

Development of tariff systems and their role in creating a remuneration system

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Abstract. Tariff systems are traditionally the basis of the remuneration system, for their creation companies have a whole set of sophisticated procedures and tools at their disposal. However, their role and the expectations of companies from tariff systems are subject to transformation under the influence of environmental developments. The paper deals with the changes that are currently taking place in the tariff systems and, using the results of several researches carried out in companies in Slovakia, evaluates their development and the current situation. Tariff systems are precisely the tool through which employees to a large extent perceive fair remuneration. Properly de-signed in line with the company's culture, the tariff system helps to stabilize employees' potential and supports the promotion of corporate strategy. Therefore, it is the focus of both companies and employees.

Keywords: human resources management, remuneration, basic wages, tariff system, tariff scale

1 Introduction

Remuneration of employees is one of the main activities of human resources management in every company. Its goal is to ensure that employees deliver the expected performance, are motivated and make the most of their skills. However, each company is unique, has its own specific resources, different nature of activities, operates in unique conditions. That is why the remuneration system must be "tailored" to its own needs.

The basic salary is still the largest item of the employee's total remuneration, it is a guaranteed part, regularly paid and therefore it is the focus of attention, especially of potential employees before starting employment. It is one of the strongest motivating factors in the perception of employees (Hitka, 2018, Ližbetinová, 2019). Basic wages meet the so-called acquiring function, they bind employees to the company. According to them, employees largely evaluate the fairness of remuneration systems (Kim et al., 2018). Therefore, the basic wage system should be a priority for companies and they should pay great attention to its creation (Femppel, 2005).

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2 Tariff systems of companies

Basic wages are time related wages, traditionally tied to the demands of the job. Requirement profiles are internally compared and subsequently evaluated within the company. The relative values of labor are a means of achieving fair internal wage differentiation (Armstrong, 2009). The evaluation criteria have traditionally focused exclusively on the content of the work, the human factor has been excluded from the evaluation process. This approach is currently being reconsidered, when for many employers the source of value is no longer the work itself, but the employee. This has resulted in the use of knowledge and skills-oriented work evaluation methods that value the various components of intellectual capital, which is considered value-creating (Wagner, 2015).

While maintaining absolute consistency, the result of the process of job evaluation and its transfer to the wage tariff would be a hierarchically arranged jobs according to their intrinsic value, while each job would have its own value, i. e. its own wage tariff. However, such a procedure is not effective and would be counterproductive in practice, and therefore to simplify and clarify the system, works of comparable value are grouped into job bands, or tariff levels, which are then defined by a specific wage rate or wage rate range in which the employee's wage may vary. For moving within wage rate range, clear rules need to be set based on the remuneration strategy. In the past, wage rate ranges in tariff classes were often used to assess seniority, i. e. the length of an employee's experience. Although payment for experience is logical and at the same time helps to keep experienced employees in the company, in today's world, where the performance principle dominates, it is increasingly perceived as unfounded. The principle of seniority therefore plays an increasingly minor role in the basic wage system (Becker, Kramarsch, 2006). Wage rate ranges are used more intensively to reward performance that originally did not have a place in tariff wages. Fulfillment of goals and evaluation of individual performance of an employee are criteria that are increasingly used for movement in ranges. A study published by the Swiss consulting company HKP in 2013 found that 33% of companies use performance evaluation outputs as a criterion in the annual adjustment of employees' basic salaries and their movement within tariff scale ranges, 26% state achievement of set goals as a relevant criterion and 19% work with appreciation of the potential of employees. Only 5% of the companies stated that they did not make any individual differentiation (Sebald et al, 2013). The company may determine, on the basis of its own specifics, in particular in relation to culture and corporate objectives, other criteria that will be implemented. In any case, it is very useful to define the rules for moving within wage rate range in advance and to communicate them to employees in order to avoid disproportionate expectations and perceptions of basic wages as unfair. When companies choose to use wage rate range, their management is often delegated to their immediate superiors, who themselves demand clear and transparent rules.

Determinants of wage rate range
Market related component
Qualification, potential
Performance related component
Demands of job
Minimum wage

Fig. 1. Factors determining wage rate ranges.

Source: BECKER, Fred G. – KRAMARSCH, Michael H. Leistungs- und Erfolgsorientierte Vergütung für Führungskräfte. Göttingen: Hogrefe, 2006, 100s. ISBN 3-8017-1928-6.

