

Article

The Attractiveness of Employee Benefits in Agriculture from the Perspective of Generation Z

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Abstract: This article addresses the pressing issue of attracting Generation Z to the agriculture sector in the Czech Republic, a vital issue given its crucial role in ensuring food security and sustainability. During demographic changes and declining interest from younger generations to work in agriculture, it is essential to understand and meet the specific needs of this generation. This article examines the alignment between advertised employee benefits and the preferences of Generation Z, offers a new employee benefits categorization, and highlights possible interventions to increase the attractiveness of the agricultural sector in the labor market. Based on a literature review, quantitative content analysis of job advertisements, and a questionnaire survey, the research aims to evaluate the current offers of employee benefits in the agricultural sector in the Czech Republic in terms of their attractiveness and how they are perceived by Generation Z before then categorizing these employee benefits. The results show that benefits from the “Holiday and times off” category have the highest value for Generation Z and that, on the contrary, they value benefits from the “Benefits for work–life balance” category the least. A total of seven categories of employee benefits have been newly identified.

Keywords: agriculture; agricultural companies; employee benefits; employer attractiveness; Generation Z; human resources; recruitment; sustainability



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1. Introduction

Agriculture is crucial for ensuring self-sufficiency and is closely linked to the current geopolitical situation and sustainability efforts [1]. The sector faces a complex set of challenges [2,3]. Debonne et al. [4] highlight four significant megatrends for the future of European agriculture: climate change, demographic change, (post-)productivism shifts, and increasingly stringent environmental regulations. The role of new technologies in transforming traditional, labor-intensive agriculture to smart, data-driven farming is emphasized by Huo et al. [5], while Duan et al. [6] provide new insights into labor market trends, human capital complexity, and economic inequality resulting from the digitization and automation of agriculture, especially in rural areas. The macroeconomic situation and trends in Czech agriculture have been analyzed by Svoboda and Lososová [7] and Marinič et al. [8], who examined selected macroeconomic indicators related to the impact of the Industry 4.0 initiative on workforce productivity.

Our study addresses the demographic crisis identified by Sutherland [9], focusing on the aging farmer population and the declining working-age population [10,11]. The decline in agricultural employment is a significant current issue [1,12–14], as corroborated by data from the Czech Republic [15,16]. The aging agricultural workforce and the recruitment challenges faced by many agricultural companies [17–19] highlight the urgency of this issue. Many in the agricultural sector are retiring, and the younger generation shows little interest in agricultural careers [20]. The disinterest is widespread, persistent, and is not unique to the Czech Republic [21–23]. With few exceptions, it is a global problem [1].

This study focuses on Generation Z, the largest generation, comprising over a third of the global population [24]. This cohort, born between 1995 and 2009 [25–30], is crucial for the future of food security and sustainable agriculture [1,31]. The willingness of Generation Z to work in agriculture is essential for the sector’s sustainability, which is particularly important given the current geopolitical context [32].

Employer attractiveness in agriculture is a critical issue affecting the labor market in the Czech Republic, the European Union, and the world. We hypothesize that targeted employee benefit offers and an empirically verified categorization of these benefits can effectively attract Generation Z to the agricultural sector. Understanding what motivates Generation Z and then offering benefits that meet these needs is essential for ensuring agriculture’s prosperous and sustainable future. Properly categorizing employee benefits and distinguishing them from others is key to effective human resource management. This approach increases clarity, flexibility, strategic planning, and the effectiveness of benefits while promoting company culture and ensuring compliance with legislative requirements.

The research questions (RQ) of this study are:

RQ1: “Do the employee benefits offered in job advertisements for graduate positions in the agricultural sector align with the perceptions and preferences of Generation Z, and are they considered attractive by this generation?”

RQ2: “How can employee benefits in the agricultural sector be re-categorized according to Generation Z preferences?”

The objectives of this paper are:

- (1) To identify the current employee benefits offered to Generation Z in the agricultural sector in the Czech Republic.
- (2) To evaluate the attractiveness of employee benefits from the perspective of Generation Z.
- (3) To propose a new categorization of employee benefits based on Generation Z’s perceptions.
- (4) To formulate recommendations for agricultural HR managers and policymakers to adjust the current employee benefits offerings to attract Generation Z to work in agriculture.
- (5) To identify potential barriers to implementing the proposed recommendations in the agricultural sector.
- (6) To identify potential directions for further research.

The paper is structured as follows: Section 2 discusses Generation Z and their attitudes toward working in agriculture, including employment benefits and employer attractiveness. Section 3 details the study’s methodology, presents the research procedure, and includes data collection and analysis methods, with a clear outline of the study stages. Section 4 describes the obtained results, while Section 5 discusses these results, suggests practical implications, and outlines possibilities for future research, noting the paper’s limitations. Section 6 summarizes the key findings of the research, and the final section (References) lists the references used.

2. Theoretical Background

2.1. Generation Z and Their Attitudes towards Work in Agriculture

The naming of this generation is highly variable, ranging between Digital Natives [33], iGeneration, Post-Millennials [34], iGen, shyGen [35], Homelanders [36], Gen Z [37], and Gen Zers [38]. Generation Z is not very interested in agriculture [1,39,40]. The waning enthusiasm of the younger generation towards pursuing careers in the agriculture industry is a cause for concern [41]. The negative trends of unsustainable employment in the agricultural sector are worrying [42]. The reason for the disinterest of Generation Z may be the level of remuneration [20,43], physically demanding work, and unconventional working hours that are not appreciated by society [44]. Wages in agriculture have long been below the average in the Czech Republic [45]. Moreover, agriculture is not attractive to younger employees due to agricultural companies’ passive approach [46]. We see this as

one of the main problems, as the ability of companies to identify the needs of Generation Z and respond to them is critical to this generation's interest [47–49].

This generation, which is now entering the labor market and will dominate the recruitment and selection processes of organizations [50], has specific expectations and values that influence their choice of employer [51,52]. Generation Z's demands from employers include career growth, satisfactory working conditions, equality, opportunities, personal development, wages, flexibility, etc. [53–55]. It can be concluded that work–family conflict, work–life balance, and work stress have a significant influence on the performance of Generation Z [56]. Employers need to understand the characteristics of Gen Z that differentiate them from previous generations if they are to effectively recruit and retain them in an increasingly competitive job market [57]. The attributes mentioned above can be applied in practice as employee benefits, and one of the critical elements that can help agricultural companies improve their competitiveness in the labor market is to increase their attractiveness as employers [58]. Thus, we consider that agricultural companies as employers should actively address whether they are attractive to this generation and, if necessary, how to increase their attractiveness to the current and future generations of workers, thus attracting them to agriculture through employment benefits.

2.2. Employee Benefits and Its Categorizations

Human resources are a crucial factor for the success of organizations in today's competitive environment [59]. Employee satisfaction is essential for both large multinational organizations and small and medium-sized organizations [60–63]. One of the most common ways companies try to increase employee satisfaction is by providing employee benefits, which include all incentives and the salary paid [64,65]. Employers provide many rewards through employee benefits to build, maintain, and strengthen a positive relationship between the organization and employees [66–68]. Employee benefits improve employee satisfaction [65] because they positively affect and modify job autonomy, social support [69], and work–life balance [70]. Both financial and moral incentives have a significant effect on employee performance [71]. However, the impact of employee benefits varies as employees value and perceive them differently [72,73]. The contribution of employee benefits is not constant in the long run because their value is individual to the employee [65]. Improving individual performance is contingent on adequately offered employee benefits [74–76]. Thus, it is crucial to explore which employee benefits are particularly effective in organizations, as they fundamentally affect the organization's competitive position, its success, survival, and, most importantly, employee satisfaction, retention, and attraction [67,68,73,74,77].

The literature offers a very wide range of categorizations of employee benefits according to various aspects and over a considerable time span. There is a great diversity in the view of the categorization of employee benefits by different authors in the Czech Republic [78–90]. Beránek [79], Pelc [87], and Urban [90] categorize employee benefits according to tax and levy advantages (d'Ambrosová et al. [81]) according to income tax and insurance premiums. Armstrong [78] and Pelc [87] categorize benefits from a substantial perspective as well as from a financial and non-financial perspective. Pelc [87] still offers a categorization in terms of monetary and non-monetary benefits as well as time. Koubek [85] and Urban [90] extend the categorization to include relationship to work. Urban [90] focuses on tangible equipment and benefit efficiency. The personal and social nature of the benefits is categorized according to Armstrong [78], Koubek [85], Sakslová a Šimková [88], and Urban [90]. Janoušková and Kolibová [83], Koubek [85], and Macháček [86] categorize benefits associated with the position in the company. Flat and flexible employee benefits are used most frequently by the authors [80,82,84,86,87,89,90]. In order to organize these employee benefits systematically, Table A2 in Appendix B was created to provide a structured overview of the different types of employee benefits, their classification, and their categories.

