



APPROACH TO REMUNERATIONS IN POLAND IN THE YEARS 2009-2010

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Abstract. The turbulent environment in which businesses operate forces them to undertake a large effort to obtain and maintain competitive advantage on the market. In association with the economic slowdown that we have been observing since 2008, many companies have been forced to look for savings, often in the area of employee remuneration. In association with this, the Chair of Human Capital Management of the Cracow University of Economics in the years 2009-2010 has undertaken surveys regarding trends in remuneration systems in the scope of changes in the labour market.

The prepared paper contains an analysis of changes that have taken place in recent years on the Polish labour market in the context of markets of the European Union, as well as a presentation of original research findings with particular discussion of companies' approach to problems of remunerations in years 2009-2010.

JEL classification: J33, J24.

Key words: reward system, basic remuneration, bonus, prize, benefits

Reikšminiai žodžiai: atlyginimų sistema, pagrindinis atlygis, premija, išmoka, pašalpa.

1. Introduction

Changing environment affects the internal companies' labour market, conditions the structure and forms of employment, the mobility of employees, but also determines the process of fixing remunerations. Intensive technological changes, development of the service sector, changes in the nature of work, and the economic situation contribute to instability of the demand for labour. On the other hand, on the side

of supply, we are dealing with the need for continuous supplementation or qualification improvement, their adjustment to the needs of a knowledge-based organization, as well as the need for activation of women and of people over 50 years of age on the labour market due to ageing of the society and surplus of women over men. Changes occurring on the side of demand as well as of supply affect the changing needs and expectations of both employees and employers in respect of the remuneration system, in particular rates of basic remuneration, the variable remuneration component, benefits and principles of granting them. It is worth emphasizing that remuneration, apart from the income and social function from the point of view of an employee, also involves the cost and motivating functions. The latter of the functions mentioned above supports the implementation and achievement of goals related to the mission and strategy of an organization, contributing to its strengthened position and competitive advantage. In this regard, the process of shaping remunerations in accordance with current trends is something natural and necessary to effectively motivate and keep key employees. In addition, economic stagnation has forced many employers to search for savings also in the area of personnel remuneration, for instance by the revision of costs incurred for the particular remuneration system components and evaluation of their impact on satisfaction and efficiency of employees.

In order to determine tendencies in approach to remunerations, surveys were conducted in 2009 and 2010.¹ In the first period, 45 companies operating on the Polish market took part in the surveys, and 71 did a year later. Industrial companies had the greatest share in the survey, and the rest represented different branches of the widely understood service sector. The structure of the companies studied, measured by the number of employees, was made up in the vast majority of large firms employing more than 250 employees.² The purpose of conducted surveys was to identify trends in the scope of shaping the remuneration system in presence of changes on the labour market, in particular the economic slowdown's impact on changes in remunerations.

2. Labour market in the process of shaping remunerations

The process of shaping remunerations based on a remuneration strategy should take into account market rates of remunerations as well as values of particular positions in a company. Among external factors affecting the rates of remunerations, the economic situation can be mentioned. In the EU countries the best economic situation was recorded in the years 2006, 2007. On the other hand, in the EU (specification for 25 member states) in 2008 growth stopped and then deterioration occurred in the economic situation, with decrease in GDP in 2009. In the case of Poland, the GDP growth in 2008 stopped, and in the following year this index fell to much a

¹ The surveys were conducted at the Chair of Human Capital Management of the Cracow University of Economics.

smaller degree than on average in the EU countries.³ Deterioration of the economic situation, leading to limited demand for some goods, may result in stimulating many companies to search for savings, also in the remuneration system. Although the deterioration of the situation in 2009 did not lead to a reduction in basic remuneration (in the opinion of the majority of respondents, the basic remuneration had increased or remained unchanged), in some organizations it caused freezing of the basic remuneration and verification of offered particular components of the remuneration, as well as of the principles of granting them. Analyzing the demand for work, it is worth noting that a knowledge-based economy generates demand for highly-qualified specialists and hence a package of remunerations diversified for particular groups of employees in terms of the amount of basic remuneration, available elements, and principles of their granting. Despite that in the case of Poland this factor's impact on the demand for labour seems to be limited due to a lower speed of the knowledge-based economy growth than elsewhere in the EU, the continuing slow but systematic growth in the employment ratio in the knowledge-based economy sector is observable.⁴ However, analyzing the demand for labour in Poland, we see that still the majority of vacancies are reported for such professions as industrial workers and craftsmen, only then followed by specialists, technicians, and other middle-level personnel.

