

EMPLOYER SURVEY
**WORKPLACE
BENEFITS**

+ DATA-LED REVIEW AND
INSIGHTFUL ANALYSIS TO HELP
YOU BUILD A MORE COMPETITIVE
REWARD STRATEGY.

LOCAL RECRUITMENT EXPERTS

TMM Recruitment is a specialist recruitment agency based in Aberdeen. Since 1997, we have helped organisations recruit the skilled people they need to succeed and grow, while supporting thousands of professionals take the next step in their careers.

We are a trusted partner for employers and professionals seeking guidance and insight into the local recruitment market.

We provide recruitment support across 10 specialisms:

- Executive Leadership
- Accountancy & Finance
- Engineering & Planning
- Human Resources
- IT
- Legal
- Office Support
- QHSE
- Supply Chain & Commercial
- Technical & Industrial

EXECUTIVE SUMMARY

The TMM Recruitment Workplace Benefits Survey provides a snapshot of how North-east employers design, perceive, and invest in workplace benefits.

With respondents drawn across sectors including energy, engineering & manufacturing, professional services, tech & digital and food & drink, the data reveals a region dealing with skill shortages, rising employment costs, and a shift in workforce expectations.

Across all sectors, the survey finds that employers overwhelmingly view workplace benefits as a valuable tool for both retention and recruitment.

While most respondents believe their benefits are only moderately effective at attracting applicants, they have significantly more confidence in their ability to retain and engage existing staff. This aligns with a labour market defined by competition for specialist skills and persistently low unemployment.

Three strategic themes emerge:

- Benefits are homogeneous across organisations of all sizes, particularly the traditional suite: pension, annual leave, private medical insurance, it's the inherent value of these benefits that differentiate employers.
- Flexibility, wellbeing and personalisation – some of the fastest-growing priorities in UK benefits - are still underdeveloped in the North-east.
- Inconsistent communication limits impact. When benefits aren't clearly communicated, employees underutilise them, and organisations risk wasting resources.

This report summarises the survey findings, and the emerging trends employers need to address to strengthen attraction, retention, and engagement in 2026.

ABOUT THIS SURVEY REPORT

This is the first edition of the TMM Recruitment Workplace Benefits Report. Since 2010, we have produced an annual salary guide offering market insights and competitive pay ranges for roles across our specialist recruitment areas. The latest edition is available here: [2026 Salary Guide](#).

This new report complements our salary guide and reflects increased client interest for insight into the benefits offered by employers across North-east Scotland.

Methodology - The data in this report is drawn from two confidential surveys conducted by TMM Recruitment in November 2025.

The first survey focused on employers and was voluntarily completed by 130 organisations based in North-east Scotland, primarily targeting TMM Recruitment's clients.

The second survey captured the employee perspective, with 212 responses received, primarily from within our candidate network.

To support broader participation, both surveys were additionally promoted through LinkedIn and featured in the Aberdeen & Grampian Chamber of Commerce Morning Bulletin.

Respondents represented a range of industries and organisation sizes.

The largest group (36 organisations) employ between 26 and 119 staff, closely followed by 31 small businesses (1–25 staff). Larger organisations were also well represented, with 25 mid-scale employers (250–999) and 15 large corporates (1,000+ employees) participating.

Workforce composition is dominated by on-shore, office-based roles, a crucial insight when analysing the benefits employers prioritise.

Respondents were overwhelmingly HR professionals - HR Managers, HR Advisors, HR Business Partners - meaning the data reflects organisational policy rather than individual opinion.

The data has been gathered and analysed by True North Advisors, who also provided commentary on the key findings.

We hope this data-led review supports you in developing a more competitive total reward strategy. However, we recognise there is always room to improve and we'd love to hear your suggestions on how future editions could better meet your needs.

Please contact us directly for pay rates and benefits guidance that are relevant to your specific requirements.

