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The influence of temporary time offs from work on employer attractiveness – An experimental study**

By offering temporary time off programs, companies aim at increasing their employer attractiveness. However, little is known about whether temporary time off programs increase the attractiveness of employers and to what extent this effect is shaped by how temporary time off programs are designed. Using signaling theory, we propose that potential employees receive signals from temporary time off programs that influence the employer attractiveness and that this influence is moderated by risk aversion. Against this background, our article presents an experimental investigation of the influence of temporary time off programs on employer attractiveness. It was shown that only paid temporary time off programs have a positive effect on employer attractiveness, and that risk-averse individuals perceive companies that offer paid temporary time off programs as more attractive. The results indicate that the design of temporary time off programs and the level to which potential employees are risk-averse have a general effect on employer attractiveness.

Key words: **employer attractiveness, experimental study, signaling theory, temporary time offs** (JEL: M00, M12, M50, M52, M54)

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Introduction

Globalization and the intensification of competition have increased the demand for skilled labour (Wilden, Gudergan, & Lings, 2010), while demographic changes and the related decrease in the working-age population have led to a labour shortage (Beechler & Woodward, 2009). As a consequence, companies are increasingly trying to position themselves as attractive employers on the labour market (Lievens, Decaesteker, Coetsier, & Geirnaert, 2001; Thompson & Aspinwall, 2009). Therefore, more attention has been devoted to the question how to improve the company's attractiveness to job applicants (Chapman, Uggerslev, Carroll, Piasentin, & Jones, 2005). Signaling theory (Spence, 1974), which has become prominent in management literature (e.g. Highhouse, Thornbury, & Little, 2007; Connelly, Certo, Ireland, & Reutzel, 2011), points out that individuals and organizations have access to different information. By sending signals to prospective job seekers, companies can provide inferences about organizational characteristics that help applicants evaluate the degree to which the company can serve their personal needs (e.g. Highhouse et al., 2007).

Previous studies have particularly focused on the influence of individuals' needs, interests, or personality on the attractiveness of employers (e.g. Turban, Lau, Ngo, Chow, & Si, 2001; Rentsch & McEwen, 2002). However, a recent shift has led to more detailed investigations of the role of human resource policies on applicants' attraction to potential employers (Cable & Judge, 1994; Chapman et al., 2005). In response to demographic and workplace changes and the competing demands of work and personal life, companies are increasingly pressured to implement policies that assist employees in coping with the multiple demands on their time (Carless & Wintle, 2007; Beauregard & Henry, 2009). Companies' offers of work-life balance programs can enhance their efforts to recruit, motivate, and retain employees (Nord et al., 2002). In this context, Casper and Buffardi (2004) showed that an employer's offer of scheduling flexibility and dependent care assistance encouraged applicants to pursue employment with that employer. Honeycutt and Rosen (1997) and Carless and Wintle (2007) found a positive relationship between career and policy flexibility and employer attractiveness.

Given the large proportion of dual-earning couples (Carless & Wintle, 2007), the shortage of time and the pressure to work harder, faster, and at a higher level of quality (Carr & Tang, 2005), companies have found that supporting employees in balancing the demands of work and non-work activities is a key challenge (Cohen, 2002; Bovenberg, 2005; Thompson & Aspinwall, 2009). As individuals experience role conflicts (Rau & Hyland, 2002) between personal interests and work-related activities, the number of employees who request a temporary time off has increased. Temporary time offs represent a work-life balance program designed to help employees alleviate the competing demands of life, work, and family (Thompson & Aspinwall, 2009) by providing time away from work to meet personal needs (Cedfeldt, Bower, English, Grady-Weliky, Girard, & Choi, 2010). As individuals have become more concerned with reconciling their work and private lives, they have also come to value organizations that support them in achieving this balance. For instance, a survey conducted by the German Federal Ministry of Education and Research (2013) revealed that 57% of

employees can imagine taking a time off during their working lives, although it remains unclear whether the availability of temporary time offs has a positive effect on employer attractiveness.

Although researchers have included various work-life balance policies and programs (e.g. flexible work schedules, teleworking, parental leaves, dependent care assistance) in their investigation of organizational attractiveness (Rau & Hyland, 2002; Casper & Buffardi, 2004; Bourhis & Mekkaoui, 2010), little is known about how temporary time off programs influence the attractiveness of an employer or which options in the design of temporary time off programs (e.g. the point at which a temporary time off is available and the related financial factors) will best attract new employees and retain current ones. An investigation of temporary time off programs is relevant, as these programs differ from other work-life balance programs to the extent that they aren't directed to a particular purpose (e.g. maternity leave), and they are available to all employees, regardless of their family status or number of children. Therefore, past findings cannot easily be transferred to temporary time off programs. The present study is designed to fill that gap. Using signaling theory (Rynes, 1991) as an overarching framework, we suggest that temporary time off programs indicate that the employer treats its employees favourably by signalling concern for employees and their private lives.

Hence, *the aim of the paper* is to analyze the influence of temporary time off programs on employer attractiveness. We conducted an experimental study that consisted of different scenarios that varied in relation to the design options of temporary time off programs. First, we examined the general influence of temporary time off programs on employer attractiveness without information about the design of the program. Then we investigated whether additional information regarding the point of time at which temporary time offs are available and the related financial factors influence the employees' evaluation of an employer's attractiveness. The empirical analysis makes a substantial contribution to the research concerning temporary time off programs and their effect on employer attractiveness.

Conceptual background

Employer attractiveness

Employer attractiveness can be defined as a set of benefits an individual sees in working for a specific company (Berthon, Ewing, & Hah, 2005). It can be operationalized as an attitude toward viewing an organization "as a desirable entity with which to initiate some relationship" (Aiman-Smith, Bauer, & Cable, 2001, p. 221). In the first phase of the application process individuals assess the overall desirability of working for a company (Barber, 1998). Thus, employer attractiveness measures are used to predict organizational pursuit (Highhouse et al., 2003).

