

MOVEMENT TOWARD WELL WORKPLACES,
COMMON CHARACTERISTICS

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BRIGHID R. COURTNEY

JANE ELLERY– ADVISOR

BALL STATE UNIVERSITY

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CHAPTER ONE: INTRODUCTION

Background

Wellness initiatives have made their way into corporations across the globe, aligning themselves as a tactical function of new business strategies (Edington, 2009). However, with this positive industrial movement, it is apparent that small businesses are being forgotten. Small businesses face greater burdens than large corporations when it comes to launching wellness initiatives within their organization, such as the cost of the initiative (McPeck, Ryan, & Chapman, 2009). These costs include implementing and sustaining the program (Jackson, 2007). The small business tax credit was an incentive provided by the Indiana State Government to make implementing a wellness program feasible for smaller companies (McClellan, 2011). Although the incentive program was terminated in 2011, information provided by the qualifying companies may elucidate how small businesses can implement and sustain a worksite wellness program, despite financial incentives like the tax credit no longer existing.

Statement of the Problem

This study has important ramifications because small businesses face greater financial burdens when introducing a worksite wellness program into their corporate culture. In these situations, the values found in the company's wellness philosophy are also prevalent in their business culture. The main aim of the present study is to identify key wellness values found in the qualifying small business mission and vision statements. These values may be useful to small

businesses who are trying to successfully integrate wellness principles into their corporation's environment. Another aim of the present study is to raise awareness pertaining to small businesses and worksite wellness program costs. This study could also be used to provide information to help support the Indiana Chamber of Commerce's reintroduction of the tax credit.

Research Questions

This study examined the information submitted by small businesses who qualified to receive the Small Employer Wellness Tax Credit in 2011 to answer the following questions.

1. In small businesses, what characteristics are common to both the overall mission and to the wellness program description that represent movement toward well workplaces? To address this question, the following sub questions were investigated.
 - a. What themes emerged in these small businesses' overall mission statement?
 - b. What themes emerged in the small businesses' wellness program descriptions?
 - c. What are the common themes that appeared across the small businesses' overall mission statement and the wellness program descriptions?

Delimitations:

For the purposes of this study, the following delimitations were identified. These delimitations should be noted when interpreting the findings of this study and any generalizing the results.

1. The present study did not address companies outside of the state of Indiana.

2. The present study was not designed to represent small employers who were not working under the same definition of wellness as defined by the Indiana State Department of Health.
3. The present study was not designed to determine the value or importance of the state tax credit to a small business planning to initiate a wellness program.
4. The present study does not look at small businesses that were unsuccessful at integrating wellness principles into their corporate environment.
5. The present study was not designed to investigate large businesses (>100 employees).
6. The present study was not designed to evaluate the Indiana State Department of Health's definition of wellness or its appropriateness in corporate workplace settings.
7. The present study utilized the Indiana State Department of Health guidelines and definition of wellness which is, "seeks to motivate, educate and connect individuals to resources that help them eat better, move more, and avoid tobacco" (Taylor & Peeples, 2011, p. 14).

Definitions:

Incentives: A thing that motivates or encourages a person to do something, often a payment or other extrinsic enticement.

Mission statement: The information provided by the small businesses in response to the question, "what is your company's mission and/or vision statement" and "how is your wellness program a part of your business?"

Small business: A small business is one employing at least two but no more than one hundred employees, as outlined by the Indiana State Department of Health for qualification in the IC 6-3.1-31.2.

Tax credit: The term tax credit in this study refers to the direct reduction a company's tax liability or tax due to the state of Indiana.

Wellness: For the purpose of this study, wellness is considered to encompass the three components used by the Indiana State Department of Health. These components include food and nutrition, physical activity, and tobacco prevention.

Wellness Mission: The extracted data from company's written responses to the Small Employer Qualified Tax Credit Application question found in section II, "how is your wellness program a part of your business?"

Limitations:

The following limitations were identified and should be considered when viewing the results of this study. These limitations include:

1. The use of a secondary data source provided by the Indiana State Department of Health. The records are only from business located within the state of Indiana, who knew about the tax credit, applied for the credit, and successfully met the existing criteria, potentially skewing the results.
2. The data used in this analysis was collected over the course of one year. Additional years of data, if they were available for analysis, could potentially add clarity to the themes that emerged.

Assumptions:

For the purposes of this study, the following assumptions were made and should be considered when viewing the results of this study. These assumptions include:

1. The data collected by the Indiana State Department of Health was accurate and does not contain any transcription or data entry errors.
2. The data that was used in this study is representative of all small businesses found in Indiana.
3. Information obtained from the application accurately reflected the company, their ethos, and their information.
4. Missions that are stated guided the function of the company.
5. All of the companies who submitted applications were accurately reviewed.
6. All qualified companies were held to the same standard throughout the application process.
7. The qualified companies were actively involved in the application process.
8. All of the information provided by the company, in the Indiana Small Employer Qualified Wellness Program Application, was truthful.
9. The businesses that qualified for the tax credit were recognized as a small business that represents movement toward well workplaces.

Inclusion Criteria:

For the purpose of this study, the qualified company must have met all of the following criteria for the data to be included in the total sample. The inclusion criterion for this study consists of:

1. The company applying did not employ the third party wellness vendor American Health and Wellness Group (AHWG) to create their wellness program.

Businesses that partnered with American Health and Wellness Group (AHWG) had identical responses to question 2, in section II. Including this data in the initial analysis may skew the results toward the mission of AHWG rather than an accurate reflection of the actual companies involved.

2. The application contained the company's written responses to both questions in section II; "what is your company's mission and/or vision statement" and "how is your wellness program a part of your business?"
3. The company's written responses to the questions in section II of the application referenced the company's employees, management style, or wellbeing practices.

The literature shows that by aligning wellness objectives within the mission statement, the objective to work hand-in-hand with the company's overall strategic plan. For the purpose of this study it is important that the businesses being analyzed also touch upon this alignment.

Significance of the Study:

This study contributed to the literature, knowledge, and greater understanding of what characteristics are common in overall mission statements and wellness program mission statements of small businesses that represent movement toward well workplaces. It has been noted that, "aside from recording the number of employers certified and determining the total amount of claims each tax year, little data has been collected regarding the wellness tax credit" (Indiana State Department of Health, 2009, p. 3). Originally, one of the desired outcomes of the Small Employer Qualified Tax Credit was "to learn lessons that could be applied to Indiana's

entire business population” (Indiana State Department of Health, 2013, p. 46). This study uncovers the common themes that emerged from included corporation’s mission statement and wellness program description. This was done by analyzing the data acquired from the Small Employer Qualified Tax Credit. The seven primary recurring themes that emerged out of this study bring up a valuable conversation when considering small business should reflect upon when shaping a well workplace. The outcomes of this study are valuable to incorporate whilst planning to launch an effective wellness initiative. These themes and trends are the lesson that could be applied to Indiana’s entire business population, which was the original hope of the tax credit. Additionally, the findings of this study also help to provide information and offer sound support to the Indiana Chamber of Commerce as they work to reinstatement the tax credit. The outcomes of this study help us to better understand the positive impact that the tax credit had on small companies moving toward a well workplace.

CHAPTER TWO: REVIEW OF EXISTING LITERATURE

Worksite Wellness

There has been a recent shift in the corporate workplace; employees are no longer looked upon as resources, but rather as an organization's most important asset (Edington, 2009). To address the needs and welfare of the employee, organizations have been implementing wellness programs that align with the company's business strategy; ultimately benefiting both the employee and the employer (Edington, 2009). A study, conducted by an independent New Jersey based research firm, found that "ninety-nine percent of large employers felt wellness programs were valuable, and ninety percent had a program in place" (The Central New York Business Journal, 2007a, p. 4). This statistic demonstrates how highly corporations value workplace wellness programs, and the added value that they believe they bring to the workplace. A wellness programs adds value to recruitment and retention, lowering current health care costs and controlling future premiums, enhancing employee health, engagement, productivity, and directly affecting a small employers bottom line (McPeck et al., 2009). Hank Orme, President of Lincoln Industries stated, "that investing in our culture of healthy lifestyles has created a workplace that yields high returns in all metrics including operating profit, customer satisfaction, supplier satisfaction, individual opinion surveys, trust surveys and, overall, a spirited group of people" (Healthway and Health Enhancement Research Organization, 2004, p. 1).

The Small Employer

The Guardian Life Insurance Company of America reported, “while 82 percent of small employers see value in implementing wellness programs, only 57 percent of them have actually executed a plan, according to survey statistics” (The Central New York Business Journal, 2007b, p. 4). Wellness programs are a positive investment, but they can be costly (Jackson, 2007). Small employers often do not have access to the necessary resources and funds needed to implement a successful wellness program. As a result, the employee’s health benefit is the consequence, often resulting in the growing prevalence of chronic disease, higher insurance rates, and employees working harder and not smarter.