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THE BENEFITS LANDSCAPE

WHAT EMPLOYERS OFFER

Across all sectors, the dominant benefits remain traditional and largely uniform:

- Pension contributions (above statutory)
- Bonus
- Private medical insurance
- Death in Service
- Paid annual leave (above statutory)
- Employee Assistance Programmes (EAPs)
- Flexible working (mostly hybrid arrangements)

A striking finding is the convergence of benefits across organisation size. SMEs (1–119 staff) now routinely offer private medical insurance, enhanced leave, and death in service.

This is a significant shift from a decade ago and indicates that employees increasingly expect certain benefits as a baseline.

This uniformity may contribute to employers' modest confidence in the attraction power of their benefits. When everyone offers roughly the same benefits, they cease to differentiate.



WHAT EMPLOYERS OFFER

Breakdown of which employee level the companies offer it to

Benefit	Companies that offer the benefit (%)	Entry (%)	Mid-tier (%)	Senior (%)
Paid annual leave (over the statutory minimum)	89	90	95	96
Private medical insurance	89	70	77	97
Pension contributions (over the statutory minimum)	85	86	85	90
Bonus	79	52	65	90
Death in Service	79	89	90	96
Flexible working (hybrid, compressed hours, 9-day fortnight, 4-day week)	68	89	90	91
Employee assistance programme (EAP)	67	100	95	94
Enhanced sick pay	64	88	94	99
Professional fees & CPD	62	88	94	98
Cycle to work	52	99	94	96
Offshore / remote site allowance	52	96	88	80
Wellness programme (allowance, gym, counselling etc)	47	100	97	97
Income protection	42	80	78	98
Enhanced parental leave	37	96	98	96
Electric vehicle salary sacrifice	36	87	87	94
Private dental insurance	35	84	82	93
Relocation support	29	45	66	92
Share schemes / profit-sharing	23	37	37	90
Commuter allowance / travel expenses	23	70	87	100
Volunteering days	23	100	97	97
Sabbaticals	13	94	94	94
Childcare support	4	80	80	100

OTHER BENEFITS MENTIONED:

- Holiday flexibility (buy / sell holidays)
- Retail / employee discount programmes
- Birthday day off
- Tech / home internet allowances
- Eye care / allowances

EMPLOYER OBJECTIVES

WHAT BENEFITS ARE DESIGNED TO ACHIEVE

When asked to identify the primary objective of their benefits programmes, employers ranked:



Retention is, by some margin, the dominant strategic priority. This resonates across sectors but is especially acute in energy and engineering & manufacturing, both of which are characterised by niche technical skill shortages.

Notably, only 10 organisations referenced enabling hybrid work, despite employee demand for flexibility continuing to rank among the top valued benefits.

Employers also expressed modest emphasis on:

- Strengthening employer brand
- Reducing absence
- Supporting DE&I and life-stage needs
- Controlling total reward costs

The modest appearance of cost control reflects the North-east's cautious but still growth-optimistic business environment heading into 2026.

WHAT EMPLOYEES VALUE MOST

EMPLOYER PERCEPTION

When asking employers which benefits they think employees value most, five categories dominate:



This mix tells an important story. Employers believe that employees prioritise financial security (pension, bonus, private medical), but equally value time and flexibility.

EMPLOYEE PERCEPTION

However, when asking employees which benefits they value the most, the following five categories dominate:

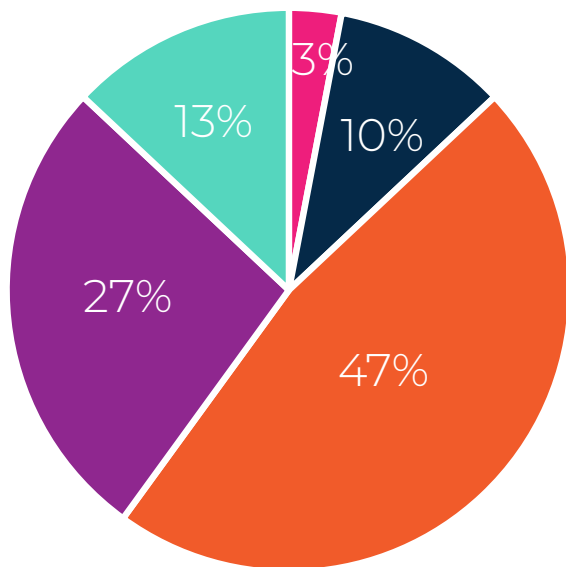


Although there is some overlap between the employer and employee perception, the ranking differences suggest employers may be underestimating the importance employees place on health, wellbeing and flexibility. Private medical insurance ranks highest for employees, while bonuses do not feature in their top five. This reinforces the importance of regularly reviewing benefits through an employee lens to ensure offerings remain relevant and impactful. Although, it is important to note that employees may not consider bonus payments a benefit because they are typically non-contractual.

WHAT EMPLOYEES VALUE MOST

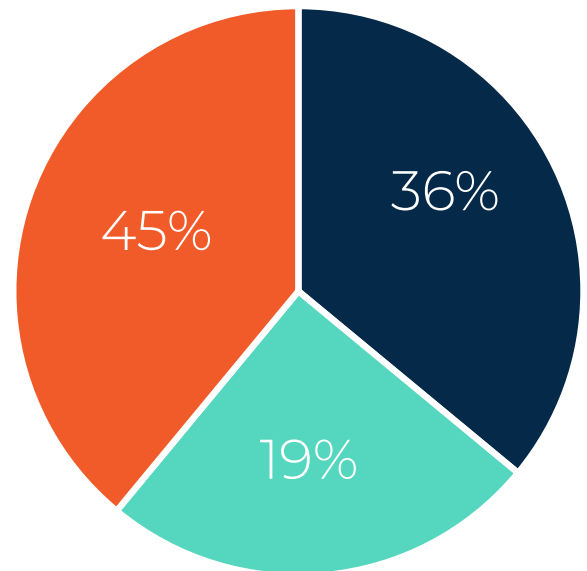
EMPLOYER SURVEY

How would you rank employee understanding of their total rewards benefits?



EMPLOYEE SURVEY

Are you fully utilising the benefits available to you?



Together, the results point to a perception gap in how well benefits are understood and used.

While employers largely feel employees grasp their total rewards offering, employee feedback shows uncertainty and underutilisation are common.

This paints a picture of untapped value within existing benefits programmes, where improved visibility and ongoing engagement could significantly increase impact.

