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THE PROPENSITY OF ITALIAN ENTERPRISES TO THE OCCUPATIONAL WELFARE

by Alessandra Righi

The provision of occupational welfare (OW) measures within Italian manufacturing and services enterprises is firstly analysed through a descriptive analysis aimed at studying the statistical association between the introduction of OW measures and the enterprise's employment trends. A further multinomial logistic model is aimed at verifying the role of main business characteristics and strategies on the enterprise's propensity to adopt alternative OW forms. Findings show a dualisation of the supply of OW schemes among Italian enterprises by size and area, and greater propensity to provide multiple OW measures when the enterprise's economic performance and size increase, and also the proxy on the importance attributed by the enterprise to the strengthening of collective bargaining seems to be relevant.

Keywords: occupational welfare, Harmonised Business Surveys, multinomial logistic model.

L'offerta delle misure di welfare occupazionale all'interno delle imprese manifatturiere e di servizi italiane viene analizzata attraverso un'analisi descrittiva volta a studiare l'associazione statistica tra l'introduzione di queste misure e le tendenze occupazionali dell'impresa. Un modello logistico multinomiale è finalizzato alla verifica del ruolo delle caratteristiche e strategie aziendali sulla propensione dell'impresa ad adottare forme alternative di welfare occupazionale. I risultati mostrano una dualizzazione dell'offerta di schemi di welfare occupazionale tra le imprese per dimensione e area, e una maggiore propensione a fornire molteplici misure quando le prestazioni economiche dell'impresa e le dimensioni aumentano, ma rileva anche l'importanza che l'azienda attribuisce alla contrattazione collettiva al suo interno.

Parole chiave: welfare occupazionale, Indagini sulla fiducia nelle imprese, modello logistico multinomiale.

1. Introduction

Occupational and company-level welfare are the terms used to describe the workplace schemes aimed at improving the well-being of the employees with the commitment of the parties involved in the labour relationship to improve the profitability or productivity of the company (Senatori, 2017). Although the concept in the literature is faced with slight differences, the definition includes services supplied by the company to its employees to improve various aspects of their working and private life related to activities such as

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education or training, parenting, health protection, and leisure time. In recent years, these interventions have been carried out by companies – autonomously or in the framework of bilateral agreements with the social partners or local institutions – to a growing extent to, at least partly, face the progressive reduction of public commitment in healthcare and training policies. Thus, the spread of company-based welfare is relevant because it can mobilise additional resources to counterbalance the reduction of public resources devoted to responding to the unmet social needs after the Great Recession of 2008, also playing an important role in terms of redistribution, and benefitting (directly or indirectly) the territory in which the company operates.

Occupational welfare (OW) covers more than 20% of total employees in at least one social policy area (e.g. pensions, healthcare, work-life reconciliation, and training) in many European countries, while in Italy it is traditionally underdeveloped, and its incidence in terms of spending is still rather low in comparison to social protection expenditure (Natali and Pavolini, 2014). Nevertheless, it has increased in Italy since the 1990s although in a context that is not favourable to this development due to the large presence of small and medium-sized enterprises (SMEs) and to the limited advantages of these schemes for both employers and workers (e.g. low tax benefits, strict regulation, etc.) (Pavolini *et al.*, 2018). This development has been encouraged by the State through the provision of fiscal incentives, which grant tax exemptions on worker benefits (Maino and Mallone, 2012). Thus, companies seem to use the supply of services to partly compensate for the wage moderation observed during the latest decades and to improve the relationship with the workers, strengthening their collaboration, rewarding workers' loyalty, and keeping their motivation high (Pavolini *et al.*, 2018).

Unfortunately, there are few Italian statistical sources providing information on the phenomenon, and the literature often shows studies at local or single-company level. Official statistics demonstrated little interest in the quantitative aspects of the phenomenon, while labour sociologists or industrial relations scholars devoted more interest to the legal and industrial relations aspects.

This paper analyses, within Italian enterprises, OW as identified according to a definition rather similar to the one adopted by Natali and Pavolini (2019), through the most recent official statistical sources. The paper is aimed at answering two main research questions: the first one refers to the assessment of a possible statistical association between the introduction of particular OW measures and the enterprise's employment trends (expressed in terms of increase, stability, or decrease of the number of employees or external staff observed in 2015, namely, the year preceding the survey) at the enterprise level; the second question is aimed at verifying the role of the main business characteristics and strategies on the enterprise's propensity to be involved in different OW forms, as empirical studies demonstrated a strong dualism in the spread of OW at territorial and sectoral level. The knowledge of factors associated with higher propensity to some OW forms would allow for the stimulation of the development of OW among enterprises through policy measures and, indirectly, employment at enterprise level, whenever an association between employment growth and the provision of OW measures is verified.

After a review of the background literature on OW in Section 2, the rationale and the data sources are described in Section 3; a descriptive statistical analysis of OW forms at the sectoral and territorial level is reported in Section 4, enriched by a longitudinal analysis on the persistence of OW measures and on the changes in the workforce at

enterprise level. A further multinomial analysis presenting the main variables associated with the enterprises' propensity to be involved in alternative OW forms is described in Section 5.

2. Background

In the latest decades, the crisis of the welfare state in many countries has led to a "third-way reform of the welfare", as Whitfield (2001) defined it; in the new situation: *a*) labour has replaced the key principles of the welfare state; *b*) workfare gave priority to poverty reduction through employment, maintaining only a reasonable level of benefits for the unemployed, people with disabilities, and the elderly; and *c*) corporate welfare became a prominent element.

Different concepts are used to describe almost the same phenomenon: corporate welfare (Crouch and Keune, 2012; Farnsworth, 2012), company-based welfare (Ebbinghaus and Manow, 2001), contract welfare (Mares, 2003), and occupational welfare (originally proposed by Titmuss, 1958, and used by Goodin and Rein, 2001, Trampush 2013, and Natali and Pavolini, 2014). The concept has been important through the history of industrial societies, and its function has been to shape human capital within the workplace; training and healthcare packages have been made available to increase productivity and pensions and other benefits to raise employee loyalty (Farnsworth, 2013). Nowadays, these measures could also be seen as tools used by companies for arranging business interests and for increasing their competitiveness (Maino and Mallone, 2012).

Corporate welfare and company-based welfare consist of various forms of state benefits and services that help to satisfy business needs, with a wide range of items: training, pensions, subsidies, and tax breaks (Farnsworth, 2012), savings, loan bailouts, and loan guarantees (Glasberg and Skidmore, 1997). However, corporate welfare becomes a personnel management tool, and can be linked integrally with the management strategy to develop competitive advantages (Geroldi, 2015; Galbreath, 2009). It becomes fully consistent with the profit-maximising strategy if the company translates the social preferences of its employees into actions with monetary effects for the firm itself, e.g. lowering of wages (Kitzmueller, 2008).

