2025-1460 IJOI
https://www.ijoi-online.org/

International Journal of Organizational Innovation

THE EFFECTS OF EMPLOYEES' PAY SATISFACTION AND LABOR BURDENS ON TURNOVER INTENTION IN THE HOSPITALITY INDUSTRY

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Abstract

Based on the Conservation of Resources Theory, this study aims to investigate the mechanism by which salary satisfaction and labor burden influence turnover intention among employees in the hospitality industry. The hospitality sector, characterized as a labor-intensive industry, requires frontline employees to endure long working hours, high job demands, and relatively low pay. Such conditions often lead to job burnout and high turnover rates, adversely affecting both service quality and organizational performance. The construct of labor burden is operationalized into four dimensions—physical labor, cognitive labor, emotional labor, and aesthetic labor—to capture the multifaceted nature of employees' work efforts. According to the Conservation of Resources Theory, labor burden represents a process of resource depletion, while compensation satisfaction embodies a method of resource acquisition. When employees continuously expend physical and psychological resources in their work without adequate compensation or recognition, they are more likely to experience emotional exhaustion, depersonalization, and reduced personal accomplishment, which can lead to decreased job satisfaction and heightened turnover intentions.

A questionnaire survey was conducted among full-time frontline employees of tourist hotels in Taiwan, yielding 329 valid responses. The hypothesized model was tested using Structural Equation Modeling (SEM). Empirical results reveal that: First, labor burden has a significant positive effect on job burnout. Second, job burnout has a significant and negative impact on job satisfaction. Third, compensation satisfaction has a positive influence on both job engagement and job satisfaction. Fourth, job engagement enhances job satisfaction while reducing turnover intention. Fifth, job engagement and job burnout are significantly and negatively correlated. The findings suggest that compensation satisfaction and labor burden are critical antecedents of employees' turnover intention in the hospitality industry. Establishing equitable and competitive compensation systems, along with effectively managing labor demands, can mitigate burnout, enhance employee engagement and satisfaction, and reduce turnover intentions. The results of this study could provide valuable references for education and training, as well as human resources planning, for frontline employees in the catering industry.

Keywords: burden of labor, burnout, employees' satisfaction, work engagement, turnover intention

Acknowledgments: The authors would like to thank the support of the National Science and Technology Council, Taiwan, Republic of China (Grant No. MOST 108-2221-E-167-003).

Introduction

Talent is a crucial form of capital for industrial development. Currently, Taiwan faces increasingly fierce international competition, while its talent gap is widening. Turnover is a problem experienced worldwide, and if left unresolved, could seriously impact the provision of quality hospitality services (Krishnan & Rathakrishnan, 2025). Labour turnover is a significant challenge for the hospitality industry worldwide, especially the hotel sector (Park & Min, 2020). However, employee Turnover is a challenge in the tourism and hospitality industry (Gjerald et al., 2021). When organizations offer above-average benefits and salary, it increases job pursuit intentions among experienced hospitality employees (Jolly et al., 2020). In this context, providing high-quality services to meet customer needs has become one of the biggest challenges in the hospitality industry. Lings (2004), who proposed the concept of "internal market orientation", suggested that organizations should regard employees as internal customers while consumers as external customers. If internal customers' needs are satisfied first, they will be more likely to provide high-quality services to external customers, driven by job satisfaction.

Here comes the question: what kind of organizational environment not only retains senior staff but also attracts new talent? As Lawler (1971) proposed, providing rewards that meet employees' needs is a crucial factor in attracting and retaining talent, as well as motivating

them to work hard. Salary plays an important role among them. Employee satisfaction, employee engagement, and turnover intention have always been hot issues in the study of sustainable human resource management (Wen, Yan, & Sun, 2022). However, frontline employees in the hospitality industry play a key role in customer satisfaction. They are not only exposed to the pressure of dealing with customers directly, but also have long working hours. Unfortunately, their salary compensation is often not proportional to the work that they provide, resulting in a high turnover rate. Nasurdin et al. (2015) noted that front-line employees in the catering and hospitality industry often work long hours, yet receive a low salary and minimal tangible rewards. Therefore, hospitality management should establish a pay structure that attracts and retains employees (Mohanty & Mohanty, 2014). Based on the above, this study suggests that employees' satisfaction with pay is a crucial antecedent that influences their decision to leave or remain in the company.

The catering and hospitality industry is a labor-intensive one (Giousmpasoglou, 2024； Tajeddini et al., 2017). Labor is defined as "the physical or mental exertion paid by workers in the process of work for remuneration" (The Free Dictionary, 2015). Generally, workers offer physical labor and intellectual labor in exchange for remuneration (Lopez-Calva & Miyamoto, 2004). Nowadays, the catering and hospitality industry has growing demands for professional services provided by front-line employees to meet customers' needs; however, these employees earn relatively low wages (Kusluvan & Kusluvan, 2000; Sturman, 2001). In addition, front-line employees often have to deal with difficult customers and must display appropriate emotions and attitudes even in unpleasant working situations (Gursoy et al., 2011; Jung & Yoon, 2014; Han et al., 2016). In other words, enterprises not only expect their employees to provide services that require physical and intellectual labor, but also oblige employees to engage in emotional labor (Chu & Murrmann, 2006). In recent years, scholars and practitioners have realized the importance of aesthetic labor in the catering and hospitality industry (Irshad & Usman, 2025; Pounders et al., 2014). To meet the needs of the organization and its customers, front-line employees in the catering and hospitality industry must continually enhance their personal aesthetic skills. However, excessive aesthetic labor requirements impose a significant pressure and burden on staff (Tsaur & Tang, 2013). The front-line staff of the catering and hospitality industry are expected to provide different kinds of services. According to the Conservation of Resources (COR) theory, the higher the work requirements, the greater the mental effort an individual must expend and the more internal resources they consume, which eventually leads to the exhaustion of internal resources (Lee & Ashforth, 1996). Excessive labor may lead to tremendous pressure, job burnout, and even increased turnover intention (Jung & Yoon, 2014).

There are severe issues caused by extreme turnover in the hospitality industry that are detrimental to

organisations' growth, including increased costs (Li et al., 2021), disrupted organisational efficiency, and heightened stress among existing employees (Krishnan & Rathakrishnan, 2025). A minimum turnover level of less than 10% may be advantageous to hotels in creating new talent and fresh ideas (Alzubi, 2018). Consequently, reducing the turnover rate has been a key focus for business management in the catering and hospitality industry (Han et al., 2016).

According to the COR theory proposed by Hobfoll (1989), employees generally provide various labor (including physical, mental, emotional, and aesthetic labor) in exchange for remuneration. Therefore, when employees obtain resources (such as remuneration), they inadvertently suffer from "resource exhaustion" due to the provision of various labor and exposure to psychological pressure. Based on this theory, many studies found several impacts of resource depletion (or job demand) on organizational behavior, such as the effect of emotional labor on job burnout (or emotional exhaustion), job satisfaction, and turnover intention (Kim, 2008; Gursoy et al., 2011; Lam & Chen, 2012; Lee & Ok, 2012). Many other studies have also explored the impact of resource replenishment (or job resources) on organizational behavior, such as the impact of perceived pay equity and pay satisfaction on work engagement, job satisfaction, organizational commitment, turnover intention, and organizational citizenship behavior (Ronen, 1986; Wu et al., 2013; Jung & Yoon, 2015). Neither of the above two models can fully describe the relationship between the COR theory and organizational behavior theory. Moreover, whether the research results affect each other has not been verified. Meanwhile, Hakanen et al. (2008) explored the Job Demands-Resources Model (JD-R Model) and found that job resources affect work engagement, thereby predicting organizational commitment, and that job demands predict job burnout, which in turn predicts the likelihood of future depression among employees. Bakker et al. (2014) believed that job burnout and work engagement are important concepts because they can predict significant outcomes for individual employees and the entire organization. They found that job burnout results from a high job demand, and work engagement is influenced by job resources. However, there is limited research on how job demands simultaneously influence resource depletion, leading to job burnout, and how pay satisfaction affects resource obtainment, which in turn influences work engagement, thereby impacting employees' organizational behavior (i.e., job satisfaction and turnover intention).

Based on the COR theory, this study aims to explore the effects of job burnout caused by various burdens of labor (resource loss and depletion), and the effects of work engagement as a result of pay satisfaction (resource obtainment) on employees' organizational behavior (job satisfaction and turnover intention). In this study, a structural equation model (SEM) was employed to verify the proposed causal model. Moreover, it explores the effects of various types of employees' labor (i.e., physical, mental, emotional, and aesthetic labor)

on job burnout, and investigates the effects of satisfaction with various types of pay (i.e., pay level, pay raise, benefits, and pay structure and administration) on work engagement. Finally, this study compared the results of this research with previous literature and provided management implications, which can be used as a reference for the human resources department of the catering and hospitality industry in formulating pay systems, work allocation, staff training, and organizational behavior management.

