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SUSTAINABLE REWARD SYSTEMS DESIGN FROM THE PERSPECTIVE OF HR PROFESSIONALS

Introduction

Trends such as globalization, development of information technologies, increasing consumer and employee awareness require constant improvements in the field of management processes and their communication. In particular, current directions in the management theories, such as Stakeholder Theory [Freeman, 1984], or the concept of Sustainability reflect challenges in the contemporary organizations. Enterprises start to recognize that designing organization's strategy requires taking into account social norms and values [Freeman, Gilbert, 1991] and aligning organization's and stakeholder's goals. The Triple Bottom Line concept [Elkington, 1998], which emphasizes the importance of three aspects of the organization's outputs: economic, ecological and social, offers an extended understanding of profit All these dimensions are emphasized in particular by the notion of Corporate Social Responsibility, CSR [EC, 2011] and Value Management [Blanchard, O'Connor, 2003]. The philosophy of sustainable management also strongly crosses the border of Human Management [Pabian, 2011]. In these perspectives, the key assumption is that decision-makers strive to achieve specific values, goals that they consider to be important and appropriate. Basu and Palazzo [2008] define corporate social responsibility as "the process by which managers within an organization think about and discuss relationships with stakeholders as well as their roles in relation to the common good, along with their behavioral disposition with respect to the fulfillment and achievement of these roles and relationships" [Basu, Palazzo, 2008: 124].

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In this context, this article raises the question of the role of Human Resources Management (HRM) in introducing or supporting the values promoted by CSR. In particular, remuneration is shown as the key element of HRM system that affects employees' behavior, showing them what behaviors are desirable. Thus, the aim of this article is to discuss the HR managers' perception and understanding of their role and the role of the HR in supporting and implementing CSR activities. The first part of the article refers to the role of the HR in shaping social responsibility of the organization, then the notion of sustainable remuneration, which acknowledges organization's stakeholders interest in the HRM policies is discussed. The empirical part of this paper discusses the results of the research conducted among HR managers, who explained their approaches and understanding of the HR role in introducing and supporting CSR.

## 1. The role of the HR Department in shaping the CSR policy

Corporate Social Responsibility (CSR) is a management concept that proposes that organizations should strive to integrate social, environmental and ethical aspects as well as human rights as part of their business strategy. In close cooperation with stakeholders, they agree to minimize the negative effects of their activities and create shared value for both the owners and stakeholders [EC, 2011]. Corporate social responsibility covers the activities towards internal stakeholders, such as managers and employees, as well as external stakeholders, primarily customers, suppliers, local communities, government administration, non-governmental organizations and others.

The literature provides various ways of perceiving the relationship between CSR and Human Resources Management. Borkowska [2006] understands CSR as one of the dimensions of HRM [Borkowska, 2006], while Voegtlin and Greenwood [2016] indicate three types of relationships between HR and CSR:

- HR can be seen as an element of CSR – refers to situations when HR acts as a CSR guarantor for internal stakeholders;
- CSR can be seen as an element of HR – refers to situations when CSR is used to achieve HR goals – attracting talents, building employer's image [Klimkiewicz, 2013; Woźniak, 2017; Zaleśna, Wyrzykowska, 2017], employee retention, age management and diversity [Klimkiewicz, 2010; Warwas, Sołtys, 2018], the work-life balance policy [Syper-Jędrzejak, 2014], CSR (e.g., employee volunteering) as a tool for responsible people management;
- CSR and HR are parallel functions of an organization that can interfere or exist independently.

In turn, Stefano, Bagdadli and Camuffo [2018] based on the literature research illustrate the relationship between HR and CSR in the matrix with two dimensions: people vs. processes and internal vs. external. Authors propose that in the quarter of internal processes, the aim of HR is to support the development of a sustainable organization, while in the quarter linked to internal – people orientation, the aim of HR is to develop a sustainable system of people management (Sustainable HRM). In the quarter of external – people orientation, the role of HR is to support the development of local community, and in the quarter of external processes HR supports the sustainable development of the organization's ecosystem. The matrix with examples of activities in each quarter is presented in Figure 1.