Apart from the demand, the level and structure of remunerations are also affected by the supply of labour. In Poland, like in many EU member countries, we are dealing with the ageing society and decreasing population. This is in spite of the fact that in 2008 and 2009 the pace of population growth was positive. Additionally, in Poland women constitute 52% of the whole society, and significant feminization is visible only after 44 years of age.⁵ Requirements of the contemporary labour market, such as high competition, demand for mobile and available employees, lack of sufficient regulations with regard to balancing the professional life with motherhood, lead to the fertility rate in Poland being still low in comparison with the EU countries, below optimal and favorable for the so-called stable demographic development. In addition, forecasts of the population growth are announcing decrease in the number of population whose the speed of which will increase over time. Therefore, despite the forecasts announcing growth in the fertility rate until 2020 and extension in the length of life, taking into consideration also migrations, we will deal with population loss and insufficient generation replacement process, and the demographic dependency ratio of people in the working age by people not in the working age will increase from 56 in 2007 to 73 in 2035⁶. Forecasted demographic processes in the

³ Real GDP growth rate—Growth rate of GDP volume—percentage change on previous year, 2010
<<http://epp.eurostat.ec.europa.eu/>>.

⁴ <<http://epp.eurostat.ec.europa.eu/>>

⁵ Basic information about the demographic development of Poland in the 2008- 2009 period, Department of Demographic Research, the National Statistical Office (GUS), conference materials, 2010, p. 12

⁶ Demographic situation of Poland. 2008-2009 Report, Government Population Council, Warsaw 2009, <www.stat.gov.pl>, p.6

working age group will affect the job market in Poland, also the shape of the remuneration system. Additionally, in Poland the educational structure of the population changes very dynamically which in a characteristic manner determines the remuneration system, namely the share of particular components of remuneration in whole, as well as expectations in respect of the amount of basic remuneration or type of accessible benefits. It is worth emphasizing that the number of professionally active people with higher education is systematically growing. Employment ratio for this group in the 4th quarter of 2009 was the highest and achieved the value of 76.7, and the unemployment rate was lowest and amounted to 5.0 %.⁷ Subjecting the supply of labour to further analysis, we will take a look at changes that take place in the scope of unemployment. Since 2004, we have been dealing with improvement in the labour market situation, reduced unemployment caused by, among others, emergence of many new well paid job offers, as well as opening of the European labour market with a significantly higher level of basic remuneration and the emigration of Poles for economic purposes. In the years 2007 and 2008 businesses faced a problem of obtaining and effectively keeping employees in the company. They often had to verify the approach to human resources and to offer competitive employment conditions, including, among others, attractive remuneration. Total expenses for employee remuneration in Poland were systematically growing until 2008. A similar tendency was maintained in other countries in the EU, though the speed of this growth was smaller.⁸ In the case of Poland, expenses incurred on salaries over the ten years have almost doubled, yet they have reached a lower level than the average in the EU. Deterioration of the economic situation generates changes on the demand as well as the supply side of the labour market. It forces organizations to introduce savings related even to employment reduction, withholding of new employee recruitment, as well as revision of the existing remuneration system. In 2009, a decrease is noticeable in total gross remuneration expenses in the EU. Because of the lack of data, one cannot clearly specify which numbers will apply for Poland; one can, however, assume that the further growing tendency will be maintained.