Along with the increased interest in employee recruiting, several variables were used to assess employees' attraction to an organization (Highhouse et al., 2003). Research has shown that job-specific and organizational characteristics, including career opportunities and salary (Bretz & Judge, 1994), influence potential employees' attitudes and behaviors related to job choice (Chapman et al., 2005). In addition, "soft" characteristics like company culture (Boswell, Roehling, LePine, & Moynihan, 2003),

work atmosphere, personal development (Backes-Gellner & Tuor, 2010), and work-life balance (Casper & Buffardi, 2004) are becoming increasingly important in this regard. Furthermore, research also suggests that individuals tend to be more attracted to organizations with which they perceive a congruence between their and the organization's values (Cable & Judge, 1994).

Previous studies have treated organizational attractiveness as a multidimensional concept consisting of distinct but interrelated constructs. The dimensions *general attractiveness* and *intention to pursue employment* with a company have received the most attention in research on organization choice (Highhouse et al., 2003; Chapman et al., 2005). The dimension *perception of a company's prestige* has often been analyzed separately from employer attractiveness measures as the scales were often only moderately correlated. General attractiveness, which refers to an individual's affective and attitudinal thoughts about companies as potential employers, is passive in nature, so applicants can be attracted to many companies simultaneously. Intentions go beyond the passivity of general attractiveness and involve active pursuit of a job. The intention to pursue affects a smaller number of potential employers than general attractiveness does and focuses explicitly on the behavioural intentions of respondents. The perception of a company's prestige can be described as the degree to which companies are perceived as being well regarded. Compared to general attractiveness and intentions towards a company which both focus more on individuals, a company's prestige refers more to normative quality (Highhouse et al., 2003).

The idea of temporary time off programs

While work-life balance programs once were confined primarily to child and dependent care (Johnson, 1995), today they are multifaceted. The programs can be categorized into flexible work arrangements (e.g. part-time work, flextime, or job sharing), support for child care or elder care, employee assistance programs and counselling, and temporary time offs (Johnson, 1995). *Temporary time off programs* as a special form of work-life balance programs, are designed to acknowledge and support people's challenges in balancing work and personal responsibilities during the course of their lives (Bourhis & Mekkaoui, 2010). More precisely, temporary time offs, which usually range from a couple of weeks to several months, enable employees to leave work to pursue private interests, such as spending time with the family or pursuing recreation, personal development, or social engagement opportunities while maintaining the status of employee. Thie, Harrell, and Thibault (2003) defined temporary time offs as an extended leave for the purpose of self-renewal, addressing family concerns, or professional development, while others defined them as temporary leaves from work for the purpose of training (Lassnigg, Gottwald, Hofer, Kuschej, & Zaussinger, 2011; Vogt-Majarek, 2013), child care (German Federal Ministry of Labour, Social Affairs and Consumer Protection, 2013a; Steinmetz, 2013), or caring for relatives (German Federal Ministry of Labour, Social Affairs and Consumer Protection, 2013b).

Apart from the purpose of a temporary time off, the programs can differ in terms of (1) the related financial factors and (2) the point at which temporary time offs are available. Two kinds of financial arrangements are paid temporary time off programs and unpaid temporary time off programs. *Paid temporary time off programs* can be de-

scribed as an extended leave from work for which the employee continues to receive salary and social insurance contributions. In providing paid temporary time off programs, German companies often implement work-life balance accounts (Mitlacher, 2011), where employers and employees agree to deposit either bonus payments or parts of the employee's salary or overtime to be used during the temporary time off (Kümmerle, 2007). Employees can also use *unpaid temporary time off programs* in the form of an unpaid holiday in which the employee receives neither salary nor social insurance contributions. With regard to the point at which a temporary time off is available, employees often must meet certain requirements (Carr & Tang, 2005), such as a certain period of employment for eligibility to take a time off (*inflexible temporary time off programs*), while *flexible temporary time off programs* can be used according to one's individual requirements.

Risk aversion

In the traditional conception of *risk aversion* it has been treated as a general and stable personality trait (Wolman, 1989). Other theories suggest that an individual's risk aversion varies across dissimilar decision-making situations (Slovic, 1972). Following the conceptualization of Sitkin and Weingart (1995), risk aversion is conceptualized as an individual's tendency to avoid risk. From this perspective, risk aversion is persistent but changeable over time as a result of experience. Focusing on the process of making risky decisions, Sitkin and Weingart revealed that risk aversion can influence individual decision-making behavior. Thus, it can be related to avoiding riskier decisions since individuals associate risk with high uncertainty and potentially negative outcomes (Sitkin & Weingart, 1995). Evidence indicates that job choice decisions are associated with high levels of risk for potential employees due to frequently insufficient or inconsistent information about a prospective employer (Backes-Gellner & Tuor, 2010). By sending out signals the risk resulting from asymmetric information can be reduced.

Recent evidence demonstrated that risk preference has shown little within-subject consistency across situations (Schoemaker, 1990). This led to more context specific risk preference measurement scales. In order to capture well the individual's risk aversion in the context of his/her job decision, we used the willingness to take risk scale of Gomez-Mejia and Balkin (1989) (Cronbach's $\alpha = 0.91$) that is based on original research by Slovic (1972) and Gupta and Govindarajan (1984). The scale includes four items, e.g., I am not willing to take risks when choosing a job or a company to work for, I prefer a low risk/high security job with a steady salary over a job that offers high risks and high rewards.

Theoretical background and hypotheses development

Temporary time off programs as a signal to increase employer attractiveness

An early step in individuals' job choice process is the decision concerning whether to seek employment with a particular company (Turban, 2001). Previous studies have shown that an organization's "soft" characteristics (e.g. work climate, work-life balance) play an important role in potential employees' decision to pursue employment with that organization (Boswell et al., 2003). However, these characteristics are not usually observable for prospective employees, resulting in asymmetric information be-

tween potential employees and the organization (Backes-Gellner & Tuor, 2010). Therefore, potential employees perceive high levels of uncertainty when screening potential employers.

According to *signaling theory*, employers can reduce these information asymmetries by sending out signals (Connelly et al., 2011) defined as activities or attributes that convey information about characteristics of the signaller (e.g. employer) (Spence, 1974). Potential employees can use these signals to draw conclusions about unobservable organizational characteristics like organizational working conditions, climate, and work-life balance (Rynes, 1991; Perry-Smith & Blum, 2000).