Theoretical underpinning and hypotheses

Research related to the conservation of resources theory

This study is grounded in the Conservation of Resources (COR) theory. The COR theory posits that the more job demands an organization place on its employees, the greater the mental effort required and the more internal resources they consume. The Conservation of Resources (COR) theory has been widely applied to explain the relationships among stress, resource cycles, work engagement, and performance (Bon & Shire, 2022). Additionally, the more job resources employees have, the more resources they can utilize to replenish those they have consumed. Therefore, employees' perceived resource consumption will not be high when they have more job resources despite being burdened with many job demands (Hobfoll, 1989). According to the above viewpoints, if employees have access to resource replenishment when experiencing resource depletion, resource replenishment and resource depletion may interact with each other, producing moderating effects on outcome variables (Hobfoll & Lilly, 1993). This study holds that employees invest in various labor (resource loss) in exchange for remuneration (resource obtainment). Employees will gradually develop a high sense of job burnout when they believe that the burden of labor outweighs the pay satisfaction, but they will exhibit a high level of work engagement when their pay satisfaction exceeds their perceived burden of labor.

Relationship among Burden of Labor on Job Burnout and Job Satisfaction

Hochschild (1983) divided labor into physical, mental, and emotional labor. According to the COR theory, when employees work based on job demands, their internal energy will gradually be depleted, and pressure will be generated due to the constant effort and the gradual depletion of internal resources. This is referred to as the "burden of labor" in this study. In this study, the burden of physical labor is defined as the tension and pressure that employees experience when performing physical work as obligated by the organization. The burden of intelligent labor is defined as the tension and pressure employees experience when performing the organization's required mental work. The burden of emotional labor is defined as the tension and pressure that employees experience when giving emotional services required by the organization. This study defines the burden of aesthetic labor as the tension and pressure that employees

experience when they provide aesthetic labor required by the organization for which they work.

Job burnout is a negative symptom experienced by employees due to their work, specifically a comprehensive psychological symptom resulting from long-term work-related pressure to which workers are exposed (Cordes & Dougherty, 1993). This study, drawing on Maslach's (1982) research, defines job burnout as a syndrome characterized by emotional exhaustion, depersonalization, and a low sense of personal accomplishment that individuals may experience when interacting with customers in the workplace. Hackman and Oldham (1975) described job satisfaction as the degree to which employees are satisfied and happy with their work. This study defines job satisfaction as the personal satisfaction that employees experience in the hospitality industry at work.

The Effect of Burden of Labor on Job Burnout and Job Satisfaction

Generally speaking, workers provide physical, mental, emotional, and aesthetic labor in exchange for remuneration (Hochschild, 1983; Warhurst et al., 2000; Lo et al., 2014). The Job Demands-Control Model (JD-C model) and JD-R Model suggest that the emotional requirements imposed by an organization on its employees are the primary source of pressure at work, and that long-term exposure to this work situation reduces employees' job satisfaction (Demerouti et al., 2001; Bakker et al., 2004). Similarly, according to the COR theory, the internal energy of employees in the hospitality industry is consumed when they provide various labor services. Gradually, their internal energy will be exhausted, leading to undue work pressure (Tsaur & Tang, 2013; Lo et al., 2014). Faced with work pressure, employees are forced to adopt various strategies to cope, which further consumes their resources. The repeated loss of resources will lead to job burnout and a decline in job satisfaction. According to COR theory, job burnout occurs when employees find their resources depleted, it is difficult to regain them, and as a result become stressed (Bakaç et al., 2022).

Numerous studies have confirmed that long working hours (Liu & Tanaka, 2002; Dembe et al., 2005) and heavy workloads (Janssen & Nijhuis, 2004; Krause et al., 2005) are significant contributors to job burnout. Wang et al. (2013) noted that employees in Taiwan's hospitality industry frequently work long hours, have limited non-working days, and undertake heavy workloads, which puts them under considerable pressure and affects their work performance. This study suggests that excessive physical labor (i.e., resource depletion) without adequate compensation (i.e., resource replenishment) can put employees under significant pressure and impose a substantial burden, ultimately leading to job burnout and reduced job satisfaction. In addition to physical labor, employees in the hospitality industry are required to provide intelligent labor. For instance, tour guide leaders are expected to act not only as leaders and guides but also as mediators, information providers, and actors. They should also be capable of

promoting group interaction, ensuring security, providing protection, solving technical problems, and handling group conflicts (Yiannakis & Gibson, 1992). Flight attendants are not only required to master a wide range of professional skills, but also expected to cater to and respond to the diverse needs of passengers from different nationalities and cultural backgrounds. As described, these employees play multiple roles simultaneously, which imposes heavy mental workloads and pressure on them. Based on the aforementioned, this study suggests that, similar to physical labor, the excessive burden of intellectual labor experienced by employees in the hospitality industry will lead to job burnout, thereby reducing their job satisfaction. Numerous academic studies have examined the impact of emotional labor on job burnout (Kim, 2008; Lee & Ok, 2012; Wu & Shie, 2017). Amissah et al. (2022) investigate the effect of emotional labour on frontline employees' emotional exhaustion and job satisfaction within the hotel industry. The results showed that surface acting was negatively associated with job satisfaction. Abraham (1998) argued that employees in the hospitality industry are expected to display appropriate emotions during work, which may lead to emotional dissonance and reduced job satisfaction. Kim (2008) confirmed that surface acting, a kind of emotional labor, can significantly increase the emotional exhaustion of employees. Emotional labor has a negative impact on job satisfaction (Gursoy et al., 2011; Kaur & Malodia, 2017). In addition, Tsaur and Tang (2013) found that excessive aesthetic labor can burden front-line employees in the hospitality industry, especially when they are criticized by their superiors for failing to meet organizational requirements, which further causes unhappiness and increased job turnover. Spiess and Waring (2005) noted that some Asian airlines would discontinue the services of flight attendants due to their poor appearance. Flight attendants' failure to meet the organization's requirements in terms of appearance and body figure due to natural changes over time is perceived as shameful by themselves because they impose demanding aesthetic requirements on themselves. Mackenzie and Kerr (2013) observed adventure tour guides and noted that aesthetic labor can put high pressure on them. Accordingly, the burden of aesthetic labor can also lead to job burnout and dissatisfaction among employees. Based on the previous paragraphs, this study proposes the following hypotheses:

H1: The burden of labor experienced by the employees of the hospitality industry exerts a positive effect on job burnout.

H2: The burden of labor experienced by the employees of the hospitality industry exerts a negative effect on job satisfaction.

Lee and Ashforth (1996) found that emotional exhaustion, depersonalization and a low sense of personal accomplishment reduce job satisfaction. Lewig and Dollard (2003) explored the organizational behavior of call center employees and found that emotional exhaustion significantly reduces employees' job

satisfaction. Cullen et al. (2008) conducted research on the employees in the food processing industry and confirmed that the higher the job burnout, the lower the job satisfaction. Other studies have also confirmed that job burnout can have a negative and significant impact on job satisfaction (Maslach et al., 2001). Based on the above discussion, this study puts forward the following hypotheses:

H3: The job burnout of employees in the hospitality industry exerts a significant negative impact on their job satisfaction.

Relationship among Pay Satisfaction, Work Engagement, and Job Satisfaction

Pay refers to the remuneration that employees receive from an organization for their labor service. Huang et al. (2019) note that satisfaction with one's pay is associated with decreased turnover intentions in the tourism and hospitality sectors. Heneman and Schwab (1985) defined pay satisfaction as employees' positive or negative feelings toward their overall compensation. Their pay satisfaction scale, which includes four dimensions—pay level, pay raise, benefits, and pay structure and administration—has been widely supported in subsequent research. Kahn (1990) introduced the concept of "engagement," which describes how organizational members manage their work roles. He later defined work engagement as the extent to which individuals invest themselves in their roles (Kahn, 1992). Schaufeli et al. (2002a) investigated work engagement, defined as the continuity of employees' job involvement and their state of positive emotions and motivation, and developed the concept of operationalization, which includes three constructs: vigor, dedication, and absorption.

The Effect of Pay Satisfaction on Work Engagement and Job Satisfaction

Heneman and Schwab (1985) believed that employees compare the ratio of their investment in work to their remuneration with that of others. When the remuneration ratio is low, employees tend to reduce their investment in work. Previous studies have consistently shown that job resources are positively correlated with work engagement (Bakker & Demerouti, 2007；Grobelna & Tokarz-Kocik, 2025；Schaufeli & Bakker, 2004). Job resources refer to the material, social, or organizational resources related to work (Bakker & Demerouti, 2008), such as employees' salary and benefits, social support, organizational support, and learning opportunities.