2.3. Employer Attractiveness

It is appropriate to define the concept of benefits also in the context of personnel marketing, employer branding, and overall employer attractiveness. Human resource marketing (HR marketing) applies marketing approaches to human resource management and deals with the employee (current and candidate) as a customer [91]. According to Wimmers [92], HR marketing aims to positively impact all who are or might be interested in the organization. At the same time, it seeks to build the organization's attractiveness to ambitious and motivated future employees, who are the source of the organization's competitive advantage and prosperity. Employee benefits, which are the central theme of this study, are part of the "price" variable in the HR marketing mix, and part of "promotion" is effective communication of the job offer, building the reputation of the organization, creating a strong brand for the organization, and creating a positive relationship between the organization and the general public [85]. Many authors mention the concept of employer branding in the context of communication [93–96]. Employer attractiveness is the set of benefits or offers that potential employees expect when working in an organization, and they are also already offered to current employees [97]. It refers to inferences about the organization's characteristics and the associated benefits perceived by potential employees [98]. The impressions of potential employees, including perceptions of the organization's attractiveness, are crucial in terms of attracting applicants [99]. According to Botha [100], job seekers look for organizations that offer benefits that match their needs and preferences. If a job seeker's beliefs about an organization are positive, the more likely he or she is to be attracted to the organization, and, thus, more suitable applicants will apply for vacancies [101]. Gomes and Neves [102] show that employer attractiveness plays a vital role in recruitment and influences career intentions and job selection, resulting in a struggle for talent [103,104].

3. Materials and Methods

The methodological procedure chosen to process this study is shown in Figure 1. It consisted of 4 steps (black color), which were needed to fulfill the sub-tasks of the study (red color).

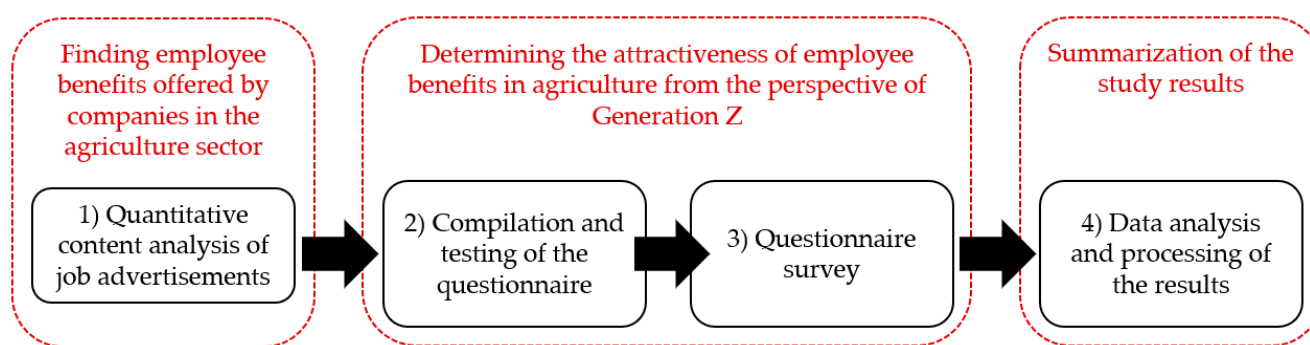


Figure 1. Methodological procedure of the study.

The first partial task of this study was to find out what employee benefits companies in the agricultural sector offer. For this purpose, a quantitative content analysis of job advertisements was carried out (Step 1). The two largest job portals in the Czech Republic—www.jobs.cz (accessed on 28 February 2023) and www.prace.cz (accessed on 28 February 2023)—were chosen as a source of job advertisements. In January and February 2023, advertisements offering jobs in the agricultural sector were continuously downloaded from these websites. The criterion for including the ad in the research sample was the suitability of the job position for graduates. This way, 220 unique advertisements (note: if an ad appeared on both portals, duplicates were removed) from 117 companies were obtained. The sample included a relatively wide range of professions requiring different qualifications, including a university degree (45), vocational high school degree (92), vocational certificate

(45), and basic education (15). In 23 cases, the required education was listed as unimportant. The section in which the companies state the benefits offered was subsequently reviewed in all advertisements. Each unique benefit was recorded on a record sheet. In this way, 46 benefits were identified in the advertisements. Subsequently, their reduction to 39 was carried out because some of the text strings used by advertisers were found as synonyms (the same benefit was described by different words, e.g., educational course and training and education; foreign work trips and participation in foreign conferences; or education allowance and individual budget for personal growth). The frequency of their occurrence in downloaded advertisements was recorded for all identified benefits.

Another partial task was to determine the attractiveness of employee benefits in agriculture from the point of view of Generation Z. This was to be carried out using a questionnaire survey. For this purpose, however, the questionnaire must be compiled first (Step 2). Thirty-nine benefits identified in the previous step were used as the basis of the questionnaire. These benefits were divided into five categories—(1) benefits for work–life balance; (2) holidays and times off; (3) insurance, donations, social support, and other financial benefits; (4) development and education; and (5) meals, transport, technical equipment, products, and services. In compiling this taxonomy, the existing literature dealing with the categorization of benefits in the conditions of the Czech Republic was used [81,85,87,89,90]. The resulting categorization served as a division of the questionnaire into individual sections. In each of them, a battery of scale questions was created in which the respondents rated on a five-point scale (5—high importance; 1—low importance) how attractive the given benefit is to them. Respondents were also allowed to choose the escape option of “I don’t know/can’t judge”. An open question was also added to the questionnaire which asked what other benefits (besides those mentioned above) the respondents would appreciate from the employer. For the completeness of the questionnaire, an introduction was added at the beginning with information on the intended recipient. The intention was to reach high school and university students studying agricultural fields (Generation Z preparing to work in the field). In the end, three identification questions (gender, highest completed education, currently studied level of education) and two control questions (year of birth and whether the student studies an agricultural field) were added which verified the respondent’s belonging to the given target group.

A questionnaire compiled in this way was subsequently submitted for testing to a pilot sample of respondents (eight high school students and nine college students). Based on the results, two more benefits were added to the questionnaire, which respondents agreed were missing—company car (cath. meals, transport, technical equipment, products, and services) and recruitment allowance (cath. insurance, donations, social support, and other financial benefits). The formulation and tone of voice of some questions were also modified in the questionnaire, thus completing its final version.

The next step (Step 3) was to conduct the questionnaire survey. This took place from April to July 2023. The questionnaire was processed using the LimeSurvey online application [105]. This application is commonly used for surveys conducted by the staff of the Czech University of Life Sciences staff in Prague (the home university of the authors). The university owns an official license to use it. The link was subsequently sent with a cover letter to representatives of secondary schools (principals, deputy principals) and universities (deans and vice deans) in the Czech Republic. They were asked to distribute the questionnaire to students. In this way, the questionnaire reached 2114 respondents. However, the set of obtained data had to be subsequently cleaned by discarding the following:

- Questionnaires (n = 795) that were not completed;
- Questionnaires (n = 66) in which the answers lacked a logical structure (e.g., a high school student stated that his highest education was a university degree) or were marked as suspicious (the respondent rated all benefits equally);
- Questionnaires (n = 189) where the respondents answered that they do not study the field of agriculture;

- Questionnaires (n = 53) where the age limit of the respondents did not correspond to Generation Z.

After the above elimination process, 1011 completed questionnaires that were found to be relevant for further analysis remained in the research data set.

The last phase (Step 4) of the research was data analysis and processing of the results. All statistical calculations were performed using Jamovi 2.3.28 software [106]. The result of the content analysis is the determination of the absolute and relative frequency with which each benefit occurred in the collected advertisements. A 95% confidence interval was also calculated which estimates the range within which the actual value of the population parameter is likely to lie. At the same time, if the confidence intervals of any benefits overlap, these are employee benefits for which their relative frequencies do not differ statistically significantly.

The processing of questionnaire survey results started with the identification questions. The number of answers to these questions was determined to specify the information about the research sample. Then, fundamental indicators of descriptive statistics (mean, median, standard deviation) were calculated for answers to scale questions regarding individual benefits. Only numeric (scale) answers were included; answers from the escape option “I don’t know/can’t assess” were not included in the calculation. Basic statistics were also calculated similarly for each of the five benefit categories. In this case, Cronbach’s alpha was additionally calculated for each category to verify the homogeneity of the included items (benefits) in the given category and, thus, verify the reliability of the used categorization. The results of the statistical processing of responses to the scale questions (individual benefits and categories) are presented in the study in the form of tables.

Subsequently, the attractiveness of the benefits from the respondents’ point of view was compared. For this purpose, their ranking was compiled according to the mean value calculated for each benefit based on its evaluation in the questionnaire. The result is presented in the study in the form of a bar chart, which was created in MS Excel [107]. The results of the content analysis of advertisements were also added to the same chart. These are presented through the relative frequency of a given benefit in the collected advertisements. As a result, this step compares the demand (attractiveness of benefits from the perspective of Generation Z) and supply (benefits offered by companies) of employee benefits in the agriculture sector.

Another separate part of the results is evaluating the answers to the open question, which ascertained any other benefits (not mentioned in the questionnaire) that representatives of Generation Z would welcome. The evaluation of the answers is summarized in the table, and the frequency with which they appeared in the questionnaires is also included.

The last part of the data processing was the creation of a categorization of benefits. For this purpose, a confirmatory factor analysis was first performed. This was used to verify whether the correct categorization of employee benefits was used in the questionnaire survey. As part of the analysis, how well a specific factor in the model represents the data was verified, as was the adequacy of the application of the prescribed model to the obtained data and their structure. This can be achieved by assuming good “Fit Measures” [108]. Table 1 compares the calculated values of “Fit Measures” with those Bowen and Guo [108] reported as required. The results prove that the applied categorization of employee benefits in the questionnaire survey was inadequate.