OW can be defined as market-driven social benefits provided by private employers and the State in its role as employer (Natali and Pavolini, 2014; Goodin and Rein, 2001; Trampush, 2013) or as the sum of benefits and services provided by the social partners (mainly employers and trade unions) to employees over and beyond the public benefits (Natali and Pavolini, 2018). OW definitions mainly refer to social benefits that reach the worker and his/her dependants, and not to fringe benefits or other economic and fiscal advantages (e.g. Shalev, 1996, Cutler and Waine, 2001, and Greve, 2007).

Coverage and expenditure for OW schemes have been significantly increasing in Europe since the 1990s. They historically involve four areas of intervention: *a*) supplementary pensions; *b*) supplementary health care; *c*) family policies; and *d*) training programmes. In all countries, OW is increasingly being understood to include training and lifelong learning programmes that are available to employees, especially for enriching the professional profile of workers. Pensions are still the main policy area of OW schemes, both covering one single risk (e.g. pension funds, sickness insurance funds, etc.) or multi-risk schemes. The Italian legal framework sets that pension funds are financed by both employers' and

employees' contributions, as agreed in industry-wide collective bargaining. Other social protection areas are increasing their relevance: healthcare benefits connected to the supply of supplementary hospital insurance and coverage, medical check-ups, and reimbursement of ambulatory care and medication costs. The problems of workers who face issues related to non-self-sufficiency or disability of dependent relatives are still less acknowledged, except for the recent National Collective Labour Agreement in the credit and insurance sector, which introduced insurance tools to counteract the risk of losing self-sufficiency through long-term care (Maino and Mallone, 2012).

The work-family reconciliation schemes allow workers to shape working time to deal with their family duties (Mallone, 2015); a flexible schedule allows workers to spend more time with their children, partly solving the problems of the State's low level of intervention in this area of services. In this field, there are three subcategories of provisions corresponding to the nature of the benefit obtained: time, money, or services. The most widespread category of interventions refers primarily to time, and includes tools such as flexible schedule to and from the workplace, or smart-working measures representing benefits for the company at no costs; other benefits consist of parental and family leave. Financial support for families includes all the household income support tools that provide for a cash payment (e.g. child bonuses, contributions to children's school fees for textbooks and meals, and food vouchers). A limited share of employees has also access to services directly supplied by the company, often within the same work structure (e.g. childcare, information, psychological counselling, healthcare, or legal advisory desks).

The empirical literature focused on different social policy fields even in a comparative way (Seeleib-Kaiser *et al.*, 2012), mostly on occupational pensions (e.g. Shalev, 1996, Rein and Wadensjö, 1997, Forssell *et al.*, 1999, and Ebbinghaus, 2011), sickness benefits programmes (Järvi and Kuivalainen, 2012), and social care / family policy issues (Seeleib-Kaiser and Fleckenstein, 2009 and 2012; Yerkes and Tijdens, 2010). Studying the work-family interventions in eight leading Italian companies, Riva (2013) showed that the recent recession had an impact on setting aside these workplace interventions, especially in small and medium-sized organisations.

Companies support OW schemes for three reasons: cost reduction (through trade-offs between wage moderation and OW benefits), an increase in the commitment to the company (seen as a tool to retain or to attract workers), and an increase in employees' satisfaction (Geroldi, 2015). Greater retention of personnel may positively impact on the output quality, productivity, and the level of absenteeism (Natali, Pavolini, and Vanhercke, 2018).

An important finding in the literature is the observed dualisation of the spreading of OW measures (by industry, enterprise size, occupational groups, and territorial areas), which may have relevant social and economic consequences worsening inequalities (Emmenegger *et al.*, 2012). The findings of the European Company Survey of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), conducted in 2004 and 2008, demonstrated that OW is more widespread in Italian large companies and firms having a highly feminised or highly qualified workforce (Pavolini and Carrera, 2013). A more recent survey has shown that only one large company out of three (27.6%) provides extra-leaves, 18.5% childcare services, and 9.4% long-term care (Pavolini and Carrera, 2013). Work-life balance benefits are nationally widespread but particularly developed in the centre-northern and north-western regions. The north-western regions represent the

best-performing area in 2011 in terms of care services and non-self-sufficiency measures, due to the presence of large enterprises and greater female employment; a wider incidence of the flexibility of working hours is reported in north-eastern regions (Ciarini and Lucciarini, 2015).

Santoni (2019) observed that the spreading of company-based social protection schemes is not uniform across the country and that SMEs (characterising the Italian productive system) implement OW schemes through the creation of networks and local-level agreements. Companies participate with third-sector organisations and public institutions in such welfare networks, which are a growth opportunity both for companies and the territory because partners exchange knowledge, and trigger the development of markets for innovative goods and services (Prandini, 2014).

Furthermore, the development of collective bargaining and the national political economy prove to be important factors explaining OW growth at country level (Natali *et al.*, 2018). Industrial relations are gradually changing in response to the growing demands for workers' welfare protection in Italy. OW schemes for the unions are not only a way to improve working and social conditions of workers (and their families) and to strengthen workers' rights, but also a potential source of legitimacy and power because they gain new tasks and services to supply. Enterprises and trade unions play a key role in negotiation, regulation, and administration of the OW schemes through collective agreements, and corporate bargaining has become increasingly important over the years (Maino and Mallone, 2012). As for the political economy issue, OW provisions have been sustained through fiscal incentives, and the recent legislation (e.g. the Income Tax Code, TUIR) made more favourable to companies the supply of supplementary services compared to the increase of contractual salaries (Pavolini and Carrera, 2013; Mallone, 2013). Moreover, the 2016 Italian Budget Law (Law no. 232 dated 11 December 2016) abolished taxation on productivity bonuses when these were provided as welfare benefits.

3. Rationale and data

The study of the spread of OW schemes within Italian manufacturing and market services enterprises is, firstly, addressed by using descriptive analysis, and, secondly, by applying a multinomial logistic model to estimate the effects of a set of relevant business characteristics on the propensity to adopt alternative OW forms. In our analysis, following the approach adopted by Natali and Pavolini (2018), all the benefits and services provided by employers (and eventually trade unions) to employees (or his/her dependants) are considered.