“According to the Small Business Administration, small businesses employ 50 percent of the country’s private sector work force” (The Central New York Business Journal, 2007b, p. 4). Out of this 50 percent of employers, only 57 percent have wellness programs. These statistics suggests that only 28 percent of the personnel employed in the United States have the opportunity to access programs that will aid them in reaching their highest living potential while achieving a practical work/life balance.

The U.S Census breaks down further to show that 75% of U.S. small businesses employ 10 employees or less, and another 23% employ 99 employees or less (United States Census Bureau, 2012). Small business and specifically small business employers represent work settings that employ the majority of the workers in any community and, therefore, represent a very important concern for all communities. (McPeck et al., 2009, p. 1)

Barriers Faced By the Small Employer

Why are small employers being left behind as more Indiana companies rapidly connect with the wellness movement? The benefits of implemented wellness curricula are well established and the improvement of employee health and wellbeing programming has been shown to directly influence worker absenteeism, healthcare costs and disability claims (Healthway and Health Enhancement Research Organization, 2004). More importantly, small businesses need to create a plan that will protect them from the rising costs of healthcare (Linnan et al., 2008). They need to take a lead in assuring their resilience and buoyancy against the continuously growing prices.

The impact of rising health care costs has been felt throughout our economy, but, perhaps more so in small employers for which financial resources are often limited. Yet, unlike large businesses in which cost is typically the driving factor, research on determinants of interest in offering wellness programs to employees shows that small businesses typically offer worksite wellness programs for humanitarian reasons rather than financial. These reasons include improving morale and quality of life and making employees feel that they are appreciated. (McPeck et al., 2009, p. 2)

Even so, the small employer continuously experiences challenges when bringing wellness into the workplace. Archetypes for worksite wellness have grown and developed for the needs of the larger-employer. However, the adaptation of these prototypes have not proven to be successful in small business settings (Chapman, 2009). It was reported that for 48 percent of employers, funding was the main barrier to a successful wellness program (Linnan et al., 2008).

Several studies have shown that small employers are interested in offering worksite wellness programs but are concerned about the cost... Employers may turn to insurer-provided programs and services as a cost efficient way to offering these programs. When attempting to offer these programs, businesses often find that they do not know where to find service providers/ vendors for these services and have little experience because they may not have seen good models for these programs. (McPeck et al., 2009, p. 2)

The Small Employer Wellness Tax Credit

To help small businesses reduce the wellness cost burden, the state of Indiana has concentrated tax allocations to develop The Small Employer Wellness Tax Credit. The Department of Nutrition and Physical Activity (DNPA) previously allocated resources for large corporations, and has now moved their focus and support to small employers (Indiana State Department of Health, 2013). This change in focus led to the development of the Small Employer Qualified Wellness Tax Credit (IC 6-3.1-31.2).

The concept for a tax credit in the state of Indiana was originally developed by Julie Meek, Ph.D. Dr. Meek was working as a worksite wellness consultant in the 90's, and in this role she was exposed to the need for a statewide wellness movement. She believed that a financial incentive would persuade companies to move toward well workplaces (Indiana State Department of Health, 2013, p. 58). Dr. Meek contacted Indiana State Representative William Friend. Her goal was to help him to understand the need to incentivize small employers to have successful wellness programs. After learning about the program, Representative Friend became dedicated to this cause. Friend took action bringing forth to the Indiana State House the idea that would eventually lead to a bill (Indiana State Department of Health, 2013).

The Indiana Small Employer Qualified Wellness Tax Credit was first introduced in 1997. After being reviewed, the initial bill was rejected by the General Assembly (Indiana State Department of Health, 2013). The bill was re-introduced in 1999, and rejected for a second time (Indiana State Department of Health, 2013).

Ten years after the original proposal, the Indiana General Assembly passed a bill enacting the Small Employer Qualified Wellness Tax Credit (IC 6-3.1-31.2) (Indiana State Department of Health, 2013). Indiana was the first state to implement a small employer worksite wellness tax credit program. In 2007, the bill stated that a tax credit would be provided as an incentive for small employers to enhance their investment in their employees' health and wellbeing. The credit was intended to incentivize employers to implement a *certified wellness program* that would benefit employees (Indiana State Department of Health, 2013). The term *small employer*, which can be found in the bill, encompasses all Indiana employers that have more than two, but less than one hundred employees (*Indiana Code 6-3.1-31.2*, 2007). The Small Employer Qualified Wellness Program Tax Credit offered a 50% tax credit to offset the costs incurred by running a corporate wellness program. This program was subsidized by the cigarette tax that was also introduced in 2007 (Indiana State Department of Health, 2013). Section six of code 6-3.1-31.2, explained that "a taxpayer is entitled to a credit against the taxpayer's state tax liability for a tax year in an amount equal to fifty percent (50%) of the costs incurred by the taxpayer during the taxable year" (*Indiana Code 6-3.1-31.2*, 2007, p. 1). Another key requirement for receiving the Tax Credit is for the employer to implement a *qualified wellness program*, which "means a wellness program that is certified by the state department of health under the IC 16-46-13" (*Indiana Code 6-3.1-31.2*, 2007, p. 1).

“The Indiana State Department of Health (ISDH) was charged with implementing a rule to establish criteria and process by which small employer wellness programs would be certified” (Indiana State Department of Health, 2013, p. 55). In 2007, during the months of August and September, a discussion began about defining the criteria that every small employer must meet to ensure that they were presenting a fit wellness program to their personnel. During this two month period, two drafts were created (Taylor & Peeples, 2011) that outlined what a qualified wellness program would look like. The first draft that was created during the roundtable discussion was described as being a “large, comprehensive, point system” (Taylor & Peeples, 2011, p. 13). The original document sketched a system that was complex and intricate. The employer would have to be very detailed and strategic in both the layout of the wellness program for the application to be considered and qualified. The original outline, which never came to fruition in the 2007 bill, had the tax credit certification divided by stages. The committee developed guidelines that would allow the small employer to qualify for a low-level certification through to a high-level certification. The awarded level of certification would depend on a company’s business practices, and the higher the level of certification awarded, the larger the tax credit they would receive. However, the original outline was too complex and was not included in the 2007 bill (Indiana State Department of Health, 2013). After revisiting the original plan, a second draft was then created by the Indiana State Department of Health. This version was deemed simpler. In the second draft, the original point system was removed, making the requirements for a qualified wellness program straight forward, yet, still comprehensive. The second focus group believed that this modification to the requirements would make qualification for the certification manageable for small businesses. The second draft stated that the employer would have to meet specific criteria that evolved around three

predetermined themes. These themes were previously identified as issue areas specific to the state of Indiana, and borrowed from a current state health project (Indiana State Department of Health, 2013).

Qualified Wellness Program

When deciding upon the components that would be required to obtain certification, the Indiana State Department of Health looked to a preceding state health initiative, INShape Indiana. “INShape Indiana seeks to motivate, educate and connect individuals to resources that help them eat better, move more, and avoid tobacco” (Taylor & Peeples, 2011, p. 14). The Indiana State Department of Health borrowed this mission to aid in establishing the essential components required to become a certified wellness program. In this initiative, it was established that to become an Indiana State Department of Health certified wellness program, the wellness program must address employee appropriate weight loss, smoking cessation, and pursuit of preventative health care services (Indiana State Department of Health, n.d.).

Certification Process

In addition to the clarifications made in the tax ruling, the Indiana State Department of Health also needed to establish the procedures a small employer needed to follow in order for their wellness program to become certified (Indiana State Department of Health, 2013). Initially, in the second draft both registered vendors and small employers could submit an application. Vendors were also encouraged to become certified by the Indiana State Department of Health so that their services could then be embraced by a small employer to qualify them for the tax credit (Indiana State Department of Health, 2013). “The goal was to give small employers, many of whom had little experience with worksite wellness, access to a professional who had developed a pre-approved wellness plan” (Indiana State Department of Health, 2009, p. 2). By using a

certified vendor, the employer was assured that their program would meet the criteria to qualify for the Tax Credit. Additionally, by taking advantage of a third party vendor, a small employer would not have to worry about filing the appropriate paperwork with the state. Certified vendors were allowed to apply for the tax credit on behalf of the small businesses that they serviced. Once the application was filled out, whether by the employer or their certified vendor, the application would be sent to a board for approval. If the application was approved, the small business would then receive accreditation (Indiana State Department of Health, 2009).

As established through the recognized process, to apply, either the employer or the registered vendor was able to submit an application. The application had to be filled out with specific details of the wellness program. These specifics include a description of assessments, intervention/education, rewards program, and measurement tools for each of the required three components; employee appropriate weight loss, smoking cessation, and pursuit of preventative health care services (Taylor & Peeples, 2011).