Table 1. Confirmatory factor analysis—“Fit Measures”.

Fit Measure	Required Value	Calculated Value
CFI	>0.9	0.814
TLI	>0.9	0.802
RMSEA	<0.08	0.0629

Subsequent exploratory factor analysis then served to create a new categorization. The essence of this analysis is the analysis of correlations between many measured variables (employee benefits) to determine the relevant groups of these variables (categories of employee benefits). For this analysis, two conditions must be met: the Bartlett test and the Kaiser–Meyer–Olkin (KMO) test [109]. The resulting exploratory factor analysis meeting the conditions of the Bartlett test ($p < 0.001$) and the KMO test (KMO index = 0.938) offered three options for extraction and six options for rotation. The selection of the best combination of extraction and rotation was conditional on the factor loading at a minimum value of 0.275 and the logical structure of the categories. “Maximum likelihood” extraction and “Varimax” rotation were best suited to these conditions. Seven factors were obtained by using this procedure. This means that, compared to the original categorization used in the questionnaire (factors), two more categories (factors) were added. At the same time, individual benefits were redistributed between newly defined categories.

4. Results

This section summarizes the results from the content analysis of job advertisements and the questionnaire survey. As part of the questionnaire survey, 1011 filled and relevant questionnaires were obtained. Four hundred eighty-four (484) men and 502 women completed these. Twenty-five (25) respondents did not state their gender. Seven hundred and twenty-two (722) respondents were preparing for their future profession at secondary school, and 289 were at university.

Table 2 shows the summary results of evaluating the attractiveness of benefits for each category. The results are sorted by the mean (\bar{x}) from highest to lowest. Table 2 shows that benefits from the “Holiday and times off” category have the highest value ($\bar{x} = 4.56$) for Generation Z. In contrast, they value benefits from the “Benefits for work–life balance” category the least ($\bar{x} = 3.54$).

Table 2. Attractiveness of benefits according to their summary categories.

Benefit Category	Mean	Median	SD	Cronbach’s α
Holidays and times off	4.56	3.75	0.78	0.775
Insurance, donations, social support, and other financial benefits	3.98	4	0.726	0.905
Meals, transport, technical equipment, products, and services	3.95	4.75	0.609	0.827
Development and Education	3.64	3.57	0.764	0.735
Benefits for work–life balance	3.54	4	0.706	0.838

Cronbach’s alpha values exceed 0.7 for all sub-categories of the questionnaire. This indicates that the benefits identified during the content analysis were correctly categorized into individual sections. Therefore, the summarized results for individual categories can also be considered reliable.

In Figure 2, the benefits are sorted according to the rating (mean value) they received from the respondents (blue bars). The red bars express the relative frequency of the given benefit appearing in companies’ ads. The exact data based on which Figure 1 was compiled are, together with all confidence intervals and the descriptive statistics for individual benefits, listed in the Appendix A in Table A1.

Within the top ten benefits, four belong to the “Holiday and times off” category—compensatory time off ($\bar{x} = 4.69$), five days of additional time off ($\bar{x} = 4.65$), sick days ($\bar{x} = 4.65$), and sabbatical (unpaid) ($\bar{x} = 4.24$). In addition, respondents consider the first three of them to be the most important. Four benefits from the “Insurance, donations, social support, and other financial benefits” category also appear in the top ten—financial bonuses ($\bar{x} = 4.45$), 13th salary ($\bar{x} = 3.42$), life/pension insurance allowance ($\bar{x} = 4.3$), and transport allowance ($\bar{x} = 4.18$). The top ten are completed with free drinks ($\bar{x} = 4.21$) and

snacks and company product discounts ($\bar{x} = 4.18$) from the category “Meals, transport, technical equipment, products and services”. At the opposite end of the results, most benefits came from the “Benefits for the work–life balance” category. Precisely six of the last ten least attractive ones belong to this category.

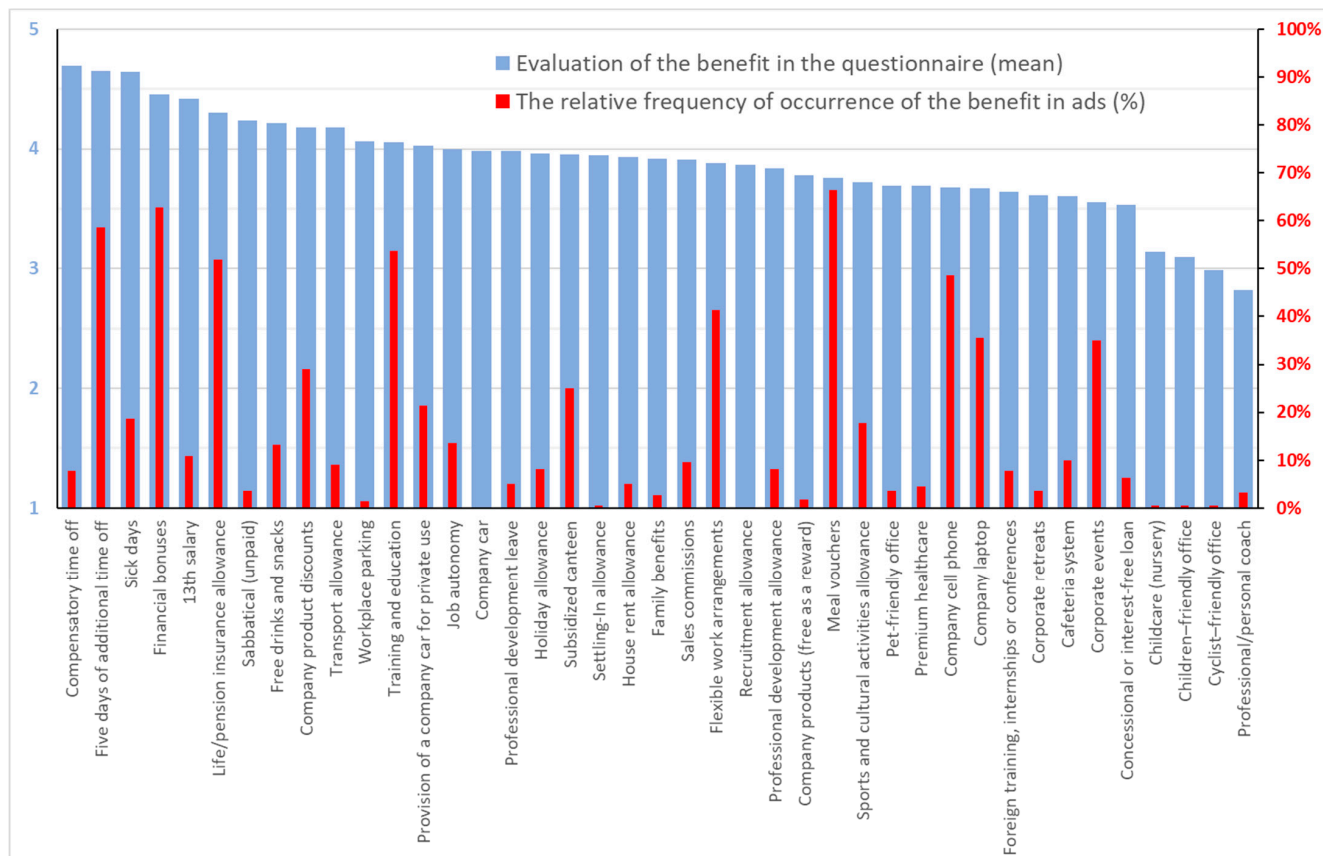


Figure 2. Average ratings of benefits according to respondent feedback.

Job offers most often mention the following ten benefits: meal vouchers (66.4%), financial bonuses (62.7%), five days of additional time off (58.6%), training and education (53.6%), life/pension, insurance allowance (51.8%), company cell phone (48.6%), flexible work arrangements (41.4%), company laptop (35.5%), corporate events (35.0%), and company product discounts (29.1%).

When comparing the supply of employee benefits (job offers) and demand for employee benefits (benefit attractiveness), it can be stated that companies and respondents agree on only four benefits within the top ten—financial bonuses, five days of additional time off, life/pension, insurance allowance, and company product discounts. Six of the ten most attractive benefits—compensatory time off, sick days, 13th salary, sabbatical (unpaid), free drinks and snacks, and transport allowance—appear in less than 20% of job offers. On the other hand, companies overestimate the attractiveness of some benefits, which can be observed mainly in the case of meal vouchers, company cell phone, company laptop, or corporate events.

Table 3 shows an overview of the answers to the open question, which sought additional benefits (not mentioned in the questionnaire) that representatives of Generation Z would welcome. Nine hundred and ninety-five responses (995) did not yield any new information. Of these, 896 respondents did not answer the question; 63 expressed themselves vaguely or wrote that they did not know, could not think of anything, etc. In 36 cases, the respondents replicated (duplicity, synonym) one of the benefits that were mentioned in the questionnaire or expanded on it with some comment that specified it (e.g., annual financial

bonus; a specific agricultural product of the company as a free reward; the possibility of choosing from several meals in the canteen; home office while caring for a sick child). Among the other answers, four benefits were identified that were not previously mentioned in the questionnaire questions. These are mental health care (six responses), modern work equipment and machinery (five responses), the possibility to borrow agricultural machinery or equipment for private purposes (three responses), and company clothes (two responses).

