



## UvA-DARE (Digital Academic Repository)

### A business case or social responsibility? How top managers' support for work-life arrangements relates to the national context

Been, W.M.; den Dulk, L.; van der Lippe, T.

**DOI**

[10.1080/13668803.2017.1385447](https://doi.org/10.1080/13668803.2017.1385447)

**Publication date**

2017

**Document Version**

Final published version

**Published in**

Community, Work & Family

**License**

CC BY-NC-ND

[Link to publication](#)

**Citation for published version (APA):**

Been, W. M., den Dulk, L., & van der Lippe, T. (2017). A business case or social responsibility? How top managers' support for work-life arrangements relates to the national context. *Community, Work & Family*, 20(5), 573-599.  
<https://doi.org/10.1080/13668803.2017.1385447>

**General rights**

It is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), other than for strictly personal, individual use, unless the work is under an open content license (like Creative Commons).

**Disclaimer/Complaints regulations**

If you believe that digital publication of certain material infringes any of your rights or (privacy) interests, please let the Library know, stating your reasons. In case of a legitimate complaint, the Library will make the material inaccessible and/or remove it from the website. Please Ask the Library: <https://uba.uva.nl/en/contact>, or a letter to: Library of the University of Amsterdam, Secretariat, Singel 425, 1012 WP Amsterdam, The Netherlands. You will be contacted as soon as possible.

*UvA-DARE is a service provided by the library of the University of Amsterdam (<https://dare.uva.nl>)*

## A business case or social responsibility? How top managers' support for work-life arrangements relates to the national context

W. M. Been<sup>a</sup>, L. den Dulk<sup>b</sup> and T. van der Lippe<sup>c</sup>

<sup>a</sup>Amsterdam Institute for Advanced Labour Studies (AIAS), University of Amsterdam, Amsterdam, Netherlands; <sup>b</sup>Department of Public Administration, Erasmus University Rotterdam, Rotterdam, Netherlands; <sup>c</sup>Department of Sociology/ICS, Utrecht University, Utrecht, Netherlands

### ABSTRACT

The extent to which organizations supplement statutory work-life arrangements varies systematically between countries. Empirical evidence on how organizations' approaches to work-life arrangements relate to the national context is, however, mixed. This study aims to elucidate this complex relationship by focusing on how top managers' considerations about whether or not to provide work-life arrangements are related to the national context. Semi-structured interviews were held with 78 top managers in Finland, the Netherlands, Portugal, Slovenia and the UK. This study finds that top managers' relate their considerations whether to provide work-life arrangements to the extensiveness of national legislation: only in the context of few state work-life policies top managers saw it as a business issue. Top managers also take into consideration what they believe is expected of them by employees and society at large, which can work either in favor or against the provision of work-life arrangements. Perceiving the provision of work-life arrangements as a social responsibility seems more apparent for top managers in Slovenia and Finland. By leaving the social responsibility argument out of the central framework of most studies, the existing literature appears to tell the story mainly from an Anglo-Saxon perspective placing business oriented arguments central.

### RESUMEN

El grado de provisiones legales sobre la conciliación laboral-familiar varía sistemáticamente entre países. La evidencia empírica sobre la relación entre los enfoques de las organizaciones hacia la conciliación laboral-familiar y el contexto nacional no son claras. Este trabajo se centra en elucidar esta compleja relación, centrandó la atención en cómo las reflexiones de altos directivos sobre proveer medidas de conciliación laboral-familiar, o no hacerlo, están relacionadas con el contexto nacional. Se celebraron entrevistas semiestructuradas con 78 altos directivos de Finlandia, Países Bajos, Portugal, Eslovenia y el Reino Unido.

### ARTICLE HISTORY

Received 10 October 2016  
Accepted 23 August 2017

### KEYWORDS

Work-life arrangements; top managers; country comparison; qualitative design

### PALABRAS CLAVE

conciliación laboral-familiar; altos directivos; comparativas nacionales; diseño cualitativo

**CONTACT** W. M. Been  [w.m.been@uva.nl](mailto:w.m.been@uva.nl)

© 2017 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group  
This is an Open Access article distributed under the terms of the Creative Commons Attribution-NonCommercial-NoDerivatives License (<http://creativecommons.org/licenses/by-nc-nd/4.0/>), which permits non-commercial re-use, distribution, and reproduction in any medium, provided the original work is properly cited, and is not altered, transformed, or built upon in any way.

Este estudio encuentra que los altos directivos relacionan sus consideraciones sobre proveer, o no, medidas de conciliación laboral-familiar con el nivel de extensión de la legislación nacional al respecto: solo en el contexto de bajo nivel de políticas nacionales de conciliación laboral-familiar los altos directivos ven estas como una cuestión empresarial. Los altos directivos también toman en consideración lo que creen que sus empleados y la sociedad en general espera de ellos, lo cual puede trabajar tanto a favor como en contra de la provisión de medidas de conciliación laboral-familiar. La percepción de las medidas de conciliación laboral-familiar como una responsabilidad social parece más evidente para los altos directivos de Eslovenia y Finlandia. La mayoría de estudios la literatura actual, al dejar fuera de su marco central el argumento sobre la responsabilidad social, parecen contar la historia desde un enfoque prominentemente Anglosajón, poniendo en el centro de atención los argumentos de orientación empresarial.

## 1. Introduction

Work-life arrangements are organizational policies that support employees in combining work with responsibilities in their private life (Blair-Loy & Wharton, 2004; Kossek, Lewis, & Hammer, 2010; Plantenga & Remery, 2005). The extent to which organizations provide work-life arrangements to employees beyond what is statutorily required varies not only between organizations but also structurally between countries (Den Dulk, Peters, & Poutsma, 2012; Den Dulk, Peters, Poutsma, & Ligthart, 2010; Lambert & Kossek, 2005), both in terms of the level of provision of such arrangements and in the types of arrangements. An important type of work-life arrangements constitutes those that allow for flexibility in time and space, such as flextime, telecommuting, and reduced working hours. Other examples are extending leave periods beyond the statutory requirement and providing on-site child care (Ollier-Malaterre, McNamara, Matz-Costa, Pitt-Catsoupes, & Valcour, 2013). Providing flexibility in time and space is found to be most common in countries characterized by a social democratic welfare regime, while extending leave periods is found more often in countries with a conservative or liberal welfare regime (Den Dulk et al., 2012).

Explanations given thus far for national variation in organizations' provision of work-life arrangements focus on who is seen in the particular cultural context of a country as responsible and eligible for providing support for care responsibilities: the family, the state or employers (Kammerman & Kahn, 1997; Ollier-Malaterre, 2009), differences in the legislative context (Den Dulk et al., 2012; Den Dulk & Groeneveld, 2013; Den Dulk, Groeneveld, Ollier-Malaterre, & Valcour, 2013; Lewis, 2003; Lewis & Haas, 2005) and variation in the level of gender equality in society (Den Dulk et al., 2010; Lyness & Kropf, 2005). Cross-national studies have, however, yielded mixed or even contradictory results (Ollier-Malaterre et al., 2013). Some studies, for example, find a positive relation between a high level of gender equality in society and the provision of organizational work-life arrangements (Lyness & Kropf, 2005), while others do not (Den Dulk et al., 2010). With regard to the relationship between state work-life policies (e.g. statutory leave) and organizations' provision of work-life arrangements, some find a positive relationship (Den Dulk & Groeneveld, 2013;

Den Dulk et al., 2012), while others find a negative relation (Den Dulk, 2001; Ollier-Malaterre, 2009). This leaves the question of how organizations' provision of work-life arrangements is shaped by the national context open for further exploration.

The relationship between the provision of work-life arrangements and the national context is generally studied at the organizational level rather than the decision-makers' level looking at correlations between organizational and national characteristics (Den Dulk & Groeneveld, 2013; Den Dulk et al., 2010, 2012, 2013). This leaves the ways in which the national context affects organizational work-life arrangements largely inside a 'black box'. In this study we intend to open this black box by looking at the considerations of decision-makers whether to provide work-life arrangements and how these relate to the national and cultural context. After all, these arrangements find their way into organizational policies through active and strategic decision-making. More specifically, we look at the considerations of top managers, as the actors ultimately responsible for strategic decision-making about the organization's policies (Bardoel, 2003; Kossek, Dass, & DeMarr, 1994; Milliken, Martins, & Morgan, 1998; Osterman, 1995). The central question is thus: *how are the considerations of top managers regarding the provision of work-life arrangements shaped by the national and cultural context?* We emphasize that the decision to focus on top managers is not because they are the only important actors, but rather because they are as final decision-makers about the organizations' strategy regarding work-life arrangements good informants about the considerations preceding the decision whether to adopt them.

We add to the literature by (1) focusing directly on considerations underlying the provision of work-life arrangements and taking a cross-national and in-depth approach in doing so, and (2) by focusing on top managers. Despite their important role, top managers are rarely studied in relation to the provision of work-life arrangements by organizations (see for exceptions: Been, Den Dulk, & Van der Lippe, 2016; Been et al., 2017; Warmerdam, Den Dulk, & Van Doorne-Huiskes, 2010). Previous cross-national studies tend to focus on Human Resource (HR) managers (Den Dulk & Groeneveld, 2013; Den Dulk et al., 2010, 2012, 2013) or middle managers (Den Dulk et al., 2011; Lyness & Kropf, 2005). Scholars, however, acknowledge that it is ultimately top managers that decide upon the organizations' strategy regarding the adoption of work-life arrangements (Bardoel, 2003; Kossek et al., 1994; Milliken et al., 1998; Osterman, 1995). Their influence is illustrated by studies that used the reporting of HR managers and show that organizations with a top manager with a positive attitude towards work-life arrangements tend to provide more of these arrangements (Bardoel, 2003; Kossek et al., 1994; Ollier-Malaterre, 2009). Top managers are thus actors that can provide insight in the considerations underlying the decision whether to provide work-life arrangements, even though other actors are also relevant for the provision of work-life arrangements. For example, HR managers being responsible for personnel issues are important sources for bringing the need for work-life arrangements to the attention of top managers (Kossek et al., 1994; Milliken et al., 1990; Morgan & Milliken, 1992), and middle managers make the actual allowance decisions about whether an employee can use the work-life arrangement in place (Den Dulk & De Ruijter, 2008; Poelmans & Sahibzada, 2004; Powell & Mainiero, 1999). Also trade unions and workers councils can pressure for their introduction.

