Tourist Destination

RESEARCH
ISSN 3023-6169

2026 | Volume 4 | Issue 2 | Pages 87-100 doi:10.5281/zenodo.24367976

ARTICLE HISTORY Received 01-Sep-2026 • Revised 24-Oct-2026 • Accepted 29-Oct-2026 • Published 31-Dec-2026

The effects of tipping systems on employee performance in food and beverage businesses

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ABSTRACT

This study aims to empirically examine the effects of tipping systems implemented in food and beverage businesses on employees' job performance. In the labor-intensive and people-oriented food and beverage sector, service quality and customer satisfaction are directly shaped by employees' attitudes, competencies, and performance. However, high employee turnover rates and lack of motivation, which are frequently encountered in the sector, constitute major challenges that constrain managerial efficiency. Given the service sector's emphasis on care, friendliness, and aesthetics, the limitations of traditional fixed-wage systems make tipping systems prominent as both an extrinsic incentive mechanism and a source of intrinsic satisfaction. The population of this study consists of personnel working in various food and beverage businesses primarily restaurants, cafes, hotels, bars/pubs, and fast-food businesses—operating in Türkiye. Within the scope of the study, the effects of tipping systems on job performance were examined through employees' intrinsic motivational dynamics, including a sense of achievement, recognition, and job satisfaction, as well as extrinsic motivational factors such as additional financial income and fair compensation. Using a quantitative research approach and the survey technique, field data were collected and analyzed within the framework of human resource management functions and performance evaluation processes in food and beverage businesses. The study's findings reveal that the tipping system is not merely a source of additional income for employees but also a significant factor influencing their attitudes toward their work and their performance. Furthermore, it has become evident that for businesses, the manner in which the tipping system is implemented and how tips are distributed among staff are just as important as the total amount of tips received; consequently, for the system to effectively contribute to employee performance, it must be perceived by the staff as fair, transparent, clear, and reliable.

KEYWORDS

Food and beverage businesses, Human resource management, Motivation, Tipping system, Job performance.

HOW TO CITE

Yaşar, İ. et al. (2026). The effects of tipping systems on employee performance in food and beverage businesses. ***Tourist Destination***, 4(2), 87-100.

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https://doi.org/10.5281/zenodo.24367976

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Introduction

The food and beverage sector has a dynamic structure that responds not only to individuals' nutritional needs but also to their expectations for socialization and recreation (Özdemir, 2010). In these organizations, where service

production is human-oriented, the quality of the services provided and customer satisfaction depend directly on employees' attitudes and performance (Pelit & Çetin, 2019). Therefore, in order to ensure organizational sustainability, human resource management functions need to be carried out through a strategic and systematic approach (Öztürk, 2006).

However, high employee turnover rates and lack of motivation, which are frequently experienced in the sector, constrain managerial efficiency (Cankül et al., 2022). Ensuring that employees provide attentive and high-quality service is possible through the proper design of fair wage policies and the effective management of intrinsic and extrinsic motivational dynamics (Pelit & Çetin, 2019).

Given the service sector's structure, which requires "attentiveness" and "a friendly attitude," the inadequacy of traditional fixed-wage systems has brought tipping systems to the forefront (Sarıçalı & Gürbüz, 2017). Tipping is a widespread phenomenon in many sectors within the service industry (Çamak, 2013: 295). However, tourism is among the sectors where tipping is most commonly practiced (Whaley & O'Neill, 2011: 2). While tips provide employees with additional financial opportunities that may exceed their basic income levels (Akpınar, 2010), they can also become a source of intrinsic satisfaction by serving as a symbol of appreciation offered by customers (Sarıçalı & Gürbüz, 2017).

Previous studies on tipping and related concepts have approached the subject from different perspectives. Akpınar (2010) and Whaley and O'Neill (2011) address the factors and motivations that shape customers' tipping behavior; Çamak (2013) addresses the determination of the earnings of employees paid on a percentage or tip basis for social security premium purposes and their reporting to the Social Security Institution; Sarıçalı and Gürbüz (2017) examine the effect of the tipping system on employee motivation and service quality in the service sector; and Öztürk (2006) and Pelit and Çetin (2019) address human resource management practices and functions in relation to employee motivation in food and beverage businesses. A comparison of these studies shows that research on tipping has mainly focused on customers' tipping motivations (Akpınar, 2010; Whaley & O'Neill, 2011) and on the legal and social security dimension of tip-based earnings (Çamak, 2013). The study that approaches tipping from the employee side has focused on motivation and service quality (Sarıçalı & Gürbüz, 2017), whereas the food and beverage studies on human resource management have addressed employee motivation without a specific focus on employees' perception of the tipping system (Öztürk, 2006; Pelit & Çetin, 2019).

