RETALIATORY BEHAVIOR AS A RESPONSE TO EXECUTIVE COMPENSATION

Nicole L. Petersen

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Committee:

Scott Highhouse, Advisor
Daniel Fasko
Graduate Faculty Representative
Margaret Brooks
Yiwei Chen
ABSTRACT

Scott Highhouse, Advisor

This study examined the relation between employee attitudes toward executive compensation and counterproductive work behavior directed at individuals and the organization. Results indicated that employee attitudes toward executive compensation were related to abuse toward others in the workplace. Contrary to expectations, employee attitudes toward executive compensation were not related to counterproductive behavior directed at the organization. Furthermore, organizational and work-group identification did not moderate this relation as expected. Finally, results differed for men and women. Men’s attitudes toward executive compensation were related to abuse toward others, but women’s attitudes were related to production deviance. Thus, negative attitudes toward executive compensation may be associated with different deviant behavior for men and women. Whereas men are more likely to engage in negative behavior toward other people (e.g., yelling), women are more likely to engage in negative behavior toward their work (e.g., work slowly).
This is dedicated to my family, who provided immense encouragement and support throughout this journey.
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INTRODUCTION

The last few decades have seen increased attention to executive compensation from both the popular press and academic scholars (e.g., Tosi, Werner, Katz, & Gomez-Mejia, 2000). Media outlets are replete with titles such as “Europeans unleash outrage over exec pay,” (Vandore, 2009) “How do they justify this outrage?” (“Obama tries to stop”, 2009), “How much compensation is too much?” (Donius, 2009), and “CEO pay is seriously out of whack” (Kavoussi, 2012). Within the scholarly literature, the topic of executive pay is of interest to a broad audience including economists, business and management scholars, and psychologists.

It is easy to see why this topic attracts attention. Compared to the income of the average worker, executive pay is extreme, and tends to be perceived as unjust. Executives are compensated heavily with a variety of benefits including salary, bonuses, benefits, stock options, pension contributions, and so on. (Finkelstein & Hambrick, 1988). CEOs also experience additional benefits that are not necessarily financial, such as power and prestige. Executive pay continues to rise exponentially faster than that of the average worker, exacerbating employee perceptions of injustice (Thomas, 2003). Furthermore, corporations dole out millions in bonuses to their CEOs even during hard times, such as when many employees are being laid off. In one well-publicized instance, executives were awarded $165 million in bonuses only months after the company had taken $173 billion in government bailout money (“Obama tries to stop”, 2009).

Some scholars argue that the extreme level of pay is appropriate given the importance and complexity of the CEO’s job (Murphy, 1986). Others have failed to establish a link between executive pay and indicators of worth, such as job complexity (Henderson & Fredrickson, 1996) and firm performance (e.g., Tosi et al., 2000). The complexity of executive pay and job performance make it difficult to determine executive worth. Executive compensation tends to
vary substantially from firm to firm, and executive job performance is also difficult to define and measure. The ambiguous nature of managerial performance makes it difficult to determine managerial productivity and ultimately relate it to firm performance (Finkelstein & Hambrick, 1988). The result of these issues is that executives, such as CEOs, of similar companies, who are performing similarly well, are paid vastly different amounts. Given the confusion and uncertainty surrounding executive pay and performance, it is not surprising that employees are often outraged by it.

Perceived injustice experienced by employees as a result of large pay disparity negatively impacts the employees themselves, as well as the organization. Large pay differences between the CEO, other executives and managers, and employees have the potential to affect job satisfaction, morale, productivity, group cohesion, theft, and turnover (Bies, 1987; Thomas, 2003). Executives have a vested interest in improving perceptions of pay because the productivity and success of the organization ultimately depends on the performance of the employees.

Despite the strong reactions executive pay creates in employees and potential negative consequences for both employees and businesses, it appears that little systematic research of these attitudes has been conducted. The purpose of this study, therefore, is to investigate the negative consequences associated with the reactions of employees to executive pay, specifically, counterproductive work behaviors (e.g., theft and sabotage). Employees engage in deviant behavior in response to unfair pay (Bies, 1987; Greenberg & Scott, 1996; Thomas, 2003), which has been chosen as the focus because of the frequency of the behaviors and cost to organizations. For example, it has been suggested that up to 75% of employees steal from their employer at
least once (McGurn, 1988), and counterproductive behavior may cost the average business between 1% and 2% of annual sales (Coffin, 2003).

**Employee Perceptions of Injustice**

Traditionally, researchers describe organizational justice as being composed of four dimensions: distributive, procedural, interpersonal, and informational justice (Greenberg, 1993). Distributive justice refers to the perceived equity of the ratio of one’s inputs (e.g. experience, intelligence, and effort) and outcomes relative to some comparison other (Adams, 1965). Procedural justice refers to fair decision making processes where people are afforded the opportunity to voice their thoughts and opinions (Thibaut & Walker, 1975). Leventhal, Karuza, and Fry (1980) identified six criteria that should be met for procedural justice to exist in a given situation: 1) the same treatment should be given across people and situations, 2) the procedure should be free from bias, 3) accurate information should be used to make decisions, 4) there should be a process to correct wrong decisions, 5) ethical or moral standards should be followed, and 6) involved parties should be able to express their thoughts and opinions (Leventhal, 1980; Leventhal et al., 1980). Interactional justice refers to the quality of interpersonal treatment (Bies & Moag, 1986). Interactional justice is composed of two factors, interpersonal and informational (Greenberg, 1990; 1993). Interpersonal justice refers to the fair and appropriate treatment by authority and other people involved in the decision making process, whereas informational justice refers to the appropriate and considerate dispersion of decision-related information to involved parties. Although the other dimensions may impact attitudes toward executive pay, it appears to be primarily rooted in distributive justice or equity theory.

In recent years, justice researchers have begun exploring supplemental explanations for the formation of justice perceptions. Cropanzano, Rupp, Mohler, and Schminke (2001) propose
that justice perceptions are driven by multiple motives. The instrumental model proposes that justice is important to the extent that it serves personal economic gain. In other words, an individual generally perceives fairness when an outcome is favorable to him/her, such as when he/she receives a raise, and perceives unfairness when an outcome is unfavorable, such as when a coworker receives a raise and he/she does not. The interpersonal model proposes that justice is important because it affirms one’s acceptance within a group. Thus, processes are perceived as fair when they suggest a positive relationship with other group members. For example, being asked to provide an opinion on an important decision conveys that the individual is valued in the group and would promote perceptions of fairness, whereas not being asked conveys and promotes the opposite perceptions. Lastly, the deontic model proposes that justice is important for its own sake because it is valued as an ethical or moral principle. This perspective suggests that individuals make judgments about fairness even when it does not involve them personally. For example, individuals make judgments about the fairness of pay received by their coworkers. In sum, individuals pursue justice because it serves basic human needs including control, belonging, and meaning (Cropanzano, Byrne, Bobocel, & Rupp, 2001; Cropanzano, Rupp, et al., 2001).

A recent employee-centric perspective on justice theory suggests that employees experience justice by looking both inward and outward (Rupp, 2011). Rupp suggests justice perceptions are developed through one’s view of how he/she is being treated by others (“looking in”). Additionally, individuals in a group develop a shared perception of justice based on individual and collective experiences (“looking around”). Finally, justice perceptions are also developed by looking at how others are treated (“looking out”). This is consistent with previous theorizing that suggests employees develop justice perceptions through the treatment of
themselves and others. Indeed, employee justice perceptions and reactions to them are influenced by internal factors (Crawshaw, Cropanzano, Bell, & Nadisic, 2013) and external factors such as coworkers (Colquitt, Zapata-Phelan, & Roberson, 2005; Schminke, Cropanzano, & Rupp, 2002).

In this study, I use a similar framework to organize the investigation of reactions to injustice, particularly toward executive pay. I propose that workers react to injustice that has negative consequences for them (“looking in”), as well as others (e.g., coworkers, “looking out”). For example, an employee may become angry that the CEO receives a raise and he/she does not, or an employee may join coworkers in a strike because of unfair pay for frontline workers.

Attitudes toward Executive Compensation

Consistent with traditional attitude measurement (Dalal, 2013), I define attitudes toward executive compensation as the affective and cognitive reactions of a person to executive compensation including all types of compensation (e.g., pay, stock options, bonuses, etc.). Therefore, one’s attitude is derived from emotions, thoughts, and beliefs associated with executive compensation. A person with a negative attitude would experience feelings such as anger because of high salaries paid to executives. Additionally, such a person would experience thoughts of injustice regarding high salaries of executives. Experts have suggested that it is prudent to focus the measurement of justice perceptions on a particular target, as information can be communicated through a variety of organizational actors, and the source of injustice can be confounded with the content (Colquitt, Conlon, Wesson, Porter, & Yee Ng, 2001). Specifically, I am interested in examining this construct from the employee perspective, in other words, an employee’s perception of the compensation of the top executives of the company for which he/she works (e.g., CEO or president).
Based on Rupp’s (2011) employee-centric theory of justice perceptions, items were developed that reflect reactions to the treatment of oneself and others. Rupp’s (2011) theory proposes that justice perceptions can have a number of different specific targets (e.g., coworkers, supervisor, etc.) depending on the party held responsible. Again, because it is prudent to focus on a particular target, for my purposes, the group of top executives in one’s company will be the specific target.