Figure 1. Typology of relations between HR and CSR
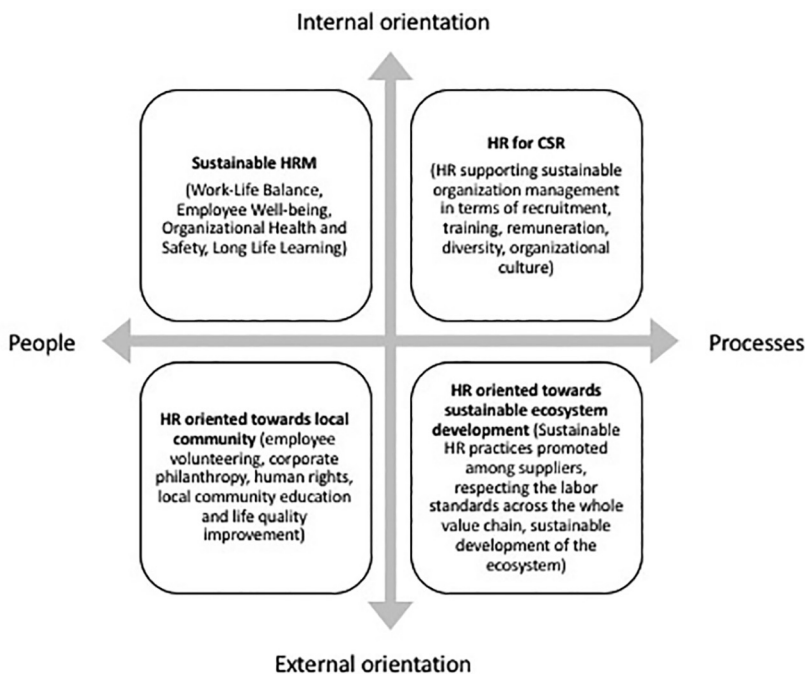
Source: based on Stefano et al. [2018].

Stefano, Bagdadli and Camuffo [2018] point out that, in the literature, the most HR research concentrates on the quarter: HR for CSR and refers to how particular elements of HR system support CSR activities. Recognizing HR as an instrument for the implementation of CSR goals may be a consequence of perceived supporting role of HR in the relationship with the business strategy. This stream of research discusses the role of HRM elements, such as acquiring, assessing, developing, rewarding,

creating career paths for achieving CSR goals. In turn, the second often represented stream of research linked to the sustainable human management indicates to a greater extent the equivalent relationship between both functions. Sustainable people management may be differently understood [Beck-Krala, Klimkiewicz, 2017; Urbaniak, 2017; Zaleśna, Wyrzykowska, 2017]. In this approach, the key aspect is to identify employees as the main stakeholders of the HR department, therefore the role of HR is to ensure employee well-being, fair and transparent HR practices, equal opportunities at work and development [Järlström et al., 2018; Pabian, 2011]. Focusing on HR activities towards development of community offers an extension of the philosophy of employee-oriented activities to activities focused on the employees' families and the local community. Organization recognizes the needs of external stakeholders (financial, educational, developmental and other) and strives to involve employees in the development of initiatives for these stakeholder groups. In turn, the last discussed approach suggests that the role of HR is to provide processes and structures, as well as to develop competences and motivate employees to work for sustainable development of the organization's ecosystem. In particular, the responsibility of HR to improve the labor standards across the whole supply chain is stressed.

2. Sustainable remuneration systems

The reward system plays an important role in corporate social responsibility development. On the one hand, it supports business strategy [Armstrong, Brown, 2005] and promotes core organizational values by indicating the desired employees' behaviors [Klimkiewicz, 2011]. On the other hand, it should also correspond to employees' expectations and create their well-being. The core aspects of sustainable remuneration system refer to remuneration fairness and transparency, work-life balance policy and ensuring decent living conditions for employees [Beck-Krala et al., 2019; Juchnowicz, 2018; Zając-Pałdyna, 2018]. In turn, the discourse on sustainable human capital management indicates the manner in which the reward system contributes to creating value for subsequent groups of stakeholders, such as customers, suppliers, the local community, as well as the natural environment. This research area addresses such issues as green rewards, sustainable remuneration in the supply chain or the impact of the remuneration system on socially responsible (or irresponsible) employees' attitudes and behaviors affecting external stakeholders [Klimkiewicz, 2017; Klimkiewicz, Beck-Krala, 2015; Moxey, 2016; Sahakiants et al., 2015].

Sustainable remuneration system is characterized by holistic perspective on rewarding employees that covers both the goals of the organization and its owners, as well as reflects understanding of the economic, social and ethical expectations of other groups of stakeholders. The sustainable remuneration system therefore aims

at shaping the right relations between the economic efficiency of the system, which is profit-driven, the system effectiveness oriented towards its core objectives and the responsibility towards the main stakeholders of the organization. This responsibility means taking care of the harmonious development of the organization and its main stakeholders in the long term perspective. The design of sustainable remuneration systems requires therefore moving away from the narrowly understood (only in economic terms) organization's purpose and taking into account the triple bottom line – that is, applying solutions that are both socially responsible, ecologically friendly and economically valuable [Rok, 2004].

