

Article

Analysis of profiles of organizational links among public servers

Sara Barbosa Rangel ¹Diva Ester Okazaki Rowe ¹¹ Universidade Federal da Bahia (UFBA) / Núcleo de Pós-Graduação em Administração, Salvador / BA – Brazil


The aim of this article is to outline the organizational commitment and entrenchment profiles of civil servants from the Brazilian Federal Revenue Office, comparing sociodemographic and occupational variables in the identified profiles. A quantitative, descriptive, cross-sectional study was carried out, collecting data via an online survey responded by 1,126 civil servants. Latent profile analysis was used to study the data, revealing four distinct organizational attachment profiles: i) moderately attached; ii) low attachment (predominantly uncommitted); iii) low attachment; iv) attached (predominantly committed). Most of the participants belonged to profiles with moderate and high levels of affective commitment. A shorter length of service and younger age predicted low attachment profiles, while senior positions were associated with profiles with higher levels of commitment and adjustment to social position (a dimension of entrenchment). Identifying these differences in profiles is a relevant contribution to more personalized and focused management of people and relationships.

Keywords: organizational links profiles; affective commitment; organizational entrenchment; latent profile analysis; public service.

Análise de perfis de vínculos organizacionais entre servidores públicos

Este artigo tem como objetivo delinear os perfis de comprometimento e entrenchamento organizacional de servidores públicos da Receita Federal do Brasil, comparando as variáveis sociodemográficas e ocupacionais nos perfis identificados. Para tanto, foi realizada uma pesquisa quantitativa, descritiva e com corte transversal. Os dados foram coletados via *survey online*, e participaram 1.126 servidores. Para o estudo dos dados, utilizou-se a técnica de análise de perfis latentes. Como resultado, foram identificados quatro perfis de vínculos organizacionais: i) moderadamente vinculado; ii) baixo vínculo, predominantemente descomprometido; iii) baixo vínculo; iv) vinculado, predominantemente comprometido. A maior parte dos participantes pertence aos perfis com níveis moderados e altos de comprometimento afetivo. Menor tempo de serviço e menos idade predisseram perfis de baixo vínculo, enquanto ocupantes de cargo de chefia estiveram associados aos perfis com maiores níveis de comprometimento e de ajustamento à posição social (dimensão do entrenchamento). A identificação dessas diferenças nos perfis é uma contribuição relevante para uma gestão de pessoas e de vínculos mais personalizada e focada.

Palavras-chave: perfis de vínculos organizacionais; comprometimento organizacional; entrenchamento organizacional; análise de perfil latente; serviço público.

ISSN: 1982-3134 DOI: <https://doi.org/10.1590/0034-761220230405x>

[Translated version] Note: All quotes in English translated by this article's translator

Article received on December 11, 2023 and accepted on May 12, 2024.

Editor-in-chief:Alketa Peci (Fundação Getulio Vargas, Rio de Janeiro / RJ – Brazil) **Associate editor:**Gabriela Spanghero Lotta (Fundação Getulio Vargas, São Paulo / SP – Brazil) **Reviewers:**Maurício Serva de Oliveira (Universidade Federal de Santa Catarina, Florianópolis / SC – Brazil) Luís Fernando Silva Andrade (Universidade Federal de Minas Gerais, Lavras / MG – Brazil) **Peer review report:** the peer review report is available at this [URL](#).

Análisis de perfiles de vínculos organizacionales entre servidores públicos

El objetivo de este artículo es delinear los perfiles de compromiso y arraigo organizacional de funcionarios de la Hacienda Nacional de Brasil, comparando variables sociodemográficas y ocupacionales en los perfiles identificados. Para ello, se realizó un estudio cuantitativo, descriptivo y transversal. Los datos se recogieron por medio de una encuesta en línea y participaron 1.126 funcionarios. Se utilizó la técnica de análisis de perfiles latentes para estudiar los datos. Como resultado, se identificaron cuatro perfiles de apego organizativo: i) moderadamente apegado; ii) poco apegado, predominantemente no comprometido; iii) poco apegado; iv) apegado, predominantemente comprometido. La mayoría de los participantes pertenece a los perfiles con niveles moderados y altos de compromiso afectivo. La menor antigüedad en el servicio y la menor edad predijeron perfiles de bajo apego, mientras que los cargos superiores se asociaron a perfiles con mayores niveles de compromiso y ajuste a la posición social (dimensión de arraigo). La identificación de estas diferencias en los perfiles es una contribución relevante para una gestión más personalizada y centrada en las personas y las relaciones.

Palabras clave: perfiles de vínculos organizacionales; compromiso organizacional; atrincheramiento organizacional; análisis de perfil latente; servicio público.

1. INTRODUCTION

Studies on multiple components of commitment have grown in recent years (Kam et al., 2016; Meyer et al., 2021; Pinho et al., 2022; Xu & Payne, 2018). The difference is a new approach, centered on the person - and not on the variable - used to analyze how different types of links combine to form a complex and unique profile of the worker (Meyer, 2021).

The profiles consider several levels of organizational links and how they interact and appear in the individual, creating distinct configurations. By analyzing different combinations and patterns of links, workers' behavior can be better understood (Becker et al., 2009), considering that their attitudes may be different depending on the combination of the links present (Meyer et al., 2012).

Organizational ties express the relationship established between workers and the organization and go beyond organizational commitment (OC) - the most studied link, which is the affective bond and value sharing between worker and organization (Klein & Park, 2016). In this research, we also investigate organizational entrenchment (OE), characterized by the instrumental nature tied to the need to remain in the institution (A. C. A. Rodrigues & Bastos, 2015).

For managers, understanding the nature and characteristics of workers' organizational ties allows them to focus on stimulating expected behaviors and inhibiting undesirable ones, thus contributing to better responses in the organization, related to employee performance, personal satisfaction, and relationships between people at work (A. C. A. Rodrigues & Bastos, 2015).

Most studies involving the analysis of organizational link profiles are restricted to commitment, adopting Meyer and Allen's (1991) three-dimensional approach. We carried out a survey in the databases SciELO, Spell, rPOT, and Capes's Journal Portal, on studies involving profile research of OC and OE constructs together, using the search engines "latent profile", "organizational commitment", and "organizational entrenchment", and found no studies that included these two constructs in the surveyed journals.

As a contribution, we highlight that the study was carried out in a heterogeneous public body, the Brazilian Federal Revenue Service (RFB), due to its various areas of activity and workers' profiles. It is characterized by cultural diversity and presence throughout the country. These peculiarities make it an interesting, although challenging, organization for understanding the relationship with its employees.