Our data sources are both the Harmonised Business Surveys (HBS)[1] (monthly qualitative surveys by the Italian National Statistical Institute, Istat, usually geared to measuring opinions of companies regarding the major economic variables) and an ad hoc module

[1] Harmonised European Tendency Surveys use panels extracted from the Italian Statistical Register of Active Enterprises (ASIA) stratified – by firm size, sector, and geographical area – according to the Robust Optimal Allocation with Uniform Stratum Threshold (ROAUST) criterion of stratification and allocation for units with fewer than 1,000 employed persons, while for larger firms a total survey is used. The ad hoc module has the same sample of the business surveys, and data are weighted using the ratio between the number of firms in the business register (by each sampling stratum), and the number of firms in the sample.

surveying the OW measures added to the standard HBS questionnaire in February 2016 and 2017[2]. The considered OW measures[3] focus on training or retraining, reconciliation of lifetime of personnel, support to the costs of services for early childhood or special needs, revenue support measures, and funding of supplementary health insurances and complementary pension schemes.

The descriptive statistical analysis is aimed at showing the differences in the OW provision by structural variables (location, industry, and size); we focus also on the relationships between employment trends and OW initiatives at enterprise level through a longitudinal analysis on a panel of enterprises providing OW schemes both in 2015 and 2016. We limited this analysis to the manufacturing industry sector and to directly comparable items[4], as the number of enterprises involved[5] in the panel sample (consisting of two business surveys collected in January 2016 and 2017, and of two ad hoc modules on OW provision, collected in February 2016 and 2017) resulted too small for the services sector.

Since a very complex picture of simultaneously provided OW schemes emerged at enterprise level by the descriptive analysis, we categorised all the OW measures in seven mutually exclusive OW forms, which are used to cluster the enterprises in further multinomial analysis:

– enterprises with "Only human capital" measures (O_HC), namely, training and retraining of employees (14.0% in the manufacturing industry, and 16.1% in market services);
– enterprises with "Only reconciliation of life" measures (O_R), including flexible working hours schemes for the reconciliation of life, and initiatives to support the costs for early childhood (e.g. nursery schools or vouchers) or for special needs as disability or long-term care (12.0% in the manufacturing industry, and 12.5% in market services);
– enterprises with "Only new OW" schemes (O_N), such as health funds/insurance, supplementary pension funds, or revenue support to workers (6.8% in the manufacturing industry, and 2.9% in market services);
– enterprises providing "Human capital and reconciliation of life" measures (HC_R), which are 8.0% of manufacturing enterprises, and 16.0% of those providing market services;
– enterprises presenting "New OW measures besides human capital or reconciliation of life" (N_HC/R) schemes (11.0% in the manufacturing industry, and 8.2% in market services);
– enterprises involved in "At least one measure of the three considered OW forms" (ALL), that is, 6.9% of manufacturing enterprises, and 6.5% of market services ones;

[2] The samples consist of about 4,200 manufacturing firms and of 200 firms in market services for each year.

[3] The items included are the following: *a*) all the forms of training and retraining of the personnel (except for mandatory safety and health at work); *b*) flexible working schedules to facilitate the reconciliation of lifetime (e.g. variation in working hours, flexibility for health reasons, and smart working); *c*) forms of support to the costs of services for early childhood (e.g. nursery schools, crèches, and vouchers for education expenditure); *d*) forms of support devoted to assistance services for special needs (disability and long-term care); *e*) funding for supplementary health insurance; *f*) funding for complementary pension schemes; and *g*) revenue support measures to sustain personal or family consumption.

[4] The 2017 ad hoc module has a smaller set of information than the 2016 one, for instance, "child welfare measures" in the 2016 survey embraces a slightly wider range of measures (e.g. expenditure on education for children of workers).

[5] This is a panel of about 3,000 firms. Unfortunately, the small sample size did not allow the same analysis for market services firms.

– enterprises not providing "any OW" scheme (N) (41.4% in the manufacturing industry, and 37.8% in market services).

Using a multinomial logistic regression model, we estimated the effects of the main business characteristics on the propensity of enterprises to provide one of the OW forms in our taxonomy. This database includes information coming from both the 2016 ad hoc module (collected in February 2016) and the standard business survey questionnaires (collected in January 2016)[6]; this allowed joining in the analysis subjective variables on the economic status (e.g. expectations on order books and the economic situation of the enterprise, and capacity utilisation)[7] to information on labour force (new hirings or new external staff acquisition) and human resource strategies. The feminisation rate[8] (in 17 NACE rev. 2 groups) is also included in the dataset, as in the empirical literature this is considered an important factor in promoting the adoption of OW schemes, especially for reconciliation of life initiatives.

4. OW schemes in manufacturing and market services enterprises: a descriptive analysis

Overall, 58.5% of manufacturing enterprises and 64.4% of market services enterprises are involved in at least one of the OW schemes surveyed through the 2017 ad hoc module. Training and retraining activities are the most provided services in both sectors (26.7% of enterprises in market services, and 22.4% in the manufacturing industry), followed by the reconciliation of life flexibility measures (22.3% in market services, and 21.1% in the manufacturing industry), whereas measures supporting the costs of early childhood services for children of employees (nursery schools or vouchers) are supplied only by 2.2 % of enterprises in market services and by 1.5% of enterprises in the manufacturing industry. Funding for supplementary health insurances and complementary pension schemes are supplied by almost the same share of manufacturing enterprises (8.8% and 7.2%, respectively), while funding for health insurance is supplied by 5.8% of enterprises in market services, and the complementary pension scheme by 2.6% of enterprises. Revenue support measures for consumption (e.g. advances or loans) involve 9.6% of enterprises in the manufacturing industry, and 5.8% in market services (fig. 1).

An observed dualisation of the supply of OW by firm size and geographical area of location of the enterprises confirms the findings of the empirical literature. The greater differences are reported by size: large enterprises (250 employees and over) show higher levels of involvement for both sectors (73.9% in the manufacturing industry, and 77.9% in market services), whereas lesser differences are observed for medium-sized enterprises (62.7% and 58.0%, respectively) and small ones (55.5% and 50.5%, respectively). Training and retraining programmes involve 80.6% of large enterprises in the manufacturing industry (only 50.8% of medium enterprises, and 19.6% of small ones); flexitime measures and the funding of supplementary health insurance involve almost one out of two large enterprises (only 27.1% for medium enterprises, and 20.3% for small ones, in the first

[6] A database with about 3,700 firms operating in manufacturing, and 1,800 in market services.
[7] The extent to which an enterprise uses its installed productive capacity.
[8] The source is the latest available data of ASIA.

