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EMPLOYEE BENEFITS IN TRANSITION: GLOBAL AND NATIONAL TRENDS AND THE ROMANIAN IT SECTOR IN A POST-PANDEMIC, POST-FISCAL-INCENTIVE LABOUR MARKET (2023-2026)

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Abstract

Compensation and benefits have become a strategic lever for competitiveness in the European labour market, particularly in knowledge-intensive sectors such as information technology. Building on a previous study of how Romanian IT firms built and consolidated competitive advantage after the Covid-19 pandemic, this paper examines benefits tendencies on three levels: global, national (Romania), and within the Romanian IT industry specifically. The research is anchored in the current reality: Romania's IT sector is adjusting to the gradual withdrawal of long-standing income-tax exemptions, persistent wage pressure, the normalisation of remote and hybrid work, and a growing emphasis on non-monetary rewards and employee wellbeing. The study relies exclusively on secondary data, drawing on recurrent labour-market and reward reports published between 2023 and 2026 at global level (by Aon, Korn Ferry, Mercer, Randstad, Pacific Prime), national level in Romania (by Hays, Randstad, PwC, SD Worx), and on the annual IT Salary Map survey (by AIMS) for the Romanian IT sector. Using a qualitative, descriptive approach and emerging tendencies across these sources, the paper maps how the structure of benefits is shifting toward flexible benefits, wellbeing support and work-arrangement flexibility. Findings are intended to help employers, policymakers and HR practitioners understand benefit dynamics in a fragmented European economy, and to position the Romanian IT sector within wider national and global trends in attracting and retaining talent.

Keywords: benefits; Romanian IT industry; labour market trends; talent retention.

JEL Classification: M52; J32; M51; M54; J24.

1. BUILDING COMPENSATION AND BENEFITS AS COMPETITIVE ADVANTAGE

Building competitive advantage as an organization relies on multiple elements, such as industry type, evolution phase of the organization, role of environmental factors (PESTEL), choice of strategy, VRIN/VRIO framework for the organization just to mention a few. When we add human resources in the equation, we have extra elements such as the structure of the targeted segments

for current and future employees, the employer brand, compensation and benefits packages, attraction and retention factors, therefore complexity is even higher. Competitive advantage is relative and most of times not completely transferable across markets, therefore it is a constant concern for organizations that need to always adapt and manage factors. To explain the specificity of the IT industry in Romania, we first need to analyse the structure of the population working in Romanian IT, as well as two key concepts: ‘employee value proposition’ (EVP) and ‘diversity, equity, inclusion and belonging’ (DEIB). We will also cover the concept of ‘total rewards’, as well as dimensions that impact employee attraction and retention such as wellbeing and mental health, work flexibility and remote/hybrid work arrangements, autonomy, generational differences, development, recognition and work environment, as well as talent management practices and an integrated HR approach.

1.1. Specificity of the Romanian IT labour force

The Romanian IT sector rests on one of the larger and younger technology workforces in the European Union. According to Eurostat data reported in a 2024 industry survey, Romania employed approximately 240,800 IT&C specialists as of August 2023, placing it second in Europe by the absolute number of IT specialists (bestjobs & Orion Innovation, 2024). The workforce is notably young, with around 82% of IT&C employees are under 34 years of age, and comparatively balanced by gender for the sector: women account for close to 30% of IT specialists, and Romania ranks fifth in the EU for the share of women working in the field (bestjobs & Orion Innovation, 2024), although broader, sector-wide measures place female employment nearer 25% and caution that the gap may widen (ANIS, 2024). Work arrangements are strongly oriented toward flexibility, with the same survey reporting a distribution of roughly 38% fully remote, 28% hybrid and 36% office-based, and 89% of respondents expressing a preference for remote work at least several days per week (bestjobs & Orion Innovation, 2024). On the employer side, the industry association ANIS records around 48,405 IT&C companies, dominated by a fast-growing base of micro- and small enterprises, and documents a contraction of more than 10,000 IT jobs between 2022 and 2023, the first such decline in years, signalling the cooling that accompanied the withdrawal of tax incentives and wider economic uncertainty (ANIS, 2024; The Recursive, 2024). Put together, these sources characterise the Romanian IT workforce as large, young, still male-majority but relatively gender-balanced by regional standards, and heavily reliant on remote and hybrid work.

1.2. Building an EVP and DEIB practices

The Employee Value Proposition (EVP) is the component of the employer brand that defines what an organisation offers its people and, in turn, what it expects from them. Within the wider architecture of the employer brand (the

perception of the organisation as a place to work) the EVP functions as its strategic core: Mosley (2014, p. 123) describes its principal role as providing "a consistent platform for brand communication and experience management," increasingly used not merely to underpin a single recruitment campaign but "to play a much wider role in providing brand integrity across all forms of brand communication and people management activities." In this sense the EVP articulates the "employment deal", which includes "the key benefits that employees can expect from employment with the organization, balanced with what is expected of them in return" (Mosley, 2014, p. 124) and therefore answers why a person should choose to work for one organisation over another. Structurally, Mosley presents the EVP as a core positioning (the single quality the employer most wants to be known for) supported by three to five EVP "pillars" that define its themes and priorities and give consistency across communication and people-management practices (Mosley, 2014, pp. 124–125). The EVP covers the full spectrum of reward: rather than replacing formulations such as Total Reward, the EVP supplements them, drawing together foundational rewards (base pay, benefits, healthcare, wellness, time off), performance-based rewards, and career and environmental rewards (development, flexible working, wellbeing programmes) into a single, coherent value offer (Mosley, 2014, p. 125). A strong EVP therefore integrates the tangible (salary and benefits), the intangible (culture and career development) and the emotional (purpose and belonging), and, as the LEGO Group's HR leadership describes it, works as "a compass... woven into the fabric of how we do things" (cited in Mosley, 2014, p. 123), aligning HR policies, internal culture and marketing communication so that the promise made to the labour market matches the experience delivered inside the organisation.

DEIB (diversity, equity, inclusion and belonging) is an evolution of the established 'diversity and inclusion' agenda that adds equity and belonging as distinct, and increasingly central, dimensions. *Diversity* refers to the presence of human differences within a group or organisation, including demographic characteristics such as gender, age, ethnicity and ability as well as differences in experience and thought. *Inclusion* builds on the practices and climate through which those diverse individuals are valued and enabled to participate fully. In the influential conceptualisation of Shore et al. (2011), inclusion is achieved when employees experience both belongingness and uniqueness, that is when they feel accepted as insiders while their distinctive contributions are respected. *Equity*, unlike simple equality, implies fairness in access, treatment and opportunity that accounts for various needs and starting points, so that outcomes are not systematically shaped by group membership (Workhuman, 2024). *Belonging*, the most recent addition, draws on the long-established psychological premise that the need to form and maintain strong interpersonal attachments is a fundamental human motivation (Baumeister & Leary, 1995). In the workplace it describes employees' subjective sense of being accepted, connected and able to bring their

authentic selves to work. Practitioner frameworks therefore position belonging as the felt outcome that diversity, equity and inclusion efforts are ultimately intended to produce: diversity is "who is present", inclusion and equity are "how people are treated and enabled", and belonging is "how people experience the result" (Workhuman, 2024; Oyster, 2024). Framed this way, DEIB is not merely a compliance or representation exercise but a strategic component of organisational culture and the employee value proposition, linked in the human-resource literature to engagement, wellbeing and retention.

1.3. What it takes to build attraction and retention of workforce

When considering attraction and retention drivers for the workforce, one may be inclined to consider that *level of pay* may be the main driver. Still, theoretical and research studies have proved that pay attracts, but is not enough to retain. "Pay only plays a role in attracting workers and is not sufficient, in itself, to retain them" (Gelencsér et al., 2023), "88% of highly skilled employees leave... for reasons that are not based on money" (Sarkar, Jena & Sahoo, 2023), and "well-being, not proximity, is a key factor in employee retention" (Lezcano et al., 2026). When salary growth cools, the structure of reward is moving toward flexible benefits, wellbeing and work-arrangement flexibility (Ciulu, 2025), the levers that now may decide attraction and retention in Romanian IT.