It also helps to understand the context of Brazilian public service, by investigating the profiles of organizational links, since most of the research on this topic has been carried out abroad (Cooper

et al., 2016; Meyer & Morin, 2016; Meyer et al., 2012, 2015, 2021). In Brazil, this approach that combines the bases of commitment (affective, normative, and instrumental) was used by Barbosa (2019), Pinho et al. (2022), and Montenegro et al. (2023). The first author estimated the profiles through cluster analysis, while the others used latent profile analysis (LPA). There is also a study by A. P. G. Rodrigues and Alvares (2020), who analyzed organizational link profiles (commitment, entrenchment, and consent) by using cluster analysis.

As a research gap, literature review shows the need for advances in the application of methodological strategies with sophisticated statistical techniques, such as structural equation modeling and LPA (Pinho et al., 2020). Investigation on OE is also a gap to be filled, since it is a more recently defined construct, compared to commitment. Therefore, studies involving this construct bring a new perspective to studies on organizational links (Milhome & Rowe, 2018; A. P. G. Rodrigues & Alvares, 2020; Silva et al., 2018), especially those that address articulation and combination between different links in a worker's profile, seeking a broader understanding (Tomazzoni et al., 2020).

Hence, this article intends to fill these gaps, as the first investigation on OC and OE profiles, using a person-centered approach through LPA. Its findings go beyond previous studies that used the same approach, adopting the same data analysis technique and including another link in profile composition: OE. As a practical contribution, it provides input for planning people management actions to handle organizational links.

Therefore, our objective was to outline OC and OE profiles of RFB civil servants, comparing sociodemographic and occupational variables in the identified profiles.

2. ORGANIZATIONAL LINKS: CONCEPTS, PROFILES, AND RESEARCH HYPOTHESES

We adopted the unidimensional concept of OC, which considers it to be essentially affective (Bastos & Aguiar, 2015; Klein & Park, 2016; A. C. A. Rodrigues et al., 2019). The instrumental link, characterized by the need to remain in the organization, is defined as organizational entrenchment (A. C. A. Rodrigues & Bastos, 2015), and is made up of three dimensions: adjustments to social position (APS), which include efforts to adapt to work and costs concerning social relationships; impersonal bureaucratic arrangements (ABI), which comprise financial benefits and stability; and limitation of alternatives (LA), involving the perception of employability restrictions outside the organization.

Traditionally, studies on organizational links have used a variable-centered approach, proposing a linear relationship between ties and their predictors or consequences, by applying statistical techniques such as correlation, multiple regression, and structural equation modeling. More recently, the person-centered approach has been employed to analyze the impact of different interrelationships between ties, in a more complex way, using research methods like clustering, median division, or LPA (Meyer, 2021; Meyer & Morin, 2016).

In this research, we conducted LPA, which uses categorical latent variables to identify groups of individuals with similar patterns for certain variables, considering commitment and entrenchment in their three dimensions: APS, ABI, and LA. Therefore, we used a different theoretical model, an alternative to commitment profiles (three-dimensional).

Studies using a person-centered approach began with Meyer and Herscovitch (2001), who developed a general model of commitment profile, based on the theory that workers experience different forms and levels of commitment simultaneously. Commitment profiles can be defined as

distinct combinations of mindsets, which reflect distinct patterns of relationships between employees and their organizations (Meyer et al., 2018).

Examining person-centered link profiles helps to better understand workers' behavior, as it does a holistic analysis; depending on the relative strength of each attribute – in this case, commitment and entrenchment – behaviors can be different and have distinct impacts on the organizational context (Kabins et al., 2016; Meyer et al., 2012).

As an example, Menatta et al. (2022) analyzed affective and instrumental commitment profiles of 7,225 temporary workers from Italian companies in various sectors, and found that in mostly affective profiles, intrinsic motivation and job satisfaction prevail. On the other hand, in profiles with a balance between levels of affective and instrumental bonds, intrinsic and extrinsic motivations coexist and satisfaction is still present. When the instrumental bond, characterized by extrinsic motivation, prevails, job satisfaction is low.

This result shows the importance of considering simultaneously the combination of links to analyze workers' profile, and confirms studies by Meyer and Morin (2016) and Russo et al. (2013), which reinforce the dual nature of the instrumental link. This phenomenon is better identified when using the person-centered approach.

Several profiles can emerge from a sample, but studies that analyzed latent bias found between four and nine commitment profiles (Kam et al., 2016; Meyer et al., 2012, 2021). In Brazil, researchers have identified four to six (Barbosa, 2019; Pinho et al., 2022; A. P. G. Rodrigues & Alvares, 2020). More recently, Montenegro et al. (2023) found four profiles in a sample of 470 Brazilian civil servants: “uncommitted”, “committed with an affective-continuation combination”, “moderate”, and “affectively committed”.

Although several profiles have been identified in the studies, some appear more often, such as “uncommitted”, “completely committed”, “committed with affective prevalence”, “committed with affective and normative prevalence”, and “committed with instrumental prevalence” (Meyer & Morin, 2016). Other studies have grouped the identified profiles into categories: “value-based profiles”, “exchange-based profiles”, and “weak commitment profiles” (Kabins et al., 2016; Pinho et al., 2022). A variation in the profiles found in these studies is expected, considering differences in analysis techniques, sample specificities, and their context (Kam et al., 2016; Meyer & Morin, 2016).

Hence, based on the literature and previous studies, we set the first hypothesis: “Multiple profiles of organizational links (four to nine) will be identified in our sample” (H1).

Analyzing issues related to organizational links in the public sector requires considering the idiosyncrasies of this context, associated with the guarantees and rights of civil servants, the hierarchical and bureaucratic structure, in addition to the social role of public organizations. In that sector, there are several positions and careers with different characteristics, such as remuneration, benefits, possibility of moving, working conditions, autonomy at work, ways of progression and promotion, among other specificities inherent to each body and career, which affect the individual's attachment to the organization.

RFB is a body of the Ministry of Finance responsible for the administration of federal taxes, including social security and foreign trade. It operates nationwide through an organizational structure made up of centralized units, in Brasília, and decentralized units – superintendencies, offices, customs, inspectorates, agencies, and service points – geographically distributed and organized in ten tax regions.

RFB duties are extensive, complex, and diverse, such as repression on smuggling and embezzlement, formulation of economic and tax information policies, interaction with citizens through different service channels, among many other competencies established in its Internal Regulations (Portaria nº 284/2020).

RFB employees are recruited through public tenders, and assigned to different positions and careers. Tax auditors and tax analysts make up the audit career, as regulated by Law No. 10,593/2002. Public tenders are nationwide and require a university degree in any area of training. The diversity of training areas and the possibility of being assigned to any unit in the country lead to a culturally diverse work environment with multiple types of knowledge. Administrative technicians are not required to have a university degree, and there is no specific career at RFB. All these positions have the right to stability, granted by the Federal Constitution.