Therefore, this study infers that the more resources the employees have, the higher their work engagement will be. Wu et al. (2013) noted that employees will strive to provide quality service when they are given fair remuneration. Pay satisfaction has a significant impact on employee engagement (Wen et al., 2022). Jung and Yoon (2015) found that the pay satisfaction of hospitality employees has a significant and positive effect on their work engagement (except for pay raises), with benefits being the most influential factor, followed by pay level and pay structure. Relevant research has also noted that the high

turnover rate of hospitality employees may be related to the following factors: employees' perceived unfair pay and benefits, few promotion opportunities, insufficient work engagement, poor working relationship between superiors and subordinates, and long working hours (Davidson & Wang, 2011; Kuria et al, 2012; AlBattat et al., 2014; Mohanty & Mohanty, 2014). Based on the above related research results, this study proposes the following hypothesis:

H4: The pay satisfaction of employees in the hospitality industry significantly and positively affects their work engagement.

Ronen (1986) noted that the impact of employees' extrinsic pay satisfaction on job satisfaction and retention is greater than that of intrinsic pay satisfaction. Nainggolan and Donna (2023) explored the job satisfaction of frontline hotel employees, and the results showed that compensation plays a significant role in increasing job satisfaction. Jung and Yoon (2015) found that employee pay satisfaction in the hospitality industry has a significant negative impact on their turnover intention, with the pay structure having the greatest impact, followed by pay level, pay raise, and benefits, respectively. That is to say, the higher the employees' satisfaction with an organization's pay structure, pay level, pay raise, and benefits, the higher their satisfaction with the job and the lower their turnover intention. Based on the above related research results, this study proposes the following hypothesis:

H5: The pay satisfaction of employees in the hospitality industry significantly and positively affects their job satisfaction.

Brown (1996) noted that job involvement impacts employees' job satisfaction and organizational commitment. This study posits that the concept of job involvement is closely related to work engagement, suggesting that work engagement has a significant impact on job satisfaction and organizational commitment. Saks (2006) found that work engagement affects job satisfaction, organizational commitment, turnover intention, and organizational citizenship behavior. Sypniewska, Baran, and Kłos (2023) found a positive relationship between work engagement and job satisfaction. Christian et al. (2011) also confirmed that work engagement is an important factor in predicting work performance. Consequently, stimulating employees' work engagement is crucial for enterprises. Yeh (2013) found that work engagement among hospitality employees has a significant and positive effect on their job satisfaction. Based on the above, this study proposes the following hypothesis:

H6: The work engagement of employees in the hospitality industry significantly and positively affects their job satisfaction.

Relationship between Job Satisfaction and Turnover Intention

Employees' dissatisfaction or frustration at work can have multiple negative effects on both them and the

organization. For instance, their willingness to work is reduced; they often come in late for work and leave early, perform their job poorly, and sometimes resign. Mobley et al. (1978) described turnover intention as the tendency of organizational members to resign and find another job because they are dissatisfied with their work. Many scholars have demonstrated that turnover intention is one of the most effective indicators for predicting and evaluating actual turnover behavior (Mobley, 1977; Lee & Mowday, 1987). Hancock et al. (2013) observed that employees tend to consider and assess the situation for a period before actually leaving a job, a phenomenon referred to as turnover intention. In this study, turnover intention is defined as the employees' intention to resign and seek another job due to their dissatisfaction with their current job.

Job satisfaction is a crucial factor that influences employees' turnover intentions (Jogi et al., 2024). Generally speaking, high job satisfaction will lead to good work performance, increasing employees' willingness to stay. On the contrary, employees with low job satisfaction have a higher intention to turnover (Chen, 2006; Jou et al., 2013; Krishnan & Rathakrishnan, 2025; Sudiarta et al., 2025; Yang et al., 2016; Chung et al., 2017; Wen et al., 2022). This result has been confirmed by several relevant studies; for instance, Kim et al. (2005) found that the job satisfaction of employees in a chain restaurant has a negative impact on turnover intention. Chen (2006) claimed that the higher the job satisfaction of flight attendants, the lower their turnover intention will be; conversely, the lower their job satisfaction, the higher their turnover intention. Lastly, Yang (2010) found that high job satisfaction of hospitality industry employees significantly reduces their turnover intention. Based on the above, this study proposes the following hypothesis:

H7: The job satisfaction of employees in the hospitality industry has a negative impact on their turnover intention.

Relationship between Work Engagement and Job Burnout

Research on job burnout described work engagement as its opposite (Maslach et al, 2001). Schaufeli et al. (2002b) pointed out that vigor and dedication are theoretically regarded as the opposite of emotional exhaustion and cynicism (or depersonalization), respectively. Some studies have also found that job burnout is negatively correlated with work engagement, while the core dimensions of job burnout (emotional exhaustion and depersonalization) and work engagement (vigor and dedication) are inversely related to each other (Gonzalez-Roma et al., 2006; Schaufeli et al., 2008). Based on the above discussion and theoretical basis, this study proposes the following hypothesis:

H8: There is a negative relationship between work engagement and job burnout experienced by employees in the hospitality industry.

Figure 1 demonstrates the direct and indirect effects of the burden of labor and pay satisfaction on turnover

intention through job burnout, work engagement, and job satisfaction.

Methodology

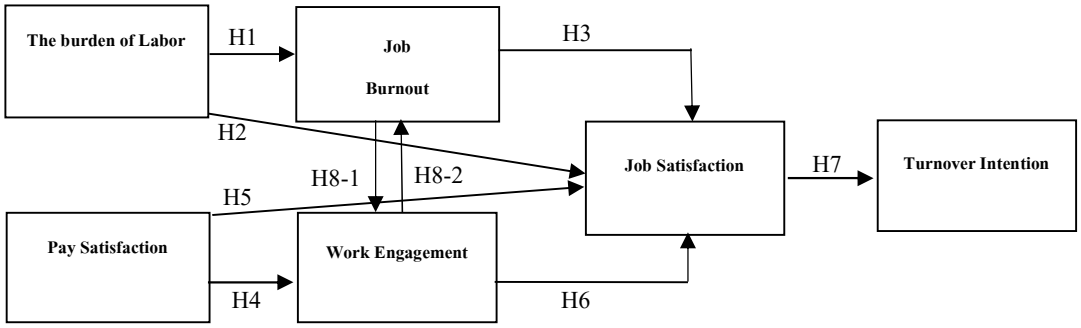


Figure 1. The conceptual model of the study

Sampling and procedure

This study administered a self-reported questionnaire, which is the most widely used data collection method in the field of social science. Many previous studies on aesthetic labor and emotional labor recruited front-line employees in the hospitality industries as participants (Spiess & Waring, 2005; Warhurst & Nickson, 2007; Gursoy et al., 2011; Tsaur & Tang, 2013). This study recruits front-line employees from Taiwan's tourist hotels (including attached restaurants), full-service restaurants, and travel agencies as research participants due to the fierce competition in these sectors. This study found that the management of these organizations values staff training and often has high requirements for employees' service quality and workload. Moreover, the cognitive level of front-line staff in these sectors is comparable.

Crampton and Wagner (1994) argued that measuring two or more constructs simultaneously with a self-reported scale would cause the expansion of correlation between variables. In particular, when the variables relate to organizational behavior, such as job satisfaction, organizational commitment, and scope of work, the expansion will be more pronounced. In this way, common method variance (CMV) would expand improperly and even weaken the relationship between variables, resulting in the deviation of research results (Arnold & Feldman, 1981). To reduce the incidence of CMV, this study focused on designing the scale and arranging questionnaire items, aiming to minimize unnecessary psychological interference with the respondents. The following methods were utilized during the design of the questionnaire: information hiding, random allocation of items, reverse question design, and text organization methods.

Data collection

The purposive sampling method was used to collect questionnaires. First, potential front-line staff of tourist hotels (including attached restaurants), full-service restaurants, and travel agencies were selected, contacted, and invited through social media networks. Before they were asked to answer the questionnaire, the purpose and procedures of the study were explained to them. Additionally, consider giving a nice gift to boost their willingness to fill it out. Since the content of the questionnaire involves respondents' views on the organization and their organizational behavior, to avoid their inability to answer honestly under pressure, this paper used Google Forms to design the questionnaire, and a Google Form hyperlink was sent to participants via email or Line. A total of 400 questionnaires were distributed, excluding 71 questionnaires that were refused, those with no salary adjustment, and invalid questionnaires. A total of 329 valid questionnaires were returned, and the return rate of valid questionnaires was about 82%.