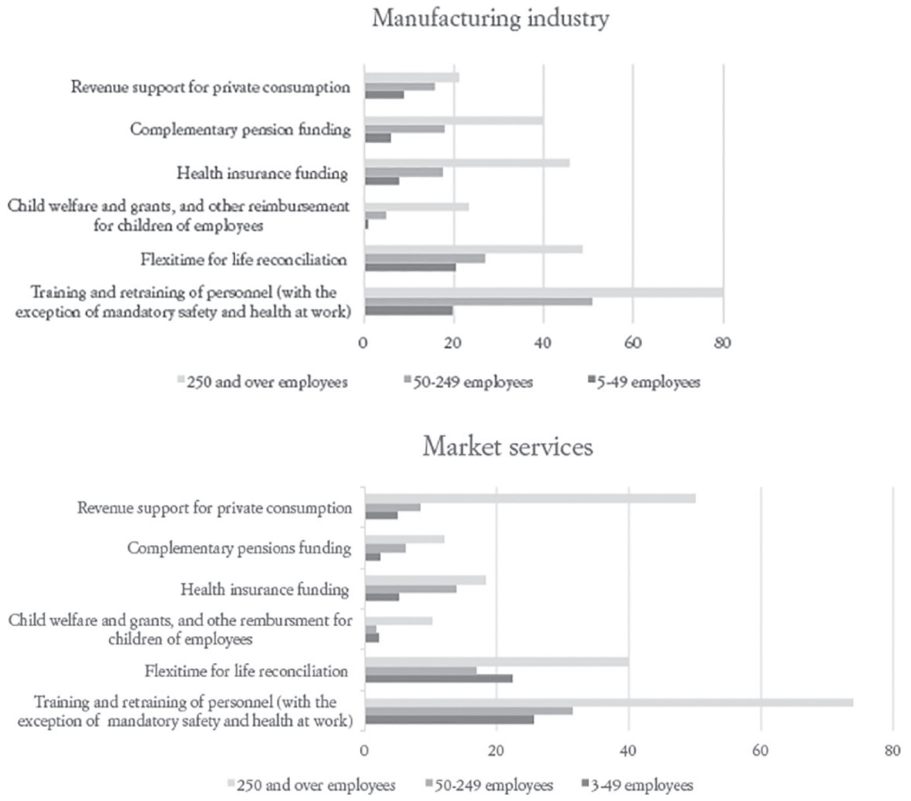
case, while only 17.6% and 7.6%, respectively, in the second case). Almost 40% of large enterprises fund complementary pension schemes (17.9% for medium enterprises, and 6% for small ones, respectively); one large enterprise out of five (21.3%) reports revenue support measures (15.6% in medium ones, and 9% in small ones), and 23.3% reimburse the costs for early childhood or school/university education of children of employees (4.8% in medium enterprises, and 1% in small enterprises, respectively). The shares of large market services enterprises presenting any kind of OW schemes are lower than those reported in the other sector, except for the revenue support measures that involve over the double share of large enterprises as against those observed in the manufacturing industry (50% versus 21.3%).

The shares of enterprises providing OW schemes in northern regions (61.2% in the manufacturing industry, and 67.0% in market services) are higher than in the centre (54.2% and 64.2% respectively) and, even more so, in southern regions (50.6% and 51.7%, respectively). The supply of training and retraining programmes in manufacturing enterprises varies from 23.9% in northern regions to 15.1% in the centre, and 19.5% in southern regions, while market services enterprises feature lower differences among areas (27% for northern regions, and 25% for centre and southern regions). Flexitime schemes in the manufacturing industry diminish when moving from the north to the south (22.3%, 17.8%, and 14.7%, respectively), whereas in market services they are 25.6% among northern enterprises, 15.0% in the centre, and 20.4% in southern regions. Revenue support measures are provided by 5.5% to 6% of market services enterprises in all areas, whereas, as to manufacturing enterprises located in northern regions, they are provided by 10.2% of firms, as against 5.6% in southern regions. The health insurance schemes adoption in manufacturing enterprises varies from 10.0% in northern regions to 6.3% in the centre, and 4.2% in southern regions; larger differences are reported in market services enterprises where this share is 8% in northern regions, and less than 1% in southern regions (fig. 2).

We observed that OW schemes are not provided on a permanent basis in the panel of manufacturing enterprises surveyed in the two subsequent years[9]; the share of enterprises providing OW schemes in 2016 is higher than in 2015. The OW provision in SMEs seems to be less durable than in large enterprises. All schemes are more widespread in 2015 than in the other year for SMEs, only crèche services / education measures are higher in 2016 for medium-sized enterprises (3.4%), and the percentage of revenue support measures is quite stable throughout the period (10.0% in 2016, as against 11.9% in 2015). On the other hand, the share of large enterprises having introduced complementary pensions funding (20.6%), revenue support measures (14.0%), and crèche services / education measures (12.8%) only in the year 2016 is similar to that of large enterprises providing these schemes both in 2015 and 2016 (21.3%, 11.5%, and 10.3%, respectively).

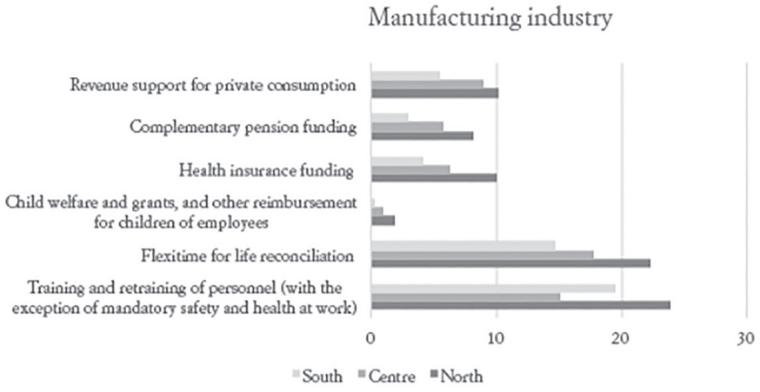
[9] This analysis is carried out on a longitudinal panel of manufacturing enterprises, and considering the difference observed in the questionnaires of the two subsequent business surveys, we could compare the persistence at enterprise level in the adoption of only some OW schemes. The panel sample is made of two out of three companies interviewed in the business survey 2016, and also in the survey in 2017. The reduced sample size of the business survey for market services did not allow the same exercise.

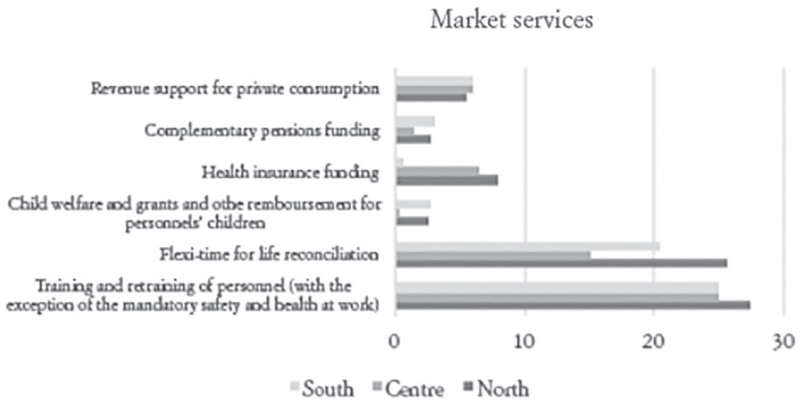
Figure 1. Enterprises by OW measure adopted in 2016, by sector and size (Italy, percentage)



Source: author's adaptation from Istat, Ad hoc Module on Labour Market Flows (2017).