**Reactions to Executive Pay**

Positive perceptions of top leaders are necessary to gain cooperation and support from stakeholders (Miller & Wiseman, 2001). However, executive compensation tends to prompt strong, negative reactions from people both internal (e.g., employees and management) and external (e.g., customers public, and media) to the organization (Finkelstein & Hambrick, 1988). Employees react negatively to executive pay in general and increases in pay in particular (Finkelstein & Hambrick, 1988; Thomas, 2003). Thus, employees experience feelings of injustice when their own pay stays the same and upper management is rewarded. Executive pay is extremely high and exponentially larger than that of the average worker (Finkelstein & Hambrick, 1988). Furthermore, executives not only receive pay in the millions, but also receive other forms of payment, such as bonuses, in similarly large amounts. When employees feel that they are being treated (or paid) unfairly, it can have a negative impact on individual and organizational performance. For example, employees who feel pay is not fairly allocated are more likely to steal from the company (Greenberg & Scott, 1996). Additionally, negative reactions to pay discrepancies can adversely affect job satisfaction, deviant employee behavior, employee morale, productivity, and turnover (Bies, 1987; Thomas, 2003). The focus of this study is the effect of perceived unfair pay on deviant behavior, which could range from low-level
withdrawal behavior, such as reduced effort, to more serious counterproductive behavior, such as sabotage or violence (Gruys & Sackett, 2003).

It is important to note that executive pay does not always result in negative reactions. In fact, tournament theory has been used to create an argument for why CEO pay may serve as a motivational force for management within the organization (Thomas, 2003). According to tournament theory, individuals compete for promotions, and therefore, the best performers are rewarded with increased pay and additional promotion opportunities. However, this theory applies only to a small group of employees. More commonly, executive pay creates feelings of resentment, mistrust, and reduced productivity (Thomas, 2003). Therefore, the focus of this study is understanding and predicting retaliatory behavior in response to executive pay.

There are many potential factors that contribute to the negative reactions of employees to executive pay. Executive pay and performance are complex (Finkelstein & Hambrick, 1988). There is a lot of uncertainty surrounding not only what executive pay and performance are, but also whether executive pay is indicative of high performance (Miller & Wiseman, 2001). Some scholars have suggested that people lack understanding or clarity about what executives do that justifies their extreme pay (March, 1984). Alternatively, Miller and Wiseman (2001) suggest that beliefs about undeserved pay at the executive level may be in part, due to cynicism about executive compensation. Some outlets, such as the media, portray the high value of executive pay in a negative way; for example, it can be displayed as a symbol of greed. Furthermore, Finkelstein and Hambrick (1988) suggest that the inconsistency in executive pay across similar companies may contribute to the negative attention CEO pay receives in the popular press. For any of these reasons (and more), executive pay is often associated with perceptions of unfairness and injustice and can create feelings of resentment and mistrust (Thomas, 2003).
Social exchange theory and retaliation. Social exchange theory claims individuals tend to reciprocate treatment that they receive from others (Blau, 1964; Organ, 1988). When fair treatment is received, individuals are likely to be cooperative and helpful in return (Tyler & Smith, 1998). However, when unfair treatment is received, individuals are likely to retaliate via revenge (Bies & Tripp, 2001), legal action (Lind, Greenberg, Scott, & Welchans, 2000), stealing (Greenberg, 1997), and aggression (Folger & Skarlicki, 1998).

Although social exchange theory applies to any number of relationships, organizational scientists are interested in relationships that exist in the workplace. This may include, for example, relationships between coworkers (e.g., Deckop, Cirka, & Andersson, 2003), a supervisor and his/her subordinates (e.g., Liden, Sparrowe, & Wayne, 1997), or even the organization and the employees (e.g., Moorman, Blakely, & Niehoff, 1998). Thus, social exchange theory provides a lens through which mistreatment or injustice in the workplace can be understood. In the context of this study, the focus is on employee relationships with company executives, and to the extent that the executives are perceived as actors of the organization, the relationship with the organization as a whole.

Social exchange theory proposes that each party in a relationship is expected to abide by a particular set of rules (Emerson, 1976). In the organizational and management literature, typically the rule of reciprocity is used as a framework (Cropanzano & Mitchell, 2005). Reciprocity can be viewed as an interdependent transaction between two parties (Cropanzano & Mitchell, 2005). That is, when one party does something beneficial for the other, the second party should also provide the first with something beneficial. The parties exchange resources that could include, for example, money, information, status, goods, or services. Indeed individuals are driven to maintain a perception of fairness. Thus, when unfair treatment occurs, individuals
react by becoming morally outraged (Bies, 1987; Bies and Tripp, 2012), and attempt to restore justice through retaliation.

Retaliation in the workplace is a form of counterproductive work behavior (CWB) (Skarlicki & Folger, 1997). CWB can take many other forms including general deviance, sabotage, aggression, cheating, or stealing, to name a few (Barling, Dupré, & Kelloway, 2009; Fox & Spector, 1999; Greenberg, 2002; Holtz & Harold, 2013; Robinson & Bennett, 1995; Searle, 2003; Treviño, Weaver, & Reynolds, 2006; Zoghbi-Manrique-de-Lara, 2010). These deviant acts are often viewed by the perpetrator as a justified response to mistreatment (Bies & Tripp, 2001, 2004, 2012; Cropanzano & Moliner, 2013).

CWBs are intended to harm the organization either by targeting the organization or specific people in it (Fox & Spector, 1999; Robinson & Bennett, 1995; Rotundo & Spector, 2010). They can be categorized based on whether they are directed at the organization (CWB-O) or specific individuals (CWB-I) within it (Robinson & Bennett, 1995). Spector and colleagues (2006) proposed that these two categories can be broken down further into subdimensions. Specifically, while CWB-I is defined primarily by abusive behavior toward others, CWB-O can include production deviance (doing work incorrectly or slowly), sabotage (physical destruction of company property), theft (stealing property), and withdrawal (working fewer hours than required).

Scholars view CWB as a response or retaliation to unfair treatment by the organization and its actors (e.g., executives) (Skarlicki & Folger, 1997; Skarlicki, Folger, & Tesluk, 1999). Interpersonal conflict and perceived injustice are indicative of poor treatment by the organization or members within it. Organizational justice, interpersonal conflict, and perceptions of mistreatment or inequity are related to CWB (Colquitt et al., 2001; Dalal, 2005; Greenberg,
1990; Penney & Spector, 2005; Skarlicki & Folger, 1997). However, these types of mistreatment relate differently to CWB-O and CWB-I. A meta-analysis by Hershcovis and colleagues (2007) suggested that interpersonal conflict is more strongly related to CWB-I than CWB-O. Perceptions of both distributive and procedural injustice are more strongly related to CWB-O than CWB-I (Fox, Spector, & Miles, 2001). Hence, different types of mistreatment appear to trigger different types of retaliation.

Bruk-Lee and Spector (2006) provide an explanation for the research findings that suggest CWBs directed toward other people (CWB-I) and CWBs directed toward the organization (CWB-O) seem to be impacted by different sources of mistreatment. They specify that conflict with coworkers would be more likely to result in CWB-I, whereas conflict with supervisors would be more likely to result in CWB-O. It is clear to see why employees would resist retaliating against management the way they would against coworkers. Employees risk negative consequences by retaliating against supervisors and executives. In other words, they would likely be reprimanded for treating authority figures inappropriately. In order to explain the redirection of the retaliatory behavior toward the organization, Bruk-Lee and Spector (2006) theorized that employees view their supervisors as agents of the organization, and therefore, will choose to retaliate against the organization as a whole when they are mistreated by their supervisor. It follows that employees will view top executives as actors of the organization and retaliate against the organization as a whole when they perceive injustice from this source. It is expected that attitudes toward executive compensation will relate more strongly to CWB-O than CWB-I.

*Hypothesis 1a:* Attitudes toward executive compensation will be negatively related to individual counterproductive work behaviors (CWB-I).
Hypothesis 1b: Attitudes toward executive compensation will be negatively related to organizational counterproductive work behaviors (CWB-O).

Hypothesis 1c: Attitudes toward executive compensation will be more strongly related to CWB-O than CWB-I.

A number of variables may influence one’s tendency to engage in CWBs in response to executive pay, and therefore, may moderate the relation between attitudes toward executive compensation and CWB. Crawshaw and colleagues (2013) suggest that many personality and attitudinal variables, such as negative affectivity (Barsky, Kaplan, & Beal, 2011), job satisfaction (Colquitt et al., 2001), organizational commitment (Colquitt et al., 2001; Crawshaw, Van Dick, & Brodbeck, 2012), and trust (Colquitt et al., 2001), that correlate with justice perceptions may influence their effect on subsequent behavior. Furthermore, many of these same constructs, including job attitudes, negative affectivity, and personality characteristics (e.g., conscientiousness), are predictive of CWB (e.g., Dalal, 2005; Hershcovis et al., 2007; Mount, Ilies, & Johnson, 2006; Salgado, 2002).

The fairly limited amount of research examining moderators of the relation between justice perceptions and CWBs has examined an array of constructs with varied success. Fox and colleagues (2001) found evidence that negative emotions function as a mediator, but little support for the moderating effect of trait anger, trait anxiety and autonomy. Additional evidence exists for the mediating role of desire for revenge (Jones, 2009), LMX, and perceived organizational support (Akremi, Vandenberghe, & Camerman, 2010). Devonish and Greenidge (2010) demonstrated the role of emotional intelligence as a moderator of the relation between justice and CWBs. Results also appear to vary depending on type of justice perceptions. For example, Colquitt and colleagues (2006) found evidence of a moderating effect of trust
propensity for interpersonal justice, but not procedural justice. Because of the sparse investigation of factors that may influence the effects of justice perceptions, and because much of the existing literature has focused on attitudinal outcomes, scholars have called specifically for the investigation of effects on behavioral outcomes like CWB (Colquitt, Scott, Judge, & Shaw, 2006). I will address this gap by investigating the role of two potential moderators of the relation between attitudes toward executive compensation and CWB, specifically organizational and work-group identification.