The design of tariff system determines the degree of wage differentiation in the company. The individual tariff scales differ from each other

- number of tariff levels,
- the difference between the wage rate for the most demanding and simplest work, i. e. the total range of the scale,
- differentiation of wage rates between individual levels,
- the range of wage rates within the individual tariff levels,
- by overlapping / non-overlapping levels.

By a different combination of these characteristics, it is possible to model the tariff scale in accordance with the ideas and requirements of the company. This can lead to tariff scales with fixed tariffs, small ranges up to broadband scales (Armstrong, 2006). In practice, we most often encounter traditional tariff scales, which use fixed wage tariffs or relatively narrow ranges and have a larger number of levels (usually more than 10). Their advantage is that they are relatively clear, comprehensible and clearly justifiable, they respect the principle of internal fairness in remuneration, but at the same time they are also partially flexible in terms of the use of employees as well as adaptation to competition. They also create space to incentives interest in career growth (Stacho et al., 2017). The limited possibility of achieving wage growth without formal promotion can be considered a negative. This prevents their effective use in some categories of employees (e.g. creative employees) and in project-based companies.

Conversely, tariff scales with a wide range of degrees have a smaller number (usually 6 to 9), while range within the levels are larger. These tariff scales envisage strengthening the powers of line managers in wage decisions, which allows companies to make more flexible wage decisions at the place where the work is performed. However, the quality and control of these decisions can be a problem, so it is appropriate to use this type of scales in companies with qualified line management and quality wage policy. Increasing the breadth of wage range requires the introduction of mechanisms to control progression within degrees in order to avoid uncontrollable wage increases. Extreme ranges are broadband tariff scales, where the width of the range reaches values of up to 200-300% and scales without an upper limit, which completely resigned to the principle of internal justice, based on the value of work, originally its own system of basic wages.

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The chosen tariff scale must meet the specific conditions in which it will be used, while the decision on the choice of a specific scale is determined by several factors. The most important are the size of the company and its business, culture and characteristics of the employees (Kleibl, 1998). Large global companies with a formal hierarchical structure are satisfied with traditional tariff scales with smaller ranges within individual levels, which support internal wage fairness and transparency. Smaller companies with advanced technologies, flat organizational structures more often use tariff scales with a wider range, which create space for more flexible wage decisions and strengthen the authority of line managers in remuneration. This type of tariff scale is suitable for companies in which formal promotion is not possible and the career growth of employees is more oriented towards lateral development. Small, dynamically developing companies, operating in conditions of strong competition, strive for the greatest possible flexibility of their wage structure, therefore they set wage tariffs directly for individual jobs or groups of similar jobs.

3 Research design

The aim of the survey was to examine the use of tariff systems and their function in the remuneration system in companies operating in the Slovak Republic and their development in the last decade. The intention is to identify how companies create their own tariff systems and how they subsequently use them to promote fairness and transparency in remuneration. As basic wages still have the highest share in the employee's total remuneration, they are the key part of the whole system to which employees are particularly sensitive.

The starting point for research and analysis was the results of several researches carried out at the Department of Management. In 2006 and 2019, a comprehensive survey was conducted on remuneration in organizations using a similar research tool (questionnaire), which allowed a comparison of the results obtained, as well as an evaluation of the development.

The 2006 survey, specializing in remuneration, was conducted on a sample of 110 organizations. In terms of legal form, 34.4% of joint-stock companies and the majority (52.5%) of limited liability companies were included in the monitored group. Only 13.1% of the sample consisted of other legal forms. Such a sample structure meets the needs of the analysis, as it mainly involves business entities for which the remuneration of employees is fully liberalized under the current legislation and the companies themselves are responsible for its design. Regarding the size structure of the organizations included in the survey, all size groups are represented in the sample.

Table 1. Research sample characteristics by size 2006

Number of employees	Relative frequency of organizations in the sample
do 50	11,0

51 - 100	23,6
101 - 300	27,2
301 - 500	9,9
501 - 1000	16,7

Source: own proceedings

The survey from 2019, specialized in the field of remuneration, was carried out by the author of the paper using a similar research tool as in 2006. The sample includes 148 companies. 91.2% of companies in the research sample operate in the private sector, the representation of size categories of companies is shown in the following table.