Among the studies reviewed in this paper, the relationship between employees' perception of the tipping system and their job performance is not the primary focus of any study, and it has not been examined with quantitative survey data collected from employees working in different types of food and beverage businesses. The present study addresses this gap. Its contribution to the literature is threefold: (1) it focuses on employees' perception of the tipping system rather than on customers' tipping behavior or the legal aspects of tip-based earnings; (2) it takes job performance, rather than motivation or service quality, as the outcome variable; and (3) it uses survey data from 273 employees working in restaurants, cafés, hotels, bars/pubs, and fast-food establishments in Türkiye.

Accordingly, the primary purpose of this study is to empirically examine the effects of tipping systems on employees' job performance in food and beverage establishments. For this purpose, a field study was conducted using the survey technique, one of the quantitative research methods, and the sectoral implications of the issue were evaluated based on the data obtained.

https://doi.org/10.5281/zenodo.24367976

Conceptual Framework and Literature Review

Definition of Food and Beverage Establishments

Management can be defined as ensuring that all personnel working within an organization perform their activities in an orderly, planned, programmed, and fully coordinated manner within the framework of predetermined objectives (Sabuncuoğlu & Tokol, 2001). Food and beverage establishments are organizations that provide guests with opportunities to eat and drink in a comfortable and peaceful environment and operate either independently or as an integrated part of an accommodation facility (Bucak, 2016).

The food and beverage sector consists of businesses that provide products and services to meet individuals' nutritional needs during journeys outside their usual place of residence for various reasons or during temporary stays. Food and beverage businesses are economic, social, and systematically organized establishments that meet individuals' nutritional needs not only through tangible elements such as their physical structure, technical equipment, comfort, and overall condition, but also through intangible elements such as their social value and the quality of service provided by their employees (Koçak, 2012; Sökmen, 2014).

Although the concept of the first restaurant does not exactly correspond to contemporary establishments, it originated in France and was initially defined as a "public dining room." The concept subsequently evolved with the establishment opened by Boulanger in 1767, where soup was served, and in 1782, an entrepreneur named Beauvilliers further developed the concept by transforming it into an establishment where customers could select and consume dishes from a menu according to their preferences (Walker, 2008).

Human Resource Management Functions in Food and Beverage Businesses

The quality of services provided in food and beverage organizations and the level of customer satisfaction are directly shaped by employees' performance, attitudes, and level of competence (Pelit & Çetin, 2019). In such labor-intensive service structures, achieving organizational objectives requires human resource management (HRM) functions to be carried out through a strategic and systematic approach (Öztürk, 2006). Core processes under the scope of HRM, including job analysis, human resource planning, recruitment, selection and placement, training and development, performance appraisal, compensation, and career management, represent an integrated structure in which the functions complement one another and contribute to the sustainability of food and beverage establishments (Pelit & Çetin, 2019). Furthermore, in line with the "people" component, which is one of the critical elements of the service marketing mix, the processes of recruiting, training, motivating, and empowering employees require these functions to be implemented in an integrated and mutually interactive manner (Koç, 2021; Çelik Yetim, 2022).

Human resource planning and staffing in organizations begin with the recruitment of employees who possess the qualifications required for the positions identified through job analyses (Çavuş, 2005; Pelit & Çetin, 2019). In this labor-intensive sector, the staffing function constitutes a critical organizational process that plays an important role in securing the future of the organization (Öztürk, 2006). However, difficulties in recruiting qualified personnel, high employee turnover rates, staffing shortages during peak periods, and employees' resistance to change are among the major internal factors that constrain managerial processes in the food and beverage sector (Cankül et al., 2022). Indeed, a lack of internalized job motivation and employees' failure to identify with their work may limit managerial efficiency, whereas appropriately designed HRM practices and fair reward mechanisms are considered fundamental instruments for addressing such motivational deficiencies (Cankül et al., 2022). Employee adaptation to the workplace, the standardization of service quality, and the minimization of operational errors are achieved through training and development functions (Öztürk, 2006). While training activities enhance employees'

professional skills, they also contribute positively to their job motivation and levels of organizational commitment (Pelit & Çetin, 2019). On the other hand, the effectiveness of training programs and the extent to which employees meet established job standards can be determined through the performance appraisal function (Sabuncuoğlu, 2009; Pelit & Çetin, 2019). A fair performance appraisal mechanism based on objective criteria and job descriptions identifies areas in which employees can improve, rewards high performance, and provides a reliable basis for other managerial decisions, such as compensation and career management (Benligiray, 2013; Pelit & Çetin, 2019).

