



Options for Variable Compensation

Nadine Pahl, Axel Hinze, Anne Richter

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Scholarly Research Paper from the year 2007 in the subject Business economics - Personnel and Organisation, grade: 1,3, University of Applied Sciences Berlin, course: Human Resource Management, language: English, abstract: To meet business challenges today and tomorrow, companies must maximise the potential of their workforce while increasing efficiency. In a highly competitive business environment, companies can differentiate themselves through their employees. Employees understanding the business carry out operations, mitigate risk, and build strong brands.

Today, there is much more concentration and focus on the strategic outcomes of human resource activity than ever before. The area of compensation is no exception. Compensation can be used to recruit and retain qualified employees, to increase or maintain morale / satisfaction, reward and encourage peak performance, achieve internal and external equity, reduce turnover and encourage company loyalty.

As a result, pay-for-performance systems using variable pay components are becoming more and more popular to reward for exceptional job performance. There is far more interest in more closely linking the reward mechanisms to the achievement of corporate objectives. Performance pay as one component in the total employee compensation can be assessed based on individual or team contribution, on business unit results or a corporate profit or share price. It can be rewarded through traditional salary adjustments but also through variable pay techniques such as lump-sum bonuses or stock options. There are no standard schemes or rules on how and to what volume a company should integrate variable pay into its total compensation systems. It not only depends on what the company focuses on but also on the company's employees, their attitude to work and to the company as a whole. But employers should have in mind that a compensation plan that fails to motivate employees can stagnate a company as fast as any other factor.

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