CIPD

Championing better work and working lives

REWARD MANAGEMENT SURVEY

Employee benefits

Survey report

February 2021

The CIPD is the professional body for HR and people development. The registered charity champions better work and working lives and has been setting the benchmark for excellence in people and organisation development for more than 100 years. It has more than 150,000 members across the world, provides thought leadership through independent research on the world of work, and offers professional training and accreditation for those working in HR and learning and development.

1 Employee benefits

About this report

This report is one in a series of six reports based on findings from the CIPD's seventeenth annual *Reward Management* survey. The survey focused on the impact of the COVID-19 pandemic on reward practices in the UK. Each report explores a different aspect of reward management:

- The impact of COVID-19 on finances, pay decisions and forecasts
- Management of base pay, variable rewards and recognition
- Employee financial wellbeing
- **Employee benefits**
- Reward fairness
- The Living Wage

The survey took place in October 2020 and garnered insights from 420 reward professionals spanning the private (67%), public (15%) and voluntary (16%) sectors. Survey responses were complemented by focus group discussions with expert practitioners, to delve into the stories behind the numbers.

The aim of this research is to provide readers with a benchmarking and information resource on current and emerging practice in reward management.

Overview

As business strategies have had to adapt to the impact of COVID-19 and the ensuing economic crisis (by revising expansion or investment plans, for instance), one would expect employee benefits policies to change as well.

Employee benefits play a significant role in supporting the business strategy of most organisations through their reward strategy, in that it helps management point directly to what the organisation prioritises by expressly rewarding it. This reward strategy also supports an employer's mission, vision and values, which come together to create the workforce's resilience and agility.

The challenge is that making quick amendments to employee benefits in response to a sudden upheaval in the business environment can potentially weaken workplace culture if these amendments are not appropriately designed or implemented – in which case employers may be put off from making negative changes (such as a benefit cut) unless there is no alternative.

If the change is not aligned to the values of the organisation, a negative change won't be seen as fair unless the firm invests time and money in communications, while if the change is positive (such as the introduction of a new benefit), people might not see it as relevant, resulting in the employer wasting resources on something that's not valued.

Our survey found that, despite the impact of COVID-19 and the economic crisis, only a minority of employers have changed the amount of money they spend on employee benefits or the time they spend communicating these benefits. Overall, 9% of all respondents are spending more on employee benefits while 8% are spending less. Similarly, 21% of all respondents are increasing the frequency with which they communicate with workers about the benefits on offer while 1% are reducing the rate of occurrence.

Additionally, just 35% of all employers have changed what's on offer in their benefits packages in response to the pandemic. Among those making these changes, the most common are to amend the annual leave policy, cancelling Christmas and other physical parties and celebrations, and offering support to employees who are shielding or self-isolating. Our research finds that where there have been changes to employee benefits, employers are more likely to claim that these are temporary rather than permanent. The most common permanent change to a benefit policy is the alerting of employees to the risks of financial scams.

On its own, increasing the frequency with which an employer communicates its benefits package might not necessarily raise awareness among employees about the value of the package to them. People professionals will therefore need to ensure that the media and the messaging is appropriate for their audience. Similarly, HR will need to offer line managers support in those cases where they play a key role in communicating the benefits package to their teams.

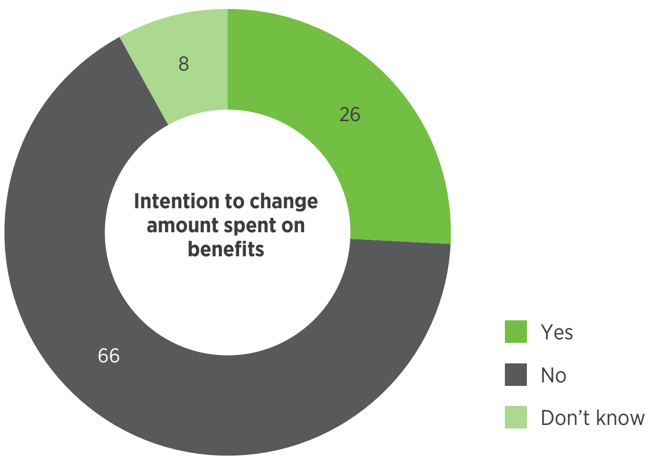
Benefit spending and communication

We asked respondents if, in response to COVID-19 and the economic crisis (in other words – excluding changes due to Brexit), their employer had changed how much money it spent on employee benefits, was in the process of changing their benefit spend, or had plans to do so by March 2021.