Finally, compensation and reward management can be regarded as an important external human resource function that directly influences employees' attentiveness to their work and their motivation toward their jobs (Pelit & Çetin, 2019). In the food and beverage sector, in addition to fixed wage systems, supplementary financial mechanisms such as bonuses, profit sharing, and tipping are regarded as tools that support employee performance and provide rewards for employees (Sarıçalı & Gürbüz, 2017). Particularly, the limited capacity of traditional compensation systems commonly used in the manufacturing and industrial sectors to support the behavioral aspects required in the service sector, such as "aesthetic presentation," "smiling," and "attentiveness," makes tipping an important extrinsic incentive mechanism for enhancing employees' service quality and the care they demonstrate in performing their duties (Sarıçalı & Gürbüz, 2017). In the service sector, tipping income may, in some cases, exceed employees' basic wages, indicating that such income can play an important role in meeting employees' financial and extrinsic expectations (Akpınar, 2010). Furthermore, establishing a performance-based and equitable compensation structure and recognizing employees' achievements can contribute to increasing employee satisfaction, reducing employee turnover, and ultimately improving the overall productivity of the organization (Öztürk, 2006; Pelit & Çetin, 2019).

Intrinsic and Extrinsic Motivation in Food and Beverage Businesses

Motivation emerges as a result of an employee's interaction with their job, other employees, and the organization in which they work (Steers et al., 2004). Motivation is regarded as a complex construct shaped by and deriving from various factors surrounding a wide range of human needs, including family life, health, working conditions, financial circumstances, education, housing, social relationships, spiritual values, community, leisure time, physical activity, and security (Mullins & Christy, 2010). Within theories of consumer motivation, Sigmund Freud argued that individuals' purchasing decisions are influenced by unconscious motives, whereas Abraham Maslow's Hierarchy of Needs explains motivation through a series of levels, namely physiological needs, safety, social needs, esteem, and self-actualization (Zengin & Taş, 2022).

Within the context of consumer behavior, intrinsic factors encompass the cognitive and behavioral processes that arise from an individual's direct influence by their personality, attitudes and perceptions, self-concept, emotions, learning processes, beliefs, and psychological dynamics during the purchasing process (Yamaç Erdoğan, 2022). At the managerial level, intrinsic factors refer to elements originating from the organization's internal dynamics that directly influence managerial decisions and over which business managers have the capacity to intervene or exercise control relatively quickly (Cankül et al., 2022). In this context, product and food management, human resource issues, control mechanisms, past experiences, organizational structure, and uncertainties are considered among the intrinsic factors (Cankül et al., 2022).

From the perspective of human resource management and employee motivation, intrinsic factors (intrinsic motivational elements) represent the spiritual and psychological forms of satisfaction derived from employees' desire for professional and personal development without external direction or the expectation of tangible rewards, their achievement motivation, sense of self-control, pride in their work, and feeling valued as individuals within the organization (Pelit & Çetin, 2019). This situation is reinforced by the appreciation and sincerity

https://doi.org/10.5281/zenodo.24367976

expressed by customers during service delivery; accordingly, tipping by customers may be perceived not merely as a monetary value, but also as a direct intangible return for the attentive service provided and a source of intrinsic satisfaction (Sarıçalı & Gürbüz, 2017). Indeed, consumers' decisions to tip are not motivated solely by the desire to receive better service (extrinsic motivation); intrinsic and sociological motivations, such as expressing gratitude, social solidarity, altruistic generosity, and the desire to comply with social norms, may also play a determining role (Akpınar, 2010; Sarıçalı & Gürbüz, 2017).

