



# From Fixed Wages to Flexible Rewards: How Businesses in Post-communist Countries Navigate Tipping

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**Abstract:** *This article investigates tipping as a motivational factor in service industries, examining the reasons behind tipping, such as gratitude and social norms. The research explores how tips, especially early tips and compliments, can improve service quality, and how tipping behavior is influenced by gratitude and perceived service quality. The study focuses on Slovenia, Montenegro, Croatia, and Bosnia and Herzegovina, using a detailed questionnaire to assess tipping's motivational impact on employees. Statistical analysis, including ANOVA Eta Square and Tukey HSD Post Hoc tests, reveals a significant difference in the reward system concerning tipping regulations. However, no significant differences were found in guest satisfaction, quality of work, compensation, or group relationships. The findings suggest that the regulation of tipping influences the reward system's effectiveness, making it a potential tool for managing work flexibility, though it has limited impact on other aspects of work flexibility. Tipping thus can act as a managerial tool in specific contexts.*

## 1. INTRODUCTION

Meta-analysis is a powerful tool for synthesizing and analysing previous research findings (Sathian et al., 2009). It involves a systematic review of studies, the application of statistical methods to estimate effect size and variance, and the exploration of relationships between study characteristics and findings (Vasudev, 2019). This method is particularly useful when individual studies are too small to yield valid conclusions, and it can be applied to a range of study designs, including randomized control trials and non-experimental studies (Sathian et al., 2009). However, the quality of the underlying studies is a key limitation, and careful review and assessment of meta-analyses is essential (Sathian et al., 2009). Despite these limitations, meta-analysis can provide higher statistical power and a stronger estimate than any individual study (Vasudev, 2019).

We undertook a meta-analysis of previous articles on tipping involving Slovenia and Montenegro (Nikić et al., 2021) and new research for Croatia, Bosnia and Herzegovina. The purpose of the paper is to identify the peculiarities, common points, and fundamental differences in individual countries.

## 2. THEORETICAL BACKGROUND

Tipping in the service industry is a complex and multifaceted phenomenon. Azar challenges the common belief that tipping improves service quality, suggesting that it may not be sensitive enough to service quality (Azar, 2009). Employees may focus too much on tips and not enough

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on quality of service. However, Azar presents a model where tipping can be seen as a strategic investment in service quality, creating a reputation that influences future service (Azar & Tobol, 2007). Ross and Welsh (2020) highlight the societal significance of tipping, particularly in the US, where it is a legally recognized form of labour remuneration that can perpetuate worker precarity and social subordination. Tips can represent more than half of an employee's earnings. Shamir adds a social-psychological perspective, emphasizing the need to reconcile the economic, social, and psychological elements of tipping (Shamir, 1984).

Tipping has a significant impact on employee motivation, with both positive and negative effects. It can serve as a motivational tool for those who receive tips but can also demotivate those who do not. The distribution of tips, whether regulated or not, also plays a role in employee motivation (Clotildah et al., 2014; Raspor & Rozman, 2017). Tipping is mainly driven by gratitude, social norms, and the knowledge that employees' income depends on tips (Azar, 2010b). The perception of tipping as a reward or additional income varies among employees (Pala, 2020; Watulingas, 2019). Buyer monitoring, such as voluntary tipping, can enhance service quality and motivate employees (Kwortnik et al., 2014). Individual differences in tipping motivations, such as the desire to help servers or fulfil social obligations, also influence tipping behaviour (Lynn, 2015).

### 2.1. Fair Wages and Income Equality in the Service Industry

The debate surrounding fair wages for service staff is gaining momentum, with discussions on income equality and the impact of tipping on the overall financial well-being of workers. Hospitality businesses must consider these broader societal and economic implications. Research consistently shows that the hospitality industry is plagued by wage disparities, particularly along gender lines (Fleming, 2015; Morgan, 1982). These disparities are not solely due to the industry's low-wage nature, but also to the specific characteristics of its workers and jobs (Casado-Díaz & Simón, 2016). Gender discrimination, particularly in terms of labour mobility, is a significant contributor to these disparities (Campos-Soria et al., 2015). These findings underscore the need for measures to address wage inequality and promote fair wages in the hospitality sector.

The regulation of tipping by employers is a complex issue with legal, economic, and social implications. Employers in the restaurant and hospitality industry, in particular, must be aware of the Fair Labor Standards Act's regulations on tip wages (Bouvier Robinson, 2011). However, there is evidence that many employers do not comply with these regulations, leading to potential legal and financial consequences (Schmidgall & Tarras, 1995). Tipping also plays a role in the service relationship, with different practices being interpreted by both staff and customers (Auriacombe & Cova, 2014). The gig economy has further complicated tipping norms, with workers' increased autonomy leading to a decline in tipping (Duhaime & Woessner, 2019). Despite these challenges, tipping is seen as a valuable social institution that promotes cooperation, and the removal of legal restrictions on tip-pooling is suggested as a solution (Estreicher & Nash, 2018).