Along with the growing interest in increasing employer attractiveness several variables were used to assess attraction to an organization. Temporary time off programs represent one of many variables that can influence employer attractiveness. In particular, temporary time off programs might send a signal to potential employees about a company's prosocial efforts – that is, the company's genuine care and support for employees' well-being – upon which the potential employees base inferences about how the company treats its employees. As temporary time offs provide relief for non-work concerns, they may indicate that the company treats its employees fairly. Fair treatment can be explained as an employee's perception of the behavior of the organization. It derives from the concept of organizational justice (Greenberg, 1990). Three types of organizational justice can be differentiated: (1) Distributive justice refers to the extent to which employees perceive outcomes being distributed to be fair (e.g. wages, job security, career opportunities). (2) Procedural justice is defined as the perceived fairness of the decision leading to an outcome. (3) Interactional justice refers to the quality of interpersonal treatment received by decision makers. It is conceptualized as the perceived fairness of how information about decisions is communicated to employees. Fairness in organizations can include issues related to perceptions of equal employment opportunities, fair labour practices or fair pay (Greenberg, 1988). Thus, fair treatment may be an indication that a company supports its employees' needs and thus has an employee-centered value system (Perry-Smith & Blum, 2000).

That temporary time off programs carry several disadvantages for employers, including additional costs (e.g. compensation costs for employees taking time offs, administrative costs of operating time offs) and threats (e.g. the threat that employees will not return after their time off) (Carr & Tang, 2005) is another reason that applicants might see the availability of temporary time off programs as a signal: First, since temporary time off programs are related to high costs but little value for employers, individuals might interpret the opportunity to take a temporary time off as a signal that a company generally treats its employees fairly and is interested in addressing their needs (Lambert, 2000). Second, and more specifically, the availability of temporary time off programs sends a strong signal that the employer cares about employees' work-life balance, which positively affects the company's attractiveness (Carless & Wintle, 2007). Research indicates that this "expected treatment mechanism" (Jones, Willness, & Madey, 2014, p. 387) is an important predictor of employer attractiveness. For instance, social justice theories indicate that employees have more positive attitudes toward companies that they perceive as treating their employees fairly (Greenberg, 1990). In addition, studies have found that offering work-life balance programs

signals that the company treats employees well and that the company is concerned about its employees and their private interests (Grover & Crooker, 1995; Perry-Smith & Blum, 2000), all of which positively influence employer attractiveness. Following this argumentation, we assume that the availability of temporary time off programs signals that the company provides work-related support and fair treatment to potential applicants, which increases employer attractiveness.

Hypothesis 1: Companies with temporary time off programs are more attractive to potential employees than companies without temporary time off programs.

While potential applicants may regard information about temporary time off programs as an important signal in reducing employer-employee information asymmetry, the signal tends to be weak when information about the design of the time off is missing. To be a valid signal, unobservable job characteristics that job applicants prefer must be closely related to observable company characteristics. Thompson and Aspinwall (2009) and Bourhis and Mekkaouis (2010) suggested that work-life balance benefits may not be equally attractive to all applicants. The person-organization fit (Bretz & Judge, 1994) raises questions about whether a particular design for temporary time off programs will be equally attractive to all applicants or a positive signal for only some types of workers. Therefore, we assume that additional information about the design of temporary time off programs might send signals to further potential applicants that might influence the perceived attractiveness of the company.

We argue that potential applicants interpret the availability of paid temporary time off programs as a signal that the company cares about its employees' economic security when they offer an opportunity to finance temporary time offs. Additionally, paid temporary time off programs incur high costs for the organization since the work-life balance accounts that enable employees to take paid temporary time offs result in high administrative efforts for the company (Kümmerle, 2007). Therefore, organizations that offer paid temporary time off programs signal their support of their employees because the companies invest substantial organizational resources into the programs. Since the company is willing to offer a paid temporary time off program, potential applicants might infer with greater certainty that the company considers its employees' needs more and treats them more fairly than companies that offer temporary time off programs without information about the design of the program. Hence, we expect that the additional signal from paid temporary time off programs strengthens applicants' belief that the company will treat them fairly, which increases employer attractiveness.

Hypothesis 2a: Paid temporary time off programs have a positive effect on employer attractiveness compared to temporary time off programs without detailed information about the design.

However, when the company offers only unpaid temporary time off programs, employees need to save up money on their own. During the period of leave, the company pays neither salary nor social insurance contributions. Although companies send more detailed signals when they convey information about unpaid temporary time off programs, job applicants may interpret the availability of unpaid temporary time off pro-

grams as a signal that the company values its interests more highly than those of its employees. Hence, applicants might assume that the company cares less about employees' economic security than does a company that offers temporary time off programs without information about the design. Therefore, we suggest that unpaid temporary time off programs send negative signals to potential employees and, thus, decrease employer attractiveness.

Hypothesis 2b: Unpaid temporary time off programs have a negative effect on employer attractiveness compared to temporary time off programs without detailed information about the design.

Because temporary time offs have become a central aspect of flexible forms of working time management, they can be an incentive for employees who seek workplace flexibility (Carr & Tang, 2005). There are two different options to design temporary time off programs in terms of the point at which temporary time offs are available: flexible temporary time off programs, which can be used anytime and according to individual requirements, and inflexible temporary time off programs, where the entitlement to take a time off depends on how long an employee has been with the company. Flexible temporary time off programs may lead potential applicants to assume that employees' individual interests are highly valued because the company treats employees fairly by responding flexibly to employees' requirements, needs, and work-life balance without primarily considering the interests of the organization. Therefore, we hypothesize that offering flexible temporary time off programs enhances an employer's attractiveness since these programs send stronger signals about an employee-centered value system.

Hypothesis 3a: Flexible temporary time off programs have a positive effect on employer attractiveness compared to temporary time off programs without detailed information about the design.

Unlike flexible temporary time off programs, inflexible temporary time off programs may send negative signals to potential applicants. In particular, it may lead applicants to assume that the prospective employer cannot adapt flexibly to individual needs or that it values its interests more than those of its employees. Therefore, potential applicants may expect the company to treat them rather unfairly, which negatively affects the company's attractiveness.

Hypothesis 3b: Inflexible temporary time off programs have a negative effect on employer attractiveness compared to temporary time off programs without detailed information about the design.