Two perspectives for the analysis of sustainable remuneration systems can be distinguished: [1] perspective oriented towards the impact of CSR policy on the policy and remuneration and its tools and [2] the perspective of employee behavior and its impact on generating value for the organization's stakeholders [Beck-Krala et al., 2019]. The first approach refers to the basic functions of remuneration systems such as: compliance of the system with the law regulations and shaping a fair level of wages, ensuring security and stability of work and pay, fair remuneration, transparency and ensuring the well-being of employees and economic sustainability. In turn, the second approach stresses the importance of analysis and monitoring of the effects of behaviors around which the remuneration system is oriented. This applies both to the promotion of behaviors aimed at creating value for stakeholders, as well as limiting counterproductive behaviors that contradict accepted social values or norms. In this sense, sustainable remuneration systems are characterized by [Beck-Krala, Klimkiewicz, 2016; Beck-Krala, 2018]:

- long-term oriented development of the organization and its participants,
- cohesion with the business strategy and the HRM policy,
- economic efficiency of the system,
- compliance with applicable legal standards,
- taking into account the binding moral and ethical standards,
- respect towards employees reflected in employee dialogue and employee participation.

The sustainable remuneration systems should help to generate value for key stakeholders. Therefore, it is necessary to monitor and systematically assess the effectiveness of these systems in terms of their impact on stakeholders' goals. The assessment should be comprehensive (should include both positive and negative effects of employees' actions and behaviors) and refer to the Triple Bottom Line – the economic efficiency as well as the social and environmental stakeholder expectations. Examples of values on which sustainable remuneration systems should be oriented are presented in Table 1.

Table 1. Examples of values generated by a sustainable remuneration and motivation system for various stakeholder groups

Stakeholder	Economic value	Social value	Environmental value
Shareholders/ Owners	Long-term increase in the company value	Loyalty among employees and customers, building trustworthy brand, social legitimization	Promoting environmental friendly solutions in management (e.g., 0 Waste, Green Office)
Employees, Managers	Competitive remuneration, improvement of professional skills of employees, increase in employability	Decent and fair remuneration, promoting team-work and team spirit, improving employee participation (e.g., financing social events), knowledge sharing, personal development, volunteering programs, work-life balance policy	Health insurance and prevention, promotion of pro-environmental behaviors, financial support for environmental initiatives
Customers	Remuneration systems are oriented towards customer needs and company acts to fulfill them (avoids counterproductive behaviors, such as miss selling)	Customer Satisfaction during the sales process and in aftersales, employees should deliver reliable information, communicate in a transparent way and take responsibility for the quality of the product/service offered. Remuneration systems should motivate employees to create relationships among important social values (e.g., social, environmental)	Product/services environmental and healthy assurance and safety, raising awareness towards customers with regard to the quality of production process and its environmental impact, customer involvement in the organization's environmental policy
Suppliers	Timely settlement of obligations, pay systems cannot promote delay in this regard, or encourage misinforming by employees e.g., on the status of inventories (in order to obtain a bonus)	Fair wages for business partners throughout the supply chain (e.g., fair trade), working conditions and payment audits of contractors, inclusion of social criteria (e.g., respect of human rights) as part of the selection process of suppliers, compliance with the principles contained in codes of ethics/obligations towards contractors, social dialogue	Environmental criteria for selection process of suppliers, promoting sustainable packaging solutions, sustainable transport, and obtaining energy from renewable sources. Supporting the development of "clean technologies" among suppliers, implementing a policy of closed loop in the supply chain
Local community	Ensuring stable jobs, financial support for social initiatives, cooperation with local authorities in the area of development of local infrastructure	Supporting youth development on the local labor market, cooperation with schools and universities, knowledge sharing, cooperation with cultural and sports centers, education of the local community and promotion of healthy lifestyle	Limiting the negative impact on the natural environment (e.g., CO_2 emissions, water, soil pollutants, noise), care for the aesthetic side of the common space (e.g., aesthetics of buildings), pro-environmental education

Source: own study.