### 2.2. Highlight the Transition from Fixed Wages to a More Flexible Compensation System in Post-communist Countries

The transition from fixed wages to a more flexible compensation system in post-communist countries has been a complex and varied process. Jenkins (2001) notes that the move to market-based economies led to changes in wage determination, while Basu et al. (2004) found evidence of worker sharing in enterprise rents and losses during this period (Basu et al., 2004). However, this transition has also led to increased wage inequality, as documented by Newell (2001), with rising

income inequality in Eastern Europe (Newell, 2001). Despite these challenges, Roberts et al. (2023) highlights the reconstruction of education and training systems in these countries, suggesting a potential for continued progress in the labour market (Roberts et al., 2023).

### 2.3. What Motivates Employees in Service Companies to Do a Good Job?

A range of factors have been identified as key motivators for employees in service companies. Job certainty, career growth, and a quality working environment are crucial for service employees in Bangladesh (Rahaman et al., 2020). Young employees in the service sector are primarily motivated by relationships with peers, salary, personal life, and responsibility (Rahaman et al., 2020). In the Malaysian service industry, training and promotion are significant predictors of job performance (Aarabi et al., 2013). Intrinsic motivators such as collaboration, content, and choice are important for inspiring motivation in the workplace. Motivating employees is critical for excellent service delivery (Sturman & Ford, 2012). In the Indian service sector, perceived competence, autonomy, and relatedness are intrinsic motivators that influence employee performance (Mundhra, 2010). Motivation is also linked to improved job performance in the hotel industry (Rahaman et al., 2020). Lastly, expanding motivation concepts to include the client/customer can lead to productivity gains in service organizations (Mills et al., 1984).

Tipping in service companies can be a powerful motivator for employees, but it also has its drawbacks. Lynn et al. (2011) and Kwortnik et al. (2009) both highlight the potential benefits of tipping, such as attracting and retaining better workers and improving service quality. However, Clotildah et al. (2014) and Lynn and Withiam (2013) point out the potential for discrimination and other negative effects. Azar (2010a) and Lynn and Graves (1996) further explore the motivations behind tipping, with gratitude and social norms playing significant roles. Lavoie et al. (2020) and Kvasnička (2018) provide practical insights, with the former finding that early tips and compliments can improve service, and the latter showing that tipping is influenced by gratitude and service quality.

**H1:** Employee motivation is partially dependent on how tips are regulated.

### 2.4. How Does Tipping Affect the Work Flexibility of Employees in Service Companies?

Tipping can have a significant impact on workers' income and behaviour. Shy (2015) found that an increase in tipping rates can reduce hourly wages, while Lynn and Withiam (2013) highlighted the potential for discrimination and increased risk of income tax audits. Klein et al. (2021) further suggested that tipping can facilitate sexual objectification and legitimize sexual harassment. The gig economy has also led to a decline in tipping norms, with workers having increased autonomy (Duhaime & Woessner, 2019). Despite these negative effects, tipping can also serve as a motivation for high-quality service (Azar, 2010a). The decision to keep or abandon tipping in the restaurant industry ultimately depends on the relative benefits for both workers and employers (Lynn, 2017).

**H2:** Tipping affects the flexibility of employees' work in various modes across countries.

## 3. RESEARCH DESIGN AND METHODOLOGY

We undertook a meta-analysis of previous articles on tipping involving Slovenia (2019) and Montenegro (2019) and new research for Croatia (2020), Bosnia and Herzegovina (2020). The purpose of the paper is to identify the peculiarities, common points and fundamental differences in individual countries.

**Survey Design:** The researchers employed a structured survey questionnaire, crafted by the authors of the study, to investigate tipping practices. The questionnaire encompassed inquiries regarding employers' policies on tipping, their perceptions of tipping's motivational impact, and its effects on work flexibility.

**Sampling and Data Collection:** The study surveyed employers in Slovenia, Montenegro, Croatia, and Bosnia and Herzegovina. Data collection involves distributing survey questionnaires to employers and soliciting their responses. Random sampling techniques ensured diverse representation across sectors and regions. Surveys were administered via online platforms, email, or in-person interactions, accommodating participant preferences. Professional networks and business associations facilitated engagement with potential respondents. Demographic data is outlined in Table 1.

**Data Analysis:** Following data collection, researchers meticulously analysed survey responses. Quantitative methods quantified the prevalence of tipping practices and employers' perspectives. Qualitative analysis techniques identified recurrent themes and patterns in employers' attitudes and perceptions.

To make our analysis accurate, we carried out statistical data analysis with the help of Statistic Package for Social Science software (IBM SPSS Statistics version 25).

For statistical analysis, apart from the mean value, ANOVA Eta Square and Tukey HSD Post Hoc Test were used as well (Smith, 1972; Cohen, 1988; Henson, 2015; Molugaram & Rao, 2017).