In terms of remuneration, the technical-administrative staff has the lowest wages among the positions, and there is a large wage discrepancy within the body. Compared to other civil servants in the federal executive branch, RFB auditors also stand out in terms of salary (Ministério do Trabalho e Emprego [MTE], 2022). Regarding the competencies of each position, while auditors and analysts share some common assignments related to RFB core activities, the administrative staff has more restricted attributions and, in general, less autonomy.

Careers that offer greater mobility, with broader duties and better salaries, have higher levels of commitment (A. P. Santos, 2017). Ungari and A. P. G. Rodrigues (2020) found that workers at Santa Catarina Military Police who identified themselves with the organization's values were more committed and focused on the positive aspects of the institution, while those who were entrenched were more critical.

Surveys with Brazilian civil servants found that OC levels tend to be higher than OE levels, revealing an identification of workers with the organization and a willingness to strive to perform their duties (Balsan et al., 2021; H. H. Oliveira & Honório, 2020; Pereira & Lopes, 2019; A. P. G. Rodrigues & Alvares, 2020). Within RFB, M. J. L. Oliveira et al. (2014) investigated audit employees in a certain tax region and identified a high degree of OC, confirming other studies that show the prevalence of affective commitment in public organizations (A. S. Santos et al., 2021).

Hence, we defined the second hypothesis: "There is a group of organizational link profiles characterized by the prevalence of organizational commitment" (H2).

Recent studies on the public sector reinforce positive aspects of commitment. For Balsan et al. (2021), people with a high level of self-effectiveness tend to be more committed. Tomazzoni and Costa (2020) found that organizational values of autonomy at work, characterized by facing challenges, curiosity, creativity, and innovation, are predictors of affective commitment, which relates to desirable behaviors at the organization.

Pinho et al. (2015) identified that organizational characteristics, such as a good working environment and participative management, influence OC positively, and the role of a participative leader is relevant in building and keeping organizational bonds (Vital et al., 2020). In addition, understanding how managers connect with the organization, whether affectively or not, facilitates proposing strategies for the development and performance of leaders (Bergue, 2019).

Kam et al. (2016) associated managerial and leadership positions with organizational links in the public sector, by identifying that leaders of a public company in Canada showed a profile with prevalence of the affective component of commitment. The results revealed that workers affectively

involved usually share the same goals and values, working hard for the organization. Hence, they are more willing to take on managerial positions, which require a proactive and engaged attitude.

In the Brazilian public service, especially in a higher education institution, Ramos and Teixeira (2017) found that civil servants who held a bonus position showed higher levels of OC, through more satisfaction and better performance at work. Rocha and Honório (2015), in a qualitative study, found that managers at a public university had higher levels of the affective component, through identification with the organization and a sense of belonging. Instrumental and normative components were identified in the sample, but at lower levels.

Among the studies on the relationship between sociodemographic and occupational variables with organizational ties, Russo et al. (2013) found another positive and significant relationship with time of service and age. They observed that a link related to instrumental character, which expresses the need to remain in the organization, was stronger in workers with longer periods of service and older age.

Xu and Payne (2018) analyzed affective and instrumental commitment profiles of US Army officers, associating them to turnover intention and time of service, and four commitment profiles were identified. Profiles with high levels of the affective and instrumental components were associated with lower turnover rates and longer time of service. On the other hand, Kam et al. (2016) found that length of service was negatively related to profiles with a prevalent affective component. However, in general, sociodemographic variables did not prove to be strong predictors of commitment profiles.

Concerning the other sociodemographic variables, Kabins et al. (2016) observed that profiles with affective prevalence were associated with married individuals, with children and less education. In addition, some level of turnover intention was identified in workers with more schooling.

Hence, the third hypothesis emerged: “Profiles with a prevalence of affective commitment are associated with civil servants with a longer period of service, older, and holding managerial positions” (H3).

3. METHOD

The survey addressed RFB civil servants: tax auditors, tax analysts, and administrative technicians. We applied an online questionnaire, made available on RFB intranet and sent to all employees by e-mail, achieving 1,126 valid responses. Most participants are male (65.54%), married or in a stable union (74.42%), have a higher education (45.02%) or specialization (42.63%) degree, are tax auditors (53.29%), and do not hold management positions (66.70%). On average, they are 49.5 years old (from 26 to 75), and have worked at RFB for 18 years (from 2 to 45).

The questionnaire had two parts. The first, for measuring the level of links, included the scales of organizational commitment of 12 items, of one-dimensional approach (Bastos & Aguiar, 2015), and of organizational entrenchment of 18 items, comprised by the construct’s three dimensions: ABI, APS, and LA (A. C. A. Rodrigues & Bastos, 2015). The scales were of 6-point Likert type, ranging from “totally disagree” to totally agree”.

The second part asked for personal and occupational data: age, gender, marital status, number of children and dependents, education, length of service, managerial position, job title, area of work, and administrative unit. Respondents were informed and agreed on the guarantee of anonymity, data being used only for academic purposes.

The psychometric properties of the instruments were examined by confirmatory factor analysis (CFA), assessment of the invariance of item parameters according to participants’ positions, and

multiple indicators multiple causes (Mimic) modeling for age and time of service. The scales showed satisfactory psychometric characteristics, with good sample fit indicators, internal consistency, and composite reliability. Multi-group analyses showed that the scales had parameter invariance regarding positions, age, and length of service.

In order to identify latent profiles, we carried out a series of LPA using the Mplus program (Version 7.2), through the Robust Maximum Likelihood (RML) estimator (L. K. Muthén & B. O. Muthén, 2018), and considering three factors from the entrenchment and commitment scales. Initially, we estimated two profiles, then increased to seven in order to make subsequent comparisons (Mäkikangas, 2018; Nylund et al., 2007).

To avoid under-identifying the appropriate number of profiles, we assumed 2,000 as the default start values, retaining the 200 best solutions, besides increasing the number of interactions between start values to 100 (Spurk et al., 2020). The models were assessed by the following fit indicators: Akaike information criterion (AIC), Bayesian information criterion (BIC), and sample-adjusted Bayesian information criterion (Sabic). Low values of AIC, BIC, and Sabic indicate a more suitable model, while significant values ($p < 0.05$) of LRT and BLRT show the choice of the most complex model (Asparouhov & B. Muthén, 2012).

In addition, we used the simulation tests Bootstrapped Likelihood Ratio Test (BLRT) and Adjusted Lo-Mendell-Rubin (Adjusted LMR) for comparing with an alternative version, with one less latent profile, and statistically significant results indicated the use of the model with more profiles (Asparouhov & B. Muthén, 2012). To choose the appropriate number of latent profiles, we considered the number of participants in each profile, besides previous studies on the topic (Spurk et al., 2020).

SPSS (version 22) was used for descriptive analysis (centrality and dispersion trends), the chi-square association test, and mean comparison analysis (t-test and ANOVA).