The influence of risk aversion in the job-decision process

When assessing the attractiveness of a prospective employer, job applicants look for information to help them make informed decisions (Wilden et al., 2010). According to Soelberg (1967) choosing an employer is an unpredictable decision process in which job applicants have only a few cues with which to screen alternatives. Due to insufficient information about a prospective employer, including information about how the company treats its employees (Backes-Gellner & Tuor, 2010), job seekers are interest-

ed in finding reliable signals to reduce the risk that results from asymmetric information. Research indicates that individuals' reaction to risk depends on their level of risk aversion – that is, the degree to which they tend to avoid risk (Sitkin & Weingart, 1995). Individuals with high levels of risk aversion tend to choose alternatives that may have lower pay-offs but that also have greater certainty about outcomes. In contrast, individuals with low levels of risk aversion tend to choose alternatives with higher expected pay-offs and less certainty about outcomes (Wilden et al., 2010).

We expect that risk aversion moderates the influence of temporary time off programs on employer attractiveness. We argue that highly risk-averse individuals react more positively to temporary time off programs than do low risk-averse individuals because they will refrain from the risky decision of applying for a job when they lack information about a company's characteristics. However, they will react positively if a company sends credible signals that indicate that it is a good employer because it reduces the risks related to the decision. Specifically, the availability of temporary time off programs might signal that the company is geared toward meeting employees' individual needs and interests, thereby reducing the risk that the applicant will choose an employer that treats employees less fairly. Individuals with low levels of risk aversion are less afflicted by the additional information from temporary time off programs because they do not tend to fear risky decisions.

Hypothesis 4: The influence of temporary time off programs on employer attractiveness is moderated by individuals' level of risk aversion. Individuals with high levels of risk aversion perceive companies with temporary time off programs as more attractive than companies without temporary time off programs.

Figure 1: Overview of the hypotheses

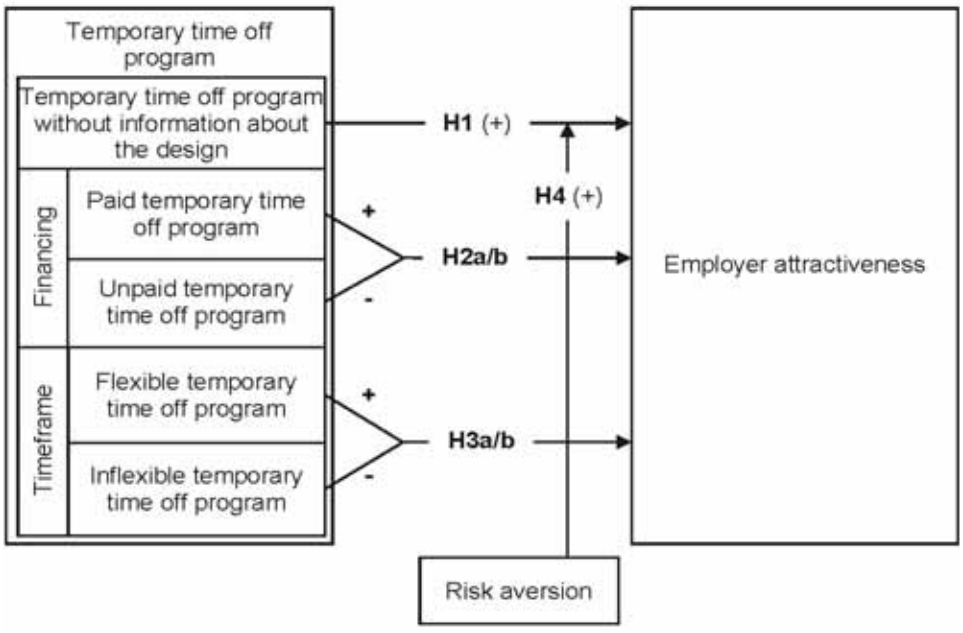


Figure 1 illustrates the hypotheses. It is shown that the signals that a company sends out in the form of temporary time off programs have a positive effect on the company's attractiveness as an employer (hypothesis 1). The effect varies depending on the design options of the temporary time off programs concerning the point at which temporary time offs are available and related financial factors (hypotheses 2-3). The main effect of temporary time off programs on employer attractiveness is moderated by individuals' level of risk aversion (hypothesis 4).

Research design

Measures and development of questionnaire

Data from a survey fielded in 2014 were used to study the influence of temporary time off programs on employer attractiveness. The online questionnaire was disseminated over several German social media platforms. The survey was designed for employees on any hierarchical level and any length of work experience. Most studies have chosen students to investigate the influence of work-life programs and policies on employer attractiveness (Carless & Wintle, 2007; Thompson & Aspinwall, 2009; Bourhis & Mekkaoui, 2010), but our sample is composed of individuals who are currently employed. Since employees usually have more work experience than students do, employees are more likely to be sensitive to temporary time offs.

An *experimental questionnaire design* is suitable to separately estimate the influence of the independent variable "temporary time off" on the dependent variable "employer attractiveness" as well as possible interactions. The survey consisted of one scenario that varied in relation to the design options of temporary time off programs. The scenario-based design was operationalized by putting the participants in the situation of a job seeker. Based on the scenarios, the participants evaluated the attractiveness of a fictitious industrial and service company. The use of fictitious company descriptions is a common method in research of employer attractiveness (Hu, Su, & Chen, 2007). Industrial and service companies are suitable because they have a relatively high, but expandable attractiveness (Trendence, 2013).

The description of the fictitious company "TechkoAG" consisted of general information concerning the number of employees, industry, and turnover but did not refer to the availability of temporary time off programs. In order to avoid any association with a real company, the information was formulated in general terms. Following the company description, which represents the control version, that all participants received, the company's temporary time off program was described. The experimental conditions varied among five sets of information about the design of the company's temporary time off program. In one scenario no detailed information was given about the design of the temporary time off program. The scenarios that included information about financial factors related to temporary time off programs were divided into paid temporary time off programs and unpaid temporary time off programs. Paid temporary time off programs were described as temporary leaves from work in which employees continue to receive salary and social insurance contributions by saving money in advance, while unpaid temporary time off programs were operationalized as unpaid holidays during which neither salary nor social insurance contributions are paid. The scenarios with additional information about the point at which the tempo-

rary time off is available were divided into flexible temporary time off programs and inflexible temporary time off programs. Flexible temporary time off programs were described as temporary leaves from work that can be taken at any time during employment, while inflexible temporary time off programs were defined as leaves from work that are granted after a five-year period of employment. Hence, *five scenarios* were differentiated: (1) temporary time off program without information about the design, (2) paid temporary time off program, (3) unpaid temporary time off program, (4) flexible temporary time off program, and (5) inflexible temporary time off program.