One-way analysis of variance ANOVA was used to define if there is a statistically significant correlation between dependent variables (tipping collection/q1, tipping regulation/q2, tipping distribution/q3, motivational factors/q5, work flexibility/q6) and independent variable (type of service companies/q10, countries, tipping regulation/q2).

It must be noted when significance:  $p \leq 0.05$  there is a significant difference between the mean values of the dependent variables in each group. Otherwise, when the  $p > 0.05$  the difference between the two groups is not significant, but coincidental. On the other hand, for measuring differences between attitudes authors have used Eta square. Using the formula:  $\text{sum squares} / \text{total}$  we will get the value of eta square (interpretation of eta square: 0.01 - small effect; 0.06 - medium effect; 0.14 - major effect).

Additionally, the authors measured a significant correlation between a subset of data in independent variables regarding dependent variables, through the Multiple correlations Tukey HSD post hoc test method.

**Ethical Considerations:** The study adhered to stringent ethical standards. Researchers obtained informed consent from participants, respecting their autonomy and confidentiality. Transparent measures addressed potential biases or conflicts of interest, safeguarding the research's integrity and credibility.

Based on the image, which shows a table about employee motivators, here are the main findings:

- "Satisfied guests" was ranked third (with an average mean score between 4.03 and 4.12).
- Employees across all countries surveyed rated "work that is well done" as the most important motivator (with an average mean score between 4.05 and 4.23 on a 5-point scale).
- "Good pay (money)" was ranked second (with an average mean score between 4.09 and 4.62).
- "Getting a promotion" was ranked fourth (with an average mean score between 4.04 and 4.54).
- "Mutual relationships in the group in which they work every day" was ranked last (with an average mean score between 3.94 and 4.15).

It is important to note that these are averages and there may be significant variations within each country. For example, the standard deviation (SD) scores show that there is a spread in the responses for each category. This means that while “work that is well done” was the top-ranked motivator overall, some respondents within each country may have rated other factors such as pay or getting a promotion more highly.

**Table 1. Data**

	Slovenia		Montenegro		Croatia		Bosnia and Hercegovina		Total	
	F	VP	F	VP	F	VP	F	VP	F	VP
<b>Q8 Organizational structure</b>										
Public limited company (PLC)	30	28,04%	2	3,39%	4	11,76%	6	27,27%	42	18,92%
Private Limited Liability Company (LTD)	36	33,64%	55	93,22%	26	76,47%	13	59,09%	130	58,56%
Sole proprietorship (PC)	41	38,32%	2	3,39%	0	0,00%	2	9,09%	45	20,27%
Other (specify):		0,00%		0,00%	4	11,76%	1	4,55%	5	2,25%
<b>Total</b>	<b>107</b>	<b>100%</b>	<b>59</b>	<b>100%</b>	<b>34</b>	<b>100%</b>	<b>22</b>	<b>100%</b>	<b>222</b>	<b>100%</b>
<b>Q9 Number of employees</b>										
Micro companies (up to 10 employees)	25	23,36%	43	71,67%	25	71,43%	17	77,27%	110	49,11%
Small companies (up to 50 employees)	4	3,74%	7	11,67%	7	20,00%	4	18,18%	22	9,82%
Middle companies (up to 250 employees)	13	12,15%	2	3,33%	3	8,57%	1	4,55%	19	8,48%
Large companies (more than 250 employees)	65	60,75%	8	13,33%	0	0,00%	0	0,00%	73	32,59%
<b>Total</b>	<b>107</b>	<b>100%</b>	<b>60</b>	<b>100%</b>	<b>35</b>	<b>100%</b>	<b>22</b>	<b>100%</b>	<b>224</b>	<b>100%</b>
<b>Q10 Business</b>										
Hospitality	67	62,62%	39	66,10%	25	71,43%	16	72,73%	147	65,92%
Gambling	15	14,02%	1	1,69%	1	2,86%	1	4,55%	18	8,07%
Hair & beauty salon	6	5,61%	7	11,86%	3	8,57%	2	9,09%	18	8,07%
Service station	7	6,54%	2	3,39%	0	0,00%	2	9,09%	11	4,93%
Other (specify):	4	3,74%	7	11,86%	6	17,14%	1	4,55%	18	8,07%
Shop	8	7,48%	3	5,08%	0	0,00%	0	0,00%	11	4,93%
<b>Total</b>	<b>107</b>	<b>100%</b>	<b>59</b>	<b>100%</b>	<b>35</b>	<b>100%</b>	<b>22</b>	<b>100%</b>	<b>223</b>	<b>100%</b>
<b>Q11 Ownership of the company</b>										
Private	68	64,76%	52	86,67%	29	82,86%	21	95,45%	170	76,58%
State-owned	25	23,81%	6	10,00%	2	5,71%	0	0,00%	33	14,86%
Mixed	12	11,43%	2	3,33%	4	11,43%	1	4,55%	19	8,56%
<b>Total</b>	<b>105</b>	<b>100%</b>	<b>60</b>	<b>100%</b>	<b>35</b>	<b>100%</b>	<b>22</b>	<b>100%</b>	<b>222</b>	<b>100%</b>

**Source:** Own processing

Tips motivate workers to work harder and produce higher quality work: There is a weak positive agreement across all countries (Mean between 1.02 and 1.11 on a 5-point scale). Slovenia and Croatia showed the strongest agreement (Mean 1.02 and 0.826 respectively).