To obtain certification and meet the prerequisite of the application processes, the assessment submission required a Health Risk Assessment (HRA), biometric testing, or any other documentation of the health status of the employer's workforce (Indiana State Department of Health, n.d.). This type of data also allows the employer to gauge the current status of their work force and recognize where their efforts would potentially have the greatest impact. Employers were required to present materials related to both education and interventions produced to meet the particular demands outlined by the Indiana State Department of Health. The materials submitted varied but could include newsletters, formal speakers, brochures, emails, marketing supplies, and posters (Indiana State Department of Health, 2013). Additionally, the application for certification included a space for the applicant to explain in

detail the rewards and incentives offered to the employee for each component. Rewards and incentives act as an extrinsic motivation to the employee population. Rewards or incentives are often provided by the employer to the employee for a number of reasons, including to encourage health behavior change, to increase participation, or to improve health status (Indiana State Department of Health, n.d.). For the Indiana Small Employer Qualified Wellness Program Tax Credit application, it is important that the applicant clarify how the incentive was inclusive of meeting the goals that the wellness program intended to achieve (Indiana State Department of Health, n.d.).

The final requirement in the submission was for the applicant to provide measurement tools. Measurement tools provide an assessment of the existing program or intervention. A measurement tool should factor in the success and validity of the wellness program including participation, behavior change, participant satisfaction, and cost analysis (Indiana State Department of Health, n.d.).

“A final rule was issued and an advisory committee of wellness experts was established to assist in the final review and certification of wellness programs” (Indiana State Department of Health, 2013, p. 55). It was established that the advisory committee would meet quarterly to evaluate and assess the submitted applications (Indiana State Department of Health, 2013). If the criterion is met and the application is approved, a certificate would be issued to the small employer. Upon receiving the certificate of approval, the employer was eligible to file for a tax credit equal to 50% of the expenditures that the qualified wellness program cost. When filing a tax return and claiming the credit, the employer simply included a copy of the ISDH-issued certification as proof of eligibility. It should also be noted that an employer could not be

grandfathered into the tax return program and was required to resubmit their certification application each year (Indiana State Department of Health, 2013).

The advisory board had the authority to decide to defer an applicant if they determine that the wellness program or the application did not meet the minimal requirements. If an application was deferred, the applicant was allowed to revisit the application and make the adjustments necessary to meet the Indiana State Department of Health standards (Indiana State Department of Health, 2013). Once the corrections were been made, the application could be resubmitted.

Launching the Small Employer Qualified Wellness Program Tax Credit

Following the initial launch of the Small Employer Qualified Wellness Program Tax Credit a website was created (Taylor & Peeples, 2011). The website contained information regarding the bill, who qualifies for the tax credit, the application process, and the steps that must be taken to receive the tax return.

In October of 2007, after the fundamentals of IC 6-3.1-31.2-1 had been established, the General Assembly made an emergency ruling that allowed employers to apply for the Tax Credit for the 2007 tax year (Indiana State Department of Health, 2013). In the first year of the Tax Credit, 54 small employers were certified to claim the Small Employer Qualified Wellness Program Tax Credit. That year \$95,000 total dollars that were claimed as a result of the tax credit consisting vendors (Indiana State Department of Health, 2009).

During the same month as the General Assembly's emergency ruling, INShape Indiana held a summit focusing on worksite wellness in collaboration with Purdue University. The theme for the launch of the INShape Indiana Health Summit was "Live Healthy, Work Healthy," and the focus for the 2007 conference was on workplace wellness and health management programs as business strategies (Dick, 2007). This also marked the launching of the Indiana Worksite

Wellness Partnership with Anthem, Kroger, and others (Dick, 2007; Taylor & Peeples, 2011). These partnerships demonstrated the dedication and support from the community to improve the health of Hoosiers.

The Indiana State Department of Health discontinued the ability of registered vendors to certify the small businesses they served in October of 2009. Small business were encouraged to carry on using the services of the wellness vendors in order to meet the criteria required to become a qualifying wellness program, but the small business were required to put forward their own application (Indiana State Department of Health, 2013). The advisory board made this decision because they were collecting a significantly higher number of applications from vendors than from the small employers themselves. Because of the substantial amount of vendor applications for the Small Employer Qualified Tax Credit, it also became apparent that these vendors were using a one size fits all remedy for each small employer that they were serving (Indiana State Department of Health, 2013).

Seventy (70) small employers were certified to claim the credit in the 2008 tax year and a total of \$141,000 was claimed. From these statistics, it is clear that there was an increase in interest in the Tax Credit from small employers in Indiana. This is evidenced from the additional 56 claimants and \$46,000 total dollars claimed during 2008 in comparison to the previous year. (Indiana State Department of Health, 2009).

The Centers for Disease Control and Prevention sought to address the growing problem of obesity in 2008. For this reason, they awarded 25 states a 5-year cooperative agreement, and Indiana was one of the awardees (Indiana State Department of Health, 2013). This support allowed The Division of Nutrition and Physical Activity to create the Indiana Healthy Weight Initiative, which was expected to “enhance the health and quality of life of Hoosiers by

promoting good nutrition, regular physical activity, and a healthy weight through policy, environment, and lifestyle change” (Indiana State Department of Health, 2013, p. 1). This program commenced January 2011 with one of its immediate goals being to “retain and improve the Indiana Small Employer Wellness Tax Credit” (Indiana State Department of Health, 2013, p. 2).

It was later proposed to put a cap on the amount a small employer could receive through the Tax Credit (Taylor & Peeples, 2011). This suggestion was presented in 2009, though it was not acted upon. At this time, there was no cap on the total amount of credit that could be claimed in the original bill, which appears to have been an oversight in the original code. Although briefly discussed when drafting the 2007 version of the code, the final copy did not stipulate any numerical limit regarding the number of employers that could qualify for certification or how much credit they could receive from the state (Indiana State Department of Health, 2013).

A review of the 2009 tax year revealed that a total of 73 small employers were certified to claim the Small Employer Qualified Wellness Program Tax Credit (Taylor & Peeples, 2011). In the following year, 2010, Indiana obtained grant funding from the Center for Disease Control titled Communities Putting Prevention to Work (Indiana State Department of Health, 2013, p. 2). This funding was shaped to benefit state educational institutions as well as small businesses. It aimed to raise awareness and develop tactics to lower chronic disease and enhance prevention practices through influence of policy, system, and environmental changes in these two settings (Indiana State Department of Health, 2013). This grant furthered the development of resources specifically targeting tobacco, nutrition, and physical activity. This funding assisted the Indiana State Department of Health in creating and dispersing the Indiana Healthy Worksite Toolkit for Small Businesses. Also developed, was the Indiana Tobacco Quitline Employer Toolkit. The

Toolkit worked to endorse Indiana's Tobacco Quitline Employer Network, as well assess and revise current organizational policies in pilot worksites. This resource demonstrated how to acknowledge wellness champions, communicate successful wellness stories, and excess the Indiana Small Employer Qualified Wellness Program Tax Credit (Indiana State Department of Health, 2013).

Of all the applications to receive the Small Employer Qualified Wellness Tax Credit in Indiana, 113 out of 114 were accepted before a moratorium was placed on the Small Employer Qualified Wellness Program Tax Credit during 2011 legislative session (Indiana State Department of Health, 2013). During 2011, a moratorium froze a collection of small business tax credits, one of which was the Small Employer Qualified Wellness Tax Credit.

The Moratorium

A moratorium was placed on the Small Employer Qualified Wellness Program Tax Credit during the 2011 legislative season. It is highly likely this was done to support the economic climate in the state during that time, not because the program was seen as ineffective or because support for worksite wellness was not a priority in Indiana. Due to the moratorium, the Division of Nutrition and Physical Activity and Tobacco Prevention and Cessation Commission were unable to explore improving administrative rule through the agency to strengthen criteria that would allow worksites to be eligible to receive the tax credit. The original goal was to improve the criteria to support organizational policy and environmental supports to create healthy environments in worksites. It is important to note that this particular short-term goal is where the Tobacco

Prevention and Cessation Commission had mostly planned to commit their time and resources. (Indiana State Department of Health, 2013, p. 40)

December 31st, 2011 marked the expiration of this state program. After this date, small employers could not be awarded support for costs incurred by their wellness program.

Furthermore, the Indiana State Department of Health no longer accepted applications for a small employer to become qualified to receive the tax credit (Indiana State Department of Health, 2013). As of December 31, “The work of the worksites initiatives will not end with the project. There are still many more Indiana employers that can benefit from the work begun with the project” (Indiana State Department of Health, 2013, p. 41).

Reactions to the Small Employer Qualified Tax Credit

Two companies that were interviewed responded that, “their wellness efforts will continue now that the tax credit is no longer available, but they will need to cut back on activities. They were most likely to cut back on incentives for employees, which they predict will likely cause a decrease in participation” (Indiana State Department of Health, 2013, p. 56). Most companies reported using the Tax Credit for incentives and rewards, education, wellness policy changes, and enhancing the company’s physical environment. Further, companies also reported that the number one aspect of their wellness program that will be affected due to the Tax Credit being removed will be their ability to incentivize wellness programs and reward participants for participation (Indiana State Department of Health, 2013). Another company reported that “a reduction in our wellness programs make us less competitive when hiring out of college. This is a top question asked by students and they will go to accounting firms who ‘tick’ off the most boxes on their list of important items for an employer” (Indiana State Department of Health, 2013, p. 60).