Table 3. Other benefits (answers to an open question).

	Answer to An Open Question		Frequency
	Unfilled		896
Answers containing no new information	I do not know; I cannot think of anything, an unclear answer (e.g., “XXX”, “...”)		63
	Duplications, synonyms, or specifications of benefits from the questionnaire		36
	Mental health care		6
Identified benefit	Modern work equipment and machinery		5
	Possibility to borrow agricultural machinery or equipment for private purposes		3
	Company clothes		2

Table 4 shows the results of the exploratory factor analysis. By using the analysis, the 41 identified benefits were divided into the following seven new categories: employee benefits and support (includes ten benefits), financial compensation and meal benefits (nine benefits), family and social-oriented benefits (six benefits), staff development and training (six benefits), work flexibility and work–life balance (four benefits), corporate mobility and autonomy (four benefits), and technical equipment for employees (two benefits). These benefit categories are listed in the columns of Table 4; individual benefits are listed in the rows. The factor loading values, which are marked in bold, determine the category in which the given benefit is included.

Table 4. Results of the exploratory factor analysis.

Benefit	Benefit Category						
	Employee Benefits and Support	Financial Compensation and Meal Benefits	Family and Social-Oriented Benefits	Staff Development and Training	Work Flexibility and Work–Life Balance	Corporate Mobility and Autonomy	Technical Equipment for Employees
Housing (accommodation) allowance	0.806 *	0.155	0.176	0.102	0.134	0.063	0.147
Transport allowance	0.710	0.146	0.134	0.094	0.142	0.132	0.083
Holiday pay (allowance)	0.700	0.151	0.134	0.114	0.185	0.018	0.169
Life/pension insurance allowance	0.542	0.254	0.098	0.077	0.229	0.122	−0.005
Sports and cultural activities allowance	0.522	0.173	0.150	0.309	0.117	0.126	0.100
Recruitment allowance	0.517	0.335	0.092	0.126	0.169	0.284	0.075
Family benefits	0.501	0.381	0.131	0.138	0.121	0.248	0.042
Settling-In allowance	0.494	0.127	0.150	0.232	0.146	0.157	0.044
Concessional or interest-free loan	0.472	0.310	0.215	0.107	0.038	0.188	0.069

Table 4. Cont.

Benefit	Benefit Category						
	Employee Benefits and Support	Financial Compensation and Meal Benefits	Family and Social-Oriented Benefits	Staff Development and Training	Work Flexibility and Work-Life Balance	Corporate Mobility and Autonomy	Technical Equipment for Employees
13th salary	0.360	0.292	−0.027	0.121	0.293	0.294	−0.038
Company product discounts	0.150	0.559	0.151	0.075	0.174	0.170	0.226
Subsidized canteen	0.222	0.528	0.104	0.063	0.108	0.028	0.161
Company products (free as a reward)	0.273	0.513	0.180	0.066	0.065	0.127	0.006
Free drinks and snacks	0.261	0.438	0.131	0.166	0.241	0.170	0.110
Financial bonuses	0.254	0.428	−0.020	0.137	0.341	0.265	−0.063
Cafeteria system	0.272	0.415	0.355	0.258	0.126	0.092	0.044
Sales commissions	0.284	0.352	0.019	0.188	0.190	0.354	0.026
Meal vouchers	0.334	0.339	0.194	0.118	0.097	−0.069	0.167
Superior medical care	0.297	0.336	0.322	0.295	0.156	0.073	0.065
Children-friendly office	0.170	0.157	0.706	0.083	0.049	0.114	0.114
Cyclist-friendly office	0.134	0.085	0.675	0.208	0.100	0.025	0.100
Child care (nursery)	0.209	0.223	0.533	0.225	0.006	0.070	0.073
Pet-friendly office	0.063	−0.008	0.503	0.223	0.21	0.165	0.072
Company events and dinners	0.205	0.286	0.412	0.319	0.071	0.106	0.176
Corporate retreats	0.277	0.241	0.367	0.395	0.050	0.132	0.221
Foreign training, internships or conferences	0.079	0.018	0.190	0.725	0.035	0.114	0.094
Professional development leave	0.218	0.057	0.124	0.587	0.19	0.154	0.073
Training and education courses	0.035	0.175	0.148	0.532	0.109	−0.031	0.008
Professional/personal coach	0.151	0.106	0.350	0.514	0.015	−0.018	0.179
Professional development allowance	0.355	0.158	0.131	0.440	0.099	0.129	0.117
Work flexibility (possibility of home office)	0.219	0.000	0.088	0.289	0.240	0.150	0.071
Sick days	0.138	0.117	0.058	0.137	0.733	0.120	0.091
Five days of additional time off	0.167	0.113	0.095	0.068	0.685	0.059	0.136
Compensatory time off	0.110	0.160	0.036	0.040	0.650	0.106	−0.035
Sabbatical (unpaid)	0.191	0.088	0.138	0.135	0.573	−0.011	0.078
Provision of a company car for private use	0.217	0.104	0.191	0.006	0.108	0.688	0.187
Company car	0.182	0.164	0.235	0.104	0.036	0.650	0.324
Autonomy in the workplace	0.087	0.117	0.005	0.185	0.125	0.287	−0.02
Workplace parking	0.081	0.267	0.231	0.067	0.309	0.275	0.259
Company cell phone	0.188	0.140	0.255	0.219	0.150	0.210	0.714
Company laptop	0.190	0.216	0.178	0.188	0.120	0.170	0.711

* The bolded values determine the category in which the given benefit is included.

5. Discussion

Benefit offerings can be crucial in shaping an employer's image and attracting potential employees [110–112]. Young people, especially those newly entering the labor market, often evaluate potential employers based on the benefits offered to reflect their needs and expectations [110]. Although many authors [66,113–121] have investigated the attractiveness of employee benefits, their focus has never been on Generation Z and the agricultural sector. In the context of workforce development, the importance of employee benefits is particularly pronounced for Generation Z, as this generation emphasizes the quality of benefits offered by potential employers and considers them a critical factor in evaluating the fit of an organization [110,122]. It can be assumed that the importance of benefits will likely continue to grow [36].

5.1. Evaluation of the Attractiveness of Employee Benefits in Agriculture

Our results revealed the attractiveness of employee benefits from the perspective of Generation Z and compared this with actual benefit offers in job advertisements from agricultural companies. By doing this, the results provide valuable insights into the relationship between employer offerings and the preferences of potential employees. An important finding is some difference between the employee benefits commonly offered by agricultural companies and those that potential employees find most attractive. This difference suggests a particular discrepancy in the labor market in the agricultural sector that could affect the interest of the younger generation in working in the agriculture sector, including elements such as satisfaction and retention of existing employees.

A notable finding was the high attractiveness of employee benefits related to vacation and leisure. Generation Z highly rated benefits such as compensatory time off and other days off in terms of perceived attractiveness. Four benefits ranked among the top ten most attractive come from the "Holiday and times off" category. The high attractiveness ratings indicated that benefits such as compensatory time off, additional time off, sick days, and sabbatical (unpaid) leave are vital to the attractiveness of agriculture employment for this generation. The result highlighted the importance of leisure time for this generation, consistent with the finding that Generation Z exhibits different work values than other generations [123,124]. Generation Z places more emphasis on personal life, which they are unwilling to sacrifice at work's expense [47,125]. Although these benefits are highly rated in attractiveness, they rarely appear in job advertisements, suggesting a potential area of improvement for companies seeking to attract young talent.

The results also showed interesting findings for benefits in the "Benefits for work–life balance" category, which was among the least attractive to Generation Z compared to other benefit categories. However, the overall attractiveness of the category was influenced by the fact that some specific benefits in this category (e.g., cyclist/pet/children-friendly office, childcare, premium healthcare) were not as attractive to respondents in this age cohort, thus lowering the overall rating of the category. Generation Z may perceive the above benefits as unattractive due to the stage of life in which they find themselves. Most individuals of Generation Z are still relatively young, and many do not have children yet [26–30]. Therefore, benefits like childcare or child-friendly offices may not be very relevant to them. Similarly, pet-friendly offices and premium healthcare may be less important for them as they are just starting to care for their households and their health may be less problematic compared to older generations [126]. In addition, Generation Z is also described as the most individualistic generation [36,127,128], and this trend toward individualism is linked to socioeconomic development and digitalization, which significantly influenced their adolescence [110,111,129,130]. Generation Z greatly emphasizes personal identity and uniqueness [127,131,132], which can lead to the impression that they care less about others. However, even though Generation Z is characterized by a strong sense of individualism, their way of caring for others may be seen in the broader context of social change and activism rather than in the traditional sense of personal care. This approach is part of their pursuit of authenticity and integrity, an essential aspect of their value system [133–135].

Conversely, Generation Z tends to prefer other arrangements and tools to achieve their work–life balance, such as job autonomy and flexible work arrangements, which were found to be attractive, which is in line with the current research findings on Generation Z and the link to work–life balance, as the frequent demands of Generation Z precisely relate to flexible working hours, part-time work and the possibility of working from home or remotely [136,137], and it is assumed that Generation Z desires a balanced lifestyle. Compared to previous generations, Generation Z places greater demands on employers, the work environment, and the collective, particularly in terms of a sense of personal fulfillment and motivation [138].