Measurement

The study employed scales with good validity and reliability. Three experts and scholars in the field of human resources were invited to assist in examining the suitability of the content of the items and scales after the questionnaire was compiled. To accurately reflect the working conditions of employees in the hospitality industry, the wording of the aforementioned items was slightly modified to account for their specific working characteristics.

The measurement scale for the burden of labor comprises four sub-dimensions, totaling 14 items. Additionally, four items for each dimension from Lo et al. (2014) were considered to measure the burden of physical and intellectual labor. Three items from Tsaur and Tang (2013) were considered to measure the burden of physical labor. The burden of emotional labor was measured using the Emotional Labor Scale for Surface Acting proposed by Brotheridge and Lee (2003), which consists of three items. The measurement of pay satisfaction is based on the scale developed by Heneman and Schwab (1985), which consists of four sub-dimensions and a total of 18 items: pay level (3 items), raise amount (3 items), benefits (4 items), and pay structure and administration (4 items). Work engagement was measured using the short version of the Utrecht Work Engagement Scale (UWES-9), developed by Schaufeli et al. (2006), which comprises three sub-dimensions (vigor, dedication, and absorption) and includes a total of nine items. The Job Burnout Scale is based on the instrument developed by Maslach and Jackson (1981), which consists of three dimensions: emotional exhaustion (9 items), depersonalization (5 items), and a low sense of personal accomplishment (8 items). Job satisfaction was measured using the overall satisfaction dimension from the Affective Responses to Work section of the Job Diagnostic Survey, developed by Hackman and Oldham (1975). This dimension includes a total of 5 items. Turnover intention was measured using

the scale developed by Pomaki et al. (2010), which consists of four items. The items in the measurement scale were scored using a 7-point Likert scale (1 represents strongly disagree, and 7 represents strongly agree). Please refer to Appendix 1 for the scales of the research variables, items, and references. Gender, age, the level of education, Occupation, work experience, and hotel locations where the respondent is employed were included as demographic variables.

Data analysis

The collected data were analyzed using IBM SPSS and AMOS. Descriptive statistics, correlations, and reliability were first assessed. Confirmatory factor analysis (CFA) was then conducted in AMOS to validate the measurement model and examine model fit (Hair et al., 2009). Structural equation modeling (SEM) was employed to test the hypotheses, enabling the simultaneous analysis of both measurement and structural models. The following section describes the sample structure of this research. Regarding gender, the proportion of female respondents was 57.4% (n = 189). Regarding age, 241 (73.2%) were between 21 and 40 years old. In terms of educational attainment, the majority graduated from junior colleges or universities (66.6%, n = 219). Moreover, in terms of occupation, 182 of them were counter clerks (55.3%). Regarding work experience, most people had worked between 1 and 5 years (62.9%, n = 207). As for hotel locations, most are located in the Northern region of Taiwan (45.0%, 148). Based on the above, since we excluded frontline employees without pay raises, there were not many respondents under the age of 20 and with less than one year of service. There is not much difference between the sample structure of this study and the current situation of the hospitality industry; hence, it should be representative of the population.

Results

Measurement results

Based on previous research, when applying Structural Equation Modeling (SEM) to verify the theoretical model, the confirmatory factor analysis could be employed for each measurement model to confirm the reliability and validity of a scale, especially when some dimensions (or measurement models) are quite complicated (Anderson & Gerbing, 1988). Moreover, the overall causal model could be verified (Kumar, Scheer, & Steenkamp, 1995; Lusch & Brown, 1996) to determine the model fit indices. In the current study, the model fit indices, reliability, and validity of potential variables (or measurement models) in the research model were first tested. If the model fit indices, reliability, and validity for each measurement model were all acceptable, the following verification for the model fit indices and hypothesis for the overall causal model can be carried out.

When applying SEM to verify the theoretical model, the model fit indices should be considered first (Byrne, 2010). Among them, the chi-square value (χ^2) is the original fit index for structural models. For the chi-square value, the smaller the value, the better; however, there is

no certain standard and it can be easily affected by the number of samples as well as model complexity, resulting in a high possibility of model rejection (Bentler & Bonett, 1980; Marsh & Hocevar, 1985; Marsh, Balla, & McDonald, 1988). Bagozzi and Yi (1988) suggested using χ^2/df to test the model fit. If the value of χ^2/df is less than 3, it indicates a good model fit (Kline, 2010). If the value of χ^2/df is less than 5, it indicates that the model fit is acceptable (Schumacker & Lomax, 2004). Moreover, indicators such as GFI, AGFI, NFI, CFI, RFI, IFI, SRMR, and RMSEA can be used to comprehensively assess the model's fit, including its advantages and disadvantages (e.g., Jackson et al., 2009). If the GFI, AGFI, NFI, CFI, RFI, and IFI are all above 0.9, the model fit is good. According to Doll, Xia, and Torkzadeh (1994), when the number of parameters estimated by the model is high, but GFI does not reach 0.9, the standard level can be appropriately reduced to 0.8. MacCallum and Hong (1997) believed that an AGFI above 0.8 could be acceptable. When the SRMR is lower than 0.05, it suggests a good model fit (Jöreskog & Sörbom, 1989); when the SRMR is lower than 0.08, it means an acceptable model fit (Hu & Bentler, 1999). According to Bollen (1989), an RMSEA of less than 0.1 can be considered acceptable.

Table 1 shows the results of the model fit indices and the confirmatory factor analysis of the measurement model in this study. Regarding the burden of labor, the initial model fit indices were not satisfactory. Referring to the standardized residuals matrix, a residual value of 5.557 existed between LB11 and LB12. The absolute value of standardized residuals between LB11 and other variables over 1.96 was more frequent than between LB12 and other variables. Moreover, since the factor loading value of LB11 (0.588) was less than that of LB12 (0.712), we decided to delete LB11. After the deletion, the model fit indices of most indicators improved to good or acceptable levels (χ2 = 239.098, χ2/df = 3.920, GFI = 0.901, AGFI = 0.853, NFI = 0.892, CFI = 0.917, RFI = 0.882, SRMR = 0.072, and RMSEA = 0.094), and the factor loading values of all items became significant and above 0.6. For pay satisfaction, due to the satisfactory initial model fit indices (χ^2=191.901, χ^2/df=2.629, GFI=0.921, AGFI=0.886, NFI=0.954, CFI=0.971, RFI=0.942, SRMR=0.034, RMSEA= 0.070), and since the factor loading values of all items were significant and above 0.6, no revision was required. For work engagement, the initial model fit indices were rather bad. Based on the standardized residuals matrix, a residual value of 4.660 existed between WE13 and WE21. The absolute value of standardized residuals between WE13 and other variables over 1.96 was more frequent than that between WE21 and other variables, and the factor loading value of WE13 (0.495) was lower than that of WE21 (0.851). Due to this, we decided to delete WE13. After the deletion, the model fit indices of most indicators became satisfactory or acceptable (χ^2=100.666, χ^2/df=5.922, GFI=0.934, AGFI=0.861, NFI=0.955, CFI=0.962, RFI=0.926, SRMR=0.064, RMSEA= 0.122), while the factor loading values of all items became significant and above 0.6. Concerning job burnout, the initial

model fit indices were not satisfactory. Based on the standardized residuals matrix, a residual value of 4.181 existed between BO11 and BO25. The absolute value of standardized residuals between BO11 and other variables over 1.96 was more frequent than that between BO25 and other variables, and the factor loading value of BO11(0.457) was lower than that of BO25(0.588). Hence, BO11 was deleted. After that, the model fit indices of most indicators turned satisfactory or acceptable (χ^2=328.476, χ^2/df=3.776, GFI=0.874, AGFI=0.827, NFI=0.900, CFI=0.924, RFI=0.888, SRMR=0.056, RMSEA=0.092), while the factor loading values of all items turned significant and above 0.5.

The initial model fit indices for job satisfaction were good (χ2 = 3.102, χ2/df = 1.551, GFI = 0.995, AGFI = 0.976, NFI = 0.992, CFI = 0.997, RFI = 0.975, SRMR = 0.021, RMSEA = 0.041); however, the factor loading value for JS2 (0.331) was lower than 0.4, while the other factor loading values were all above 0.6. Therefore, JS2 was deleted. In terms of turnover intention, the initial model fit indices were acceptable (χ^2=19.433, χ^2/df=9.717, GFI=0.971, AGFI=0.856, NFI=0.956, CFI=0.960, RFI=0.887, SRMR=0.038, RMSEA =0.163), and the factor loading values of all items were significant and above 0.6; thus, no corrections were made.