In order to take the national context into account, semi-structured interviews were held with top managers from five different European countries: Finland, Portugal, Slovenia, the

Netherlands and the UK. These countries were selected in order to cover a variation in types of welfare state regime, ensuring variation in national contexts. Semi-structured interviews were chosen because of the exploratory nature of the question: the semi-open approach allows for new topics to pop up (Galetta, 2013), which is important given the mixed and sometimes contradictory results of previous studies. The specific focus on national differences and the national context in this study may create the unjustified impression that the national context is more influential than the organizational context. Other studies have shown that this is not true, and that there is more variation between organizations than between countries (e.g. Den Dulk et al., 2010; Warmerdam et al., 2010). Nonetheless, we focused on national differences because they are less well understood and this study allowed us to improve our understanding of how the national context plays a role in the provision of work-life arrangements.

## 2. Literature review and theoretical background

Cross-national studies of the provision of work-life arrangements consistently show that it is more common for organizations in some countries to offer work-life arrangements than it is for those in others (Den Dulk et al., 2010, 2012, 2013; Lewis, 2003; Lewis & Haas, 2005; Lyness & Kropf, 2005; Ollier-Malaterre et al., 2013). These national differences have been explained using the main theories used in the literature explaining the adoption of work-life arrangements by organizations in general: (neo)institutional theory, business case argumentation and the managerial interpretation approach.

Institutional theory is based on the idea that organizations follow social rules and conventions (DiMaggio & Powell, 1983; Ingram & Simons, 1995; Meyer & Rowan, 1977). There are various institutional pressures in society that push organizations to follow these social rules and conventions: laws and regulations (coercive pressure), societal norms and expectations (normative pressure) and other organizations (mimetic pressure). Applied to work-life arrangements, this means that legislation designed to support people's work-life balance obliges organizations to provide employees with certain types of work-life arrangements. In addition, this legislation may encourage a normative climate in which organizations are expected to support employees in combining work and private responsibilities beyond the statutory minimum (Den Dulk, 2001; Den Dulk et al., 2010). The same has been argued for a high level of gender equality in society (Den Dulk et al., 2010; Lyness & Kropf, 2005). It has furthermore been argued that a normative climate may in turn enhance the 'sense of entitlement' to work-life arrangements felt by employees and professional groups within the organization (Cook, 2004; Lewis & Haas, 2005; Lewis & Smithson, 2001). These groups put pressure on organizations to adopt arrangements (normative pressure) beyond the statutory requirements (Oliver, 1991). These argumentations have been used to explaining the observed positive relation between the level of state work-life policies and the provision of work-life arrangements by organizations (Den Dulk & Groeneveld, 2013; Den Dulk et al., 2012), and the observed positive relation between the level of national gender equality and the provision of work-life arrangements by organizations (Lyness & Kropf, 2005).

However, a negative relationship between state policies and organizational work-life arrangements has also been observed (Den Dulk, 2001; Ollier-Malaterre, 2009). An argument given to explain this negative relationship between state policies and the provision of work-

life arrangements by organizations is that if the state is already providing many work-life policies, there is less need for organizations to be involved in providing them (Den Dulk, 2001). This assumes active and strategic decision-making by managers regarding the provision of work-life arrangements and is rooted in business case argumentation and managerial interpretation. According to business case argumentation, work-life arrangements will be adopted when benefits outweigh the costs (Den Dulk, 2001; Den Dulk et al., 2010; Dex & Scheibl, 2001; Kossek & Friede, 2006; Osterman, 1995; Plantenga & Remery, 2005). The negative relation is than explained by the reasoning that when the state is already providing many work-life policies, there is less to be gained by organizations in terms of a competitive advantage to be gained over other organizations (Den Dulk et al., 2013).

The managerial interpretation approach places managers at the center: they must first interpret the environment and come to regard work-life arrangements as relevant for their organization before work-life arrangements are to be adopted (Bardoel, 2003; Goodstein, 1994; Kossek et al., 1994; Milliken et al., 1998; Osterman, 1995). When we apply this to the decision-making process of top managers, it means that when the state is already providing extensive work-life policies, they may consider the provision of work-life arrangements a responsibility of the state rather than the organization's, perceiving it as irrelevant for the organization. This argumentation also explains the negative relation between state policies and the provision of work-life arrangements by organizations. By looking in-depth to top managers' considerations, we can focus on which explanation seems most fitting. Moreover, the mixed results of previous studies suggest that there might be more going on that has been hypothesized in previous studies, or that the reality may be more nuanced. Because of the explorative nature of this study, we will be able to observe in which variety of ways considerations of top managers whether to provide work-life arrangements are related to the national context.

### **3. Description of countries**

Previous studies have explained national differences in organizations' provision of work-life arrangements by pointing to differences in normative climate and variation in work-life policies provided by the government (Den Dulk & Groeneveld, 2013; Den Dulk et al., 2012, 2013; Lewis, 2003; Lewis & Haas, 2005). We will now discuss the national contexts at the time of the interviews in Finland, the Netherlands, Portugal, Slovenia and the UK with regard to these aspects. This provides the contextual background to understand the considerations of top managers regarding work-life arrangements across the various countries. We start by distinguishing between two different kinds of work-life arrangements: (1) those that alter the time and place of work (flextime, telecommuting, part-time hours), and (2) those that grant time off from work to spend elsewhere (leave arrangements beyond the statutory required) or provide services (on-site child care) (see also Den Dulk et al., 2013). [Table 1](#) gives an overview of the national legislation in these areas for each country.

#### **3.1. Telecommuting, flextime and part-time hours**

The ongoing technological developments have made it easier for especially knowledge workers to work at any time and any place, which has stimulated telecommuting and

flexitime. Also the increased flexibility of the labor market has contributed to their advance. Although these societal and labor market developments are apparent in all countries under study, there are some national differences in how they are discussed in the public debate and whether and how these practices have found their way into organizations.

Of the countries included in this study, only the UK provides a statutory basis for flexitime at the time of the interviews: the British government recently introduced legislation giving employees the right to request flexible work hours (Lewis, Campbell, & Huerta, 2008). Furthermore, flexitime is actively promoted among employers by arguing that it is good for business. This is less the case for telecommuting, which also lacks a statutory basis. In the Netherlands, Slovenia and Finland, both flexitime and telecommuting are encouraged by the government even though there is no legislation around these arrangements. In the Netherlands, this is done by adopting them within public sector organizations, thus providing a positive example. A good example is the introduction of the 'new way of working' (Bijlsma, Janssen, de Koning, & Schlechter, 2011), a management concept around the organization of work in which work is designed to become less time- and space-dependent (Bijl, 2007). In Slovenia the government has chosen to actively promote work-life arrangements in organizations by awarding, since 2007, a 'family-friendly certificate' to eligible employers. To earn it, organizations increasingly began to introduce such arrangements as flexitime and telecommuting.<sup>1</sup> Organizations in Finland are also encouraged by the government to provide flexitime and telecommuting, based on a shared cultural value of gender equality (Daly, 2011). In Portugal, flexitime, part-time work and telecommuting are not actively promoted by the government. Nevertheless, flexitime is quite common in Portuguese organizations, although telecommuting is almost nonexistent (Das Dores-Guerreiro & Pereira, 2007).

Part-time work has a statutory basis in the Netherlands and the UK. The Netherlands is the only country in this study in which the law gives employees the right to ask their employer to adjust their working hours; the employer can only refuse if it can show that this will seriously harm the organization. In addition, part-time employees have the same social rights as employees in full-time positions. Also in the UK, employees in part-time jobs have the same employment protection and many of the same social rights as employees in full-time positions (Van der Lippe, Jager, & Kops, 2006). In the Netherlands a large percentage of women work part-time (Vlasblom, Van Echtelt, & De Voogd-Hamelink, 2015). Part-time work is thus a strategy used by many female employees to maintain a healthy work-life balance and meet child care needs (Täht & Mills, 2012). In the UK, however, part-time jobs are generally lower-level positions and the employees in these positions are often overqualified (Yerkes, Standing, Wattis, & Wain, 2010). Part-time work is exceptional in both Finland and Slovenia, where employees commonly only work part-time as part of a parental leave arrangement (Niemistö, 2011; Stropnik & Šircelj, 2008). In these countries, the assumption is that both men and women work and care for dependents (Kossek & Ollier-Malaterre, 2013; Lewis et al., 2008). Also in Portugal, employees either work full-time or not at all (Das Dores-Guerreiro & Pereira, 2007).

### **3.2. Legislative leave and child care**

The statutory leave arrangements related to childbirth vary considerably between the countries in this study. All countries have adopted maternity/paternity/parental leave



**Table 1.** Overview of statutory policies around leave for young parents, part-time work and public child care as in place at the time of data collection (2012).