On the other hand, from a consumer-oriented perspective, extrinsic factors consist of variables that externally influence the purchasing decision-making process, such as the family life cycle, household structure, social environment, group affiliation, cultural values, economic conditions, and environmental stimuli (Yamaç Erdoğan, 2022). From a managerial perspective, extrinsic factors refer to external environmental conditions that affect the environment in which a business operates, constrain managers' flexibility in decision-making, and are beyond the direct intervention and control of management (Cankül et al., 2022). These dynamics include legal regulations, economic constraints, social changes, technological capabilities, and competitive conditions within the sector (Cankül et al., 2022).

Within the framework of employee motivation, extrinsic factors (extrinsic motivational elements) refer to the external mechanisms provided by organizations that shape employees' performance and behavioral orientations, such as fair compensation policies, performance-based bonuses and profit-sharing schemes, career and promotion opportunities, reward and punishment systems, and the physical conditions of the work environment (Pelit & Çetin, 2019). When such extrinsic incentive mechanisms are not distributed fairly or high performance is not adequately recognized, employees' organizational commitment tends to decline, while their intentions to leave the organization become more pronounced (Pelit & Çetin, 2019).

In a study conducted by Öztürk (2006), employees' intrinsic motivation in the service sector was found to be based on intangible factors such as the desire for self-development in the workplace, the aspiration to achieve success, being appreciated by managers, and developing a sense of belonging to the organization by embracing its organizational culture. In contrast, extrinsic motivation was associated with the provision of a fair compensation and bonus system based on performance, financial rewards, and favorable working conditions.

In the study conducted by Pelit and Çetin (2019), employees' intrinsic motivation was addressed within the theoretical framework in terms of personal development, developing a sense of responsibility for self-control, taking pride in their performance, and perceiving themselves as valued individuals within the organization. Extrinsic motivation, on the other hand, was defined in terms of fair compensation management, profit sharing, promotion and career opportunities, and performance-oriented reward and punishment mechanisms.

Method

Research Design

This study is a quantitative research study aimed at examining the relationship between the perception of the tipping system and employees' job performance in the food and beverage sector, and the correlational survey model was adopted. In the study, perception of the tipping system was considered the independent variable, whereas job performance was considered the dependent variable. The correlational survey model was considered an appropriate research design for the purpose of the study, as it enables the direction and magnitude of the relationship between two or more variables to be determined (Karasar, 2012). Because the data were collected at a

single point in time with a correlational design, the term “effect” is used in this study in the statistical sense of prediction, and the findings do not permit causal inferences.

Population and Sample

The population of the study consists of employees working in food and beverage establishments in Türkiye, including restaurants, cafés, hotels, bars/pubs, and fast-food establishments. The sample was determined using the purposive sampling method and consisted of 273 voluntary employees who were accessible during the period in which the research was conducted. The sample size of N = 273 can be considered sufficient for the analyses (Mundfrom et al., 2005).

The demographic distribution of the sample is presented in Table 1. Accordingly, 59.3% (n = 162) of the participants were female, while 40.7% (n = 111) were male. Regarding age groups, the majority of the participants were between 26 and 35 years of age (39.2%), followed by those in the 18–25 age group (34.1%). In terms of educational attainment, more than half of the participants (50.5%) were bachelor’s degree graduates. With regard to length of employment, 42.5% of the participants had been working in the sector for 1–3 years. In terms of establishment type, restaurants constituted the largest proportion (33.7%), followed by hotels (27.5%) and cafés (23.1%).

Table 1. Demographic Characteristics of the Participants

Variable	n	%
Gender	162	59,3
	111	40,7
Age	93	34,1
	107	39,2
	58	21,2
	15	5,5
Educational Status	5	1,8
	60	22,0
	47	17,2
	138	50,5
	23	8,4
Working Hours	65	23,8
	116	42,5
	56	20,5
	29	10,6
	7	2,6
Business Type	92	33,7
	75	27,5
	63	23,1
	13	4,8
	13	4,8
	17	6,2

Note. N = 273.

Source: Authors’ own elaboration

Data Collection Instruments

A questionnaire consisting of two separate scales was used during the data collection process. The questionnaire form comprised three sections: (1) a demographic information form, (2) items measuring perceptions of the tipping system (YI1–YI10), and (3) items measuring job performance (JP1–JP10). Both scales were rated using a five-point Likert-type scale ranging from 1 = “Strongly Disagree” to 5 = “Strongly Agree.”

https://doi.org/10.5281/zenodo.24367976

The tipping system perception scale consists of 10 items designed to measure the motivational, performance-related, and organizational effects of tipping on employees. The job performance scale comprises 10 items assessing employees' task-oriented job outcomes, including timely completion of tasks, speed, efficiency, customer satisfaction, and similar performance indicators.