Regarding the links' means, literature shows cut-off points for ranking the mean scores on the scales (Bastos & Aguiar, 2015; A. C. A. Rodrigues & Bastos, 2015). However, there are no robust criteria for establishing these cut-off points, and the division of the response scale is used as a parameter. Considering the size and coverage of our sample, we calculated specific cut-off points for better understanding the characteristics of the latent profiles identified.

To do that, we carried out a process of variable discretization, based on the mean and standard deviation (SD) identified for the sample. Hence, four groups were established by subtracting/adding one standard deviation from the mean: low, or below -1 SD; medium low, between -1 SD and the mean; medium high, between the mean and +1 SD; and high, above +1 SD (Kim & Frisby, 2019).

4. RESULTS AND DISCUSSION

The model with four latent profiles was considered the most appropriate, according to the model's indicators and the number of participants in the profiles. Figure 1 shows the distribution of the variables' means in LPA. To facilitate identifying the characteristics of the profiles, scale values were standardized in Z scores. Zero represents the mean of the variables: APS ($M = 3.11$; $SD = 1.15$), ABI ($M = 4.06$; $SD = 1.08$), LA ($M = 3.05$; $SD = 1.23$), and CO ($M = 4.22$; $SD = 1.10$).

FIGURE 1 DISTRIBUTION OF STANDARDIZED Z-SCORES FOR LATENT PROFILES

Note: Adjustments to social position (APS), impersonal bureaucratic arrangements (ABI), limitation of alternatives (LA), and organizational commitment (CO). The score 0 represents the sample average for each of the variables.

Source: Research data.

Profile 1 (moderately connected) had scores close to the average in all four variables, with CO and APS levels slightly above. Profile 2 (weak link, mostly uncommitted) scores were well below the average for CO and APS, while the other OE factors remained close to the average. Profile 3 (weak link) showed a pattern similar to profile 2, with a level below average for CO and APS, while the other factors of the entrenchment scale were close to the average, all of which to a lesser degree when compared to profile 2. Profile 4 (tied, mostly committed) shows levels above average for CO, APS, and ABI, all of which at a higher level than profile 1 (moderately tied).

Four distinct profiles emerged, and some were closer, qualitatively and quantitatively (profiles 1 and 4; profiles 2 and 3), confirming H1. The number of profiles found are similar to those of Meyer et al. (2015), in the international context, and of Barbosa (2019), Montenegro et al. (2023), and A. P. G. Rodrigues and Alvares (2020), in the corresponding Brazilian contexts - private, public university, and military.

Continuing the comparisons, national studies have shown a profile with moderate levels of links, with a higher balance between the three components (affective, normative, and instrumental), similar to profile 1 (moderately bound) in our sample, and profiles with affective prevalence, like profile 4 (tied, mostly committed).

On the other hand, Pinho et al. (2022) identified, in a Brazilian public university, six distinct OC profiles, and none showed affective prevalence. The profile with the highest number of respondents

was the Average Balanced, where the levels of the three components were similar and close to the average, like in the present study, in which the highest profile found was 1 (moderately bound), representing 38.72% of the sample. Comparable profiles were also found in the international studies by Kam et al. (2016) and Stanley et al. (2013).

We compared profiles' means through ANOVA (one way), as shown in Table 1. We identified differences for OC [$F(3, 1122) = 562.24$; $p < 0.0001$], and Bonferroni's *post hoc* test indicated that these differences occurred between all profiles. Hence, even with relatively close levels, as shown in Figure 1, profiles 1 (moderately linked) and 4 (linked, mostly committed) differ in OC averages. Profile 4 has a higher level of commitment, while profile 2 (weak link, mostly uncommitted) shows a lower level.

Our findings support H2, on a group of link profiles characterized by OC prevalence. Both profile 1 (moderately attached) and profile 4 (attached, mostly committed) have higher levels of commitment compared to the levels of OE dimensions. These two profiles account for most survey participants (74.59%). The majority of respondents (57.1%) presented medium-high or high levels of commitment, showing that the civil servants surveyed are identified and involved with RFB, and are willing to dedicate themselves, since they share the same values and goals.

Comparing our findings with those of Barbosa (2019) and Montenegro et al. (2023), both identified a higher number of participants in the profiles with prevalence of the affective component, strengthening the existence of respondents with mostly affective features, as in the present study. One possible explanation, considering the RFB environment, is the feeling of pride and prestige of belonging to such an organization, a body of excellence in the federal public service.

As for OE, the APS dimension showed significant differences between the profiles [$F(3, 1122) = 57.16$; $p < 0.0001$]. Profile 4 (bound, mostly committed) had the highest average, followed by 1 (moderately bound), 3 (weak attachment), and 2 (weak attachment, mostly uncommitted). With regard to ABI [$F(3, 1122) = 2.35$; $p = 0.07$] and LA [$F(3, 1122) = 0.11$; $p = 0.96$], there were no differences between profiles. The result enables inferring that the differences between profiles are due to the levels of OC and the APS dimension of OE. Therefore, RFB can reach a standardized and equitable management, regarding ABI and LA, among its servers.

TABLE 1 VARIABLES' MEANS IN EACH LATENT PROFILE

Variables	Profile 1 Mean (SD)	Profile 2 Mean (SD)	Profile 3 Mean (SD)	Profile 4 Mean (SD)	F
Organizational commitment	4,60 (0,71)	2,50 (0,78)	2,94 (0,77)	4,82 (0,62)	562,24**
APS	3,25 (1,11)	2,15 (0,84)	2,61 (0,97)	3,45 (1,12)	57,16**
ABI	4,05 (1,01)	3,90 (1,29)	3,95 (1,17)	4,15 (1,05)	2,35
LA	3,04 (1,19)	3,05 (1,45)	3,10 (1,24)	3,04 (1,21)	0,11

Note: ** $p < 0.0001$; standard deviation (SD).

Source: Research data.

The sample size regarding the profiles and their proportion for the analyzed variables are important inputs. Therefore, Table 2 shows the cut-off points for each of the link levels, the total proportion of the sample and of each profile for the variables, as well as the association test of the levels in relation to latent profiles.