Table 1. Confirmatory Factor Analysis of Measurement Model

Dimensions	Sub-dimensions	Items	Factor Loadings	AVE	CR	Cronbach's α
Labor burden	Physical labor	LB12	0.679	0.602	0.951	0.950
		LB13	0.941			
		LB14	0.912			
	Intelligence labor	LB21	0.698			
		LB22	0.790			
		LB23	0.660			
		LB24	0.685			
	Emotional labor	LB31	0.788			
		LB32	0.746			
		LB33	0.686			
	Aesthetic labor	LB41	0.810			
		LB42	0.880			
		LB43	0.746			
Pay satisfaction	Pay level	PS11	0.855	0.720	0.972	0.969
		PS12	0.891			
		PS13	0.780			
	Pay raise	PS21	0.690			
		PS22	0.871			
		PS23	0.941			
	Benefits	PS31	0.848			

		PS32	0.904		
		PS33	0.902		
		PS34	0.887		
	Pay structure /administration	PS41	0.910		
		PS42	0.911		
		PS43	0.766		
		PS44	0.634		
Work engagement	Vigor	WE11	0.946	0.764	0.962	0.961
		WE12	0.937			
	Dedication	WE21	0.850			
		WE22	0.867			
		WE23	0.772			
	Absorption	WE31	0.747			
		WE32	0.963			
		WE33	0.885			
Burnout	Emotional exhaustion	BO12	0.726	0.606	0.958	0.956
		BO13	0.847			
		BO14	0.806			
		BO15	0.782			
		BO16	0.703			
	Depersonalization	BO21	0.659			
		BO22	0.911			
		BO23	0.919			
		BO24	0.819			
		BO25	0.587			
	Personal accomplishment	BO31	0.808			
		BO32	0.701			
		BO33	0.773			
		BO34	0.838			
		BO35	0.722			
Job satisfaction		JS1	0.947	0.594	0.810	0.811
		JS3	0.644			
		JS4	0.686			
Turnover intention		TI1	0.600	0.515	0.806	0.806
		TI2	0.858			
		TI3	0.753			
		TI4	0.630			

For the measurement models and corresponding items, the confirmatory factor analysis was carried out using Cronbach's α and SEM to test the

reliability and validity of each latent variable scale. As illustrated in Table 2, Cronbach's α of each dimension was larger than 0.8, suggesting a high-reliability level (Nunnally, 1978). Except for the factor loading value of BO25, which was less than (but close to) 0.6, the other factor loading values were all significant and above 0.6, suggesting that the convergent validity of each variable (Hair et al., 2009) and the explanatory ability of items regarding each latent variable were good.

Table 2. Discriminant Validity Assessment

Dimensions	Burden of Labor	Pay Satisfaction	Work Engagement	Job Burnout	Job Satisfaction	Turnover Intention
Burden of Labor	**0.776**					
Pay Satisfaction	-0.101	**0.849**				
Work Engagement	-0.144**	0.429**	**0.874**			
Job Burnout	0.479**	-0.179**	-0.340**	**0.778**		
Job Satisfaction	-0.186**	0.503**	0.629**	-0.434**	**0.771**	
Turnover Intention	0.363**	-0.276**	-0.305**	0.517**	-0.452**	**0.718**

Note 1：The value of those in the positive diagonal (in bold) is the square root of AVE, which should be larger than the value of those in the non-diagonal (correlation coefficient)
Note 2: * denotes p<0.05; ** denotes p<0.01

According to Bagozzi and Yi (1988), the average variance extracted (AVE) should be more than 0.5. The larger the value of AVE, the better the convergent validity. The composite reliability (CR) or construct reliability of each latent variable should be larger than 0.7, indicating an ideal internal consistency of the model (Bagozzi & Yi, 1988). As shown in Table 3, all the values of CR were between 0.806 to 0.972, all of which satisfied the standard of 0.7 (Hair et al., 2009; Bagozzi & Yi, 1988).

Furthermore, the values of AVE were all between 0.515 and 0.764, which are larger than the suggested value of 0.5 (Hair et al., 2009; Bagozzi & Yi, 1988). Hence, it can be concluded that the research scale has good convergent validity and construct reliability. This means that the questionnaire items effectively reflect the latent features of dimensions with common factors. For the reliability, Cronbach's α of each dimension was above 0.7, indicating that the scale has good reliability (Hair et al., 2009).

Additionally, as presented in Table 4, the square root of all AVE values was larger than the value of the correlation coefficient among various dimensions, indicating that the scale also exhibits good discriminant validity (Hair et al., 2009; Fornell & Larcker, 1981).

Estimated Values of Coefficients of the Measurement Model

Before using SEM to verify the causal model, it is necessary to consider whether the model fit indices are satisfactory (Byrne, 2010). As shown in Figure 1, the chi-square value of the overall causal model was 551.424 ($p<0.001$), while χ^2/df was 3.08, which is slightly above 3 and below 5, implying an acceptable model fit index (Kline, 2010). The values of the other indicators of model fit indices were as follows: GFI=0.867, AGFI=0.828, NFI =0.850, CFI =0.901, IFI=0.903, RFI =0.825, SRMR=0.10, RMSEA=0.08. As illustrated in the results, model fit indices of the causal model in this study were acceptable. The estimated values of the coefficients in the measurement model of this study (shown in Table 3) were associated with positive error variance. All the factor loadings were highly significant ($p < 0.001$), indicating that all the estimated coefficient values were reasonable.

Table 3. Estimated Values of Coefficients of Measurement Model.

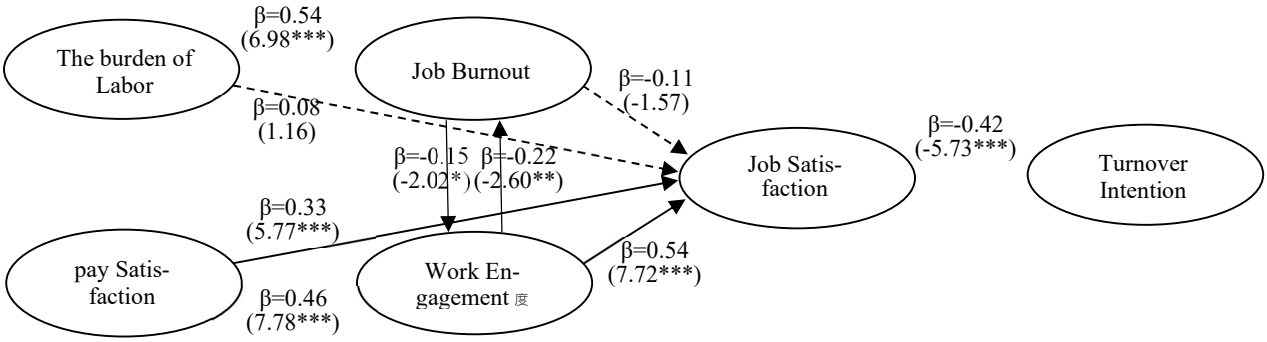
Dimensions		Factor Loadings	Standard Deviation	t-value
Burden of Labor	Physical Labor	0.501	0.102	7.323***
	Intelligent Labor	0.641	0.101	8.995***
	Emotional Labor	0.700	0.119	9.447***
	Aesthetic Labor	0.688	---	---
Pay Satisfaction	Pay Level	0.807	---	---
	Pay Raise	0.833	0.048	20.241***
	Benefits	0.847	0.052	19.671***
	Pay Structure/Administration	0.889	0.049	18.608***
Work Engagement	Vigor	0.754	0.056	14.790***
	Dedication	0.895	0.058	17.616***
	Absorption	0.818	---	---
Job Burnout	Emotional Exhaustion	0.703	---	---
	Depersonalization	0.825	0.111	12.795***

	Low Personal Accomplishment	0.834	0.090	12.850***
Job Satisfaction	JS1	0.746	---	---
	JS3	0.838	0.088	13.818***
	JS4	0.674	0.083	11.445***
Turnover Intention	TI1	0.586	---	---
	TI2	0.857	0.144	10.282***
	TI3	0.765	0.138	9.959***
	TI4	0.625	0.133	8.770***

Note 1: --- is set as a constant value of 1 in the AMOS model; thus, there is no standard deviation and t-value
Note 2: * denotes p<0.05; ** denotes p<0.01; *** denotes p<0.001