Although Figure 1 shows that just over a quarter of respondents (26%) said they *are* changing the amount, Table A1 (in the Appendix) reveals that only 13% of public sector services are likely to be making these changes, while SMEs are more likely to change their benefit budget than large organisations.

Employers that were significantly impacted by COVID-19 and the ensuing economic turbulence were more likely to change their benefits spend than those that were only slightly affected (or had seen no effects). Thirty per cent of employers 'very negatively' affected and 47% of employers 'very positively' affected said they would change their benefit spend.

Figure 1: Are employers changing how much they spend on employee benefits due to COVID-19 and the economic crisis? (%)



Base: n=420

Figure 2 shows that, of those employers that had changed* the amount spent on benefits, slightly more increased spending on benefits (44%) than decreased them (40%). However, those cutting spending were more likely to make large changes, with 23% of respondents making cuts worth over 10%. Among those spending more, the intended amounts are more evenly spread in size.*

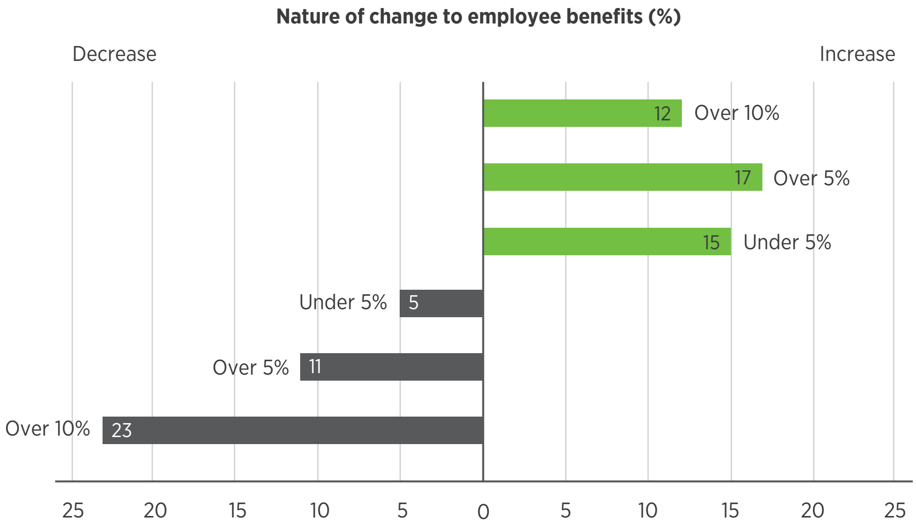
For reference, when we asked a similar question as to whether employers were changing the amount they spend on fixed and variable pay, a similar proportion (25%) said 'yes' (see Table A2 in the Appendix). However, more are cutting expenditure (49%) than increasing it (24%).

Table A3 (in the Appendix) shows that the voluntary sector is most likely to increase the benefit budget, with 71% spending more and only 29% spending less. Public sector services are almost evenly split, with around a third spending more and a third doing the opposite, though 33% of these respondents don't yet know what will happen to spending other than it will change.

Organisations that were financially hit by the pandemic were most likely to spend less on employee benefits. While 59% of these organisations were spending less in this area, not a single employer that had done well financially had cut its spending on employee benefits. Similarly, while 86% of those employers that had financially benefited from the pandemic had spent more on their staff benefits, just 24% of employers that had been hit financially were able to do likewise.

However, among those that *had not* been financially impacted, Table A3 (in the Appendix) shows that more are cutting spending (56%) than increasing it (44%). This might indicate that these employers fear they will be impacted financially in the future, and therefore need to make cuts now. Workers may react negatively to this action if the organisation has not invested in explaining *why* these changes are being made.