Reward is conceived as a hybrid of financial and non-financial components, with non-monetary elements carrying growing weight (Sarkar, Jena & Sahoo, 2023; Elrayah & Semlali, 2023), extending to benefits as "expressions of an organization's values" (Peemanee et al., 2025) and, in IT, to combinations of recognition, pay and flexible working (Murugan & Philimis, 2025). '*Total rewards*' is a concept that combines monetary and non-monetary elements and it has gained importance as a full package. From a strategic angle, as the cost/tax advantage erodes, Romanian IT firms must shift the client and employee conversation "toward value added" rather than price, i.e. toward the non-monetary side of the reward mix. (Ciulu, 2025).

Benefits and rewards can be a source of competitive advantage and retention. A well-designed reward system is a strategic asset, not a cost: employees are "the biggest differentiators for attaining sustainable competitive advantage" (Sarkar, Jena & Sahoo, 2023), and total-reward and benefit programmes build competitive edge (Elrayah & Semlali, 2023; Peemanee et al., 2025), with retention treated as a strategic issue (Almashyakh, 2024; Gelencsér et al., 2023). Compensation and benefits in Romanian IT have shifted from an administrative cost centre to a driver of competitive advantage and talent retention, especially in knowledge-intensive sectors such as IT and provides sector evidence that retention/loyalty became a central competitive challenge especially in times when recruitment costs were on the rise (Ciulu, 2025).

Younger cohorts, such as Gen Z employees, prioritise *flexibility, growth and balance* over long-term loyalty (Peemanee et al., 2025; Lee, Chong & Ojo, 2024), show high telework satisfaction (Ivasciuc et al., 2022) and value recognition and development (Holban & Bedrule-Grigoriu, 2025). It is worth mentioning that, similar to academic and high school data, the IT industry has recorded declining average technical preparation and weaker work engagement among Generation Z entrants as an effect of the Covid-19 pandemic. This is a tension that, combined with the literature, implies retention of this cohort depends on flexibility, development and recognition rather than tenure-based loyalty (Ciulu, 2025). Since most of the IT workforce in Romania is very young (82% below 34 years of age in 2023), it proves that Gen Z consists of the vast majority. Therefore, *wellbeing and mental health drive engagement, productivity and retention* as a generational specificity. Wellbeing raises engagement and productivity (Catană et al., 2022), is shaped most by intrinsic job aspects (Dumitriu et al., 2025), is decisive for retention (Gelencsér et al., 2023), is under strain in hybrid settings (Nagori & Rocha Lawton, 2026) and negatively predicts turnover (Lezcano et al., 2026). Wellbeing and mental-health support was a pandemic necessity and stayed as a continuing post-pandemic imperative (Ciulu, 2025).

It has also been proven that *work flexibility and remote/hybrid arrangements improve satisfaction and work-life balance* in Gen Z employees in particular. Flexibility raises satisfaction, work-life balance and performance (Davidescu et al., 2020, 2021; Ivasciuc et al., 2022; Catană et al., 2022; Maity & Lee, 2025), and boosts engagement among younger workers (Lee, Chong & Ojo, 2024; Nagori & Rocha Lawton, 2026; Lezcano et al., 2026). Hybrid/remote work also recorded downsides and limitations. Remote work carries health and social costs (Ivasciuc et al., 2022) and also generates hybrid "technostress" and declining engagement (Nagori & Rocha Lawton, 2026). Over-reliance on fully-remote work, weak or absent return-to-office plans, eroded productivity and quality once Covid-19 crisis pressure eased. The industry has also recorded cases of employees/collaborators holding multiple full-time jobs, which strengthens the case that flexibility must be designed, not assumed (Ciulu, 2025).

Autonomy is the psychological need underlying flexibility. Retention rests on need satisfaction (Sarkar, Jena & Sahoo, 2023), while autonomy is "one of the most important determinants of quality of work life" (Lee, Chong & Ojo, 2024), a "basic and universal human need" (Lezcano et al., 2026) and an intrinsic driver of engagement (Dumitriu et al., 2025). Romanian IT firms are currently learning to grant autonomy while rebuilding accountability, showing autonomy as both a valued reward and a management challenge (Ciulu, 2025).

Development, recognition and work environment act as retention levers. Work environment is "the most discriminating factor" in IT retention (Murugan & Philimis, 2025), while development, leadership and culture matter (Almashyakh, 2024; Dumitriu et al., 2025), and Gen Z values ongoing

development (Holban & Bedrule-Grigoruță, 2025). Investment in people in terms of training, reskilling, GenAI upskilling, the move to full-stack/T-shaped profiles and a motivating environment recurs across all periods studied as a source of competitive advantage (Ciulu, 2025), sharpening the literature's development theme with an explicit AI-skilling imperative.

Talent-management practices work best together with an integrated HR approach. Retention is best pursued through coordinated practice: an "integrated talent management approach is essential" (Almashyakhi, 2024) and "unified HR practices" counter turnover (Murugan & Philimis, 2025), tailored to firm size/ownership (Kömüves et al., 2024) and generational needs (Holban & Bedrule-Grigoruță, 2025). Leadership and management adaptation, clearer operating models and healthier employer–employee dialogue work as post-pandemic success factors (Ciulu, 2025) and as the strategic/managerial counterpart to the literature's integrated-HR argument.

Romania is placed in the CEE context, which includes *structural change and equity*. The literature grounds the themes in the national/regional setting: the Romanian IT tax-exemption withdrawal (Popescu-Predulescu, 2024), national evidence on flexibility, telework and wellbeing (Davidescu et al., 2020, 2021; Catană et al., 2022; Dumitriu et al., 2025), Gen Z in Romanian organisations (Holban & Bedrule-Grigoruță, 2025) and CEE labour-shortage dynamics (Kömüves et al., 2024). Romanian IT has been a sector under structural change while adjusting to the withdrawal of long-standing income-tax exemptions, persistent wage pressure and the normalisation of hybrid work, all reshaping total-reward design and questioning its traditional competitive base (STEM pipeline, world-class internet infrastructure, language skills, geographic/cultural proximity) (Ciulu, 2025). We can also add the equity dimension, where the discussion centres on workforce composition (Romanian IT being roughly 70% men / 30% women, more balanced than many Western European tech sectors) rather than on an evidenced gender pay gap, consistent with Romania's strong EU standing on female STEM participation (Ciulu, 2025).

2. RESEARCH METHODOLOGY

2.1. Scope of the paper

The paper is a secondary-data study that maps benefits tendencies across three nested levels for the period 2023–2026: the global labour market, the Romanian national labour market, and the Romanian IT industry as a specific case. It does not collect primary data (no surveys, interviews or payroll datasets of its own), instead it systematically reviews and compares recurrent reward and labour-market reports – Aon, Korn Ferry, Mercer, Pacific Prime and Randstadt for the global level; Hays, Randstad, PwC and SD Worx for the national level, and the annual AIMS survey for IT-specific trends in Romania. The analytical lens is inherited from the author's prior chapter: compensation and benefits (C&B)

are treated as a driver of competitive advantage and talent retention, especially relevant as Romania's IT sector adjusts to the withdrawal of income-tax exemptions and to post-pandemic work models.

The emphasis is on the direction and pace of change in reward structures over 2023-2026 rather than on a static snapshot. A specific focus is the Romanian IT sector's adjustment to the gradual withdrawal of income-tax exemptions, treated as a structural shift reshaping total-reward design. The scope is deliberately descriptive and comparative rather than explanatory or predictive, while the aim is to identify what is changing in reward structures and in which direction, not to model causes or forecast values.

The paper is based on four research objectives, which are connected to four research questions.

2.2. Research objectives

1. To identify the main benefits trends at global level reported between 2023 and 2026.
2. To identify benefits trends in the Romanian labour market over the same period and compare them with global tendencies.
3. To characterise benefits trends specific to the Romanian IT industry, focusing on the effect of non-monetary rewards.
4. To position the Romanian IT sector relative to national and global reward tendencies, and to draw implications for employers, HR practitioners and policymakers.

2.3. Research questions

RQ1. What are the dominant benefits trends at global level in 2023–2026 according to the analysed reports?

RQ2. How do benefit trends in the Romanian labour market converge with or diverge from global tendencies?

RQ3. What distinguishes benefits in the Romanian IT industry, and how are these patterns shaped by the phase-out of tax incentives, wage pressure and remote/hybrid work?