The strong ranking of benefits in the “Insurance, donations, social support, and other financial benefits” category in both job advertisements and attractiveness ratings indicated a closer consensus in this area, which could reflect a universal appreciation of financial security and support that transcends generational preferences [139]. Financial bonuses, 13th salary, life insurance/pension allowance, and transport allowance show that young potential employees are interested in financial stability and security for the future. The importance of salary and the unrealistic expectations of Generation Z about salary levels is confirmed by the research of Racolta-Paina and Irini [140], who also cite other studies [141,142] confirming that salary is mentioned as one of the most critical factors in the job selection process. Earnings value and job security are significant to Generation Z [143], and financial insecurity still plagues some members of Generation Z and millennials [144]. The relationship between financial stability, access to money, salary demands, etc. vs. Generation Z is mainly mentioned in various articles by HR professionals rather than scientific studies.

The “Development and Education” category was rated as less attractive to Generation Z (fourth in the ranking out of five). The study revealed that lower ratings for specific benefits like professional/personal coach, foreign training, internships, and conferences reduced the overall attractiveness of this benefit category for Generation Z. This suggests that, while Generation Z values opportunities for personal development and education, these benefits may not align closely with their immediate needs or preferences, possibly due to their current life stage or a focus on more immediate, practical benefits. This highlights the importance of tailoring benefit offerings to match Generation Z employees’ expectations and priorities [48,126]. However, the benefit of training and education appeared 11th in the ranking, and it was the first that did not directly relate to time off or additional financial support, confirming that Generation Z is interested in development and education or that they consider the offer of this benefit to be relatively highly attractive [145]. It also confirms the statement of Gabrielova and Buchko [128], who add that Generation Z expects to be offered internal growth and development opportunities.

An interesting finding was the many mismatches between supply and demand for employee benefits in the category “Meals, transport, technical equipment, products and services”. For example, the benefits of meal vouchers, a company cell phone, or a company laptop are highly overrated by employers. Generation Z rated these traditional benefits as less attractive. The reason may be the factor of their ubiquity in advertisements. Benefits such as meal vouchers, a company cell phone, or a company laptop are often considered traditional benefits which are usually not missing in job offers [146–148]. Generation Z grew up with technology and is used to constant access to the latest devices [130,149]. A company cell phone or company laptop may not be perceived as an exceptional benefit, as many of them use their own devices, which they prefer and are often more technologically advanced than those provided by the employer [150]. For Generation Z, which is looking for a unique and customized work environment [36], these benefits may be perceived as a matter of course and not as something that would motivate or interest them. On the other hand, benefits such as free drinks and snacks, company car, and workplace parking were attractive to respondents from Generation Z. Generation Z places great emphasis on work–life balance, flexibility, and an authentic work environment [151–153]. Benefits that support their lifestyle and personal well-being, such as the free drinks and snacks, company

car, or workplace parking, may be more attractive to them, as they directly improve their daily work experience and comfort.

Most Generation Z respondents did not identify any new employee benefits beyond those already included in the questionnaire, which may indicate either satisfaction with the benefits offered or a possible inability or unawareness on the part of respondents to identify additional needs not covered in the advertising. Of those who responded, 63 were vague or lacked knowledge about other potential employee benefits. This may indicate a need for more awareness or creativity within the age group in specifying employee benefits. An interesting finding was that 36 respondents' answers repeated or specified benefits already mentioned in the questionnaire, which may indicate their popularity or importance to respondents. These benefits included financial bonuses and specific products and services offered by agriculture companies, including flexible working conditions such as working from home. Yet, in a minority of cases, some responses identified new benefits not included in the original survey questions. Mental health care was mentioned (six responses), with this benefit indicating the growing importance of mental health in the work environment, a trend that is becoming increasingly central to corporate policies and work environments [27,154,155]. Modern work equipment and machinery (five responses) may reflect the need for Generation Z to work with modern technology and equipment in a contemporary work environment, which may increase their productivity and job satisfaction [156–158]. The possibility of borrowing agricultural machinery or equipment for private purposes (three responses) indicates an interest in practical benefits that could help employees in rural areas or farming. Company clothes (two responses), although less frequent, are a benefit that may be valued for their practical value or as a means to enhance corporate identity [159]. Overall, these responses may prompt agriculture companies looking to address Generation Z's needs better and offer relevant and attractive benefits.

In summary, Generation Z perceives employee benefit categories differently, including individual employee benefits, reflecting their diverse preferences and priorities. The results suggest that having enough free time is necessary for Generation Z, and that they value financial security, stability, and support. Enough time off and economic security are essential for members of Generation Z interested in agriculture. At the same time, some developmental and educational benefits (coach, foreign training), including offering some work–life balance benefits in terms of caring for others and one's health, are seen by young Generation Z as less of a priority for working in agriculture compared to the prospect of money and free time. Generation Z is interested in training and further education, including the requirement for job autonomy and flexible work arrangements. These findings have important implications for employers in the agricultural sector when shaping benefit programs and offering job advertisements, as they indicate where they should focus their attention in order to better meet potential applicants' needs and obtain their attention.

5.2. New Categorization of Employee Benefits

Responses from Generation Z changed the original categorization of employee benefits from five categories to seven categories. This opened the space for the creation of a new categorization that is specifically focused on the needs of this demographic cohort. The creation of a new categorization of employee benefits targeted at Generation Z can be beneficial in many ways, even though many different categorizations already exist (Appendix B, Table A2).

Among the most important differences of Generation Z compared to previous generations are technological literacy and digital preferences [33]; they are familiar with fast access to information and digital communication [160,161]. Thus, it can be considered important from the perspective of agriculture companies to include benefits of a technical nature in the job offer; existing categorizations of employee benefits do not include such a separate category focusing on benefits of a technical nature. The results of the research provide a new category of employee benefits called "Technical equipment for employees", which includes two employee benefits so far—company cell phone and company laptop, both of

which have been moved from the original category “Meals, transport, technical equipment, products and services”. This new category provides ample scope for the inclusion of other employee benefits related to their technical nature. The research also identified four additional employee benefits (Table 3), two of which—modern work equipment and machinery and possibility to borrow agricultural machinery or equipment for private purposes—can be included in the newly created category.

Generation Z emphasizes their physical, mental, and spiritual health. Work–life balance is an essential part of their lives [47,152]. Employee benefits should reflect the need to support mental health, for example, through wellness programs or flexible-working conditions. Several authors [81,87] have addressed these areas, yet they have mostly been generalities without significant specifics. The research results separate this area into two new categories—“Family and social oriented benefits” and “Work flexibility and work–life balance”.

The newly created category “Family and socially oriented benefits” exclusively lists six employee benefits taken from the original “Benefits for work–life balance” category—children-friendly office, cyclist-friendly office, pet-friendly office, child care (nursery), corporate events, and corporate retreats. The correlation coefficients were observed for all these benefits with a minimum factor loading of 0.3. The corporate retreat benefit (factor loading 0.367) was left in this category for reasons of logical connection with the other benefits of the category. This is even though it showed a slightly better factor loading (0.395) in the “Staff development and training” category. The other benefits from the original category of “Benefits for work–life balance” have been split into the other three newly created categories.

Another new category that reflects the need for work–life balance for employees is “Work flexibility and work–life balance”, which is entirely consistent with the original category called “Holidays and times off”, which includes four employee benefits—compensatory time off, five days of additional time off, sick days and sabbatical (unpaid). These employee benefits are central to Generation Z and are considered among the most attractive [47,124,160,161]. This category also offers the possibility of including other employee benefits related to its nature of work flexibility and work–life balance. Four additional employee benefits were identified in the research, and the benefit entitled mental health care can be included in this category. The correlation coefficients were observed for all the benefits included in this category, with a minimum recommended factor loading of 0.3, i.e., the factor loadings for all the benefits included ranged from 0.573 to 0.733. Compliance with the minimum factor loading value of 0.3 resulted in the benefit work flexibility (possibility of home office) not being included in this category, although, according to the logical structure, it could have been adequately included in the category.

The original category of employee benefits called “Insurance, donations, social support and other financial benefits” was divided unevenly into three new categories based on the needs of Generation Z. Generation Z is characterized by diversified values and expectations that go beyond just financial aspects [123,124]. This generation prefers individual access and personalization [161], which is reflected in their valuation of benefits tailored to individual needs and lifestyles [138]. One generic category of benefits would hardly allow employers to provide customized and targeted benefits to meet the diverse needs of individuals of this generation. Therefore, it is necessary to create more specific and diverse benefit categories that better match the preferences of this demographic cohort.

The most comprehensive category, due to the adoption of a significant number of benefits (ten employee benefits out of thirteen) from this category and not combining them with benefits from other categories, can be considered the category “Employee benefits and support”—housing (accommodation) allowance, transport allowance, holiday pay (allowance), life/pension insurance allowance, sports and cultural activities allowance, settling-in allowance, recruitment allowance, concessional or interest-free loan, family benefits, and 13th salary.