TABLE 2 FREQUENCY OF VARIABLES DISCRETIZED INTO LEVELS FOR THE SAMPLE, DISTRIBUTION OF LEVELS ACCORDING TO LATENT PROFILES, AND ASSOCIATION TEST

Variables	Level	Cut-off point	f _{sample} (%)	f _{Profile 1} (%)	f _{Profile 2} (%)	f _{Profile 3} (%)	f _{Profile 4} (%)	χ ²
Organizational commitment	Low	Below 3.13	177 (15.72%)	6 (1.38%)	79 (75.96%)	91 (50.00%)	1 (0.25%)	821.04**
	Medium low	Between 3.13 and 4.22	306 (27.18%)	118 (27.06%)	25 (24.04%)	91 (50.00%)	72 (17.82%)	
	Medium high	Between 4.23 and 5.31	460 (40.85%)	226 (51.83%)	0 (0%)	0 (0%)	234 (57.92%)	
	High	Above 5.31	183 (16.25%)	86 (19.72%)	0 (0%)	0 (0%)	97 (24.01%)	
APS	Low	Below 1.98	199 (17.67%)	54 (12.39%)	51 (49.04%)	49 (26.92%)	45 (11.14%)	165.19**
	Medium low	Between 1.98 and 3.11	364 (32.33%)	143 (32.80%)	39 (37.50%)	77 (42.31%)	105 (25.99%)	
	Medium high	Between 3.12 and 4.26	364 (32.33%)	155 (35.55%)	13 (12.50%)	48 (26.37%)	148 (36.63%)	
	High	Above 4.26	199 (17.67%)	84 (19.27%)	1 (0.96%)	8 (4.40%)	106 (26.24%)	
ABI	Low	Below 2.99	174 (15.45%)	64 (14.68%)	24 (23.08%)	32 (17.58%)	54 (13.37%)	13.92
	Medium low	Between 2.99 and 4.06	333 (29.57%)	136 (31.19%)	29 (27.88%)	55 (30.22%)	113 (27.97%)	
	Medium high	Between 4.07 and 5.14	428 (38.01%)	170 (38.99%)	28 (26.92%)	67 (36.81%)	163 (40.35%)	
	High	Above 5.14	191 (16.96%)	66 (15.14%)	23 (22.12%)	28 (15.38%)	74 (18.32%)	
LA	Low	Below 1.83	196 (17.41%)	77 (17.66%)	29 (27.88%)	25 (13.74%)	65 (16.09%)	19.36**
	Medium low	Between 1.83 and 3.05	376 (33.39%)	144 (33.03%)	21 (20.19%)	71 (39.01%)	140 (34.65%)	
	Medium high	Between 3.06 and 4.28	350 (31.08%)	143 (32.80%)	29 (27.88%)	53 (29.12%)	125 (30.94%)	
	High	Above 4.28	204 (18.12%)	72 (16.51%)	25 (24.04%)	33 (18.13%)	74 (18.32%)	

Note: ** p < 0.0001.

Source: Research data.

According to the result of the chi-squared association test, there is a statistically significant association for OC [$\chi^2(9) = 821.04$; $p < 0.0001$]. Observing the distribution of frequencies according to profiles, we can see that profiles 2 (weak attachment, mostly uncommitted) and 3 (weak link) are distributed exclusively in the low and medium-low categories, while profile 2 shows a higher concentration of individuals in the low category (75.96%). Profile 4 (bound, mostly committed) differs from profile 1 (moderately bound), as it has more participants with a high level of OC (24.01%).

With regard to the factors of the OE scale, we found statistically significant associations for the APS factor [$\chi^2(9) = 165.19$; $p < 0.0001$] and LA [$\chi^2(9) = 19.36$; $p = 0.02$], while no association was identified between ABI categories and profiles [$\chi^2(9) = 13.92$; $p = 0.12$]. As for the APS factor, we observed the same distribution pattern for OC, with profiles 2 (weak bond, mostly uncommitted) and 3 (weak bond) showing a higher concentration in the low and medium-low categories, while profile 4 (tied, mostly committed) was mainly concentrated above average, in the high (26.24%) and medium-high (36.63%) categories.

As for the LA factor, the pattern remains, with profile 2 (weak link, mostly uncommitted) more concentrated in the low category (27.88%), while 3 (weak link) is concentrated in the medium-low category (39.01%). Profiles 1 (moderately bound) and 4 (bound, mostly committed) are more concentrated in the medium-high and high categories, with profile 4 showing the largest number of participants in the high category (18.72%).

We carried out association analyses between sociodemographic and occupational variables and latent profiles, to understand the different link profiles, as shown in Table 3. Regarding age, there is a statistically significant association [$\chi^2(15) = 50.28$; $p < 0.0001$], with a higher number of younger people in profiles 2 and 3. An ANOVA for age agrees with this result [$F(3, 1122) = 15.09$; $p < 0.0001$], with no differences identified between profiles 2 ($M = 45.95$ years) and 3 ($M = 47.13$ years) ($p = 1.00$), and between profiles 1 ($M = 45.82$ years) and 4 ($M = 49.55$ years) ($p = 0.11$), while statistically significant differences were observed in the other pair combinations. For length of service, there is an association [$\chi^2(24) = 34.96$; $p = 0.04$], so that the distribution shows more people with less length of service in profile 2 (low commitment, mostly uncommitted).

Based on these results, we inferred that younger civil servants are included in profiles 2 (weak link, mostly uncommitted) and 3 (weak bond), characterized by lower levels of affective commitment and OE, especially for the APS dimension. In addition, servers with less time in service are part of profile 2, in line with Montenegro et al. (2023), where the “uncommitted” profile includes civil servants with less time of service. These results show that younger employees with less time at RFB are less resistant to leave the organization, despite the personal and professional investments made, the organization’s acknowledgement of their work, and the relationships they have established with colleagues (A. C. A. Rodrigues & Bastos, 2015). This may be due to their shorter time at the organization for taking training and courses related to their specific duties, and because they are still strengthening their social network.

Profiles 2 (weak link, mostly uncommitted) and 3 (weak link) show the lowest levels of affective commitment, especially profile 2. Since these profiles comprise employees who are younger and have shorter time in service, we inferred that they have less identification with the organization. This result confirms Tamayo et al. (2001), who identified a positive relationship between length of service and level of commitment of servers in a public body, since a longer period of dedication to work leads to a stronger bond between employees and organization.

Regarding management position [$\chi^2(3) = 31.06; p < 0.0001$], managers were associated to profiles 1 (moderately bound) and 4 (bound, mostly committed), with higher levels of affective commitment and OE, especially for the APS dimension. The results are consistent with Montenegro et al. (2023), who identified that managers belong mainly to the profile characterized by the prevalence of affective and instrumental links, similar to profile 4 in our study.

Ramos and Teixeira (2017) found similar results by showing that civil servants in bonus positions are more affectively committed to the organization. Those in managerial positions tend to experience the organization more intensely, as they need to know and coordinate activities carried out by the team. In addition, they take part in the organization’s more strategic decisions. Meyer and Herscovitch (2001) observe that participating in the creation and implementation of the organization’s policies influences the development of affective commitment.

These characteristics and conditions, generally common to managers, lead to greater involvement and a sense of belonging, stimulating the emotional bond. Ramos and Teixeira (2017) associate managers’ higher level of commitment to receiving a cash bonus for performing their role. However, at RFB, this salary increase represents a small part of their remuneration, especially for tax analysts and tax auditors, which can weaken this argument.