Until 2008, nominal remunerations in Poland were growing faster than consumer goods and services prices, but real remuneration started to grow faster than consumer goods and services prices only a year after the accession to the EU. It may be noticed that in the same period the unemployment level was significantly reduced, reaching the lowest rate in 2008. Two years after Poland's accession to the EU, in spite of attempts to make remuneration system more attractive, average monthly gross remuneration was much below the average of EU-27 and was a little more than one third (Table 1). In addition, Poland is in the group of countries offering the lowest gross remuneration. Lower rates were reported in Romania, Lithuania, Latvia, Slovakia,

⁷ Economic Activity of the Population of Poland 2009, National Statistical Office (GUS), Warsaw 2010, <www.stat.gov.pl> p. 127

⁸ Understood as expenses incurred for employees remuneration, including both financial payments, physical value of benefits or their equivalents due to employees in respect of work, with exception of expenses for social benefits.

and Bulgaria. In countries such as Luxembourg, Ireland, Sweden, Norway gross remuneration in any age group is approximately four times higher than in Poland.

When analyzing the statistical data from the recent years, it should be noted that relations in the amount of gross remuneration in particular professional groups persist in similar proportions. Three professional groups, namely MPs, senior civil servants and managers, experts and technicians, and other middle-level personnel are entitled to the highest gross remuneration, unchanged from 2000.

One should consider degree to which the crisis affects and will keep on affecting the labour market in Poland, including shaping the remuneration system. Although the situation in Poland cannot be really called an economic crisis, one may undoubtedly notice an economic slowdown leading, for instance, to growth in the unemployment level, with which we have been dealing since 2009, caused by both the dismissals as well as withholding of new employments by businesses.

Table 1. Average monthly gross remuneration in EU countries according to professions in 2006, expressed in EUR

	Monthly gross remuneration in the EU in EUR		
	EU-27	EU-16	Poland
Total	2 222	2 313	672
Parliament members, senior civil servants, and managers	4 363	4 624	1 527
Specialists	3 150	3 365	835
Technicians and other middle-level personnel	2 489	2 585	715
Office workers	2 079	2 216	544
Personal services employees and sellers	1 605	1 661	381
Farmers, gardeners, forestry workers, and fishermen	1 638	1 641	473
Industrial workers and craftsmen	1 738	1 963	562
Installers and operators of machines and equipment	1 744	2 000	574
Simple works employees	1 471	1 555	391

Source: own study on the basis of: *Labour market statistics, eurostat pockets book, 2009*, <<http://epp.eurostat.ec.europa.eu/>> p. 71

In 2009, the number of job offers, according to the data of the National Statistical Office (GUS), was reduced by 87 000 and it was the first decrease since the period of growth, persisting from 2000. In spite of these changes, in 2009, average monthly gross remuneration increased, though dynamism of growth was much lower than in the previous years. It is worth noting that in the conducted surveys a similar distribution of answers was obtained. Both in 2008 and 2009, basic remuneration, in the opinion of 50% of the respondents, increased, according to 44% it did not change,

and only several percent pointed out a reduction in the received basic remuneration. Granting to an employee an increase in basic remuneration was based, above all, on criteria such as periodic appraisal, willingness to maintain the remuneration competitiveness as well as raising the employee's competence (Table 2).

Table 2. Reasons for granting to an employee an increase in basic remuneration in the surveyed companies in the years 2008-2009

Determinants of granting an increase	Percentage of the surveyed companies [%]	
	2008	2009
Willingness to maintain the remuneration competitiveness	42	65
Periodic appraisal results	71	65
Raising the employee's competences	53	51
Inflation	36	45
Limited access to a given group of employees	38	38
Improvement in financial situation	20	29
Job seniority	20	13
Other	11	4

Source: own study on the basis of empirical surveys.

From the presented data, it seems that external factors affecting the decision on granting an increase in basic remuneration include inflation, improvement in the company's financial situation as well as limited access to a given group of employees. In both surveyed periods, the result of periodical appraisal was the most important factor in granting to an employee an increase in basic remuneration. In addition, in 2010 companies focused, above all, on the willingness to maintain the remuneration competitiveness (increase by 23%), which was allowed, among others, by improvement in their financial situation. In addition, job experience is a factor resulting less frequently in increase in basic remuneration.