Organizational Identification as a Moderator

Ashforth and Mael (1989) propose that organizational identification is a specific case of social identification. Indeed, research has shown that organizations constitute an important source of an individual’s identity (Hogg & Terry, 2001). According to social identity theory, people place themselves and others into categories (Tajfel & Turner, 1985). Furthermore, people derive some of their self-concept from identifying with a group to which they feel like they belong (Turner, 1982). In as much as the individual associates with the successes and failures of the group or organization, identification influences self-esteem. Thus, organizational identification provides many benefits to the individual; it appears to fulfill basic needs including social belongingness and esteem, and therefore, identification may preserve and enhance self-perception (Ashforth & Mael, 1989).

According to Ashforth and Mael’s (1989) interpretation of social identity theory and application of it to organizational identification, both the affective, evaluative component and behavioral response of group classification are separate from identification with it. Thus, identification merely indicates whether a person feels he/she belongs in the group, not how he/she feels about his/her classification or how he/she behaves as a result. For example, suppose
we know a person identifies with being part of a sports team. We know nothing about loyalty to
the particular team, nor do we know about the effort put into practice and games. This
perspective also excludes shared values or attitudes with the rest of the group as part of
identification. Ashforth and Mael (1989) stated it well; this is the distinction between “I am” and
“believe.” However, previous interpretations of social identity do include values, attitudes, and
emotions. For example, one definition describes social identity as “that part of an individual’s
self-concept which derives from his knowledge of his membership of a social group (or groups)
together with the value and emotional significance attached to that membership” (Tajfel, 1978, p.
63).

On the basis of social identity theory and previous definitions of it, Riketta (2005)
suggested that organizational identification refers to the merging of organizational membership
with one’s self-concept. Thus, people develop a sense of belongingness and identity with their
organization similar to the way they do in other aspects of their lives (Ashforth & Mael, 1989).
Organizational identification is theoretically distinct from similar constructs, such as
organizational commitment. Commitment differs in that it encompasses shared values, as well as
an affective and behavioral component (Ashforth & Mael, 1989), which, as mentioned above, are
excluded from the definition of identification.

Although this conception of identification does not include attitudes or behaviors, it does
suggest that group membership has a significant effect on an individual’s perceptions, attitudes,
and behaviors that are the consequence of group membership. In other words, social identity
creates a tendency to act and feel in ways that are consistent with the group’s values and goals.
Furthermore, the more identity is derived from a group, such as the organization, the more one’s
attitudes and behavior will be driven by what is in the best interest of the organization (Dutton, Dukerich, & Harquail, 1994; Mael & Ashforth, 1992).

Organizational identification has been shown to be related to a number of organizational outcomes including indicators of performance, job attitudes, and employee behaviors. It is positively related to individual motivation and individual performance (Riketta, 2005; van Knippenberg, 2000; van Knippenberg & van Schie, 2000), as well as firm financial performance (Homburg, Wieseke, & Hoyer, 2009; Weiseke, Ahearne, Lam, & Von Dick, 2008). Additionally, it has been shown to predict creativity (Hirst, van Dick, & van Knippenberg, 2009; Madjar, Greenberg, & Chen, 2011). Employees with stronger organizational identification are more likely to be motivated, exert extra effort, and attempt to be more creative because they value the organization and are invested in being successful and contributing to the organization’s success. That is, their self-interest and goals align with those of the organization (Dutton et al., 1994; Hirst et al., 2009).

Because people pursue a positive self-concept and those with a strong identification view organizational membership as part of the self, organizational identification should relate positively to job attitudes (Knippenberg & van Schie, 2000). Additionally, because people who identify strongly with the organization value it and tend to take its perspective, they are more likely to expend extra effort for the organization (Dutton et al., 1994), and therefore, should feel more involved. Indeed, organizational identification has been shown to be related to employee attitudes including job satisfaction and job involvement (Riketta, 2005; van Knippenberg & Sleebos, 2006; van Knippenberg & van Schie, 2000), as well as perceptions of organizational support (van Knippenberg & Sleebos, 2006) and justice (Olkkonen & Lipponen, 2006).
Finally, organizational identification is related to employee behavior including citizenship behaviors, turnover intentions, and turnover (Mael & Ashforth, 1995; Olkkonen & Lipponen, 2006; Riketta, 2005; Riketta & van Dick, 2005; van Knippenberg & Sleebos, 2006). Identification should be negatively related to turnover intentions because employees who value their organization should be less likely to leave (Mael & Ashforth, 1995). Furthermore, because people who identify strongly with the organization are more likely to expend extra effort for the organization (Dutton et al., 1994), identification should be related to citizenship behavior as well.

Little research has explored the impact of organizational identification on one’s tendency to engage in CWB. As one exception, a study by Norman and colleagues (2010) found that those higher in identification were less likely to engage in deviant behaviors. Additionally, there is some research examining the relation between identification and absenteeism. Riketta and Van Dick (2005) and Riketta (2005) found no relation between identification and absenteeism.

The strong connection a person who identifies with the organization feels should lead him/her to be supportive of the organization and its members (Ashforth & Mael, 1989). Because CWBs are destructive rather than supportive behaviors, people who identify with the organization would be less likely to engage in them. Organizational identification is expected to moderate the effect of attitudes toward executive compensation on CWB-O. Specifically, it is expected that having a stronger identification with the organization will buffer the tendency to respond negatively to injustice. In other words, employees with a stronger identification will be less likely to have a negative reaction to unfair treatment. Because organizational identification reflects a perceived relationship with the organization, rather than any one person in particular, it is expected to buffer the effects of outrage on CWB-O only, not on CWB-I.
Hypothesis 2a: Individual differences in organizational identification will moderate the relation between attitudes toward executive compensation and CWB-O. It will have a greater influence on CWB-O for people with lower scores on the attitudes toward executive compensation scale, such that individuals in the low range of attitudes toward executive compensation who score higher on organizational identification will be less likely to engage in CWBs than those who score lower on organizational identification.

Work-Group Identification as a Moderator

Social identity is actually a collection of multiple identities with different groups simultaneously (Deaux, 1996; Hogg & Abrams, 1988). Ashforth and Mael (1989) suggested that, in addition to the organization as a whole, individuals also identify with subgroups of the larger group. In general, people identify more strongly with their work-group than the organization as a whole (Rikett & Van Dick, 2005). This may be in part because the work-group is smaller than the organization. People balance their desire for group membership with a desire to be unique, and identifying with smaller groups provides some level of distinctiveness in addition to group membership (Brewer, 1991). Therefore, people are more likely to identify with smaller groups, such as a work-group, as opposed to larger groups, such as the whole organization. In addition to group size, employees may identify more strongly with their work-group than the organization because they typically have more in common with their work-group than the organization as a whole (van Knippenberg & van Schie, 2000). They share similar goals, tasks, history, and future. In addition to sharing similarities with one’s coworkers, work-group members are also familiar and attractive, which also encourages identification (van Knippenberg & van Schie, 2000).

Because people identify with multiple groups within an organization, and the strength of their identification differs between groups, researchers have begun to question which is the most
important (e.g., Olkkonen & Lipponen, 2006; Riketta & Van Dick, 2005; van Knippenberg & van Schie, 2000). Work-group identification has been shown to relate to a number of attitudes and behaviors, and in many cases more strongly than organizational identification. Work-group identification is a stronger predictor than organizational identification of several work attitudes and behaviors including job satisfaction, turnover intentions, work motivation, and job involvement (van Knippenberg & van Schie, 2000). Other researchers have found evidence that the strength of the relation depends on the level of the outcome. Specifically, organizational identification is a stronger predictor of organization-level attitudes and behaviors (e.g., distributive justice, procedural justice, turnover intentions, and organizational citizenship behaviors), whereas work-unit identification is a stronger predictor of attitudes and behaviors such as supervisor-focused interactional justice and citizenship behaviors directed at the work-unit (Olkkonen & Lipponen, 2006). A meta-analysis by Riketta and Van Dick (2005) supports this idea as well. The results of this meta-analysis suggested that work-group identification was a stronger predictor of team-level constructs, such as team climate, satisfaction with coworkers and supervisors, and citizenship behaviors directed toward the work-group, whereas organizational identification was more strongly related to satisfaction with the organization, citizenship behaviors directed toward the organization, and turnover intentions. Thus, it appears that people identify with both their organization and work-group, and each has a potentially unique impact on attitudes and behavior.

Ashforth and Mael (1989) explain how group identification influences attitudes and behavior toward people external to the group. That is, people associate strongly with other members of their group and react negatively when they are mistreated. They also tend to compare their group to others. Because they desire to maintain and enhance their self-esteem,
they attempt to perceive their group in positive ways compared to other groups. Lower status groups perceive threat from higher status groups, which makes them more likely to engage in comparison. The tendency for group comparison, coupled with the competition for organizational resources, creates conflict between groups. It is noteworthy that at times the hierarchical structure in organizations may buffer negative reactions of lower status groups. Specifically, if individuals in lower status groups believe they are deserving of their status or if they associate more strongly with the organization as opposed to a subgroup within it, they are less likely to react negatively to their unfair status.

Compared to executives, a person’s work-group would be considered a lower status group. The pay of one’s work-group would likely be significantly lower than that of company executives, and therefore, would likely not be perceived positively when compared to that of executives, negatively impacting the perception of one’s group. This suggests that identifying with one’s team or work-group may increase feelings of injustice and the desire to retaliate. Thus, identifying more strongly with one’s work-group is likely to increase one’s tendency to engage in CWBs, and therefore exacerbate the effect of negative attitudes. It is expected that identification with one’s work-group within the organization will moderate the effect of attitudes toward executive compensation on CWB-O.