	Flexitime, telecommuting and part-time working hours	Leave
Finland <sup>a</sup>	<p><u>Flexitime</u>: No statutory policies.</p> <p><u>Telecommuting</u>: No statutory policies.</p> <p><u>Part-time</u>: Possible to shorten weekly or daily working hours up to when the child finishes its second year of school. Not paid by the employer, but parents receive a flat-rate 'home care allowance' from the government.</p>	<p><u>Maternity leave</u>: 105 weekdays fully paid.</p> <p><u>Paternity leave</u>: 18 weekdays fully paid with an additional 12 weekdays if the father takes at least 12 weekdays of parental leave.</p> <p><u>Parental leave</u>: 158 weekdays to be divided between the parents, fully paid.</p> <p><u>Additional leave</u>: 'Care leave' as an extension of parental leave until the child is three. Not paid by the employer, but the employee receives a flat-rate 'home care allowance' from the government.</p> <p><u>Child care</u>: Municipalities are obliged to provide a day care facility for children. The fee depends on the income of the parents.</p>
The Netherlands <sup>b</sup>	<p><u>Flexitime</u>: No statutory policies.</p> <p><u>Telecommuting</u>: No statutory policies.</p> <p><u>Part-time</u>: People who have been employed by the same employer for at least one year have the right to request reduced or extended work hours and have the same employment rights and protections as those working full-time. This request can only be refused by the employer if it would severely threaten the work process.</p>	<p><u>Maternity leave</u>: 112 weekdays fully paid.</p> <p><u>Paternity leave</u>: 2 weekdays fully paid.</p> <p><u>Parental leave</u>: 26 times the weekly work hours (can be taken as part-time), unpaid.</p> <p><u>Child care</u>: Child care is organized by the market (private sector organizations). Parents are financially compensated based on their income. Compensation is paid by the government and employers (through taxes).</p>
Portugal <sup>c</sup>	<p><u>Flexitime</u>: No statutory policies.</p> <p><u>Telecommuting</u>: No statutory policies.</p> <p><u>Part-time</u>: No statutory policies.</p>	<p><u>Maternity leave</u>: 35 weekdays of the total time of parental leave is reserved as maternity leave for the mother.</p> <p><u>Paternity leave</u>: 30 weekdays additional parental leave when both parents share the parental leave.</p> <p><u>Parental leave</u>: 120 weekdays fully paid.</p>
Slovenia <sup>d</sup>	<p><u>Flexitime</u>: No statutory policies.</p> <p><u>Telecommuting</u>: No statutory policies.</p> <p><u>Part-time</u>: Parents of children up to six may work part-time, the difference in hours is paid by social security based on a minimum wage.</p>	<p><u>Child care</u>: Child care is organized by the market.</p> <p><u>Maternity leave</u>: 105 weekdays fully paid.</p> <p><u>Paternity leave</u>: 90 weekdays, of which 15 are fully paid and 75 are paid at the minimum wage.</p> <p><u>Parental leave</u>: 260 weekdays full-time or 520 part-time on full pay, to be divided between parents.</p> <p><u>Child care</u>: Publicly organized, heavily subsidized to make it affordable for parents.</p>
UK <sup>e</sup>	<p><u>Flexitime</u>: Right to request flexible working hours.</p> <p><u>Telecommuting</u>: No statutory policies.</p> <p><u>Part-time</u>: Part-time employees have the same rights as full-time employees and should be treated equally favorably.</p>	<p><u>Maternity leave</u>: 35 weekdays paid at 90%, 165 weekdays at a flat rate.</p> <p><u>Paternity leave</u>: 10 weekdays at a flat rate.</p> <p><u>Parental leave</u>: 65 weekdays unpaid.</p> <p><u>Child care</u>: Organized by the market, paid by parents.</p>

<sup>a</sup> Source: Niemistö (2011).<sup>b</sup> Source: Den Dulk and Spengelink (2009).<sup>c</sup> Source: Das Dores-Guerreiro and Pereira (2007) and Wall and Leitao (2012).<sup>d</sup> Source: Mrčela and Sadar (2011) and Stropnik and Šircelj (2008).<sup>e</sup> Source: <https://www.gov.uk/government/publications/statutory-leave-policies>.



legislation because they must all comply with EU legislation (Saraceno, 2011). However, EU legislation is incorporated in national legislation in different ways (Lewis et al., 2008). This is illustrated by Table 1, which shows that both the length of and the pay during leave periods vary between countries. For example, the length of fully paid paternity leave varies considerably, with the shortest periods in the Netherlands (2 days) and the UK (0 days on full pay, but 10 days at a flat rate) and the longest period in Finland (18 days) and Slovenia (15 days). Portugal (5 days) falls in between.

Maternity leave has a comparable length in Finland (105 weekdays), Slovenia (105 weekdays) and the Netherlands (112 weekdays) and is in all these countries fully paid. Differences are found in the additional parental leave that can be taken, which is fully paid in Finland (158 weekdays to be divided between both parents) and Slovenia (260 weekdays to be divided between the parents) and unpaid in the Netherlands (26 times the weekly working hours for each parent). The system is slightly different in Portugal, which has a system of 155 weekdays of fully paid parental leave of which 35 weekdays are reserved for the mother as maternity leave. The rest can be divided between the parents. In the UK maternity leave is 35 weekdays at 90% pay with an additional 165 weekdays at a flat rate. Parental leave is unpaid (65 weekdays).

Of the countries in this study, the public child care facilities are most extensive in Finland and Slovenia. In both countries the coverage of public child care is high and the fees for parents are relatively low (Niemistö, 2011; Stropnik & Šircelj, 2008). In the other three countries, public child care is more expensive and/or the coverage is less universal. In the Netherlands, the UK and Portugal child care is organized by the market and paid for by the parents. In the Netherlands parents are partly compensated for the fee depending on their income.

## 4. Data and methods

### 4.1 . Data

The semi-structured interviews were conducted in person between November 2011 and February 2013. As top managers are among the elite of society, they are particularly difficult to access (Aberbach & Rockman, 2002; Goldstein, 2002). With the help of local experts, a plan was designed for approaching top managers in each country. Different methods were used: personal networks (in all countries), business leaders' organizations (Slovenia and Finland), snowball sampling (all countries), social media (the Netherlands and the UK) and internet selection (Finland, Portugal and the UK). Care was taken to recruit top managers from a wide range of organizations in each country (maximum variation approach) in order to ensure that a wide variety of considerations are captured. Specific care was taken to have variety in background characteristics that are known to correlate with the provision of work-life arrangements: size and sector (e.g. Den Dulk et al., 2010). Moreover, we tried to have both male and female top managers. When a board of directors was leading the organization, we asked for the top manager most involved in HR issues. Table 2 shows the distribution in terms of sex, industry and organization's size, making clear that indeed a wide variety of organizations are included. Comparing the characteristics of the top managers and their organizations in this study to the national averages, it shows that the selection is not necessarily representative in terms of distribution: female top managers are overrepresented (European Union, 2013), as well as

large organizations whereas industrial organizations are underrepresented.<sup>2</sup> This is not necessarily a problem, as capturing variety in considerations is the goal of this study rather than the distribution of these considerations.

To try to get a high response rate and to minimize the possibility of self-selection, top managers were first sent a letter in which our phone call was announced, after which we called them. In the invitation letter, the aim of the study was described as:

In recent years, there has been much discussion about work-life policies in organizations; however, almost no attention has been paid to the considerations and views of the people in charge of the organizations themselves. The aim of this project is to fill this very gap in research by gathering information on business executives' views on the implementation of work-life policies in organizations.

Our approach of actively reaching out to the top managers by calling them increased the chance of participation. When top managers were hesitant to participate, effort was taken to convince them. This resulted in a total of 78 top managers who participated in a semi-structured interview, which was a response rate of almost 80% of the directly contacted top managers.

To have a better sense of the personal characteristics of the participating top managers, we have included in [Table 2](#) the number of top managers with children, the percentage that are (living as) married and the percentage of top managers that ever experienced a work-life conflict and/or used work-life arrangements themselves. Unfortunately this information is not available for the top managers interviewed in Portugal. The table shows that in all countries the majority of the participating top managers has children and is (living as) married. Whether top managers ever experienced a work-life conflict themselves varies from 31.3% of the top managers in the Netherlands to 68.4% of the participating top managers in Slovenia. Also whether top managers ever personally made use of work-life arrangements varies, ranging from 43.8% of the participating top managers in the Netherlands to 80.0% of those in the UK.

To have an indication of how many work-life arrangements are already available within the organizations of the participants, [Table 2](#) moreover shows the use of telecommuting, flextime, part-time working hours and parental leave by the employees in the organization of the participating top managers. Moreover, the table shows whether on-site child care is available. The variation in the use of flextime and telecommuting in all countries varies greatly between organizations. Part-time work, on the other hand, is used by employees in many organizations in the Netherlands and the UK but not so in the other three countries. Parental leave was most commonly used by employees from the organizations of the participating top managers in Slovenia. The spread in use of possible work-life arrangements by the employees of the organizations of the participating countries shows that there is variation: not only those top managers participated of organizations that already have a high use of work-life arrangements by employees.

The interviews were conducted in English by the main researcher of the project except in the Netherlands and Portugal. The interviews with Dutch top managers were conducted by the main researcher in Dutch, whereas the majority of interviews with the Portuguese top managers were conducted in Portuguese by a local expert and a research assistant trained by the main researcher of the project. These interviews were transcribed and translated. Interviewing was continued until a level of saturation was reached in every country.