RQ4. What does the comparison across the three levels imply for talent attraction and retention in Romanian IT?

Method

The study employs a qualitative, descriptive comparative analysis of secondary data, combining two simple and well-established techniques that require no advanced statistics.

a) Qualitative document/content analysis. Each report is read against a common coding grid built around recurring benefit themes, for example: flexible/cafeteria benefits, health and wellbeing programmes, remote/hybrid arrangements, and

talent attraction/retention concerns. Mentions are coded by theme, level (global / national / IT), and year, allowing trends to be tracked over the 2023-2026 window.

b) Descriptive frequency and tendency analysis. The study reports simple descriptives drawn directly from the sources, such as frequencies and percentages already published in the reports (e.g. most-offered benefits, ranking of retention drivers), and summarises their direction of change over time (rising, stable, declining). Where the same indicator appears in several reports or years, results are placed side by side to show convergence or divergence. 73 coded findings are synthesised in comparison tables and trend summaries.

This design is appropriate because the inputs are heterogeneous published reports rather than a single raw dataset, so the contribution lies in structured synthesis and triangulation across sources, not in statistical testing. Triangulating four general-labour reports plus the IT-specific AIMS survey strengthens reliability and reduces dependence on any single provider's methodology.

2.4. Instrument

The core instrument is a structured thematic coding/analysis grid (a synthesis matrix), applied uniformly to all reports. Its columns capture: source and year; level of analysis (global / Romania / Romanian IT); C&B theme/category; the key indicator or statement reported; the value or qualitative finding; and the observed direction of the trend. The grid is populated by reading each report, transferring relevant data points, and then aggregating across rows to answer the research questions. The reading and data structuring efforts were supported by Anthropic's Claude Opus 4.8 model, on my personal licensed version. The completed matrix doubles as the evidence base for the comparison tables and figures presented in the results section.

3. RESEARCH FINDINGS

For the 2023-2026 period at global, national (Romania) and IT industry levels eight recurring benefit themes were identified (see Table 1). Overall, they include 28 elements grouped based on the 73 coded findings. This structure sets the base for the entire analysis at the three levels (global, Romania, IT in Romania), as well as comparisons between two or all three of them.

Table 1. Recurring benefit themes

	Category	Elements
1.	Flexible/cafeteria benefits	Choice, personalization, voluntary benefits, flexible allowances
2.	Health & wellbeing	Medical cover, mental health, preventive & wellness programs
3.	Remote/hybrid flexibility	Work-arrangement flexibility, return-to-office, work-life balance

	Category	Elements
4.	Talent attraction & retention	EVP drivers, non-monetary rewards, recognition, development
5.	Cost management & financing	Cost containment, alternative financing, benefit budgets
6.	Pay transparency & equity	EU Directive, fairness, equal opportunity, DEIB overlap
7.	Communication, tech & AI	Benefit communication, total-reward statements, AI adoption
8.	Inclusive benefits / DEIB	Family-friendly, caregiving, equity provision, CSR

Source: Author's elaboration based on database interpretation

3.1. The global perspective

Understanding trends required starting with the global perspective, as we needed a reference base and a good understanding of trends across international areas and industries. The synthesized trends are summarized in Table 2.

Table 2. Global trends (all industries)

Category	Evolution
Flexible / cafeteria benefits	▲ Rising
Health & wellbeing	▲ Rising
Remote / hybrid flexibility	▲ Rising
Talent attraction & retention	▲ Rising
Cost management & financing	▲ Rising
Pay transparency & equity	▲ Rising
Communication, tech & AI	▲ Rising
Inclusive benefits / DEIB	▼ Declining

Source: Author's elaboration based on database interpretation

The global trend for *flexible/cafeteria benefits* makes a decisive move towards choice and personalization. While approx. 69% of employers plan to enhance flexibility (Pacific Prime, 2026), 65% of employees in multinational companies would trade some benefits for better choice (Aon, 2025). This theme has been increasingly used as a cost-sustainability lever, even though only 14% of organizations have global personalization guidelines (Aon, 2025).

(*Mental*) *Health and wellbeing* have now become mainstream and we can witness a shift from return-on- to value-on-investment, as well as toward preventive care and condition pathways (Mercer, 2024). Investment on this theme is still growing (Mercer, 2026: 21% increasing vs 2% decreasing), but wellbeing takes a step down as a stand-alone strategic priority, falling from no 6 to no 7 (Aon, 2025).

In terms of *remote / hybrid flexibility*, we note that hybrid/remote work is firmly normalized in 2026, with five-days-in-office requirement falling from 89% pre-pandemic to 43% (Korn Ferry, 2024a). Most employers no longer differentiate

pay by location, work-life balance is a top retention lever across all providers, while it remains a low-cost investment.

Talent attraction and retention focus shifts from attraction to retention. Most employers (55%) are upgrading their EVP to include total rewards (Korn Ferry, 2024a). Salary, benefits and work-life balance are the dominant drivers, while non-monetary rewards and wellbeing increasingly may become as important as pay, especially for Gen Z employees (Randstad, 2025a).

Cost management and financing. Cost containment is clearly the number 1 strategic priority, as 70% of multinational companies rank it first, up from number 3 in 2024 (Aon, 2025) and it was driven by approx. 10% global medical inflation (Aon, 2025). Around 1 in 3 organizations are turning to alternative financing (captive/in-company insurance, multinational pooling) and value/ROI-led design (choosing and funding benefits based on demonstrable value, e.g. what actually improves health, productivity, engagement or retention rather than simply adding perks or matching what competitors offer) (Aon, 2025).

Pay transparency and equity. Regulation is the single biggest disruptor of reward strategy. Currently, pay transparency ranked no 1 external force for the next two years (65%, Korn Ferry, 2025), led by the EU Pay Transparency Directive (benefits count as 'pay') and North American rules.

When it comes to *communication, tech and AI*, communication remains weak (only approx. 27% of employees understand their benefits, still up from 18%), but effort is rising via total-reward statements (up to 35%) (Aon, 2025). AI adoption is accelerating fast, from approx. 1 in 6 multinational companies today toward and estimated 48% by 2027 (Aon, 2025).

Inclusive benefits/DEIB are embedded in benefit design and integrated with total rewards/ESG, but declining as a clear multinational company priority in 2025 especially based on US rollbacks. Therefore, 'supporting diverse needs' fell from number 5 (60%) to number 8 (18%) in Aon's ranking (Aon, 2025).

To conclude, across the five global providers analysed (Aon, Korn Ferry, Mercer/Mercer Marsh Benefits, Pacific Prime and Randstad), the dominant direction of evolution in 2023-2026 is one of near-uniform intensification: seven of the eight benefit themes examined are rising, and only inclusive benefits/DEIB is in decline. Taken together, the reports describe a reward agenda being reshaped simultaneously by cost pressure, personalisation, wellbeing, regulation and technology, with employers doing more on almost every front at once, rather than trading one priority off against another. Four cross-cutting forces organise these trends: containing cost, individualising value, complying with new regulation, and modernising delivery through technology.

The main and most powerful trend is *cost management and financing*, which has moved to the top of the strategic agenda. Cost containment is now the single most important priority, ranked first by 70% of multinational companies, up from third place in 2024 (Aon, 2025), driven by global medical inflation of roughly

10%. Rather than simply cutting provision, employers are managing this pressure structurally: around one in three are turning to alternative financing arrangements, such as captive (in-house) insurance and multinational pooling, and to value- or ROI-led design, funding benefits according to demonstrable impact on health, productivity, engagement and retention rather than adding perks or matching competitors (Aon, 2025).

The second trend is the *personalisation of benefits* through flexible and cafeteria schemes, which make a decisive move toward choice. About 69% of employers plan to enhance flexibility (Pacific Prime, 2026) and 65% of employees in multinationals would trade some existing benefits for greater choice (Aon, 2025). Flexibility is increasingly framed as a cost-sustainability lever as well as an engagement tool, even though only 14% of organisations have global personalisation guidelines at the moment (Aon, 2025). Closely linked is the mainstreaming of *health and wellbeing*, especially mental health, where the reports record a shift from return-on-investment to value-on-investment thinking and toward preventive care and dedicated condition pathways (Mercer Marsh Benefits, 2024). Investment continues to grow (Mercer, 2025: 21% increasing versus 2% decreasing), even as wellbeing slips marginally as a stand-alone strategic priority in Aon's ranking (from sixth to seventh) (Aon, 2025). This is a nuance that reflects consolidation into total-reward strategy rather than genuine retreat.