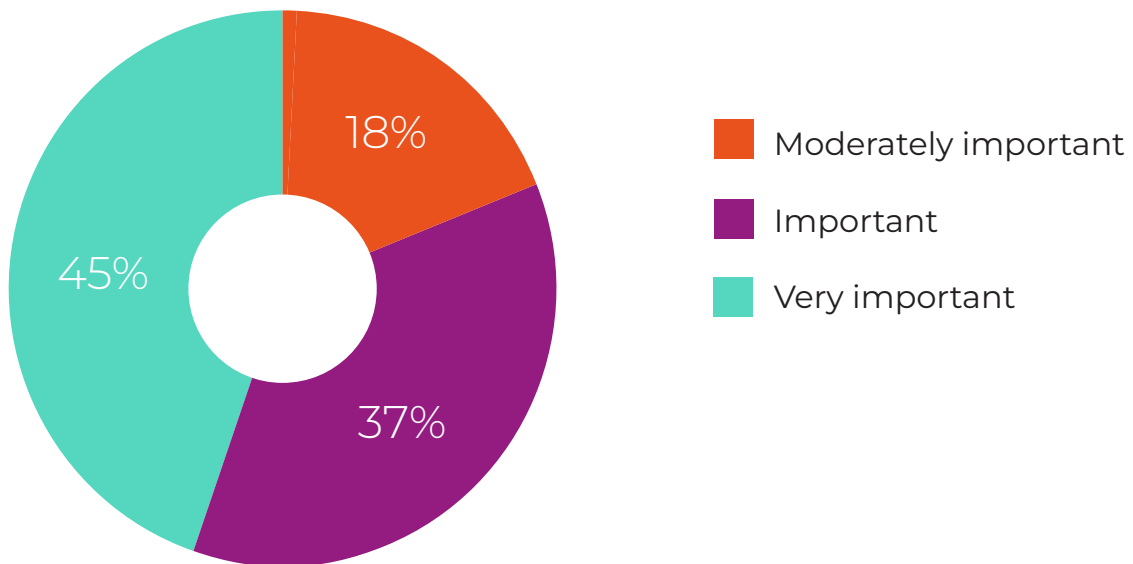
WHAT EMPLOYEES VALUE MOST

THE IMPORTANCE OF BENEFITS WHEN CONSIDERING A JOB OFFER

However, when employees were asked how important benefits are when considering a job offer, the overwhelming majority placed them at the higher end of the scale.

This confirms that benefits are not a secondary consideration for candidates - they are a core element of the employment proposition and often a deciding factor between competing opportunities.

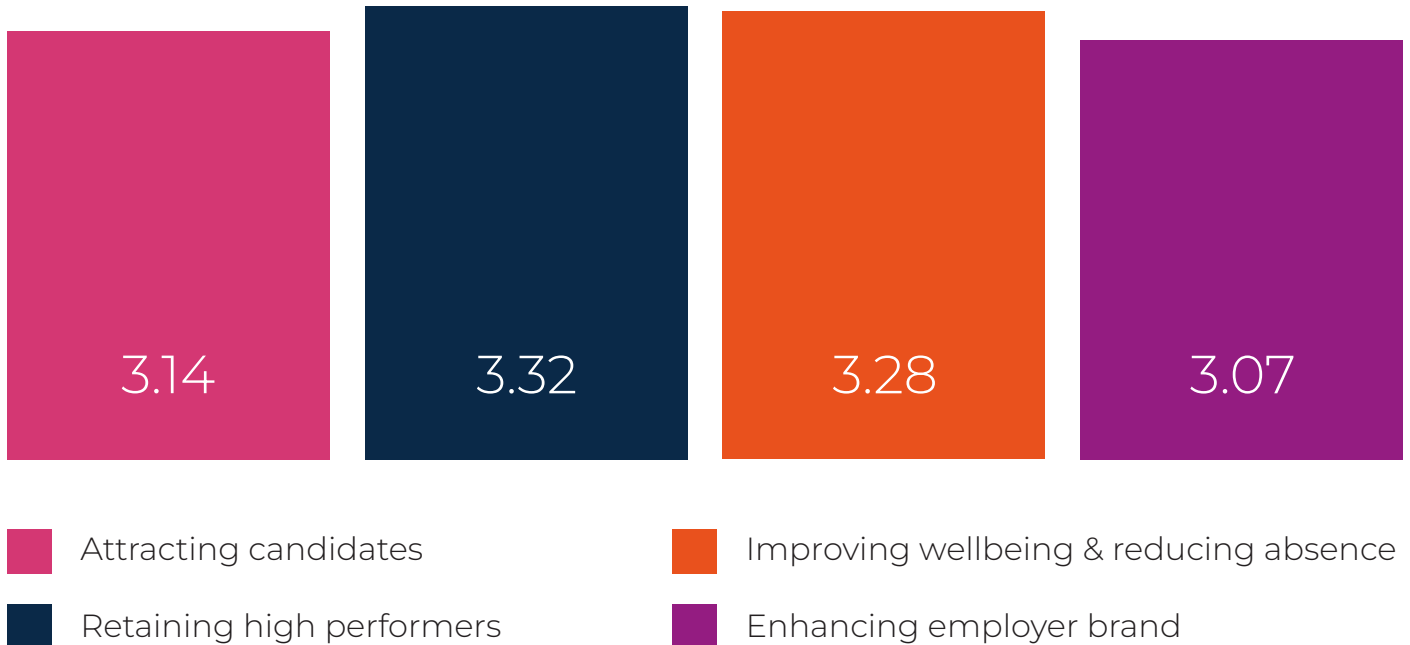
Furthermore, 60% of those surveyed said that benefits were a significant factor in their loyalty to their employer.



