

THE EFFECTIVENESS OF COVID-19 FISCAL SUPPORTS ON HOTEL EMPLOYEES: EVIDENCE FROM TURKEY

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Abstract:

In this study, it is tried to investigate the effectiveness of Covid-19 fiscal subsidies on hotel employees in Turkey. A qualitative research methodology consisting of an open-ended question form was used in the study. Researchers preferred this method due to the inconvenience of interviews with participants and participants residing in different provinces of Turkey during the Covid-19 pandemic. In the study, the questions answered by the participants were analyzed with the MAXQDA program, which helps the coding and analysis processes. The results of the study show that hotel employees are not sufficiently supported during the pandemic in Turkey. In particular, seasonal hotel employees have experienced great fiscal and moral problems. The study is important in terms of revealing the effectiveness of subsidies on seasonal and permanent employees. The study suggests solutions for employment in the tourism sector to policymakers in extraordinary periods that may occur in the future.

Keywords: Covid-19; Employment; Tourism; Hotel Employees; Turkey.

JEL Classification Codes: E24, I18, Z32

1. INTRODUCTION

The emergence of the Covid-19 pandemic and its sudden spread all over the world have pushed countries to take unprecedented measures. Travel restrictions and lockdowns were the first measures applied by many countries. These restrictions also demonstrated the high potential of working from home with technological opportunities. However, the limitation of the service sector's ability to work from home has caused this sector to be significantly affected. While countries were trying to manage the pandemic, they tried not to deteriorate the economy.

In this context, countries struggled to mitigate the pandemic with restrictions and announced successive incentive packages that would protect the economy and individuals. Spain and Germany used their greatest

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economic subsidies during the Covid-19. On the other hand, Turkey was caught the pandemic by the already existing economic depression.

The study analyzes the effectiveness of the subsidies given during the Covid-19 pandemic in Turkey on hotel employees. It is seen that Turkey's economic subsidies also don't contain important measures for the tourism sector. Turkey is an important tourism destination with high tourism potential. However, Turkey's income from tourism during the summer periods constitutes an important share of its national income. Republic of Turkey Ministry of Culture and Tourism (2020), its share in national income in 2019 was 4%, and it was 1.6% in 2020 with the pandemic. In 2019, Turkey ranks 4th in Europe in tourism revenues, 6th in the world in the number of tourists, 6th in Europe, and 14th in the world. This shows that tourism is important income revenue for Turkey. In addition, it is expected to contribute to the literature, since there is no study which is evaluating the support given in the pandemic in terms of tourism employees in Turkey. With the main purpose of the study, it is expected that this gap in literature will be fulfilled.

The study is organized as follows. In the first part, the literature is reviewed. This part is discussed in both theoretical and legal frameworks. The second part includes the methodology and participants. In the third part, data collecting and findings are explained. In the last part, the study is completed with the conclusion and the limitations of the study.

2. Literature Review

2.1 Theoretical Framework

With the gradual spread of the Covid-19 pandemic, the tourism sector shrank and caused a shrinkage in turnover and a decrease in employment rates (Kurt Yılmaz and Sürgevil Dalkılıç, 2021; Kanberoğlu and Yıldırımçakar, 2021; Kervankıran and Bağmancı, 2020; Çakır and Barakazi, 2020; Bahar and İlal, 2020; Demir et al. 2020; Kıvılcım, 2020; Yüksek and Kalyoncu, 2021; Özçoban, 2020; Bulut and Pınar, 2020; Koç and Yardımcıoğlu, 2020; Alaeddinoğlu and Rol, 2020; Işık Erol, 2020; Durmuş and Şahin, 2020; Görel and Yurtlu, 2021; Soylu, 2020; Karadeniz et al. 2020; Erdoğan and Yamaç-Erdoğan, 2020; Gün and Tutcu, 2021). There is a complete consensus on this argument in the studies in the literature.

According to the World Tourism Organization (UNWTO), the Covid-19 pandemic caused a 22% drop in international tourist arrivals in the first quarter of 2020. This means 67 million fewer international tourists and US\$80 billion lost in exports by March 2020. According to the United Nations, the epidemic crisis could lead to a 60% to 80% annual decline compared to 2019 (World Tourism Organization, 2020). In 2020, 62 million jobs were lost in the tourism sector, at a rate of 18.5%, and the total number of employees in the tourism sector decreased to 272 million all around the world. Currently, states still support the workforce with employment programs. This situation shows that the threat of loss of employment in tourism continues (Görel and Yurtlu, 2021). With the introduction of vaccines in 2021, travel restrictions began to be lifted. For the period January-September 2021, the decrease in the international tourist rate is estimated to be 76% compared to 2019. UNWTO estimates that tourism will end in 2021 with a decline of between 70% and 75%. By the end of 2021, direct tourism gross domestic product is expected to rise nearly to 2% (World Tourism Organization, 2021).