In this study, the internal consistency of the scales was assessed with Cronbach's alpha coefficients (α = .801 for the tipping system perception scale and α = .887 for the job performance scale; see Table 3).

Data Collection Process

The questionnaire was administered through an online survey platform between July 10 –August 25, 2026. Participation was voluntary, and the participants were employees of food and beverage businesses who could be reached during the data collection period (purposive sampling). Both scales were completed by the same respondents in the same questionnaire form, which comprised the demographic information form, the tipping system perception items, and the job performance items.

Research Hypotheses

The following hypotheses were tested within the scope of the study:

H_0: The perception of the tipping system does not statistically significantly predict the job performance of employees in food and beverage businesses.

H_1: The perception of the tipping system positively and statistically significantly predicts the job performance of employees in food and beverage businesses.

Data Analysis

The data were analyzed using IBM SPSS Statistics 26.0. First, descriptive statistics (mean, standard deviation, skewness, and kurtosis) were calculated, and the assumption of normality was examined using the Shapiro–Wilk (SW) and Kolmogorov–Smirnov (KS) tests. The internal consistency of the scales was assessed using Cronbach's alpha (α) coefficients. To test the research hypothesis, simple linear regression analysis was performed with the perception of the tipping system as the independent variable and job performance as the dependent variable, while the potential problem of multicollinearity was examined using variance inflation factor (VIF) and tolerance values.

The normality tests yielded statistically significant results at the $p < .001$ level for both scales. However, it is well established that in large samples ($N \geq 200$), normality tests may yield statistically significant results even for minor deviations from normality (Field, 2018). In the present study, parametric analyses were therefore preferred based on the fact that the majority of the skewness values remained within the $|\chi| < 2$ threshold, the Central Limit Theorem, and the sample size of $N = 273$ (Curran et al., 1996).

Findings

Descriptive Statistics

The descriptive statistics for the scale items are presented in Table 2. The mean scores for the tipping system perception items (YI1–YI10) range from 3.33 to 4.63, whereas the mean scores for the job performance items (JP1–JP10) range between 4.24 and 4.66. Overall, the high mean scores and negatively skewed distributions observed across both dimensions indicate that the participants tended to respond positively to the scale items and suggest

the presence of a ceiling effect. Compared with the other items, item YI4 (“The distribution system is fair”) has a notably lower mean score (M = 3.33), and its distribution is relatively close to normal.

Table 2. Descriptive statistics for the scale items

Item	Statement	Med.	Average	SD	Distortion	Flatness	N
YI1	Tipping boosts motivation.	5,0	4,63	0,67	-2,38	7,52	273
YI2	Provides quality service.	5,0	4,37	0,95	-1,78	2,89	273
YI3	It affects customer satisfaction.	5,0	4,37	0,84	-1,65	3,25	273
YI4	The distribution system is fair.	3,0	3,33	1,22	-0,27	-0,85	273
YI5	It increases the desire to work.	5,0	4,54	0,64	-1,29	1,65	273
YI6	It creates a competitive environment.	4,0	3,95	1,09	-1,04	0,50	273
YI7	It affects teamwork.	4,0	3,99	0,96	-0,70	-0,13	273
YI8	It affects work performance.	4,0	4,21	0,94	-1,33	1,55	273
YI9	Improves customer behavior.	4,0	4,09	1,04	-1,27	1,21	273
YI10	Increases work engagement.	4,0	4,06	1,05	-1,11	0,56	273
JP1	Completes the work on time.	5,0	4,66	0,52	-1,43	2,96	273
JP2	It generates quick solutions.	5,0	4,56	0,60	-1,53	4,37	273
JP3	Performs well under a heavy workload.	4,0	4,27	0,77	-0,84	0,25	273
JP4	Makes an extra effort	4,0	4,24	0,80	-1,20	1,87	273
JP5	Prioritizes customer satisfaction.	5,0	4,51	0,64	-1,44	3,44	273
JP6	It operates efficiently.	5,0	4,62	0,55	-1,23	1,28	273
JP7	Works in harmony	5,0	4,50	0,58	-0,63	-0,59	273
JP8	Strives for service quality.	4,0	4,45	0,58	-0,70	0,77	273
JP9	Works carefully and meticulously.	5,0	4,59	0,54	-1,00	0,77	273
JP10	It has high performance.	5,0	4,52	0,58	-1,21	3,53	273

Note. YI = Perception of the Tip/Gratuity System; JP = Job Performance. Med. = Median; Mean = Mean; SD = Standard Deviation. A five-point Likert scale was used (1 = Strongly Disagree, 5 = Strongly Agree). N = 273.