The third cluster refers to the changing shape of the value proposition. *Remote and hybrid flexibility* is now firmly normalised: the five-days-in-office requirement has fallen from 89% pre-pandemic to 43% (Korn Ferry, 2024a), most employers no longer differentiate pay by location, and flexibility functions as a low-cost but highly valued retention lever across all providers. This feeds directly into *talent attraction and retention*, where the emphasis has shifted from attracting to retaining talent (55% of employers are upgrading their employee value proposition to encompass total rewards, according to Korn Ferry, 2024a) and where non-monetary rewards and wellbeing increasingly rival pay in importance, particularly for Generation Z (Randstad, 2025a).

The fourth force is regulatory and technological. *Pay transparency and equity* has become the single biggest external disruptor of reward strategy, ranked first over the next two years by 65% of organisations (Korn Ferry, 2025), propelled by the EU Pay Transparency Directive, under which benefits count as "pay", and by North American disclosure rules. In parallel, *communication, technology and AI* is rising as employers try to close a persistent understanding gap: only about 27% of employees understand their benefits (up from 18%), and effort is being channelled into total-reward statements (now around 35%) and, increasingly, artificial intelligence, whose use in benefits is projected to grow from roughly one in six multinationals today to an estimated 48% by 2027 (Aon, 2025).

The sole counter-trend is *inclusive benefits/DEIB*. While inclusion remains embedded in benefit design and integrated with total-reward and ESG frameworks, it has declined as an explicitly stated multinational priority in 2025, largely on the back of US rollbacks: Aon records "supporting the diverse needs of employees" falling from fifth place (60%) to eighth (18%) (Aon, 2025). This makes DEIB the one dimension where visible strategic emphasis is contracting even as the underlying design practices persist.

In sum, the analysed reports converge on a clear *answer to RQ1*: at global level in 2023–2026, benefit strategy is defined by a rising, mutually reinforcing set of priorities (cost discipline, personalisation, wellbeing, work-arrangement flexibility, retention-focused total rewards, pay-transparency compliance, and AI-enabled communication) against which the retreat of DEIB as a headline priority stands out as the notable exception.

3.2. The national perspective for Romania

When it comes to the situation for Romania, we need to consider that Romania is an EU member state and it also has some degree of peculiarities (former communist country in Eastern Europe, latin culture influenced by other populations and other). Therefore, we wanted to analyze and understand how benefits are considered by organizations in Romania as a whole, regardless of industry. See summary in Table 3.

Flexible/cafeteria benefits are present but uneven. They are offered by 32% of companies overall, far higher in Technology (43%) and BPO/SSC (49%) than Banking (21%) or Retail (6%) (PwC, 2025). Flexible schedules reach 51% (PwC, 2025) or even 52% (Hays, 2026), while time off and flexible working are among the most-valued benefits (Hays, 2026). Romania is moving in the same direction as the rest of the world, allowing employees to personalize their benefits, but far fewer Romanian employers have actually put a formal choose-your-own scheme in place. The idea is present in Romania, while the structured mechanism is still comparatively rare, and it's concentrated in IT and BPO organizations.

Health and wellbeing is the most urgent HR challenge in 2026, cited by 26.8% of organisations (down slightly from 27.6% a year earlier) (SD Worx, 2026). Employee confidence nonetheless remains fragile: 29.9% of employees say working in their organisation negatively affects their mental health, above the 21.7% EU average (SD Worx, 2026). Medical cover is near-universal (subscription 64%, according to PwC, 2025) and mental-health support is emerging (education 45%), but a clear employer–employee credibility gap persists.

Table 3. Romania trends (all industries)

Category	Evolution
Flexible / cafeteria benefits	► Uneven
Health & wellbeing	▲ Rising
Remote / hybrid flexibility	► Stable
Talent attraction & retention	▲ Rising
Cost management & financing	▼ Declining
Pay transparency & equity	▲ Rising
Communication, tech & AI	▲ Rising
Inclusive benefits / DEIB	▲ Rising

Source: Author's elaboration based on database interpretation

Remote / hybrid flexibility. Hybrid is the dominant model but access is role-driven rather than universal, and remote ranks low (number 10) in the ideal-employer profile (Randstad, 2025b). Return-to-office pressure is building as 19% of firms plan more on-site presence, while 28% of professionals are dissatisfied with work-life balance (Hays, 2026).

Talent attraction & retention. Attractive salary & benefits are clearly the number 1 EVP driver (67%, Randstad and Kantar, 2026), with the largest pay-delivery gap as only about half of employees feel paid competitively (Randstad and Kantar, 2026). Recognition is the top motivator and reskilling matters to 78% of employees (Randstad, 2025b). Core retention package is based on meal tickets, extra leave and medical cover (PwC, 2025). IT is particularly the most attractive sector on this category.

Cost management & financing. Salary increases have been cooling, as salary rises went down from 8.4% (2024) to 6.5% (2025) and to 6.0% (2026), with lowest in Technology (5.29%, PwC, 2025) and above-10% raises fading (Hays, 2026). Employers increasingly use benefits/EVP to offset limitations for pay, while cost-of-living remains the number 1 reason employees leave (Randstad, 2024b). Correlated with inflation rates in Romania of 10.4% (2023), 5.6% (2024), 7.3% (2025) and an estimated 5.5% for 2026, most salary raises only manage to cover inflation rates, if even that, therefore employees tend to look for better options.

Pay transparency & equity. Romania recorded fast-rising awareness of the topic ahead of the EU Pay Transparency Directive, with 66% of Romanian employers saying they were ready, doubled by high employee awareness about the directive (41.7%) and considering it as 'very important' (43.7%) - the highest in Europe according to SD Worx (2026). Actual practice is still thin (only approx. 4% of organizations publish salary bands, according to Hays, 2024), which leaves a large perception gap (only 30% consider pay practices as being transparent).

Communication, tech & AI. In Romania AI adoption is reported as advancing with comparatively high trust. 53.7% of Romanian firms are exploring AI and

58% of employees trust their organisation to use it fairly (above EU average), although 30% fear that they may be fired based on AI-related redundancy (SD Worx, 2026). Regular use is still modest (approx. 17 to 19%), led by Gen Z (26%) (Randstad, 2025b).

Inclusive benefits / DEIB. Equity/equal opportunities in Romania rose into the top EVP drivers (new from 2024) and stays top-4 (Randstad, 2024b), diverging from the global declining trend. About 18% of employees identify as a minority (in Gen Z even 28%) and roughly half of employees report identity-linked career obstacles (Randstad, 2025b). So, awareness is rising, especially among younger workers.

Therefore, the picture for Romania diverges from global in the following:

Flexible/cafeeteria benefits → ► *Uneven.* This category registers a rising in direction but only 32% penetration (PwC, 2025), being concentrated in IT/BPO fields, which would allow us to conclude that in this respect Romania lags behind the global trends.

Remote/hybrid → ► *Stable.* Access to remote/hybrid work options is moreover role-driven and we record a real return-to-office tension. This is not aligned with the global standard nowadays, which favours remote/hybrid work for various positions, as five-days-in-office requirements fell from 89% pre-pandemic to 43% (Korn Ferry, 2024a).

Cost management → ▼ *Declining.* Cost pressure in Romania is wage-led, which distinguishes it from the global picture. Salary increases are cooling from a high base and above-10% raises are fading, so employers increasingly use benefits and EVP to offset pay they can no longer fully deliver (Hays, 2026), while cost-of-living remains the top reason employees leave (Randstad, 2024b). This contrasts with the global level, where the rising cost is based on benefit and medical-cost inflation (around a 10% medical trend) rather than pay, and where that pressure drives cost containment and alternative financing such as captives and pooling (techniques largely absent in Romania) (Aon, 2025). The divergence is therefore in the cost driver, not the direction: benefits globally versus wages in Romania. Notably, even after cooling, Romania's 6% salary rise is almost double the 3.5% typical of major Western markets and broadly in line with CEE peers (Poland 5.5%, Hungary 6.3%), so wage pressure stays high in relative terms, even as compensation and benefits decline as a stated HR challenge (SD Worx, 2026: 21.7%→19.2%).