In the literature, there are many studies on the different effects of Covid-19 in the tourism and accommodation sector. The first of these is Al-Fradly (2020). Al-Fadly (2020) examines how the Covid-19



pandemic has affected small and medium enterprises in the hospitality and tourism industry in Kuwait. The results of the study show that there is a need for various government supports such as incentive funds, extended loans, and interest exemptions for businesses.

Riadil (2020) emphasizes how the Covid-19 pandemic has affected the careers of those working in the tourism and hospitality industry in Indonesia. The study confirms that the pandemic has negatively impacted the tourism and hospitality industry in Indonesia. Soehardi and Untari (2020) investigate the impact of the Covid-19 pandemic on hotel occupancy rates, hotel tax revenues, and hotel staff in Jakarta Indonesia. There was a 63.51% decrease in foreign tourists coming to Jakarta in 2020 compared to 2019. In this case, the occupancy rate of the hotels decreased. This rate also affected hotel employees. During the pandemic, there was a reduction of 30 to 40% in hotel workers. Hotel room occupancy rate also directly affects hotel tax revenues. In 2020, hotel tax revenues in Jakarta decreased by 78.35% compared to 2019. Wong et al. (2021) claim that occupational stressors consisted of three areas after the outbreak of the pandemic. Traditional hotel job stresses were found to be a positive predictor of job satisfaction and organizational commitment. In addition, it was found that job satisfaction and organizational commitment positively affect job performance and social behavior.

Yu et al. (2021) examine the characteristics of pandemic anxiety perceived by hotel workers. Accordingly, hotel employees' concerns about job stress, well-being, mental health, organizational citizenship behavior, and employee-customer identification were confirmed. When the pandemic occurred, the number of hotel customers decreased significantly and hotel employees were very worried about job insecurity, unpaid leaves, and financial losses from unwanted vacation days. Salem et al. (2021) analyze the impact of government support on hotel workers (health care, staff retention, and training) during the Covid-19 pandemic. The effect of perceived organizational justice on employees' job satisfaction and organizational commitment was examined. The results show that government support is critical for hotels to retain staff by enforcing policies such as paid holidays, unfrozen wages and salaries, and reducing benefits rather than layoffs. Also, the government support hotels must train their staff in hygiene training during the Covid-19 pandemic. Agarwal (2021) explores the human resource management practices adopted by hotels during the Covid-19 pandemic and examines the impact of the pandemic on the well-being of hotel staff. The results of the study strongly support the idea that well-being-based practices can positively affect both employees and executives.

The government in Turkey has announced economic subsidies of 100 billion liras for the pandemic. It is obvious that this first package of 100 billion liras, which is only 2.3% of GDP, is extremely insufficient for the sector. Unfortunately, there is no support for people employed in the tourism sector in the first package announced (Bahar and İlal, 2020). Incentives for tourism generally include the following headings (Bahar and İlal, 2020; Demir et al. 2020; Işık Erol, 2020; Çakır and Barakazi, 2020; Urfa et al. 2021):

- With the short-time working allowance, the decrease in employment was tried to be prevented.
- Dismissals were stopped for 3 months.
- Small, medium, and large enterprises have been facilitated in the allocation and payment of loans in proportion to their capacities.
- The annual fee for travel agencies was abolished in 2020.
- Measures against the epidemic have been increased with rules such as contactless payment, a half meters

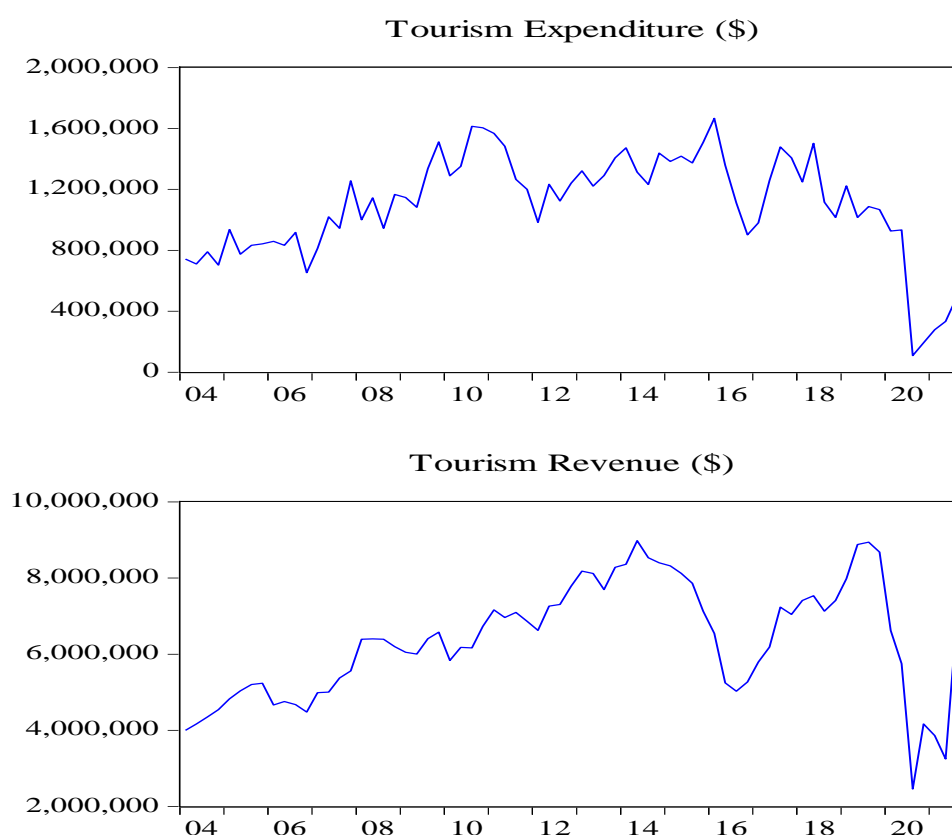
distance, disposable products, the abolition of the open buffet, and the prevention of maskless travel in vehicles.