Figure 2. Enterprises by OW measure adopted in 2016, by sector and area (Italy, percentage)





Source: author's adaptation from Istat, Ad hoc Module on Labour Market Flows (2017).

Furthermore, we analysed whether manufacturing enterprises providing OW schemes reported also better trends in the number of employees observed in the same years (in terms of increase, stability, or decrease). Our findings show a clear association between the increase in the number of employees, and the OW provision for large enterprises and medium-sized enterprises, to a lesser extent (tab. 1).

The revenue support measures by large enterprises show the highest level of association with employment growth both in 2015 and 2016 (64.1% and 62.0% of enterprises reported employment growth, respectively), followed by crèche and educational measures introduced in 2015 (62.9% of large enterprises) or both in 2015 and 2016 (58.4%) and by flexibility measures introduced in all the considered years (58.2% in 2016, 54.2% for both years, and 49.1% in 2015). Similar high levels of association can be observed for medium-sized enterprises; the positive relationship with employment trends is evident for the funding of health insurance schemes, particularly in 2015 (61.5% of enterprises), for revenue support measures both in 2015 and 2016 (54.7% and 52.4%, respectively), for complementary pensions funding in 2015 (52.3% of enterprises), and for flexibility measures or crèche and education measures in 2016 (50.8% and 52.4%, respectively). The only clear association for small-sized enterprises is observed for health insurance funding in both the years 2015 and 2016 (52.1%) and only in 2016 (39.9%).

Table 1. Manufacturing enterprises (in our panel sample) by type of OW measure provided in 2015 and 2016 and by type of simultaneously reported employment trends, by size (row percentages)

Timing of the OW adoption	Size								
	5-49			50-249			250 and over		
	Employment trends			Employment trends			Employment trends		
	Increase	Stability	Decrease	Increase	Stability	Decrease	Increase	Stability	Decrease
					Flexibility				
Only in 2016	32.9	36.8	30.3	50.8	15.2	34.0	58.2	3.9	37.8
Both in 2015 and 2016	35.5	37.0	27.4	44.2	16.7	39.1	54.2	5.3	40.4
Only in 2015	34.4	43.4	22.2	45.5	18.4	36.1	49.1	9.8	41.1
No measures	32.6	38.6	28.9	45.1	18.5	36.4	45.4	5.5	49.1
					Crèche/Education				
Only in 2016	20.8	59.7	19.5	52.4	13.0	34.6	48.1	–	51.9
Both in 2015 and 2016	27.7	–	72.3	37.2	22.6	40.3	58.4	5.7	35.9
Only in 2015	18.9	46.4	34.7	41.2	16.8	42.0	62.9	5.7	31.5
No measures	33.9	38.9	27.2	46.0	17.9	36.0	48.6	6.6	44.8
					Health insurance funding				
Only in 2016	39.9	38.6	21.6	38.1	17.6	44.3	54.6	2.0	43.4
Both in 2015 and 2016	52.1	22.6	25.3	39.1	23.6	37.3	50.4	5.6	44.0
Only in 2015	34.1	41.5	24.5	61.2	14.3	24.4	36.8	11.1	52.2
No measures	32.5	39.7	27.9	45.8	17.7	36.6	53.2	5.9	40.9
					Complementary pension funding				
Only in 2016	27.4	33.6	39.1	46.3	12.3	41.4	52.4	1.1	46.4
Both in 2015 and 2016	37.0	38.7	24.3	32.8	36.2	31.0	51.5	3.3	45.1
Only in 2015	32.0	41.3	26.7	52.3	15.2	32.5	50.2	11.7	38.1
No measures	34.0	39.2	26.8	46.1	16.9	37.1	48.6	6.8	44.5
					Revenue support				
Only in 2016	32.3	40.5	27.2	52.4	19.8	27.8	64.1	4.0	31.9
Both in 2015 and 2016	22.9	40.3	36.8	35.5	25.5	39.1	44.4	11.0	44.5
Only in 2015	35.7	36.7	27.5	54.7	21.8	23.4	62.0	6.6	31.5
No measures	33.8	39.3	27.0	44.0	16.4	39.5	47.2	4.9	48.0

Source: author's adaptation from Istat, Ad hoc Module on Labour Market Flows 2016 and 2017.

5. Multinomial analysis

5.1. The model

A multinomial logistic regression model is used to answer the research question on the role of business characteristics and strategies on the propensity of enterprises to adopt different occupational welfare forms. This model is well suited for estimating the effect of each business characteristic on the propensity for an enterprise to provide one of our OW forms. Multinomial logistic regression is used when the dependent variable is nominal, and has more than two categories. The multinomial logit model explains the relative risk of being in one category versus being in the reference category, using a linear combination of predictor variables. We used this type of model because we have a polytomous nominal response variable (classified in seven mutually exclusive OW forms) and 10 explanatory variables (the reference categories for each of them are listed in bold in tab. 2).

Table 2. Variables of the model

Variable	Dummy variable	Categories (reference level in bold)
Geographical area	X^{01}	North/Centre/**South**
Size	X^{02}	**Up to 50 employees** / 50-249 / 250 and over
Industry (classification by technology level for the manufacturing industry and knowledge-intensive activities for services)	X^{03}	High or medium-high technology manufacturing**/Medium-low or low-technology manufacturing/**Knowledge-intensive market/financial/other services/ High-technology knowledge-intensive services/Less knowledge-intensive services
Order books, next three months	X^{04}	High/Medium/**Low**
Capacity utilisation	X^{05}	High/Medium/**Low**
Enterprise with new hires in 2015	X^{06}	Yes/**No**
Enterprise with new external staff in 2015	X^{07}	Yes/**No**
Feminisation rate of the NACE rev. 2 sector	X^{08}	High/**Medium**/Low
Proxy on traditional attitude in human resource management (e.g. requirements of human resources with new skills as a very important/important factor promoting the enterprise's employment)	X^{9}	Yes/**No**
Proxy on positive attitude of the enterprise towards workers' needs (e.g. strengthening and en largement of decentralised collective bargaining as a very important/important factor promoting the enterprise's employment)	X^{10}	Yes/**No**

We used structural variables, variables on the enterprise's economic status and human resources, and proxy variables on the attitudes of enterprises towards their employees. The first one of these proxy variables underlines the positive attitude of the enterprise towards workers' needs (expressed through the judgments on the relevance of decentralised collective bargaining); the second one identifies traditional enterprises confident in the market to solve their problems with human resources (expressed through the judgments on the importance of the requirements of human resources with new skills on the market).