TABLE 3 DISTRIBUTION AND ASSOCIATION OF SOCIODEMOGRAPHIC VARIABLES BETWEEN LATENT PROFILES

Variable	Categories	Profile 1	Profile 2	Profile 3	Profile 4	χ^2
Gender	Male	293 (67,2%)	54 (51,92%)	120 (65,93%)	271 (67,08%)	9,50*
	Female	143 (32,8%)	50 (48,08%)	62 (34,07%)	133 (32,92%)	
Age (in years)	Between 20 and 29	2 (0,46%)	2 (1,92%)	0 (0%)	1 (0,25%)	50,28**
	Between 30 and 39	58 (13,3%)	26 (25%)	41 (22,53%)	43 (10,64%)	
	Between 40 and 49	145 (33,26%)	38 (36,54%)	69 (37,91%)	106 (26,24%)	
	Between 50 and 59	170 (38,99%)	27 (25,96%)	52 (28,57%)	190 (47,03%)	
	Between 60 and 69	55 (12,61%)	10 (9,62%)	19 (10,44%)	56 (13,86%)	
	Between 70 and 79	6 (1,38%)	1 (0,96%)	1 (0,55%)	8 (1,98%)	

Continue

Variable	Categories	Profile 1	Profile 2	Profile 3	Profile 4	χ^2
Time of service (in years)	Between 1 and 5	3 (0,69%)	2 (1,92%)	2 (1,1%)	11 (2,72%)	34,96*
	Between 6 and 10	88 (20,18%)	35 (33,65%)	48 (26,37%)	69 (17,08%)	
	Between 11 and 15	116 (26,61%)	26 (25%)	51 (28,02%)	98 (24,26%)	
	Between 16 and 20	59 (13,53%)	9 (8,65%)	27 (14,84%)	53 (13,12%)	
	Between 21 and 25	61 (13,99%)	16 (15,38%)	20 (10,99%)	62 (15,35%)	
	Between 26 and 30	73 (16,74%)	12 (11,54%)	25 (13,74%)	64 (15,84%)	
	Between 31 and 35	22 (5,05%)	4 (3,85%)	7 (3,85%)	28 (6,93%)	
	Between 36 and 40	10 (2,29%)	0 (0%)	2 (1,1%)	14 (3,47%)	
	Between 41 and 45	4 (0,92%)	0 (0%)	0 (0%)	5 (1,24%)	
	Position	Tax auditor	235 (53,9%)	47 (45,19%)	93 (51,1%)	
Tax analyst		147 (33,72%)	31 (29,81%)	54 (29,67%)	128 (31,68%)	
Administrative		54 (12,39%)	26 (25%)	35 (19,23%)	51 (12,62%)	
Mgt. position	No	269 (61,7%)	82 (78,85%)	147 (80,77%)	253 (62,62%)	31,06**
	Yes	167 (38,3%)	22 (21,15%)	35 (19,23%)	151 (37,38%)	

Note: * p < 0.05; ** p < 0.0001.

Source: Research data.

Table 4 shows a summary of the profiles of organizational ties and their prevailing characteristics.

TABLE 4 CHARACTERISTICS OF ORGANIZATIONAL LINK PROFILES

Profile	Link level	Sociodemographic and occupational characteristics	N (%)
Moderately linked	Moderate levels of OC and OE; levels of OC and dimension APS just above the average.	Mostly men, in management positions.	436 (38.72%)
Weak link, mostly uncommitted	Low levels of OC and APS; moderate levels of dimensions ABI and LA.	Balance between men and women; less time of service and age; no children; technical and administrative staff.	104 (9.24%)
Weak link	Low levels of OC and APS; medium-low levels of ABI and LA. All in a lower degree than in profile 2.	Mostly men; younger and no children.	182 (16.17%)
Bound, mostly committed	High level of OC; levels above the average for dimensions APS and ABI; moderate level of LA.	Mostly men; management positions and older.	404 (35.87%)

Note: Organizational commitment (OC), organizational entrenchment (EO), adjustments to social position (APS), impersonal bureaucratic arrangements (ABI), and limitation of alternatives (LA).

Source: Research data.

5. RESEARCH CONCLUSION AND IMPLICATIONS

This study sought to outline the OC and OE profiles of RFB civil servants, by examining the prevalence of certain constructs and dimensions, in addition to comparing sociodemographic and occupational variables in the profiles found. These goals were achieved by using the person-centered approach, the APL technique, descriptive analyses, as well as the chi-square association test and ANOVA.

The results revealed four profiles of distinct organizational links, different mainly by the levels of OC and the APS dimension of OE. The profiles that emerged from the sample were: “moderately bound”, “weak bond, mostly uncommitted”, “weak bond” and “bound, mostly committed”. The profile that comprised most of the civil servants that responded was 1 (moderately bound) N=436 (38.72%), followed by 4 (bound, mostly committed) N=404 (35.87%). In general, RFB servers show medium-high and high levels of OC, revealing a prevalence of affective link with the organization.

Regarding the analysis of sociodemographic and occupational characteristics of each profile, younger civil servants with less time in service tend to be part of profile 2 (weak link, mostly

uncommitted), while those who hold management positions tend to align with profile 4 (bound, mostly committed). The other sociodemographic and occupational variables showed no statistically significant association.

We expect to contribute to academic research on the articulation of organizational bonds by using person-centered analysis and advancing the methodological techniques used. In addition, it is important to consolidate studies on more recent organizational bonds, like OE, by understanding their ways of interaction in different contexts.

For people management, this study provides a better understanding of the psychological connection between workers and organization, shedding light on the expected behaviors of a certain profile of organizational bonds. This understanding provides support for planning management practices and developing certain links at the organization, allowing to focus on specific worker profiles, since not all practices affect distinct worker profiles equally; therefore, it increases worker performance and improves the delivery of services to society.

As management recommendations, it is important to take actions that manage the levels of organizational ties since the entry of new employees - for example, the implementation of a career plan and a targeted qualification path. Hence, employees with less time of service could develop more quickly a sense of belonging and recognition by the organization, favoring higher levels of OC and OE bonds. In the case of RFB, an organizational intervention project was developed, with a proposal for a policy and practices for managing organizational links, which included a diagnosis of servers' organizational ties, practical actions to implement, actors involved, and costs and limitations, which was presented to the General Coordination of People Management.

We suggest future studies for analyzing job profiles with different focuses, such as career and supervisor, in addition to organizational focus. Furthermore, other studies could address relationships between organizational links and other sociodemographic variables, like race, skin color, and ethnicity, examining if differences in salaries, career advancement, and achieving managerial positions, pointed out by the Institute for Applied Economic Research (Instituto de Pesquisa Econômica Aplicada [IPEA], 2021), influence the levels of organizational ties.