Source: Authors’ own elaboration

Reliability Analysis

To assess the internal consistency of the scales, Cronbach’s alpha (α) coefficients were calculated. According to the criterion established by Nunnally (1978), an α value of ≥ .80 indicates a good level of reliability. As shown in Table 3, the Cronbach’s alpha coefficient was calculated as α = .801 for the tip/gratuity system perception scale, α = .887 for the job performance scale, and α = .865 for the overall scale. The fact that each of these values exceeds .80 indicates that the scales demonstrate an adequate level of internal consistency.

Table 3. Reliability analysis results

Scale	Number of items	Cronbach α	Comment
Tipping System Perception Scale (YI1-YI10)	10	,801	good
Job Performance Scale (JP1-JP10)	10	,887	good
Overall Scale	20	,865	good

Note. α ≥ .90 = Excellent; α ≥ .80 = Good; α ≥ .70 = Acceptable (Nunnally, 1978).

Source: Authors’ own elaboration

Normality Tests

The assumption of normality, which is a prerequisite for regression analysis, was tested using the Shapiro–Wilk (SW) and Kolmogorov–Smirnov (KS) tests. The results of the tests conducted on the mean score of the combined scale are presented in Table 4. Both tests yielded statistically significant results at the p < .05 level, indicating a violation of the normality assumption.

https://doi.org/10.5281/zenodo.24367976

Nevertheless, it is well established that in large samples, such as N ≥ 200, normality tests may yield statistically significant results even in the presence of minor deviations from normality (Field, 2018). In the present study, the majority of the skewness values remained within the |χ| < 2 threshold, and in accordance with the expectations of the Central Limit Theorem, the sample size was considered sufficient to permit the use of parametric analyses (Curran et al., 1996). Therefore, the analyses were continued using parametric methods.

Table 4. Normality test results

Variable	Kolmogorov-Smirnov a			Shapiro-Wilk		
	Statistics	df	p	Statistics	df	p
MEAN (Combined)	,066	273	,006	,970	273	< ,001

Note. A Lilliefors significance correction was applied. MEANN = the combined mean score of the scale items. A p < .05 value indicates that the deviation from a normal distribution is statistically significant.

Source: Authors' own elaboration

Regression Analysis Results

A simple linear regression analysis was conducted to examine the effect of the perception of the tipping system (independent variable; bsMEAN) on job performance (dependent variable; JPMEAN). Prior to the analysis, the multicollinearity assumption was assessed using VIF and tolerance values. The obtained values of VIF = 1.000 and Tolerance = 1.000 indicated that there was no multicollinearity problem.

Model Summary

The model summary is presented in Table 5. The regression model was found to be statistically significant [F(1, 271) = 56.188, p < .001]. The perception of the tipping system explained 17.2% of the variance in job performance (R^2 = .172). The adjusted R^2 value was calculated as .169, indicating an acceptable level of generalizability of the model beyond the sample.

Table 5. Regression model summary

Model	R	R^2	Corrected R^2	Prediction Std. Error	ΔR^2	ΔF	df1	df2	p
1	,414 a	,172	,169	[SPSS]	,172	56,188	1	271	,000

Note. a Predictor: (Constant), bsMEAN (Mean of the Tipping System Perception Scale). Dependent variable: JPMEAN (Mean of the Job Performance Scale).

Source: Authors' own elaboration

ANOVA Table

The overall significance of the regression model was evaluated using the ANOVA table (Table 6). The regression sum of squares was calculated as [SPSS], while the residual sum of squares was [SPSS]. The values of F(1, 271) = 56.188, p < .001 indicate that the established regression model is statistically significant and that the independent variable plays a significant role in explaining the dependent variable.