As the levels of our nominal response variable have no essential ordering, the logistic regression is performed on the generalised logits. Taking the enterprises without measures (N) as the baseline category for the response variable, the following main-effects model can be considered:

$$\ln\left(\frac{\Pr\left(Y_i = O\_HC|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{O\_HC} + \beta_{O\_HC}^{01\_1} x_i^{01\_1} + \beta_{O\_HC}^{01\_2} x_i^{01\_2} + \ldots + \beta_{O\_HC}^{10\_1} x_i^{10\_1} \quad [1]$$

$$\ln\left(\frac{\Pr\left(Y_i = O\_R|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{O\_R} + \beta_{O\_R}^{01\_1} x_i^{01\_1} + \beta_{O\_R}^{01\_2} x_i^{01\_2} + \ldots + \beta_{O\_R}^{10\_1} x_i^{10\_1} \quad [2]$$

$$\ln\left(\frac{\Pr\left(Y_i = O\_N|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{O\_N} + \beta_{O\_N}^{01\_1} x_i^{01\_1} + \beta_{O\_N}^{01\_2} x_i^{01\_2} + \ldots + \beta_{O\_N}^{10\_1} x_i^{10\_1} \quad [3]$$

$$\ln\left(\frac{\Pr\left(Y_i = HC\_R|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{HC\_R} + \beta_{HC\_R}^{01\_1} x_i^{01\_1} + \beta_{HC\_R}^{01\_2} x_i^{01\_2} + \ldots + \beta_{HC\_R}^{10\_1} x_i^{10\_0} \quad [4]$$

$$\ln\left(\frac{\Pr\left(Y_i = N\_HC/R|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{N\_HC/R} + \beta_{N\_HC/R}^{01\_1} x_i^{01\_1} + \beta_{N\_HC/R}^{01\_2} x_i^{01\_2} + \ldots + \beta_{N\_HC/R}^{10\_1} x_i^{10\_0} \quad [5]$$

$$\ln\left(\frac{\Pr\left(Y_i = ALL|\mathbf{x}_i\right)}{\Pr\left(Y_i = N|\mathbf{x}_i\right)}\right) = \alpha_{ALL} + \beta_{ALL}^{01\_1} x_i^{01\_1} + \beta_{ALL}^{01\_2} x_i^{01\_2} + \ldots + \beta_{ALL}^{10\_1} x_i^{10\_1} \quad [6]$$

where the Greek symbols represent the parameters to be estimated and the vector

$$x_i\,(x_i^{01\_1}, x_i^{01\_2}, x_i^{02\_1}, x_i^{02\_2}, x_i^{03\_1}, x_i^{03\_2}, x_i^{03\_3}, x_i^{03\_4}, x_i^{04\_1}, x_i^{04\_2}, x_i^{05\_1}, x_i^{05\_2}, x_i^{06\_1}, x_i^{07\_1}, x_i^{08\_1}, x_i^{08\_2}, x_i^{09\_1}, x_i^{10\_1})$$

is the set of dummy variables observed for enterprise i[10].

[10] Each regressor is represented in the model by using as many dummy variables as the number of the levels minus 1 (the reference level). For example, the three-level regressor X^{04} order books (next three months) is represented by using the following dummy variables: X^{04_1} (= 1 if medium, 0 otherwise), X^{04_2} (= 1 if high, 0 otherwise), where low is considered as the reference level.

The ratio between the probabilities at the first member of each of the equations is commonly called "odds".

When the variables in the model are categorical, the interpretation of the results can be done looking at odds ratios (ORs) instead of parameters $\hat{a}_k^j$. The OR allows us to assess how the risk that the response variable takes a certain category (O_HC) compared to the reference category (N) increases or decreases as the regressor changes (e.g. from the south to the north), net of the effects of all other explanatory variables.

The closer the OR value to unity, the smaller the difference of the relative effect between the two categories of the examined explanatory variable (north versus south) in the prediction of the response (O_HC compared to N). Thus, variables presenting punctual estimations between 0.900 and 1.055 do not show significant differences with the reference term, and the effect is negative for variables presenting estimations lesser than 1, and positive for those higher than 1.

Results are presented in terms of ORs rather than in terms of model coefficients and marginal effects, as the interpretation is more immediate[11]. The OR, being independent of the fixed value of the other variables, gives an absolute measure of the effect of a certain variable on the response, which makes it possible to give a better measure of the strength of the association between the explanatory variables and the response variables.

5.2. Main results

Findings of the generalised logit model show that the indicators typically used to evaluate the goodness of fit are statistically significant, and all the regressors have a significant statistical effect on the propensity of enterprises to any of the considered OW form (tab. 3)[12]. The Wald chi-square statistic shows that the most relevant variables are the economic performance indicator of the enterprise (namely, the expectation on order books at three months), the sector of activity (classification by technology level for manufacturing industries and knowledge-intensive activities for services), the geographical area where the enterprise is located, and the acquisition of external staff by the enterprise in the previous year. This first group of variables is unexpectedly followed by the proxy variable on pro-collective bargaining attitude, identifying modern enterprises with a positive attitude towards workers' needs and by the proxy indicating more traditional enterprises in terms of human resource strategy. The firm size and the feminisation rate of the workforce have a lower similar effect, and are followed by the employment dynamics in terms of new hires reported and by the productive capacity utilisation of plants.

Table 4 shows the maximum likelihood estimates of the ORs, and their 95% confidence intervals for the model equations described in Section 5.1 for each explanatory variable. Results in terms of ORs allow us to characterise Italian enterprises according to the propensity to provide each of the considered OW forms compared to enterprises not reporting any measures (N).

[11] Econometric texts, such as Power and Xie (2000) recommend using the odds ratio for interpretation, since the marginal may not have the same sign as the coefficients and Greene (2000) warn against using estimated coefficient and marginal effects in multinomial logit models.

[12] We used the SAS LOGISTIC procedure which fits linear logistic regression models for ordinal response data by the method of maximum likelihood. The maximum likelihood estimation is carried out with the Newton-Raphson algorithm.