A survey was conducted with the companies who participated in the Tax Credit and results suggest that,

These interviews showed how tax incentives can get the ball rolling for private, small businesses to invest in the wellness of their employees. Without the tax credit, wellness activities were likely to take place but not to the same degree or with the creativity to try something new. With the assistance from Indiana State Department of Health to help determine best practices for wellness programing, these small employers were able to create a culture of wellness in their worksites. (Indiana State Department of Health, 2013, p. 57)

Further, the survey indicated that this program is appreciated and recognized as a respected resource among the employers that participated and received the Tax Credit. Employers agree that The Small Employer Qualified Wellness Tax Credit enhanced their worksite wellness efforts (Indiana State Department of Health, 2013). The moratorium will not stop small employers from implementing worksite wellness programs. However, the additional features that improve and add to the success of the programs will likely be terminated due to the lack of funding (Indiana State Department of Health, 2013).

Wellbeing & Mission Statements

In reviewing strategic management models, many studies have concluded that the mission statement is the principal step in the strategic management process (Cochran, David, & Gibson, 2008). It not only is what distinguishes one business from another, but it also provides a foundation of purpose for an organization.

Carefully prepared missions have been the source of success for many companies.

Poorly formulated missions have brought disaster to some companies. Revised

missions have turned some companies around. A well-developed mission statement can be a unifying and motivating light for all the stakeholders of an organization. (Cochran et al., 2008, p. 37)

To increase the awareness of wellbeing in businesses, the mission statement is an appropriate place to start. The “mission statement has become recognized in modern management theory as one of the corner-stones of an organization” (Bolon, 2005, p. 2). By aligning wellness objectives within the mission statement, it allows this objective to work hand-in-hand with the company’s overall strategic plan. “It’s incumbent upon us to ensure that the mission is consistent with the values of those who complete the work” (Hader, 2006, p. 6). For this reason, Larry Chapman suggests to “consider adding ‘wellness’ as part of your organization’s mission statement and as one of the core values that drives your organization’s purpose and business strategy” (Chapman, 2009, p. 12). “When an organization’s values are in line with staff values, the base on which to build a winning culture is strong. You can achieve a positive work environment if there’s a consistent and clear alignment between the mission of the organization, the actions of leaders, and the performance of the individual staff members” (Hader, 2006, p. 6).

One of the desired outcomes of The Small Employer Qualified Tax Credit was to collect data from the successful organizations and use this insight to aid future employers, and ideally apply the gained knowledge to Indiana’s entire business population (Indiana State Department of Health, 2013).

CHAPTER THREE: RESEARCH METHODOLOGY

The purpose of this study was to examine the information submitted by small businesses who qualified to receive the Small Employer Wellness Tax Credit in 2011 and determine the characteristics that were common to both the overall mission and worksite wellness initiative. To address this research goal, this study assessed which themes emerged in the overall mission, which themes emerged in the wellness program description, and which themes were found in both sections. A qualitative research design utilizing a content analysis of the small business applications that were approved for the Indiana Small Business Wellness Tax Credit in 2011 was conducted using the following procedures.

Data Sample Description

For the purposes of this study, a secondary data analysis of data obtained from the Indiana State Department of Health was conducted. The data received included the application information for all of the companies (N=93) that qualified for the Indiana Small Business Wellness Tax Credit in 2011. As defined by the State Department of Health at the time, in order to be eligible for the Indiana Small Business Wellness Tax Credit the business must be located in the state of Indiana and have at least two and no more than 100 employees. These businesses, as part of the application process, were also required to include descriptions of their company's mission statement and wellness program expectations. It is the information that each company provided for these two sections in the application process that were analyzed in this study.

Data Collection

The data used in this study was a convenience data sample from companies that had already provided information to the Indiana State Department of Health. The sample came from businesses that had applied for and received the Indiana Small Business Wellness Tax Credit in 2011. All of the companies that were seeking to be approved for the Indiana Small Business Wellness Tax Credit in 2011 were required to complete the application; however, only those companies who were approved for the tax credit were included in this study (N=93). The content analyzed in this study was extracted from written responses provide by the companies to the application questions, “what is your company’s mission and/or vision statement” and “how is your wellness program a part of your business?”

Data Security and Confidentiality

The data needed for this study was held on a secure, password protected, internet server with the Indiana State Department of Health. A representative from the Division of Nutrition and Physical Activity was contacted, and the representative assisted in making the necessary arrangements so that the data was made available for this study. Information related to each company’s mission statement and wellness program mission is in the Small Employer Qualified Wellness Program Tax Credit Applications and was obtained directly from the state’s secure FTP site. This method of distribution had been selected to ensure the safety and security of the data. Data security for the download process was ensured through a protected login account that was created and verified by the state department, and only shared with the researcher. The data was downloaded by the researcher onto a secure computer and stored in a secure, password protected file on that computer.

All identifying information related to the company or any of its employees found in the business mission statement or wellness statement data that was used in the study was removed by the researcher prior to the data being analyzed. In addition, any identifying information related to the company or any of its employees found in the data files obtained from the Indiana State Department of Health remained confidential. No information regarding the businesses that provided the data, or any of the employees of those businesses, was shared in any presentations or written products that emanated from this study. The only information that was released from this study was the information related to the company's mission and wellness statement. Upon completion of this study, all original data that was stored on the computer used by the researcher was deleted.

Data Analysis

A content analysis was used to compare the existence and frequency of themes reported in response to the questions, "What is your company's mission and or vision" and "How is your wellness program a part of your business?" These questions originated in section II, of the Small Employer Qualified Wellness Program Application. "Content analysis is a research method that uses a set of procedures to make valid inferences from text" (Weber, 1990, p. 117). A full copy of the survey is available on page 62.

Phase One: Create Microsoft Excel Spreadsheet

The processes that were used to identify and define themes in the data being examined in this study follow those established by Stockdale (Stockdale, 2002). A Microsoft Excel Spreadsheet was created for the analysis. Each business was assigned a number that is linked with a specific business's name. To protect the participating organizations, no identifying information about the corresponding company was included in this analysis and the

organization's name did not accompany the data. The first column was titled *Company*. A number was placed in this column that corresponds with the company whose data appeared in the row. Column two was titled *Question*. This referred to which of the two questions was being analyzed. The number one was placed in the column if the company's response was to the question, "what is your company's missions and/or vision statement?" The number two was placed in this column if it was a response to the question "how is your wellness program a part of your business?" The third column was titled *Statement*. This column contained the company's original response to each question. The fourth column was titled *Supporting Statement*. Here, each sentence or idea was written individually. If more than one theme applied to a statement, the row was duplicated and a second theme designated. The fifth column in the spreadsheet was titled *Researcher 1*, the sixth column titled *Researcher 2*, the seventh column titled *Theme 1*, and the eighth column was titled *Theme 2*. An example copy of the spreadsheet, as it might appear after data has been collected, is provided on page 67.

Phase Two: Theme Dictionary

The text in the statement column was read, and in a separate document a list of potential themes was created and developed into a theme dictionary. Here, the themes were listed that collectively represented the information presented in the data. The researcher reread the same data, this time starting in the middle of data set. This approach ensured that the majority of possible themes were represented and that the data was examined from different viewpoints. A second researcher then performed the same tasks and the themes were discussed and affirmed. The first researcher then read over the data a final time and verified the list of themes in the theme dictionary.

Phase Three: Theme 1

The data was sorted according to the question column. All of the 1's were grouped together and all of the 2's were grouped together. In the fourth column, titled *Supporting Statement*, the researcher inserted each sentence or idea. These ideas were analyzed individually. If more than one theme applied to a statement, the row was duplicated to allow for the designation of a second theme. The researcher then read each statement and assigned a theme label. This label was placed in the column titled *Researcher 1*. The researcher repeated this process for all of the statements to question 1 and question 2. The text in column two was then reread and Researcher 1 confirmed the identified themes.

To validate the results obtained throughout this process, a second reviewer was used to confirm the choice and allocation of themes found from the data. This reviewer performed the same process and placed the identified themes in the column labeled *Researcher 2*. Themes that were disputed by the second reviewer were then discussed and agreed upon before further analysis was conducted. Upon verification, the themes were transcribed into the column titled *Theme 1*.

Phase Four: *Theme 2*

Next, the data set was sorted by theme, this was found in column seven. The researcher examined the determined themes and decided if any of these themes could be clustered together; providing a better explanation of a specific theme. The researcher also determined whether the theme needed to be further refined. This was done by breaking the theme into smaller segments. These findings were recorded in column eight, labeled *Theme 2*. A second researcher confirmed these decisions.

