

Remuneration and benefit preferences of agricultural employees in the Czech Republic

Odměňování a benefity zemědělských zaměstnanců v České republice

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ABSTRACT

Today, when considering rewarding benefits for employees, the size of a particular company or its industrial sector is not as important as all types of companies share the same objective: to have satisfied, motivated, and efficiently working employees. Only well-motivated employees can have high productivity and be beneficial to the company they work for. The main objective of the paper is to evaluate the reward of employees working in agriculture in the Czech Republic and make suggestions and proposals for effective forms of benefits for the employees according to various factors. The empirical part of the study is based on a questionnaire survey conducted among 272 respondents from 97 agricultural enterprises. A total of 36 types of benefits were evaluated and divided into four categories: financial tangible, financial intangible, non-financial tangible, and non-financial intangible benefits. The results indicate that employee benefit preferences differ significantly by sociodemographic characteristics. Among the most valued benefits are the fifth week of vacation, flexible working hours, a thirteenth salary, and a company car. The study confirms that a differentiated, transparent remuneration system can significantly increase employee motivation, satisfaction, and workforce stability in the agricultural sector. The findings also highlight the need for strategic human resource management and for individualizing benefits to address employees' changing needs and the long-term competitiveness of agricultural enterprises in the Czech labour market.

Keywords: benefits, agricultural, management, employees, satisfaction

ABSTRAKT

V současnosti není při zvažování zaměstnaneckých benefitů velikost konkrétní společnosti ani její odvětví tak důležité, protože všechny typy podniků sdílejí stejný cíl: mít spokojené, motivované a efektivně pracující zaměstnance. Pouze dobře motivovaní zaměstnanci mohou dosahovat vysoké produktivity a být přínosem pro organizaci, ve které pracují. Hlavním cílem článku je zhodnotit odměňování zaměstnanců pracujících v zemědělství v České republice a navrhnout vhodné a efektivní formy zaměstnaneckých benefitů s ohledem na různé faktory. Empirická část studie vychází z dotazníkového šetření realizovaného mezi 272 respondenty z 97 zemědělských podniků. Hodnoceno bylo celkem 36 typů benefitů, které byly rozděleny do čtyř kategorií: finanční hmotné, finanční nehmotné, nefinanční hmotné a nefinanční nehmotné benefity. Výsledky ukazují, že preference zaměstnaneckých benefitů se významně liší v závislosti na sociodemografických charakteristikách. Mezi nejvíce oceňované benefity patří pátý týden dovolené, flexibilní pracovní doba, třináctý plat a služební automobil. Studie potvrzuje, že diferencovaný a transparentní systém odměňování může významně zvýšit motivaci zaměstnanců, jejich spokojenost a stabilitu pracovní síly v zemědělském sektoru. Zjištění zároveň zdůrazňují potřebu strategického řízení lidských zdrojů a individualizace benefitů s ohledem na měnící se potřeby zaměstnanců a dlouhodobou konkurenceschopnost zemědělských podniků na českém trhu práce.

Klíčová slova: benefity, zemědělství, management, zaměstnanci, spokojenost

INTRODUCTION

Agriculture is an integral and very important sector of the national economy of many countries, especially in developing countries (Workie et al., 2020). Productivity growth in agriculture can play an essential role in economic growth, which contributes significantly to the development of national economies (Martín-Retortillo and Pinilla, 2022). Agriculture faces many challenges, but the most important ones include the ageing workforce, urban migration, and, of course, the need to set up an effective and fair reward and incentive system to attract new labor and make the sector more attractive (Slijper, 2020). Therefore, the willingness to work in this sector is crucial for the national economy, and the HR and remuneration of employees working in this sector must be addressed.

Agriculture provides a stable source of income for businesses and employees alike. The farms can count on a predictable income from the sale of their products, and their employees can trust that their paychecks will arrive on time. Another important aspect of working in agriculture can be job security. The agriculture industry is not prone to the same fluctuations in employment as other industries, meaning that even in times of economic uncertainty, jobs in the agricultural sector remain relatively secure. An important aspect is therefore to set the remuneration correctly so that the above-mentioned aspects are not perceived as inferior. Rewarding is an essential activity in the scope of human resources management, which supports the formation of employees' development, social relationships, communication between employers and between employees and trade unions and which also influences a company's culture (Staňková, 2010). The rewarding system should be simple and transparent in order to be comprehensible for all employees at all position levels (Young and O'Byrne, 2000).

It must be said that the area of remuneration is a challenging HR area that must follow trends (Prasad, 2015). Pinder (2014) also emphasized the need for an organization to carefully set a reward system that fairly appraises the performance of employees at all levels

and, in return, provides them with rewards in accordance with their needs and expectations. According to Davenport (2000), Markus and Tanis (2000) or Ross and Vitale (2000), business benefits are multidimensional, ranging from operational improvements through decision-making enhancement to support for strategic goals. Reward is the compensation which an employee receives from an organization for exchanging for the service offered by the employee or as the return for work done (Lin, 2007). One of the most important factors in rewarding employees for performance is through recognition and appreciation (Ajila and Abilola, 2004). The main objective of rewards is to attract and retain employees by motivating them to pursue higher performance levels (Peters et al., 2010). Malhotra et al. (2007) define rewards as 'all forms of financial return, tangible services and benefits an employee receives as part of an employment relationship' (p. 2097). Wang (2004) argued that reward systems show the benefits an employee may get in return for the performance of his/her job.