Tips make workers friendlier towards guests: There is a moderate positive agreement across all countries (Mean between 3.82 and 4.21). Slovenia showed the strongest agreement (Mean 3.82).

Getting a tip does not influence how workers perform their jobs: There is a weak disagreement across all countries (Mean between 2.57 and 3.23). Montenegro showed the strongest disagreement (Mean 3.23).

Workers feel satisfied when they receive tips because they feel their work is valued: There is a moderate positive agreement across all countries (Mean between 4.05 and 4.31). Slovenia again showed the strongest agreement (Mean 4.29).



Tips do not affect how workers feel in general: There is a weak disagreement across all countries (Mean between 2.63 and 3.00). Montenegro showed the strongest disagreement (Mean 3.00).

In addition to their salary and bonuses, tips make workers more willing to work overtime: There is a weak positive agreement across all countries (Mean between 2.44 and 3.63). Croatia showed the strongest agreement (Mean 3.63).

Tips are a financial motivator in the workplace: There is a weak positive agreement across all countries (Mean between 2.67 and 4.09). Montenegro showed the strongest agreement (Mean 4.09).

**Table 2.** Motivational factors

	Slovenia (N=103)		Montenegro (N=64)		Croatia (N=39)		Bosnia and Hercegovina (N=21)		Total (N=227)	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD
Satisfied guests.	4,12	1,008	4,12	1,038	4,03	,778	4,03	,778	4,04	,972
Work that is well done.	4,17	,919	4,05	,983	4,23	,667	4,23	,667	4,12	,892
Reward system.	3,81	1,098	4,22	,838	4,44	,718	4,44	,718	4,07	,978
Good pay (money).	4,09	1,034	4,51	,753	4,62	,544	4,62	,544	4,29	,910
Getting a tip.	4,09	,981	4,25	,936	4,54	,555	4,54	,555	4,22	,904
Mutual relationships in the group in which they work every day.	3,99	,980	3,86	1,116	4,15	,745	4,15	,745	3,94	,980

Source: Own processing

**Table 3.** Tipping and work flexibility

	Slovenia (N=103)		Montenegro (N=64)		Croatia (N=39)		Bosnia and Hercegovina (N=21)		Total (N=227)	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD	Mean	SD
If they get a tip, they work harder and therefore produce higher quality work.	3,89	1,023	4,03	1,112	4,28	,826	3,81	,928	3,99	1,015
If they get a tip, they are friendlier towards guests.	3,82	1,041	4,00	1,098	4,21	,864	3,86	1,014	3,94	1,031
Getting a tip in no way influences their work with guests.	2,95	1,262	3,23	1,306	2,77	1,266	2,57	1,028	2,96	1,264
When they get a tip, they feel satisfied because their work has brought results.	4,29	,986	4,05	,916	4,31	,766	4,14	,573	4,21	,902
Getting a tip does not affect how they feel.	2,71	1,204	3,00	1,280	2,85	1,159	2,95	,973	2,84	1,198
In addition to pay and bonuses, they also receive tips, so they are prepared to work overtime.	2,44	1,253	3,63	1,189	3,42	1,106	3,19	,981	3,01	1,297
Tips fall within financial stimulation in the workplace.	2,87	1,158	4,09	,996	4,05	,705	3,86	,655	3,50	1,165
Because their income mainly consists of tips, they take fewer sick leaves.	1,87	1,128	3,38	1,141	3,26	1,044	2,80	,951	2,63	1,303
If they can receive a tip directly in their pockets and do not have to share it with co-workers, they are prepared to work overtime.	2,10	1,295	3,46	1,147	3,49	,997	3,14	,964	2,82	1,347

Source: Own processing

Workers who rely on tips take fewer sick leaves: There is a weak positive agreement across all countries (Mean between 1.87 and 3.38). Croatia showed the strongest agreement (Mean 3.38).

Workers are more willing to work overtime if they can keep their tips directly without sharing them with co-workers: There is a weak positive agreement across all countries (Mean between 2.10 and 3.49). Croatia again showed the strongest agreement (Mean 3.49).

It is important to note that these are averages and there may be significant variations within each country. For example, the standard deviation (SD) scores show that there is a spread in the responses for each category. This means that while some workers agreed that tips motivate them to work harder, others did not agree as strongly.

Further analysis, shall test the hypothesis, by observing dependent and independent variables.