- Postponing the concise VAT and social security premiums for the accommodation, food, and beverage sectors for six months.

- Debts of tourism facilities located on public lands have been postponed for 6 months.
- The accommodation tax is not applied until November.
- Reducing the VAT rate from 18% to 1% for three months in domestic air transport.
- Credit support was provided to Tourist Guides who were temporarily unable to practice their profession.

Figure 1 shows Turkey's tourism revenues and expenditures for the period 1994-2021. It is observed that tourism revenues decreased in 2016. The main reason for this is the coup attempt during the tourism season. In this period, tourism revenues and expenses decreased due to political reasons. After this date, especially during the period of the Covid-19 pandemic, the tourism sector in Turkey showed a significant decrease. Travel restrictions and lockdowns were implemented in the second quarter of 2020. The tourism sector in Turkey attracts much more tourists in the third quarter of the year. However, due to Covid-19, the third quarter of 2020 was well below expectations. As of the third quarter of 2021, it is seen that the sector started to recover slowly. However, due to the Omicron variant of the Covid-19 in the last periods of 2021 and the beginning of 2022, it makes it difficult to make a positive/negative forecast for the summer period.

Figure 1. Tourism Expenditure and Revenue (1994-2021)



Source: It was created by the authors in the Eviews program with data from Tuik (2021). The data covers the period 1994q1 and 2021q3. Therefore, the data are seasonally adjusted.



In the January-November period of 2021, 26.7 million tourists came to Turkey. 22.8 of them were foreigners and 3.9 million of them were domestic tourists. In the January-September period of 2021, approximately \$16.9 billion in tourism revenue was obtained (Republic of Turkey Ministry of Culture and Tourism, 2021). In 2020, 15.9 million tourists came to Turkey. There has been a decrease of approximately 69.14% compared to 2019. 12.7 million of the incoming tourists are foreigners and 3.2 million of them are domestic tourists. In 2020, \$12.1 billion in tourism revenue was obtained. This rate has decreased by approximately 65.1% compared to 2019 (Republic of Turkey Ministry of Culture and Tourism, 2020). This situation shows that the tourism sector has been seriously affected during the Covid-19 in Turkey.

With the new normalization in the summer of 2020, many measures have been taken for the tourism season. In this way, it is aimed to revive the tourism sector. Yüksek and Kalyoncu (2021) within the scope of the fight against Covid-19 in Turkey, the "Safe Tourism Certification Program" was initiated in the tourism sector, especially for accommodation. However, this certificate brings additional costs to the sector and negatively affects it due to falling occupancy rates. On the one hand, the additional costs imposed on the tourism sector, which is struggling for a solution, make the activities of tourism enterprises impossible. As of 2021, the ratio of the facilities with the "Safe Tourism Certificate" among the total number of accommodation facilities, including those at the application stage, is 31.13% (Göral and Yurtlu, 2021).

During the pandemic, various arrangements were made to accelerate the tourism sector in Turkey. The majority of these measures were aimed at the accommodation sector. It is seen that there are not enough regulations in travel agencies, professional tourist guides, and the transportation sector. Certification for each business line, hygiene-themed concepts, and nature-based tourism types should be at the forefront to provide confidence in line with changing tourist expectations (Doğancılı Sezen, 2020). Buluk Equalti (2020) states that domestic tourism should be mobilized for the tourism sector to recover faster from the Covid-19 pandemic; on the other hand, Kanberoğlu and Yıldırımçakar (2021) suggest applying a flexible working model.