Phase Five: Interpret Findings

The themes identified in the column titled *Theme 2*, were then tabulated to identify the most commonly occurring themes for each question and compared across the two questions for similarities. The findings were sorted by company and reflected over based on the themes that had emerged in relation to the company. The findings were then sorted by question and reflected over based on the themes that had emerged related to each of the two questions. And, the findings were sorted by themes and reflect over based on the themes that emerged from both company and question.

CHAPTER FOUR: RESULTS

The data used to determine the results of this study were originally gathered through the Small Employer Qualified Wellness Tax Credit Application directed by the Indiana State Department of Health. The convenient data sample was pulled from a larger data base created by the Indiana State Department of Health. The sample was derived from businesses that had completed the application requirements and received the Indiana Small Business Wellness Tax Credit in 2011. From this year, a totally of ninety-three (93) companies were in the data base. Of these ninety-three (93) companies, only 37 of them met all sets of inclusion criteria determined to be a prerequisite for inclusion, resulting in the final sample size of thirty-seven (37) companies that were included in this study.

Once the researcher received authorization to access the data, it was downloaded and sorted in preparation for the analysis process.

Inclusion Criteria:

The first required task that the researcher was responsible to complete was to ensure that only information from the companies that met the inclusion criteria was used within the analysis process. For the purpose of this study, the qualified company must have met all of the inclusion criteria for the data to be tabulated in the total sample.

Each company's application was examined to see if they employed the third party wellness vendor American Health and Wellness Group (AHWG) to complete the application. Thirty-eight (38) companies were identified as employing American Health and Wellness Group in this capacity, and these companies were removed from consideration for the study.

Next, each company's application was examined to ensure that both of the questions in section II were complete. From the new set of fifty-five (55) companies, fifty-three (53) companies met this inclusion criterion and completed a written response to both of the questions in this section.

To reach the final sample for this study, the last step to determine the final study sample assessed the company's written responses to the questions in section II of the application to ensure that the company referenced their employees, management style, or wellbeing practices in their written response to both of the questions in section II. Sixteen (16) additional companies were removed from consideration for the study. These steps resulted in a total sample size of thirty-seven (37) companies being included in this study.

Phase One: Create Microsoft Excel Spreadsheet

Using procedures designed by Stockdale (Stockdale, 2002), a Microsoft Excel Spreadsheet was created for the analysis and used to identify and define themes that emerged in this study. The themes that are presented throughout this paper will be italicized for the reader's convenience. Businesses were allocated a number, 1 through 37 to protect the company's identity; this allowed for the organization's name to be separated from the data.

The only addition that was made to the Microsoft Excel Spreadsheet was a column to mark if the supporting sentence has multiple themes, requiring the sentence to be repeated. This modification was made during the analysis process to support clarification.

The information from the appropriate questions provided in Indiana Small Business Wellness Tax Credit 2011 Application was copied into the Microsoft Excel Spreadsheet. This included in this line was the corresponding company number, question number, and the printed statement.

Phase Two: Initial Theme Dictionary Development

Following the procedures previously outlined, a theme dictionary was developed. The initial themes ranged from *accountability* to *work-life balance* and the complete list is highlighted in Table 1.

Table 1: Theme Dictionary

ability	empowerment	improve health	positive mental attitude
accountability	encouragement	improve lives	prevention
annual physical	environmental	improve quality of life	professional development
aptitude	ethical	incentives	professional life
benefits program	excellence	increase productivity	professionalism
bible	exercise	individuality	promotion
boost moral	expectations	informed choices	provide health resources
business strategy	fairness	innovation	purpose
care	families	integrity	quality
character	financial success	intellectual curiosity	recognition
collaboration	fitness	kindness	relationships
communication	flu shots	leadership	resources
community	growth	lifelong	respect
company culture	happiness	live healthier lives	responsible
confidence	hard work	livelihood	retirement
control/ decrease health care costs	health awareness	loyalty	return on investment
cooperation	health coaching	lunch and learns	rewards
core values	health delivery model	maximize lives	safety
corporate challenges	health fairs	mental health	secure jobs
creativity	health goals	motivate	significance
curiosity	health insurance	non-smoking campus	skill
decrease absenteeism	health promotion	on-site health clinic	smoking cessation
dignity	health risk assessment	on-site screening	social wellbeing
diverse wellness program	health screening	overall wellbeing	spirituality
education	healthy behavior change	passion	stability
effectiveness	healthy lifestyle	personal development	stress
efficient	healthy living	personal interest in employees	support
employee assistance program	healthy workforce	personal life	teamwork
employee owned company	honesty	personality	volunteering
employee value	humor	physical health	work environment
employees are the most important asset	improve health	policy	work-life balance

Phase Three: *Theme 1*

Following the creation of the initial theme dictionary, the data in the spread sheet was sorted according to the question column. Some key themes that emerged included *boost morale*, *education*, *happiness*, and *job stability*. Table 2 offers an alphabetical listing of the themes identified and the number of times they appeared during this process.

Table 2: Theme 1

	Ability (1)	Empowerment (1)	Healthy Workforce (1)	Policy (2)
	Accountability (1)	Environmental (2)	Honesty (6)	Positive Health Care Experience (1)
	Benefits program (8)	Ethical (1)	Improved Quality of Life (12)	Positive Mental Attitude (3)
	Boost Moral (2)	Expectations (1)	Incentives (4)	Prevention (6)
	Bottom Line (3)	Fairness (3)	Increase Productivity (7)	Professional Development (3)
	Business Strategy (7)	Families (7)	Individuality (1)	Professionalism (4)
	Care (3)	Financial Success (7)	Informed Choices (1)	Purpose (3)
	Character (1)	Fitness (5)	Innovation (7)	Quality (2)
	Collaboration (2)	Growth (6)	Integrity (6)	Recognition (1)
	Communication (1)	Happiness (1)	Intellectual Curiosity (1)	Relationships (2)
	Community (4)	Hard Work (1)	Kindness (1)	Resources (3)
	Company Culture (4)	Health Awareness (5)	Lifelong (1)	Respect (5)
	Control/ Decrease Health Care Costs (12)	Health Coaching (3)	Livelihood (1)	Return on Investment (1)
	Core Values (11)	Health Delivery Model (1)	Loyalty (2)	Rewards (4)
	Corporate Challenges (2)	Health Fair (1)	Lunch and Learns (1)	Safety (4)
	Creativity (1)	Health Goals (11)	Mental Health (1)	Secure Jobs (1)
	Decrease Absenteeism (5)	Health Insurance (6)	Non-Smoking Campus (a)	Smoking Cessation (1)
	Dignity (1)	Health Promotion (8)	On-Site Clinic (1)	Spirituality (1)
	Diverse Wellness Program (8)	Health Risk Assessment (4)	Overall Wellbeing (6)	Stability (1)
	Education (12)	Health Screening (3)	Passion (2)	Support (13)
	Effectiveness (2)	Healthy Behavior Change (7)	Personal Development (1)	Teamwork (13)
	Employee Assistance Program (1)	Healthy Lifestyle (11)	Personal Interest in Employees (4)	Value Employee (1)
	Employee Owned Company (1)	Healthy Lifestyle Choices (11)	Personality (1)	Work Environment (11)
	Employee Value (4)	Healthy Living (3)	Physical Health (1)	Work-Life Balance (8)

Phase Four: *Theme 2*

Next, the completed data set was sorted by *Theme 1*; the themes listed in Table 2. This allowed the researcher to examine the data and determine if any of these themes could be clustered together to more appropriately reflect the information.

The researcher also determined if the theme needed to be further refined by breaking the theme into smaller segments. These findings were labeled *Theme 2* and were confirmed by a second researcher.

Seven primary themes emerged from following these processes. These themes were as follows: *anticipated outcomes, business strategy, core values, incentives, personal/professional growth, wellness initiatives, and work environment.*

Primary Themes:

The following text will discuss and clarify the seven primary themes that emerged from this study. The findings from this study are presented in alphabetical order. All themes that emerged from this study will be italicized throughout the text.

The first key theme was assigned the label of *anticipated outcomes*. *Anticipated outcomes* encompasses all of the sub-themes that demonstrated that the business was motivated by the outcomes that their wellness program would have. The sub-themes that were included vary widely, but nearly every company had an *anticipated outcomes* theme. Included within this primary theme were sub-themes related to the increase of productivity, employee motivation, physical wellbeing, mental wellbeing, and overall wellbeing amongst employees. Additionally, companies predicted that their wellness programs would result in a decrease of absenteeism, a

boost in employee morale, a positive healthcare experience, employees achieving a healthy behavior change, living a healthy lifestyle, and improve their quality of life. Other anticipated outcomes listed by the participating businesses included financial outcomes such as the control or decrease of health care costs, impact on the company's bottom line, and financial success of the company.