To ensure high external validity the formulation of the scenarios was based on real company descriptions available on the internet (e.g. Deutsche Bahn, 2013; McKinsey, 2014). The questionnaire was pre-tested for completeness of content and comprehension. The participation of eighteen people in the pre-test resulted in slight modifications to the scenarios.

Procedure and participants

The survey was structured in the form of a *between-subject design*. The participants were distributed to the control version which contained no references to the presence of a temporary time off program and the five scenarios independent of time and place. Such random assignment of participants to scenarios ensures internal validity and enables the results to be attributed to the variations in the independent variable. The distribution of the participants to the five scenarios and the control version is shown in Table 1.

Table 1: Distribution of participants

	Control Version	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5
N	30	29	23	35	32	32

Note: N = 181; scenario 1 = temporary time off program without information about the design, scenario 2 = paid temporary time off program, scenario 3 = unpaid temporary time off program, scenario 4 = flexible temporary time off program, scenario 5 = inflexible temporary time off program

The dependent variable "employer attractiveness" was measured using Highhouse, Lievens, and Sinar's (2003) employer attractiveness scale, which contains five items that relate to general attractiveness. The items were translated from English into German. The translation equivalence of the items from English to German and the accuracy of the translation were ensured by translating the items back into English by an English native speaker (Brislin, 1986). All items were measured on a five-point Likert scale (1 for strongly disagree and 5 for strongly agree). The reliability of the scale for this study was high (Cronbach's $\alpha = 0.84$).

Because signaling theory focuses on credibility, which is determined primarily through the receiver's interpretation of the signals (Martin & Groen-in't-Woud, 2011), we used a single item to test the credibility of the company descriptions. The participants were asked to what extent they agreed with the statement "I think the described content is implemented in the TechKo AG". Following Mitchell and Jolley (2012), we

tested the perception of manipulation within the scenarios using questions that address the manipulation.

Risk aversion was measured on the basis of the four-item scale from Gomez-Mejia and Balkin (1989). The items were translated with the help of German and English native speakers. The scale was operationalized using a five-point Likert scale (1 for strongly disagree and 5 for strongly agree), where higher values reflect a higher level of risk aversion. The reliability of the scale in this study is good (Cronbach's $\alpha = 0.81$).

Finally, we collected demographic data including sex, age, and presence of a side job. A total of 181 employees took part in the survey, of whom 81 were male and 100 female. More than half of the participants (51.9%) were between 19 and 29 years old. 19.9% of the employees had a side job. Demographic information about the *sample* is summarized in Table 2.

Table 2: Descriptive data of the sample

Sex		Age				Side job	
M	F	19-29 years	30-39 years	40-49 years	≥ 50 years	Yes	No
81	100	94	53	24	10	36	145

Note: Work experience is measured in years. N = 181

Description of results

Only 7.8% of the participants disagreed with the statement that the scenario presented is credible. 11.6% did not respond to the item. The scenarios were evaluated equally in terms of credibility (M = 3.56 for the control version; M = 3.57 for the scenario with temporary time off programs without information about the design; M = 4.00 for the scenario with paid temporary time off programs; M = 3.45 for the scenario with unpaid temporary time off programs; M = 3.78 for the scenario with flexible temporary time off programs; M = 3.70 for the scenario with inflexible temporary time off programs).

Variance analyses were carried out in order to test the perception of manipulation within the scenarios (Sigall & Mills, 1998). These analyses showed a significant relationship between the scenarios and the answers given for the manipulation checks (temporary time off programs without information about the design $F(6.209) = 1.209$, $p < .10$; paid temporary time off programs $F(6.209) = 2.386$, $p < .05$; unpaid temporary time off programs $F(6.209) = 7.814$, $p < .001$; flexible temporary time off programs $F(6.172) = 29.476$, $p < .001$; inflexible temporary time off programs $F(6.131) = 55.124$, $p < .001$). Therefore, we assumed that the participants understood the variation in the independent variable within the scenarios.

Table 3 shows the means, standard deviations, and correlations of the relevant variables in this study.

Table 3: Means, standard deviations, and correlations of the variables

Variables	M	SD	1	2	3	4	5
1. Employer attractiveness	3.92	.74					
2. Sex	1.45	.50	.012				
3. Age	.52	.50	.119	-.046			
4. Side job	1.20	.40	-.121	.053	-.019		
5. Risk aversion	2.62	.94	.043	-.068	-.183*	-.174*	
6. Time offs (scenarios)	3.59	1.73	.118	.075	-.026	.048	.015

Note: N = 181; Sex was coded 1 = female, 2 = male. Age was coded: 19-29 years = 1, ≥ 30 = 0. Side job was coded 1 = no, 2 = yes. Time off programs were 1 = no time off program, 2 = time off program without information about the design, 3 = paid time off program, 4 = unpaid time off program, 5 = flexible time off program, 6 = inflexible time off program. +p < .10; *p < .05; **p < .01; ***p < .001

Three *ordinary least squares (OLS) regression analyses* were conducted to test the hypotheses. We built dummy variables from the variations of temporary time off programs in order to measure their influence on employer attractiveness.

In order to test hypotheses 1 and 4, the control variables (sex, age, side job) in model 1a and the independent variables "time off program without information about the design" and "risk aversion" in model 1b were included in the regression analysis. Model 1c included the interaction term (time off program without information about the design × risk aversion) (see Table 4). We only selected cases for temporary time off programs without information about the design (n = 29) and the control version (n = 30). Because models 1a, 1b, and 1c do not show significant values, no statement can be made about the effect of temporary time off programs without information about the design on employer attractiveness (hypothesis 1) and about the interaction between temporary time off programs without information about the design and risk aversion (hypothesis 4).