Table 6. Regression analysis ANOVA results

Model		Sum of Squares	df	Mean Square	F	p
1	Regression	[SPSS]	1	[SPSS]	56,188	,000 b
	Residual	[SPSS]	271	[SPSS]		
	Total	[SPSS]	272			

*Note. a Dependent variable: JPMEAN. b Predictor: (Constant), bsMEAN. *p < .001.*

Source: Authors' own elaboration

Regression Coefficients

The findings regarding the regression coefficients are presented in Table 7. The unstandardized regression coefficient was B = [SPSS] (p < .001), indicating that a one-unit increase in the perception of the tipping system is associated with a [SPSS]-unit increase in job performance. The standardized coefficient, β = 0.414, indicates a moderate positive predictive relationship between the independent variable and the dependent variable. The 95% confidence interval [[SPSS], [SPSS]] does not include zero, indicating that the association is statistically reliable. These findings provide support for the H1 hypothesis.

Table 7. Regression coefficients

Model	Variable	B	Std. Error	β	t	p	Lower %95	Top %95
1	Still	[...]	[...]	—	[...]	[...]	[...]	[...]
	bsMEAN (Perception of the Tipping System)	[...]	[...]	,414	7,496	,000	[...]	[...]

*Note. Dependent variable: JPMEAN (Job Performance). B = unstandardized coefficient; β = standardized coefficient; 95% CI = 95% confidence interval. *p < .001.*

Source: Authors' own elaboration

Hypothesis Testing Results

When the findings of the simple linear regression analysis are evaluated as a whole, the perception of the tipping system was found to significantly and positively predict job performance [β = .414, t(271) = 7.496, p < .001]. The model explained approximately 17% of the variance in the dependent variable (R^2 = .172). Accordingly, the null hypothesis (H_0) of the study was rejected, while the alternative hypothesis (H_1) was supported. These findings indicate that the perception of the tipping system is a statistically significant and positive predictor of the job performance of employees in food and beverage businesses. Because the study has a cross-sectional, correlational design, this result should be interpreted as a statistical association and prediction; it does not by itself demonstrate that the tipping system causes changes in job performance.

Discussion, Conclusion and Recommendations

Discussion

The main finding of this study is that employees' perception of the tipping system is a positive and statistically significant predictor of their job performance (β = .414, p < .001), with the model explaining 17.2% of the variance in job performance. This finding is in line with the views reported in the literature reviewed above that tipping is a supplementary financial mechanism that supports employee performance and serves as an incentive for the attentiveness and service quality required in the service sector (Sarıçalı & Gürbüz, 2017), that it provides additional financial opportunities that may exceed employees' basic income (Akpınar, 2010), and that it can become a source of intrinsic satisfaction as a symbol of customers' appreciation (Sarıçalı & Gürbüz, 2017). The high mean scores of the items stating that tipping boosts motivation (M = 4.63) and increases the desire to work (M = 4.54) are also consistent with this view.

On the other hand, the item stating that the distribution system is fair (YI4) received the lowest mean score (M = 3.33) and the highest standard deviation (SD = 1.22) among the tipping system perception items, whereas the means of the other items ranged between 3.95 and 4.63. This indicates that participants' perceptions of the fairness of tip distribution were less favorable and more dispersed than their perceptions of the other aspects of tipping. This result is related, in its emphasis on fair distribution, to the observation in the literature that extrinsic incentive mechanisms that are not distributed fairly may reduce organizational commitment and make intentions

https://doi.org/10.5281/zenodo.24367976

to leave more pronounced (Pelit & Çetin, 2019). However, since organizational commitment and intention to leave were not measured in the present study, the similarity with that literature is limited to the importance attached to fair distribution.

No comparable statistics (e.g., effect sizes) from the earlier studies are reported in this manuscript; therefore, the comparison of the present findings with those studies is limited to direction and focus. The differences in focus between this study and the earlier studies may be explained by differences in the unit of analysis and in the outcome variable: Akpınar (2010) and Whaley and O'Neill (2011) address the motivations of customers who tip, whereas this study addresses employees' perceptions; Sarıçalı and Gürbüz (2017) focus on motivation and service quality, and Öztürk (2006) and Pelit and Çetin (2019) focus on employee motivation, whereas this study focuses on job performance. Accordingly, the original contribution of the study is that it provides empirical evidence, based on data from 273 employees working in different types of food and beverage businesses in Türkiye, on the relationship between the perception of the tipping system and job performance, together with item-level evidence on employees' perceptions of the fairness of tip distribution.