2.2 Legal Framework

Unemployment allowance can be defined as the payment made to the insured unemployed people for a certain period and amount for the period they were unemployed if they meet the conditions specified in the law. Benefit conditions in Turkey (İşkur, 2021):

- Being unemployed outside of his own will and fault,
- Being subject to a service contract for the last 120 days before the end of the service contract,
- To have paid unemployment insurance premium for at least 600 days in the last three years before the termination of the service contract,

In the last three years before the termination of the unemployment allowance service contract; 180 days for the insured unemployed who worked as insured for 600 days and paid unemployment insurance premium, 240 days for the insured unemployed who worked as insured for 900 days and paid unemployment insurance premium. Unemployment benefit is given for 300 days to the insured unemployed who have worked as insured for 1080 days and paid unemployment insurance premiums. The daily unemployment benefit is calculated as 40% of the insured's average daily gross earnings, which is calculated by taking into account the earnings of the

insured for the last four months. The amount of unemployment allowance calculated in this way cannot exceed 80% of the gross amount of the monthly minimum wage. For example, someone who has been working with a minimum wage of 3,577,50 TL for the last 4 months receives unemployment benefits of 1,420,14 TL (İşkur, 2021). After the abolition of the seniority indemnity application in Turkey, unemployment insurance application was started in 1999, but the first unemployment insurance salary payment was made in 2002. The implementation of unemployment insurance immediately after the 2001 economic crisis is an important point. Since then, the payments have continued to pay. The effects of the decrease in effective demand tried to be eliminated by giving unemployment benefits to individuals who were unemployed due to the economic crisis and pandemics (Akar and Uysal Şahin, 2018).

The share of the tourism sector in total employment in the Turkish economy is approximately 8%. A certain percentage of those working in the tourism sector in Turkey are insured for 12 months. This is due to the seasonality of the sector. Persons who are insured for 12 months generally consist of senior department managers and limited staff such as reservation and accounting. Especially in Antalya, which is one of the important tourist destinations in Turkey, the personnel working in the sector are insured for an average of 4.5 months. Therefore, 70% of the personnel working in the tourism sector cannot benefit from unemployment insurance (Bahar and İlal, 2020).

In addition to unemployment insurance, there is also a short-time working allowance practice in Turkey. İşkur (2021b) It is an application that provides income support to insured individuals for a period not exceeding three months in the workplace, in cases where the weekly working hours at the workplace are reduced or the business is completely or partially stopped due to general economic, sectoral, regional crisis or compelling reasons.

The Covid-19 pandemic was also evaluated in the category of “compelling reasons” in terms of short-time working practice. For short-time working allowance, all these situations must be confirmed by the inspections of labor inspectors. To benefit from this allowance, workers must meet certain conditions. According to İşkur (2021b), these are; the employer's short-time working request is found to be appropriate as a result of the examination to be made by the labor inspectors. The employee must have met the working hours and premium payment conditions at the start of the short-time employment.

However, new regulations have been made regarding the short-time working allowance in the Covid-19 pandemic. Accordingly, the eligibility determination of labor inspectors is not sought in short-time employment applications made by employers due to Covid-19. Instead, the employers' declaration was deemed sufficient for the granting of the short-time working allowance. In short-time work applications made with the effect of Covid-19, the employee who is subject to short-time work must have paid 450 days of premium in the last 3 years, subject to the last 60 days of the service contract. The amount of the daily short-time working allowance; 60% of the insured employee's average daily gross earnings calculated by taking into account the earnings subject to premium for the last twelve months. The amount of short-time working allowance calculated in this way cannot exceed 150% of the gross amount of the monthly minimum wage (İşkur, 2021b).

According to these regulations, the period of being subject to a service contract required to benefit from the short-time working allowance and the periods during which unemployment insurance premiums must be paid while working as an insured has been reduced. The short-time working allowance is covered by the

Unemployment Insurance Fund. It has been developed with an alternative policy in case the short working conditions cannot be utilized during the epidemic period. The first of these is the prohibition of the dismissal of workers by the employer. Secondly, the employer has been given the right to take the employees on unpaid leave. Daily cash support was provided to workers who were put on unpaid leave (Karabulut, 2020).

The employer's dismissal ban, which was implemented to prevent the decrease in employment during the pandemic process, was implemented until 30.06.2021. İşkur (2021c) the amount of the cash fee support is a gross of 39.24 TL per day. The cash wage support amount for 2021 has been determined as 47.70 TL per day.

3. Methodology

The present research employed a qualitative research methodology consisting of an open-ended question form. Researchers preferred this methodology due to the inconvenience of the interview with the participants during the Covid-19 pandemic and the participants residing in different cities of Turkey. This methodology provides convenience to researchers who have communication problems, language problems, time or financial constraints, or access to participants. Also, this methodology detailed information about the content of the subject to be researched (Kozak, 2018). It is an attractive method for participants who do not want the interview. MAXQDA was used as a software tool to aid in the coding and analysis processes. The codebook was developed using both an inductive and deductive process. First, the literature informed some of the initial codes created. Second, the researchers read the transcript and the emerging themes and sub-themes were added to the codebook. The final codebook was used to analyze the transcripts.