THE EFFECTIVENESS OF BENEFITS

PERCEPTION VS REALITY

Employers rated the effectiveness of their benefits on a 1–5 scale. Across all sectors, the mean scores were:



These middling scores reflect an important truth: Employers believe their benefits do just enough, but not more.

Perceived effectiveness is highest for retention, consistent with the expressed employer objectives.

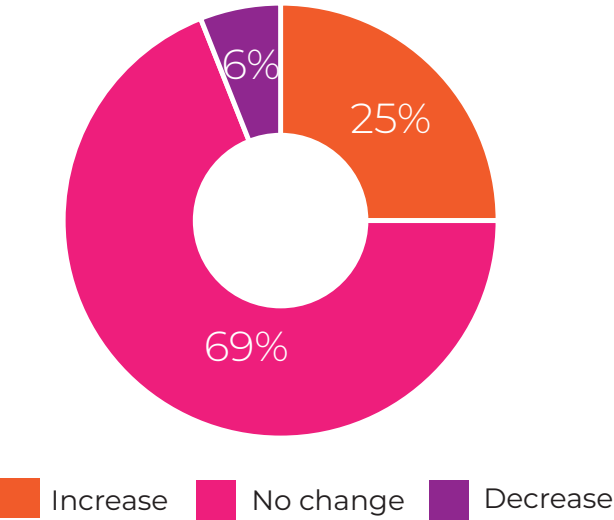
Attraction and brand impact lag noticeably, supporting the observation that the regional benefits offering has become homogenised.

2026 BUDGET & PRIORITIES

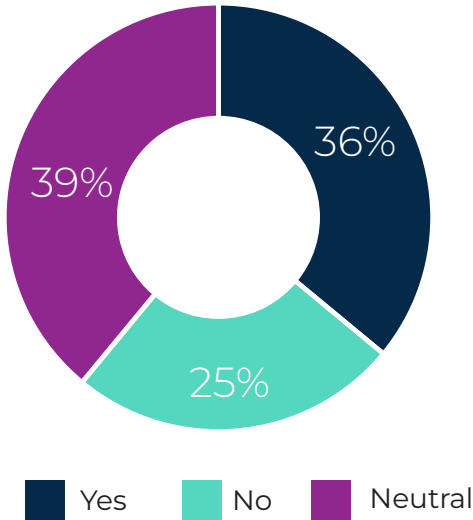
While rising employment costs are clearly being felt, employers are largely protecting their benefits budgets, with most maintaining or increasing spend.

The fact that a majority plan to add or enhance benefits suggests organisations are prioritising the quality and impact of their offer, using benefits as a strategic tool to support workforce retention.

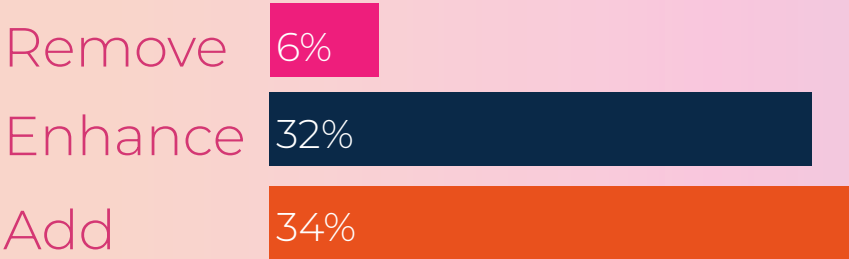
How will your workplace benefits budget change in 2026?



Are increasing employment costs impacting the benefits you offer?