Hypothesis 2b: Individual differences in work-group identification will moderate the relation between attitudes toward executive compensation and CWB-O. It will have a greater influence on CWB-O for individuals with lower scores on the attitudes toward executive compensation scale, such that individuals in the low range of attitudes toward executive compensation who score higher on work-group identification will be more likely to engage in CWBs than those who score lower on work-group identification.
METHOD

Pilot Study

The 17-item attitude toward executive compensation scale was created to reflect injustice for the individual, as well as others (see Appendix C). Responses to all of the items were measured on a 5-point (1 = *Strongly Disagree*; 5 = *Strongly Agree*) scale. Higher scores on the scale indicated negative attitudes.

The attitude toward executive compensation scale was piloted using a sample of 288 participants who were recruited through Amazon’s Mechanical Turk (MTurk, \( n = 221 \), see Buhrmester, Kwang, & Gosling, 2011) and a snowball method (\( n = 67 \)). Mturk is a crowdsourcing internet marketplace where workers are paid to complete tasks, such as surveys. The track record of a worker’s approval and rejection is public, and thus can be used to screen unmotivated respondents. Studies suggest that MTurk provides a fairly representative sample of working adults (Buhrmester et al., 2011; Paolacci, Chandler, & Ipeirotis, 2010). MTurk participants received 30 cents for completing the survey, which included the scale items and some basic demographic items.

Thirty-four people were removed from the total sample of 288 for failing at least one of two filter items. The first item eliminated anyone who reported being self-employed or not working outside of the home. The second item eliminated anyone who reported being a top executive of the company for which he/she works. The sample of 254 people retained for analyses were mostly white (87%) and male (61%), and had an average age of 33. They had a mean income between $35,000 and $50,000 per year, and worked an average of 40 hours per week. The median size of the employing organization was 150. Sixty percent had earned a bachelor’s degree or higher. Twenty-eight percent reported supervising other employees (not in an executive role). They reported a mean attitude score of 3.3 (SD = 1.03) on the 1-5 scale.
There were some differences between participants recruited through MTurk ($n = 188$) and those recruited through the snowball ($n = 66$) method. Their mean attitude score differed significantly, with Turkers reporting more negative attitudes ($M = 3.46$, $SD = 1.02$) than snowball participants, $M = 2.96$, $SD = .99$; $t(252) = 3.43$, $p < .05$; Cohen’s $d = .49$. Additionally, the samples differed demographically in two ways. The snowball sample earned more money annually on average than the MTurk sample, $t(251) = -2.13$, $p < .05$; Cohen’s $d = .31$. The snowball sample ($M = 36$, $SD = 13$) was also significantly older than the MTurk sample $M = 32$, $SD = 10$; $t(251) = -2.84$, $p < .05$; Cohen’s $d = .37$. To ensure these differences did not affect the characteristics of the scale, the scale development process described below was also performed on the MTurk sample alone, and it produced identical results.

Using the sample of 254 people, the scale’s factor structure was assessed. The scale demonstrated high internal consistency with an alpha of .97 that would not improve by eliminating any of the 17 items. Following the recommendations of Costello and Osborne (2005), a factor analysis (principle components analysis method) with varimax rotation was used as the first step to determine the number of factors in the scale. One factor had an eigenvalue over one, and the scree plot also suggests the presence of one factor. Therefore, one factor, which accounted for 64.5% of the variance, was retained. All items displayed sufficient factor loadings to be retained ($>.4$). However, in an effort to create a more parsimonious scale, only the highest loading items were retained while also ensuring that the originally intended inward and outward perspectives were retained as well (see Table 1). This resulted in an 8-item scale, with an alpha of .96. The same factor analysis procedure described above was performed on the final 8-item scale. These items resulted in a one-factor solution that accounted for 76.4% of the variance.
Main Study

Participants and procedure. Four hundred and four participants were recruited via MTurk. Using an existing database created four months earlier, 953 workers were preapproved to participate based on the size of organization for which they reported working. The database was created through a collaborative effort of Bowling Green students and faculty. To create this pool of participants, a large screening survey was administered to MTurk workers. The database enables researchers to preapprove workers to participate in tasks based on a variety of qualifications. The database breaks organization size into seven categories: < 25 (n = 375), 26-50 (n = 251), 51-75 (n = 119), 76-100 (n = 135), 101-200 (n = 135), 201-500 (n = 160), 500+ (n = 362). For the purposes of this study, people who reported working for organizations with more than 50 employees were allowed to participate. It was important for the organizations to be large enough that executives were separated significantly from entry level employees in both authority and income level. Because organizations with fewer than 50 employees have different employment laws and guidelines (e.g., adverse impact; see Gatewood, Field, & Barrick, 2008 for a review), this seemed like a logical cutoff.

Workers were directed to a webpage where they could enter their Worker ID to check whether or not they qualified for the study. Only workers who were preapproved based on the organization size filter were allowed to access the survey. After reading the informed consent page and consenting to participate by clicking the “next” button, participants were directed to the survey. After completing measures of the main study constructs, participants completed a demographic questionnaire, which included filter variables to enable elimination of participants from the dataset who did not meet the requirements of the study. Specifically, participants were excluded if they reported being an executive of the company for which they work or if they
reported working for an organization with fewer than fifty employees. Participants received $1 for completing the survey.

Of the 404 participants that accessed the survey, 13 were excluded from analyses for insufficient data. An additional 16 respondents were excluded because they either indicated that they were currently a top executive or did not work outside of the home. Finally, 34 respondents were excluded because they reported working for an organization with fewer than 50 employees. Within person variance was calculated both within and across scales to identify homogeneous response patterns. All respondents displayed acceptable variance in their responses; the standard deviation of each scale, for each participant was greater than zero indicating that participants’ responses displayed some variance. Thus, 341 respondents were included in the analyses. The sample was mostly white (81%), 53% was male, and the average age was 37. The median size of the employing organization was 500. Participants had been employed with their organizations for an average of 6.5 years, and reported working an average of 40 hours per week. Thirty-five percent reported supervising other employees. Participant demographics are summarized in Table 2.

**Materials.**

*Negative affect.* Negative affect was included as a control variable and was measured using the 10 items representing the negative factor of the Positive and Negative Affect Schedule (see Appendix A; Watson, Clark, & Tellegen, 1988). Items were measured using a 5-point rating scale ranging from Not at All (1) to Extremely (5). Participants were asked to indicate the extent to which they experience a particular emotion (e.g., irritable) in general.

*Justice perceptions.* Justice perceptions were controlled for in the analyses, and were measured using six items (see Appendix B; Ambrose & Schminke, 2009). Three items assessed
personal justice experiences, and three items assessed the fairness of the organization in general. However, correlations between organizational justice and all other study variables were in the opposite direction as would be expected. It is possible that the two negatively worded items in the three-item organizational justice scale are responsible for the odd pattern of correlations. Indeed, the correlations between the one positively worded item and the other variables included in this study were in the expected direction, opposite of the 3-item scale. For decades researchers have debated over the benefits and consequences associated with using negatively worded items that require reverse scoring. Negatively worded items may be more cognitively demanding for participants and may negatively affect the psychometric properties of the scale (c.f., Barnette, 2000).

Because the one positively worded organizational justice item is believed to more accurately depict the relations with other constructs, analyses were conducted using just this item. Additionally, in an effort to maintain consistency, only the item that loaded highest on the personal justice scale was used in the analyses. Hence, organizational justice perceptions were measured using the item “For the most part, my organization treats its employees fairly” and personal justice perceptions were measured using the item “In general, the treatment I receive in my organization is fair.” Items were measured using a 5-point Likert-type scale ranging from Strongly Disagree (1) to Strongly Agree (5).

**Attitudes toward executive compensation.** Attitudes toward executive compensation were measured using an 8-item unidimensional scale created for the purposes of this study (see Appendix C). Participants were told to think about the top executives of the company for which they work, not those of other companies. Items were written to measure perceptions of treatment of both oneself and others. A sample item is “I am angry about how much money the top
executives make.” Items were measured using a 5-point Likert-type scale ranging from Strongly Disagree (1) to Strongly Agree (5). To make interpretation easier, scores on this scale were recoded so that a higher score indicates positive attitudes.

**Organizational identification (OI).** OI was measured using the 10-item Identification with a Psychological Group Scale (IPGS), which uses a 5-point Likert-type scale ranging from Strongly Disagree (1) to Strongly Agree (5) (Mael & Tetrick, 1992). A sample item is “When someone criticizes (my organization), it feels like a personal insult.” The full scale can be found in Appendix D.

**Work-group identification (WGI).** WGI was measured using an altered version of Mael and Tetrick’s 10-item Identification with a Psychological Group Scale (IPGS; 1992; see Appendix D). “My organization” was replaced with “my work group.” A sample item is “When someone criticizes (my work group), it feels like a personal insult.” This scale uses a 5-point Likert-type scale ranging from Strongly Disagree (1) to Strongly Agree (5).

**Counterproductive work behavior (CWB).** CWB directed toward the individual (CWB-I) was measured using Bennett and Robinson’s (2000) 7-item measure of interpersonal deviance (see Appendix E). A sample item is “Acted rudely toward someone at work.” All items were measured using a 7-point Likert-type scale ranging from Never (1) to Daily (7). CWB-I was also measured using the abuse dimension of Spector and colleagues’ (2006) Counterproductive Work Behavior Checklist, which has 18 items (see Appendix F). A sample item is “Started an argument with someone at work.” All items were measured using a 5-point Likert-type scale ranging from Never (1) to Every Day (5).