**Table 2.** Characteristics of participants and their organizations by country in percentages of the participants.

	Finland	The Netherlands	Portugal <sup>a</sup>	Slovenia	UK
Number of respondents	14	15	15	18	16
<b>Top managers' personal characteristics</b>					
Sex (male) %	69	60	67	56	81
Children (yes) %	76.9	68.8	–	94.7	60.0
(Living as) married (yes) %	92.3	87.5	–	84.2	100.0
Experienced work-life conflict (yes) %	38.5	31.3	–	68.4	66.7
Use(d) work-life arrangements (yes) %	69.2	43.8	–	57.9	80.0
<b>Organizational characteristics</b>					
<i>Industry %</i>					
Legal services	0	13.3	6.7	5.6	0
Finance	14.3	13.3	6.7	16.7	0
Government	14.3	13.3	6.7	5.6	18.8
Research, consultancy and planning	21.4	20.0	6.7	16.7	31.3
Private services	7.1	6.7	20.0	16.7	12.5
Healthcare and education	0	6.7	6.7	0	6.3
IT	0	6.7	6.7	5.6	0
Retail	0	0	6.7	0	6.3
Production/industry	14.3	6.7	6.7	27.8	12.5
Transport, energy and public services	21.4	6.7	13.3	0	0
Other	7.1	6.7	13.3	5.6	12.5
<i>Size %</i>					
Small (<100)	7.1	46.7	40.0	38.9	50.0
Medium (101–1000)	50.0	6.7	13.3	61.1	18.8
Large (>1000)	42.9	46.7	46.7	0	31.3
<i>Use of telecommuting/flexitime %</i>					
Nobody uses it	15.4/0.0	12.5/6.3	–	47.4/16.0	13.3/20.0
1–25%	61.5/30.8	37.5/18.8	–	36.8/21.1	53.3/33.3
26–50%	0.0/15.4	12.5/25.0	–	5.3/5.3	0.0/6.7
51–75%	7.7/7.7	6.3/0.0	–	5.3/15.8	13.3/0.0
75–99%	7.7/15.4	6.3/25.0	–	0.0/10.5	0.0/20.0
Everyone uses it	0.0/23.1	0.0/6.3	–	5.3/31.6	0.0/6.7
Missing	7.7/7.7	25.0/18.8	–	0.0/0.0	20.0/13.3
<i>Use of part-time (male/female) %</i>					
Nobody works part-time	7.7/7.7	0.0/0.0	–	47.4/21.1	6.7/6.7
1–10%	76.9/61.5	6.3/0.0	–	31.6/73.7	40.0/6.7
11–30%	7.7/15.4	68.8/0.0	–	0.0/0.0	20.0/40.0
31–50%	0.0/7.7	12.5/25.0	–	0.0/0.0	13.3/13.3
51–100%	0.0/0.0	6.3/68.8	–	0.0/0.0	6.7/20.0
Missing	7.7/7.7	6.3/6.3	–	21.1/5.3	13.3/13.3
<i>Use of parental leave (male/female)</i>					
Missing	2.1/4.7	4.8/5.1	–	8.1/17.2	2.7/3.8
Missing	0.0/0.0	12.5/12.5	–	10.5/10.5	13.3/13.3

<sup>a</sup> The data about part of the background characteristics of the top managers interviewed in Portugal is unavailable.

#### 4.2. Design of the semi-structured interviews

The main goal of the semi-structured interviews was to explore top managers' considerations for supporting work-life arrangements or refraining from support, so that a cross-country comparison could be made. The interviewer had a topic list, including probes, to ensure that all topics were discussed (Hennink, Hutter, & Bailey, 2011). The interviews covered at least (but were not restricted to) the following work-life arrangements: leave policies, adjustment of working hours (to part-time), telecommuting, flexitime and on-site child care. The topic list can be found in Appendix 1. The interviews took place at a location chosen by the top managers, which in all but one case meant their own offices. Before the interview began, the managers were assured that everything they said would be anonymized and confidential. The majority of the interviews took no

longer than an hour owing to the top managers' time constraints. After the top manager had given his or her consent, all interviews were recorded and transcribed.

### **4.3. Method of analysis**

The semi-structured interviews were analyzed using MAXQDA. To start with, open coding was applied to allow topics to emerge from the data (Boeije, 2010). Coding was done by several researchers and codes were then compared to correct for researcher bias. After the open coding phase was completed for all interviews, axial coding was done, organizing and grouping top managers' considerations for supporting or not supporting work-life arrangements. This was followed by grouping these considerations by shared nature, for example, 'positive impact on the organization'. Finally, the 'table of code frequencies', which can be found in Appendix 2, was used to identify which considerations were mentioned by top managers in which country. This tool was used to indicate when something was mentioned in one country and not mentioned in another, or when something was mentioned much more often in one country than in another, enabling us to detect variation across countries. The goal of this process was to identify differences in considerations between top managers in different countries, not to quantify the considerations. This produced an overview of considerations shared by top managers across countries and reasons specific to top managers in one or more countries. Next, the revealed national differences and similarities were interpreted by linking them to the explanations top managers gave, to be able to understand national differences in relation to characteristics of the national context.

## **5. Results**

Table 3 shows the considerations of top managers around the provision of work-life arrangements in their organization. As the first column shows, we distinguish four main categories of consideration which reflect the main theoretical approaches in the literature: (1) legislation and public provisions, (2) perceived normative and mimetic pressures; (3) business case arguments: perceived impact on the organization; (4) managerial interpretation approach. A distinction is made between considerations that are shared by top managers of all countries (second column) and those that are particular to top managers in specific countries (third column). Most categories are regarded as important by top managers in each country, meaning that they share many considerations around the provision of work-life arrangements. The third column shows national differences in the contents of the categories. There are no remarkable national differences in the categories 'costs', 'remuneration' and 'personal beliefs', but there are notable national differences in the others.

### **5.1. Legislation, public provisions and top managers' considerations**

The first category in Table 3 shows that top managers respond to coercive pressure: they relate their support for work-life arrangements to legislation and public provisions. Regardless of any national differences concerning statutory requirements and length of leave, top managers stated that they adhere to the law, simply accept the law for what

**Table 3.** National differences and similarities in top managers' considerations regarding their support for work-life arrangements.

Main category	Content of the category	
	<i>Considerations found among top managers across countries</i>	<i>Additional considerations only apparent in some countries</i>
(1) Legislation and public provisions	<ul style="list-style-type: none"> <li>○ <u>Coercive pressure</u>: Top managers follow legislation and/or collective agreements legally extended to the sector.</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Interpretation</u>: Top managers refrain from supporting some types of policies because they feel it is the governments' responsibility. (<i>Finland, Slovenia</i>).</li> <li>○ <u>Costs</u>: Top managers state that extending leave policies and on-site child care are expensive options (<i>the Netherlands, Portugal, UK</i>).</li> </ul>
(2) Perceived normative and mimetic pressures	<ul style="list-style-type: none"> <li>○ <u>Mimetic pressure</u>: Top managers (do not) support arrangements if other organizations also (do not) provide them.</li> <li>○ <u>Normative pressure</u>: Top managers (do not) support work-life arrangements because they have the feeling it is (not) expected of them.</li> <li>○ <u>Normative pressure</u>: Top managers link their support for work-life arrangements to achieving gender equality.</li> <li>○ <u>Normative pressure</u>: Top managers (do not) support arrangements if employees (do not) request them.</li> <li>○ <u>Normative pressure</u>: Top managers support arrangements when they contribute to a good societal reputation/reputation as a social responsible employer or help the organization stand out as a modern employer.</li> <li>○ <u>Normative pressure</u>: Social responsibility of the organization.</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Normative pressure</u>: Top managers support arrangements because they feel employees in general expect them (<i>the Netherlands, UK</i>).</li> <li>○ <u>Normative pressure</u>: In Portugal top managers mentioned refraining from support because they feel it would be against the social norm (<i>Portugal</i>).</li> <li>○ <u>Normative pressure</u>: it is seen as a way of including the families of employees in the organization (<i>Portugal, Slovenia</i>).</li> <li>○ <u>Normative pressure</u>: Top managers feel the potential availability of part-time arrangements should be in line with the full-time working hours culture in their country (<i>Portugal, Slovenia</i>).</li> <li>○ <u>Normative pressure</u>: Top managers mention that the most important reason to support arrangements was because they feel it is the right thing to do (<i>Finland, Slovenia</i>).</li> <li>○ <u>Normative pressure</u>: Top managers emphasize that the reason they provide work-life arrangements is because they contribute to employee satisfaction and happiness (<i>Slovenia</i>).</li> </ul>
(3) Business case considerations: perceived impact on organization	<ul style="list-style-type: none"> <li>○ <u>Costs</u>: Top managers refrain from support when they see them as: harming productivity, harmful for the organizational culture, making the organization of work difficult (including monitoring), hindering customer service or too costly.</li> <li>○ <u>Benefits</u>: Top managers support work-life arrangements when they see them as: good for the organizational culture, increasing employee commitment, a win-win situation, and when they facilitate the organization of work and customer services.</li> <li>○ <u>Remuneration</u>: compensation for lower pay, especially in the public sector, may be used to attract and retain employees.</li> <li>○ <u>Conditions</u>: Top managers set requirements, such as block hours and reachability to secure the organization's interest.</li> </ul>	<ul style="list-style-type: none"> <li>○ <u>Benefits</u>: Top managers support arrangements because they see it as more productive and effective (<i>Finland, the Netherlands, UK</i>).</li> <li>○ <u>Benefits</u>: Top managers support arrangements because they are a strategy to attract and retain employees (<i>the Netherlands, UK</i>).</li> <li>○ <u>Conditions</u>: Coordinate with colleagues, set a minimum number of work hours, require the attendance of meetings to secure the organization's interest (<i>the Netherlands, UK</i>).</li> <li>○ <u>Conditions</u>: Top managers (wish to?) ensure the right balance between what they give to employees and what employees give in return to secure the organization's interest and ensure flexibility from employees in return for the flexibility they receive (<i>the Netherlands, UK</i>).</li> </ul>
(4) Managerial interpretation approach	<ul style="list-style-type: none"> <li>○ <u>Personal beliefs</u>: Top managers do or do not support work-life arrangements because they see them as something good or bad.</li> </ul>	

it is and deal with the leave arrangements because the level of leave arrangements set by legislation is normal for them. Moreover, collective agreements legally extended to the sector were reason to provide work-life arrangements.

The results further show that variation in the extensiveness of public provisions may also result in national differences in top managers' considerations: top managers say only to extend public provisions by offering supplementary work-life arrangements when they feel it is their responsibility to do so and not that of the government. This shows that managerial interpretation is important when it comes down to the relation between state work-life policies and organizational work-life arrangements. The interviews showed that top managers in Finland and Slovenia see the extensive statutory leave policies and the public child care systems in both countries (see also [Table 1](#)) as something they do not feel responsible for supplementing. They do not go beyond these statutory employee rights because they consider them extensive enough, and because they see them as a government task and not the responsibility of organizations: they described the provision of leave policies and child care provisions as a social issue rather than a business issue.