Table 3. Regressors, Wald chi-square statistic, and associated P-value

Analysis of Type 3 effects		
Effect	Wald chi-square	Pr > chi-square
Order books, next three months	21,417	<.0001
Industry (classification by technology level for manufacturing industries and knowledge-intensive activities for services)	11,144	<.0001
Geographical area	11,067	<.0001
Enterprise with new external staff in 2015	10,561	<.0001
Proxy on positive attitude of the enterprise towards workers' needs	9,986	<.0001
Proxy on traditional strategy in human resource management	8,457	<.0001
Size	7,711	<.0001
Feminisation rate of the NACE rev. 2 sector	7,464	<.0001
Enterprise with new hires in 2015	5,821	<.0001
Capacity utilisation	5,420	<.0001

Note: pr: probability.
Source: author's adaptation from Istat, Ad hoc Module on Labour Market Flows, business surveys, and other sources, 2016.

The propensity to provide O_HC is higher for medium-sized enterprises (OR=1.3) located in northern regions or in the centre (OR=2.6 and 2.5, respectively), and operating in knowledge-intensive market/financial/other services and high-technology knowledge-intensive services (OR=2.0 and OR=1.5), with:
– medium productive capacity utilisation (OR=1.2);
– new hirings (OR=2.0) and new external staff acquisitions (OR=2.3);
– low feminisation rate (OR=0.8);
– a positive attitude of the enterprise towards workers' needs (OR=2.5).

The propensity to O_R is higher for small-sized enterprises (OR=0.03, i.e. lower than 1) or medium-sized ones (OR=2.2) located in southern regions (OR=0.8), and operating in high-technology knowledge-intensive services (OR=2.7) or knowledge-intensive market/financial/other services (OR=1.9), with:
– high or medium expectations for order books (next three months) (OR=2.5 and 2.1, respectively);
– high or medium productive capacity utilisation (OR=1.8 and 1.3, respectively);
– high feminisation rate (OR=1.4);
– new external staff acquisitions (OR=1.5);
– a positive attitude to workers' needs (OR=2.5).

The propensity to O_N is higher for medium-sized enterprises (OR=4.2) located in northern regions (OR=1.4) or in the centre (OR=1.4), and operating in medium-low or low-technology manufacturing (other ORs lower than 1), with:
– high or medium expectations for order books (next three months) (OR=1.4 and 1.4, respectively);
– medium and high capacity utilisation (OR=2.0 and 1.6, respectively);
– new external staff acquisitions (OR=2.2);

– medium or low feminisation rates (OR=1.3 and lower than 1, respectively);
– a positive attitude of the enterprise towards workers' needs (OR=1.8), to a lesser extent in comparison with other categories.

Considering now the enterprises having different OW measures referring to two or more of the considered OW forms, we observe that enterprises having higher propensity to provide HC_R are:
– small-sized (other ORs=lower than 1);
– in northern regions (OR=2.4) or in the centre (OR=2.2);
– in high-technology knowledge-intensive services or knowledge-intensive market/financial/other services (OR=3.3 and 2.6, respectively);
– characterised by:
· low expectations for order books (next three months) (OR=lower than 1) but high capacity utilisation (OR=1.6);
· new external staff (OR=2.2) and new hirings (OR=1.2);
· low feminisation rate (other ORs=lower than 1) or medium (OR=1.3);
· a positive attitude of the enterprise towards workers' needs (OR=2.0), albeit to a lesser extent than previous categories of enterprises.

The propensity to N_HC/R is higher for medium-sized enterprises (OR=1.4) or small-sized ones (other ORs=lower than 1), located in northern regions or in the centre (OR=2.4 and 2.2, respectively), and operating in high-technology knowledge-intensive services (OR=1.3) or in medium-low or low-technology manufacturing (ORs=lower than 1), with:
– high expectations for order books (next three months) (OR=2.7);
– new external staff (OR=3.0);
– medium feminisation rate (OR=1.3);
– a positive attitude of the enterprise towards workers' needs (OR=2.4).

Similarities emerge among enterprises providing O_HC, O_R, or HC_R; those with higher probability to adopt these forms are small-sized (to a lesser extent, medium-sized) enterprises that prevalently operate in market services (especially in advanced activities) and in the centre; they have a medium-high economic performance, positive employment trends in terms of new hirings, and positive attitude towards workers' needs.

Enterprises with higher probability to provide O_N seem to have characteristics more similar to those of other one-measure forms; in particular, they have in common the feature of being medium-sized enterprises with medium economic performance and of reporting the acquisition of new employees. On the other hand, enterprises with higher probability to adopt N_HC/R schemes are characterised by high economic performance, new external staff acquisitions, and medium feminisation rate in the labour force domain; these characteristics make them similar to another two-measure form, namely, HC_R.

Finally, the features of the enterprises with higher propensity to supply simultaneously at least one measure of each of the three considered forms (human capital, reconciliation, and new OW measures, previously referred to as "ALL") are large-sized (OR=4.2), located in northern regions (OR=3.8) or, to a lesser extent, in the centre (OR=2.0), and operating in high-technology knowledge-intensive services or knowledge-intensive market/financial/other services (OR=2.0 and 1.9, respectively), with:
– low expectations for order books (next three months) (OR=lower than 1);
– high capacity utilisation (OR=1.4);
– new external staff (OR=1.4);
– medium feminisation rate (OR=1.6);
– traditional human resource strategy (OR=4.4).

Table 4. OR and confidence intervals at 95% referring to model equations [1], [2], [3], [4], [5], and [6], by considered variable

	O_HC versus N			O_R versus N			O_N versus N			HC_R versus N			N_HC/R versus N			ALL versus N		
	Esti-mation	*Lower limit*	*Upper limit*	Esti-mation	*Lower limit*	*Upper limit*	Esti-mation	*Lower limit*	*Upper limit*	Esti-mation	*Lower limit*	*Upper limit*	Esti-mation	*Lower limit*	*Upper limit*	Esti-mation	*Lower limit*	*Upper limit*
								Geographic area										
North versus south	**2.629**	2.553	2.708	1.055	1.028	1.082	1.458	1.393	1.526	**2.357**	2.288	2.428	2.089	2.019	2.162	**3.802**	3.643	3.967
Centre versus south	**2.515**	2.433	2.600	0.825	0.800	0.852	1.391	1.319	1.467	**2.230**	2.155	2.307	1.378	1.323	1.435	**2.031**	1.930	2.138
								Industry										
High-technology knowledge-intensive services versus medium-low or low-technology manufacturing	1.545	1.463	1.632	**2.670**	2.531	2.817	0.621	0.566	0.682	**3.362**	3.180	3.554	1.340	1.264	1.422	2.004	1.876	2.140
High or medium-high technology manufacturing versus medium-low or low-technology manufacturing	1.070	1.021	1.122	0.937	0.888	0.989	0.807	0.755	0.863	1.198	1.131	1.269	0.843	0.798	0.891	**1.450**	1.370	1.535
Knowledge-intensive market/financial/other services versus medium-low or low-technology manufacturing	**2.018**	1.940	2.100	1.938	1.859	2.021	0.991	0.936	1.049	**2.611**	2.495	2.732	0.729	0.695	0.765	1.941	1.840	2.046
Less knowledge-intensive services versus medium-low or low-technology manufacturing	1.344	1.298	1.392	0.820	0.790	0.850	**0.363**	0.345	0.383	**1.894**	1.817	1.974	0.849	0.816	0.882	0.699	0.664	0.735
								Size										
500 and over employees versus 5-49 employees	0.789	0.740	0.842	**0.035**	0.024	0.050	0.477	0.403	0.565	0.518	0.476	0.563	0.499	0.452	0.551	**4.281**	3.990	4.593