Another newly created category, “Financial compensation and meal benefits,” results from the merger of the three original categories, giving it a significantly diverse character. This category consists of a total of nine employee benefits—company product discounts, subsidized canteen, company products (free as a reward), free drinks and snacks, financial bonuses, cafeteria system, meal vouchers, sales commissions, and premium healthcare, which originally came from three categories—“Meals, transport, technical equipment, products and services”, represented by four benefits, “Insurance, donations, social support and other financial benefits”, represented by three benefits, and “Benefits for work–life balance”, represented by two benefits.

It is important for Generation Z to have access to opportunities for personal and professional growth [162,163]. Benefits should include access to continuing education, courses, training, and mentoring programs that support continuous skills development and career progression. Another newly created category, “Employee development and training”, was created by merging the three original categories, giving it a very diverse character. This category contains a fully adopted original category with the same name containing the four original employee benefits—foreign training, internships or conferences, professional development leave, training and education courses, and professional/personal coach. To this list of original employee benefits, the employee benefits Professional development allowance has been added from the original category “Insurance, donations, social support, and other financial benefits,” and from the original category “Benefits for work–life balance,” the benefit of Work flexibility (possibility of the home office) was added to the category.

The last newly created category focusing on employee autonomy and freedom is “Corporate mobility and autonomy”. Generation Z has grown up in the digital age and has a high level of technological knowledge [33]. Mobility and autonomy, which enable the use of modern technologies and tools, provide them with greater autonomy and efficiency at work [160,161]. They can work from anywhere at anytime, which fits their digital lifestyle. Autonomy at work often leads to greater responsibility and autonomy, skills that are highly valued by Generation Z [164]. The “Corporate mobility and autonomy” category consists of four employee benefits—provision of a company car for private use, company car, autonomy in the workplace, and workplace parking. For the benefit of workplace parking, the factor loading has been reduced to 0.275. This allowed this benefit to be included in the relevant category; otherwise, it would have had to be excluded. Also, the inclusion of autonomy in the workplace with the low value of factor loading (0.287) in this category could be considered speculative. However, in terms of logical structure, work autonomy and corporate mobility are interrelated concepts that together create a flexible and adaptable work environment tailored to the individual needs of employees. This synergy not only increases employee satisfaction and productivity but also promotes innovation and facilitates adaptation and rapid technological change.

Although many different categorizations of employee benefits currently exist, most of them focus on fiscal [79,81,87,90], substantive [78,87], financial/non-financial [78,87], monetary/non-monetary [87], fixed/flexible [80,82,84,87,89,90], temporal [87], and personal and social [85,90] elements, as well as others such as job-related benefits, tangible equipment, effectiveness of benefits, and benefits related to the position in the company. However, none of these traditional categorizations systematically consider the specific needs and preferences of Generation Z. This generation, characterized by its unique values, expectations, and work priorities, requires a different approach to designing and offering employee benefits. To date, no comprehensive benefit categorization has been developed to reflect and address the requirements of this new generation of workers.

5.3. Recommendations and Potential Barriers for Agricultural Companies and Policy Makers

Based on the results of the study, recommendations for the management of agricultural companies, especially for HR managers, including recommendations for policymakers, can be formulated.

From the HR managers' point of view, the main recommendation is to reassess the overall range of employee benefits offered in job advertisements and focus more on attractive benefits to young people. Less emphasis should be placed on benefits that Generation Z considers less critical. It is advisable to communicate the employee benefits and specifics of each benefit in job advertisements or on the career pages of the companies concerned, if they exist, so that applicants know what they can expect and what the benefits of working for the company are.

The critical area is then the focus on leave and time off. Offering more employee benefits in this category, such as compensatory time off and additional days off, could attract young talent seeking better working conditions. Another area is financial benefits, and therefore considering introducing or increasing financial bonuses and pension contributions, as these benefits are very attractive to Generation Z. Given the results from work–life balance, it is worth reviewing work–life balance benefits to look at ways to make this benefit category more attractive to Generation Z. Focus should be given to the importance of protection of mental and physical health. Flexible working arrangements or working from home should be offered, including greater autonomy (although only where the nature of agricultural work allows, of course).

However, agricultural companies may face several barriers to implementing the recommended arrangements reflecting Generation Z preferences. Potential barriers include financial constraints. Agricultural companies, especially smaller-sized ones, often operate with limited budgets [165–167], which may limit their ability to offer financially challenging employee benefits such as increased financial bonuses or pension contributions. In this respect, there is a need to approach cost optimization and consider other expenditures in regard to allocating resources to human resources. To help cover the cost of employee benefits, companies can seek external funding opportunities such as subsidies or grants. Grant sources in the Czech Republic can be divided into two basic groups according to the source of funds. After the accession of the Czech Republic to the European Union, farmers are offered European subsidy programs (mostly partly co-financed from the state budget of the Czech Republic), which are suitably complemented by national subsidy programs (fully covered by the state budget of the Czech Republic). They are administered and paid for by the State Agricultural Intervention Fund [168]. Exclusively from national resources, the Czech Republic supports various necessary activities through several targeted programs [169]. These funding options can alleviate the financial burden on employers, allowing them to offer more comprehensive benefit packages. Subsidies often come from government programs designed to support specific initiatives, while grants can be obtained from various organizations, including non-profits and industry groups. Exploring these opportunities can enhance the attractiveness of benefit offerings without significantly impacting the company's budget. Another barrier is that agricultural work often has a specific nature [3,170] that may make introducing certain employee benefits, such as flexible working hours or working from home, challenging. The solution could be introducing seasonal working patterns and offering flexibility during less demanding periods. Furthermore, introducing shift work may give employees more free time and a better work–life balance. It may be appropriate to focus on employee benefits that can be more easily implemented in an agricultural environment, such as holidays, health benefits, or employee discounts on their products. Inadequate infrastructure and technology [171–173] may hinder the implementation of some modern benefits (e.g., flexibility and job autonomy). A possible solution may be investing in basic technology to improve working conditions and enable more flexible working patterns (e.g., better internet connectivity and modern farm machinery). A barrier can also be seen in traditional cultural and managerial approaches to agricultural management [174,175], which may be different from the younger generation's ideas and may slow change implementation. The solution is to offer training and education to agricultural management on the needs of Generation Z so that they are better prepared to implement new employee benefits. The legal or regulatory constraints barrier in the agricultural sector [176] must be addressed, as applying some attractive benefits may be

limited by legal or regulatory requirements that vary by region and company type. Legal advice and consultation with experts, where appropriate, are then used to ensure that any proposed changes comply with applicable laws and regulations.

From the policy makers' point of view, there is a need to ensure sufficient funding and availability of European and national subsidies aimed at supporting agricultural enterprises, especially in employee benefits. A possible recommendation is the allocation of the state budget for programs supporting the improvement of working conditions in agriculture. In terms of the legal and regulatory framework, a possible recommendation is to revise and modernize legislation on working conditions in agriculture to allow for greater flexibility, such as flexible working hours and teleworking where possible. To promote greater flexibility in agriculture, it may be recommended to fund pilot projects aimed at introducing shift work on farms, which may contribute to a better work–life balance. The provision of legal advice and support to farms in introducing new benefits to ensure that they comply with applicable laws and regulations may be recommended. In the area of training and development, there is a need to continue to fund and organize training programs for farm managers focused on the needs and expectations of Generation Z, so that they are better prepared to implement modern employee benefits or to support initiatives aimed at increasing digital literacy and the use of modern technologies in agriculture. Supporting technological development, which includes investment in infrastructure improvements, is also key. To promote mental and physical health, the implementation of programs aimed at preventing and promoting the mental and physical health of agricultural workers and promoting access to and quality of healthcare for agricultural workers through collaboration with health insurance companies and healthcare providers can be recommended. To promote agricultural work, the launch of an information campaign aimed at making agricultural work more attractive to the younger generation, emphasizing modern benefits and working conditions, including encouraging cooperation between schools and agricultural companies to set up internship and training programs for young people, may be recommended.

5.4. Future Research and Limitations of the Study

Implementing the proposed recommendations to make agricultural jobs more attractive to Generation Z may be challenging, but it is not impossible. With appropriate planning, resource optimization, and openness to change, companies can effectively respond to the needs of Generation Z and enhance their competitiveness in the labor market. These recommendations and possible solutions open new ways for practice-oriented future research. Future studies could focus on optimizing the cost of benefits and identifying combinations of financial and non-financial employee benefits that are cost-effective for agricultural companies and appealing to the younger generation. Additionally, it would be beneficial to explore the implementation of seasonal working patterns and shift operations to increase flexibility and analyze the potential for introducing teleworking and flexible working arrangements within the agricultural sector, considering its specificities. Research should also be conducted on investments in technologies that improve working conditions and allow for more flexible working patterns. This includes assessing the impact of modern agricultural machinery and equipment on the attractiveness of agricultural jobs. From a managerial perspective, it would be valuable to research both traditional and contemporary techniques used in agricultural companies and their impact on employer attractiveness. Furthermore, designing management training and education programs tailored to the needs of Generation Z is crucial. It is also important to analyze legal and regulatory barriers to introducing attractive benefits in agricultural companies. Research into effective ways of communicating the benefits and specifics of individual benefits in job advertisements and company career sites is necessary. This should include an assessment of the impact of communication on candidate expectations and satisfaction. Finally, it is essential to explore the benefits of mental and physical health programs on the attractiveness of agricultural

jobs, including an analysis of the effectiveness of prevention programs and their impact on productivity and job satisfaction.