The second primary theme was assigned the label *business strategy*. This label relates to the business aligning their wellness program within their overall business strategy. In one of the two fields, the key terms that supplement this primary theme include strategic planning process and ongoing business strategy. The decision was made to separate *business strategy* and *core values*. *Business strategy* does not include any company values, but rather the alignment of their wellness program within their company. Only a few of the company's had *business strategy* emerge as a key theme.

The third primary theme that emerged during this analysis was assigned the label, *core values*. This was the most frequently occurring primary theme; and this theme became apparent in nearly all of the businesses in the sample. The regularity of this theme is not surprising and is consistent with many business plan recommendations. It is known that a company's core values shape its identity, principals, and philosophy. Core values underlie the company's work; they are the basic element to how employees go about their work day. Having fluid values throughout the company serve as an advantage and unify the workforce. A majority of the companies identified this as a part of both their mission statement and their wellness description. The businesses included the term, core value, or listed an identified core value in one of the two fields. Some core values identified included teamwork, employee value, respect, collaboration, support, innovation, honesty, respect, care, integrity, and work-life balance.

The fourth primary theme that became visible in this study was assigned the label *incentives*. For the purpose of this study, the label of *incentives* refers to a thing that motivates or encourages one to do something otherwise known as the motivating factor. This umbrella term includes rewards, pay for performance, prizes, and recognition. Even though incentives were a requirement for receiving the tax credit, less than half of the businesses included the use of incentives as part their wellness program in one of the two fields.

The fifth primary theme was allocated the label *personal/ professional growth*. This theme was noted by only a few companies in one of the two fields. In some cases, this theme appeared as growth, in other cases, it appeared as intellectual curiosity, challenging individuals, continuous improvement, and personal or professional development.

The label, *wellness initiatives* was given to the sixth primary theme. This was a very common theme throughout the analysis. More than half of the companies referenced wellness initiatives in field one or two. In some occurrences, this theme emerged directly through expressions such as diverse wellness programs. In other cases, this theme was supported through terminology like prevention and health promotion, referencing annual physicals, health screenings, on-site health clinics, and flu shots. Health awareness included education and resources, health coaching, and health risk assessment. Various programs mentioned included smoking cessation, charitable contributions, corporate challenges, and group fitness classes.

The last primary theme that surfaced was labeled *work environment*. This terminology referenced the physical place in which employees worked. Workplace policy, company culture, and safety were all sub-themes found within this subject. A work environment reference was present in one of the two identified fields for approximately half of the business in the sample.

Family as a common theme arose throughout the study. However, *family* was not assigned as a primary theme because it was never used as the primary subject. Instead, the term family was found to be referencing a different theme such as controlling and decreasing health care cost or being a part of the benefits program.

Research Question:

This next section will provide results specific to the overall research question:

1. What characteristics are common to both the overall mission and wellness program in small businesses that represent movement toward well workplaces?

To address this question, the following sub questions were investigated:

- a. What themes emerged in these small businesses' overall mission statement?
- b. What themes emerged in the small businesses' wellness program mission statement?
- c. What are the common themes that appeared across the small businesses' overall mission statement and the wellness program mission statement?

Sub Question a: What themes emerged in these small businesses' overall mission statement?

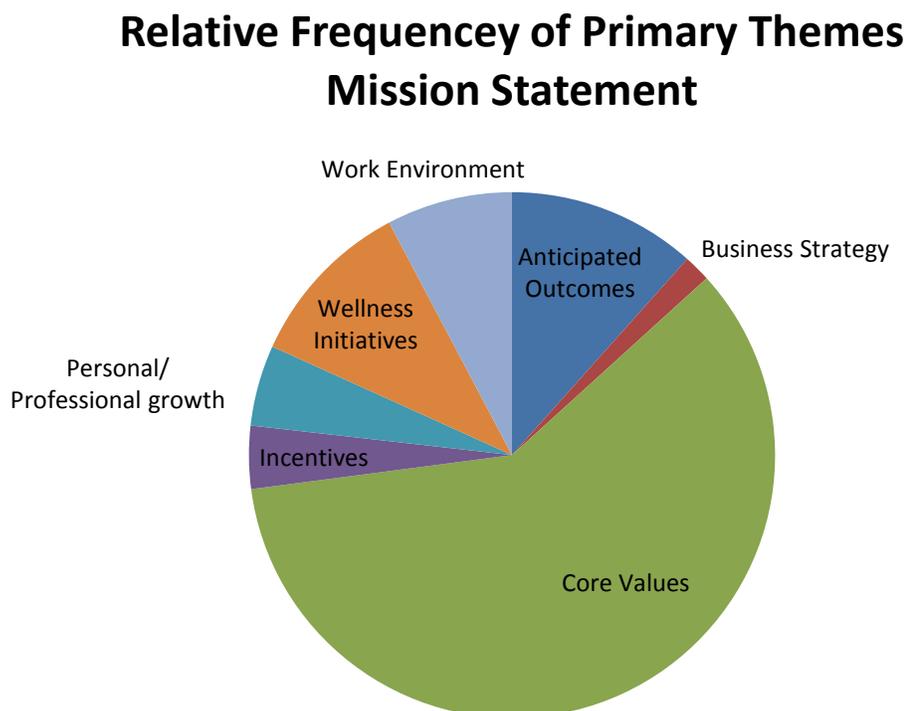
To answer this question the responses to the description of the mission statement were isolated and the number of times each primary theme was identified was recorded. These counts provide relative frequencies for each of the primary themes. Table 3 represents these frequencies.

Table 3: Sub Question a, Relative Frequencies of Primary Theme

Primary Themes	Number of Labels
Anticipated Outcomes	21
Business Strategy	3
Core Values	108
Incentives	7
Personal/ Professional Growth	9
Wellness Initiative	19
Work Environment	14

The table demonstrates that the major primary theme that emerged from the data when analyzing the overall mission statement was “core values.” The label “Core Values” emerged one hundred and eight (108) times when observing what themes emerged in these small businesses’ overall mission statement. The most common core values in the small businesses’ overall mission statement were *community, honesty, innovation, integrity, purpose, respect, support, teamwork, and work-life balance*.

Figure 1: Relative Frequency of Primary Theme, Mission Statement



When organizing the data by the frequency that themes emerged in these small businesses' overall mission statement, the second most common primary theme was *anticipated outcomes*. This theme was identified twenty-one (21) times. The sub-theme, *financial success* occurred the most often out of any of the sub-themes that fell under *anticipated outcome*, the second most common sub-theme was *improved quality of life for employees* and the third was *control/decrease health care costs*. The remaining themes included *wellness initiatives*, *work environment*, *personal/ professional growth*, *incentives*, and *business strategy*.

Sub Question b: What themes emerged in the small businesses' wellness program mission statement?

To answer sub question b, the responses to the description of the wellness initiative, the researcher isolated the number of times each primary theme identified was recorded. These counts provide relative frequencies for each of the primary themes. Table 4 represents these frequencies.

Table 4: Sub Question b, Relative Frequencies of Primary Themes

Primary Themes	Number of Labels
Anticipated Outcomes	54
Business Strategy	5
Core Values	43
Incentives	15
Personal/ Professional Growth	2
Wellness Initiative	57
Work Environment	22

Figure 2 shows that the primary themes that emerged from the wellness program mission statement included *wellness initiatives* and *anticipated outcomes*. The label, *wellness initiatives* emerged fifty-seven (57) times and the label, *anticipated outcomes* emerged fifty-four (54) times.

Figure 2: Relative Frequency of Primary Themes, Wellness Mission Statement

Relative Frequency of Primary Themes Wellness Mission Statement



The primary theme, *wellness initiative* included the discussion and emphasis on the programs that the businesses have in place and the actions and steps that they are taking to achieve wellbeing in their workplace. The complementary primary theme, *anticipated outcomes* represents what the business hopes to gain from these wellness initiatives. This follows the idea of the commonly used logic model, if a company puts these initiatives into place; they assume that these outcomes will be the result of their efforts.

Following closely to the two most frequently occurring primary themes was *core values*. Occurring less often, listed from highest to lowest frequency include *work environment*, *incentives*, *business strategy*, and *personal/professional growth*.

Sub Question c: What are the common themes that appeared across the small businesses over all mission statement and the wellness program mission statement?

To answer this question, the responses identified in the previous section were compared and contrasted. Table 5 represents these frequencies.