In model 2b the independent variables "paid temporary time off program" and "unpaid temporary time off program" were included in the regression analysis (see Table 4) in order to test hypotheses 2a and 2b. We only selected cases for paid (n = 23) and unpaid (n = 35) temporary time off programs and temporary time off programs without information about the design (n = 29) where we used the latter one as a reference category. Model 2a ($F = 4.170$; $p < .01$) has an explanatory power of 10.0%. The control variable "side job" has a significant influence on employer attractiveness ($ß = -.352$; $p < .01$). Therefore, companies that offer temporary time off programs are more attractive to people that have no side job. In model 2b ($F = 3.824$; $p < .01$), which has an explanatory power of 14.4%, we found a positive effect of paid temporary time off programs on employer attractiveness ($ß = .277$; $p < .05$), so the data support hypothesis 2a. No significant effect was found for unpaid temporary time off programs (hypothesis 2b).

The positive effect of paid temporary time off programs on employer attractiveness raises the question concerning the underlying mechanism. We argued that paid temporary time off programs send a strong signal that a company cares about its employees' well-being and treats them fairly, so we expect respondents who do not intend to take a time off to react similarly to the signal as respondents who intend to

take a time off. However, it is also possible that respondents who intend to take a time off during their careers react more positively to paid temporary time off programs, because they will experience significant monetary benefits, whereas respondents who do not intend to take a time off would show no reaction. To determine which explanation is more plausible, we compared the mean values of the responses from people who intend to take a time off during their careers with those from people who do not intend to take a time off.

The *mean comparison* showed that both groups of respondents evaluate a company that offers paid temporary time off programs as being more attractive than a company that offers temporary time off programs without any further specification (participants who intend to take a time off: M = 3.68 (time off program without information about the design), M = 4.3 (paid temporary time off program); participants who do not intend to take a time off: M = 3.85 (time off program without information about the design), M = 4.13 (paid temporary time off program)). Therefore, we conclude that the positive effect of paid temporary time off programs on employer attractiveness occurs mainly because of the signal sent by the offer of a paid temporary time off program, not the paid temporary time off program itself.

For our third analysis (models 3a and 3b), which tests hypotheses 3a and 3b, we selected only the flexible (n = 32) and inflexible (n = 32) temporary time off program scenarios and the time off program without information about the design scenario (n = 29), the last of which we used as the reference category. Because there were no significant values, we can make no reliable statement about the effect of flexible temporary time off programs (hypothesis 3a) and inflexible temporary time off programs (hypothesis 3b) on employer attractiveness. Although we did not detect a moderating effect of risk aversion on the relationship between temporary time off programs without information about the design and employer attractiveness, we conducted further regression analyses in order to determine the reason for the difference between temporary time off programs with and without additional information about the design. We tested a possible moderating effect of risk aversion on the four design options of temporary time off programs (paid/unpaid and flexible/inflexible) (see Appendix 3). We found a moderating effect of risk aversion on the relationship between paid temporary time off programs and employer attractiveness (ß = -.690; $p < .10$). Models 2a, 2b, and 2c were not statistically significant, but the interaction between inflexible temporary time off programs and risk aversion shows a large effect size, albeit at a weak level of significance (ß = -.698; $p < .10$). The results show that paid temporary time off programs send stronger signals than unpaid, flexible, or inflexible temporary time off programs to individuals with high levels of risk aversion.

Table 4: Results of the regression analyses to test hypotheses 1-4

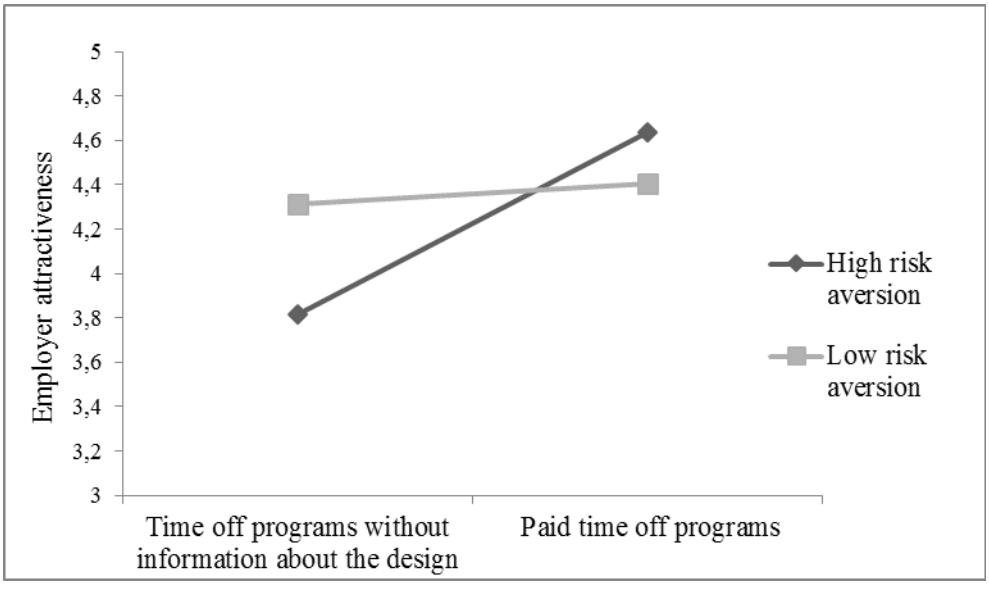
	Regression 1			Regression 2		Regression 3	
Variables	**M1a**	**M1b**	**M1c**	**M2a**	**M2b**	**M3a**	**M3b**
Control variables							
Sex	-.114	-.100	-.086	.126	.120	.043	.031
Age	095	.099	.118	.082	.091	.042	.046
Side job	-.268 *	-.250 +	-.257 +	-.352 **	-.378 ***	-.141	-.159
Independent variables							
Time off (TO) program without information about the design (H1)		.016	-.248				
Paid time off program (H2a)					.277 *		
Unpaid time off program (H2b)					.083		
Flexible time off program (H3a)							.200
Inflexible time off program (H3b)							.127
Risk aversion		.068	-.040				
Interactions							
TO program without information about the design * Risk aversion (H4)			.310				
F	1.891	1.154	1.046	4.170 **	3.824 **	.713	.962
Adjusted R^2	.044	.013	.005	.100	.141	-.009	-.002
n	59	59	59	87	87	93	93

Note: Standardized regression coefficients are shown (ß). The different time off programs were dummy-coded separately, with no time off program as the reference category in models 1a-1c and time off program without information about the design as the reference category in models 2a-3b. +p < .10; *p < .05; **p < .01; ***p < .001

Figure 2 shows the *moderating effect of risk aversion* on the influence of paid temporary time off programs on employer attractiveness.