3. Remuneration structure

On the contrary, the surveys showed that the three most common factors affecting remuneration system were company's financial situation, trends prevailing on the labour market, and the corporate policy. In addition, internal factors, such as the employees' expectations and pressure of trade unions, were also indicated. In the opinion of nearly a third of the surveyed companies, the economic situation results in changes in remuneration system. From the analysis above, we can see that changes which are taking place in the environment, including the labour market, often cause some modifications in remuneration system.

In the area of employee remuneration, organizations have high autonomy and can decide on their own on selection of the system and the form of remuneration. In

the subject literature and remuneration practice, basic remuneration and variable remuneration (among others, bonuses and prizes) as well as additional benefits are distinguished as the basic classification of remuneration components. The surveys proved that share of basic remuneration, as a fixed element of remuneration structure, amounts on average to more than three fourths and is diverse, depending on the group it applies to. In 88% of the companies bonuses (one of variable remuneration element) are applied, and their share amounts averagely to slightly above 19%. Bonus reaches the highest share in remuneration in the case of sales employees (32%), and the lowest in the case of administration employees (10%). On the other hand, the share of additional benefits in total remuneration is only a few percent and amounts on average to the value of little more than 3% (Table 3).

Table 3. Remuneration structure of the surveyed companies in 2009 and 2010 [%]

Remuneration components		Management personnel	Sales employees	Administration employees	Production employees
Basic remuneration	2009	73	64	83	80
	2010	78	64	88	80
Variable remuneration	2009	22	31	14	18
	2010	17	32	10	18
Benefits	2009	5	5	3	2
	2010	5	4	2	2

Source: own study on the basis of empirical surveys.

In Poland, basic remuneration plays an important role in increasing efficiency of employees as well as in limiting personnel fluctuations. Such an approach results from still low rates of basic remuneration, offered to the majority of employees, as compared to other EU countries. On the basis of the surveys, one may conclude that the basis for assigning basic remuneration is often a temporal form (most often it is monthly or hourly rate). Owing to the fact that this form often does not perform motivation function, basic remuneration is granted for achievements. Then we can distinguish piecework, task-based, or commission-based form. A popular solution is the application of mixed systems, such as e.g. work-time - bonus based form (Table 4). Answers of the surveyed companies showed that in a given organization rarely only one form of remuneration was applied, which is associated undoubtedly with a large number of separated employee groups and diverse character of the work performed by them. Thus, there is an increase in the popularity of remuneration based on appraisal of positions, which takes account of a type of performed work, necessary competencies, work results, responsibility level, contribution to the company's result, or, finally, market value of positions. When determining market value of positions, the companies more often use payroll reports available on our market (78% of the surveyed companies in 2009 and 76% in the next year).

Table 4. Forms of basic remuneration applied in companies in the years 2009 and 2010

Remuneration form	Percentage of the surveyed companies in 2009 [%]	Percentage of the surveyed companies in 2010 [%]
Temporal -bonus	64	65
Temporal	39	58
Task-based	41	43
Commission based	23	38
Lump sum	20	22
Piecework	11	12
Package	16	6
Other	0	4

Source: own study on the basis of empirical surveys.