CWB directed toward the organization (CWB-O) was measured using Bennett and Robinson’s (2000) 12-item measure of organizational deviance (see Appendix E). A sample item
is “Taken property from work without permission.” All items were measured using a 7-point Likert-type scale ranging from Never (1) to Daily (7). CWB-O was also measured using four dimensions of Spector and colleagues’ (2006) Counterproductive Work Behavior Checklist: production, sabotage, theft, and withdrawal (see Appendix F). The subscales contain three, three, five, and four items respectively. All items were measured using a 5-point Likert-type scale ranging from Never (1) to Every Day (5). A sample production item is “Purposely worked slowly when things needed to get done.” A sample sabotage item is “Purposely damaged a piece of equipment or property.” A sample theft item is “Put in to be paid for more hours than you worked.” Finally, a sample withdrawal item is “Stayed home from work and said you were sick when you were not.”
RESULTS

Descriptive statistics, internal consistency reliability (α) for study scales, and the correlations among the study variables are shown in Table 3. The correlations suggest there is no statistically significant relation between attitudes toward executive compensation and counterproductive work behavior directed at the organization. However, Table 3 does show that executive compensation attitudes were significantly correlated with the abuse subscale of CWB (r = -.11, p < .05), organizational identification (r = .17, p < .01), personal justice perceptions (r = .30, p < .01), and organizational justice perceptions (r = .31, p < .01).

Hypotheses Tests

Table 4 displays standardized beta weights obtained from regressing CWBs on employee attitudes toward executive compensation. Employee attitudes toward executive compensation significantly predicted abuse toward others (β = -.11, p < .05), which provides some support for Hypothesis 1a. This suggests that people who hold negative attitudes toward executive compensation also engage in abusive CWB, which is characterized by arguing, spreading rumors, making rude comments or gestures, threatening or insulting others, etc. However, these analyses failed to demonstrate a statistically significant relation between employee attitudes toward executive compensation and CWB-O. Thus, Hypotheses 1b, and 1c were not supported.

The control variables discussed previously were considered for inclusion in the analyses testing Hypotheses 1a, 1b, and 1c. Because negative affectivity was not related to both attitudes toward executive compensation and CWB, its inclusion was not justified. After controlling for personal and organizational justice perceptions, attitudes toward executive compensation no longer significantly predicted abuse toward others (β = -.08, p > .05; see Table 5).
Organizational identification and work-group identification were tested as moderators of the relation between employee attitudes toward executive compensation and CWB-O. The interaction term failed to reach statistical significance for all CWB-O measures (i.e., CWB-O, production deviance, sabotage, theft, and withdrawal; see Tables 6 & 7). Thus, Hypotheses 2a and 2b were not supported. Organizational identification and work-group identification were tested also as moderators of the relation between employee attitudes toward executive compensation and CWB-I and abuse toward others, but none of the interaction terms were statistically significant (see Tables 6 & 7).

**Follow-up Analyses**

**Sex differences.** Follow-up analyses were conducted to better understand the negative relation between attitudes toward executive compensation and abuse toward others. These analyses focused on sex differences. Gender has commonly been used as a control variable in CWB research (e.g., Devonish & Greenidge, 2010; Jones, 2009). Men and women may differ in their perceptions of fairness and their reaction to experiences of injustice (for a more detailed discussion see Cohen-Charash & Spector, 2001). Furthermore, previous research suggests men tend to engage in more deviant behaviors than women (e.g., theft; Hollinger & Clark, 1983). This suggests male and female employees’ negative attitudes toward executive pay may be associated with different retaliatory behavior. Indeed, t-tests demonstrated that men and women differed on many of the main study variables. Specifically, men held more positive attitudes toward executive compensation ($t = 2.11, p = .04; \text{Cohen’s } d = .23$), but women identified more strongly both with the organization ($t = -2.20, p = .03; \text{Cohen’s } d = .24$) and their work group ($t = -2.28, p = .02; \text{Cohen’s } d = .25$). Additionally, men reported engaging in more deviant behaviors than women including the following forms: CWB-I ($t = 3.29, p = .001; \text{Cohen’s } d = .36$), CWB-O ($t =
2.38, \( p = .02 \); Cohen’s \( d = .26 \), sabotage (\( t = 3.01, p = .003 \); Cohen’s \( d = .33 \)), withdrawal, (\( t = 2.30, p = .02 \); Cohen’s \( d = .25 \)), and abuse (\( t = 2.23, p = .03 \); Cohen’s \( d = .24 \)). However, sex differences for production deviance (\( t = 1.22, p = .22 \); Cohen’s \( d = .13 \)) and theft (\( t = 1.64, p = .10 \); Cohen’s \( d = .18 \)) were not statistically significant.

Sex was tested as a moderator of the relation between attitudes toward executive compensation and abuse toward others. Moderation analyses suggested that sex did not function as a moderator; the interaction term was not statistically significant. However, when sex was entered first in the regression analysis, attitudes toward executive pay predicted a statistically significant amount of variance in abuse toward others beyond that accounted for by sex (\( \Delta R^2 = .02, p < .05 \)). Together the two predictors accounted for a statistically significant amount of variance in abusive toward others (\( R^2 = .03, p < .01 \)).

Additional analyses suggested that the results differed for males and females. Specifically, correlation analyses run separately for males and females showed that attitudes toward executive pay predicted the abuse subscale of CWB only for men (\( r = -.17, p < .05 \)) and the production subscale only for women (\( r = -.19, p < .05 \)). This suggests that men who hold negative attitudes toward the compensation received by top executives in their employing organization are more likely to report engaging in abusive CWB (e.g., arguing, making rude comments or gestures, insulting others), whereas women who hold negative attitudes are more likely to report engaging in production deviance (e.g., working slowly or doing work incorrectly).

**Organizational identification as a criterion.** Although organizational identification did not function as a moderator in the main analyses, it was significantly correlated with attitudes toward executive compensation (\( r = .17, p < .01 \); see Table 3). This suggests that people who
have more positive attitudes about the compensation the executives receive also identify more strongly with their employing organization. However, after controlling for personal and organizational justice perceptions, attitudes toward executive compensation did not significantly predict organizational identification ($\beta = -.02$, $p > .05$; see Table 5).
DISCUSSION

The goal of this study was to examine the relation between employee attitudes toward executive pay and counterproductive work behavior. Contrary to expectations, attitudes toward executive compensation were not related to counterproductive work behavior directed at the organization. The one exception was the relation with production deviance for women. Furthermore, neither organizational identification nor work-group identification moderated the relation between attitudes toward executive compensation and CWB-O. Potential explanations for the null results are discussed later.

Attitudes toward executive compensation negatively predicted self-reported abuse toward others. This finding suggests that employees who have negative attitudes toward the compensation received by top executives of their company are more likely to mistreat or abuse others in the workplace. When the data were analyzed separately by sex, the effect of attitudes toward executive compensation on abuse toward others was only present in males. For women, attitudes toward executive compensation negatively predicted production deviance. In other words, women who have negative attitudes toward executive compensation are more likely to engage in CWBs related to work production. Thus, it appears negative attitudes toward executive compensation is associated with different deviant workplace behavior for men and women. Whereas men are more likely to engage in negative behavior toward other people (e.g., yelling), women are more likely to engage in negative behavior toward their work (e.g., work slowly).

At this point, it is necessary to speculate as to why employee attitudes toward executive pay did not predict many of the forms of CWB included in this study. First, correlations between variables in a sample may be deflated compared to the population when there is restriction of range in at least one of the variables (Tabachnick & Fidell, 2007). Z-tests of skewness
demonstrated that the data were skewed for all CWB variables: CWB-I ($Z = 21.06, p < .01$), abuse of others ($Z = 30.65, p < .01$), CWB-O ($Z = 10.72, p < .01$), sabotage ($Z = 36.60, p < .01$), withdrawal ($Z = 8.96, p < .01$), production deviance ($Z = 20.94, p < .01$), and theft ($Z = 40.18, p < .01$). Because the CWB data in this study are positively skewed, a common issue experienced by CWB researchers (e.g., Penney & Spector, 2005), range restriction is a potential issue. Thus, it is a possible the correlations between employee attitudes toward executive compensation and CWBs are lower in this sample than the true population value.

Second, it is possible that attitudes toward executive pay did not predict several dimensions of CWB because of the narrowness of the construct relative to other justice perception constructs. Broad constructs tend to be better predictors of job performance, and broad criteria in general (Ones & Viswesvaran, 1996). Indeed, in Table 3, the broader measures of justice perceptions (i.e., personal and organizational) display stronger relations across the measures of CWB than employee attitudes toward executive compensation. Although CWB was measured at the dimension level, it is possible that the predictive strength could be improved by using a target-specific outcome. Other researchers have recommended and found empirical support for this approach. For example, in their investigation of the relation between abusive supervision and deviant behavior, Thau, Bennett, Mitchell, and Marrs (2009) argue that social exchange theory is most appropriately tested when the retaliatory behavior is measured with regard to the perpetrator. Furthermore, relations between perceived injustice and deviant behaviors should be strongest when deviance is directed at the source of mistreatment. Support for this claim has been provided when both broad and target-specific deviance were measured. For example, abusive supervision has been shown to predict target-specific deviance more strongly than generally defined deviant behavior (Mitchell & Ambrose, 2007; Thau, et al., 2009).
The specificity of the attitudes toward the executive compensation construct may also explain why it did not predict additional variance in abusive CWB beyond broader, related, justice measures. Thus, an executive-specific measure of deviance may be more appropriate and improve the predictive power of attitudes toward executive compensation. Future research could, for example, ask participants to indicate if they would engage in retaliatory behavior directed at executives if they could (e.g., make a rude comment or gesture).