Table 4. OR and confidence intervals at 95% referring to model equations [1], [2], [3], [4], [5], and [6], by considered variable

50-249 employees versus 5-49 employees	1.287	1.234	1.343	2.197	2.101	2.298	**4.205**	3.988	4.434	0.851	0.809	0.894	1.426	1.357	1.500	**2.410**	2.286	2.541
ECONOMIC PERFORMANCE																		
Order books																		
High versus low	1.015	0.978	1.053	**2.506**	2.402	2.615	1.442	1.350	1.541	0.783	0.757	0.810	**2.710**	2.602	2.822	0.614	0.588	0.642
Medium versus low	1.027	0.999	1.056	**2.106**	2.037	2.178	1.402	1.329	1.478	**0.360**	0.351	0.369	0.989	0.955	1.025	**0.292**	0.282	0.302
Capacity utilisation																		
High versus low	1.031	1.005	1.057	**1.792**	1.743	1.842	**1.614**	1.535	1.697	1.557	1.516	1.599	1.031	0.999	1.063	1.440	1.388	1.493
Medium versus low	1.222	1.190	1.256	1.280	1.241	1.321	**2.030**	1.927	2.138	1.119	1.086	1.153	1.151	1.114	1.189	0.823	0.789	0.859
LABOUR FORCE																		
New hirings																		
Yes versus no	**1.990**	1.948	2.032	0.786	0.769	0.805	1.460	1.407	1.514	1.096	1.071	1.120	1.148	1.118	1.178	1.149	1.114	1.184
New external staff acquisitions																		
Yes versus no	**2.271**	2.222	2.322	1.495	1.459	1.532	1.456	1.402	1.512	**2.220**	2.169	2.272	**2.962**	2.885	3.041	1.408	1.364	1.453
Feminisation rate																		
High versus low	0.762	0.731	0.795	**1.364**	1.306	1.424	0.791	0.743	0.842	0.768	0.730	0.808	0.862	0.822	0.904	**0.394**	0.369	0.420
Medium versus low	1.074	1.033	1.118	0.832	0.797	0.868	1.182	1.120	1.247	1.331	1.268	1.397	1.317	1.261	1.375	**1.592**	1.510	1.679
PROXIES OF ENTERPRISES' ATTITUDES TOWARDS HUMAN RESOURCES																		
A positive attitude of the enterprise towards workers' needs																		
Yes versus no	**2.518**	2.459	2.579	**2.530**	2.466	2.596	1.843	1.767	1.922	1.956	1.908	2.005	**2.433**	2.364	2.504	**2.788**	2.702	2.876
Traditional human resource strategy																		
Yes versus no	1.248	1.221	1.275	1.248	1.221	1.275	1.134	1.093	1.177	1.104	1.079	1.130	0.951	0.926	0.976	**4.375**	4.235	4.519

Source: author's adaptation from Istat, Ad hoc Module on Labour Market Flows, business surveys, and other sources, 2016.

6. Conclusion

Findings on a possible statistical association between OW measures and the enterprise's employment growth show a clear association for large enterprises and, to a lesser extent, medium-sized enterprises in the manufacturing industry. The revenue support measures by large enterprises have the highest level of association, followed by the funding of health insurance schemes or of complementary pensions schemes by medium-sized enterprises. The only clear association for small-sized enterprises is observed for health insurance funding. In all cases, these are measures referring to what we have defined as the most innovative forms of OW. Moreover, the OW provision in SMEs seems to be less durable than in large enterprises; this could confirm that the recent recession had an impact on setting aside workplace interventions, especially in SMEs (Riva, 2013).

Furthermore, a dualisation of the supply of OW schemes among Italian enterprises by size and area is observed; large enterprises located in northern regions operating both in the manufacturing industry and in market services have higher levels of provision, as also shown by Pavolini and Carrera (2013). Emmenegger *et al.* (2012) underlined that dualisation can widen socio-inequalities among workers if coverage of benefits does not become more homogeneous. OW can give an important contribution to the new (public-private) welfare mix only provided it succeeds in broadening protection while avoiding the risk of creating further fragmentation of rights between companies of different sizes, categories of workers, or different regions. Good industrial relations may play a key role in avoiding the unfavourable consequences of dualisation of the OW supply.

Findings on the business characteristics or strategies characterising the enterprises with higher propensity for OW schemes are not only the economic performance, the sector of activity, and the geographical area where the enterprise is located, but also the employment trends in terms of acquisition of external staff, and the proxy on the positive attitude of the enterprise towards workers' needs (which refers to the importance given by enterprises to the strengthening and enlargement of decentralised collective bargaining in promoting company employment). The fact that this latest variable resulted among the most relevant ones could confirm the importance of the development of collective bargaining as a factor explaining OW growth at country level (see Natali *et al.*, 2018).

Referring to the profile of the enterprises with higher propensity to OW forms, small-sized enterprises operating in market services with medium economic performance, and located in the centre are more likely to adopt O_HC, O_R, or HC_R, whereas medium-sized enterprises with medium economic performance, and reporting the acquisition of new employees are the enterprises with higher propensity to provide O_N and, if they are also characterised by new external staff acquisitions and a medium feminisation rate in the labour force domain, N_HC/R and HC_R; finally, those simultaneously providing all OW forms are the larger enterprises located in northern regions, prevalently operating in the manufacturing industry, proving to be traditional enterprises in terms of human resource relations.

There is greater propensity to adopt multiple OW measures as the size increases, and the economic performance of the enterprise improves. The knowledge of variables associated with higher propensity to OW forms would allow for the stimulation of the development of OW among enterprises through policy measures, and simultaneously of the enterprise's employment trends, as the association between employment growth and OW provision is also verified. The development of collective bargaining could favour an

increase in the OW provision of enterprises involved in HC_R, as they are the companies most characterised by the proxy on the importance of decentralised collective bargaining as a factor promoting company employment. On the other hand, enterprises providing simultaneously all the OW forms, which adopt more traditional human resource strategies, could be more sensitive to economic policy facilitation measures.

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