Organizations attach growing importance to the achieved efficiency. Variable remuneration, which can be in the form of bonus, prize and/or benefits deferred in time, is extremely important in motivating employees to better work. The most popular practice is granting bonuses based on individual results (46% of the companies), results of the whole organization (38%) as well as team results (15%)⁹. Granting bonuses may take account of the temporal criterion (monthly, quarterly, annual bonus) as well as a reason for granting (task, quality, result bonus, etc.). Similarly to the other total remuneration components, the frequency of occurrence of a specific type of bonus depends upon a group of positions, to which it applies (Table 5). Thus, management staff is granted most often annual bonus (74%), based on results (52%) as well as on the scope of tasks being carried out (39%), on the other hand sales employees can count most often on monthly bonus (55%) as well as quarterly bonus (41%), the granting of which is determined by results (71%) as well as the degree of achievement of objectives (34%). Frequency of bonus granting shapes slightly different in the case of administration employees who receive it mostly in annual cycle (40%) or monthly cycle (38%). In this situation, its granting is determined likewise, by the results achieved and tasks being carried out (subsequently 43% and 42% of indications). On the other hand, employees of the production department are granted bonuses, most often at monthly intervals (71% of the answers), first of all, on the basis of quality (47%), results (39%) as well as, which is interesting, illness-related absence (35%). Regardless of the surveyed employee group, granting of Christmas bonus is shaped at a similar level (9-13%). Apart from the discussed bonuses, very often in business practice prize is granted. At this point, it is worth noting difficulties associated with distinguishing bonuses from prizes as well as their legal qualification. According to the Labour Code, a prize has an appreciation-individual character and is a non-obligatory benefit, and it is the employer who decides on its value and grant-

⁹ In 2009 the respondents had a possibility to select more than one answer, while in 2010 they were asked about the most often applied criterion of granting bonuses, therefore the results for two subsequent years are incomparable.

ing.¹⁰ In addition, payment mode as well as principles of granting does not have to be regulated by any internal procedures. It is completely different in the case of bonuses, for granting of which—according to ruling of the Supreme Court¹¹, special funds must be separated from the remuneration and bonus fund, and the principles of its granting should be strictly specified in the regulations. Therefore, a bonus may be the object of employee claims in towards the employer, which is not a case of prize. For this reason, these notions are often confused. In the vast majority of the surveyed companies, prizes are granted, often of tangible character, and more often they are adjusted to individual needs of an employee being awarded. The biggest change took place in the scope of offering shares, share options, and bonds, whose number decreased by a half, which proves that the aversion to the deferred remuneration elements is still present in Poland.

Table 5. Types of applied bonuses in the years 2009 and 2010

Criterion	NAME	Percentage of the surveyed companies – 2009 [%]	Percentage of the surveyed companies —2010 [%]			
			Management staff	Sales employees	Administration employees	Production employees
Time horizon	Monthly	15	23	55	38	71
	Quarterly	9	21	41	26	18
	Annual	20	74	29	40	29
	Christmas	4	12	9	13	10
	Other (which?)	0	8	11	11	6
Object	Task- based	11	39	34	42	25
	For results	19	52	71	43	39
	For quality	2	8	11	17	47
	For quantity (piecework)	2	0	5	0	18
	Health (absence)	2	8	9	15	35
	Other (which?)	0	5	2	6	6
Other	Other (which?)	Regulatory – 13 Appreciation- 4	0	0	0	0

Source: own study on the basis of empirical surveys.

¹⁰ Article 105 of the Labour Code states that “employees who, by excellent fulfillment of their duties, initiatives at work, and increasing its efficiency and quality, contribute in a particular way to perform tasks of the plant, may be granted prizes and distinctions. A copy of the notice of granting a prize or distinction is attached to the employee's personal file.”

¹¹ Resolution of the Supreme Court of 10.06.1983. (III PZP 25/83).