Some strategies were used to ensure validity and reliability in the research. The basic criteria for ensuring reliability in qualitative research includes questions about whom, how many people, where, and when the research was conducted (Whittemore et al. 2001). These strategies are highlighted under the different headings in the Methods section. Semi-structured questions, methods, themes, codes, and findings are explained in detail in terms of the objectivity of the study. Also, the objectivity of the study was increased by including direct quotations from the participants in the study.

4. Participants

Each participant was comprised of individuals from different resort and city hotels. All city hotels are chain hotels. All resort hotels have five stars. There was a total of 19 participants: seven participants from seasonal and twelve permanent employees. The participants were divided into two groups due to the difference in the effectiveness of the Covid-19 subsidies on seasonal employees and permanent employees. Permanent employees include individuals who work in a hotel 12 months a year. Seasonal employees include individuals who work in a hotel only during the tourism season. Participants were coded as F (female) 1, 2,3... and M (Male) 1,2,3.... Details in Table 1.

Table 1. Participants

Participants	Age	Profession	Seasonal/Permanent Employee
F2	41	Receptionist	
F10	57	Housekeeper	Seasonal
M1	18	Housekeeper	



M2	18	Receptionist	
M6	31	Security guard	
M7	22	Demi chef	
M9	24	Guest relations officer	
F1	30	Guest experience leader	
F3	30	Finance Supervisor	
F4	29	Chief of revenues and loans	
F5	27	Front office assistant manager	
F6	29	Bar Captain	
F7	29	Reservation clerk	
F8	29	SPA desk clerk	Permanent
F9	29	Reservation clerk	
M3	30	Bar Captain	
M4	33	Chief of storeroom	
M5	32	Barmen	
M8	33	Bar manager	

Participants were reached by snowball sampling method. "Snowball sampling as a purposeful method of data collection in qualitative research. Snowball sampling is applied when samples with the target characteristics are not easily accessible" (Naderifar, Goli ve Ghaljaie, 2017: 1). One of the researchers worked in the hospitality industry for many years. In addition, the researcher completed his high school and university education in the field of tourism. Thus, it became easier for researchers to reach the sample. Former colleagues and schoolmates were asked to answer the questions in detail and sincerely. In addition, these participants were asked to suggest new participants in the study and to share the questionnaire with their colleagues or friends from the industry. It was stated that the participants, to whom the forms were distributed, were required to answer the questions in detail and sincerely. In this way, the credibility and reliability of the answers have been increased.

5. Data Collection and Findings

An open-ended question form was developed by the literature review. The questions were prepared in google forms. Open-ended question forms were sent to the participants via WhatsApp, Instagram, and e-mail. Detailed information was requested from the participants for the points that were not understood or missing in the answers received. Participants accepted every request of the researchers. Questionnaires were collected between October 1, 2021, and November 1, 2021.

Following the process of content analysis, the researchers grouped the data into the following themes and sub-themes: Changes in income government support, the hotel supports, and employee suggestions. The formation of sub-themes is shown in figure 2.

Figure 2. Sub-themes and Frequencies

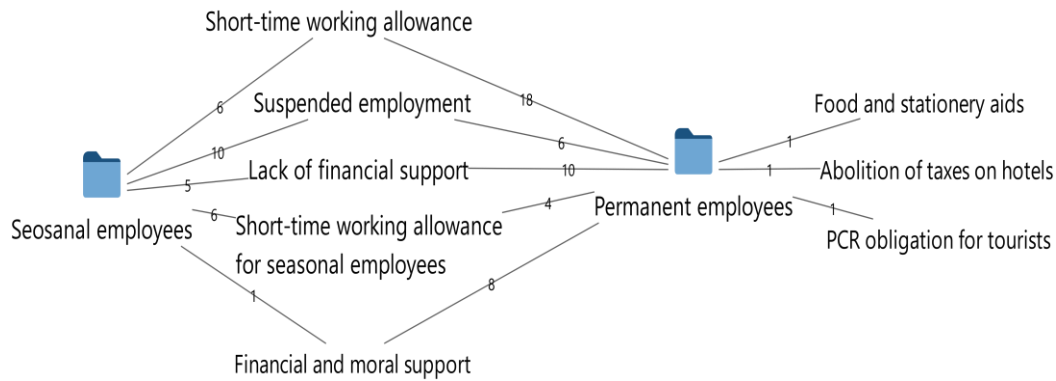


Figure 2 shows from which participant group the sub-themes were expressed and how many times they were repeated. The frequencies that emerged as a result of the content analysis are included in the findings section.