Development of sustainable remuneration systems depends mainly on the awareness and competence of HR people involved in creating remuneration policy in organizations. Researchers indicate that the disclosure of human management policies is an important tool in the hands of managers [Francis, 2002; Zaleśna, 2018]. Human Resources managers encode how they understand their professional role and responsible HRM, while researchers – by giving them the voice – allow to discover a deeper meaning of sustainable human management [Gioia et al., 2013; Järlström et al., 2018; Szczupaczyński, 2010]. This perspective was adopted by the authors of this study when designing research.

3. Research methodology

The aim of the research is to analyze how HR managers perceive the role of remuneration and motivation systems in relation to CSR policy. The study of HR managers' opinions allows to present the functions and activities undertaken by HR department, which from manager's perspective are crucial for the development of CSR and sustainable organization.

Six interviews were conducted with HR managers responsible for shaping the personnel policy, including remuneration systems. In order to conduct the research a group of HR managers from organizations that are actively engaged in CSR were invited. Interviews were semi-open: main problem areas were identified, however, managers were free to speak. This assured that the research was oriented towards manager's perspective which was not influenced by researcher's suggestions. The qualitative content analysis of the transcribed interviews was conducted by two independent researchers, who identified the core statements and systemized them into given framework.

Interviews focused on four areas: the first concerned the respondent, his experience, function and perception of his professional role. The second part detailed the organizational structure, goals and culture, including the main reasons for CSR activities, as well as their scope. The third area was related to the role of HR managers and their relation to CSR, in particular the perception of remuneration policy with regard to CSR was discussed. Here the authors tried to understand how remuneration systems are designed, to what extent they meet the assumptions of sustainable remuneration systems and how they support socially responsible behavior of employees.

4. Perception of the role of HR in implementing the CSR policy

All surveyed managers work for large organizations (employing from several hundred to several thousand employees), representing the following industries: financial, automotive, food, IT, tourism and chemical sector. Three of these organizations represent only Polish capital, from which two of them are international and one national. The remaining organizations have foreign capital, operate on international markets, with headquarters in another country. The respondents were both women (4) and men (2) holding the position of HR manager, with extensive professional experience in HR – from 10 to 25 years.

Based on the respondents' statements, possible roles with regard to CSR were distinguished. Surveyed HR managers identify them with: [1] the role of initiators of activities for the sustainable development of the organization, [2] the role of supporting CSR activities undertaken in the organization, and [3] the administrative role. Two of the surveyed managers strongly identified themselves with the carried out CSR activities and perceived them as their own mission as well as the mission of the entire organization. In both cases, these were organizations with Polish capital.

"We see how our actions and initiatives change the awareness and mentality of our society", "we want to change something for the better. If we won't do it, who else will?" [HR manager, a company from the financial sector].
"We educate and develop young people so that the whole region may prosper. We start from the youngest, because we are the only one in the region" [HR manager, a company from the automotive industry].

The second identified role was of supportive character. Five managers mentioned the importance of HR providing active support for activities in the area of CSR.

"We want to support activities focused on the local community" [HR manager, a company from the chemical industry],
"We take part in many CSR actions in the region" [HR manager, IT company].

In four cases, HR managers perceived their role also as an administrative one. At the same time, only one HR manager did not identify with the initiatives taken, simply saying:

"We do not deal with it – we only administer certain activities. This is the CSR department which is responsible for it" [HR manager, food industry].

The manager, who made this statement works for organization, where all CSR initiatives come from the headquarter, at the international level, and are to be

implemented at the national level. This may suggest that the identification is related to the level of participation and autonomic decision in this field.

The detailed analysis was made in relation to the four selected perspectives from the typology on relations between HR and CSR (Figure 1).

4.1. Sustainable remuneration system – an internal perspective oriented towards employees

All respondents emphasize that a sustainable reward system first of all must be legal and take into account the expectations of employees. This perspective is consistent with the postulates formulated by Freeman and Gilbert [1991]. In all of the surveyed organizations, employees' needs and expectations are regularly examined, and the reward system is transparent: employees know exactly how the individual remuneration package and its components are shaped as the rules are clearly defined. Basic salaries are shaped based on the job evaluation process and market pricing, which helps to ensure an adequate standard of living for employees. Respondents pointed to the annual evaluation of the level and attractiveness of the entire remuneration package. In all organizations, short-term variable remuneration is applied, and their proportions, according to respondents, are balanced to ensure high stability and safety of employees while taking care of the performance.