The third constituent of remuneration system are additional benefits, understood as non-cash form of remuneration, offered on the initiative of an employer and funded by them in full or partially. Benefits are relatively constant, however, there is a possibility of negotiation of different elements of the offered benefits, for the purpose of their best possible adjustment to individual needs of an employee or employee groups.¹² It is worth to remember that they enable individualization of work relations and render remuneration system richer and more attractive. In addition, properly selected benefits, i.e., consistent with expectations of staff and updated, satisfy the needs of employees leading to growth in satisfaction, loyalty, and limitation in fluctuations. On the other hand, even by equipping the working place with modern equipment, applied with prior approval of an employer also for private purposes (at this point, we can speak about an additional benefit rather than just a tool of work), they often contribute to better and more efficient performance of duties assigned to a given position. In 2009, all groups were granted most often integration events, sport carnets, and education at the company's expense. On the other hand, in the subsequent year, the benefit which was invariably offered most often to all groups of employees were integration events followed by education at the company's expense, and private medical care. Over the two years, one could note a decrease in the quantity of companies offering particular benefits, both to all employees and to selected groups. The only exception is private medical care, which is being offered by a higher number of organizations (Table 6). The popularity of particular benefits is diversified, depending on a group of employees. Undoubtedly, the greatest package of additional benefits is offered to the management staff, and in the second place—to sales employees. The management staff was most often entitled to such benefits as: mobile phone, laptop, business car. In the case of the management staff, benefits are to emphasize the prestige connected with the position, and their value is higher than in other groups of employees. Sales employees were offered, above all, benefits which facilitate work, such as: mobile phone, integration events, business car. On the contrary, the smallest percentage of firms offer benefits to the production employees. In addition, the package of benefits available for this group of employees is limited and it includes above all such benefits as integration events, "self-arranged holidays," and education at the company's expense. In both surveyed periods, administration employees were granted integration events and education at the company's expense, which is very important from the point of view of the specific character of their work.

When selecting benefits, employees' needs and expectations, the specific character of a particular job as well as the organizational strategy, including market trends and the company's financial situation, should be taken into consideration. Financial aspect turned out to be particularly important in the past two years, when companies were facing economic slowdown and started to seek for savings.

¹² Zarządzanie zasobami ludzkimi. Tworzenie kapitału ludzkiego organizacji, Król H, Ludwiczynski A. (ed.), Polish Scientific Publishers PWN, Warsaw 2006, p. 693.

Table 6. Additional benefits applied in organizations in the years 2009 and 2010

Name	For all employees		For some employee groups	
	Percentage of the surveyed companies in 2009 [%]	Percentage of the surveyed companies in 2010 [%]	Percentage of the surveyed companies in 2009 [%]	Percentage of the surveyed companies in 2010 [%]
Integration events	75	55	78	65
Education at the company's expense,	51	42	76	71
"Self-arranged holidays"	33	24	58	38
Sport carnets	54	30	56	39
Mobile phone	20	18	100	95
Additional insurance	40	35	64	55
Discounts for company's products	31	27	33	32
Laptop	11	5	93	92
Private medical care	31	39	53	62
Flexible working time	9	5	58	39
Lump sum for fuel	5	-	49	39
Retirement programs	5	-	4	-
Food bonus	18	12	27	17
Other	16	3	16	3

Source: Own study on the basis of empirical surveys

4. Remuneration of employees in the period of economic slowdown

In spite of the presence of symptoms of economic slowdown in the first surveyed period, and then—in the following year—of symptoms of stabilization of the economic situation and better knowledge about its shaping and effects, remuneration system, according to the same priorities, has to perform the following tasks: increase efficiency of employees, support implementation of the corporate strategy, and contribute to keeping the key employees.

The purpose of conducting the survey twice was a determination of if and how the financial markets crisis and economic stagnation associated with it influenced the shaping of remuneration system. In the opinion of the majority of the surveyed companies (56% in the 2008/2009 and 66% in the 2009/2010), the economic stagnation did not have any impact on changes within remuneration system. On the other hand, in other companies that confirmed this interrelation, the economic stagnation resulted

in frozen basic remuneration, limited bonus awarding system, and verified benefits being granted. It is worth emphasizing that reduction in basic remuneration was one of the least frequently applied solutions. One can say that the companies approached the first symptoms of economic slowdown very carefully, planning preventively some actions in the approach to remunerations. Thus, in 2009, the percentage of organizations which declared planning of changes within remuneration was so high (71%). In the following year, only 51% of the respondents planned changes. Most often, the declared changes were to apply to variable remuneration, particularly in bonus system (Table 7).