Theme 1: Changes in income

The first theme (coded 8 times) explains the reasons for the change in the income of the employees. A few of the participants working in resort hotels mentioned that their incomes decreased due to the shortening of the season (mentioned 3 times). Permanent employees were not expected to talk about the negative effects of the shortening of the season on them. However, it has been observed that there are differences between employees working in resort hotels and chain city hotels. F8, a permanent employee at a resort hotel commented: "Usually the season for coastal hotels is 9 months. Due to the pandemic, this season has been reduced to 4 months. Our salary for 3 months in the winters decreased slightly, but never this much. The pandemic has prolonged the time we received low wages." In further support of this notion. F10, a seasonal employee at a resort hotel also noted:

"Due to the pandemic, I could only work for 3 months in a 9-month season. How will I survive for a year with the money I earn for 3 months? We have suffered a lot. I don't know how to pay my house rent."

Some employees mentioned that they could not get a raise (mentioned 5 times) during the pandemic. The majority of employees who cannot get a raise are permanent employees. Employees stated that they had to work more overtime with fewer employees and that they could not get enough rate of rising or rise at all. Prime examples of this were noted in F6's and M3's, permanent employees at resort hotels, remark:

"We had a personnel shortage because our employees could not come from their hometowns due to the lockdown. So, we had to work more overtime. However, my income hasn't changed much. There was not much change, as there were fewer hikes than the usual hikes"

"My salary has not been increased in 2 years. We are working with less staff and our workload has increased, but there is no change in our salary. Our purchasing power has decreased a lot because we could not get a raise as much as the annual inflation".

Theme 2: Government supports

The second theme (coded 47 times) explains the subsidies provided by the government to hotel employees during the pandemic. Short-time working allowance (coded 24 times) and dismissal ban (coded 23 times) were determined as sub-themes under this theme. Differences were observed in the implementation of short-time working allowance support in the hospitality industry. All seasonal employees stated that they could not benefit from this support because of insufficient insurance number of days. M9, a participant explained:

"My insurance number of days was not enough for the short-time working allowance conditions. For this reason, I did not get any financial support from the state."



In a similar vein, some permanent employees also confirmed this view. One of them, F8, commented: "Seasonal employees could not benefit from the short-time working allowance. They should also be supported as citizens of this country." Another permanent employee supported this view and added that short-time working allowance is not given even to employees who fulfill the conditions. M8 commented:

"The state did not justly support everyone with short-time working allowance. We got it. Many of our friends could not get it even though they had rights. Even if they object."

The majority of permanent employees mentioned that they benefited from a short-time working allowance. However, some of the permanent employees stated that the amount of the allowance was insufficient. For instance, F7 explained: "The state tried to support us with short-time working allowance, but this money was not enough." In further support of this notion. F8 also noted:

"The amount of support given as short-time working allowance could have been more. People had to survive with an allowance of 1680,00 Turkish Liras in those bad times."

Dismissal bans are another state support provided to employees. Based on the findings, it was determined that it would be correct to explain this sub-theme with four factors: Beneficiaries of the dismissal ban (coded 6 times), suspended employment (coded 16 times), and fear of unemployment (coded 5 times).

It has been observed that the dismissal bans (beneficiaries of the dismissal ban) in the hospitality industry are effectively applied to permanent employees and chain hotel employees. For instance, M1, the seasonal employee in a chain hotel noted: "Thanks to the dismissal ban during the pandemic. I've never been worried about being fired." In a similar vein, a permanent employee in a chain hotel, F3 mentioned: "Because the hotel supports its employees as befits a corporate company, I came through these bad times more easily than most hotel employees." The half of permanent employees were able to benefit from the dismissal ban.

The other half of the participants, consisting of permanent employees, stated that their employment contract was suspended. For instance, F7, a permanent employee in a resort hotel, commented: "We were taken on unpaid leave by the hotel. It was a difficult time financially and morally." Another permanent employee in a resort hotel, M5 and F10 also noted:

"Hotel managers told us to go home. They said we will call you. Unfortunately, they called after 2 years. Debts have already accumulated in those 2 years, now I am trying to reduce my debts."

"Suspending an employee doesn't mean you didn't fire them. If there is no salary, you are unemployed."

The majority of the respondents, who are seasonal employees, emphasized that the suspension periods are getting longer. These participants stated that the dismissal bans do not affect the hospitality industry. The opinions of the two seasonal employees below summarize the issue. M9 and F2, seasonal employees in a resort hotel, explained in detail:

"The state should have banned dismissals as well as unpaid leave. I was taken on unpaid leave for about 1 year. At least in this term, we could have been given a short-time working allowance."