Table 5: Sub Question c, Relative Frequencies of Primary Themes

Primary Themes	Question 1	Question 2	Total
Anticipated Outcomes	21	54	57
Business Strategy	3	5	8
Core Values	108	43	151
Incentives	7	15	22
Personal/ Professional Growth	9	2	11
Wellness Initiative	19	57	76
Work Environment	14	22	36

The over-all primary themes that appeared across the small businesses' overall mission statement and the wellness program descriptive statements are *core values*, *wellness initiatives*, and *anticipated outcomes*. These three primary themes appear more than any of the other seven primary themes. These are the same primary themes that were most common for the two previous sub questions. They were the most frequently occurring in question 1, question 2, and the total number of themes labeled. Noteworthy, the three primary themes appeared in reverse order when examining the sub question. The results of question 1, listed in order of highest relevant frequency was (1) *core values*, (2) *anticipated outcomes*, and (3) *wellness initiatives*. In contrast to the results of question 2, where the primary themes that transpired most frequently were (1) *wellness initiatives*, (2) *anticipated outcomes*, (3) *core values*. The frequency of the *core values* label increased by 16% when evaluating only the response to the businesses' mission statement compared to examining these responses separately from the entire sample. Yet, when examining the overall primary themes that appeared across the both question, *core values* emerged at a much higher rate than any other the other primary themes.

Summary

Using procedures designed by Stockdale (Stockdale, 2002), information from thirty-seven (37) small businesses were analyzed and used to identify and define themes that emerged in this study. Seven primary themes emerged from following these processes including, *anticipated outcomes*, *business strategy*, *core values*, *incentives*, *personal/professional growth*, *wellness initiatives*, and *work environment*.

The first key theme labeled *anticipated outcomes*, demonstrated that the business was motivated to implement a wellness initiative because of the positive results that the program would have within their company. The second primary theme was *business strategy*. This label

relates to the business aligning their wellness program within their overall business strategy. Noting that wellness will be a tool in assisting the company as they work to reach their overall goals. The third primary theme was apparent in nearly all businesses in the sample, and was assigned *core values*. Core values underlie the company's work; they are the basic element to how employees go about their work day. *Incentives*, is the fourth primary theme that became visible in this study. The label of *incentives* refers to a thing that motivates or encourages one to do something otherwise known as the motivating factor. This umbrella term includes rewards, pay for performance, prizes, and recognition. *Personal/ professional growth*, allocated the fifth primary theme. Speaking to the support and opportunities that a company provides for their employees to learn, develop, and excel. *Wellness initiatives*, the sixth primary theme, references current programs that are being employed at a worksite. The final primary theme that surfaced was *work environment*. This terminology referenced the physical place in which employees worked as well as the culture of their workplace.

Breaking this study down into sub question helped the researcher to further identify this data. Sub question a: What themes emerged in these small businesses' overall mission statement? Exposed that the major primary theme that emerges from the data when analyzing the overall mission statement is "core values." When examining sub question b: What themes emerged in the small businesses' wellness program mission statement? It was revealed that the most common theme that emerged was *wellness initiative*. While evaluating themes across both fields, the most frequently occurring primary themes were *core values*, *wellness initiatives*, and *anticipated outcomes* (listed in order from most frequently occurring). These are also identical primary themes that were the most common for the two previous sub questions.

CHAPTER FIVE: DISCUSSION

The data analysis for this study examined the information submitted by small businesses who qualified to receive the Small Employer Wellness Tax Credit in 2011 to answer the following question, “what characteristics are common to both the overall mission and wellness program in small businesses that represent movement toward well workplaces?” Seven primary themes emerged including: *anticipated outcomes, business strategy, core values, incentives, personal/professional growth, wellness initiatives, and work environment*. These themes were evident as they became repetitive throughout the analysis process. This suggests that these themes may be common characteristics and important components of a well workplace. Other small businesses may view these primary themes as important elements to consider as they begin to move toward a well workplace.

Of these seven themes, the most common characteristics to both the overall mission and wellness program in small businesses that represent movement toward well workplaces emerged as “*core values,*” “*wellness initiatives,*” and “*anticipated outcomes.*”

These primary themes are consistent with the literature on strategic planning. When creating a well workplace, these primary themes can be grouped into three stages: planning, action, and outcomes.

The first stage, planning is comprised of the primary themes; core values, business strategy. Dee Edington (2009) refers to this as *Phase I*, in his book *Zero Trends* where he

stresses the importance of health as a business strategy. Edington (2009) discusses the importance of performing a “landscape assessment.” This allows the company to have a realistic understanding of where the company currently stands on the spectrum of wellbeing. As well as make employee health a part of their overall business strategy. From here, the company can move forward by considering what is important to them and allocate their core values to be incorporate into their wellness program. This approach ensures that employees understand the company’s ideals and standards. By applying these core values, found normally within a company’s management practices, and applying them to their wellness program, they can ensure that this investment fits within the company’s overall strategic plan. These core values unify the common divide between employee health and commerce.

The second phase of creating a well workplace is action; this includes the primary themes wellness initiatives and incentives (Edington, 2009) . Action follows the planning phase, and as supported by the literature (Edington, 2009) choosing appropriate intervention for your workplace is an important piece of the success of each initiative. Dan and Chip Heath (2010), authors of *Switch*, remind us that there is a surplus of available information on health and wellbeing. Often lack of knowledge is not the barrier to behavior change. Instead an abundance of information is readily available at our finger tips. As a result, the only time when providing an individual with knowledge would lead to a positive behavior is if they are unaware. In most cases this is highly unlikely and suggests that if an individual is provided simply with knowledge their behavior still will not change. However, wellness initiatives allow us to create a specific plan to aid employees on their wellbeing journey. A reoccurring sub theme within wellness *initiatives was diverse wellness programs*. Providing a variety of wellness programs to meet the assorted needs of the staff is an important consideration for wellness initiatives. The diversifying

theme was supported through terminology referring to prevention and health promotion. Common references included annual physicals, health screenings, on-site health clinics, flu shots, and thorough health awareness concepts. Important inclusions were education and resources, health coaching, and health risk assessment. Other beneficial wellness programs consisted of smoking cessation, charitable contributions, corporate challenges, group fitness classes, and other various wellness activities.

Associated with wellness initiatives, is the popular debate on incentivizing these programs. The literature surrounding this topic fluctuates about whether the use of incentives is beneficial or detrimental to the program and depends on what the company is hoping incentives will achieve (Wieczner, 2008). The general consensus is that incentivizing a wellness program will initially increase participation; however these original results will dwindle as the program continues (Wieczner, 2008). Subsequent, it has been shown that the use of incentives will not lead to the employees making a long-term behavior change (Kohn, 1993). When using incentives, it is important to take into account the culture of the business, and the end result they anticipate to achieve (The Vitality Group, 2014).

The final phase of creating a well workplace is to consider the results or outcomes of the program (Edington, 2009). There are three themes that emerged from the data analysis that supported outcomes, these included *anticipated outcomes*, *personal/professional growth*, and *work environment*.

Anticipated outcomes often refer to the reason why a business will implement a worksite wellness program. Included within this primary theme was the *increase of productivity*, *employee motivation*, *physical wellbeing*, *mental wellbeing*, and *overall wellbeing amongst*

employees. Additionally, companies predicted that their wellness programs would result in a *decrease of absenteeism, a boost in employee morale, a positive healthcare experience, employees achieving a healthy behavior change, living a healthy lifestyle, and improvement in their quality of life*. Other anticipated outcomes listed by the participating businesses included financial outcomes such as the control or decrease of health care costs, impact on the company's bottom line, and financial success of the company. These listed outcomes are supported by many sources including leading wellness organizations such as the National Wellness Institute (Rosie, 2014) and the Wellness Council of America (Wellness Council of America, 2012).

Personal and professional growth is often a sought byproduct of wellness initiatives. It has recently become prevalent in the literature as explained by Jim Clifton (2011) author of *The Coming Jobs War: What every leader must know about the future of job creation*. Clifton discusses how important it is to cultivate talent. Based on behavioral economics, employees are asked to rank their workplace from 1-5 on different focuses, one of these questions being "this last year, I have had opportunities at work to learn and grow" (Clifton, 2011, Chapter 8).

The importance of work environment is largely found and supported throughout the literature, including healthy culture (Allen, 2008). Judd Allen (2008) CEO of *Healthy Culture* wrote the book *Wellness Leadership*, which discusses how to create a supportive environment for healthier and more productive employees. A healthy culture harbors productivity, empowers employees, and retains top talent (Allen, 2008). A healthy workplace environment can be the difference between long-term vitality or failure (Allen, 2008). This literature suggests that this is a key ingredient to a company's development and success (Allen, 2008).

The findings of this study are supported by the current literature. However, that the lack of a larger emphasis on primary theme *business strategy* throughout this study was somewhat surprising. When goals of the well program align themselves with that of the corporation, it creates for a stronger end driven result, and makes the practice of wellness relevant to the corporation. “Talent retention, creativity and innovation, employee engagement and productivity are all essential elements of organizational performance. The association of wellness with each of these elements provides clear and consistent grounds for approaching wellness as a key strategic imperative” (Alistair, 2011, p. 8). As more businesses continue to move toward well workplaces, they may find greater success when they use wellness as a business strategy, aligning their wellness initiatives with their strategic business plan.