Finally, the inclusion of other variables, like organizational performance and people management practices, can contribute to understanding behaviors and attitudes related to each organizational link profile.

REFERENCES

- Asparouhov, T., & Muthén, B. (2012). *Using Mplus Tech11 and Tech14 to test the number of latent classes* (Mplus Web Notes, 14). <https://www.statmodel.com/examples/webnotes/webnote14.pdf>
- Balsan, L. A. G., Bastos, A. V. B., Costa, V. M. F., Schleder, M. V. N., & Balsan, F. B. V. (2021). Autoeficácia como preditora dos vínculos futuros do indivíduo com a organização empregadora. *Revista da Administração da UFSM*, 4(Especial), 1325-1340.
- Barbosa, D. A. (2019). *Análise de perfis de comprometimento organizacional e sua relação com o desempenho humano: uma abordagem psicossocial* (Dissertação de Mestrado). Universidade Federal do Ceará, Fortaleza, CE, Brasil.
- Bastos, A. V. B., & Aguiar, C. V. N. (2015). Comprometimento organizacional. In: K. Puente-Palacios, & A. L. Peixoto (Org.), *Ferramentas de diagnóstico para organizações e trabalho: um olhar a partir da psicologia*. Artmed.
- Becker, T. T., Klein, H. J., & Meyer, J. P. (2009). Commitment in organizations: accumulates wisdom and new directions. In H. J. Klein, T. E. Becker, & J. P. Meyer (Eds.), *Commitment organizations: accumulates wisdom and new directions*. Routledge.
- Bergue, S. T. (2019). *Gestão de pessoas: liderança e competências para o setor público*. Escola Nacional de Administração Pública.
- Cooper, J. T., Klein, H. J., Stanley, L. J., & Tenhiälä, A. (2016). Profiles of commitment in standard and fixed-term employment arrangements: implications for work outcomes. *European Journal of Work and Organizational Psychology*, 25, 149-165.
- Instituto de Pesquisa Econômica Aplicada (2021). *Remuneração dos servidores civis ativos do Executivo federal (1999-2020)* (Nota Técnica, n. 48). <https://www.ipea.gov.br/atlasestado/download/234/remuneracoes-dos-servidores-civis-ativos-do-executivo-federal-1999-2020>
- Kabins, A. H., Berry, C. M., Xu, X., Bergman, M. E., & Willson, V. L. (2016). A profile of profiles: a meta-analysis of the nomological net of commitment profiles. *Journal of applied psychology*, 101(6), 881-904.
- Kam, C., Morin, A. J. S., Meyer, J. P., & Topolnytsky, L. (2016). Are commitment profiles stable and predictable? A latent transition analysis. *Journal of Management*, 42(6), 1462-1490.
- Kim, S. K., & Frisby, C. L. (2019). Gaining from discretizations of continuous data: the correspondence analysis biplot approach. *Behavior Research Methods*, 51(2), 589-601.
- Klein, H. J., & Park, H. M. (2016). Commitment as a unidimensional construct. In J. P. Meyer (Ed.), *Handbook of employee commitment*. Edward Elgar Publishing.
- Lei nº 10.593, de 6 de dezembro de 2002. (2002). Dispõe sobre a reestruturação da carreira auditoria do tesouro nacional, que passa a denominar-se carreira auditoria da receita federal – ARF, e sobre a organização da carreira auditoria-fiscal da previdência social e da carreira de auditoria-fiscal do trabalho, e dá outras providências. https://www.planalto.gov.br/ccivil_03/leis/2002/l10593.htm
- Mäkikangas, A. (2018). Job crafting profiles and work engagement: a person-centered approach. *Journal of Vocational Behavior*, 106, 101-111.
- Menatta, P., Consiglio, C., Borgogni, L., & Moschera, L. (2022). Dual commitment profiles and job satisfaction among temporary agency workers. *Applied psychology*, 71, 461-484.
- Meyer, J. P. (2021). Commitment at work: past, present, and future. In P. Graf, & D. J. A. Dozois (Eds.), *Handbook on the state of the art in applied psychology*. Wiley.
- Meyer, J. P., & Allen, N. J. (1991). A three-component conceptualization of organizational commitment. *Human Resource Management Review*, 1, 61-89.
- Meyer, J. P., & Herscovitch, L. (2001). Commitment in the workplace toward a general model. *Human Resource Management Review*, 11, 299-326.
- Meyer, J. P., & Morin, A. J. S. (2016). A person-centered approach to commitment research: theory, research, and methodology. *Journal of Organizational Behavior*, 37, 584-612.
- Meyer, J. P., Morin, A. J. S., & Vandenberghe, C. (2015). Dual commitment to organization and supervisor: a person-centered approach. *Journal of Vocational Behavior*, 88, 56-72.