Test of the hypotheses

The SEM path coefficients of this study are illustrated in Figure 2, and the verifications of the hypotheses are as follows. For resource consumption, the burden of labor had a significant and positive effect on job burnout ($\beta = 0.54$, $p < 0.001$), supporting H1. However, the burden of labor ($\beta = 0.08$, $p > 0.5$) and job burnout ($\beta = -0.11$, $p > 0.5$) had no significant direct influence on job satisfaction, indicating that H2 and H3 are not supported. Hence, job burnout could increase with the burden of labor for frontline employees. Further, the burden of labor and job burnout did not significantly affect job satisfaction. Regarding resource acquisition, pay satisfaction had a significantly positive effect on work engagement ($\beta = 0.46$, $p < 0.001$), supporting Hypothesis 4. Moreover, it was found that pay satisfaction ($\beta = 0.33$, $p < 0.001$) and work engagement ($\beta = 0.54$, $p < 0.001$) had a significant positive effect on job satisfaction, indicating that H5 and H6 are both supported. These findings suggest that when the pay satisfaction of frontline employees is enhanced, their work engagement and job satisfaction may also increase, and that when work engagement is increased, job satisfaction can improve. In addition, job satisfaction had a significant negative influence on turnover intention, suggesting that H7 is supported, indicating that the higher the job satisfaction of frontline employees, the lower their turnover intention will be. Regarding work engagement and job burnout, the results indicated that job burnout had a significant negative influence on work engagement ($\beta = -0.15$, $p < 0.05$), and work engagement also had a significant negative impact on job burnout ($\beta = -0.22$, $p < 0.10$). This illustrates that work engagement and job burnout are significantly negatively correlated, supporting H8-1 and H8-2; thus, work engagement and job burnout have a negative relationship with each other. Thus, can the burden of labor and job burnout indirectly affect job satisfaction through the mediation of



Note: β = standardized regression coefficients; ( ) means t-value, * p<0.05; ** p<0.01; ***p<0.001
A solid line represents obvious influence; a dashed line represents no obvious influence.

Figure 2. Path Coefficient Diagram

work engagement? This question remains to be verified in the future.

Analysis of Path and Mediating Effects

The SEM was used to test the interaction among variables in the model (as shown in Table 4). Except for the direct effect among variables, the interaction encompasses both the indirect effect and the total effect (which includes both the direct and indirect effects) generated through mediating variables. Rich managerial implications can be provided theoretically and practically to understand the indirect effect among variables. In terms of work resource acquisition, the direct effect of work engagement on job satisfaction reached 0.542, the indirect effect of pay satisfaction on job satisfaction through work engagement was 0.248 (0.457* 0.542), and the direct effect of pay satisfaction on job satisfaction (0.335) was larger than the indirect effect (0.248), with a total effect of 0.583, which means that the total effect of pay satisfaction on job satisfaction through work engagement was better than the direct effect. Therefore, pay satisfaction could partially influence job satisfaction through work engagement. For resource consumption (or job demand), the direct effect of job burnout on job satisfaction was 0.081, while the indirect effect of labor burden on job satisfaction through job burnout was -0.061 (-0.114*0.542). Hence, the direct effect (0.081) was stronger than the indirect effect (-0.061), resulting in a total effect of 0.020, indicating that the total effect of labor burden on job satisfaction through job burnout was weaker than the direct effect. It can be concluded that job burnout may not mediate between labor burden and job satisfaction. However, the above mediating effects still require further verification.

Next, the verification of the mediating effect was conducted. Using the method proposed by Baron and Kenny (1986), this paper first examined the

mediating effect of job burnout on the relationship between labor burden and job satisfaction. As shown in Table 5, when labor burden is an independent variable and job satisfaction is a dependent variable in the regression analysis, the regression coefficient is -0.064 (i.e., $\alpha 1$; $p > 0.05$). If the burden of labor is an independent variable and job burnout is a dependent variable in the regression analysis, the regression coefficient changes to 0.479 (i.e., $\alpha 2$; $p < 0.001$).

Table 4. Verification of the Effects between Dimensions

Relationship between Dimensions	Direct Effect	Indirect Effect	Total Effect
Pay Satisfaction→Work Engagement	0.457	----	0.457
Work Engagement→Job Satisfaction	0.542	----	0.542
Pay Satisfaction→Job Satisfaction	0.335	0.248	0.583
The burden of Labor→Job Burnout	0.542	----	0.542
Job Burnout→Job Satisfaction	-0.114	----	-0.114
The burden of Labor→Job Satisfaction	0.081	-0.061	0.020
Job Burnout→Work Engagement	-0.153	----	-0.153
Work Engagement→Job Burnout	-0.216	----	-0.216

If the burden of labor and job burnout are independent variables and job satisfaction is a dependent variable in the regression analysis, the regression coefficients are 0.063 (i.e., $\alpha 3$; $p > 0.05$) and -0.266 (i.e., $\alpha 4$; $p < 0.001$), respectively. Since $\alpha 1$ and $\alpha 3$ are insignificant, as suggested by Baron and Kenny (1986), job burnout does not mediate the burden of labor and work satisfaction.

For the mediating effect of work engagement on pay satisfaction and job satisfaction, as shown in Table 5, when pay satisfaction is the independent variable and job satisfaction is the dependent variable in the regression analysis, the regression coefficient is 0.513 (i.e., $\alpha 1$; $p < 0.001$). Meanwhile, when pay satisfaction is an independent variable and work engagement is a dependent variable in the regression analysis, the regression coefficient is 0.429 (i.e., $\alpha 2$; $p < 0.001$). Further, when paying satisfaction and work engagement are independent variables, and job satisfaction is a dependent variable in the regression analysis, the regression coefficients are 0. 311 (i.e., $\alpha 3$; $p < 0.001$) and 0.470 (i.e., $\alpha 4$; $p < 0.001$), respectively. Since $\alpha 1$, $\alpha 2$, $\alpha 3$, and $\alpha 4$ are all significant, and $\alpha 1 > \alpha 3$, as suggested by Baron and Kenny (1986), this indicates that work engagement plays a partial mediating role between pay satisfaction and work satisfaction.

Moreover, for the mediating effect of work engagement on job burnout and job satisfaction, as illustrated in Table 5, when job burnout is an independent variable and job satisfaction is a dependent

variable in the regression analysis, the regression coefficient is -0.236 (i.e., α1; $p < 0.001$). When job burnout is an independent variable and work engagement is a dependent variable in the regression analysis, the regression coefficient is -0.340 (i.e., α2; $p < 0.001$). Furthermore, when work engagement and job burnout are independent variables, and job satisfaction is the dependent variable in the regression analysis, the regression coefficients are -0.035 (i.e., α3; $p > 0.05$) and 0.592 (i.e., α4; $p < 0.001$), respectively. The above results match the condition of $\alpha1 > \alpha3$ and show that α1, α2, and α4 are all significant while α3 is not significant. Based on the theory developed by Baron and Kenny (1986), the mediating effect of work engagement represents full mediation. Moreover, for the mediating effect of job burnout on work engagement and job satisfaction, as illustrated in Table 7, when work engagement is an independent variable and job satisfaction is a dependent variable in the regression analysis, the regression coefficient is 0.603 (i.e., α1; $p < 0.001$). When work engagement is an independent variable and job burnout is a dependent variable in the regression analysis, the regression coefficient is -0.340 (i.e., α2; $p < 0.001$). Furthermore, when work engagement and job burnout are independent variables, and job satisfaction is the dependent variable in the regression analysis, the regression coefficients are 0.592 (i.e., α3; $p < 0.001$) and -0.035 (i.e., α4; $p > 0.05$), respectively. Since α1, α2, and α3 are all significant, and α4 is not significant, thus, based on Baron and Kenny (1986), job burnout had no mediating effect on work engagement and work satisfaction.

Discussion

From the perspective of resource consumption (or job demand), the burden of labor was found to significantly affect job burnout (i.e., burden of labor → job burnout). This result is similar to that of Dembe et al. (2005), Kim (2008), Lee and OK (2012), Tsaur and Tang (2013), and Choi et al. (2019). Although this study found that labor burden and job burnout had no direct impact on job satisfaction, we demonstrated that job burnout had a negative influence on work engagement, a finding consistent with the conclusions of Auh et al. (2016). According to Tsaur and Hsieh (2020), excessive aesthetic labor burden could pressure frontline staff working in tourist hotels, reducing their work engagement. Furthermore, based on the results of this study, job engagement played a full mediating role between job burnout and job satisfaction (i.e., job burnout→work engagement →job satisfaction), while job burnout had no mediating effect on the relationship between job engagement and job satisfaction. Therefore, it can be concluded that the burden of labor may indirectly affect job satisfaction through the mediating roles of job burnout and work engagement (i.e., the burden of labor→job burnout→work engagement →job satisfaction). When frontline employees of tourist hotels bear a high labor burden, it may lead to job burnout, which reduces their work engagement and ultimately lowers their job satisfaction.