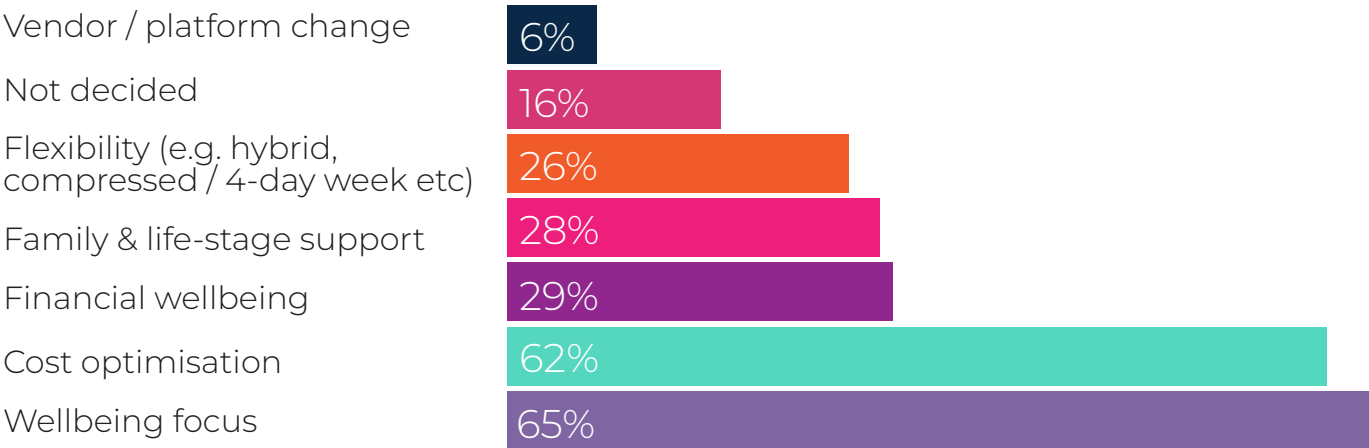
Looking ahead to 2026 and the budget allocated for workplace benefits, will you add, enhance or remove any benefits?



Add
Private health care
Wellbeing / gym allowance
Electric car scheme
Volunteering days
Bonus scheme

Enhance
Pension scheme / contributions
Annual leave
Parental leave / family benefits
Sick pay
Flexible working

What is your organisation's workplace benefits priorities for 2026?



ANALYSIS

Within the **energy sector** benefits are viewed as moderately effective across the surveyed business objectives. However, growth confidence is notably lower than in other sectors, and budget intentions remain conservative, with most organisations planning neither expansion nor reduction in benefits provision.

Cost pressures appear mixed, with a sizeable proportion indicating that rising employment costs are now influencing what they can offer. Although benefits continue to play a role in retention, their perceived impact on attraction and employer brand is less convincing, highlighting an opportunity for modernisation - particularly in relation to flexible working practices.

A similar but slightly more optimistic pattern emerges in **engineering & manufacturing**. Benefits in this sector are considered effective for retention and engagement, and budget intentions are more ambitious, with a significant proportion planning to increase investment in workplace benefits.

Professional services respondents rate their benefits as the most effective across every measure - attraction, retention, wellbeing and brand enhancement. Employees also appear to have the highest understanding of what is available to them.

The **tech and digital** employers acknowledge that their benefits are far less effective at attracting new talent. Concern about recruitment is high, but confidence in growth is even higher, creating a disconnect between ambition and the current value proposition. Cost pressures are particularly acute here, with a large majority reporting that rising employment costs are impacting benefits, leaving limited room for improvements at a time when they are needed most.

Finally, the **food & drink** sector displays the most challenging conditions. The effectiveness of benefits across all categories are rated significantly lower than in other sectors, and concern about filling vacancies is high. Many employers acknowledge that employment costs are already exerting pressure on what they can provide.

STRATEGIC THEMES AND IMPLICATIONS

Across the entire survey, eight strategic themes emerge:

1. BENEFITS ARE TRADITIONAL AND LARGELY INDISTINGUISHABLE ACROSS EMPLOYERS

This reduces their value as a competitive differentiator.

2. SMEs CAN LEVEL THE PLAYING FIELD

To level the playing field, SMEs need to consider their compensation packages holistically, in terms of the total reward value; offer benefits with genuinely comparable value to those in larger organisations or take a more creative approach by providing personalised benefits that people truly want.

3. FLEXIBILITY IS AN OPPORTUNITY

Despite being one of the most valued benefits by employees, flexible working is inconsistently implemented. This risks becoming a missed opportunity, inadvertently excluding talented people who can only work part-time or who need greater flexibility to balance other commitments. Flexibility is evolving: while there is a renewed call for more office-based work, people increasingly value personalised flexibility that suits their individual needs and ways of working.