**Table 4.** Employee motivation vs tipping regulation

ANOVA					
	Sum of Squares	df	Mean Square	F	Sig.
<b>Q51 Satisfied guests</b>					
Between Groups	2,247	2	1,123	1,19	0,306
Within Groups	213,316	226	0,944		
Total	215,563	228			
<b>Q52 Work that is well done</b>					
Between Groups	0,45	2	0,225	0,281	0,755
Within Groups	179,338	224	0,801		
Total	179,789	226			
<b>Q53 Reward system</b>					
Between Groups	6,828	2	3,414	3,654	0,027
Within Groups	211,189	226	0,934		
Total	218,017	228			
<b>Q54 Good pay (money)</b>					
Between Groups	3,242	2	1,621	1,972	0,142
Within Groups	185,736	226	0,822		
Total	188,978	228			
<b>Q55 Getting a tip</b>					
Between Groups	0,667	2	0,334	0,406	0,667
Within Groups	184,925	225	0,822		
Total	185,592	227			
<b>Q56 Mutual relationships in the group in which they work every day</b>					
Between Groups	0,871	2	0,436	0,451	0,638
Within Groups	218,273	226	0,966		
Total	219,144	228			

**Source:** Own processing

Significant difference is confirmed only regarding to reward system. ANOVA shows that significant differences between means of dependent variables exist within examined groups of reward systems concerning tipping regulation as the independent variable.

We note there is no statistically significant difference between other observed groups regarding satisfied guests, well-done work, good pay(money), getting a tip and mutual relationship in the group as dependent variables according to a type of service companies as independent variable.

The value of Eta square is below the minimum set values (less than 0,01) which means that influence is very small.

The Post Hoc Test shows statistically significant differences in a subset of data regarding the rewarding system, with no statistically significant differences among other pairs of groups.

**H1:** Employee motivation is partially dependent on how tips are regulated confirmed.

**Table 5a.** Tipping affection on the flexibility of employees' work among countries

ANOVA					
	Sum of Squares	df	Mean Square	F	Sig.
<b>If they get a tip, they work harder and therefore produce higher quality work.</b>					
Between Groups	5,073	3	1,691	1,655	0,178
Within Groups	228,91	224	1,022		
Total	233,982	227			
<b>If they get a tip, they are friendlier towards guests.</b>					
Between Groups	4,681	3	1,56	1,478	0,221
Within Groups	236,459	224	1,056		
Total	241,14	227			
<b>Getting a tip in no way influences their work with guests.</b>					
Between Groups	9,412	3	3,137	1,988	0,117
Within Groups	350,305	222	1,578		
Total	359,717	225			
<b>When they get a tip, they feel satisfied because their work has brought results.</b>					
Between Groups	2,85	3	0,95	1,17	0,322
Within Groups	181,001	223	0,812		
Total	183,85	226			
<b>Getting a tip does not affect how they feel.</b>					
Between Groups	3,567	3	1,189	0,826	0,481
Within Groups	319,375	222	1,439		
Total	322,942	225			
<b>In addition to pay and bonuses, they also receive tips, so they are prepared to work overtime.</b>					
Between Groups	64,827	3	21,609	15,29	0
Within Groups	315,155	223	1,413		
Total	379,982	226			
<b>Tips fall within financial stimulation in the workplace</b>					
Between Groups	78,724	3	26,241	25,663	0
Within Groups	228,025	223	1,023		
Total	306,749	226			
<b>Because their income mainly consists of tips, they take fewer sick leaves.</b>					
Between Groups	111,035	3	37,012	30,368	0
Within Groups	269,347	221	1,219		
Total	380,382	224			
<b>If they can receive a tip directly in their pockets and do not have to share it with co-workers, they are prepared to work overtime.</b>					
Between Groups	100,129	3	33,376	24,001	0
Within Groups	311,498	224	1,391		
Total	411,627	227			

**Source:** Own processing

ANOVA shows that significant differences between means of dependent variables such as overtime work, workplace financial stimulation, fewer sick leaves and non-sharable tipping exist within examined groups regarding the country as an independent variable which means that there are significant differences concerning overtime work, workplace financial stimulation, fewer sick leaves and non-sharable tipping among observed countries.

We note there is no statistically significant difference between other observed groups regarding harder and higher quality work, friendliness towards guests, no influences on work with guests, satisfaction with work results, and no effect on how they feel as dependent variables according to country as independent variable.

The value of the Eta square is presented in the next table.



**Table 5b. Eta square**

Measures of Association		
	Eta	Eta Squared
Q61 * Country	0,147	0,022
Q62 * Country	0,139	0,019
Q63 * Country	0,162	0,026
Q64 * Country	0,124	0,015
Q65 * Country	0,105	0,011
Q66 * Country	0,413	0,171
Q67 * Country	0,507	0,257
Q68 * Country	0,540	0,292
Q69 * Country	0,493	0,243

**Source:** Own processing

Regarding this measure, it could be noted that the country as an independent variable has a high influence concerning overtime work, workplace financial stimulation, fewer sick leaves and non-sharable tipping.

The Post Hoc Test shows statistically significant differences in a subset of data regarding the type of countries.