Inclusive/DEIB → ▲ *Rising:* In Romania, equity and equal opportunities have risen into the top employer-value-proposition drivers, meaning candidates increasingly weigh fair, equal treatment when choosing where to work. This matters because roughly 18% of the workforce identifies as belonging to a minority (rising to about 28% among Gen Z), and around half of those workers report career obstacles tied to their identity, so the demand for equity is grounded in real experience rather than rhetoric (Randstad, 2025b). At the same time, Romanian employers rate reasonably well on equity but acknowledge room to

improve, so it appears as a rising, followed-up priority. This runs opposite to the global level, where "supporting the diverse needs of employees" fell sharply as a stated multinational priority in 2025 (from no 5 (60%) to no 8 (18%) in Aon's ranking) largely based on US DEIB rollbacks (Aon, 2025). The result is a genuine divergence: DEIB is declining on the global agenda while gaining awareness in Romania, especially among younger workers. More conclusions can be observed in Table 4.

Table 4. Where Romania converges and diverges

Theme	Global	Romania	Conclusion
Flexible benefits	▲ Rising (~69%)	► Uneven (32%); IT/BPO lead	Converge on direction; RO lags on penetration
Health & wellbeing	▲ Mainstream	▲ Mental health emerging; no 1 HR challenge	Converge; RO earlier on preventive/mental health
Remote / hybrid	▲ Normalised	► Role-driven; return-to-office pressure	RO shows more return-to-office tension
Attraction & retention	▲ Retention > attraction	▲ Pay no 1 + large gap	Converge; pay primacy sharper in RO
Cost & financing	▲ Medical inflation	▼ Wages cooling / cost-of-living	Diverge on mechanism
Pay transparency	▲ no 1 disruptor	▲ Highest-in-Europe awareness	Converge; RO ahead on salience
Inclusive DEIB	▼ Recedes (2025)	▲ Equity rising (Gen Z)	Diverge in direction

Source: Author's elaboration based on database interpretation

Overall, for Romania at national level we can outline the following situation conclusion per categories. *Converge - 4 categories*: health & wellbeing, talent attraction & retention, pay transparency, communication/AI. Also, Romania is actually ahead on pay-transparency awareness. *Partial - 2 categories*: flexible/cafeteria benefits (same logic, thinner penetration) and remote/hybrid (Romania has stronger return-to-office tension). *Diverge - 2 categories and these can be considered the interesting ones*. *Cost management* diverges in mechanism (at global it relies mainly on medical-cost inflation, while in Romania it is based on wage/cost-of-living, with pay growth cooling). *Inclusive/DEIB* diverges in direction, receding globally but rising in Romania.

Romania must be interpreted as a hybrid case: an EU member state bound by the same regulatory and reward pressures as the wider European market, yet marked by post-communist and Central-and-Eastern-European (CEE) particularities that shape how those pressures play out. Analysing the national picture across all industries (Hays, 2026; PwC, 2025; Randstad, 2025b; and SD

Worx, 2026) shows that Romania largely moves in the *same direction* as the global market, but at a different pace and, in two important cases, for different reasons. The clearest convergence is in *health and wellbeing*, which has become the number-one HR challenge for 2026 (SD Worx, 2026) just as it has been mainstreamed globally. Yet Romania sits earlier on the maturity curve: medical cover is near-universal (medical subscription 64%, PwC, 2025) and mental-health support is only emerging (education 45%, PwC, 2025), while an employer-employee credibility gap persists, with only 28% of employees now see wellbeing as pressing (down from 37%), and 29.9% say work harms their mental health, above the 21.7% EU average (SD Works, 2026). *Talent attraction and retention* converges strongly too, with the same retention-over-attraction logic, but pay primacy is sharper: attractive salary and benefits is the dominant EVP driver (67%, Randstad and Kantar, 2026) and carries the largest delivery gap, as only about half of employees feel competitively paid, recognition is the top motivator and reskilling matters to 78% (Randstad, 2025b). *Pay transparency and equity* likewise converges. Indeed Romania is *ahead* of Europe on awareness, with 66% of employers claiming readiness for the EU Pay Transparency Directive and the highest employee awareness (41.7%) and "very important" ratings (43.7%) in Europe (SD Worx, 2026), although actual practice remains thin, with only about 4% of firms publishing salary bands (Hays, 2024) and just 30% of employees regarding pay practices as transparent. *Communication, technology and AI* completes the convergent group: AI adoption is advancing with comparatively high trust (53.7% of firms exploring AI; 58% of employees trusting fair use), even if regular use is still modest (17 to 19%, led by Gen Z at 26%) (SD Works, 2026; Randstad, 2025b).

Two themes converge only partially. *Flexible and cafeteria benefits* point in the same personalisation direction but are far shallower in penetration: formal schemes reach just 32% of firms overall, concentrated in Technology (43%) and BPO/SSC (49%) and rare in Banking (21%) or Retail (6%) (PwC, 2025). The *idea* of letting employees personalise their reward has arrived, but the structured mechanism has not yet spread beyond IT and BPO, so Romania lags the global surge on breadth. *Remote and hybrid flexibility* is the second partial case: hybrid is the dominant model, but access is role-driven rather than universal, remote ranks only tenth in the ideal-employer profile (Randstad, 2025b), and return-to-office pressure is building, with 19% of firms planning more on-site presence and 28% of professionals dissatisfied with work-life balance (Hays, 2026). This contrasts with the global norm, where hybrid is treated as settled and the five-day-office requirement has fallen from 89% pre-pandemic to 43% (Korn Ferry, 2024a), where Romania simply shows more return-to-office tension.

The two genuine divergences are the most analytically interesting. *Cost management and financing* diverges in mechanism rather than direction. Globally the rising cost pressure is benefit- and medical-cost inflation (a roughly 10%

medical trend), which pushes cost containment and alternative financing such as captives and pooling, techniques that are largely absent in Romania (Aon, 2025). In Romania the binding pressure is connected to wages: salary increases are cooling from a high base (8.4% in 2024 to 6.5% in 2025 and 6.0% in 2026, lowest in Technology at 5.29%, PwC, 2025), above-10% raises are fading (Hays, 2026), and cost-of-living remains the top reason employees leave (Randstad, 2024b). Set against Romanian inflation of 10.4% (2023), 5.6% (2024), 7.3% (2025) and an estimated 5.5% (2026), most raises barely cover price rises, prompting employees to seek better options while employers lean on benefits and EVP to offset pay they can no longer fully deliver. Even after cooling, Romania's approx 6% is almost double the 3.5% typical of major Western markets and broadly in line with CEE peers (Poland 5.5%, Hungary 6.3%), so wage pressure stays high in relative terms, even as compensation and benefits recede as a stated HR challenge (SD Worx, 2026: 21.7% to 19.2%). *Inclusive benefits/DEIB* diverges in direction. Whereas the global agenda saw DEIB recede as a stated multinational priority in 2025, Aon records "supporting the diverse needs of employees" falling from fifth (60%) to eighth (18%), largely on the back of US rollbacks (Aon, 2025), in Romania equity and equal opportunities rose into the top EVP drivers (new from 2024) and remain in the top four (Randstad, 2024b). The demand is grounded in experience rather than rhetoric: about 18% of the workforce identifies as a minority (28% among Gen Z), and roughly half of these workers report identity-linked career obstacles (Randstad, 2025b). Romanian employers rate reasonably on equity but acknowledge room to improve, so the theme reads as a rising, actively followed priority, which is the mirror image of the global retreat.

To answer RQ2 (*How do benefit trends in the Romanian labour market converge with or diverge from global tendencies?*), Romania converges with global tendencies on four themes (health and wellbeing, talent attraction and retention, pay transparency - where it is actually ahead on awareness - and communication/AI), converges only partially on two (flexible/cafeteria benefits, thinner in penetration and remote/hybrid, with stronger return-to-office tension), and diverges on two: cost management, where the cost driver is wages rather than medical inflation, and DEIB, which is rising in Romania while receding globally.