Well, we don't have special policies [to help people combine work and a family]. This in fact in Slovenia is a matter of the overall [note: meaning a public responsibility], let's say, of the social framework of the wellbeing in Slovenia in a way. It is like kindergarten availability, if you have more children, lower rated and so on. [...] so far in Slovenia, if you have a child than it is one year you can stay with the child at home. Than the social security level is still very high. You have the free schooling system still, you know. Than the health system, which is also for free to a certain degree, and so on. [...] So here in Slovenia I would say that this sort of social standard is really very highly developed [...] and that in fact is the possibility really to the families to be more involved.[...] It is all in the law. (Slovenia, female, bank, medium-sized organization)<sup>3</sup>

No, we don't have that [day care facility]. There are not many, that is not very typical in Finland. It's because it's an official service by the government. It's available everywhere, so we don't have it and I haven't heard of many companies that have it. I couldn't even tell you one. (Slovenia, female, production company, medium-sized organization)

In the Netherlands, Portugal and the UK, top managers were more likely to consider extending the available statutory employee rights and state provisions. However, this did not mean that extending leave policies or providing on-site child care was heavily supported by the top managers in those countries. Top managers spoke of them as being expensive options with few direct benefits for the organization. This seems to indicate that when there are relatively few state work-life policies supplementing them becomes a business case consideration.

## ***5.2. Mimetic and normative pressures***

The semi-structured interviews show that another fundament for national variation in top managers' considerations is that top managers are more inclined to support work-life arrangements when such arrangements are firmly anchored in society: other organizations also provide them and/or they feel it is expected of them. This reflects normative and mimetic pressures. The opposite is also true: top managers mentioned the experience of little normative pressure from society at large as reason to be less inclined to support work-life arrangements. Top managers moreover referred to specific norms in society as

reasons to provide work-life arrangements. Across countries, top managers mentioned achieving gender equality as a goal to which they wanted to contribute by providing work-life arrangements. In Portugal and Slovenia, top managers' considerations also reflect the norms of a family oriented society: work-life arrangements are seen as a way to include the family of employees in the organization. The sensitivity to normative pressure varied. Across countries, public sector organizations in particular were prone to normative pressure and cited a good reputation as an important reason to provide work-life arrangements. Moreover, they stated to have to set an example and 'walk the talk' because they are part of the government and the government promotes work-life arrangements.

Employees are an important source of normative pressure. Across countries, top managers referred to employee requests as reason to provide work-life arrangements or a lack of requests as reason not to. In the Netherlands and the UK, top managers supported work-life arrangements because they believed employees expect them, which is generally due to social norms and conventions favoring such arrangements.

The results show that normative pressure can also work contra work-life arrangements: some top managers in Portugal stated that they refrained from offering work-life arrangements because it was uncommon to do so and would go against the social norm. These national differences can be understood by looking at how common work-life arrangements are in a given country. In the UK and the Netherlands, top managers said that work-life arrangements already have quite a long history and are commonplace in society whereas in Portugal top managers said that they are not common. This thus led not only to little normative pressure for their provision but also to pressure to specifically refrain from their provision.

Especially around part-time working hours, top managers framed their decision on whether or not to provide part-time working hours as an option to employees in terms of the working hours culture common in their country. Slovenian and Portuguese top managers were particularly unsupportive of part-time working hours. The key reason they gave for not supporting part-time work is that it clashes with the general working hours culture in their country, where employees tend to work full-time. These top managers associated part-time work primarily with student work or with parental leave (referring to the initial period of the mother's reentry to work after childbirth). Part-time work is therefore seen as something for these particular groups and not as a work-life arrangement that should be available for employees in general in their organization. To top managers in the Netherlands and the UK, part-time work was an integral part of both society at large and their organizations in particular. Their acceptance therefore seems to reflect the general acceptance of part-time work in these countries. However, this was more visible in the Netherlands than in the UK. In the UK, top managers regarded part-time work as a special favor to employees or specific to certain types of (lower-paid) jobs, while in the Netherlands it is common practice and supported by top managers for employees in a wider range of jobs.

I think in the case of people that have been at the business quite a long time, they are kind of very dedicated staff and I believe that to get the right people, it is not a good business to lose them out. If somebody can manage their work load within 3 working days, I don't see what is wrong with that at all. As long as people are time efficient and organized. And if we have to



bring in an additional person to cover those extra two days, than we would. I am quite happy to work around that. (UK, male, NGO, small organization)

We have a high level of flexibility with regard to part-time work. And not only for women, we have also a lot of men who work part-time. Especially in the younger generation, who prefer to work four days a week or like to work from home for one day a week to be able to perform their roles there as well. (The Netherlands, male, IT, small organization)

### **5.3. Social responsibility**

Top managers mentioned during the interviews that they provided work-life arrangements to their employees because they saw it as the ‘social responsibility of the organization’ or as a ‘corporate social responsibility’ to do so. For some top managers, this seemed connected to business arguments in a context where work-life arrangements are valued in society (example 1). More often, however, it seemed to result from social norms internalized by the top manager: they saw supporting the work-life balance of employees as something that was intrinsically good without putting it in a larger context of it being a business strategy (example 2).

#### Example 1:

And we, as an employer, want to support the people in different life circumstances. Because life is more than just work, and we do understand that. And I think during the past two years we had a lot of discussion about work-life balance, or life balance, or wellbeing. And I think that’s something that is – I want to be a responsible employer. And it’s kind of like, [...] it’s the way we market ourselves as an employer, but it’s also way to embrace our employees even in times of change, when we have very difficult changes and very difficult negotiations with our employees and unions, we want to show that, okay you as people are important for us, that (name organization) couldn’t be successful with just (name service/product), we need the people. [...] And it’s a corporate responsibility and that’s something that we’ve really focused on during the last two years. We’re trying to be responsible. (Slovenia, female, transport, large organization)

#### Example 2:

If their lifestyle is in conflict with the contract of employment, it leads to tension and stress and so whatever. Not everybody has a, you know, one normal lifestyle, there are lots of different lifestyles. There are a great many more single people, single mothers and single fathers, than there ever were before. And in that scenario there is an underlying stress, there is an underlying tension and it can really help to resolve that. (UK, male, public sector organization, medium-sized organization)

Even though top managers across countries mentioned this motivation to provide work-life arrangements, top managers in Slovenia and Finland went one step further. In the semi-structured interviews, they stated far more often than their colleagues in other countries that the reason they support such arrangements is because they know they are good for employees (i.e. their work-life balance) and they see it as ‘the right thing to do’. Top managers across countries, but far more often in Slovenia, added moreover that the number one reason for providing work-life arrangements was that they contribute to ‘employee satisfaction and happiness’. These considerations could be attributed to top managers’ personal views; however, the fact that there are considerable national differences seems to indicate that these considerations are the result of an internalized social

norm. Top managers mentioned these considerations in particular with regard to flextime and telecommuting and did not consider it their responsibility to extend leave policies or offer on-site child care. This seems to indicate that in countries where there is a lot of government support for the reconciliation of work and private life through the provision of state work-life policies, there is also a stronger norm in society, often internalized by top managers, to contribute to the work-life balance of employees.

I believe that organizations have to be aware that the family is an important thing, not thing, but it's very important for the people. And they have to assure that the people can combine on the most proper way the obligation in the company and at home. So to support with different programs. (Slovenia, female, service company, medium-sized organization)

I think it's only natural to support our employees in the times of change, and when you get a baby, or start up the family it's a big change and I think we are quite committed to support that change. (Finland, male, service company, medium-sized organization)

Personally I believe that it's very important for employees that they are satisfied at work but also in the family. You cannot divide family life; let's say private life and business life, which is very connected. (Slovenia, male, IT, small)

#### **5.4. Business case considerations**

The third category of consideration in [Table 3](#) shows that business case arguments are part of top managers' considerations across countries. Top managers in all of the countries believed that work-life arrangements should have a positive impact on the organization or should at least not be counterproductive. They claimed to support work-life arrangements because they contribute to organizational goals, for example through boosting their organization's reputation and status as a modern employer. Top managers of larger organizations especially mentioned that offering work-life arrangements gives them an opportunity to stand out, as they considered the work-life issue to be an important contemporary development. In Slovenia for example the opportunity to stand out was mentioned as one of the reasons for providing work-life arrangements and for trying to obtain a 'family-friendly certificate' by the adoption of work-life arrangements.

The framing of work-life arrangements in terms of a business case was more apparent in some countries than in others. British, Finnish and Dutch top managers frame work-life arrangements in terms of business strategy more often than top managers in Portugal and Slovenia. In the first three countries, top managers mentioned more often that they introduced work-life arrangements because they saw them as more productive and effective than in the latter two. Compared to top managers in the other countries, top managers in the Netherlands and the UK were moreover more eager to use work-life arrangements as a strategy to attract and retain employees. For top managers in Slovenia and Portugal, these considerations were less apparent.

It's important for me to have the right types of people in the business. And there's a massive untouched talent in professional women out there who are not meeting their expectations because employers don't recognize the fact that they need to be a bit more flexible around what these people can offer. So I've just taken a different approach. (UK, male, research/consultancy/planning, large organization)

The results show that once certain work-life arrangements are in place, top managers also determine certain requirements relating to their use in order to secure the organization's interest. Examples are block hours during which everyone must be present at the office, or requiring reachability even when not officially at work. The results show that top managers in the Netherlands and the UK formulate many more requirements with respect to work-life arrangements than their counterparts elsewhere to secure their organization's interest. This seems to indicate that for these top managers, the strategy to secure the organization's interest is not so much in the provision or non-provision of work-life arrangements, but rather in shaping under which conditions the uptake of work-life arrangements is allowed.

### **5.5. Managerial interpretation**

In all countries the top managers under study stated that they provide work-life arrangements or refrain from doing so because they personally believe it to be either valuable or unnecessary. No national variation was found herein. This shows that managerial interpretation matters mostly for national variation in the provision of work-life arrangements in terms of whether the provision of work-life arrangements is interpreted as a business issue or a social issue (filed under category 1 in [Table 3](#)).