**Table 5c. Post Hoc Test**

Multiple Comparisons						
Dependent Variable		Mean Differ- ence (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
If they get a tip, they work harder and therefore produce higher quality work.						
Slovenia	Montenegro	-0,137	0,161	0,829	-0,55	0,28
	Croatia	-0,388	0,19	0,175	-0,88	0,1
	Bosnia and Herzegovina	0,085	0,242	0,985	-0,54	0,71
Montenegro	Slovenia	0,137	0,161	0,829	-0,28	0,55
	Croatia	-0,251	0,205	0,614	-0,78	0,28
	Bosnia and Herzegovina	0,222	0,254	0,819	-0,44	0,88
Croatia	Slovenia	0,388	0,19	0,175	-0,1	0,88
	Montenegro	0,251	0,205	0,614	-0,28	0,78
	Bosnia and Herzegovina	0,473	0,274	0,312	-0,24	1,18
Bosnia and Herzegovina	Slovenia	-0,085	0,242	0,985	-0,71	0,54
	Montenegro	-0,222	0,254	0,819	-0,88	0,44
	Croatia	-0,473	0,274	0,312	-1,18	0,24

If they get a tip, they are friendlier towards guests.						
Slovenia	Montenegro	-0,183	0,163	0,678	-0,61	0,24
	Croatia	-0,388	0,193	0,187	-0,89	0,11
	Bosnia and Herzegovina	-0,04	0,246	0,998	-0,68	0,6
Montenegro	Slovenia	0,183	0,163	0,678	-0,24	0,61
	Croatia	-0,205	0,209	0,759	-0,75	0,34
	Bosnia and Herzegovina	0,143	0,258	0,946	-0,53	0,81
Croatia	Slovenia	0,388	0,193	0,187	-0,11	0,89
	Montenegro	0,205	0,209	0,759	-0,34	0,75
	Bosnia and Herzegovina	0,348	0,278	0,595	-0,37	1,07
Bosnia and Herzegovina	Slovenia	0,04	0,246	0,998	-0,6	0,68
	Montenegro	-0,143	0,258	0,946	-0,81	0,53
	Croatia	-0,348	0,278	0,595	-1,07	0,37

Getting a tip in no way influences their work with guests.						
Slovenia	Montenegro	-0,283	0,2	0,491	-0,8	0,24
	Croatia	0,182	0,236	0,869	-0,43	0,79
	Bosnia and Herzegovina	0,38	0,301	0,589	-0,4	1,16
Montenegro	Slovenia	0,283	0,2	0,491	-0,24	0,8
	Croatia	0,465	0,255	0,265	-0,2	1,13
	Bosnia and Herzegovina	0,663	0,316	0,157	-0,15	1,48
Croatia	Slovenia	-0,182	0,236	0,869	-0,79	0,43
	Montenegro	-0,465	0,255	0,265	-1,13	0,2
	Bosnia and Herzegovina	0,198	0,34	0,937	-0,68	1,08
Bosnia and Herzegovina	Slovenia	-0,38	0,301	0,589	-1,16	0,4
	Montenegro	-0,663	0,316	0,157	-1,48	0,15
	Croatia	-0,198	0,34	0,937	-1,08	0,68

When they get a tip, they feel satisfied because their work has brought results.						
Slovenia	Montenegro	0,244	0,143	0,324	-0,13	0,62
	Croatia	-0,016	0,169	1	-0,45	0,42
	Bosnia and Herzegovina	0,148	0,216	0,902	-0,41	0,71
Montenegro	Slovenia	-0,244	0,143	0,324	-0,62	0,13
	Croatia	-0,261	0,183	0,485	-0,73	0,21
	Bosnia and Herzegovina	-0,096	0,227	0,974	-0,68	0,49
Croatia	Slovenia	0,016	0,169	1	-0,42	0,45
	Montenegro	0,261	0,183	0,485	-0,21	0,73
	Bosnia and Herzegovina	0,165	0,244	0,906	-0,47	0,8
Bosnia and Herzegovina	Slovenia	-0,148	0,216	0,902	-0,71	0,41
	Montenegro	0,096	0,227	0,974	-0,49	0,68
	Croatia	-0,165	0,244	0,906	-0,8	0,47

Getting a tip does not affect how they feel.						
Slovenia	Montenegro	-0,288	0,192	0,44	-0,79	0,21
	Croatia	-0,135	0,225	0,933	-0,72	0,45
	Bosnia and Herzegovina	-0,241	0,287	0,836	-0,98	0,5
Montenegro	Slovenia	0,288	0,192	0,44	-0,21	0,79
	Croatia	0,154	0,245	0,923	-0,48	0,79
	Bosnia and Herzegovina	0,048	0,303	0,999	-0,74	0,83
Croatia	Slovenia	0,135	0,225	0,933	-0,45	0,72
	Montenegro	-0,154	0,245	0,923	-0,79	0,48
	Bosnia and Herzegovina	-0,106	0,325	0,988	-0,95	0,73
Bosnia and Herzegovina	Slovenia	0,241	0,287	0,836	-0,5	0,98
	Montenegro	-0,048	0,303	0,999	-0,83	0,74
	Croatia	0,106	0,325	0,988	-0,73	0,95