Third, it is possible that employee attitudes toward executive compensation are not related to retaliation. The perception of inability to change the situation or direct destructive behavior at the source of injustice (i.e., executives) could trigger other responses. In other words, employees either do not take action to restore justice or seek other outlets. The research on coping strategies (problem and emotion-focused) may shed some light on this possible explanation. It suggests that emotion-focused coping (i.e., regulating emotions) is chosen in situations when one has little to no control over stressors (Folkman & Lazarus, 1980), particularly when the source is more powerful, such as an organization executive (Lind & van den Bos, 2002). Although some forms of CWB have been considered emotion-focused coping strategies (e.g., withdrawal and production deviance; Krischer, Penney, & Hunter, 2010), there are other methods of emotion-focused coping that would not be considered CWB, such as distancing oneself emotionally or reframing the situation in a positive way (Folkman & Lazarus, 1980). Employees may also use problem-focused coping strategies (i.e., actions to eliminate the source of stress), such as searching for a new job or working toward a promotion. Hence, it is possible that employees find other ways to cope with their negative attitudes toward executive compensation other than engaging in deviance behavior.
Fourth, there are a number of factors not included in this study that may interact with attitudes toward executive compensation, and hence, provide an explanation for the null results found in this study. For example, personality traits often influence how a person responds to attitudes he/she holds. Previous research suggests that several personality traits influence whether or not a person engages in CWBs. Furthermore and specifically relevant to the current study, some of these traits moderate the relations between organizational justice perceptions and CWB. For example, Flaherty and Moss (2007) demonstrated that agreeableness and neuroticism moderated the relation between organizational justice and CWB. Another trait that seems particularly relevant is locus of control (LOC), the extent to which people believe they can control events that affect them (internal) or that events are due to external sources (e.g., luck, fate, other people) (Rotter, 1990). Locus of control has been suggested to be an important variable to consider regarding its relationship to CWB (Fox & Spector, 2006). Work locus of control is defined as the tendency to believe that one does or does not have control over work outcomes (Spector, 1988). Although empirical support for the link between LOC and CWB is somewhat limited (Spector & Fox, 2002; Fox & Spector, 2006), a number of studies have linked LOC and CWB (Fox & Spector, 1999), aggression (Heacox, 1996), and physically abusive behavior (Perlow & Latham, 1993). People with an external work LOC may attempt to increase feelings of control and reduce feelings of helplessness by engaging in deviant acts (Allen & Greenberger, 1980). Conversely, internals may use more positive means of reacting to negative attitudes, such as talking with a coworker. Thus, the present study may not have included the appropriate moderators to detect the relation between attitudes toward executive pay and CWB if the relation only exists for some people.
Organizational Identification

Organizational identification displayed a significant positive correlation with attitudes toward executive compensation. In other words, employees with positive attitudes identify more strongly with the organization than employees with negative attitudes. These results are consistent with previous theory and empirical research that suggests a positive relation between organizational identification and job attitudes exists because of the constant pursuit of a positive self-concept (Knippenberg & van Schie, 2000). In other words, for employees who identify strongly with the organization, it is important to affirm that identity with positive attitudes toward various aspects of one’s work. Indeed, organizational identification has been shown to be related to employee attitudes including job satisfaction and job involvement (Riketta, 2005; van Knippenberg & Sleebos, 2006; van Knippenberg & van Schie, 2000), as well as and justice perceptions (Olkkonen & Lipponen, 2006).

Theoretical and Practical Implications

The results of this study contribute to the understanding of how social exchange theory applies to an organizational setting. In accordance with social exchange theory, when employees experience injustice, they engage in CWBs in an effort to retaliate against others in the organization (e.g., coworkers or supervisor) or the organization itself (e.g., Robinson & Bennett, 1995; Starlicki & Folger, 1997). According to Bruk-Lee and Spector (2006), when the source of injustice is an authority figure, the employee is more likely to engage in CWBs directed at the organization rather than the individual. Following this perspective, it seems unlikely that employees would be able or choose to retaliate against executives when they feel wronged by them. For this reason, it was expected that employees would retaliate in the form of counterproductive behavior directed at the organization. However, the results of this study
suggest that employees may be more likely to engage in CWBs directed at other individuals in the organization (i.e., abuse toward others). Although the most likely target of retaliation is the person with which the individual had conflict, in a situation where retaliation against that person is difficult or impossible, it is possible that the person may take out his/her anger on others.

As proposed and demonstrated by Mitchell and Ambrose (2007), retaliation can be directed both at the specific source of injustice and displaced by directing it at people other than the harmdoer. Dollard, Doob, Miller, Mowrer, and Sears (1939) offered two reasons why individuals displace aggression. First, the individual may not be able to retaliate against the source of mistreatment. Second, the victim may fear reciprocal retaliation from the harmdoer. If either of these occurs, aggressive behaviors may be redirected or displaced on less powerful or more available targets (e.g., coworkers; Miller, 1941). The results of this study suggest, negative attitudes toward executive compensation is associated with abusive behavior toward other individuals which may be displaced retaliation because the source of injustice (i.e., executives) is unreachable and there is a risk of severe negative consequences (i.e., reprimand).

Another way an employee can retaliate against someone or something other than the source of injustice is through production deviance (Spector et al., 2006). Performing job tasks incorrectly is less risky than theft or destroying the organization’s property (i.e., sabotage; Spector et al., 2006). Thus, people who prefer to avoid interpersonal conflict may choose this form of retaliation. The results of this study suggest negative attitudes toward executive compensation may relate to different destructive behaviors in men and women; men may be more likely to engage in abusive behavior toward others, whereas, women may be more likely to try to intentionally reduce their job performance.
Previous research suggests justice perceptions impact a number of outcomes other than CWB (e.g., organizational commitment, job satisfaction, and trust; Colquitt et al., 2001). If employees feel unable to retaliate against executives, their negative feelings may be expressed through other negative attitudes and behaviors. The positive relation between attitudes toward executive compensation and organizational identification in this study is consistent with previous research and provides some additional explanation for the results of this study. Scholars have called for future measurement of justice perceptions to focus on a specific source (Colquitt et al., 2001). This study provides some evidence that this could continue to be a fruitful endeavor and further our understanding of the outcomes of employee justice perceptions.

The results of this study have implications for organizations. First, employees who feel that executive compensation is unfair may cause harm to the organization through reduced performance or the people in it through anger and conflict. Second, employees who feel that executive compensation is unfair may not identify as strongly with the organization. These results can be detrimental and costly in numerous ways. It would be prudent for organizations to try to manage their employees’ perceptions of executive compensation. In order to do this, it would be useful to identify why the perceptions are negative (e.g., lack of understanding of the complexity of the executives’ jobs) so that organizational leaders can successfully address the cause(s) and improve perceptions.

**Limitations**

The cross-sectional design used in this study limits interpretability of the results to some extent. Correlational designs do not afford researchers the ability to determine a cause and effect relation. Thus, although attitudes toward executive compensation was related to abusive behavior toward others, it is uncertain whether negative attitudes toward executive compensation cause
employees to retaliate by engaging in negative behavior toward others in the work environment. Longitudinal designs where CWB could be measured at a separate, later time point than attitudes toward executive compensation are needed to determine if these attitudes cause retaliatory, deviant behavior.

Although the majority of CWB research (e.g., Aquino, Lewis, & Bradfield, 1999; Fox et al., 2001) uses self-report measures of CWB, they risk underreporting. Therefore, its use in this study is another potential limitation. Although one study provided evidence suggesting that self-reported CWBs are not related to socially desirable responding (Aquino, Lewis, & Bradfield, 1999), self-reported CWB data are often positively skewed (e.g., Penney & Spector, 2005). However, because CWBs are often performed such that other individuals in the organization may not be aware of them (e.g., working slowly) or cannot identify the perpetrator (e.g., theft), self-report measures are often more accurate and valid than the alternatives (e.g., coworker or supervisor reports; Bennett & Robinson, 2000; Fox & Spector, 1999). Additionally, a recent meta-analysis demonstrated that other-reports lack benefits over self-reports (Berry, Carpenter, & Barrett, 2012). Specifically, they were related to one another and shared a similar pattern of relations with a number of other constructs, self-raters reported engaging in more CWBs than other raters, and other-reports rarely accounted for incremental variance over self-reports. This suggests that the criticism of self-reported CWB and preference for other-reports may be unwarranted. Nevertheless, it would be prudent for future research to continue considering alternative means of collecting CWB data, such as other-reports and organizational records.

Future Directions

Based on the current findings, an interesting question is who the most common targets of abusive retaliatory behavior are. The abusive dimension of the CWB scale included here does
not focus on a specific target. The target of abuse could be coworkers, customers/clients, supervisors, or executives. Consistent with recommendations from other researchers who have called for measuring CWB with increased specificity by identifying a particular target (Jones, 2009), CWB directed at each potential target could be measured. For executive-directed behavior, it may be more reasonable to measure behavior one would perform if it was possible or if there was no risk of consequences. As discussed above, increasing the specificity of the criterion may improve the predictive power of attitudes toward executive compensation. It would also provide clarity as to whether employees tend to retaliate directly against executives, displace their retaliation onto others in the workplace, or use other strategies altogether to cope with negative attitudes toward executive compensation.