Table 2. Research sample characteristics by size 2009

Number of employees	Relative frequency of organizations in the sample
do 50	11,5
51 - 100	33,1
101 - 300	23,6
301 - 500	6,8
501 - 1000	9,5

Source: own proceedings

4 Research results

Basic wages are a fixed component of wages. They are created through a tariff system in order to ensure the internal consistency and fairness of the company's remuneration system. The existence of tariff systems and clear rules for dealing with them enables effective management of practical remuneration and also serves as a certain communication channel through which the company informs its employees about their remuneration opportunities. And since wage systems tend to be the ones that have the ability to stabilize employees and tie them to their employer, because according to them employees assess fairness and fairness of remuneration, it is extremely important for companies to pay them due attention. An essential component of the tariff system are wage scale and qualification catalogues, created in the process of job evaluation.

The development of the rate of use of tariff systems for individual categories of employees in companies in Slovakia is shown in the table (see Table 3).

Table 3. Tariff systems in companies related to employee category

Category of employees	2006	2019
top management	33%	51%
line management	49%	67%
specialists	52%	65%
clerical	64%	74%
workers	65%	49%

Source: own proceedings

In 2006, the use of tariff systems decreased with the upward shift of the job position in the organizational hierarchy. In the worker categories, almost two thirds of companies used these systems, while in the case of management only one third. At present, however, there have been changes in this direction. On the one hand, the share of enterprises that form their own tariff systems has increased significantly, this has happened in all categories, except for manual employees. While e.g. in 2006, only a third of companies (33%) used tariff scales for the remuneration of managers, in 2019 it was already half (51%). The increase in the use of tariff systems can be assessed positively, as it testifies to the efforts of companies to achieve a fair, decent and transparent approach to employee remuneration. It means defining clear rules for setting basic wages. However, it is not entirely understandable and logical to move away from their use in the category of manual employees.

Regarding the types of tariff scales that companies include in their own remuneration systems, we monitored their representation among those companies that create their tariff systems. Most of them currently use several tariff scales within their tariff systems, differentiated according to categories of employees. The number as well as the choice of specific types of tariff scales is an individual decision of the company and in practice varies greatly. The most frequently defined categories of employees for whom companies differentiate tariff scales are managers, administrative employees, specialists (eg trade employees) and manual employees. This allows them to take into account differences in job types, entitlements and their contribution to business outcomes. An integrated wage scale, in which all job positions are classified and evaluated, is shared by a quarter of companies.

Tariff scales with ranges have long been used to the greatest extent. In the previous period, these had the highest representation among all categories of employees and significantly dominated in the tariff systems of companies. The use of ranges in the wage scales is a consequence of the effort to create space in the tariff system, which is primarily intended for the remuneration of job positions according to their intrinsic value, for other additional criteria by which they could link the tariff system with the company's goals. This creates the possibility to take into account in the basic salary not only the traditional demands of the job position, but also other requirements according to the company's priorities. Traditional scales create room for flexibility, but the width of the range is relatively small, which still allows the rules for their use to be clearly defined, thus maintaining their transparency and fairness. At present, the popularity of this type

of tariff scale continues, in most categories of employees, with the exception of administration, they are still the preferred type of scale, but their representation has decreased. At the same time, this phenomenon is a confirmation of the performance direction of remuneration as such, as it testifies to the interest of companies in rewarding employee performance and benefits through the tariff system and thus strengthen the performance component of his salary, which was originally limited to the variable part.

Table 4. Types of wage scales in 2006

Category of employees	Wage scales with fixed rates	Wage scales with traditional wage range	Wage scales with wide wage range	Σ
Management	18%	55%	27%	100%
Specialists	22%	56%	22%	100%
Clerical	24%	60%	16%	100%
Workers	45%	51%	4%	100%

Source: own proceedings

Table 5. Types of wage scales in 2019

Category of employees	Wage scales with fixed rates	Wage scales with traditional wage range	Wage scales with wide wage range	Σ
Management	31%	52%	17%	100%
Specialists	36%	48%	16%	100%
Clerical	45%	39%	15%	100%
Workers	37%	53%	10%	100%

Source: own proceedings

Changes in the use of scales with fixed rates are observable. While in 2006 they dominated in the categories of manual employees, where they were remunerated by almost half of them, in 2019 only about a quarter of companies reward this category of employees with them. On the contrary, their use in other categories has increased, in the case of administration they have become the preferred type of scale. Overall, they are used by about a third of the surveyed companies, which is a clear increase compared to the previous period. Their inclusion in pay systems may indicate a greater commitment to fairness and transparency in remuneration, which companies have identified as a priority for the coming period. At the same time, it reduces the demands on the involvement of line managers in remuneration and their qualification in this direction, which is still a persistent problem in our conditions (line managers are involved in the implementation of remuneration in 39% of companies and only 7% have influence on creating remuneration systems).