In addition to pay and bonuses, they also receive tips, so they are prepared to work overtime.						
Slovenia	Montenegro	-1,183 <sup>*</sup>	0,189	0	-1,67	-0,69
	Croatia	-,979 <sup>*</sup>	0,225	0	-1,56	-0,4
	Bosnia and Herzegovina	-,748 <sup>*</sup>	0,284	0,045	-1,48	-0,01
Montenegro	Slovenia	1,183 <sup>*</sup>	0,189	0	0,69	1,67
	Croatia	0,204	0,243	0,836	-0,43	0,83
	Bosnia and Herzegovina	0,435	0,299	0,468	-0,34	1,21
Croatia	Slovenia	,979 <sup>*</sup>	0,225	0	0,4	1,56
	Montenegro	-0,204	0,243	0,836	-0,83	0,43
	Bosnia and Herzegovina	0,231	0,323	0,892	-0,61	1,07
Bosnia and Herzegovina	Slovenia	,748 <sup>*</sup>	0,284	0,045	0,01	1,48
	Montenegro	-0,435	0,299	0,468	-1,21	0,34
	Croatia	-0,231	0,323	0,892	-1,07	0,61

Tips fall within financial stimulation in the workplace.						
Slovenia	Montenegro	-1,227*	0,16	0	-1,64	-0,81
	Croatia	-1,189*	0,194	0	-1,69	-0,69
	Bosnia and Herzegovina	-,992*	0,242	0	-1,62	-0,37
Montenegro	Slovenia	1,227*	0,16	0	0,81	1,64
	Croatia	0,038	0,208	0,998	-0,5	0,58
	Bosnia and Herzegovina	0,235	0,254	0,791	-0,42	0,89
Croatia	Slovenia	1,189*	0,194	0	0,69	1,69
	Montenegro	-0,038	0,208	0,998	-0,58	0,5
	Bosnia and Herzegovina	0,197	0,276	0,892	-0,52	0,91
Bosnia and Herzegovina	Slovenia	-,992*	0,242	0	0,37	1,62
	Montenegro	-0,235	0,254	0,791	-0,89	0,42
	Croatia	-0,197	0,276	0,892	-0,91	0,52

Because their income mainly consists of tips, they take fewer sick leaves.						
Slovenia	Montenegro	-1,513*	0,176	0	-1,97	-1,06
	Croatia	-1,385*	0,208	0	-1,92	-0,85
	Bosnia and Herzegovina	-,929*	0,27	0,004	-1,63	-0,23
Montenegro	Slovenia	1,513*	0,176	0	1,06	1,97
	Croatia	0,128	0,224	0,94	-0,45	0,71
	Bosnia and Herzegovina	0,585	0,282	0,166	-0,15	1,32
Croatia	Slovenia	1,385*	0,208	0	0,85	1,92
	Montenegro	-0,128	0,224	0,94	-0,71	0,45
	Bosnia and Herzegovina	0,456	0,304	0,437	-0,33	1,24
Bosnia and Herzegovina	Slovenia	-,929*	0,27	0,004	0,23	1,63
	Montenegro	-0,585	0,282	0,166	-1,32	0,15
	Croatia	-0,456	0,304	0,437	-1,24	0,33

If they can receive a tip directly in their pockets and do not have to share it with co-workers, they are prepared to work overtime.						
Slovenia	Montenegro	-1,364*	0,187	0	-1,85	-0,88
	Croatia	-1,390*	0,222	0	-1,96	-0,82
	Bosnia and Herzegovina	-1,046*	0,282	0,002	-1,78	-0,31
Montenegro	Slovenia	1,364*	0,187	0	0,88	1,85
	Croatia	-0,026	0,239	1	-0,64	0,59
	Bosnia and Herzegovina	0,319	0,296	0,704	-0,45	1,08
Croatia	Slovenia	1,390*	0,222	0	0,82	1,96
	Montenegro	0,026	0,239	1	-0,59	0,64
	Bosnia and Herzegovina	0,344	0,319	0,703	-0,48	1,17
Bosnia and Herzegovina	Slovenia	1,046*	0,282	0,002	0,31	1,78
	Montenegro	-0,319	0,296	0,704	-1,08	0,45
	Croatia	-0,344	0,319	0,703	-1,17	0,48

\*. The mean difference is significant at the 0.05 level.

**Source:** Own processing

Additionally, the statistical significance of the differences between each pair of groups can be observed with the subsequent test (Post Hoc Tests), which is shown in Table 5c.

Using countries as independent variables could be observed statistically significant differences for overtime work among pairs of countries such as Slovenia and Montenegro; Slovenia and Croatia; and Slovenia and Bosnia and Herzegovina; with no significant differences regarding other pairs of groups. Concerning workplace financial stimulation/q67 significant differences are observed among pairs of countries: Slovenia and Montenegro; Slovenia and Croatia; and Slovenia and Bosnia and Herzegovina; there are no significant differences among the rest of all pairs of countries.