Additionally, employees’ attitudes toward executive compensation may affect their attitudes and behaviors in other ways not explored in this study. For example, these attitudes might impact how employees feel about working for their organization, and the view of the organization they share with others. People who feel that the distribution of pay within their organization is unfair, and thus, hold negative attitudes toward executive pay, may feel some shame by being associated with their employer. Attitudes toward executive compensation may also impact overall perceptions of the organization, such as whether the organization is socially responsible or is an ethical organization. Finally, these negative feelings might be shared with family and friends, or more broadly with the public on platforms like Glassdoor, which allows people to share information about companies, and is often used by job seekers. Future research should explore a variety of criteria that may be associated with employee attitudes toward executive compensation, such as these.
Conclusion

The results of this study provide some support for a relation between attitudes toward executive compensation and counterproductive work behavior. Specifically, people who have negative attitudes toward executive compensation in their organization are more likely to engage in abusive behavior toward others (e.g., coworkers and customers). Men seem to be more likely to take this approach, whereas, women appear to be more likely to engage in deviant behavior intended to reduce work production and job performance. However, more research is needed to better understand this relation and potential sub-group differences.
REFERENCES


Table 1

Loadings for the Attitudes toward Executive Compensation Pilot Scale

<table>
<thead>
<tr>
<th>Items</th>
<th>Factor Loadings</th>
</tr>
</thead>
<tbody>
<tr>
<td>The difference between my pay and the top executives’ pay makes me angry</td>
<td>.857</td>
</tr>
<tr>
<td>I feel that the top executives are paid too much</td>
<td>.850</td>
</tr>
<tr>
<td>People in my company generally believe the distribution of pay between employees and top executives is unfair</td>
<td>.835</td>
</tr>
<tr>
<td>I am angry about how much money the top executives make</td>
<td>.863</td>
</tr>
<tr>
<td>Employees in my company generally feel that the top executives are paid too much</td>
<td>.858</td>
</tr>
<tr>
<td>I think the top executives should make less money</td>
<td>.852</td>
</tr>
<tr>
<td>The majority of people at my organization think the top executives should make less money</td>
<td>.853</td>
</tr>
<tr>
<td>Employees at my organization are angry about how much money the top executives make</td>
<td>.848</td>
</tr>
<tr>
<td>It is outrageous that the top executives make so much more money than I do*</td>
<td>.837</td>
</tr>
<tr>
<td>Top executive compensation negatively affects employee morale where I work*</td>
<td>.795</td>
</tr>
<tr>
<td>The high income of top executives has a negative impact on the workforce in general*</td>
<td>.757</td>
</tr>
<tr>
<td>I work harder for my income than the top executives do*</td>
<td>.641</td>
</tr>
<tr>
<td>I think people in my company would work harder if the top executives weren’t paid so much*</td>
<td>.747</td>
</tr>
<tr>
<td>I deserve a raise more than the top executives do*</td>
<td>.672</td>
</tr>
<tr>
<td>Most of the money our company makes from services or products goes to the top executives, not the employees*</td>
<td>.769</td>
</tr>
<tr>
<td>The high income of top executives has negative consequences for me*</td>
<td>.811</td>
</tr>
<tr>
<td>It makes me angry that the top executives of my company make more money than me*</td>
<td>.761</td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td>--------------------------</td>
<td>-------</td>
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<tr>
<td>Eigenvalue</td>
<td>10.97</td>
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<tr>
<td>Variance explained</td>
<td>64.50%</td>
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*Note.* Asterisks indicate items that were eliminated prior to any further analyses.
Table 2

Demographic Characteristics of the Main Study Participants

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<thead>
<tr>
<th>Demographic Characteristics</th>
<th>Category</th>
<th>Percentage (%)</th>
<th>Mean</th>
<th>S.D.</th>
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<td></td>
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<tr>
<td></td>
<td>Female</td>
<td>47</td>
<td></td>
<td></td>
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<tr>
<td>Ethnicity</td>
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<td></td>
<td>Hispanic</td>
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<tr>
<td></td>
<td>Asian/Pacific Islander</td>
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<td></td>
<td>Native</td>
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<td></td>
<td>American/Alaskan</td>
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<td>Other/Multi-Racial</td>
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<td>Employment</td>
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<td></td>
<td>Part-time</td>
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<td>Job Tenure (Years)</td>
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<td>Union</td>
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<tr>
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<td>Income</td>
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<td>2 $25,000 -$34,999</td>
<td>19</td>
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<tr>
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<td>3 $35,000 - $49,999</td>
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<td>24</td>
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<td></td>
<td>5 $75,000 - $99,999</td>
<td>7</td>
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<td>6 $100,000 - $124,999</td>
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<td>Some college, no degree</td>
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<td>Bachelor’s degree</td>
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<td>Post-graduate degree</td>
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<table>
<thead>
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<td></td>
<td>2.93</td>
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<td></td>
<td>1.20</td>
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Table 3

Descriptive Statistics for and Zero-Order Correlations among Study Variables

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<th>Scale</th>
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<th>SD</th>
<th>SD</th>
<th>SD</th>
<th>SD</th>
<th>SD</th>
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<th>SD</th>
<th>SD</th>
<th>SD</th>
<th>SD</th>
<th>SD</th>
<th>SD</th>
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<tbody>
<tr>
<td>1. ECA</td>
<td>2.65</td>
<td>1.02</td>
<td>(.96)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. CWB-I</td>
<td>1.48</td>
<td>.80</td>
<td>-.05</td>
<td>(.86)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>3. Abuse</td>
<td>1.20</td>
<td>.37</td>
<td>-.11*</td>
<td>.78**</td>
<td>(.93)</td>
<td></td>
<td></td>
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<tr>
<td>4. CWB-O</td>
<td>1.86</td>
<td>.85</td>
<td>-.11</td>
<td>.61**</td>
<td>.61**</td>
<td>(.85)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5. Production</td>
<td>1.21</td>
<td>.42</td>
<td>-.11</td>
<td>.46**</td>
<td>.65**</td>
<td>.55**</td>
<td>(.64)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>6. Sabotage</td>
<td>1.12</td>
<td>.43</td>
<td>-.02</td>
<td>.54**</td>
<td>.77**</td>
<td>.49**</td>
<td>.63**</td>
<td>(.84)</td>
<td></td>
<td></td>
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<td></td>
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<td>7. Theft</td>
<td>1.13</td>
<td>.41</td>
<td>.00</td>
<td>.49**</td>
<td>.73**</td>
<td>.52**</td>
<td>.52**</td>
<td>.85**</td>
<td>(.89)</td>
<td></td>
<td></td>
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<tr>
<td>8. Withdrawal</td>
<td>1.72</td>
<td>.71</td>
<td>-.07</td>
<td>.38**</td>
<td>.47**</td>
<td>.71**</td>
<td>.41**</td>
<td>.42**</td>
<td>.42**</td>
<td>(.79)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>9. OI</td>
<td>3.20</td>
<td>.80</td>
<td>.17**</td>
<td>-.08</td>
<td>-.09</td>
<td>-.13**</td>
<td>-.10</td>
<td>.02</td>
<td>.04</td>
<td>-.07</td>
<td>(.90)</td>
<td></td>
<td></td>
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<tr>
<td>10. WGI</td>
<td>3.62</td>
<td>.76</td>
<td>.08</td>
<td>-.07</td>
<td>-.11*</td>
<td>-.07</td>
<td>-.06</td>
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<td>-.01</td>
<td>.00</td>
<td>.75**</td>
<td>(.91)</td>
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<tr>
<td>11. Personal Justice</td>
<td>3.80</td>
<td>1.01</td>
<td>.30**</td>
<td>-.09</td>
<td>-.15**</td>
<td>-.16**</td>
<td>-.16**</td>
<td>-.10</td>
<td>-.01</td>
<td>-.12*</td>
<td>.57**</td>
<td>.42**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Org Justice</td>
<td>3.77</td>
<td>.98</td>
<td>.31**</td>
<td>-.08</td>
<td>-.12*</td>
<td>-.18**</td>
<td>-.10</td>
<td>.00</td>
<td>.05</td>
<td>-.11*</td>
<td>.56**</td>
<td>.40**</td>
<td>.90**</td>
<td></td>
</tr>
<tr>
<td>13. Negative Affect</td>
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<td>.55</td>
<td>-.08</td>
<td>.29**</td>
<td>.36**</td>
<td>.31**</td>
<td>.33**</td>
<td>.35**</td>
<td>.28**</td>
<td>.20**</td>
<td>-.17**</td>
<td>-.15**</td>
<td>-.18**</td>
<td>-.13*</td>
</tr>
</tbody>
</table>

Note. ECA, executive compensation attitudes; CWB, counterproductive behavior directed at people (I) and the organization (O); OI, organizational identification; WGI, work-group identification; Org Justice, organizational justice. Cronbach’s alphas in the main diagonal.
*p<.05. **p<.01
Table 4

*CWBs Regressed Individually on Attitudes toward Executive Compensation*

<table>
<thead>
<tr>
<th></th>
<th>$R^2$</th>
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</tr>
</thead>
<tbody>
<tr>
<td>CWBs</td>
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<td></td>
</tr>
<tr>
<td>CWB-I</td>
<td>.00</td>
<td>-.05</td>
</tr>
<tr>
<td>Abuse</td>
<td>.01*</td>
<td>-.11*</td>
</tr>
<tr>
<td>CWB-O</td>
<td>.01</td>
<td>-.11</td>
</tr>
<tr>
<td>Production</td>
<td>.01</td>
<td>-.11</td>
</tr>
<tr>
<td>Sabotage</td>
<td>.00</td>
<td>-.02</td>
</tr>
<tr>
<td>Theft</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Withdrawal</td>
<td>.01</td>
<td>-.07</td>
</tr>
</tbody>
</table>