"I worked in the same workplace as a seasonal employee for 12 years. With the pandemic, my unpaid leave period increased from 3 months to 8 months. Because I needed money, I had to start working in a hotel that would hire me right away. Since the suspension was not a layoff, I could not receive unemployment benefits or compensation. All of my rights were lost, and I couldn't get my compensation. Suspension is a system that is used a lot in seasonal hotels. We also cannot receive unemployment benefits because the hotel has not fully dismissed us. Dismissal bans do not have much effect on this sector. We work hard, but we aren't rewarded for our efforts. Not only me, but many hotel employees also cannot even receive unemployment wages due to the suspension. The efforts of tourism professionals go down the drain."

Another important point is that some of the participants mentioned that they still have the fear of being fired even though they were not taken on unpaid leave and received a short-time working allowance. M8, a permanent employee at a

resort hotel commented: "For a long time, we thought that the pandemic would never end and lived as if we would be unemployed at any moment. We are still going through this process." Similarly, M2, seasonal employees in a resort hotel, commented:

"In this term, there was a decrease in hotel occupancy and naturally a great loss of workforce. It is since I work in the front office department where not many people work, so no matter how much I have this fear, I still maintain my position."

Theme 3: Hotel supports

The third theme (coded 19 times) describes the support provided by the hotel to its employees. Lack of financial support (coded 15 times), food and stationery aids (mentioned 1 time), and right to paid leave (coded 3 times), were determined as sub-themes under this theme. The majority of the participants stated that they did not receive any financial support from the hotel where they worked. The fact that they are seasonal and permanent employees does not make any difference. M7, the seasonal employee in a resort hotel, explained: "We have passed any pandemic support. We had to work due to lack of staff on our days off, but the Hotel did not even pay our overtime wages." In further support of this notion. M5, permanent employees in a resort hotel, also noted:

"During the Covid 19 pandemic, we were stuck in the hotel hospitality building for 5 months. Neither the hotel nor the state gave any support. My debt has doubled."

Only one participant mentioned that the hotel provides food and stationery support. F6, permanent employees in a resort hotel, explained: "The hotel provided stationery aid to the employee with a child, and food supplies were provided to the employees during religious holidays."

In this term, very few of the participants mentioned that they were only taken on paid leave by the hotel. All of the hotels that provide this support are corporate chain hotels. F3 commented: "We had colleagues who were put on paid leave for a while when hotel occupancy rates dropped." Also, another participant M1 explained: "While there was a ban on dismissal, alternately we went on paid leave for a while."

Theme 4: Employee suggestions

The answers to the question of what kind of measures should be taken to protect the employees are explained under the fourth theme (coded 23 times). The sub-themes consist of the suggestions of the participants. The sub-themes: Abolition of taxes on hotels (coded 1 time), PCR obligation for tourists (coded 1 time), flexible working hours (coded 2 times), financial and moral support (coded 9 times), and short-time working allowance for seasonal employees (coded 10 times).

One of the participants stated that the tax pressure on hotels should be removed so that hotels can support their employees more during the pandemic. The view of the participant (F3) who expressed this suggestion is as follows: "The state should not have collected taxes from hotels during the pandemic. Thus, the economic pressure on hotels would decrease and hotels would be able to provide more support to their employees." Another participant (F1) drew attention to the necessity of performing PCR tests on foreign tourists coming to Turkey. The relevant opinion is as follows: "While the PCR test is requested from the tourists going abroad from our country, the test is not requested from the tourists coming to our country. Sensitivity could have been shown in this regard."

A few of the participants stated that flexible working hours should be applied in order not to be infected with the Covid-19 virus. F6 expressed her proposal as follows: "Hotels should operate alternately to protect the health of their employees." The comment of another participant (M2) who supports this suggestion is as follows:

"Although we are in a risky period where we have to be in contact with people, Tourism is a great source of income and livelihood for our country. For this reason, everyone is aware that tourism activities cannot be stopped. The

most logical measure to protect employees during Covid-19 is to stretch their working hours. During the pandemic, guest rates naturally dropped a lot. Turning this situation into an opportunity for the employees, keeping the working hours more flexible, and creating a safer working environment, I think, would be a sufficient precaution."

Some participants stated that they experienced great financial and moral difficulties during this period. For this reason, these participants stated that the government and hotels should provide financial and moral support. F7 explained: "Employees should be given direct financial support." Similarly, M1, M3, M4, and F6 noted:

"Employees should be supported in every way, financially and morally."

"Hotels could provide financial or moral support to employees during the pandemic."

"All of us should have been given financial and moral support during this pandemic. All of us are mentally depressed."

"Employees in all positions suffered financially. At the very least, moral support should have been given. Inspectors should have been sent to the hotels. The problems experienced by the staff should have been reported to the hotel owners. If employees attempt to forward it individually, they, unfortunately, face the fear of losing their jobs. Before starting to work at the hotel every year, every employee has to pass health tests, and have vaccination cards and blood group cards. At least in virus time, these could have been free."