Figure 2: How will spending on employee benefits have changed by March 2021? (% of employers)



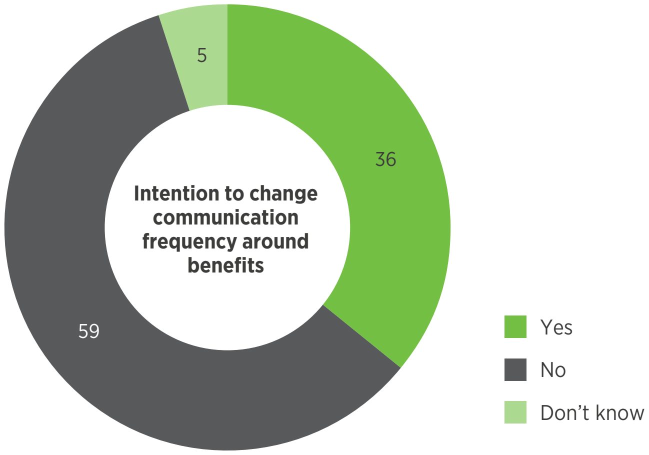
Base: n=81

* Note: When we use the word 'changed' we include employers that had, by September 2020, already made changes, were going through the change process, or had plans to make changes within the next six months.

We also asked respondents whether, in response to COVID-19 and the economic crisis, their employer had either changed – or was about to increase – the frequency with which it communicates the benefits package on offer to employees, or whether it had plans to do so by the end of March 2021.

Figure 3 shows that 36% said they are changing the frequency of communication, while Table A4 (in the Appendix) shows that this is most likely to occur in the voluntary sector (45%) and least likely in the manufacturing and production sector (28%).

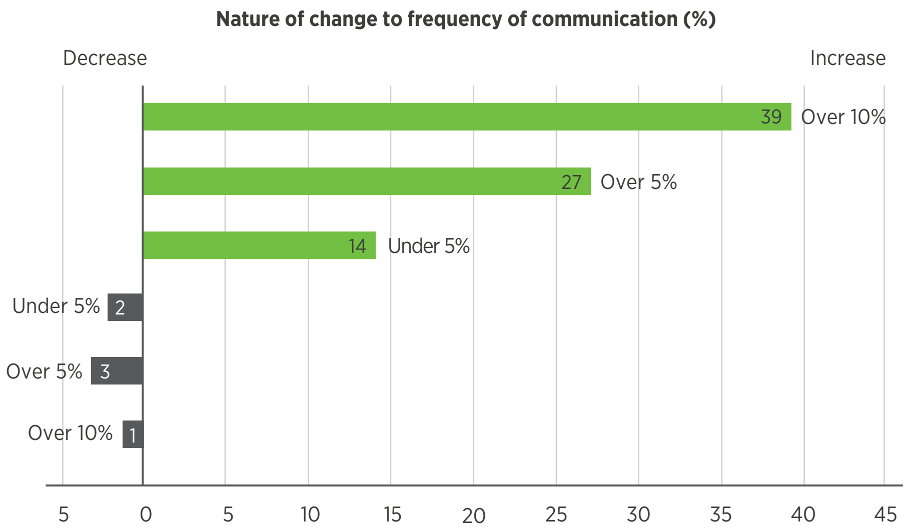
Figure 3: How will the frequency of workplace benefits communication have changed by March 2021? (% of employers)



Base: n=420

Notably, 47% of those employers that *had* benefited from recent events were likely to change the frequency with which they communicate their employee benefits, compared with 34% of those that suffered negatively (34%).

