels of education. It should be taken into consideration that the sectors of education and health, so called essential, do not receive the due attention in terms of SB offering as a way of attracting/retaining employees.

Granting SBs to workers comprehends important strategic components for organizations. Such SBs can both create differentials that make the organization more attractive (increasing employee retention) and enable better working conditions, as some SBs, despite representing more expenses, do not imply an increase in taxes. This is equivalent to saying that, in some situations, granting SBs means real gains for employees, despite not implying wage increases, and without implying a steep rise in expenses with staff -- if SBs are free of charges that affect the payroll directly, what do occur with the actual increase in salaries.

This work, which sought to analyze the offering of SBs by work organizations, made it possible to find that, in most cases, organizations are limited to offer basic SBs or just those fixed by collective agreement regulations. Among the 10 most offered SBs, at least 5 (medical

insurance, periodic medical examination, occupational doctor, unpaid leave, and transportation vouchers) are regulated by specific legislation. The other 5 (e-mail, parking, career plan, Christmas fraternization, and cafeteria/restaurant) implicate some investment.

The study has practical implications for organizations and their managers, since the finding that attraction factors are scarce, at least when it comes to the offering of differential benefits, can unveil an opportunity: to increase the supply of SBs in their organizations as an alternative way of attracting/retaining the best talented employees. Data reveal what could be the most attractive SBs regarding trade off, considering the various SBs alternatives, thus allowing one to seek the ones that may be the most differentiating ones, as well as the ones that imply less investment.

This article has limitations, both regarding the theoretical fragility found in the literature review on the subject, and the lack of specific studies, as well as the treatment of the data for conceiving the results, which characterizes an opportunity in itself when it comes to new upcoming studies. It was investigated which SBs are offered by organizations to their professionals, and to which sectors of economic activity they are aimed at, but from the employees' point of view. The research, therefore, is focused on the staff, not on how corporations implement such benefits policies. Therefore, a future study with employers is suggested, to map how they operate benefits in their salary policies. So, the continuity of both theoretical and empirical studies on the subject is necessary and fundamental.

Still as a suggestion for new studies, one should compare economy sectors so that it can be established whether there are, in fact, differences that may lead one to believe that there is a precarious offer of SBs to a specific sector. It is also suggested to discuss the relationship between facultative and compulsory SBs, since the results of this study indicate that some compulsory SBs are not present in all organizations. Such topic can be investigated through an in-depth interview with the managers of representative companies of the sectors hereby identified. The continuity of studies related to this topic is of great importance to the development of this kind of organizational conduct, as well as for the appreciation of professionals within the Brazilian reality.

The continuity of the study could also run through qualitative methods, with an in-depth interview with organizations' managers, thus seeking to identify if there is any concern regarding employee satisfaction, and whether the concern with human/intellectual capital is clear in the definition of organizational missions.

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