In terms of resource acquisition (or job resources), this study found that pay satisfaction had a significant positive impact on work engagement, which aligns with the conclusions of Jung and Yoon (2015) and Wen et al. (2022). Additionally, the results indicated that pay satisfaction and work engagement had a significant positive impact on job satisfaction, respectively. This finding is consistent with the conclusions of Ronon

Table 5. Testing of Mediation Effects

Step	Independent Variable Dependent Variable	Path Coefficient	T-value
1.The burden of Labor → Job Burnout → Job Satisfaction			
1	The burden of Labor → Job Satisfaction	α1=-0.064	-1.161
2	The burden of Labor → Job Burnout	α2=0.479***	9.874
3	The burden of Labor → Job Satisfaction	α3=0.063	1.035
	Job Burnout → Job Satisfaction	α4=-0.266***	-4.345
Conclusion: Job burnout did not mediate the burden of labor and job satisfaction.			
2. Pay Satisfaction → Work engagement → Job Satisfaction			
1	Pay Satisfaction → Job Satisfaction	α1=0.513***	10.804
2	Pay satisfaction → Work Engagement	α2=0.429***	8.577
3	Pay Satisfaction → Job Satisfaction	α3=0.311***	6.811
	Work engagement → Job Satisfaction	α4=0.470***	10.277
Conclusion: Work engagement partially mediates the effect on pay satisfaction and job satisfaction.			
3. Job Burnout → Work engagement → Job Satisfaction			
1	Job Burnout → Job Satisfaction	α1=-0.236***	-4.384
2	Job Burnout → Work Engagement	α2=-0.340***	-6.531
3	Job Burnout → Job Satisfaction	α3=-0.035	-0.738
	Work engagement → Job Satisfaction	α4=0.592***	12.612
Conclusion: Work engagement had a full mediating effect on job burnout and job satisfaction.			
4. Work Engagement → Job Burnout → Job Satisfaction			
1	Work engagement → Job Satisfaction	α1=0.603***	13.686
2	Work engagement → Job Burnout	α2=-0.340***	-6.531
3	Work engagement → Job Satisfaction	α3=0.592***	12.612
	Job Burnout → Job Satisfaction	α4=-0.035	-0.738
Conclusion: Job burnout did not mediate work engagement and job satisfaction.			

*denotes p<0.05; ***denotes p<0.001

(1986), Saks (2006), Christian et al. (2011), and Yeh (2013). Furthermore, work engagement was shown to play a partial mediating role between pay satisfaction and job satisfaction (i.e., pay satisfaction→work engagement→

job satisfaction). Moreover, this study demonstrated that job satisfaction could significantly lower turnover intention, which is the same as the conclusions of Chen (2006), Jou et al. (2013), Krishnan & Rathakrishnan (2025), Yang et al. (2016), Chung et al. (2017), Sudiarta et al. (2025), and Wen et al. (2022). Thus, by improving pay satisfaction, it should be possible to effectively increase the job engagement and job satisfaction of frontline employees in tourist hotels, thereby reducing their turnover intention. This conclusion aligns with the research of Wang et al. (2020), who found that work engagement and job satisfaction may play a mediating role in the relationship between professional identity and turnover intention.

The mediating effects indicate that work engagement partially mediates the relationship between pay satisfaction and job satisfaction, while it fully mediates the relationship between job burnout and job satisfaction. Thus, work engagement is vital for both resource acquisition and resource consumption. Moreover, as the burden of labor can significantly affect job burnout but has no direct effect on job satisfaction, this study concluded that the burden of labor could indirectly influence job satisfaction through its full mediating role between job burnout and job satisfaction. Therefore, when the burden of labor for frontline employees increases, job burnout may occur, which could further lower work engagement and job satisfaction. Nevertheless, work engagement and job satisfaction could also increase when pay satisfaction is enhanced. Hence, job burnout and work engagement play a vital mediating role in the model.

Conclusion

This study contributes to the understanding of employee turnover intention in the hospitality industry by integrating the Conservation of Resources (COR) Theory into an empirical framework linking compensation satisfaction, labor burden, job burnout, job engagement, and job satisfaction. The findings confirm that labor burden functions as a significant source of resource depletion, while compensation satisfaction acts as a compensatory mechanism for resource acquisition. When employees perceive excessive physical, cognitive, emotional, or aesthetic demands without corresponding rewards, their psychological and emotional resources become exhausted, resulting in elevated burnout levels and diminished job satisfaction. Conversely, fair and transparent compensation systems provide employees with the necessary resources, thereby enhancing their engagement and organizational commitment. Empirical evidence suggests that the labor burden has a positive influence on job burnout, which in turn negatively impacts job satisfaction. Moreover, compensation satisfaction has a positive effect on both job engagement and satisfaction, while engagement itself serves as a crucial mediating mechanism that mitigates turnover intentions. The negative correlation between engagement and burnout further underscores the reciprocal relationship between resource depletion and recovery in the work environment.

Hence, this research contributes to filling a gap in existing academic literature by providing insights into how pay satisfaction (as a form of job resource acquisition) and labor burden (as a form of job demand or resource consumption) jointly influence the positive psychological state of work engagement and the negative psychological state of job burnout among frontline employees in the catering and tourism industry. Furthermore, it explores how these mechanisms subsequently affect employees' job satisfaction and turnover intentions. Theoretically, this research extends COR theory by contextualizing it within the hospitality sector, emphasizing that compensation and workload are dual determinants of employees' psychological well-being and behavioral outcomes. Practically, the findings suggest that hospitality organizations should prioritize the design of equitable compensation systems, the rational distribution of labor tasks, and the establishment of emotional support programs. Such initiatives not only reduce burnout and turnover but also enhance long-term service quality and organizational sustainability. In conclusion, this study highlights the importance of striking a balance between resource loss and gain through effective compensation management and workload regulation, in order to retain talent and cultivate a resilient and engaged workforce in the hospitality industry.

Theoretical Implications

This study empirically examines the effects of salary satisfaction and labor burden on job burnout, work engagement, and turnover intention. The findings offer important theoretical contributions to the advancement of human resource management and organizational behavior research within the hospitality industry. Grounded in the Conservation of Resources (COR) theory, this study elucidates how imbalances between job demands and rewards lead to the depletion of employees' psychological and physical resources, thereby inducing job burnout and turnover intention. The research empirically verifies the mediating role of work engagement, demonstrating that salary satisfaction not only exerts a direct effect on job satisfaction and turnover intention but also indirectly influences them through enhanced engagement. This finding supports Hobfoll's (2001) concept of the "resource gain spiral," in which the acquisition of external resources fosters the development of internal resources. Furthermore, the study conceptualizes labor burden as comprising four dimensions—physical, cognitive, emotional, and aesthetic—and identifies the differentiated effects of each on burnout. These results align with Emotional Labor Theory and extend the applicability of COR theory within service-oriented work contexts, offering valuable theoretical and practical insights into human resource management in the hospitality industry.

From the perspective of resource consumption, the causes of low job satisfaction and high turnover intention among frontline employees working in the catering and tourism industry may be the excessive burden of labor, with emotional labor having the highest impact, followed by aesthetic labor, intellectual labor, and physical labor. Thus,

practitioners in the catering and tourism industry should first formulate strategies related to human resource management to alleviate the emotional burden on frontline employees. For instance, when new employees are hired, managers could test their personality traits and emotional intelligence to ensure they are suitable for the job in the catering industry. Moreover, the test could help human resource managers confirm the extent to which applicants understand the job's contents and characteristics needed for the job, thereby avoiding unnecessary and unrealistic expectations. Based on Choi et al. (2019), the emotional intelligence of frontline employees working in hotels may influence their emotional burden (i.e., high emotional intelligence could lead to lower surface acting and improved deep acting), which in turn could decrease job pressure and job burnout. Regarding educational training, employees should understand the company's vision, organizational culture, and core values. In this way, they could identify with their job role and values and learn how to cope with their emotional issues, reducing the pressure caused by emotional burden. This topic deserves the attention of the human resources department. Additionally, effective communication channels, competent monitoring, and a positive organizational culture are also beneficial for frontline employees in resolving emotional issues. Choi et al. (2019) proposed that both active coping and seeking support are useful in alleviating the effects of job pressure on job burnout.

In terms of resource acquisition, one of the root causes of high work engagement and job satisfaction, as well as the low turnover intention among frontline employees of the catering and tourism industry, is high pay satisfaction, of which pay structure/administration has the greatest impact, followed by benefits, pay raise, and pay level. Sudiarta et al. (2025) suggest implementing policies that enhance work-life balance, offering competitive compensation, and creating opportunities for career advancement. As a result, we suggest that practitioners in the catering and tourism industry should first prioritize improving pay satisfaction (especially the pay structure/administration) of frontline employees and develop related strategies for human resource management. To sum up, job burnout and work engagement play important mediating roles in the model of this study. Particularly, work engagement was found to be vital not only for resource acquisition but also for resource consumption.