Future research should consider the abovementioned areas and look for innovative solutions to help retain young talent in the agriculture sector and make it more attractive as a career path. Future research could also focus on longitudinal studies looking at how the preferences of Generation Z are evolving and how quickly agriculture companies adapt to these changes. From the point of view of theoretical contribution, future research can also focus on the categorization of employee benefits, especially concerning the possibility of including new benefits that will be brought about by changes in the labor market caused by the arrival of Generation Z.

In connection with future research possibilities, it is also necessary to mention the study's limits, which are limited by the research method of a questionnaire survey and by the research sample. The questionnaire survey method may not always yield accurate information about situations that respondents evaluate as being hypothetical [177–179]. In other words, the evaluation of individual benefits by students preparing for a future profession could be different when they are put in a situation with an actual choice of an employer or if they already have some experience with employment in the field. Therefore, following up on this study with a questionnaire survey focused on graduates would be possible as part of future research. On the other hand, addressing such respondents across the board can be difficult. In particular, there are still not many representatives of Generation Z who perform more qualified work (university graduates) in the labor market. In this respect, however, it is possible to build on this research using other data collection methods—for example, qualitative research (interviews) or an experiment (A/B testing of job advertisements).

6. Conclusions

Despite numerous innovations and interventions in many developed countries, attracting young people to the agricultural sector remains a persistent challenge. Researching the aspects that can raise their interest in working in the field is, therefore, still a current topic. This study, thus, focused on the issue of attracting Generation Z employees to agriculture. Specifically, it dealt with employee benefits, which can significantly increase the attractiveness of jobs for the younger generation.

The conducted research identifies the benefits offered by agricultural companies and, at the same time, collects the assessment of the attractiveness of these benefits from the point of view of representatives of Generation Z. The results of the study point to several differences between what is offered to employees and what they want. This discrepancy can affect the younger generation's interest in working in agriculture as well as the satisfaction and retention of current employees.

Generation Z highly values benefits related to free time, such as compensatory time off, five days of additional time off, sick days, and sabbatical (unpaid). This emphasis on personal life and free time is key for Generation Z. This also confirms the interest in some benefits from the "Benefits for work–life balance" category, where Generation Z prefers job autonomy or flexible work arrangements. Financial security is also essential for young employees, as it confirms their interest in benefits such as financial bonuses, 13th salary, life/pension insurance allowance, and transport allowance. On the contrary, traditional benefits such as meal vouchers, company laptop, and company cell phone appear to be less attractive, as are benefits whose value may not yet be appreciated by Generation Z at their young age—for example, childcare, child-friendly offices, or premium healthcare.

Based on responses from members of Generation Z, a new categorization of employee benefits was created using factor analysis. The new breakdown of employee benefits consists of seven categories: "Employee benefits and support", "Financial compensation and meal benefits", "Staff development and training", "Work flexibility and work–life balance", "Family and social oriented benefits", "Corporate mobility and autonomy", and "Technical equipment for employees".

Following the findings, implications for agricultural companies and policy makers were formulated within the study. Their basis is the recommendation that agricultural companies reevaluate the benefits offered to be more in line with the preferences of young people. Increasing the offer of free time and financial benefits can attract young talent. It is also essential to effectively communicate the specifics and advantages of individual benefits in job ads and company career sites so that applicants know what to expect.

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Institutional Review Board Statement: The survey was conducted using the Lime Survey application. This application is commonly used for surveys conducted by the staff of the Czech University of Life Sciences Prague (the home university of the authors). The university owns an official license to use it. At the same time, its use is following the university’s ethical standards. At the beginning of the questionnaire, all respondents were introduced to the research topic, familiar with the method of data processing and personal data, and the expected form of the presented results. Before filling out the questionnaire, each respondent had to consent, stating that they had familiarized themselves with this information.

Data Availability Statement: The original data presented in the study are openly available in the zenodo.org repository at <https://doi.org/10.5281/zenodo.11624415> (accessed on 12 June 2024).

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Appendix A

Table A1. List of benefits; the results of their evaluation in the questionnaire; and the frequency of their representation in advertisements.

Benefit Category	Benefit	Questionnaire Survey					Content Analysis of Advertisements				
		N	Missing	Mean	Median	SD	Order	Frequency	Order	The 95% Conf. Interval	
										Lower Bound	Upper Bound
Holidays and times off	Compensatory time off	1005	6	4.69	5	0.676	1	7.7%	23	4.6%	12.1%
Holidays and times off	Five days of additional time off	1002	9	4.65	5	0.716	2	58.6%	3	52.0%	65.2%
Holidays and times off	Sick days	1004	7	4.65	5	0.717	3	18.6%	13	13.7%	24.4%
Insurance, donations, social support, and other financial benefits	Financial bonuses	1001	10	4.45	5	0.802	4	62.7%	2	56.4%	69.6%
Insurance, donations, social support, and other financial benefits	13th salary	952	59	4.42	5	0.865	5	10.9%	17	7.1%	15.8%
Insurance, donations, social support, and other financial benefits	Life/pension insurance allowance	989	22	4.3	5	0.848	6	51.8%	5	45.0%	58.6%
Holidays and times off	Sabbatical (unpaid)	986	25	4.24	5	0.98	7	3.6%	29	1.6%	7.0%
Meals, transport, technical equipment, products, and services	Free drinks and snacks	1002	9	4.21	4.5	0.969	8	13.2%	16	9.0%	18.4%
Insurance, donations, social support, and other financial benefits	Transport allowance	998	13	4.18	4	0.943	9	9.1%	20	5.6%	13.7%
Meals, transport, technical equipment, products, and services	Company product discounts	1000	11	4.18	4	0.965	10	29.1%	10	23.2%	35.6%

Table A1. Cont.

Benefit Category	Benefit	Questionnaire Survey						Content Analysis of Advertisements				
		N	Missing	Mean	Median	SD	Order	Frequency	Order	The 95% Conf. Interval		
										Lower Bound	Upper Bound	
Development and Education	Training and education	1000	11	4.06	4	0.877	11	53.6%	4	46.8%	60.4%	
Meals, transport, technical equipment, products, and services	Workplace parking	999	12	4.06	4	1.126	12	1.4%	35	0.3%	3.9%	
Meals, transport, technical equipment, products, and services	Provision of a company car for private use	993	18	4.03	4	1.157	13	21.4%	12	16.1%	27.4%	
Benefits for work–life balance	Job autonomy	1000	11	4	4	0.882	14	13.6%	15	9.0%	18.4%	
Development and Education	Professional development leave	993	18	3.98	4	0.961	15	5.0%	26	1.6%	7.0%	
Meals, transport, technical equipment, products, and services	Company car	997	14	3.98	4	1.101	16	0.0%	40	0.0%	0.0%	
Insurance, donations, social support, and other financial benefits	Holiday allowance	994	17	3.96	4	1.056	17	8.2%	21	4.9%	12.6%	
Meals, transport, technical equipment, products, and services	Subsidized canteen	990	21	3.96	4	1.057	18	25.0%	11	19.4%	31.3%	
Insurance, donations, social support, and other financial benefits	Settling-In allowance	964	47	3.95	4	1.154	19	0.5%	36	0.1%	2.5%	
Insurance, donations, social support, and other financial benefits	House rent allowance	991	20	3.93	4	1.048	20	5.0%	27	2.5%	8.8%	
Insurance, donations, social support, and other financial benefits	Family benefits	989	22	3.92	4	1.076	21	2.7%	33	1.0%	5.8%	
Insurance, donations, social support, and other financial benefits	Sales commissions	945	66	3.91	4	1.045	22	9.5%	19	6.0%	14.2%	
Benefits for work–life balance	Flexible work arrangements	994	17	3.88	4	1.022	23	41.4%	7	34.9%	47.5%	
Insurance, donations, social support, and other financial benefits	Recruitment allowance	978	33	3.87	4	1.085	24	0.0%	41	0.0%	0.0%	
Insurance, donations, social support, and other financial benefits	Professional development allowance	983	28	3.84	4	1.092	25	8.2%	22	4.9%	12.6%	
Insurance, donations, social support, and other financial benefits	Company products (free as a reward)	989	22	3.78	4	1.1	26	1.8%	34	0.5%	4.6%	
Meals, transport, technical equipment, products, and services	Meal vouchers	992	19	3.76	4	1.167	27	66.4%	1	59.7%	72.3%	
Insurance, donations, social support, and other financial benefits	Sports and cultural activities allowance	993	18	3.72	4	1.209	28	17.7%	14	12.9%	23.4%	
Benefits for work–life balance	Premium healthcare	992	19	3.69	4	1.176	29	4.5%	28	2.2%	8.2%	
Benefits for work–life balance	Pet-friendly office	935	76	3.69	4	1.385	30	3.6%	30	1.6%	7.0%	
Meals, transport, technical equipment, products, and services	Company cell phone	1000	11	3.68	4	1.229	31	48.6%	6	41.9%	55.5%	
Meals, transport, technical equipment, products, and services	Company laptop	1000	11	3.67	4	1.239	32	35.5%	8	29.1%	42.2%	
Development and Education	Foreign training, internships, or conferences	990	21	3.64	4	1.139	33	7.7%	24	2.9%	9.3%	
Benefits for work–life balance	Corporate retreats	977	34	3.61	4	1.151	34	3.6%	31	1.6%	7.0%	
Benefits for work–life balance	Cafeteria system	973	38	3.6	4	1.232	35	10.0%	18	6.4%	14.7%	

Table A1. Cont.