Figure 4: How will the frequency of communications have changed by March 2021? (%)



Base: n=113

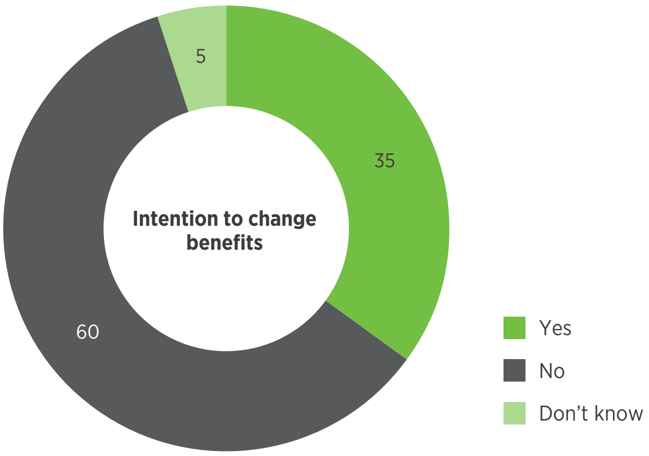
Figure 4 shows that 80% of those implementing a change are increasing their communication frequency, while only 5% are reducing it (as a proportion of our total sample, these figures stand at 21% and 1%, respectively). Table A5 in the Appendix shows that the rest are unsure whether the frequency would increase or not. The most common response is to increase the frequency of communications by over 10%.

While the manufacturing and production sector was least likely to report any changes to the frequency at which benefits are communicated, Table A5 in the Appendix also shows that 92% of firms in this sector were increasing their communication frequency, compared with 0% reducing it.

Key takeaway
On its own, increasing the frequency with which an employer communicates its benefits package might not necessarily raise awareness among employees about the support available to them. HR professionals will therefore need to ensure that the messaging is appropriate for their audience. Those working for larger employers may be able to get support from their marketing or communications colleagues in this respect (see the CIPD's Communication and consultation topic page for resources on fostering dialogue between employer and employee). Line managers often play a significant role in communications and HR teams should support them, such as through toolkits or training. In addition, the organisation will need to judge whether it will keep the new frequency once the crisis is over, such as by asking for feedback from line managers and employees.

Benefit changes

Figure 5: How will the employee benefits package have changed by March 2021? (%)



Base: n=420

Respondents were asked whether their employer *had changed*, *is changing*, or *had plans to change* the benefits they offer to employees in response to the impact of COVID-19 and the economic crisis. Figure 5 shows that 35% said they intended to change benefits, while Table A6 in the Appendix shows this figure rising to 53% in the voluntary sector.

Of those employers making benefits changes, Table A7 (in the Appendix) shows that the most common response (amongst 74% of respondents) was to amend the annual leave policy, such as by:

- altering the amount that can be carried forward into the next leave year
- increasing the amount of paid leave
- introducing special arrangements for those on furlough
- changing the rules about when people can, or can't, take annual leave.

However, most of these changes are of a temporary nature, with just three in ten employers making the changes permanent.

Of those employers that *had* made changes, more than half (57%) had cancelled Christmas and other physical parties, celebrations and events, while 44% had moved them online. Understandably, both of these are largely seen as temporary measures.

Just over half of respondents (54%) reported that their organisations are offering support (such as financial or mental health support) for those who are shielding or self-isolating. As one might expect, this too is seen by employers as a temporary measure in two-thirds of cases. Almost half of those making changes (45%) are either looking at – or implementing – measures to alert employees to the dangers of financial scams – a measure more likely to be a permanent move.

Table A7 in the Appendix shows about one in four of those making changes:

- improved occupational sick pay
- introduced perks for those going into the workplace during the pandemic
- launched a virtual GP service
- started a cycle-to-work scheme
- introduced paid bereavement leave.

While improvements to occupational sick pay and perks for those traveling to the workplace during the pandemic are more likely to be temporary responses, paid time off work for bereavement, the cycle-to-work scheme and virtual GP services are more likely to be permanent.

Just one in five employers making changes have introduced a financial allowance or perks for those working from home, both of which are seen as temporary measures. One in ten have introduced early pay access, where employees can receive their pay when they need it rather than when their pay period ends (also known as salary advance schemes); this is equally split between those that intend this to be a temporary measure and those that see it as permanent.