It can be seen that individuals with high levels of risk aversion perceive companies that offer paid temporary time off programs as more attractive, while there is no difference in the evaluation of companies that offer paid temporary time offs compared to companies that offer time off programs without information about the design.

Figure 2: Interaction effect between paid temporary time off programs and risk aversion



Discussion and conclusion

This study investigated the influence of temporary time off programs on employer attractiveness. We used scenarios that varied in relation to a fictitious industrial and service firm's design options for temporary time off programs to determine how temporary time offs affect employer attractiveness. Based on signaling theory, we argued that the design options of temporary time off programs signal work-related support and fair treatment to potential applicants, which increases employer attractiveness of the company. The hypotheses were partly confirmed. No effect of temporary time off programs without information about the design or of unpaid, flexible, or inflexible temporary time off programs on employer attractiveness was found. However, the results do show a positive effect of paid temporary time off programs on employer attractiveness and a moderating effect of risk aversion on the relationship between paid temporary time off programs and employer attractiveness.

The *results* indicate that, apart from paid temporary time off programs, the other design options of temporary time off programs have no significant effect on employer attractiveness. Given the importance of employees' ability to maintain a balance between work and non-work roles (Cohen, 2002; Thompson & Aspinwall, 2009), we expected the design options of temporary time off programs to influence employer attractiveness. One explanation for the non-significant findings is that respondents did not perceive the design option of the particular scenario. However, we can rule out this explanation based on the findings of the manipulation checks. Another explanation, based on signaling theory, is that the signal sent by a particular design option is too weak, that is, the receivers did not perceive the information as a signal that the

company has an employee-centered value system. Based on Ramaswami et al.'s (2010) theoretical distinction between signal strength and visibility, the weakness of signals sent by temporary time off programs may be explained by a limited importance or salience of employee treatment for the company. Finally, a company might send poor signals, such as when there is a discrepancy between the organization and the signal, or the signal may be poorly correlated with the quality the company wishes to convey (Connelly et al., 2011).

The non-significant effect of unpaid, flexible, and inflexible temporary time off programs on employer attractiveness was surprising since several studies have demonstrated the benefits of flexible work practices for employees and organizations alike, particularly the facilitation of the attraction and retention of job applicants who desire flexible work practices (Blair-Loy & Wharton, 2002; Leslie et al., 2012). A possible explanation for this is that the expected treatment mechanism is weaker among potential employees who are less sensitive to fair treatment from a company or who attribute flexible, inflexible, or unpaid temporary time off programs to disingenuous motives. It is likely that potential employees do not receive the intended signals from these temporary time off programs.

This study makes several *contributions to research*. First, we contribute to the discussion about the influence of work-life balance programs on employer attractiveness. Several studies have provided evidence that offering work-life balance programs has a positive effect on employer attractiveness (Carless & Wintle, 2007; Thompson & Aspinwall, 2009; Bourhis & Mekkaoui, 2010). These studies often implicitly assumed that work-life balance programs are important to employees because they aim a balance between work and life, but our study provides evidence of another mechanism that might explain the positive effect. The comparison of the mean values of the responses of participants who intend to take a time off during their careers with those of participants who do not intend to do so indicates that temporary time off programs have a symbolic effect rather than a factual effect on employer attractiveness (Jones et al., 2014). Thus, our study enriches research on the influence of work-life balance programs and policies on employer attractiveness by indicating an underlying signal-based mechanism.

Our second contribution addresses the discussion about changing work-related values. Researchers have argued that employees have changing values and increasing demands with regard to working conditions, family relationships, and social contacts (Glass, 2007; Twenge, Campbell, Hoffman, & Lance, 2010). Work-life balance programs aim at increasing the quality of employees' lives by positively contributing to the reconciliation of work and private life. However, the findings of the current study put the global assertion regarding a changing value system into question, as we find little evidence for employees' desire for flexible work practices. It is possible that temporary time off programs have no effect because not all individuals perceive the attendant flexibility as increasing their control over their work and private lives (e.g. Kossek & Ozeki, 1999). Employees might also be concerned that temporary time offs would have negative consequences for their career prospects (Houston & Waumsley, 2003). For instance, Leslie et al. (2012) found that managers interpret the use of flexible work practices as a signal of a low level of commitment if they attribute the use of

these programs to an employee's desire for personal life accommodation. As time spent at the workplace is often seen as an indicator of contribution and commitment to a company (Beauregard & Henry, 2009), employees might fear a negative perception of colleagues and management when using work-life balance programs (e.g. Allen & Russel, 1999). Because the decision to take a time off can present a high risk for employees, those with high levels of risk aversion might be particularly concerned about possible negative consequences and refrain from taking time offs. Otherwise, individuals with a low level of risk aversion might have less or no concern about negative consequences to career prospects when taking a time off.

Third, we contribute to research on employer attractiveness by analysing temporary time off programs as an observable company characteristic. Although the study showed only that the availability of paid temporary time off programs sends positive signals to potential employees, we identified paid temporary time off programs as another factor that influences employer attractiveness, thereby contributing to the development of research in this field (Lievens et al., 2001; Boswell et al., 2003; Backes-Gellner & Tuor, 2010).

With regard to *managerial implications*, the results show that temporary time off programs do not affect employer attractiveness per se, as a positive effect was found only for paid temporary time off programs. However, companies can increase the effectiveness and efficiency of their recruitment processes by offering temporary time off programs. According to applicant self-selection, individuals who are looking for a company with an employee-centered value system might be attracted to companies that offer paid temporary time off programs because there is a good fit between the individual and the organizational values. Thus, offering paid temporary time off programs might primarily attract people who are looking for an organization that treats its employees fairly and supports its employees in balancing the demands of work and non-work-activities, rather than people who intend to take a time off from work during their careers, which implies a certain self-serving purpose. Hence, by offering paid temporary time off programs, companies can target their recruitment efforts to potential employees who share the same values and at the same time reduce the number of applicants who do not fit well. As the strength of a signal depends on the amount of information individuals have about potential employers (Celani & Singh, 2010; Jones et al., 2014), a company can increase its signalling effectiveness and simultaneously ensure the uniqueness of a signal by sending more observable signals or increasing the number of signals (Connelly et al., 2011). More precisely, the company can give more detailed information about its temporary time off programs, such as testimonials from employees who have taken temporary time offs and information about the duration of the time off, returning to employment, and the potential for insolvency.