4. WELLBEING SUPPORT IS GROWING BUT SHALLOW

Most employers offer Employee Assistance Programmes, but there's an opportunity to broaden the scope of the services provided.

5. TRAINING AND DEVELOPMENT ARE GLARING OMISSIONS

Few employers list development as a top-valued benefit or strategic priority. Organisations have an opportunity to set themselves apart through high-quality future-fit training focused on tech, digital, AI, people management and transferable skills.

6. BENEFITS ARE MORE EFFECTIVE FOR RETENTION THAN ATTRACTION

This suggests a need for more compelling, brand-aligned benefits to support recruitment.

7. BENEFIT COMMUNICATION IS INCONSISTENT

Employee understanding of their benefits package sits at a middling 3.37/5 — suggesting significant room for improvement.

8. RISING EMPLOYMENT COSTS ARE BEGINNING TO BITE

In some cases, benefits have suffered as employers respond to rising employment costs — including higher taxes, wage pressures, and broader cost burdens.

RECOMMENDATIONS FOR EMPLOYERS

Based on the findings, employers should consider the following actions:

- Evolve benefits packages with flexibility, personalisation, and lifestyle benefits.
- Invest in wellbeing—coaching, mental health support, menopause support.
- Enhance communication to raise employee understanding of the benefits available to them.
- Increase the frequency of employee benefit surveys to gauge how effectively current benefit programmes meet employee needs.
- Introduce total rewards statements to illustrate the full value of what an individual employee receives, boosting engagement, appreciation, and retention.
- Leverage benefits to bolster employer brand, not just retention.
- Introduce training and development programmes which equip employees with future-fit skills that positively impact their personal development and enhance your internal talent pipeline.



BESPOKE BENCHMARKING

This report brings together insights from a range of employers and is designed to spark discussion within your organisation, and support the development of your remuneration strategy and total rewards packages.

For a precise understanding of how competitive your compensation approach is, and to receive bespoke analysis that is tailored for your specific business circumstances and goals, we recommend engaging with a benchmarking specialist.

Bespoke benchmarking supports:

- More effective hiring strategies
- Headcount planning
- Succession planning through retention
- Harmonisation across function responsibilities that fairly recognise contribution towards achieving business goals.

For an overview of our benchmarking service visit <https://www.tmmexecutive.com/salary-benchmarking> or contact Amanda McCulloch on amcculloch@tmmrecruitment.com.

CONCLUSION

The findings of the first TMM Recruitment Workplace Benefits Survey provide an important temperature check for our region at a time when employers across the North-east are navigating both opportunity and uncertainty.

What is clear from the responses of more than 130 organisations is that workplace benefits are an essential pillar of how organisations attract, retain and engage their people.

Yet the data also highlights a growing risk: too many employers are offering packages that include broadly the same benefits. With traditional benefits now near-universal, differentiation is disappearing.

When every organisation presents a similar combination of pension, annual leave, private medical insurance and hybrid working, it becomes far harder to stand out in a competitive recruitment landscape.

Those willing to innovate - whether through more progressive flexibility policies, targeted wellbeing initiatives or enhanced communication that brings benefits to life - will gain a tangible advantage in attracting the skills they need for future growth.

Our message to employers is this: The organisations that thrive will be those that view benefits not as a cost to minimise, but as a critical investment in culture, productivity and long-term sustainability.

At TMM Recruitment, we will continue to support employers as they navigate this evolution - sharing insight, shaping strategies and helping build workplaces where people feel valued, supported and motivated to stay and succeed.

Amanda McCulloch,
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DISCLAIMER

The information provided within this survey report should be referenced for guidance purposes only.

TMM Recruitment has made every effort to ensure that the information provided is accurate, however, we cannot guarantee its entirety and accuracy nor accept liability for any errors, omissions or misinterpretations.

Cover photo by James Heasman.

This document was designed and produced in December 2025 by **True North Advisors**.