- Meyer, J. P., Morin, A. J. S., & Wasti, A. (2018). Employee commitment before and after an economic crisis: a stringent test of profile similarity. *Human Relations*, 71(9), 1204-1233.
- Meyer, J. P., Stanley, L. J., & Parfyonova, N. M. (2012). Employee commitment in context: the nature and implication of commitment profiles. *Journal of Vocational Behavior*, 80(1), 1-16.
- Meyer, J. P., Morin, A. J. S., Rousseau, V., Boudrias, J., & Brunelle, E. (2021). Profiles of global and target-specific work commitments: why compatibility is better and how to achieve it. *Journal of Vocational Behavior*, 128, 1-22.
- Milhorne, J. C., & Rowe, D. E. O. (2018). Comprometimento e entrenchamento organizacional: possíveis correlações. *Revista Gestão.Org*, 16(1), 69-77.
- Ministério do Trabalho e Emprego. (2022). *Relação anual de informações sociais: ano-base 2021*. <http://pdet.mte.gov.br/rais>
- Montenegro, A. V., Pinho, A. P. M., & Tupinambá, A. C. R. (2023). Perfis de comprometimento organizacional em universidades federais. *Revista de Administração Mackenzie*, 24(5), 1-30.
- Muthén, L. K., & Muthén, B. O. (2018). *Mplus: statistical analysis with latent variables* (User's guide). https://www.statmodel.com/download/usersguide/Mplus%20user%20guide%20Ver_7_r6_web.pdf
- Nylund, K. L., Asparouhov, T., Muthén, B. O. (2007). Deciding on the number of classes in latent class analysis and growth mixture modeling: a Monte Carlo simulation study. *Structural equation modeling: a multidisciplinary journal*, 14(4), 535-569.
- Oliveira, H. H., & Honório, L. C. (2020). Práticas de recursos humanos e comprometimento organizacional: associando os construtos em uma organização pública. *Revista de Administração Mackenzie*, 21(4), 1-28.
- Oliveira, M. J. L., Cabral, A. C. A., Santos, S. M., Pessoa, M. N. M., & Roldan, V. P. S. (2014). Comprometimento organizacional e regime de remuneração: estudo em uma carreira pública de auditoria fiscal. *Revista de Administração Mackenzie*, 15(5), 72-101.
- Pereira, A. S., & Lopes, D. D. (2019). Comprometimento e entrenchamento organizacional e suas relações com o engajamento no trabalho: um estudo com servidores técnico-administrativos de uma instituição federal de ensino. *Revista Desenvolvimento em Questão*, 17(48), 139-158.
- Pinho, A. P. M., Bastos, A. V. B., & Rowe, D. E. O. (2015). Diferentes vínculos indivíduo-organização: explorando seus significados entre gestores. *Revista de Administração Contemporânea*, 19(3), 288-304.
- Pinho, A. P. M., Oliveira, E. R. S., & Silva, C. R. M. (2020). Comprometimento organizacional no setor público: um olhar sobre três décadas da produção científica brasileira (1989-2019). *Revista do Serviço Público*, 71, 504-539.
- Pinho, A. P. M., Meyer, J. P., Espinoza, J. A., & Oliveira, E. R. S. (2022). HRM practices and organizational commitment profiles in Brazil. *Current Psychology*, 43, 1-21.
- Portaria nº 284, de 27 de julho de 2020. (2020). Aprova o regimento interno da Secretaria Especial da Receita Federal do Brasil do Ministério da Economia. <https://www.in.gov.br/en/web/dou/-/portaria-n-284-de-27-de-julho-de-2020-268758810>
- Ramos, P. F., & Teixeira, A. J. C. (2017). A função gratificada influencia o comprometimento, a satisfação e o desempenho do servidor público? In *Anais do 41º Encontro da Associação Nacional de Pós-Graduação e Pesquisa em Administração*, São Paulo, SP, Brasil.
- Rocha, E. S., & Honório, L. C. (2015). Comprometimento com o trabalho: o caso dos chefes de seção. *Revista Ciência Administrativa*, 21(1), 237-261.
- Rodrigues, A. C. A., & Bastos, A. V. B. (2015). Entrenchamento organizacional. In K. Puente-Palacios, & A. L. Peixoto (Orgs.), *Ferramentas de diagnóstico para organizações e trabalho: um olhar a partir da psicologia*. Artmed.
- Rodrigues, A. C. A., Bastos, A. V. B., & Moscon, D. C. B. (2019). Delimiting the concept of organizational commitment: empirical evidence of the overlap between the entrenchment and the continuance mindset. *Revista Organizações & Sociedade*, 26(89), 338-358.
- Rodrigues, A. P. G., & Alvares, K. P. (2020). Vínculos organizacionais: uma análise em relação

ao desempenho. *Revista Gestão e Planejamento*, 21(1), 156-171.

Russo, S. D., Vecchione, M., & Borgogni, L. (2013). Commitment profiles, job satisfaction, and behavioral outcomes. *Applied Psychology. An International Review*, 62(4), 701-719.

Santos, A. P. (2017). Comprometimento e entrincheiramento em carreiras do setor público: estudo exploratório e confirmatório. *Cadernos Gestão Pública e Cidadania*, 22(73), 355-378.

Santos, A. S., Costa, V. M. F., Tomazzoni, G. C., & Balsan, L. A. G. (2021). Papel dos estilos de liderança nos vínculos do trabalhador com a organização: uma análise em instituições hospitalares públicas e privadas. *Revista de Ciências da Administração*, 23(60), 26-40.

Silva, R. C. D., Tomazzoni, G. C., & Costa, V. M. F. (2018). Comprometimento e entrincheiramento organizacionais: uma análise comparativa com duas instituições de ensino superior. *Gestão.org*, 16(1), 57-68.

Spurk, D., Hirschi, A., Wang, M., Valero, D., & Kauffeld, S. (2020). Latent profile analysis: a review and “how to” guide of its application within vocational behavior research. *Journal of Vocational Behavior*, 120, 103445.

Stanley, L., Vandenberg, R., Vandenberghe, C., & Bentein, K. (2013). Commitment profiles and

employee turnover. *Journal of Vocational Behavior*, 82(3), 176-187.

Tamayo, A., Souza, M. G. S., Vilar, L. S., Ramos, J. L., Albernaz, J. V., & Ferreira, N. P. (2001). Propriedades axiológicas e comprometimento organizacional. *Psicologia. Teoria e Pesquisa*, 17(1), 27-35.

Tomazzoni, G. C., & Costa, V. M. F. (2020). Vínculos organizacionais de comprometimento, entrincheiramento e consentimento: explorando seus antecedentes e consequentes. *Cadernos EBAPE.BR*, 18(2), 268-283.

Tomazzoni, G. C., Costa, V. M. F., Antonello, C. S., & Rodrigues, M. B. (2020). Os vínculos organizacionais na percepção de gestores: comprometimento, entrincheiramento e consentimento. *Revista de Administração Contemporânea*, 24(3), 245-258.

Ungari, D. F., & Rodrigues, A. P. G. (2020). A influência da cultura organizacional no desenvolvimento dos vínculos do indivíduo com a organização. *Revista Eletrônica de Estratégia & Negócios*, 13(2), 167-195.

Vital, M. S., Paiva, K. C. M., & Pereira, J. R. (2020). Modelo integrado de qualidade de vida no trabalho e vínculos organizacionais: no final, o que vale são as regras? *Revista Gestão de Planejamento*, 21, 456-476.

Xu, X., & Payne, S. C. (2018). Predicting retention duration from organizational commitment profile transitions. *Journal of Management*, 44(5), 2142-2168.

Sara Barbosa Rangel 

Master degree in Administration from Federal University of Bahia (UFBA); Tax Auditor at Brazil Federal Revenue Service (RFB). E-mail: sara.rangel@rfb.gov.br

Diva Ester Okazaki Rowe 

Ph.D. in Administration from the Graduate Center in Administration of Federal University of Bahia (UFBA); Associate Professor at Federal University of Bahia (UFBA). E-mail: diva@ufba.br

AUTHORS' CONTRIBUTION

Sara Barbosa Rangel: Conceptualization (Equal); Data curation (Equal); Formal analysis (Lead); Investigation (Equal); Methodology (Equal); Project administration (Equal); Supervision (Equal); Validation (Equal); Visualization (Equal); Writing - original draft (Lead); Writing - review & editing (Equal).

Diva Ester Okazaki Rowe: Conceptualization (Equal); Data curation (Equal); Formal analysis (Supporting); Investigation (Equal); Methodology (Equal); Project administration (Equal); Supervision (Equal); Validation (Equal); Visualization (Equal); Writing - original draft (Suporte); Writing - review & editing (Equal).

DATA AVAILABILITY

The dataset supporting the results of this study is not publicly available.