## **6. Discussion**

This study aimed to explore how top managers' considerations about whether to provide work-life arrangements are shaped by the national and cultural context. Because top managers are – as a result of their central position in the decision-making process – good informants about the considerations preceding a decision whether to provide work-life arrangements, they are the focus of this study. We conclude that top managers' considerations about the provision of work-life arrangements in their organizations are closely related to the government's approach to this field. For understanding this relationship it is important to distinguish between leave policies/child care provision on the one hand and flexibility arrangements on the other hand. In all countries, top managers are generally more reluctant to provide leave policies and on-site child care than to provide flexibility (telecommuting, flextime, part-time working hours). The reasons, however, vary. In countries with an extensive system of state work-life policies around leave policies and child care, such as Finland and Slovenia, top managers do not feel responsible for supplementing them. They do not consider it their task and do not even see it as an option. This supports the claim of other studies that when the state provides extensive leave arrangements, the extension of these policies is not seen as the responsibility of organizations (Den Dulk et al., 2012; Ollier-Malaterre, 2009). Therefore we conclude that the legislative context determines whether top managers perceive leave arrangements and child care as part of the public sphere or business sphere and consequently as an option to supplement legislation or not.

The situation is different for top managers in countries where state work-life policies are less extensive, such as in the Netherlands, Portugal and the UK. In these countries they do see it as an option to extend leave arrangements or provide on-site child care. Nevertheless, in these countries top managers view it as expensive to provide these arrangements and as having few direct benefits for the organization. Altogether, this shows that business

case arguments only start to play a role when the level of state policies in an area is low. On a practical level, this implies that governments cannot expect organizations to collectively extend leave policies, either because top managers do not see it as beneficial for the organizations or they do not see it as their responsibility to do so. Therefore, this study seems to indicate that in the field of leave policies and child care arrangements, legislation is beneficial as organizations cannot be expected to get involved in large numbers on a voluntary basis.

This study shows that when top managers consider part-time working hours, they tend to relate it to the common practice in society. Top managers in Finland, Portugal and Slovenia are not supportive of part-time work, as these countries have a full-time working hours culture. In the Netherlands and the UK, where part-time work hours are more common and backed up by legislation, top managers are more likely to support it. This demonstrates top managers' sensitivity to social norms and expectations (institutional pressures). Around flextime and telecommuting, top managers seemed to make individual assessments for their organizations. This meant on the one hand that it was evaluated as a business case, taking into account perceived costs and benefits. Nevertheless, the perceived benefits were co-determined by the environment, as top managers considered what it would do for their own societal image. Institutional pressures moreover played a more direct role for flexibility arrangements, because top managers said to provide these arrangements because they had the feeling employees expected it and because they perceived it as their 'the social responsibility of the organization'. The varying importance of institutional pressures and business centered arguments for different types of work-life arrangements imply that the literature should not treat the provision of work-life arrangements as an integrated package. The different types of arrangements need to be looked at separately in order to understand the mechanisms involved in promoting or discouraging their implementation.

Based on the results, we moreover conclude that the existing literature misses out on an important reason for the provision of work-life arrangements: the internalization of the social norm by employers that supporting the work-life balance of employees is the social responsibility of organizations and in itself a right thing to do because they contribute to employee satisfaction and happiness. This is in line with a recent study among middle managers in the Netherlands, the UK and Slovenia who expressed their support for the use of work-life arrangements by employees as the 'morally right thing to do' (Den Dulk et al., 2011). We found this type of arguments to play an important role especially among top managers in Finland and Slovenia. The fact that existing research does not explicitly take this ground for providing work-life arrangements into account can possibly be understood from the fact that most research took place within Anglo-Saxon countries (Ollier-Malaterre et al., 2013).

This study shows that there are important national differences in the considerations of top managers whether to provide work-life arrangements because of differences in legislation, commonness of work-life arrangements and framing: in some countries work-life arrangements are framed by top managers more in terms of a business case whereas in other countries they are framed more in terms of a social responsibility. The countries in this study appear to group together to a certain extent. Finland and Slovenia share similarities, as in both countries work-life arrangements are provided out of an awareness of social responsibility, while top managers do not consider it their task to extend leave

arrangements or provide on-site child care because of extensive public provisions. Moreover, top managers in these countries are not very favorably inclined towards part-time working hours, full-time is the norm. The UK and the Netherlands seem most similar in the sense that business case arguments play a central part in top managers' considerations, and part-time working hours are considered a viable option. Portugal seems to fall in a third category, being a society in which work-life arrangements are not very common and top managers are reluctant to provide them because it is not expected of them. So although many of the considerations whether to provide work-life arrangements are shared by top managers across countries, the basis for national differences can be found in differences in legislation, the acceptance of part-time working hours, the extent to which work-life arrangements are perceived to be the social responsibility of the employer and the extent to which business case considerations play a role: when there is less legislation business case arguments play a bigger role and more variety can be expected among organizations in the provision of work-life arrangements because of the individual nature of these assessments.

## Notes

1. Source: [http://europa.eu/epic/practices-that-work/practice-user-registry/practices/family-friendly-company-certificate\\_en.htm](http://europa.eu/epic/practices-that-work/practice-user-registry/practices/family-friendly-company-certificate_en.htm).
2. Authors own calculations of the European Company Survey of 2013 (retrieved from: <https://www.eurofound.europa.eu/surveys/european-company-surveys/european-company-survey-2013>). based on the full sample for each country.
3. Quotes are original and verbatim. Language and grammatical errors have not been corrected. Quotes from the interviews in the Netherlands and Portugal have been translated from Dutch and Portuguese. Original quotes are available on request.

## Disclosure statement

No potential conflict of interest was reported by the authors.

## Funding

This work was supported by The Netherlands Organisation for Scientific Research [grant number 461-04-780].

## Notes on contributors

*Wike Been* is a Postdoc researcher at the Amsterdam Institute for Advanced labour Studies of the University of Amsterdam, the Netherlands. Her research area concerns working conditions and how they are shaped by policies at the organizational, sectoral and national level. Her work has a cross-national comparative character.

*Laura den Dulk* is associate professor at Erasmus University Rotterdam, Department of Public Administration and Sociology, the Netherlands. Her main area of expertise is cross-national research on work-life policies in organizations. Current research interests include the integration of work and personal life at the individual level (how people manage their work and personal/family life), the organizational level (the role of managers, workplace flexibility) and the country level (cross-national comparisons).

**Tanja van der Lippe** is Professor of Sociology of Households and Employment Relations at the Department of Sociology and Research School (ICS) of Utrecht University, head of the Department of Sociology and research director ICS Utrecht. Her research interests are in the area of work-family linkages in Dutch and other societies, for which she received a number of large scale grants from Dutch and European Science Foundations. She has published extensively on work and care of men and women, time use and time pressure in a comparative way, and the position of men and women on the labor market (including supervisory positions) in Western and Eastern European countries. Recent books include *Quality of life and work in Europe* (Palgrave Macmillan, 2011), and *Competing claims in work and family life* (Edward Elgar, 2007). She is an elected member of the Royal Netherlands Academy of Arts and Sciences (2014), the Royal Holland Society of Sciences and Humanities (2013) and the European Academy of Sociology (2010).

## References

- Aberbach, J. D., & Rockman, B. A. (2002). Conducting and coding elite interviews. *Political Science and Politics*, 35(4), 673–676. doi:10.1017/S1049096502001142
- Bardoel, E. A. (2003). The provision of formal and informal work-family practices: The relative importance of institutional and resource dependent explanations versus managerial explanations. *Women in Management Review*, 18(1/2), 7–19. doi:10.1108/09649420310462299
- Been, W. M., Den Dulk, L., & Van der Lippe, T. (2016). Dutch top managers and work-life arrangements in times of economic crisis. *Community, Work and Family*, 19(1), 43–62. doi:10.1080/13668803.2015.1013019
- Been, W. M., Van der Lippe, T., Den Dulk, L., Das Dores Horta Guerreiro, M., Kanjuo Mrcela, A., & Niemistö, C. (2017). European top managers' support for work-life arrangements. *Social Science Research*. doi:10.1016/j.ssresearch.2017.02.004
- Bijl, D. (2007). *Het nieuwe werken: Op weg naar een productieve kenniseconomie* [The new way of working: Towards a productive knowledge economy]. Den Haag: ICT Bibliotheek.
- Bijlsma, M., Janssen, R., de Koning, N., & Schlechter, J. (2011). *Het nieuwe werken bij het rijk: Ervaringen uit de praktijk* [The new way of working in government organizations: Experiences from the field]. Enschede: Novay/TNO.
- Blair-Loy, M., & Wharton, A. S. (2004). Organizational commitment and constraints on work-family policy use: Corporate flexibility policies in a global firm. *Sociological Perspectives*, 47(3), 243–267. doi:10.1525/sop.2004.47.3.243
- Boeije, H. (2010). *Analysis in qualitative research*. London: Sage.
- Cook, A. (2004). Corporate decision-making processes: How organizations decide to adopt work/life initiatives. In E. Kossek & M. PittCatsouphes (Eds.), *Work and family encyclopedia*. Chestnut Hill, MA: Sloan Work and Family Research Network. Retrieved from <https://workfamily.sas.upenn.edu/wfrn-repo/object/kl3lc5nn0sx8b7hp>.
- Daly, M. (2011). What adult worker model? A critical look at recent social policy reform in Europe from a gender and family perspective. *Social Politics: International Studies in Gender, State & Society*, 18(1), 1–23. doi:10.1093/sp/jxr002
- Das Dores-Guerreiro, M., & Pereira, I. (2007). *Corporate social responsibility, gender equality and the reconciliation of work and family life: A report on the experience of the equality is quality award*. Lisbon: Commission for Equality in Labour and Employment.
- Den Dulk, L. (2001). *Work-family arrangements in organizations: A cross-national study in the Netherlands, Italy, the United Kingdom and Sweden*. Amsterdam: Rozenberg.
- Den Dulk, L., & De Ruijter, J. (2008). Managing work-life policies: Disruption versus dependency arguments. Explaining managerial attitudes towards employee utilization of work-life policies. *The International Journal of Human Resource Management*, 19(7), 1222–1236. doi:10.1080/09585190802109986
- Den Dulk, L., & Groeneveld, S. (2013). Work-life balance support in the public sector in Europe. *Review of Public Personnel Administration*, 33(4), 384–405. doi:10.1177/0734371X12449024