Long-term broad-range scales have the least use, which today, despite the fact that Armstrong (2009) is increasingly "coming into fashion", are not universally applicable. Over time, there is even a slight decrease in their implementation in remuneration systems in Slovakia. They are especially suitable for flexible companies with flat structures, oriented towards continuous development. Therefore, they are also mostly used in the remuneration of the category of managers and specialists - it is a group of employees that companies need to motivate to lateral development, mostly without the possibility of functional progress, and therefore this type of wage scale is suitable for it. Compared to 2006, however, the number of companies that also use them in the category of workers has doubled (from 4 to 10%). Due to the extremely large ranges, broad-range wage scales require a high degree of involvement of line managers in remuneration and their professional competence in this area, which, however, has not yet been fully confirmed in our conditions.

As wage scale spreads are the most widely used, the subject of the study was also how companies deal with this spread and how they use it. The evaluation of the results of the survey in 2006 clearly showed that the companies actually used the space in the tariff system created by the ranges mainly for the remuneration of performance for all categories of employees. The use of tariff class ranges to reward performance significantly dominated all other criteria, indicating a strong performance orientation of remuneration systems. The remuneration of employee potential followed with a fairly significant gap, which, however, in accordance with the definition of the category of performance in the theoretical part of the work, can be considered a part of it (see Table 6). At present, there have been observable changes in this area as well. Although performance is still an important criterion for differentiating an employee's salary within a tariff class, it is no longer so predominant. In some categories of employees, there was a decrease in his remuneration in the tariff wage (most significantly in administrative employees, where he is taken into account by 11% fewer companies than in 2006). Probably, the attention of companies has shifted to the area of evaluating the potential of employees, where, on the contrary, there has been a slight increase. This is in line with the stated trend, where the evaluation of performance is becoming more and more demanding and from quantification it is moving towards a more subjective assessment, while the potential of an employee as a prerequisite for delivering high performance is also the subject of such assessment.

Table 6. Criteria for application of wage range in wage scales 2006

Category of employees	Seniority	Performance	Potential	Labour market
Management	16%	31%	20%	11%
Specialists	11%	38%	18%	16%
Clerical	15%	33%	18%	6%
Workers	9%	27%	4%	6%

Source: own proceedings

Table 7. Criteria for application of wage range in wage scales 2019

Category of employees	Seniority	Performance	Potential	Labour market
Management	39%	27%	25%	16%
Specialists	30%	27%	18%	23%
Clerical	30%	32%	23%	14%
Workers	20%	30%	9%	13%

Source: own proceedings

The most significant shift was recorded in the remuneration of seniority, which means the incorporation of the so-called vending machine into the tariff system to reward the experience and loyalty of the employee. The importance of seniority from the point of view of companies has increased significantly. This factor is perceived as more important by companies, especially among managers, where it is rewarded by up to 39% of them, almost a third also use it in the categories of specialists and administrative employees. The intention is to stabilize employees by increasing basic wages based on long-term residence in the company. This finding is surprising because it contradicts theorists' claim that seniority as a criterion in remuneration will not be useful at present. The results of the survey prove the opposite. The findings indicate a retreat from a unilateral focus on remuneration performance and an interest in a more balanced and comprehensive approach, which is also confirmed by other research (Lorincová, 2018).

As far as availability on the labor market is concerned, this can be rewarded in the wage system in two ways. One is the use of ranges in wage scales, the other is the system of market surcharges, which form part of the variable component of wages. As the results of the survey present, while in 2006 companies used the ranges of wage scales to "market the valuation" of employees to a small extent, interest in this solution is currently growing, despite the fact that such an increase becomes a component of tariff, ie fixed wages and in the labor market it is difficult for employees to take away. In the previous evaluation period, it was used more often by companies only in the category of specialists, relatively rare in the labor market (16.4% of companies used it), currently it is used more in all categories of employees (from 13% for worker positions to 23% for specialists, where its representation still remains the highest). Such a solution may be a response to the shortage of skilled labor in the labor market that most companies are currently struggling with.