The findings of this study were limited. The data base was controlled, and the findings only reflect the businesses that qualified for the tax credit and met the inclusion criteria. The requirements for qualification included being a small employer (<99 employee), being an occupant of Indiana, and meeting the definition of wellness as defined by the Indiana State Department of Health. Also, less than half of this sample was ultimately included in this study. The questions that were used to evaluate the businesses mission statement and wellness program statement were already created. It is also important to note that because the small business were seeking approval for the tax credit, the recorded answers may be distorted to meet the needs and requirements to receive approval.

Regardless, the results of this study provide valuable information to begin the discussion and start thinking about the role wellness plays in small businesses. Additionally, the findings assist conversations that revolve around wellness programs. These findings are consistent with the already existing literature and bring to the surface the importance of the language of wellness.

Some of the more recent recommendations that have been identified in this study may not be apparent in the collected works. This is a common discovery due to the reality that it takes time for new findings to be translated into real-world situations.

Conclusions and Recommendations

Small businesses that are hoping to move toward well workplaces and want to have successful wellness initiatives should focus on the seven primary themes that emerged from this study. These include core values, business strategy, wellness initiatives, incentives, anticipated outcomes, personal/professional growth, and work environment. Each of these seven themes should be considered when creating the small businesses general company mission, and should be written into the small business's wellness initiative plans and expectations.

Examples

Following this section are examples of each primary theme and how this theme may surface in a practicing company's mission statement.

Anticipated outcome: We feel that investing in our employee health is part of the solution to controlling health care costs. This investment will improve the health of our employees and their quality of life, while simultaneously increasing productivity and decreasing employee absenteeism.

Business strategy: Practicing wellness has become part of our ongoing business strategy and we know that executing our plan with impact and clarity is critical to achieving our desired goals as outlined in our mission statement. We have shared with employees why this is becoming part of our company culture, what the goals are, how they will be accomplished, what the expectations are for their participation, and what's in it for them.

Core values: We are committed to creating a more positive health care experience. We provide the best guidance to our clients through honesty, integrity and stability. We will accomplish this through innovative methods and personalized superior service by professionals who care.

Incentives: The firm encourages employees to develop healthy lifestyles by providing access to employee assistance programs and visiting nurse programs. The firm offers incentives and rewards for meeting established goals related to exercise, wellness check-ups and lifestyle choices.

Personal/ professional growth: We are committed to promoting a safe and healthy work environment and to providing them with the chance to grow and prosper. Introducing the wellness program is part of that commitment. It is our hope that employees will understand how important they are to the company's future.

Wellness initiative: Enhance physical, emotional, and intellectual health of our employee population and their spouses through means of awareness, education and onsite health promotion programs.

Work environment: In order for our employees to continue doing the excellent work that they do, it is important to keep them healthy. We believe that healthy employees are more efficient, miss less work, and maintain a better attitude, therefore creating a better work environment for everyone. This positive attitude may then reflect on our customers.

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Appendix A: Small Employer Qualified Wellness Tax Credit Application

Please complete all four sections of this application. Please be as clear and concise as possible. All requested information must be entered for your application to be accepted and considered for Advisory Board Review and to ensure that your application is processed in a timely manner.

Section I

Date of Application Submission: [REDACTED]

Name of Business (as it should appear on certificate): [REDACTED]

Permanent Address: [REDACTED]

Mailing Address: [REDACTED]

County: [REDACTED]

Primary Contact: [REDACTED]

Title: [REDACTED]

Email Address: [REDACTED]

Telephone Number: [REDACTED]

FAX Number: [REDACTED]

Secondary Contact: [REDACTED]

Title: [REDACTED]

Email Address: [REDACTED]

Telephone Number: [REDACTED]

FAX Number: [REDACTED]

Number of Full time Employees (employees that work 30 or more hours per week): [REDACTED]

Type of Business: [REDACTED]

Wellness Vendor/Company Name (if applicable): [REDACTED]

Contact Person: [REDACTED]

Title: [REDACTED]

Email Address: [REDACTED]

Telephone Number: [REDACTED]

FAX Number: [REDACTED]

Section II – *Please provide the following information:*

What is your company's mission and/or vision statement?

[REDACTED]

How is your wellness program a part of your business?

[REDACTED]

Section III – *Please describe each of your wellness program components below. Include as much detail as possible. Please remember the completed application should not exceed 9 pages.*

A. Employee Appropriate Weight Loss

Assessments: [REDACTED]

Intervention/Education: [REDACTED]

Rewards Program: [REDACTED]

Measurement Tools: [REDACTED]

B. Smoking CessationAssessments: Intervention/Education: Rewards Program: Measurement Tools: **C. Pursuit of Preventative Health Care Services**Assessments: Intervention/Education: Rewards Program: Measurement Tools: **D. Additional Information about Your Wellness Program** – If you have additional information vital to your wellness program, please enter that information here. Please Note: The Advisory Board can accept **NO** attachments.

Section IV – Please answer the questions below as they apply to your small business, keeping in mind that there is no right or wrong answer. Your answers will not be used against you in any way and are for informational purposes only. (Click on the box[es] to select your answer)

1. Do you offer health insurance to your full time employees (employees that work 30 or more hours per week)? Check only one answer.

Yes No

2. Do you offer health insurance to your part time employees (employees that work less than 30 hours per week)? Check only one answer.

Yes No

3. **How did you hear about the Indiana Small Employer Qualified Wellness Program Tax Credit?**

Check all that apply.

- Small Business Road Show
- INShape Indiana Health Summit
- Indiana State Fair
- Worksite Wellness Program Vendor
- State or Local Chamber of Commerce
- Statewide or Local Trade Association
- National Federation of Independent Business
- Indiana State Department of Health
- Another Small Employer
- Other

Please note:

4. **Why is your small business implementing a wellness program? Check all that apply.**

- Reduce health care costs
- Receive discounted health insurance rates
- Improve overall employee health
- Reduce absenteeism
- Increase employee productivity
- Improve employee satisfaction
- Improve worksite morale
- Receive the Indiana Small Employer Wellness Tax Credit
- Improve employee fitness and nutritional health
- Provide employees with source of support within the workplace
- Other

Please explain:

5. **How long have you had a wellness program? Check only one answer.**

- Less than 2 years
- 2 to less than 4 years
- 4 to less than 6 years
- 6 to less than 8 years
- 8 to less than 10 years
- More than 10 years

6. If your wellness program has been in place for LESS THAN 2 YEARS, please tell us what barriers

your small business has encountered while implementing your wellness program.

Please leave blank if your wellness program has been in place for more than 2 years.

Check all that apply.

- Funding
- Little interest in wellness programming
- Lack of upper management support
- Lack of manpower
- Unsure where to start
- Other

Please explain:

STOP HERE if your wellness program has been in place for LESS THAN 2 YEARS.

7. If your wellness program has been in place for MORE THAN 2 YEARS, how has it changed or evolved? Please leave blank if your wellness program has been in place for less than 2 years.

Check all that apply.

- We now offer more incentives* than in past years.

*Note: Incentives are provided to employees to motivate them to participate and/or do well in certain program areas (e.g., free pedometers are offered to all employees who enter a walking challenge. In this case, the pedometer is the incentive.)

- We now offer more rewards* than in past years.

*Note: Rewards are offered to employees based on effort, initiative, attendance, participation, and completion of certain components of a wellness program; or in recognition of an individual employee's success in wellness program activities (e.g., The winner of a walking challenge is rewarded a new pair of walking shoes.)

- We provide more opportunities for wellness education.
- We are better able to identify our employees' wellness needs.
- We provide more opportunities for physical activity in the workplace.
- We provide more opportunities for all employees to participate in our wellness

program.

- We provide more opportunities for our employees to maintain a healthy diet.

Appendix B: Data Analysis Spreadsheet

Question	Statement	Supporting Statement	Researcher 1	Researcher 2	Theme 1	Theme 2
1	Our Roadmap starts with our mission, which is enduring.	Our Roadmap starts with our mission, which is enduring.	mission	mission	mission	mission
	To refresh the world...					
	To inspire moments of optimism and happiness...					
1	Our Roadmap starts with our mission, which is enduring.	To refresh the world...	globalization	world	globalization	environment
	To refresh the world...					
	To inspire moments of optimism and happiness...					
1	Our Roadmap starts with our mission, which is enduring.	To inspire moments of optimism and happiness...	happiness	happiness	happiness	happiness
	To refresh the world...					
	To inspire moments of optimism and happiness...					
1	Our Roadmap starts with our mission, which is enduring.	To create value and make a difference.	value	purpose	purpose	purpose
	To refresh the world...					
	To inspire moments of optimism and happiness...					
2	Be a great place to work where people are inspired to be the best they can be.	Be a great place to work	environment	environment	environment	environment
	Be a great place to work where people are inspired to be the best they can be.	Be a great place to work	inspired	inspired	inspired	purpose
	Be a great place to work where people are inspired to be the best they can be.	Be a great place to work				