- Den Dulk, L., Groeneveld, S., Ollier-Malaterre, A., & Valcour, M. (2013). National context in work-life research: A multi-level cross-national analysis of the adoption of workplace work-life arrangements in Europe. *European Management Journal*, 31, 478–494. doi:10.1016/j.emj.2013.04.010
- Den Dulk, L., Peper, B., Sadar, N. Č., Lewis, S., Smithson, J., & Van Doorne-Huiskes, A. (2011). Work, family and managerial attitudes and practices in the European workplace: Comparing Dutch, British, and Slovenian financial sector managers. *Social Politics: International Studies in Gender, State & Society*, 18(2), 300–329. doi:10.1093/sp/jxr009
- Den Dulk, L., Peters, B., & Poutsma, E. (2012). Variations in adoption of workplace work-family arrangements in Europe: The influence of welfare-state regime and organizational characteristics. *The International Journal of Human Resource Management*, 23(13), 2785–2808. doi:10.1080/09585192.2012.676925
- Den Dulk, L., Peters, P., Poutsma, E., & Ligthart, P. E. M. (2010). The extended business case for childcare and leave arrangements in Western and Eastern Europe. *Baltic Journal of Management*, 5(2), 156–184. doi:10.1108/17465261011045106
- Den Dulk, L., & Spenkelink, S. (2009). *Werkgevers en de afstemming tussen werk en gezin* [Employers and the accommodation of work and family]. Utrecht: Universiteit Utrecht.
- Dex, S., & Scheibl, F. (2001). Flexible and family-friendly working arrangements in UK-based SMEs: Business cases. *British Journal of Industrial Relations*, 39, 411–431. doi:10.1111/1467-8543.00207
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48, 147–160. doi:10.2307/2095101
- European Union. (2013). *Women and men in leadership positions in the European Union 2013*. Belgium: European Commission Directorate General for Justice. doi:10.2838/50821
- Galetta, A. (2013). *Mastering the semi-structured interview and beyond: From research design to analysis and publication*. New York: Now York University Press.
- Goldstein, K. (2002). Getting in the door: Sampling and completing elite interviews. *Political Science and Politics*, 35(4), 669–672. doi:10.1017/S1049096502001130
- Goodstein, J. D. (1994). Institutional pressures and strategic responsiveness: Employer involvement in work-family issues. *The Academy of Management Journal*, 37, 350–382. doi:10.2307/256833
- Hennink, M., Hutter, I., & Bailey, A. (2011). *Qualitative research methods*. London: Sage.
- Ingram, P., & Simons, T. (1995). Institutional and resource dependence determinants of responsiveness to work-family issues. *The Academy of Management Journal*, 38, 1466–1482. doi:10.2307/256866
- Kammerman, S. B., & Kahn, A. (1997). *Family change and family policies in Great Britain, Canada, New Zealand and the United States*. Oxford: Clarendon Press.
- Kossek, E. E., Dass, P., & DeMarr, B. (1994). The dominant logic of employer-sponsored work and family initiatives: Human resource managers' institutional role. *Human Relations*, 47, 1121–1149. doi:10.1177/001872679404700905
- Kossek, E. E., & Friede, A. (2006). The business case: Managerial perspectives on work and the family. In M. Pitt-Catsouphes, E. E. Kossek, & S. Sweet (Eds.), *The work and family handbook* (pp. 611–626). Mahwah, NJ: Lawrence Erlbaum.
- Kossek, E. E., Lewis, S., & Hammer, L. B. (2010). Work-life initiatives and organizational change: Overcoming mixed messages to move from the margin to the mainstream. *Human Relations*, 63(1), 3–19. doi:10.1177/0018726709352385
- Kossek, E. E., & Ollier-Malaterre, A. (2013). Work-life policies: Linking national contexts, organizational practice and people for multi-level change. In S. A. Y. Poelmans, J. Greenhaus, & M. Las Heras-Maestro (Eds.), *Expanding the boundaries of work-family research* (pp. 3–31). Basingstoke: Palgrave Macmillan.
- Lambert, S. J., & Kossek, E. E. (2005). Future frontiers: Enduring challenges and established assumptions in the work-life field. In E. E. Kossek & S. J. Lambert (Eds.), *Work and life integration: Organizational, cultural and individual perspectives* (pp. 513–532). Mahwah, NJ: Lawrence Erlbaum.
- Lewis, J., Campbell, M., & Huerta, C. (2008). Patterns of paid and unpaid work in Western Europe: Gender, commodification, preferences and the implications for policy. *Journal of European Social Policy*, 18(1), 21–37. doi:10.1177/0958928707084450



- Lewis, S. (2003). Flexible work arrangements: Implementation, outcomes and management. *International Review of Industrial and Organizational Psychology*, 18, 1–28.
- Lewis, S., & Haas, L. (2005). Work-life integration and social policy: A social justice theory and gender equity approach to work and family. In E. E. Kossek & S. J. Lambert (Eds.), *Work and life integration: Organizational, cultural and individual perspectives* (pp. 349–374). London: Lawrence Erlbaum.
- Lewis, S., & Smithson, J. (2001). Sense of entitlement to support for the reconciliation of employment and family life. *Human Relations*, 54, 1455–1481. doi:10.1177/00187267015411003
- Lyness, K. S., & Kropf, B. K. (2005). The relationships of national gender equality and organizational support with work-family balance: A study of European managers. *Human Relations*, 58, 33–60. doi:10.1177/0018726705050934
- Meyer, J. W., & Rowan, B. R. (1977). Institutionalized organizations: Formal structure as myth and ceremony. *American Journal of Sociology*, 83, 340–363. doi:10.1086/226550
- Milliken, F. J., Dutton, J. E., & Beyer, J. M. (1990). Understanding organizational adaptation to change: The case of work-family issues. *Human Resource Planning*, 13, 91–107.
- Milliken, F. J., Martins, L. L., & Morgan, H. (1998). Explaining organizational responsiveness to work-family issues: The role of human resource executives as issue interpreters. *The Academy of Management Journal*, 41, 580–592. doi:10.2307/256944
- Morgan, H., & Milliken, F. (1992). Keys to action: Understanding differences in organization's responsiveness to work and family issues. *Human Resource Management Journal*, 31, 227–248. doi:10.1002/hrm.3930310308
- Mrčela, A. K., & Sadar, N. Č. (2011). Social policies related to parenthood and capabilities of Slovenian parents. *Social Politics: International Studies in Gender, State & Society*, 18(2), 199–231. doi:10.1093/sp/jxr010
- Niemistö, C. (2011). *Work/family reconciliation: Corporate management, family policies and, gender equality in the Finnish context*. Helsinki: Hanken School of Economics.
- Oliver, C. (1991). Strategic responses to institutional processes. *Academy of Management Review*, 16, 145–179. doi:10.5465/AMR.1991.4279002
- Ollier-Malaterre, A. (2009). Organizational work-life initiatives: Context matters. *Community, Work and Family*, 12, 159–178. doi:10.1080/13668800902778942
- Ollier-Malaterre, A., McNamara, T., Matz-Costa, C., Pitt-Catsoupes, M., & Valcour, M. (2013). Looking up to regulations out at peers or down at the bottom line: How institutional logics affect the prevalence of age-related HR practices. *Human Relations*, 66(10), 1373–1395. doi:10.1177/0018726713478244
- Osterman, P. (1995). Work/family programs and the employment relationship. *Administrative Science Quarterly*, 40, 681–700. doi:10.2307/2393758
- Plantenga, J., & Remery, C. (2005). *Reconciliation of work and private life: A comparative review of 30 European countries*. Luxembourg: European Commission.
- Poelmans, S., & Sahibzada, K. (2004). A multi-level model for studying the context and impact of work-family policies and culture in organizations. *Human Resource Management Review*, 14, 409–431. doi:10.1016/j.hrmr.2004.10.003
- Powell, G. N., & Mainiero, L. A. (1999). Managerial decision-making regarding alternative work arrangements. *Journal of Occupational and Organizational Psychology*, 72, 41–56. doi:10.1348/096317999166482
- Saraceno, C. (2011). Childcare needs and childcare policies: A multidimensional issue. *Current Sociology*, 59(1), 78–96. doi:10.1177/0011392110385971
- Stropanik, N., & Širčelj, M. (2008). Slovenia: Generous family policy without evidence of any fertility impact. *Demographic Research*, 19, 1019–1058. doi:10.4054/DemRes.2008.19.26
- Täht, K., & Mills, M. (2012). Nonstandard work schedules, couple desynchronization, and parent-child interactions: A mixed-method analysis. *Journal of Family Issues*, 33(8), 1054–1087. doi:10.1177/0192513X11424260
- Van der Lippe, T., Jager, A., & Kops, Y. (2006). Combination pressure: The paid work-family balance of men and women in European countries. *Acta Sociologica*, 49(3), 303–319. doi:10.1177/0001699306067711

- Vlasblom, J. D., Van Echtelt, P., & De Voogd-Hamelink, M. (2015). *Aanbod van arbeid 2014. Arbeidsdeelname, flexibilisering en duurzame inzetbaarheid* [Supply of labor 2014. Labor participation, flexibilisation and employability]. Den Haag: Sociaal en Cultureel Planbureau.
- Wall, K., & Leitao, M. (2012). *Portugal*. Retrieved from [http://www.leavenetwork.org/fileadmin/Leavenetwork/Country\\_notes/2014/Portugal.pdf](http://www.leavenetwork.org/fileadmin/Leavenetwork/Country_notes/2014/Portugal.pdf)
- Warmerdam, C., Den Dulk, L., & Van Doorne-Huiskes, A. (2010). Werk-privé beleid: De visie van topmanagers [Work-life policies: Top managers views]. *Tijdschrift voor Arbeidsvraagstukken*, 26 (1), 8–26.
- Yerkes, M., Standing, K., Wattis, L., & Wain, S. (2010). The disconnection between policy practices and women's lived experiences: Combining work and life in the UK and the Netherlands. *Community, Work and Family*, 13, 411–427. doi:10.1080/13668801003619407

## Appendix 1. Interview

*Sex (don't ask: to be noted down by the interviewer)*

- Male
- Female

### Work situation

- How long have you been working for this company?
- What is your current position?
- What are you responsible for in your position?
- How long have you held your current position?