Conclusion

This study aimed to examine the relationship between the perception of the tipping system implemented in food and beverage businesses and employees' job performance. According to the explanatory power of the regression model, approximately 17% of the total variance in job performance is explained by the perception of the tipping system**.** Although this proportion indicates that the perception of the tipping system is a noteworthy variable in explaining employees' job performance, it also demonstrates that job performance cannot be explained solely by this variable. Employees' performance may also be influenced by various individual and organizational factors, such as compensation level, job satisfaction, motivation, working conditions, manager–employee relationships, organizational commitment, and career opportunities.

The findings of the study indicate that employees' perception of the tipping system is positively associated with their job performance. The descriptive results show that participants generally agreed that tipping boosts motivation and increases the desire to work, whereas the fairness of the distribution system was the least favorably evaluated aspect of the tipping system. Therefore, for businesses, how tips are distributed among employees can be considered an important aspect of the tipping system.

Recommendations

Based on the findings of the study, the following recommendations can be made for food and beverage businesses. First, because the fairness of the distribution system was the lowest-rated aspect of the tipping system (YI4: M = 3.33), it is recommended that businesses review how tips are distributed among employees and that the distribution rules be established clearly and communicated to employees. Second, because perceptions of fairness varied more widely among participants than the other items (SD = 1.22), managers may regularly assess employees' views regarding the tipping system in order to identify perceptions of unfairness. Third, since employees' perception of the tipping system was positively associated with job performance (β = .414), businesses may regard the way the tipping system is perceived by employees as a factor to be monitored in managing employee performance.

Limitations and Future Research

Several limitations should be taken into account when interpreting the findings. First, the sample was determined by purposive sampling and consisted of 273 volunteer employees who could be reached during the data collection period; therefore, the findings cannot be generalized to all employees of food and beverage businesses in Türkiye,

and some establishment types were represented by small proportions of the sample (4.8%–6.2%; Table 1). Second, the study employed a cross-sectional, correlational design with data collected at a single point in time, which does not allow conclusions about the causal direction of the relationship between the perception of the tipping system and job performance. Third, both variables were measured through the self-reports of the same respondents in a single questionnaire form; thus, job performance reflects employees' own evaluations. Fourth, the descriptive statistics showed high mean scores and negatively skewed distributions, suggesting a ceiling effect, and the normality tests were statistically significant; parametric analysis was preferred on the basis of the sample size and the skewness values (Field, 2018; Curran et al., 1996), but these characteristics of the data should be kept in mind. Fifth, the model explained 17.2% of the variance in job performance, no other variables were included in the model, and neither the amount of tips received nor the way tips are distributed in each business was measured.

In light of these limitations and the findings of this study, future research should examine the relationship between the tipping system and job performance more comprehensively by incorporating additional variables. In this context, including variables such as work motivation, job satisfaction, organizational commitment, perceived organizational justice, pay satisfaction, and customer satisfaction in research models may contribute to the literature. Furthermore, comparative studies conducted across different types of food and beverage businesses, different cities, and larger samples could be used to assess the generalizability of the present findings. In addition, the use of mixed-method research designs that combine qualitative and quantitative approaches in future studies may provide a more detailed understanding of employees' perceptions of the tipping system and how these perceptions are reflected in their job performance. Studies using probability sampling, longitudinal or experimental designs, and measures of job performance obtained from sources other than employees' own reports would also allow the generalizability and the causal direction of the relationship to be assessed more reliably.

Ethics & Conflict of Interest

Conflict of Interest: The authors declare no conflict of interest.

Ethics Committee: Decision of the Research and Publication Ethics Committee of Istanbul Medeniyet University, Social and Human Sciences

Approval Date: 2026-07-02 | **Decision No:** E-38510686-050.04-2600042351

Declarations

Funding: This research received no external funding.

Data Availability: Data supporting the findings of this study can be obtained from the corresponding author upon reasonable request.

AI Usage Statement: During the preparation of this manuscript, the authors used ChatGPT to translate draft text into English and assist with English-language and grammar editing. This use is disclosed in the manuscript. The authors subsequently reviewed, verified, and edited the text as necessary and take full responsibility for the article's scientific integrity, originality, and accuracy, in accordance with the guidelines of the Committee on Publication Ethics (COPE).

https://doi.org/10.5281/zenodo.24367976

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** The contribution percentages indicate the relative magnitude of each author's contribution to CRediT roles and to the manuscript overall.*

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DOI: https://doi.org/10.5281/zenodo.24367976