Apart from the contributions and implications, it is necessary to point out the *limitations of the study*. First, because of the procedure chosen to recruit participants, the response rate and thus the non-response bias could not be reviewed. Hence, sample selectivity cannot be ruled out. Second, although our sample was diverse in many aspects (e.g. organizations, industries, age, parental status) and more diverse than those of studies that have used only student participants (Carless & Wintle, 2007; Thompson & Aspinwall, 2009; Bourhis & Mekkaoui, 2010), homogeneity between the focus

groups cannot be ensured, so the internal validity of the study is reduced. However, the focus of employees in this context is appropriate because employees are more likely to have work-life conflicts and therefore are more likely to be particularly sensitive to temporary time offs since employees have gained more work experience than students. This assumption is supported by previous investigations showing that age and work pressure negatively correlate with work-life conflict as employees have less resources (e.g. time, energy) and more demands in the home domain compared with students (Grzywacz, Almeida, & McDonald, 2002; Beutell & Wittig-Bergman, 2008). Third, the validity of the conclusions is limited because of the relatively small R squared and the relatively small significance levels of the results. This could be explained by the methodology: Although the results of the manipulation check are significant, the mean values of employer attractiveness resulting from the five design options of temporary time off programs are very close and the variances are relatively small. A possible explanation is that the manner in which the design options of temporary time off programs were operationalized affected the results. Although only 7.8% of the participants perceived the scenarios as unrealistic, a possible reason for the missing effect might be that participants were asked to evaluate attractiveness in a contrived setting, rather than in the actual context, a common problem of experimental studies. Therefore, whether the participants would behave similarly in real life is uncertain (Podsakoff & Organ, 1986).

This empirical study points to areas where *further research* is needed. More research is needed concerning the dissemination of temporary time off programs in order to substantiate the practical relevance of this area of research. Research is also required to further explore the relationship between temporary time off programs and employer attractiveness. Such research should include additional variables in order to test feasible moderating effects and possible mediated relationships. Further investigations are needed to estimate whether the possibility to take a temporary time off also signals an employee-centered value system to those applicants who are not interested in taking a time off and thus increases the attractiveness of the company. As work-life balance policies and their acceptance may be culturally contingent (Bovenberg, 2005; Leslie, Park, Mehng, & Flaherty Manchester, 2012), cultural background may moderate the link between temporary time off programs and employer attractiveness. Individual preference for integrating or segmenting the domains of work and life may act as a moderator, as it might influence individual's evaluation of an organization's attractiveness (Rothbard, Phillips, & Dumas, 2005). In order to increase the generalizability of the results, research should be extended to other target groups (e.g. unemployed workers, young professionals). To get a more comprehensive picture of individual needs (e.g. to meet childcare needs, to care for a sick relative, to engage in a hobby, to regain energy, to pursue personal or professional development) and, thus, to design temporary time off programs effectively, it is necessary to include additional variables that reflect individual needs well. Research is also needed at the organizational level. Investigations of organizations that offering temporary time off programs are necessary in order to analyze the usefulness of such programs on recruitment efforts. It would also be useful to test the robustness of our results and to ask specifically about the importance of variously designed temporary time off programs by examining the

influence of such programs on employer attractiveness in conjunction with other factors that influence employer attractiveness (e.g. work climate, salary) or in conjunction with other work-life balance programs (e.g. flextime). Finally, future studies should look into the combined effect of different design options of temporary time off programs on employer attractiveness, as it may be that implementing a combination of paid and flexible temporary time off programs increases an organization's attractiveness.

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Appendix 1: General attractiveness (Highhouse et al., 2003)

	strongly disagree	slightly disagree	neither agree nor disagree	slightly agree	strongly agree
This company is attractive to me as a place for employment.	O	O	O	O	O
For me, this company would be a good place to work.	O	O	O	O	O
I would not be interested in this company except as a last resort.	O	O	O	O	O
I am interested in learning more about this company.	O	O	O	O	O
A job at this company is very appealing to me.	O	O	O	O	O

Appendix 2: Risk aversion (Gomez-Mejia & Balkin, 1989)

	strongly disagree	slightly disagree	neither agree nor disagree	slightly agree	strongly agree
I am not willing to take risks when choosing a job or a company to work for.	O	O	O	O	O
I prefer a low risk/high security job with a steady salary over a job that offers high risks and high rewards.	O	O	O	O	O
I prefer to remain on a job that has problems that I know about rather than take the risks of working at a new job that has unknown problems even if the new job offers greater rewards.	O	O	O	O	O
I view risk on a job as a situation to be avoided at all costs.	O	O	O	O	O

Appendix 3: Regression analyses to test the moderating effect of risk aversion on paid, unpaid, flexible, and inflexible temporary time off programs

	Regression 1			Regression 2		
Variables	**M1a**	**M1b**	**M1c**	**M2a**	**M2b**	**M2c**
Control variables						
Sex	.126	.120	.167	.043	.056	.076
Age	.082	.084	.088	.042	.094	.102
Side job	-.352**	-.383***	-.408***	-.141	-.143	-.186+
Independent variables						
Paid time off program		.278*	.922*			
Unpaid time off program		.084	.579+			
Flexible time off program					.224+	.055
Inflexible time off program					.125	.777*
Risk aversion		-.027	.206		.145	.225
Interactions						
Paid TO program * Risk aversion			-.690+			
Unpaid TO program * Risk aversion			-.540			
Flexible TO program * Risk aversion						.211
Inflexible TO program * Risk aversion						-.698+
F	4.170**	3.161**	2.953**	.713	1.066	1.586
Adjusted R^2	.100	.131	.154	-.009	.004	.049
n	87	87	87	93	93	93

Note: Standardized regression coefficients are shown (ß). The different time off programs were dummy-coded separately, with time off programs without information about design as the reference category. +p < .10; *p < .05; **p < .01; ***p < .001