

Recognizing Employee Contributions with Pay

人力資源管理



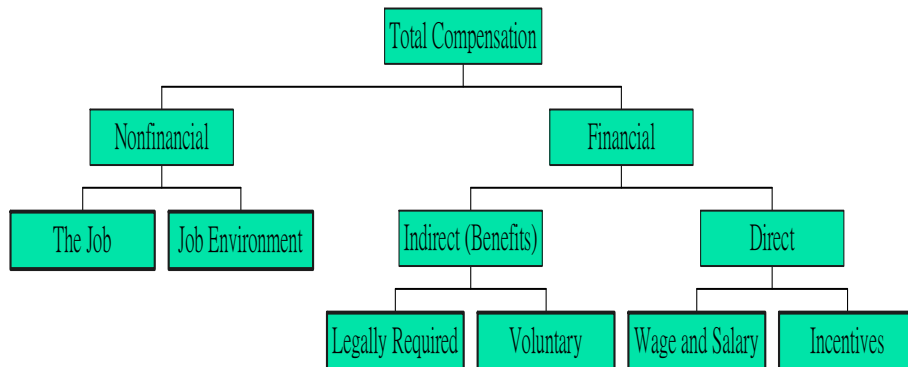
靜宜大學企管系
林昌榮

Case #1

由於經營環境的惡化，某公司過去三年的營收每況愈下，雖然收支仍勉強平衡，但公司已無餘力提撥獎金。因此，公司過去三年除了發放一個月的年終獎金，並未針對績優的員工或單位，實施任何獎勵措施。請問這樣的情形對公司會產生甚麼樣負面的影響？



Total Compensation



Case #2

為了激勵員工士氣，並提升服務品質，某旅行社打算根據業績，發給員工一定額度的績效獎金，以獎勵表現優秀的個人及團隊，請問你認為這套獎勵制度應該如何設計會比較恰當？應該考慮哪些因素？



Incentive Programs

Individual

Piecework Rates
Standard Hour Plans
Merit pay
Individual Bonuses
Sales Commissions

Group

Gainsharing
Bonuses
Team Awards

Organization

Profit sharing
Stock plans



Case #3

竹科某IC設計公司，為了激勵工作士氣，每年除了發放個人年終獎金，每半年也會根據個人績效發放工作獎金。然而為了因應景氣的衰退，公司決定自今年起，取消績效獎金，而請問這樣的改變對員工工作態度會產生甚麼樣的影響？請問是否有其它方式可以獎勵員工？



Pay for Individual Performance

Piecework rates

Standard hour plans

Merit pay

Individual bonuses

Sales commissions



Case #4

某開放加盟的房屋仲介公司，為了促進代銷物件在各加盟店之間的流通速度，避免旗下各店為了單店的業績，不願積極將代銷物件與他店分享，因此總公司規定，各加盟店每月除了繳交加盟所需之相關費用，也必須將仲介費的10%，提繳總公司作為團隊獎金，並於年終平均發放給各分店。你認為此一團隊獎金會對公司的營運會產生甚麼樣的影響？



Pay for Group Performance

Bonuses

Team Awards

Gainsharing



Case #5

某食品公司分別在桃園、彰化、台南等地設置工廠，就近供應各地生鮮食品需求。此外，各廠區也負責生產可保存較久的各類食品，並運送銷售全台市場。由於三個工廠所生產的產品不同，面對的環境及條件也不一樣，請問公司應該如何獎勵各廠的員工才合理公平？



Gainsharing

Gainsharing – group incentive program that measures improvements in productivity and effectiveness and distributes a portion of each to employees.



Gain in a Scanlon Plan

Copyright © McGraw-Hill Education. Permission required for reproduction or display.

$$\text{Target Ratio: } \frac{\text{Labor Costs}}{\text{Sales Value of Production}} = \frac{20}{100}$$

Sales Value of Production: \$1,200,000

$$\text{Goal: } \frac{20}{100} \times \$1,200,000 = \$240,000$$

Actual: \$210,000

$$\text{Gain: } \$240,000 - \$210,000 = \$30,000$$



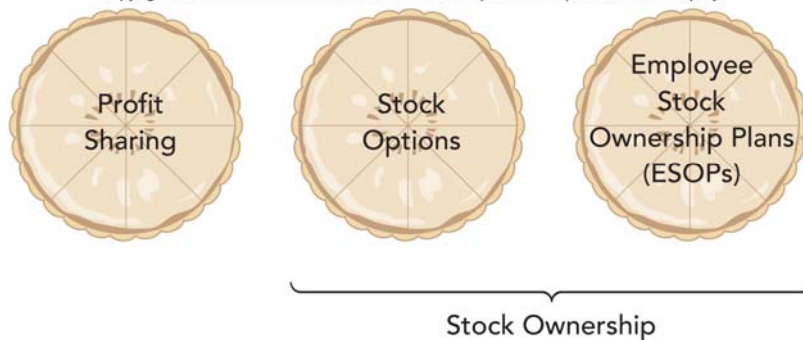
Case #6

某半導體大廠實施「分紅入股」制度，公司每年提撥一定盈餘，購買自家股票，並依據員工的工作績效，發放股票給員工做為獎勵。不過為了避免員工拿到股票就走人，公司也規定發放股票時，員工必須分期領取，如果年中離職，則未領取的股票則自動放棄。請問這樣的制度有何優缺點？對員工會產生甚麼樣的影響？你認為分期領取的規定是否合理？



Pay for Organizational Performance

Copyright © McGraw-Hill Education. Permission required for reproduction or display.





Profit Sharing

Profit sharing – incentive pay in which payments are a percentage of the organization's profits and do not become part of the employees' base salary.



Stock Ownership

- ◆ Stock Options
- ◆ Employee Stock Ownership Plans (ESOP)





Balanced Scorecard

A combination of performance measures directed toward the company's long- and short-term goals and used as the basis for awarding incentive pay.

Copyright © McGraw-Hill Education. Permission required for reproduction or display.

Table 13.2
Sample Balanced Scorecard for an Electric Cooperative

PERFORMANCE CATEGORY	CRITICAL SUCCESS FACTORS	GOALS		
		BASE (2%)	TARGET (5%)	STRETCH (8%)
Member service (40% of incentive pay)	Minimize average interruption duration	140 min.	130 min.	120 min.
	Customer satisfaction index from quarterly surveys	9.0	9.1	9.2
Financial performance (25% of incentive pay)	Total operating expenses (excludes fuel)	4.0%	3.9%	3.8%
	Cash flow (% of investment)	75%	80%	85%
Internal processes (20% of incentive pay)	Safety quality index based on injury rate and severity	4.6	3.6	2.6
	Member value proposition index	Budget	-10% state median	-15% state median
Innovation and learning (15% of incentive pay)	Efficiency and effectiveness (total margins/hrs. employee)	\$534,400	\$37,200	\$40,000

Source: Adapted from Tim Sullivan and Henry Carlo, "Introducing a Balanced Scorecard for Electric Cooperatives: A Tool for Measuring and Improving Results," Management Quarterly, Winter 2005, Business & Company Resource Center, <http://global.mhhe.com>.



Processes That Make Incentives Work

- ◆ Participation in Decisions
- ◆ Communication





問題?
建議?