Benefit Category	Benefit	Questionnaire Survey						Content Analysis of Advertisements			
		N	Missing	Mean	Median	SD	Order	Frequency	Order	The 95% Conf. Interval	
										Lower Bound	Upper Bound
Benefits for work–life balance	Corporate events	993	18	3.55	4	1.231	36	35.0%	9	28.7%	41.7%
Insurance, donations, social support, and other financial benefits	Concessional or interest-free loan	964	47	3.53	4	1.256	37	6.4%	25	3.5%	10.5%
Benefits for work–life balance	Childcare (nursery)	916	95	3.14	3	1.27	38	0.5%	37	0.1%	2.5%
Benefits for work–life balance	Children–friendly office	887	124	3.1	3	1.387	39	0.5%	38	0.1%	2.5%
Benefits for work–life balance	Cyclist–friendly office	889	122	2.99	3	1.39	40	0.5%	39	0.1%	2.5%
Development and Education	Professional/personal coach	929	82	2.82	3	1.201	41	3.2%	32	1.3%	6.5%

Appendix B

Table A2. Categorizations of employee benefits.

The Type (Way) of Categorization	Categories and Examples (Description) of Categorized Benefits	Reference
Tax and levy advantage	Exceptionally advantageous (a tax expenditure on the employer’s side, on the employee’s side they are exempt from personal income taxes and are not part of the assessment bases for social security and health insurance)—company meals, meal vouchers, supplementary pension schemes, life insurance, etc.	Pelc [87]; Urban [90]
	Advantageous (not a tax expense on the employer’s side, exempt from personal income tax on the employee’s side and therefore not part of the assessment bases for social security and health insurance)—contributions to cultural events, sporting events, workplace drinks, loans, etc.	
Income tax and insurance premiums	Neutral (tax expenditure on the employer’s side, subject to taxation and social and health insurance contributions on the employee’s side)—company car for private purposes, paid petrol for private purposes, extra week of holiday, transport allowance to work, sick days.	Beránek [79]
	Disadvantageous (not a tax-deductible expense and not exempt from personal income tax)—gas cards, discounts on company products, etc.	
	Employee development and training—professional development, upskilling.	
	Health care—purchase of vitamin supplements, vaccinations, rehabilitation, extra medical care.	
	Insurance and other financial benefits—contribution to pension and life insurance.	
	Recreation, sport, culture—contributions to the use of cultural, recreational and physical education facilities, cultural and sporting events.	
	Catering for employees—discounted catering, running own catering facility, contribution to catering.	
	Transportation of employees to and from work.	
	Benefits to harmonize work and family life—kindergarten, cash allowances for childcare or care for others.	
	Housing—allowances for temporary accommodation, employee housing allowances.	
Income tax and insurance premiums	Use of employer’s means of transport for employees’ private purposes—free use of a company car, reimbursement of the costs of fuel.	d’Ambrosová et al. [81]
	Sale of products and services—sales of goods and services to employees at below normal prices, provision of discounted or free tickets to employees and their family members by the employer operating public transport.	
	Severance pays, holidays—severance payments in excess of the Labor Code, holidays in excess of the basic assessment, financial compensation of income for the first three days of the employee’s incapacity for work, wage compensation beyond the scope of the law provided by the employer to its employees during their incapacity for work.	
	Benefits in the form of remuneration—stabilization and loyalty bonuses, employee life and service anniversary bonuses and bonuses on first retirement or disability pension for third degree disability.	
	Donations and social assistance—gifts, social assistance to overcome exceptional hardship caused by natural disasters, social assistance provided by the employer to employees to deal with extraordinary financial hardship, social assistance provided to the employee’s immediate survivors.	
Working conditions—protective drinks, water, non-alcoholic beverages occupational preventive care—medical examinations and medical examinations.		

Table A2. Cont.

The Type (Way) of Categorization	Categories and Examples (Description) of Categorized Benefits	Reference
Substantive aspect	Job-related benefits—transport allowance, accommodation allowance, provision of a company car for the employee’s personal use.	Pelc [87]
	Benefits related to personal qualification development and employee education—language and training courses.	
	Benefits related to health aspects of employees’ lives—company medical care, holiday allowances, extra holidays, comprehensive health care—provision of vitamins, medicines, flu vaccines, general vaccinations, provision of health shoes, marriage counseling, sick days, rehabilitation, relaxation stays in spas.	
	Benefits related to social aspects of life—support and loans in difficult or complex social situations.	
	Leisure time benefits—sports, cultural activities (fitness, swimming, sauna, tennis, etc.).	
	Company cars and fuel	
	Personal security—private health care security, death in service, insurance, personal accident or travel insurance, sickness benefits.	
Other benefits—subsidized meals, clothing allowances, telephone expenses, mobile phones, credit cards.		
Pension schemes—supplementary pension schemes.		
Financial and non-financial	Financial (the employer spends money on the benefit).	Pelc [87]
	Non-financial (benefit is provided at no financial cost to the employer (providing own product or services to employees at a lower cost, providing a company motor vehicle even for private use)).	
	Financial assistance (loans, home purchase assistance, moving assistance, discounts on goods and services produced or provided by businesses).	Armstrong [78]
Monetary and non-monetary	Monetary (the employee receives the appropriate amount of money).	Pelc [87]
	Non-monetary (free or discounted services provided to employees—recreational, sporting, or cultural activities, provision of a company car for private purposes.	
Flat (fixed) and optional (flexible, adaptable, individual)	Across the board (contribution to meals, pension, life insurance, language courses).	Bláha et al. [80]; Dvorakova et al. [82]; Kalnický [84]; Macháček [86]; Pelc [87]; Šikýř [89]; Urban [90]
	Optional (cafeteria system).	
Time aspect	One-off—immediate (interest-free loans, social assistance).	Pelc [87]
	Short-term (meal and beverage allowances).	
	Long-term (contributions to pensions and life insurance).	
Relationship to work	Meal allowance, meal vouchers, subsidized meals in own facilities, free refreshments at the workplace, extra working time off, training, transport to work, public transport allowance, better sales of company products to employees.	Koubek [85]; Urban [90]
Material equipment	Car for private use, petrol cards, laptops, telephone operator services, mobile phone, internet connection, clothing allowance, free or discounted housing.	Urban [90]
Personal and social nature	Above-standard medical care for employees and family members—individual care, medical stays, spa treatments, vitamins, rehabilitation, massages.	Koubek [85]; Urban [90]
	Care for children—nurseries, kindergartens, camps; allowance for holidays, sports, recreational and cultural activities.	
	financial assistance—relocation, contributions to building savings, discounted consumer loans.	
	insurance and supplementary insurance—life, capital, pension; salary compensation in case of illness, loans and guarantees for them, pensions provided by enterprises.	
	Gifts—cosmetics, restaurant vouchers.	
	special occasions—Christmas, anniversary, birth of a child, construction).	
	Products at discounted prices	
	Financial and legal advice	
	Pensions for employees—company pensions, pensions and superannuation, company pensions.	
	Insurance for employees (the company provides reimbursement or contribution to life and accident insurance).	
Paid time off (paid leave in excess of the statutory amount, paid breaks and other paid time off, paid sick days).		
	Personal needs (recuperation and other forms of leave, childcare, career breaks, retirement counseling, financial counseling, personal crisis counseling, gym, recreational facilities).	Armstrong [78]

Table A2. Cont.

The Type (Way) of Categorization	Categories and Examples (Description) of Categorized Benefits	Reference
Effectiveness of benefits	Without direct motivational value (employees usually see them as an entitlement and a natural part of the working relationship, not as a form of extra care, and they are usually unaware of their considerable costs. If such benefits are introduced, they are very difficult to withdraw).	Urban [90]
	Benefits of a general nature (these benefits may, from the point of view of efficiency, meet with a principle that will not suit all employees equally. A young employee does not feel the need for a pension plan or extra medical care. If this category is made to feel unfair, it may subsequently lead to dissatisfaction).	
	Benefits provided mechanically based on comparisons with other companies (this is not a reward system based on the specific needs of the company. Employers are outperforming each other in competitive markets with the provision of various benefits, and consequently the effectiveness of employee benefits is declining, with a consequent decline in their incentive effect).	
Benefits linked to the position in the company	Prestigious company cars for senior staff, payment for telephone in the apartment, entitlement to clothing and other company representation costs, free housing.	Koubek [85]; Macháček [86]
	Care for top management—phone, laptop, car, internet connection.	
	Care for employees in the role of a single parent—mother or father with a dependent child (flexibility of working hours, loans to bridge a difficult financial situation).	Janoušková and Kolibová [83]
	Care for people with disabilities (part-time or job-sharing).	
	Work for seniors—programs for former employees (engagement for corporate training, participation in company events).	
	Care for employees on maternity leave—monitoring the company’s development, return of a ready employee (internet connection, training, participation in company events).	
	Work with people with low social and cultural level.	

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