### Developments

- In your opinion, what are currently the most important developments your company is facing?
- The last decades, much has changed in the relation between work and private life in the society. All in all, to what extent are these changes in the relation between work and private life relevant for your organization? Why? How?

### Government policies and own policies

During the last decades, the government has been stimulating work-life policies. I would like to discuss your view on the current government policies in relation to your own organization. For example, what do you think of:

- (a) Childcare (*fill in the current policies about childcare in country X*)
- (b) Part time work (*fill in the current policies about part time work in country X*)
- (c) Leave arrangements (*fill in the current policies about leave arrangements in country X*)
- (d) Teleworking (*fill in the current policies about teleworking in country X*)

What does this mean for your organization/ do you offer your employees [fill in a policy kind]?

- (a) Do you offer childcare?
- (b) Do employees of your organization currently have the option to work part-time? What is the minimum number of working hours somebody needs to work?
- (c) Do employees of your organization currently have the option to uptake leave? Are employees getting paid during a period of leave?  
Probe: parental leave, parental leave for fathers, sabbatical, short term emergency leave
- (d) Do employees of your organization have the possibility to work from home (teleworking)? What is the maximum number of days?  
Probe: culture at the workplace
- (e) Do employees of your organization currently have the possibility to work flexible hours? Are there boundaries?

Ask per policy kind:

- Formal/informal?
- Why did you decide to offer this/not to offer this?
- How do you feel about this policy?  
Probe: advantages, disadvantages

Policy design

- For whom are the policies in the company meant/designed?  
Probe: everybody, specific groups in the company, women, skilled workers, as a reward
- Do employees use the policies that are there? Why?
- How are the policy implemented?  
Probe: is it part of the official company policy? Why/why not?
- In your opinion, what is the company trying to bring about with the policies it is offering? How does that work?

Role division

In your opinion, what would be a good division of tasks and responsibilities between government and organizations regarding work-life policies? Why?

Point of view

- How is the degree in which you regard work-life policies and the changing relation between work and private life related to the kind of organization you are leading?  
Probe: type of employees, compilation of employees
- In your opinion, what is the effect of the economic crisis on the work-life policies your company is offering?
- What do you think will be the future of work-life policies within your company?

Do you have anything else to add to what we have discussed during this interview?

**Appendix 2. Table of code frequencies**

	NL	UK	SL	PT	FI
<i>Coercive pressure</i>					
Legislation	17	33	21	13	32
Legislation does not support it	0	1	9	2	0
Government responsibility: no need	0	0	5	0	9
Collective agreement	7	5	1	2	5
<i>Mimetic pressure</i>					
Employees do not need it	1	5	11	2	6
Not an issue on the labor market	0	0	0	1	0
Industry would not accept it	0	0	0	2	0
Other companies also do not do it	0	2	0	0	0
Family friendly certificate	0	0	12	0	0
Following societal developments/other organizations also do it/it is becoming the standard	11	1	1	0	4
Tradition: we are used to it	0	0	1	0	14
<i>Normative pressure: employee expectations</i>					
Young employees/employees with families expect it	3	4	11	1	8
Employee requests/needs	3	6	7	1	10
Employee expectations: general	9	8	2	2	3
Otherwise employees leave	2	0	0	0	0
<i>Normative pressure: working hours culture</i>					
Long working hours culture	0	3	0	0	0
Early working hours	0	0	2	0	0

(Continued)

Continued.

	NL	UK	SL	PT	FI
Full-time culture	0	1	5	7	0
<i>Normative pressure: expectations in society</i>					
Not expected of us	0	1	0	0	1
Expected in society at large	0	1	1	0	0
It's getting normal	0	0	1	0	0
Against the social norm	0	0	0	2	0
History of socialism	0	0	3	0	0
To help increase fertility	0	0	0	2	0
(No) need: many women/very few women in the organization	1	5	1	0	5
Societal reputation company	5	1	0	2	0
Reputation as social responsible/set example	1	4	0	0	1
Being a modern employer	0	3	0	0	0
<i>Normative pressure: gender</i>					
Negative effect (womens') careers	4	2	1	0	2
Gender (in)equality	12	4	19	12	16
Gender balance	0	3	3	4	5
<i>Normative pressure: include the family of employees</i>					
Events with the families of employees	0	0	18	9	1
Employees are like family	0	0	0	3	1
Including the whole family of employees	1	0	1	2	0
<i>Normative pressure: right thing to do</i>					
Supporting employees is important: right thing to do	1	7	14	5	15
<i>Normative pressure: employee satisfaction and happiness</i>					
Satisfied/happy employees	0	5	28	10	9
Empowered workforce	0	1	0	0	0
Peace of mind employees	0	4	4	0	4
Good work-life balance	1	1	3	1	0
<i>Business case considerations: costs</i>					
Too large impact on the output of the organization	0	11	3	0	2
Not efficient	3	1	2	0	1
Less productive	6	2	0	3	0
Too expensive	8	20	6	3	2
Relatively expensive (part-time)	4	0	0	0	0
Economic situation of the company does not allow it	0	0	2	0	0
Not enough employees with young children to make it beneficial (creche)	0	2	0	0	0
Not big enough to be efficient (creche)	0	1	3	0	0
Reduced team dynamics	0	2	0	0	0
Employees should separate work and private life	0	0	1	0	0
Employees need contact with colleagues	2	5	0	0	3
Face-to-face contact necessary	0	2	0	0	0
Employees need to be able to walk into each others offices	3	0	0	0	0
Professional work environment needed	2	0	3	0	0
Less involved in organization (commitment)	2	0	1	2	2
Employees loose knowledge	0	0	0	1	2
Not good if customers notice it	0	2	0	0	0
We want to attract people to our organization (part-time)	0	0	0	1	0
No need due to unemployment rate	1	1	2	1	2
Makes meeting customer demands difficult	2	11	3	1	2
Replacement difficulties	0	1	0	1	0
Team work/meetings difficult	5	8	8	2	7
Difficult to monitor (telecommuting)	2	2	2	0	2
Communication difficult/loose interaction	0	0	3	1	1
Difficult to organize	1	2	2	2	4
Takes disciplined employees	0	0	1	0	1
Disruptive	0	1	0	0	0
Employees cannot be missed	1	1	0	0	0
Providing them retains people for the wrong reasons	1	0	0	0	0
Already too family oriented culture, providing them would increase this	0	0	1	0	0
Creates inequality	0	0	0	0	1
Potential abuse	0	0	1	0	0
Sets a presedence	1	2	0	0	0

(Continued)

Continued.

	NL	UK	SL	PT	FI
<i>Business case considerations: benefits</i>					
Attracting and retaining	21	39	8	5	6
Allows to have more talented people	3	5	0	1	0
Attract and retain female employees	9	4	1	0	0
Being better than the competition	5	7	0	1	2
Being an attractive employer	7	16	1	0	4
Better performing employees	0	3	1	0	1
Helps customer service	0	4	1	2	4
Allows longer opening hours	0	0	1	0	3
Having a flexible workforce	0	1	0	0	0
Employees will give it back	5	8	0	0	0
Motivated employees	3	2	3	1	3
Committed employees	6	7	6	3	8
Future investment – keeping people	1	2	3	1	1
No costs involved	1	3	4	3	2
No output difference	0	0	1	0	4
Creates a good working culture	4	5	11	6	8
Better communication	1	0	0	0	0
Good relationship with employees	2	8	0	1	1
Grown-up relation with employees	6	0	0	0	0
Showing you trust your employees	0	2	0	0	0
More productive/effective	10	14	3	3	12
Cheaper	5	12	1	1	3
Business case	0	1	0	3	0
Less office space needed	0	0	1	0	0
Reduced absenteeism	2	2	0	2	0
Being the first with new developments (benchmark)	0	0	1	0	0
Satisfied/happy employees means better results	2	4	9	6	11
Human capital essential	0	0	4	0	0
Retain employees through preventing burn out	0	0	1	0	0
I need people to focus on work when they are here/not worried	0	0	0	2	0
<i>Business case considerations: remuneration</i>					
Remuneration: compensation (low) pay	3	7	0	2	0
Remuneration: policies as a gift to employees	1	5	3	0	2
<i>Business case considerations: conditions</i>					
Not too long	0	1	0	0	0
Compensate hours off	1	0	1	1	0
Still be involved	1	0	0	1	0
Timely announcement	2	2	4	0	1
Regulating which days off	4	0	0	0	1
In good consultation'	4	0	0	0	0
Take all leave together in one block	1	0	0	0	0
Good planning	2	0	0	0	0
Not too obvious for customers	1	0	0	0	0
Availability for customers	0	2	1	0	0
Secure customer service	5	8	10	6	4
Attune with colleagues	9	8	2	1	2
Block hours	5	4	15	3	6
Minimum number of working days/hours/presence in the office	14	8	1	1	1
Reachability/availability	1	3	2	3	1
Secure meeting colleagues	2	0	0	0	0
Be present at meetings	3	0	0	0	0
Good reason	0	2	0	0	4
Fairness	0	1	0	0	0
In specific circumstances	1	0	1	3	0
Employee has a good reason	3	0	1	0	2
Goodwill factor	4	0	0	0	0
Only when there is no harm to the organization	0	6	0	0	4
It has to be a win-win situation	0	4	5	0	7
It has to benefit the organization	0	5	0	0	0
Give and take – right balance	7	19	3	0	2

(Continued)

Continued.

	NL	UK	SL	PT	FI
Flex for flex	19	11	5	2	8
<i>Managerial interpretation: personal beliefs</i>					
Personal experiences	0	1	0	0	0
Personal influence	5	4	5	1	10
Being a good employer	0	3	0	0	0
Intrinsically important/personal belief it is important	3	4	5	1	1
Company has always done it/historically grown	1	2	0	0	0