3.3. The IT industry perspective in Romania

Moving on with our analysis, we were interested to find out how the IT industry in Romania positions against the global and national trends in terms of employee benefits. Historically, the IT industry in Romania was a pioneer in terms of importing ideas and implementing new and creative benefits. That was driven both by the IT industry standards as a global industry, as well as by the high competition in attracting and retaining employees. It was particularly difficult to attract and retain employees before 2024, when the industry has started cooling off due to global economic factors, the emergence of AI technologies as well as

due to the increased salary costs, after tax facilities were removed in Romania. The summary for the IT industry in Romania can be observed in Table 5.

Table 5. Romanian IT trends

Category	Evolution
Flexible / cafeteria benefits	► Stable
Health & wellbeing	▲ Rising
Remote / hybrid flexibility	► Normalised
Talent attraction & retention	▲ Rising
Cost management & financing	▼ Retrenching
Pay transparency & equity	► Emerging
Communication, tech & AI	▲ Rising
Inclusive benefits / DEIB	► Limited

Source: Author's elaboration based on database interpretation

Flexible / cafeteria benefits. Flexible-benefit adoption stays low and volatile, as only 27% of IT firms offered a flexible package in 2025 (17% in 2022, 32% in 2023, 26% in 2024). 73% of IT companies keep a standard package, yet the average flexible budget keeps rising (from 6,443 to 7,740 lei per year). Flexible benefits are delivered mostly via online platforms (65%), where top choices are holiday vouchers (71%), meal vouchers (65%) and gift cards (53%) (AIMS, 2025).

Health & wellbeing. This category confirms the deepest health provision in Romania, with 98% of IT firms offering health benefits (medical subscription 64%, insurance 41%) and mental/emotional-health services (51% of subscriptions, up from 42%). Romanian IT firms are broadly adding low-cost, visible wellness perks (stand-up desks 57%, mindfulness workshops 38%), but the deeper, more resource-intensive elements of wellbeing, such as professional mental-health support via employee assistance programs (12%) and proactive preventive healthcare spending (3%, increasing) remain underdeveloped (AIMS, 2025).

Remote / hybrid flexibility. Remote work is the most flexibility-rich segment has become near-universal for eligible staff (99%), flexible schedules reach 88%, and 48% of firms impose no return-to-office rule. Flexible working hours is the single most-valued benefit (76%) and autonomy over the work model is valued by 55%. Only a handful of firms have requested that employees return fully on-site (AIMS, 2025).

Talent attraction & retention. Retention is based predominantly on non-monetary levers as the cash advantage erodes. The most-valued benefits are flexible hours (76%), healthcare (70%), autonomy (55%), meal vouchers (54%) and training (41%). Learning provision is strong (certifications 73%, technical skills 72%, conferences 71%, mentoring 54%) and severance packages for layoffs appear in 51% of firms (AIMS, 2025).

Cost management & financing. Cost pressures have generated the sharpest decline of the three levels (global, Romania, IT in Romania) and was doubled by

the phase-out of the IT income-tax incentive to hit new benefits. Firms adding a new benefit for the first time fell from 37% to 18% and then to 10%, while 12% are removing benefits (sabbaticals, the flexible-benefits package, telework bonus, mental-health days cut from 12 to 4). Meal-voucher provided by employer decreased from 90% to 86% in its first fall in years. Only 3% of companies plan more preventive healthcare spend while 22% will renegotiate with providers. Protection benefits remain thin by Western standards, with optional Pillar 3 private pension in approx 28% of firms, while 40% offer no voluntary life/accident insurance, which indicates limited benefit depth beyond core health and flexibility (AIMS, 2025).

Pay transparency & equity. AIMS notes the EU Pay Transparency Directive entering the sector's agenda, but formal transparency practice (published salary bands, pay-equity reporting) is not yet embedded (AIMS, 2025).

Communication, tech & AI. GenAI is reshaping the learning agenda. AIMS cites surging GenAI course enrolments, with Romania rising to 52nd of 109 on skill proficiency (from 70th) and 40th on AI maturity (Coursera Global Skills Report 2025, as cited in AIMS, 2025). Online learning is mainstream (66% of events) and flexible benefits are administered via online platforms (65%). L&D budgets are largely maintained (51% at a similar level) (AIMS, 2025).

Inclusive benefits / DEIB. Family-friendly provision is modest (29% of IT firms offer none), while some companies offer some, such as children's parties (46%), adoptive-parent benefits (6%), fertility benefits (3%), on-site kindergarten (1%). Inclusion works mainly through CSR, which is widespread and explicitly tied to engagement/retention by 92% of firms and this is the sector's principal purpose or inclusion lever (family-friendly figures AIMS, 2025; CSR-engagement link AIMS, 2024).

Two categories stand out in the conclusions for the IT industry in Romania, per categories:

Cost management → ▼ *Retrenching*: this is the sharpest of all three levels, and it connected with the economic downturn at global level, with the uncertainty for many PESTEL factors, as well as with the tax-incentive story in numbers. It was the first-time benefit additions collapsed from 37% to 10%, with 12% of firms actively removing benefits, and meal vouchers falling for the first time in years (AIMS, 2025).

Talent attraction & retention → ▲ *Rising*: as the cash/tax advantage erodes, IT leans hardest on flexibility (flexible hours are the most valued benefit at 76%), health, autonomy and development (AIMS, 2025).

A comparison between global, national (Romania) and IT (in Romania) trends can be observed in Table 6.

Table 6. Direction of change across three levels

Theme	Global	Romania	Romanian IT
Flexible / cafeteria benefits	▲ Rising - choice & personalization. Approx 69% of employers want more flexibility (Pacific Prime, 2026).	► Uneven - flexible schemes at 32% of firms; time off & flexible working most valued (PwC, 2025/Hays, 2026).	► Stable adoption, rising budgets - only 27% offer a flexible package, but avg budget 6.4k→7.7k lei/year (AIMS, 2024-2025).
Health & wellbeing	▲ Rising - mental health mainstream; shift to preventive & value-on-investment (Mercer Marsh Benefits, 2024 / Mercer, 2025 / Aon, 2025).	▲ Rising – no 1 HR challenge; medical cover near-universal, but employee trust eroding (SD Worx, 2026 / PwC, 2025).	▲ Rising - 98% offer health cover; mental health in 51% of subscriptions (AIMS, 2025).
Remote / hybrid flexibility	▲ Rising - hybrid normalised (89%→43% five-day office); pay decoupled from location (Korn Ferry, 2024a).	► Stable - embedded but role-driven; return-to-office pressure rising (Hays, 2026 / Randstad, 2025b).	► Normalised - 99% remote-eligible, 48% no return to office rule; flexible hours the no 1 valued benefit (76%) (AIMS, 2025).
Talent attraction & retention	▲ Rising - retention > attraction; 55% upgrading EVP; wellbeing rivals pay for Gen Z (Korn Ferry, 2024a / Randstad, 2025a).	▲ Rising - salary & benefits the no 1 driver (67%) with a large delivery gap (Randstad and Kantar, 2026).	▲ Rising - flexible hours, health & development lead as the cash advantage erodes (AIMS, 2025).
Cost management & financing	▲ Rising - cost containment no 1 priority (70%); app 10% medical inflation the driver (Aon, 2025).	▼ Declining - salary increases cooling (8.4%→6.0%); cost-of-living the top reason to leave (PwC, 2025 / Hays, 2026 / Randstad, 2024b).	▼ Retrenching - post-tax-incentive: first-time benefit additions 37%→10%; 12% removing benefits (AIMS, 2025).
Pay transparency & equity	▲ Rising - the no 1 external disruptor of reward strategy	▲ Rising - highest-in-Europe awareness (66%	► Emerging - Directive flagged & gender gap

Theme	Global	Romania	Romanian IT
	(65%, Korn Ferry, 2025).	ready), yet only ~4% publish salary bands (SD Worx, 2026 / Hays, 2024).	noted, but protection benefits still rare (AIMS, 2025).
Communication, technology & AI	▲ Rising - AI in benefits from ~1 in 6 MNCs toward ~48% by 2027 (Aon, 2025).	▲ Rising - AI exploration with high trust (58%); regular use ~17–19%, Gen Z leads (SD Worx, 2026 / Randstad, 2025b).	▲ Rising - GenAI reshapes L&D; Romania climbing global AI-skill & maturity rankings (AIMS, 2025).
Inclusive benefits / DEIB	▼ Declining - slips as a stated companies' priority in 2025 amid US rollbacks (Aon, 2025).	▲ Rising - equity a new top-4 EVP driver (Randstad), esp. Gen Z (Randstad, 2024b).	► Limited - family-friendly modest; inclusion runs mainly through CSR (92% tie it to retention) (family-friendly AIMS, 2025; CSR link AIMS, 2024).