Overall, most of the changes introduced in response to COVID-19 are seen as temporary by respondents. However, if pandemics are going to become more frequent in the future, employers should consider making some of these temporary changes permanent, or having a proviso about how a particular benefit will operate during a pandemic. That way, when a pandemic next hits, employees won't suffer as much. In addition, some of these changes, such as improvements to occupational sick pay, should stay because they are the right thing to do.

More information, by sector and employer size, can be found in Table A7 in the Appendix.

Conclusion

Our research finds that despite the disruption that the pandemic has wrought on business strategies, so far this hasn't affected the majority of employee benefits strategies. Most organisations:

- are leaving their benefit spend untouched
- aren't changing the frequency with which they communicate with employees about the benefits on offer
- are leaving the benefit package untouched.

Among those changing the amount that they spend on benefits, almost as many are increasing the budget (9%) as are cutting it (8%), while, of those adjusting the benefit package, most are making temporary alterations.

However, these findings also broadly mirror what's happened to pay management since March 2020, indicating that COVID-19 and the subsequent national and regional lockdowns have had limited overall impact on how employers manage pay or benefits.

Partly this might be due to most employers seeing the pandemic and restrictions on business activity as only temporary, and once the population has been vaccinated the economy will bounce back. They might think there's not much point in making major changes to the benefit strategy if they believe that things will soon return to normal, especially as change involves costs and uncertainty.

Such change can also disrupt the so-called intangible aspects of an organisation's value, such as its cultural resilience and agility. There is a danger that a sudden change in reward, in response to a change in the business environment, might weaken other elements of the organisation. Therefore, *how* the change is made can be just as important as the change itself – or even more so. If organisations need to make changes, these will only be successful if people professionals have ensured their employers possess the necessary change management skills, such as project management, communication and analytical capabilities.

Our workshop highlighted that communications technology could have a powerful impact, not only in relaying information but also in fostering a feeling of community and support. For the first time, senior leadership teams and board members have become identifiable; not only were they talking about what was going on, but they were also inviting colleagues for their views and perspectives. In some instances, this was followed up by 'pulse surveys' to assess whether employees understood what had been communicated and how they felt about it. While some of the employee views could be uncomfortable, at least the organisation was now aware of them and HR could plan a response.

However, the slow pace of change also suggests that few employers have used the crisis as an 'opportunity' to review the purpose of employee benefits in terms of the value they bring both to the organisation and its employees. Anecdotally, many reward and HR professionals have said that they have been so busy responding tactically to the immediate challenges created by the ongoing pandemic that they've not had the chance to sit back and think strategically about the longer-term implications for the business and discuss these with senior management.

In this 'new normal', organisations whose reward professionals have been able to make the time to think about the future opportunities and challenges their employer could face – and then respond accordingly – will be at a competitive advantage over those who don't.

For instance, customers and investors are very interested now in how employees are treated, especially in terms of reward, such as why employees don't get decent medical or pension coverage. Employers that haven't thought through how they should respond to this pressure (or opportunity) in terms of their benefits package will find themselves on the back foot. Similarly, those that recognise that we are bouncing forward to a 'new' (rather than an 'old') normal – and have amended their benefits strategy in time – will be in a better position than those who haven't.

2 Appendix

Table A1: Due to COVID-19 and the economic crisis, what proportions of employers have changed how much money is spent on employee benefits, begun a change process or made plans to do so by March 2021 (%)

	Yes	No	Don't know
All	26	66	8
By sector			
Manufacturing and production	28	62	11
Private sector services, of which:	27	66	7
Retail, hospitality, catering, leisure and cleaning	28	62	10
Legal, financial, technology and other professional services	29	63	8
Other private sector	24	72	4
Public sector	13	80	7
Voluntary, community and not-for-profit	29	69	2
By size			
SME (<250)	31	64	5
Large (250–9,999)	21	74	5
Very large (10,000+)	27	50	23
Effect of COVID-19 on organisation			
Very negative	30	61	9
Slightly negative	22	70	8
No effect	23	75	3
Slightly beneficial	22	72	6
Very beneficial	47	47	7
Effect of COVID-19 on employees			
Very negative	32	57	11
Slightly negative	24	68	8
No effect	20	77	3
Slightly beneficial	31	64	5
Very beneficial	60	20	20