In two organizations (from the financial and food industry), the variable remuneration was at a higher level due to the specificity of these industries. Although in these systems penalties for potential unethical employees' behaviors were included. Managers emphasize the importance of external confirmation of high standards applied in their organizations by subjecting audits to the following initiatives: Fair-Play Employment, Diversity Charter (three of the surveyed organizations) and the Employer of the Year award (one organization).

An important element of the reward systems are benefits supporting the balance between professional and personal life. According to the respondents, they express the concern for the well-being of employees but also are an important asset in acquiring talents. Among the most popular benefits managers mentioned: various forms of flexible working time (the possibility of remote work, flexible scheduling, part-time work), recreational and sporting services (including swimming pool, sauna, gym, cards for sports and cultural services), additional medical care, broad possibilities of professional and personal development (great emphasis is placed on social and language competences), meals for employees. One of the organization offered scholarships for employees' children. Interestingly, in the surveyed organizations, the benefits package was well balanced, as it contained the most desired benefits on the labor market, however it was not too extensive, which may indicate economic rationale of the system.

4.2. Remuneration supporting CSR – an internal perspective aimed at supporting the process of creating a sustainable organization

According to the respondents, sustainable organization on the one hand integrates its goals with the objectives of its stakeholders. On the other, it monitors and limits the potential negative impact that it may have on the environment and society. All respondents indicated integration of the reward system with the business strategy as well as with the HR policy. The goals of the executives in the organizations were closely related to the business goals. In two of them a balanced scorecard that included CSR objectives was implemented.

When speaking about the main aims of the CSR initiatives undertaken in the organizations, one of the managers admitted that these were primarily of economic nature. Others pointed to building relationships and employer branding: attracting and retaining employees, creating employee engagement and developing employee competences. While social aims were present mostly in the minds of managers, there were no statements indicating the significance of ecological goals, nor the role of HR in the transformation of behavior and environmental policy of the organization.

Based on the HR managers statements, we identified three main directions in which HR can support the creation of a sustainable organization: [1] process improvement through employee inclusion and employee participation, [2] monitoring behavior and the impact of employee behavior resulting from the reward system, and [3] education (building value for external and internal stakeholders).

Ad 1. Managers who emphasized that the implementation of the organization's business objectives depends directly on cooperation with stakeholders pointed to HR programs aimed at increasing the participation and involvement of employees and clients. Employee involvement was supported by active dialogue and employee participation in decision-making processes. For example, in a tourism company employees were invited to support and develop customer service processes by using free hotel services and the opportunity to comment on their quality and the entire service process.

Ad 2. All managers confirmed systematical evaluation of the effectiveness of the reward system, also by analyzing the satisfaction of external stakeholders – clients. In two organizations the potential impact of the system on unethical employees' behavior was analyzed as managers spoke openly about severe penalties (dismissal of employees) for counterproductive behaviors that harmed external stakeholders (in food and financial industry). In other two organizations, managers referred to the corporate governance and organizational culture conditioning the observance of certain moral and ethical standards (automotive and IT industry).

Ad 3. Education helps in creating a sustainable organization and improving internal processes within the organization (internal perspective). Respondents (four of them) emphasize that cooperation in the education, offered internships, patron classes in schools and universities create the image of a good employer and encourage pupils and students to start working with them after completing their education. In turn, companies operating in smaller towns that face the problem of a shortage of qualified candidates on the labor market perceive their activities in the field of education as strategic activities for the organization that are at the same time directed to the region's development. Here, education is focused on building relationships with the local community as well as the sustainable development of the local society (external perspective, described in the next section).

4.3. Remuneration oriented towards the sustainable development of the community – an external perspective

Managers in medium-sized towns combine the development of their businesses with the region's development, therefore the education of the local community plays an important role in the organizational mission. Developing the qualifications of children and youth is perceived through the prism of ensuring a high level of employability within the region. Managers are convinced that these relationships with graduates of programs and patron classes supported by the company will encourage young people to return to their home town after completing their studies and work for their company.

Such clarity in combining social and economic goals in the long perspective results in close cooperation with local authorities and organizations, including employees and their families in activities for the benefit of the local community and enabling employees to undertake their own pro-social activities (cultural, sports initiatives) on behalf of the company.

In all organizations, managers point to employee volunteering programs aimed at supporting the employees' activities and behavior building the sustainable development of local society. Employees have the opportunity to undertake voluntary activities at a time paid by the employer (about two days) or receive funds for the implementation of social programs. Employees can decide themselves which activities they want to participate in. In five of the analyzed organizations, employees could apply for additional funds to finance the initiative proposed by them for the benefit of the local community and the natural environment. In one of the analyzed organizations, a fixed percentage of profit was allocated for the CSR activities.