*$p < .05$. **$p < .01$
Table 5

Criteria Regressed on Justice Perceptions and Attitudes toward Executive Compensation

<table>
<thead>
<tr>
<th></th>
<th>Abuse</th>
<th>OI</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Step 1:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Justice</td>
<td>-.17</td>
<td>.33**</td>
</tr>
<tr>
<td>Organizational</td>
<td>.03</td>
<td>.27**</td>
</tr>
<tr>
<td>Justice</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Step 2:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Justice</td>
<td>-.16</td>
<td>.27**</td>
</tr>
<tr>
<td>Organizational</td>
<td>.04</td>
<td>.34**</td>
</tr>
<tr>
<td>Justice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ECA</td>
<td>-.08</td>
<td>-.02</td>
</tr>
</tbody>
</table>

Model $R^2$       | .03*  | .33**|

$\Delta R^2$      | .01   | .00  |

*Note. Standardized beta coefficients are shown. ECA, executive compensation attitudes. OI, organizational identification.  
*p < .05. **p < .01*
Table 6

*Summary of Organizational Identification Moderation Analyses*

<table>
<thead>
<tr>
<th></th>
<th>CWB-I</th>
<th>Abuse</th>
<th>CWB-O</th>
<th>Production</th>
<th>Sabotage</th>
<th>Theft</th>
<th>Withdrawal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Step 1:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ECA</td>
<td>-.04</td>
<td>-.10</td>
<td>-.09</td>
<td>-.09</td>
<td>-.02</td>
<td>-.01</td>
<td>-.06</td>
</tr>
<tr>
<td>OI</td>
<td>-.08</td>
<td>-.08</td>
<td>-.11*</td>
<td>-.08</td>
<td>.02</td>
<td>.04</td>
<td>-.06</td>
</tr>
<tr>
<td><strong>Step 2:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ECA</td>
<td>-.04</td>
<td>-.10</td>
<td>-.09</td>
<td>-.09</td>
<td>-.02</td>
<td>-.01</td>
<td>-.06</td>
</tr>
<tr>
<td>OI</td>
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<td>-.08</td>
<td>-.12*</td>
<td>-.08</td>
<td>.01</td>
<td>.03</td>
<td>-.05</td>
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<tr>
<td>ECA x OI</td>
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<td>-.03</td>
<td>-.01</td>
<td>.02</td>
<td>-.06</td>
<td>-.05</td>
<td>.03</td>
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<tr>
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<td>.02</td>
<td>.02*</td>
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<td>.00</td>
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<tr>
<td><strong>ΔR²</strong></td>
<td>.00</td>
<td>.00</td>
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<td>.00</td>
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*Note.* Standardized beta coefficients are shown. ECA, executive compensation attitudes. OI, organizational identification.
Table 7

*Summary of Work-Group Identification Moderation Analyses*

<table>
<thead>
<tr>
<th></th>
<th>CWB-I</th>
<th>Abuse</th>
<th>CWB-O</th>
<th>Production</th>
<th>Sabotage</th>
<th>Theft</th>
<th>Withdrawal</th>
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<tr>
<td><strong>Step 1:</strong></td>
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<td>-.07</td>
<td>-.08</td>
<td>.04</td>
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</table>

| Model $R^2$   | .01   | .02   | .02   | .01        | .01      | .01   | .01        |
| Δ$R^2$        | .00   | .00   | .00   | .00        | .01      | .01   | .00        |

*Note.* Standardized beta coefficients are shown. ECA, executive compensation attitudes. WGI, work-group identification.
APPENDIX A:

NEGATIVE AFFECT SCHEDULE

Please indicate the strength to which you feel each emotion in general using the scale provided where 1 = Very Slightly or Not At All and 5 = Extremely.

- distressed
- upset
- guilty
- scared
- hostile
- irritable
- ashamed
- nervous
- jittery
- afraid
APPENDIX B:

MEASURE OF JUSTICE PERCEPTIONS

Please indicate the extent to which you agree with each item using the scale provided where 1 = *Strongly Disagree* and 5 = *Strongly Agree*.

Personal Dimension
1. Overall, I’m treated fairly by my organization.
2. In general, I can count on my organization to be fair.
3. In general, the treatment I receive in my organization is fair.*

Organizational Dimension
4. Usually, the way things work in my organization are not fair.
5. For the most part, my organization treats its employees fairly.*
6. Most of the people who work in my organization would say they are often treated unfairly.

*Note.* * indicates items were used in the analyses.
APPENDIX C:

MEASURE OF ATTITUDES TOWARD EXECUTIVE COMPENSATION

The following items ask your thoughts about the income of the top executives of your company (e.g., CEO or president). When responding to these items, think about the top executives of the company you work for, not those of other companies.

Please indicate the extent to which you agree with each item using the scale provided where 1 = Strongly Disagree and 5 = Strongly Agree.

1. The difference between my pay and the top executives’ pay makes me angry.
2. I feel that the top executives are paid too much.
3. People in my company generally believe the distribution of pay between employees and top executives is unfair.
4. I am angry about how much money the top executives make.
5. Employees in my company generally feel that the top executives are paid too much.
6. I think the top executives should make less money.
7. The majority of people at my organization think the top executives should make less money.
8. Employees at my organization are angry about how much money the top executives make.
9. It is outrageous that the top executives make so much more money than I do.*
10. Top executive compensation negatively affects employee morale where I work. *
11. The high income of top executives has a negative impact on the workforce in general. *
12. I work harder for my income than the top executives do. *
13. I think people in my company would work harder if the top executives weren’t paid so much. *
14. I deserve a raise more than the top executives do. *
15. Most of the money our company makes from services or products goes to the top executives, not the employees. *
16. The high income of top executives has negative consequences for me. *
17. It makes me angry that the top executives of my company make more money than me. *

Note. * indicates the item was dropped in the scale revision. In the main study analyses, all items were reverse-scored to improve interpretation.
APPENDIX D:

MEASURE OF ORGANIZATIONAL (WORK-GROUP) IDENTIFICATION:

IDENTIFICATION WITH A PSYCHOLOGICAL GROUP SCALE (IPGS)

Please indicate the extent to which you agree with each item using the scale provided where 1 = Strongly Disagree and 5 = Strongly Agree.

Shared Experiences Dimension:
1. When someone criticizes (my organization), it feels like a personal insult.
2. I’m very interested in what others think about (my organization).
3. When I talk about (my organization), I usually say “we” rather than “they.”
4. (My organization’s) successes are my successes.
5. When someone praises (my organization), it feels like a personal compliment.
6. I act like a person of (my organization) to a great extent.

Shared Characteristics Dimension:
7. If a story in the media criticized (my organization), I would feel embarrassed.
8. I don’t act like a typical person of (my organization). *
9. I have a number of qualities typical of people in (my organization).
10. The limitation associated with (my organization) people apply to me also.

Note. * indicates a reverse-coded item. “My organization” was replaced with “my work group” to measure work-group identification.
APPENDIX E:

BENNETT AND ROBINSON'S (2000) MEASURE OF COUNTERPRODUCTIVE WORK BEHAVIOR

Please indicate the extent to which you have engaged in each of the following behaviors in the last year using the scale provided where 1 = Never and 7 = Daily.

Interpersonal Deviance (CWB-I)
1. Made fun of someone at work
2. Said something hurtful to someone at work
3. Made an ethnic, religious, or racial remark at work
4. Cursed at someone at work
5. Played a mean prank on someone at work
6. Acted rudely toward someone at work
7. Publicly embarrassed someone at work

Organizational Deviance (CWB-O)
8. Taken property from work without permission
9. Spent too much time fantasizing or daydreaming instead of working
10. Falsified a receipt to get reimbursed for more money than you spent on business expenses
11. Taken an additional or longer break than is acceptable at your workplace
12. Came in late to work without permission
13. Littered your work environment
14. Neglected to follow your boss's instructions
15. Intentionally worked slower than you could have worked
16. Discussed confidential company information with an unauthorized person
17. Used an illegal drug or consumed alcohol on the job
18. Put little effort into your work
19. Dragged out work in order to get overtime
APPENDIX F:

SPECTOR AND COLLEAGUES’ (2006) COUNTERPRODUCTIVE WORK BEHAVIOR CHECKLIST

How often do you perform each behavior?
1 = Never and 5 = Every Day

Sabotage
1. Purposely wasted your employer’s materials/supplies
2. Purposely damaged a piece of equipment or property
3. Purposely dirtied or littered your place of work

Withdrawal
4. Came to work late without permission
5. Stayed home from work and said you were sick when you were not
6. Taken a longer break than you were allowed to take
7. Left work earlier than you were allowed to

Production Deviance
8. Purposely did your work incorrectly
9. Purposely worked slowly when things needed to get done
10. Purposely failed to follow instructions

Theft
11. Stolen something belonging to your employer
12. Took supplies or tools home without permission
13. Put in to be paid for more hours than you worked
14. Took money from your employer without permission
15. Stole something belonging to someone at work

Abuse
16. Told people outside the job what a lousy place you work for
17. Started or continued a damaging or harmful rumor at work
18. Been nasty or rude to a client or customer
19. Insulted someone about their job performance
20. Made fun of someone’s personal life
21. Ignored someone at work
22. Blamed someone at work for error you made
23. Started an argument with someone at work
24. Verbally abused someone at work
25. Made an obscene gesture (the finger) to someone at work
26. Threatened someone at work with violence
27. Threatened someone at work, but not physically
28. Said something obscene to someone at work to make them feel bad
29. Did something to make someone at work look bad
30. Played a mean prank to embarrass someone at work
31. Looked at someone at work’s private mail/property without permission
32. Hit or pushed someone at work
33. Insulted or made fun of someone at work