Source: Author's elaboration based on database interpretation

Flexible / cafeteria benefits. The global push toward choice and personalization is only partially present in Romania, and Romanian IT sits between the two. Globally 69% of employers plan to expand flexibility (Pacific Prime, 2026), while in Romania formal cafeteria schemes reach just 32% of firms (PwC, 2025) and in IT only 27% (AIMS, 2025). Still, IT leads the country on penetration and keeps raising the average flexible budget (from 6,443 to 7,740 lei per year) (AIMS, 2024–2025) even as adoption stays flat. The pattern is depth over breadth, as IT firms put more money into existing flexible-benefit schemes instead of making them more widely available. This stays closer to Romania's slower national pace than to the global surge in personalization.

Health & wellbeing. The strongest convergence across all three levels. Wellbeing and mental health are rising everywhere - globally mainstream with a preventive, value-on-investment shift (Mercer Marsh Benefits, 2024; Mercer, 2025); nationally the no 1 HR challenge (SD Worx, 2026); and in IT provision is deepest of all (98% offer health cover, mental-health services in 51% of subscriptions) (AIMS, 2025). The divergence is in maturity and credibility, where Romania is delayed in the preventive journey and shows an employer–employee trust gap the global reports don't emphasise.

Remote / hybrid flexibility. All three perspectives treat hybrid work as established, but intensity differs. Globally it's a normalised, low-cost retention lever with pay decoupled from location (Korn Ferry, 2024a). Nationally it is

embedded but role-driven with real return-to-office pressure (Hays, 2026; Randstad, 2025b). IT is the richest of all, with remote near-universal (99% of eligible staff), 48% of firms impose no return rule, and flexible hours being the single most-valued benefit (76%) (AIMS, 2025). IT is the most flexibility-rich segment and feels the weakest return-to-office pull.

Talent attraction & retention. Convergent everywhere, tilting toward non-monetary retention. Globally the focus moved from attraction to retention (Korn Ferry, 2024a; Randstad, 2025a). Nationally salary and benefits dominate but with a large pay-delivery gap (Randstad and Kantar, 2026). In IT, where the salary and tax edge is eroding, employers lean hardest on flexibility, health and development (AIMS, 2025). One story across levels: as pay competitiveness tightens, the value proposition shifts to intangible rewards, and Romanian IT is furthest along that shift.

Cost management & financing. The clearest divergence, which supports the main idea of this paper. Globally the pressure is medical-cost inflation (cost containment the no 1 priority) (Aon, 2025). Nationally it's wage inflation and cost-of-living with salary growth cooling (8.4%→6.0%) (PwC, 2025; Hays, 2026). In IT it becomes retrenchment from a Romania-specific shock (the tax-incentive phase-out). First-time benefit additions collapsed 37%→10%, 12% of firms are cutting benefits, and meal vouchers fell for the first time in years (AIMS, 2025). The same macro theme produces opposite motions: expansion-via-financing globally, contraction in Romanian IT.

Pay transparency & equity. Direction converges but implementation maturity falls as the lens narrows. Globally regulation is the no 1 disruptor (Korn Ferry, 2025). Nationally Romania shows the highest-in-Europe awareness and readiness (66%) (SD Worx, 2026) yet only approx 4% of organizations publish salary bands. In IT the Directive and gender gaps are flagged but protection benefits stay thin, so it's still emerging in practice (AIMS, 2025). High awareness with limited delivery, especially in IT.

Communication, technology & AI. Convergent AI momentum is noticed, but with different expressions. Globally AI is entering benefits administration and communication (toward 48% of MNCs by 2027) (Aon, 2025). In Romania we identified mid-stage adoption with comparatively high trust (58%). In IT is present a GenAI-driven learning agenda, with Romania climbing the global AI-skill and maturity rankings (AIMS, 2025). IT experiences AI less as a benefits-admin tool and more as a reskilling imperative.

Inclusive benefits / DEIB. The most mixed picture can be found in this category. Globally DEIB is receding as a stated company priority after US rollbacks (Aon, 2025). Nationally equity has risen into the top EVP drivers (new from 2024), especially for Gen Z (Randstad, 2024b). In IT formal family-friendly provision is modest and inclusion runs mainly through CSR, which 92% of firms tie to retention (family-friendly AIMS, 2025; CSR link AIMS, 2024). The levels

move in different directions: global down, Romania up, IT channelling inclusion through purpose.

Based on all of the above, we may conclude as following: we found convergence on wellbeing, retention-through-non-monetary-rewards, transparency and AI. The decisive divergence is on cost, where Romanian IT's was impacted by post-tax-incentive retrenchment and that was the sharp, sector-specific finding our study was built to surface.

To answer RQ3 (*What distinguishes benefits in the Romanian IT industry, and how are these patterns shaped by the phase-out of tax incentives, wage pressure and remote/hybrid work?*), the Romanian IT sector has historically been the country's benefits pioneer, importing and implementing new and creative rewards ahead of other industries. That was driven both by global IT norms and by intense competition for scarce talent. The analysed AIMS IT SalaryMap data (2023 to 2025) shows that this leadership persists in depth of provision, but that the sector entered a distinct phase from 2024 onward, as a global economic cooling, the rise of AI, and, most decisively, the removal of the IT income-tax exemption converged to raise salary costs and squeeze benefit budgets (AIMS, 2023; 2024; 2025). What distinguishes Romanian IT, then, is a paradox: it remains the richest benefit environment in the country (particularly on health and flexibility), yet it is simultaneously the segment retrenching hardest, because the three shaping forces named in research question RQ3: the tax phase-out, wage pressure and entrenched remote/hybrid work act on it more directly than on any other part of the labour market.

The *phase-out of the tax incentive* is the single most distinctive force, and it registers most sharply in cost management, which is retrenching. This is the steepest contraction across all three levels of the study. First-time benefit additions collapsed from 37% to 18% and then to 10%, while 12% of firms are actively removing benefits such as sabbaticals, the flexible-benefits package, the telework bonus, and mental-health days cut from twelve to four. Employer-paid meal vouchers fell from 90% to 86%, their first decline in years. Only 3% of firms plan to increase preventive-healthcare spending while 22% intend to renegotiate with providers to hold costs down. Protection benefits remain thin by Western standards (optional Pillar 3 private pension in about 28% of firms, with 40% offering no voluntary life/accident insurance), confirming that depth beyond core health and flexibility is limited and now under pressure (AIMS, 2025). Crucially, this is a Romania-specific shock: at global level the same macro theme of cost produces the *opposite* motion, which is the expansion via alternative financing (captives, pooling) against medical inflation (Aon, 2025), whereas in Romanian IT the withdrawal of a fiscal advantage produces outright benefit contraction.

Wage pressure works alongside the tax change to reshape the value proposition. As the combined salary-and-tax advantage that once defined IT compensation erodes, the sector leans hardest of all three levels on non-monetary

levers, which is why talent attraction and retention is rising even as cash competitiveness weakens. The most-valued benefits are now flexible hours (76%), healthcare (70%), autonomy (55%), meal vouchers (54%) and training (41%), and learning provision is unusually strong (certifications 73%, technical skills 72%, conferences 71%, mentoring 54%). The appearance of severance packages in 51% of firms is itself a marker of the downturn (AIMS, 2025). This substitution of intangible rewards for a shrinking cash edge is precisely the dynamic the study set out to surface: Romanian IT is furthest along the shift from monetary to non-monetary reward because it has the most to replace.

Remote and hybrid work is the third distinguishing force, and here IT diverges upward rather than downward. It is the most flexibility-rich segment in the country: remote work is near-universal for eligible staff (99%), flexible schedules reach 88%, and 48% of firms impose no return-to-office rule, with only a handful requiring full on-site presence. Flexible hours are the single most-valued benefit (76%) and autonomy over the work model is valued by 55% (AIMS, 2025). This normalisation matters strategically because, as the sector's cash advantage narrows, work-arrangement flexibility becomes one of the cheapest and most valued retention instruments it still controls. And, as Popescu-Predulescu (2024) notes, the very portability of remote IT work heightens the mobility risk when other benefits are withdrawn.