Base: n=420

Table A2: How has spending on employee pay changed or how will it change by March 2021? (%)

	Increase by over 10%	Increase by over 5%	Increase by under 5%	Decrease by under 5%	Decrease by over 5%	Decrease by over 10%	Don't know
All	5	8	11	6	16	28	27
By sector							
Manufacturing and production	10	10	0	0	20	40	20
Private sector services, of which:	7	2	11	9	16	27	27
Retail, hospitality, catering, leisure and cleaning	0	13	13	13	0	50	13
Legal, financial, technology and other professional services	11	0	16	0	16	26	32
Other private sector	6	0	6	18	24	18	29
Public sector	0	0	17	0	17	42	25
Voluntary, community and not-for-profit	0	27	18	9	18	9	18
By size							
SME (<250)	3	8	13	5	16	32	24
Large (250–9,999)	6	9	9	9	21	27	18
Very large (10,000+)	14	0	14	0	0	14	57
Effect of COVID-19 on organisation							
Very negative	0	8	5	8	13	39	26
Slightly negative	3	3	17	3	20	27	27
No effect	0	20	0	20	40	0	20
Slightly beneficial	0	0	50	0	0	0	50
Very beneficial	50	33	0	0	0	0	17
Effect of COVID-19 on employees							
Very negative	0	0	0	0	25	50	25
Slightly negative	4	6	14	10	12	26	28
No effect	10	10	0	0	40	10	30
Slightly beneficial	13	0	25	0	0	38	25
Very beneficial	0	100	0	0	0	0	0

Base: n=83

Note: Percentage of those changing or planning to change spending on employee pay.

Table A3: How has spending on employee benefits changed or how will it change by March 2021? (%)

	Increase by over 10%	Increase by over 5%	Increase by under 5%	Decrease by under 5%	Decrease by over 5%	Decrease by over 10%	Don't know
All	12	17	15	5	11	23	16
By sector							
Manufacturing and production	17	8	17	0	8	33	17
Private sector services, of which:	12	17	10	7	12	26	17
Retail, hospitality, catering, leisure and cleaning	0	25	0	0	38	13	25
Legal, financial, technology and other professional services	19	10	19	5	5	29	14
Other private sector	8	23	0	15	8	31	15
Public sector	0	33	0	17	17	0	33
Voluntary, community and not-for-profit	14	29	29	0	14	14	0
By size							
SME (<250)	11	16	11	4	11	29	18
Large (250–9,999)	7	22	22	7	11	19	11
Very large (10,000+)	33	17	0	0	17	17	17
Effect of COVID-19 on organisation							
Very negative	7	14	3	7	17	34	17
Slightly negative	16	19	13	3	13	16	22
No effect	0	11	33	11	0	44	0
Slightly beneficial	0	50	50	0	0	0	0
Very beneficial	43	14	29	0	0	0	14
Effect of COVID-19 on employees							
Very negative	0	14	0	7	14	43	21
Slightly negative	13	18	8	5	15	26	15
No effect	15	23	31	8	8	8	8
Slightly beneficial	17	8	42	0	0	17	17
Very beneficial	33	33	0	0	0	0	33

Base: n=81

Note: Percentage of those intending benefit changes.

Table A4: Due to COVID-19 and the economic crisis, what proportion of employers have changed, or will change, the frequency of their employee benefits communications by March 2021? (%)

	Yes	No	Don't know
All	36	59	5
By sector			
Manufacturing and production	28	68	4
Private sector services, of which:	35	60	5
Retail, hospitality, catering, leisure and cleaning	24	69	7
Legal, financial, technology and other professional services	46	53	1
Other private sector	28	65	7
Public sector	38	56	7
Voluntary, community and not-for-profit	45	53	2
By size			
SME (<250)	34	61	5
Large (250–9,999)	40	57	3
Very large (10,000+)	23	59	18
Effect of COVID-19 on organisation			
Very negative	34	62	4
Slightly negative	36	57	7
No effect	33	65	3
Slightly beneficial	44	56	0
Very beneficial	47	53	0
Effect of COVID-19 on employees			
Very negative	36	52	11
Slightly negative	34	61	5
No effect	35	63	2
Slightly beneficial	45	53	3
Very beneficial	20	80	0