Managerial implications

The findings of this study provide several important managerial insights for human resource management in the hospitality industry, particularly in the areas of compensation design, labor burden management, and employee psychological support systems. The results indicate that compensation satisfaction and labor burden are critical determinants of job burnout, job engagement, and turnover intention, suggesting that organizations should adopt the principle of resource conservation as a core strategic framework for building a resilient and sustainable workforce environment.

First, the fairness and transparency of compensation systems are essential for sustaining employees' psychological resources and motivation. When employees perceive their pay structure as equitable and reflective of their contributions, they experience greater organizational identification, engagement, and job satisfaction. Conversely, perceived inequity or opacity in compensation systems can lead to psychological resource depletion, dissatisfaction, and heightened turnover intention. Managers should therefore institutionalize fair compensation adjustment and performance-based reward mechanisms to strengthen the perceived linkage between effort, performance, and reward, thereby enhancing compensation satisfaction. Second, reasonable distribution and regulation of labor burden serve as key managerial strategies for mitigating job burnout. Hospitality organizations should enhance workforce planning and streamline work processes to alleviate excessive physical and emotional demands on employees. The adoption of digital tools and standardized procedures can enhance operational efficiency and minimize redundant or high-pressure tasks. Moreover, implementing flexible scheduling and adequate rest policies can facilitate physical and psychological recovery, effectively slowing the rate of resource depletion. Third, establishing mechanisms for psychological support and engagement enhancement is vital for organizational sustainability. Managers are encouraged to implement Employee Assistance Programs (EAPs) and counseling services to help employees manage emotional labor and job stress. Supportive leadership and open communication cultures further strengthen employees' psychological safety, fostering positive work behaviors, loyalty, and engagement. Finally, organizational learning and career development systems play a crucial compensatory role in replenishing the psychological resources consumed during work. Providing continuous training, career advancement opportunities, and skill development pathways enables employees to gain a sense of achievement and self-efficacy, which in turn translates into sustained commitment and long-term engagement with the organization.

Overall, the managerial implications of this study emphasize that hospitality organizations adopting a resource conservation perspective — balancing compensation incentives with labor burden management while reinforcing psychological support and career development systems — can effectively reduce burnout, enhance employee engagement, and increase retention. Such integrated strategies ultimately contribute to both service quality improvement and organizational sustainability.

Limitations and future research suggestions

Focusing on frontline employees of the Taiwanese hospitality industry, this study had a limited application scope. Future studies could conduct a cross-border (or cross-cultural) comparison and include frontline employees from other catering and tourism industries to build a stronger body of knowledge, achieve wider application, and draw more profound conclusions. In addition,

due to the difficulty in obtaining the sample (i.e., it was impossible to obtain a list of all frontline employees in the Taiwanese tourism hotel as the basis for random sampling), this paper adopted a non-random sampling method (i.e., purposive sampling) to conduct a questionnaire survey. Therefore, the inference obtained from the theoretical model of this study can only be extended to specific population models similar to the observed samples in this paper, rather than to general population models (Bentler & Chou, 1987). Furthermore, since this study only examined frontline employees in the catering and tourism industry, non-frontline employees can also be investigated, and their differences from frontline employees can be compared to gain a better understanding of the population being studied and to enrich the knowledge base. Furthermore, follow-up research could investigate the effects of mediating variables, such as professional identity, organizational support, supervisor support, and organizational climate.

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Appendix 1. Research variables, items, and references

Dimension	Sub-dimension	Items	References
Burden of labor	Physical labor	LP1. I think my working hours are too long.	Lo et al. (2014)
		LP2. I think I have a heavy workload.	
		LP3. I think my working environment consumes much of my energy.	
		LP4. I think the nature of my work requires a lot of physical strength.	
	Intelligent labor	LI5. I need to make great efforts to memorize product-related knowledge.	Lo et al. (2014)
		LI6. I need to make great efforts to improve my service skills.	
		LI7. I need to make an effort to communicate with my colleagues.	
		LI8. I need to put great effort into dealing with customers.	
	Emotional labor (Surface acting)	LE9. At work, concealing my true feelings makes me feel stressed.	Brotheridge & Lee (2003);
		LE10. At work, I feel stressed if I cannot express my true feelings.	
		LE11. At work, I feel stressed because I pretend to be in a good mood.	
	Aesthetic labor	LA12. I think the aesthetic training and requirements of the company are burdensome for me (including attire and appearance, posture, tone when receiving customers, etc.)	Tsaur & Tang (2013)
		LA13. I feel stressed when customers criticize employees regarding aesthetic requirements, such as attire and appearance, posture, tone when receiving customers, etc.	
		LA14. My personal investment in aesthetic services (such as beauty maintenance, body shaping, etc.) during non-working hours is a heavy burden to me.	
Pay satisfaction	Pay level	PL1. My current remuneration	Heneman & Schwab (1985)
		PL2. My overall remuneration compared with others in the same industry	

		PL3. My pay after tax	
	Pay raise	PR4. My latest pay raise	
		PR5. The impact of my superior on my pay raise	
		PR6. The pay raise that I had	
		PR7. I know how the company decides on pay raise	
	Benefits	PB8. Various benefit portfolios provided by the company	
		PB9. The total amount of benefits that I have had	
		PB10. The amount of money that the company pays for my benefits	
		PB11. The types of benefits that I have had	
	Pay structure /administra-tion	PS12. The pay structure of the company	
		PS13. The information on the pay structure that the company provides	
		PS14. The salary that the company pays for other positions	
		PS15. The consistency of the pay policy of the company	
		PS16. The pay gap between different positions in the company	
		PS17. The payment methods of the company	
Work engage-ment	Vigor	WV1. I feel energetic when working.	Schaufeli, Bakker, & Salanova (2006)
		WV2. At work, I feel strong and powerful.	
		WV3. When I get up in the morning, I want to go to work quickly.	
	Dedication	WD4. I am passionate about my work.	
		WD5. My work inspires me.	
		WD6. I am proud of what I do at work.	
	Absorption	WA7. I feel happy when I work hard.	
		WA8. I am immersed in my work.	
		WA9. I am likely to forget myself when work-ing.	
Burn-out	Emotional exhaustion	BE1. I feel my work is emotionally draining.	Maslach & Jackson (1981)
		BE2. After working all day, I feel tired.	
		BE3. When I get up in the morning, I feel tired at the thought of a new day's work ahead of me.	

		BE4. Working with others all day is really a burden to me.	
		BE 5. My work exhausts me.	
		BE 6. I am frustrated by my work.	
		BE 7. I think I work too hard.	
		BE8. Working directly with others puts me under considerable pressure.	
		BE 9. I feel like I am mentally and emotionally exhausted.	
	Depersonalization	BD10. I feel I treat some customers as if they are non-human or just things.	
		BD11. As a result of this work, I have become increasingly indifferent to people.	
		BD12. I am worried that this job will make me callous.	
		BD13. I do not really care what happens to some customers.	
		BD14. I think customers blame me for their personal problems.	
	Personal accomplishment	BP15. I can easily understand customers' views on certain things. (—)	
		BP16. I handle customer issues efficiently. (—)	
		BP17. I feel that I exert a positive impact on customers' lives through my work. (—)	
		BP19. I can easily create a comfortable atmosphere for customers. (—)	
		BP21. I have accomplished many things worth doing for this job. (—)	
		BP22. In my work, I deal with emotional problems with great concentration. (—)	
Job satisfaction		J1. People in my position often want to resign. (—)	Hackman & Oldham (1975)
		J2. I am satisfied with the nature of my work in this position. (—)	
		J3. I often want to quit this job. (—)	
		J4. Generally speaking, I am very satisfied with the work.	
		J5. Most people in this position are satisfied with their work.	

Turnover intention	T1. If there is a fair chance, I will look for other jobs.	Pomaki et al. (2010)
	T2. I want to work in another company if I have the chance.	
	T3. I want to leave the industry if I have a chance.	
	T4. I am not sure if I will stay in this position until I retire.	
Perceived organizational support	O1. The company attaches great importance to my goals and value.	Eisenberger et al. (1997)
	O2. The company attaches great importance to my benefits.	
	O3. The company will help me when I need it.	
	O4. The company cares about my opinions.	
	O5. If I admit my fault, the company will be willing to forgive me.	
	O6. When I need special assistance, the company is willing to help.	
	O7. The company does not care about me at all. (—)	
	O8. If there is a chance, the company will take advantage of me. (—)	

Note: (—) means reverse scoring questions.