The remaining themes reinforce this profile. *Health and wellbeing* is rising and represents the deepest provision in Romania (98% of firms offer health benefits and mental/emotional-health services are included in 51% of medical subscriptions, up from 42%), though it tilts toward low-cost, visible perks (stand-up desks 57%, mindfulness workshops 38%) while the resource-intensive elements, such as professional support via EAPs (12%) and proactive preventive spending (3%), remain underdeveloped, a limitation the cost squeeze reinforces (AIMS, 2025). *Flexible/cafeteria benefits* are stable but shallow: adoption is low and volatile (27% in 2025, having moved from 17% since 2022), with 73% of firms keeping a standard package, yet the average flexible budget keeps rising (6,443 to 7,740 lei/year) (AIMS, 2024-2025). The pattern is depth over breadth and firms channel more money into the schemes they already run rather than extending them, which keeps IT closer to Romania's slower national pace than to the global personalisation surge. *Communication, technology and AI* is rising, but expressed distinctively as a GenAI-driven learning agenda rather than benefits administration: AIMS reports surging GenAI course enrolments, with Romania climbing to 52nd of 109 on skill proficiency (from 70th) and to 40th on AI maturity, and online learning now mainstream (66% of events) (AIMS, 2025). *Pay transparency and equity* is only emerging as the EU Directive is on the agenda but formal practice (published bands, pay-equity reporting) is not yet embedded (AIMS 2025). *Inclusive benefits/DEIB* is limited, with modest family-friendly provision (29% of firms offer none) and inclusion channelled mainly through

CSR, which 92% of firms tie explicitly to engagement and retention (family-friendly AIMS, 2025; CSR link AIMS, 2024).

Analyzed across the three levels (see Table 6), Romanian IT converges with the global and national pictures on wellbeing, on retention-through-non-monetary-rewards, on transparency (in direction, if not maturity) and on AI momentum. Its distinguishing feature is the decisive divergence on cost: where the global level expands benefit financing against medical inflation (Aon, 2025) and the national level sees wage growth merely cooling (PwC, 2025; Hays, 2026), Romanian IT experiences outright retrenchment driven by the tax-incentive phase-out. This post-incentive contraction (first-time additions falling from 37% to 10%, one in eight firms cutting benefits, meal vouchers declining for the first time in years) is the sharp, sector-specific finding the study was built to surface (AIMS, 2025), and it is precisely because IT was the most benefit-rich segment, most exposed to wage pressure, and most reliant on the fiscal advantage that its adjustment is the most pronounced.

3.4. Implications for talent attraction and retention in Romanian IT

Our last research objective and research question are meant to identify implications for talent attraction and retention in Romanian IT based on global, national and industry trends. IT industry leaders in Romania could use the conclusions to reevaluate and develop their benefits lists in order to consolidate and build competitive advantage in terms of employer brand (through the EVP) and position the organization as an attractive place to work. Therefore, we aimed at answering RQ4 (*What does the comparison across the three levels imply for talent attraction and retention in Romanian IT?*).

Put together, the global, national and IT-level findings point to a single strategic implication: as the combined cash-and-tax advantage that once defined Romanian IT compensation erodes, competitive edge in attracting and retaining talent now rests on non-monetary rewards such as flexibility, wellbeing, development and transparent, fair pay, to be delivered efficiently and communicated well. The three levels converge: the global environment sets the direction (cost discipline, personalisation, AI and transparency), the national environment sharpens it (pay primacy with a large delivery gap, cost-of-living strain, and return-to-office tension), and the IT-specific shock of the tax-incentive withdrawal makes the adjustment most acute. The comparison therefore implies that Romanian IT employers must respond simultaneously on all three fronts, and that the winning posture is to re-focus reward rather than simply cut it.

At the *global level*, the implication is that Romanian IT should follow the same four moves the international reports prescribe, but adapt them to a tightening budget. Spend should shift from broad perks toward what employees demonstrably value (choice, wellbeing and development) with success measured as value-on-investment rather than cost alone. Flexible, digital cafeteria platforms

allow personalisation at scale while containing cost by funding only the benefits employees actually use, which matters in a sector where flexible-benefit budgets are rising even as adoption stays flat. Employers should get ahead of pay transparency by building job families, pay ranges and equity audits now, so that disclosure under the EU Directive builds trust rather than eroding it. And AI should be put to work in reward itself for benefits navigation, total-reward statements and benchmarking, not least because communication remains the weakest link, with only around a quarter of employees understanding their benefits.

At the *national level*, the comparison implies that Romanian IT must close the pay say-do gap that defines the whole labour market. Pay is the number-one driver yet the weakest point of delivery, therefore fair, transparent pay structures have to be paired with clear communication of total-reward value. Because employees who receive no inflation compensation are far more likely to leave, cost-of-living support and benefits that cut everyday costs should be targeted at inflation-exposed talent. Return-to-office decisions must be handled with care, since office mandates erode work-life balance (a top retention lever), therefore role-based, predictable hybrid rules are needed. And equity, a rising EVP driver especially for Gen Z, should be made visible and measurable, turning a national strength into a retention asset.

At the *IT-market level*, the implication is to defend depth while pruning breadth deliberately. Faced with the tax-incentive withdrawal, firms should protect the few benefits employees value most (flexibility, health, mental health and development) and retire low-uptake perks intentionally rather than reactively, so that the retrenchment already under way (first-time benefit additions falling 37%→10%, one in eight firms cutting benefits) becomes a strategic re-concentration rather than an across-the-board erosion. Flexibility should be made the signature offer: IT's comparatively mild return-to-office pressure is a genuine advantage, and autonomy over the work model should be kept as a core, branded element of the EVP. Wellbeing and mental health, already present in 51% of medical subscriptions, should be deepened to close the credibility gap between employer-perceived and employee-experienced support. And GenAI skills and L&D should be framed explicitly as retention and competitiveness levers, with learning budgets sustained even as other benefits tighten, which is consistent with Romania's climb up the global AI-skill and maturity rankings.

The strategic synthesis across the three levels is that Romanian IT wins as the cash advantage narrows by competing on non-monetary reward. Flexibility, wellbeing and learning, which are delivered efficiently through flexible, digital platforms, become the durable edge once tax and cash premiums fade. Re-focusing spend on what employees value (and retiring what they do not) preserves that edge under budget pressure. And, because Romanian awareness of pay transparency is already the highest in Europe, structured, fair and well-

communicated pay can convert the EU Directive from a compliance burden into a trust-based retention advantage. In short, the comparison implies that the future of attraction and retention in Romanian IT is decided less by pay levels than by the intelligent design, targeting and communication of the total-reward package. This is precisely the shift toward non-monetary rewards that this study set out to demonstrate: *as the cash-and-tax advantage erodes, competitive edge in attracting and retaining IT talent rests on non-monetary rewards.*

4. CONCLUSIONS

The current study aimed at identifying trends in use of benefits at global, national (in Romania) and industry (IT in Romania) levels to provide a base for IT companies to establish and consolidate competitive advantage by attracting and retaining the most important resource in the service sector: people. All four research objectives were reached and answers were provided to the four research questions. Conclusions should help IT companies in Romania have a clearer understanding of benefits from strategic and competitive advantage points of view. Since IT is a global industry, with global common trends, the study may be useful to IT companies from other countries. Also, it may be useful to companies operating in Romania in other fields, as IT has always been a source of inspiration for others and an industry from where best practices have been imported.

Because the study relies entirely on secondary data, findings are bounded by the methodologies, period of time considered (2023-2026), sample size (15 studies at global level, 10 for Romania, 3 for IT in Romania) and definitions of the original reports, which are not fully harmonised across providers. This is acknowledged as a limitation and partly mitigated through triangulation across the five sources. We must also acknowledge the potential limitations that Anthropic's Claude Opus 4.8 model (personal license) may have had when structuring the database to extract the 73 factors, later grouped into 8 categories.

Further research may be expanded to include exploratory studies on certain IT companies in Romania or a longitudinal study for a longer period of time (e.g. 10 years) to better capture industry trends, national/regional trends or to study the willingness of companies to adapt to trends external to the IT industry.

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