Table 7. Areas of the planned changes in the surveyed year 2009, 2010

NAME	Percentage of the surveyed companies [%]	
	2009	2010
Basic remuneration	31	50
Bonus system	58	50
Principles of granting awards	9	8
Benefits	11	6
Other areas	7	-

Source: own study on the basis of empirical survey.

Only in this year, an intensification of changes with regard to basic remuneration (growth in declaration from 31% up to 50%) is planned. However, one should notice that in more than a half of the surveyed companies (52%) the organizations increased basic remuneration, and in other organizations (44% of the companies)—except for 4% where basic remuneration was lowered - this part of remuneration was not changed.

Conclusions

The conducted surveys indicate that the economic stagnation was evident in a selective manner in remuneration system of the surveyed companies. In the case of most companies, it has resulted in changes in remuneration system, by a modification of specific components, particularly variable remuneration by, among others, introduction of new principles of granting bonuses or granting benefits. Comparing findings of the surveys from both surveyed periods, it can be also stated that the economic situation and changes taking place on the labour market are contributing to an exposition of particular functions of remuneration. In 2009, motivation and cost functions were dominating, and just a year later income function, and then cost function had dominant meaning. A degradation (as compared to the previous year) of motivation function of remuneration, from the first to the last but one place, also seems interesting. On the other hand, fourth place, that is unchanged, is occupied by social aspect of remuneration, ensuring, among others, shaping balanced interpersonal relations.

The conducted surveys covered only two years. However, even in such a short period, it could be noticed the way organizational strategy was adjusted to the current market situation. It is necessary to remember that making changes in remuneration system results in changes in many other areas of organizational activities and is a giant challenge to organizations introducing changes. Thus, one may be pleased with the fact that one of the observed phenomena was efficiency approach of the companies to the issues of remuneration with simultaneous pursuit to ensure an adequate level of remuneration to their employees. To maintain this status also in the future years, it will be necessary to track the local and international labour market, monitor the company's position, and examine satisfaction of employees with the offered remuneration system. No sooner that at that time, will the companies have the possibility to respond properly to changes in each of the areas of their operations, also in the area of shaping remuneration of their employees.

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APIE ATLYGINIMUS LENKIJOJE 2009-2010 M. LAIKOTRPIU

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Santrauka. Kintanti verslo aplinka reikalauja didelių pastangų siekiant užsitikrinti bei palaikyti verslo konkurencingumą rinkoje. Ekonominio nuosmukio sąlygomis daugelis firmų buvo priverstos taupyti, neretai ir darbuotojų atlyginimų sąskaita. Krokuvos ekonomikos universiteto Žmogiškojo kapitalo vadybos katedroje atlikti atlyginimų sistemų tendencijų Lenkijos darbo rinkoje 2009–2010 m., jų padėtis ES rinkose.

Iwona Kubica, MSc graduated from Cracow University of Economics and Management Consultants and Trainers Association, gained her professional experience in HR Department and subsequently in training and consulting companies. She worked as a co-trainer and consultant specialized in identifying training needs, employees' satisfaction measurement as well as conducting business trainings. She participated in a unique project for The Chancellery of Prime Minister concerning job analysis and job evaluation. The main areas of interest are organization and employees' development, organizational behavior and strategic HRM.

Iwona Kubica – profesinę kompetenciją įgijo žmogiškųjų išteklių srityje Krokuvos ekonomikos universitete, Vadybos konsultantų ir instruktorių asociacijoje, dalyvavo premjero kanceliarijos darbo analizės projekte.

Anna Rychwalska, MSc at the Department of Human Capital Management, Cracow University of Economics. Her scientific interests concern the following areas: labour market, motivational function of rewards, employer branding as well as work- life balance. Conducted research projects: personnel fluctuation problem and ways of keeping employees at organization, trends in designing remuneration system and expatriation process.

Anna Rychwalska – Krokuvos ekonomikos universiteto Žmogiškojo kapitalo vadybos fakulteto darbuotoja. Domisi motyvacija, atlygio, personalo tekamumo ir susijusiais klausimais.