The suggestion most frequently expressed by most of the participants was that seasonal employees could also apply for the short-time working allowance. M6, F10, F6, and M9 expressed their suggestions as follows:

"Seasonal employees should also be given a short-time working allowance."

"Seasonal employees should also be given a short-time working allowance. It was very difficult to be suspended and not be able to earn money for 1 year. The state should support all those who cannot work."

"The duration of the insurance requirement for seasonal employees could be reduced. It is not easy to fulfill the short-time working allowance conditions by working seasonally."

"I don't find the government incentives sufficient. Seasonal employees were not considered. We should have received the short-time working allowance".

CONCLUSION

The study aims to investigate the effectiveness of Covid-19 subsidies provided in Turkey on hotel employees. As a result of the analysis, important findings were revealed. First of all, the working time in the season for resort hotels has been shortened. The hotel occupancy rates have decreased. Therefore, both hotel permanent and seasonal employees' incomes decreased. Seasonal working hours have decreased by about 1/3. The wages of permanent employees have not been increased enough and the period of low wages has increased in the winter season.

The Turkish government has announced Covid-19 subsidies covering all sectors to protect the rights of workers during the pandemic. When the research findings were evaluated, it was revealed that the package was not effective enough for all sectors, especially tourism. At the beginning of these supports, short-time working allowances took place.

It has been revealed that there are difficulties in fulfilling the application requirements for short-time working allowance support. It has been observed that the majority of permanent employees benefit from this



support. Especially seasonal employees could not benefit from this support. First of all, the shortening of the seasonal working period caused the seasonal employees to not be able to fill the 600-day premium (İşkur, 2021). Secondly, the suspension of the employment contract of seasonal employees made it impossible for them to apply for this support. Seasonal employees must be laid off by the hotel to receive this support. However, resort hotels generally preferred to take unpaid leave. As a result, it has been determined that not all hotel employees can benefit from this support in Turkey.

It has been observed that the dismissal bans in the lodging industry are effectively applied to permanent employees and chain hotel employees. Suspension of employment does not differ depending on whether the employee is permanent or seasonal in resort hotels. Although there is a ban on dismissal in these hotels, it is a very common situation to suspend the employment contract by taking unpaid leave. It can be commented that resort hotels dismissed the employees without breaking the law. So, many hotel employees couldn't work adequately during the pandemic in resort hotels. As it can be understood from the findings, there was a great loss of workforce in Turkey and the remaining workload had to be undertaken by other employees. This result is in line with Al-Fadly (2020), Soehardi and Untari, (2020), and Agarwal (2021).

During the pandemic, it has caused the fear of being unemployed for permanent and seasonal hotel employees working in resort hotels due to the decrease in hotel occupancy. Job insecurity and financial losses caused them to experience mental problems. Similarly, this result observed in the study supports the studies of Agarwal (2021), Vo-Thanh et al. (2021), and Al-Fadly (2020). It has been determined that employees expect financial and moral support from both the government and hotels during the pandemic. It is seen that government and hotel supports are not sufficient for the lodging industry. Especially, the hotel employees were negatively affected by a lack of fiscal support. It has been revealed that seasonal employees receive less support than permanent employees during the pandemic. Seasonal employees are usually the first to be dismissed in this process. These results are in agreement with (Riadil, 2020). It is stated that some tourism and lodging industry is not being supported well by the government yet. In addition, it was seen that casual employees were dismissed, but permanent employees were not laid off.

It is predicted that the Covid-19 pandemic is not over and that the pandemic will continue for a while with the emergence of its variants. In this context, benefits to the tourism and lodging industry such as the health measures taken against the Covid-19 pandemic in Turkey, are also insufficient. During this period, domestic and international tourism and the lodging industry should be encouraged to struggle the tourism. For domestic tourism, tourists should be economically protected due to exchange rate fluctuations in Turkey. To attract foreign tourists, better pandemic management should be adopted. For example, obligatory PCR testing in travels and encouraging vaccination. In this way, job loss concerns of employees in tourism can be reduced indirectly. However, some measures can be taken directly. Policies such as the government's preparation of a separate incentive package for the tourism and lodging industry and the improvement of the financial situation of the employees employed in tourism can be implemented.

Limitations and Future Research

No matter how much effort is made to reduce the subjectivity of the data, the limitations of the study depend on the qualitative nature of the study. A qualitative study allows the exploration of new phenomena and deep investigation of a topic. Some biases are not known by the researcher in essence and the bias of the researcher cannot be completely prevented. In addition, the participants in the study may have avoided criticizing/evaluating the policies followed by the government. The limitations of this study offer some suggestions for future research. Although the sample size is sufficient, future studies may focus on studies that represent a larger sample. The attitude of the employees in the tourism and lodging industry in Turkey can be examined within the framework of behavioral economics.

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