Base: n=420

Table A5: How has the frequency of employee benefits communication changed or how will it change by March 2021? (%)

	Increase by over 10%	Increase by over 5%	Increase by under 5%	Decrease by under 5%	Decrease by over 5%	Decrease by over 10%	Don't know
All	39	27	14	2	3	1	15
By sector							
Manufacturing and production	54	23	15	0	0	0	8
Private sector services, of which:	44	22	13	4	0	2	16
Retail, hospitality, catering, leisure and cleaning	29	29	0	14	0	0	29
Legal, financial, technology and other professional services	48	21	18	3	0	0	9
Other private sector	40	20	7	0	0	7	27
Public sector	47	12	6	0	18	0	18
Voluntary, community and not-for-profit	14	50	23	0	0	0	14
By size							
SME (<250)	35	25	10	4	2	2	22
Large (250–9,999)	43	25	20	0	4	0	8
Very large (10,000+)	40	40	0	0	0	0	20
Effect of COVID-19 on organisation							
Very negative	47	22	13	0	6	0	13
Slightly negative	31	30	17	4	2	0	17
No effect	15	31	15	0	0	8	31
Slightly beneficial	57	29	14	0	0	0	0
Very beneficial	86	14	0	0	0	0	0
Effect of COVID-19 on employees							
Very negative	38	19	0	6	13	6	19
Slightly negative	43	25	16	2	2	0	13
No effect	27	27	27	0	0	0	18
Slightly beneficial	35	41	6	0	0	0	18
Very beneficial	100	0	0	0	0	0	0

Base: n=113

Note: Percentage of those intending frequency change.

Table A6: What proportion of employers have changed their employee benefits in response to the impact of COVID-19 and the economic crisis, begun a change process or made plans to do so by March 2021? (%)

	Yes	No	Don't know
All	35	60	5
By sector			
Manufacturing and production	23	74	2
Private sector services, of which:	35	59	5
Retail, hospitality, catering, leisure and cleaning	24	72	3
Legal, financial, technology and other professional services	46	49	6
Other private sector	28	67	6
Public sector	22	69	9
Voluntary, community and not-for-profit	53	47	0
By size			
SME (<250)	33	63	5
Large (250–9,999)	38	59	3
Very large (10,000+)	36	55	9
Effect of COVID-19 on organisation			
Very negative	32	65	3
Slightly negative	36	58	6
No effect	35	60	5
Slightly beneficial	25	75	0
Very beneficial	53	40	7
Effect of COVID-19 on employees			
Very negative	27	64	9
Slightly negative	33	62	5
No effect	40	60	0
Slightly beneficial	45	50	5
Very beneficial	40	60	0

Base: n=420

Table A7: The temporary and permanent benefits changes being made or planned by March 2021 (%)

	Changed annual leave policy	Christmas/ other physical parties, celebrations and events cancelled	Support for employees who have to shield/ self-isolate	Alerting employees to the dangers of financial scams	Christmas/ other parties, celebrations and events moved online
Change of either duration[1]	74	57	54	45	44
Permanent[2]	29	10	33	78	17
Temporary[2]	71	90	67	22	83
By sector*					
Manufacturing and production	60	60	60	50	40
Private sector services, of which:	78	64	42	33	36
Retail, hospitality, catering, leisure and cleaning	71	86	57	14	29
Legal, financial, technology and other professional services	82	61	33	39	48
Other private sector	73	60	53	27	13
Public sector	78	22	78	78	56
Voluntary, community and not-for-profit	76	52	64	56	56
By size*					
SME (<250)	83	62	40	36	49
Large (250–9,999)	65	52	58	50	42
Very large (10,000+)	75	63	88	50	38
Effect of COVID-19 on organisation*					
Very negative	69	62	59	45	41
Slightly negative	79	58	54	42	46
No effect	71	43	50	57	29
Slightly beneficial	75	75	25	25	50
Very beneficial	63	50	50	50	63
Effect of COVID-19 on employees*					
Very negative	75	75	58	42	67
Slightly negative	73	53	53	39	39
No effect	76	44	64	48	44
Slightly beneficial	76	76	35	53	47
Very beneficial	50	50	50	100	0

1 Percentage of respondents planning any change.

2 Percentage of those planning this particular change. Shows distribution between permanent and temporary change.

* Figures indicate either a permanent or temporary change.