Regarding fewer sick leaves there are significant differences among pairs of countries such as Slovenia and Montenegro; Slovenia and Croatia; and Slovenia and Bosnia and Herzegovina; there are no significant differences among the rest of all pairs of countries.

Concerning non-sharable tipping there are significant differences among pairs of countries such as Slovenia and Montenegro; Slovenia and Croatia; and Slovenia and Bosnia and Herzegovina; there are no significant differences among the rest of all pairs of countries.

**H2:** Tipping affects the flexibility of employees' work in various modes through countries partially confirmed.

#### 4. DISCUSSION

Significant differences regarding the reward system about tipping regulation and no significant differences regarding other motivational factors indicate that the reward system could motivate employers depending on tipping regulation. Tipping has a significant impact on the work attitudes of service employees, with positive effects on job satisfaction and performance (Wung & Nanfosso, 2023). It can also serve as a means of attracting and retaining better workers (Lynn et al., 2011). However, the practice of tipping can lead to negative consequences, such as discrimination and potential lawsuits (Lynn & Withiam, 2013). The distribution of tips can vary by country, with some having a regulated system (Vukčević et al., 2021). Tipping can also be a form of buyer monitoring, positively influencing service quality (Kwortnik et al., 2014). However, the evaluation of tips by employees can lead to negative emotions and behaviour (Saunders, 2015).

Taking into consideration overtime work, workplace financial stimulation, fewer sick leaves and non-sharable tipping as elements of the flexibility of employees' work regarding tipping it was observed statistical differences in all observed countries with high influence. In other elements the flexibility of employees' work there were no statistical differences among countries such as higher quality work, friendliness towards guests, no influences on work with guests, satisfaction with work results, and no effect on how they feel. It could be noted that in observed countries tipping influences some aspects of work flexibility which means that tipping could be used as a management tool to reduce or enlarge work flexibility in the mentioned aspects on the second side tipping policy is not an interesting tool for dealing with other elements of work flexibility.

#### 5. CONCLUSION

Research on the impact of tipping on work flexibility reveals a complex relationship. On one hand, workplace flexibility, including the ability to work from home and adjust schedules, has been associated with improved well-being and work-life balance (Ray & Pana-Cryan, 2021) (Hill et al., 2001) (Shagvaliyeva & Yazdanifard, 2014). However, this flexibility can also lead to work intensification, where employees trade flexibility for increased effort (Kelliher & Anderson, 2010). The type of flexibility also matters, with regular working hours and control over working time being important factors in reducing sickness absence and maintaining work-life balance (Olsen & Dahl, 2010). Despite these potential drawbacks, the benefits of workplace flexibility, particularly in the post-COVID era, are significant, including increased productivity and employee well-being (Stella et al., 2020; Possenriede, 2014).

The study provides useful information on tipping as both an extrinsic motivational instrument and a component of flexible reward systems in service sectors of post-communist nations—Slovenia,

Montenegro, Croatia, and Bosnia and Herzegovina. The results are that tipping regulation significantly affects employee motivation with respect to reward systems; however, its impact on other motivation elements, such as job satisfaction, interpersonal relations, and work quality, appears to be low.

In addition, the culture of tipping has a considerable influence on most aspects of work flexibility, including readiness to work overtime, financial motivation, absenteeism reduction, and attitudes towards non-sharable tips—demonstrating much variation in the nations surveyed. On the other hand, the impact of tipping is seemingly small or erratic on employees' friendliness, job satisfaction, and emotional responses to guest interactions.

The findings indicate that, although tipping may be a useful managerial strategy for improving some elements of labour flexibility, it is not a sufficient elixir for facilitating all elements of employee participation or performance. Service and hospitality industry employers must take into account existing local cultures and regulatory environments when crafting tipping policies, and incorporate tipping as an element within more comprehensive, systematic human resource programs. Further research should cover a larger geographic region and incorporate a greater sample size to substantiate these results and examine long-term effects.

### **Applicability of the Research:**

The results of this research will be useful for employers in service companies, helping them understand how they can collect and distribute tips in a way that will motivate employees and improve their work flexibility. The results will also be useful for employees in service companies, helping them understand how they can influence the way tips are collected and distributed.

### **Limitations of the Research:**

This research has some limitations as the research is limited to a small number of service companies. Despite these limitations, we expect this research to provide valuable insight into how employers in service firms collect and distribute tips, what factors influence these decisions, and how tipping policies impact employee satisfaction and motivation. However, the small sample size may affect the generalizability of the findings. Furthermore, data was primarily collected through interviews and self-reported surveys, which could introduce bias or inaccuracies due to subjective responses. Future research could benefit from a broader dataset, including multiple service sectors and geographical areas, as well as incorporating quantitative performance indicators to support qualitative findings.

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