In all organizations, the choice of a specific initiative that was implemented dependent on the prior evaluation of the relevant committee. The most important

initiatives included broadly understood education addressed to the local community, marginalized groups (disabled and elderly people), children and young people.

Three of the surveyed organizations conducted activities related to financing education of capable young people from the region, financing education and help in finding work for people from discriminated groups, organizing information campaigns related to improving the quality of life (directly related with the problems connected with the organization's activity, e.g., road safety, proper waste segregation, actions for a healthy lifestyle and the prevention of civilization diseases). The described activities were not aimed at acquiring potential candidates for work, and the participation of employees in similar initiatives was appreciated in a non-financial manner. Symbolic prizes dominated (dinner with the president, cups and additional funds for the integration of the team) and publicizing media initiatives.

4.4. Remuneration oriented towards sustainable development of the business environment – an external perspective

Three of the surveyed organizations undertook activities aimed at further development and promotion of ethical values in the business environment. The most important activities undertaken in this direction concerned:

- nationwide conferences in the field of ethical conduct in the industry,
- educating clients belonging to excluded and discriminated groups,
- promoting responsible attitudes throughout the supply chain – supporting the development and education of suppliers and growers from developing countries,
- selection of suppliers adhering to basic human rights.

Limited statements in this area may indicate that it is attributed to the logistics and purchasing departments to a larger extent. There were also no specific references to the criteria for remunerating people working in purchasing departments or ways to promote values among business partners.

Conclusions

The perception of the role that the HR manager has in creating/supporting CSR policy depends both on external factors and internal factors. First, it relates to where the HR department is placed in the organizational structure and what are the organizational goals. Second, manager's internal motivation, commitment and understanding of CSR affects the way it is implemented into HR programs and to what extent it supports the value creation of the sustainable organization. This is important as the HR managers participate and often take decisions concerning employee rewards, incentive

and remuneration systems, which in turn have a significant impact on the way the organization fulfills its social obligations to both external and internal stakeholders.

Incentive programs supporting CSR goals and activities used by employers include: paid time for employee voluntary activities, financing employee charity initiatives outside the working time e.g., employee participation in charity football/volleyball games, encouraging employees to initiate events directed towards local community, encouraging employees' participation in implementation CSR goals and activities, offering incentive programs related to pro-ecological goals e.g., saving natural resources in the organization. Human Resources also helps to monitor achieving CSR's goals by including them into employee evaluation criteria, also at the management level.

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SUSTAINABLE REWARD SYSTEMS DESIGN FROM THE PERSPECTIVE OF HR PROFESSIONALS

Abstract

Integration of the principles of sustainable management and corporate social responsibility into the practice of Human Resources Management is not a novel perspective. Recently however, the impact of the reward system on the value creation among various stakeholder groups is gaining more and more attention. In the face of ever-emerging practices of Sustainable Human Resources Management in organizations, the question occurs how HR professionals perceive their role in this process. The aim of the research presented in this paper is to analyze how HR managers perceive the role of rewards systems in relation to the principles of corporate social responsibility and the process of creating a sustainable organization.

KSZTAŁTOWANIE ZRÓWNOWAŻONYCH SYSTEMÓW WYNAGRODZEŃ – PERSPEKTYWA PROFESJONALISTÓW

Streszczenie

Integrowanie zasad zrównoważonego zarządzania i społecznej odpowiedzialności przedsiębiorstw w praktyce zarządzania ludźmi nie jest zagadnieniem nowym, jednak dopiero w ostatnim czasie zwraca się uwagę na rolę systemu wynagradzania i motywowania dla generowania wartości wobec różnych grup interesariuszy. W obliczu coraz częściej pojawiających się praktyk zrównoważonego zarządzania ludźmi w organizacjach znaczenia nabiera to, w jaki sposób profesjonaliści, odpowiedzialni za prowadzenie polityki HR postrzegają swoją rolę w tym zakresie. Celem zaprezentowanych w artykule badań jest analiza postrzeganej przez menedżerów HR roli systemów wynagradzania i motywowania w odniesieniu do realizacji działań z zakresu społecznej odpowiedzialności przedsiębiorstw.

Słowa kluczowe: zrównoważone systemy wynagrodzeń, społeczna odpowiedzialność biznesu, rola działu HR, menedżer personalny, zrównoważone zarządzanie, zarządzanie interesariuszami

Kody klasyfikacji JEL: M12, M14, M52, J24, J33