5 Discussion

Basic wages are a kind of "core" of the remuneration system, because they still represent the largest component of total remuneration, which is also a guaranteed part of it and thus concentrates the attention of employees in the process of considering joining the company (Ližbetinová et al, 2017). They are created through tariff systems that

companies create for this purpose. The number of companies using tariff systems has increased significantly, but surprisingly, this has happened in all categories except manual workers. The expansion of the creation of their own tariff systems is a positive phenomenon, because through them companies clearly and transparently define the rules for the creation of basic wages, which employees are particularly sensitive to. This supports the pursuit of a fair, decent and transparent approach to remuneration, which is among the intentions of companies in this area (Rahman, 2010). It is therefore not entirely understandable and logical to move away from the use of tariff systems in the category of manual employees.

The analysis of the functioning of tariff systems showed that companies have long used the largest tariff scales with a range of wage tariffs, which is relatively small and thus allows a compromise between maintaining fairness and transparency on the one hand and creating space in basic wages and wages. remuneration of other aspects such as the intrinsic value of work. In the past, performance for all categories of employees was a clear determining factor in the range, which testified to the strong performance focus of remuneration systems. At present, the situation has changed, performance itself still retains its important role, but its impact is not growing, in contrast to the seniority of employees, rewarding their experience and loyalty. The importance of seniority from the point of view of companies has increased significantly for all categories of employees, and for managers and specialists it has even become the most important criterion for moving within ranges. This finding contradicts the view of theorists (Becker, Kramarsch, 2006), who consider the consideration of seniority in employee remuneration in the performance pay era to be useless. Efforts to reward the potential of employees have also visibly increased. Such a development is in line with the already mentioned change in the perception of performance, where experience and knowledge are considered a prerequisite for quality performance and are therefore to a greater extent valued. The intention is to stabilize employees by increasing their basic salaries on the basis of long-term residence in the company and to stimulate them to develop their own potential. This finding suggests a more balanced and comprehensive approach to defining performance.

The use of ranges is a way in which companies implement the performance dimension also in the tariff component of wages, which has a different mission in terms of its primary functions. However, it should be noted that the inclusion of performance elements in the tariff system of companies is not a new approach, in the past it was realized mainly through the use of task wages, which belong to the basic wage forms, but now their use is due to changes in conditions. Therefore, companies are looking for new ways and mechanisms to implement the link between tariff wages and performance, and the solution is to use wage ranges. However, while the task wage systems operated on the basis of clear transparent procedures and calculation rules, thus ensuring a direct relationship between the output and the achieved wage, the situation is different when using wage ranges. If the company decides to use them, part of their implementation should also be a clear definition of the rules for dealing with them and their intensive communication towards employees, ie their addressees (Stacho et al., 2019). Otherwise, there is a risk that their application will not be perceived as fair by employees, which will have a negative effect on the acceptance of such a remuneration system and,

consequently, on the motivation of employees and their loyalty to the company. In addition, the management of ranges is in the competence of line managers, who are often not sufficiently qualified in this direction, and in their voices, there are often voices calling for clearer rules for their use. The functionality of the chosen solutions should therefore be constantly evaluated (Kucharčíková et al., 2019).

6 Conclusion

As many studies carried out in Slovak conditions (Hitka, 2018; Lorincová; 2018; Ližbetinová, 2019) confirm that basic wages still remain the main one of the main motivating factors of employees, companies are forced to pay adequate attention to them. The results of the analysis of the functioning of tariff systems in companies and the ways in which they are created and used can be summarized as follows:

- the rate of use of tariff systems in companies operating in Slovakia for all categories of employees except manual ones is growing,
- the dominance of traditional tariff scales with ranges persists,
- wage spreads are still used mainly to measure performance, but with decreasing intensity.

Surprising may be the tendency to reduce the rate of formalization of remuneration, which is probably related to the response to the speed of changes in the labor market and the need to react flexibly and adapt remuneration systems to new conditions. However, the preference for flexibility comes at the expense of transparency. Some authors combine this development, which can also be observed in companies in Slovakia, with a change in their cultures, which are increasingly oriented towards a partnership approach to employees, an atmosphere of trust, and taking responsibility (Sivathanu, Pillai, 2018). In this light, the lower degree of formalization is reflection of such a culture and not a return to the beginnings of the creation of remuneration systems. Berthel (2017) talks about the end of the stage of constructivism in personnel management, Knebel (2005) emphasizes the need for such procedures, which are due to their flexibility and ability to react situationally in changing environment. The solutions used in companies in Slovakia are just a reflection and confirmation of the presented trends.

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