Base: n=108

	Improved occupational sick pay	Launch of virtual GP services	Introduction of a cycle-to-work scheme	Perks for those people who go to the workplace during the pandemic	Introduction of paid bereavement leave
Change of either duration[1]	26	26	25	25	23
Permanent[2]	29	82	78	41	68
Temporary[2]	71	18	22	59	32
By sector*					
Manufacturing and production	10	20	30	20	10
Private sector services, of which:	20	31	25	27	18
Retail, hospitality, catering, leisure and cleaning	29	14	57	14	14
Legal, financial, technology and other professional services	15	30	24	27	24
Other private sector	27	40	13	33	7
Public sector	22	44	11	11	11
Voluntary, community and not-for-profit	32	8	16	16	32
By size*					
SME (<250)	19	19	26	26	26
Large (250–9,999)	25	29	23	19	19
Very large (10,000+)	50	50	25	50	13
Effect of COVID-19 on organisation*					
Very negative	28	21	38	28	24
Slightly negative	23	29	19	19	21
No effect	29	29	0	29	21
Slightly beneficial	25	0	25	50	50
Very beneficial	25	25	50	25	13
Effect of COVID-19 on employees*					
Very negative	25	17	42	17	25
Slightly negative	24	29	25	24	22
No effect	32	24	12	16	20
Slightly beneficial	18	24	24	41	24
Very beneficial	50	0	50	50	50

[1] Percentage of respondents planning any change.

[2] Percentage of those planning this particular change. Shows distribution between permanent and temporary change.

* Figures indicate either a permanent or temporary change.

Base: n=108

	Introduction of a financial allowance for employees working from home	Perks for those people who work from their home during the pandemic	Introduction of early-pay access	Cut in employer pension contributions	Closure of a defined benefit pension scheme
Change of either duration[1]	18	16	11	6	6
Permanent[2]	37	24	50	29	67
Temporary[2]	63	76	50	71	33
By sector*					
Manufacturing and production	25	17	25	25	33
Private sector services, of which:	16	16	6	4	0
Retail, hospitality, catering, leisure and cleaning	12	12	12	0	4
Legal, financial, technology and other professional services	18	18	6	0	0
Other private sector	50	0	50	50	0
Public sector	25	17	25	25	33
Voluntary, community and not-for-profit	16	16	6	4	0
By size*					
SME (<250)	9	17	6	6	4
Large (250–9,999)	21	13	13	0	4
Very large (10,000+)	38	25	13	25	13
Effect of COVID-19 on organisation*					
Very negative	21	14	10	3	10
Slightly negative	13	17	10	10	4
No effect	14	14	7	0	0
Slightly beneficial	25	25	25	0	0
Very beneficial	25	0	13	0	0
Effect of COVID-19 on employees*					
Very negative	25	17	25	25	33
Slightly negative	16	16	6	4	0
No effect	12	12	12	0	4
Slightly beneficial	18	18	6	0	0
Very beneficial	50	0	50	50	0

[1] Percentage of respondents planning any change.

[2] Percentage of those planning this particular change. Shows distribution between permanent and temporary change.

*Figures indicate either a permanent or temporary change.

Base: n=108

CIPD
Chartered Institute of Personnel and Development
151 The Broadway London SW19 1JQ United Kingdom
T +44 (0)20 8612 6200 **F** +44 (0)20 8612 6201
E cipd@cipd.co.uk **W** cipd.co.uk

Incorporated by Royal Charter
Registered as a charity in England and Wales (1079797)
Scotland (SC045154) and Ireland (20100827)

Issued: February 2021 Reference: 8098