A stimulating remuneration system and a wide and more diverse range of employee benefits provide organizations with a competitive advantage over others in the labor market (Urbancová, 2017). Bessette (2014) emphasizes that a properly designed remuneration policy has a significant impact on the ability of organizations to attract and retain quality and key employees who are critical to an organization's competitiveness in the market. The fundamental types of rewards are financial and non-financial, and the former are more related to the extrinsic rewards and the latter are related to intrinsic rewards. It is important that management keep a balance between both types of rewards to positively influence the performance behaviors among employees (Armstrong et al., 2011). This is only allowed if the maximum span of control that depends on the number of immediate subordinate staff is observed.

A financial form of wage is the most frequently used way of paying out remuneration to an employee (Zimermanová, 2010). It should be emphasized that financial motivations work not only for employees, but

also for employers on Czech farms. Financial rewards typically are related to the notion of pay-for-performance and include job promotion, performance bonus, tips, gratuities, gifts, and commission, among others (Georgellis et al., 2011).

Irani and Love (2001), Wilderman (1999), and Holland et al. (1999) also mention benefits in these areas, including both tangible and intangible benefits. The list of benefits is consolidated into five benefits dimensions: operational, managerial, strategic, IT infrastructure and organizational (Shang and Seddon, 2002). In the total reward system, both tangible and intangible rewards are considered valuable. According to Kreitner et al. (1999), an alternative typology for organizational rewards is the distinction between extrinsic and intrinsic rewards, but this should not mean adopting one type of reward and ignoring the other.

Malhotra et al. (2007, p. 2098) argue that 'intrinsic rewards are inherent in the content of the job itself' and include 'motivational characteristics such as skill variety, autonomy and feedback' as well as employee participation in decision making and role clarity. Extrinsic rewards are external to the task of the job, including pay, work conditions, fringe benefits, security, promotion, service contract, salary, incentives, bonuses, payments and job security, the work environment and conditions of work (Badrinarayan and Tilekar, 2011). Hellriegel et al. (1999) say an extrinsic reward is outcomes supplied by the organization, and includes salary, status, job security and fringe benefits. Intrinsic reward concerns the psychological development of employees (Williamson et al., 2009). The intrinsic reward systems are created purposely to appreciate employees in the form of self-esteem and are related to their feelings of achievement and growth with organization. Employees feel satisfied when they have accomplished something worth in work and are orally appreciated by the organization (Nawab et al., 2011).

On one hand, employees prefer receiving intrinsic rewards in terms of praise and recognition for certain work accomplishments, while other employees are happy with extrinsic rewards in terms of salaries, bonuses

and incentives offered to employees (Lawler, 2008). As an effort to stimulate employees' creativity, many managers have used extrinsic rewards (e.g. monetary incentives and recognition) to motivate their employees (Fairbank and Williams, 2001). While empirical research has shown that extrinsic rewards help enhance individuals' creative performance, the literature is still divided when it comes to their effects on individuals' creativity (Baer et al., 2003). Aktar et al. (2012) conducted a study to examine the relationship between rewards and employee performance and the relationship between extrinsic and intrinsic rewards. Tsai (2005) argued that extrinsic rewards, such as monetary rewards or cash rewards, can be used to meet the expectations of individual employees and motivate them. The extrinsic rewards are typically related to financial rewards. The intrinsic nature rewards are generally non-financial or non-cash rewards (Khan et al., 2013).

In general, Czech agriculture is undergoing quite significant changes in many areas, including remuneration. As such, agriculture is part of many debates on decent employment or working conditions. It is an objective high on many agendas, but many agricultural areas face problems that are not primarily addressed (Losch, 2022).

Businesses in the Czech Republic should start to recognize the importance of well-thought-out and developed reward, incentive, and benefits systems to attract future talent. This is the basis for recruiting, retaining, and incentivizing employees to achieve higher-quality performance (Urbancová and Šnýdrová, 2017). Several external factors influence the perception of remuneration practices, such as the economic crisis. As mentioned by Horváthová and Mikušová (2011), the economic crisis has influenced the perception of remuneration, emphasizing the need for new, modern, and flexible systems that include both financial and non-financial benefits.

In this context, the article focuses on remuneration and employee benefits systems in agricultural enterprises in the Czech Republic, with a particular emphasis on differences in benefit preferences across selected socio-demographic and labor-law characteristics of em-

ployees. Combining empirical findings from agricultural practice with statistical analysis, the study provides a structured overview of the benefits perceived as most and least valuable by individual employee groups. The analysis further shows that differentiated and transparent remuneration systems can support employee motivation, job satisfaction, and workforce stability while addressing the specific challenges of the agricultural labor market. These findings offer practical implications for human resource management and contribute to a broader professional discussion on the design of effective remuneration systems in agriculture.

MATERIALS AND METHODS

The main objective of the paper is to evaluate the reward of employees working in agriculture in the Czech Republic and make suggestions and proposals for effective forms of benefits for the employees according to various factors (e.g. gender, age, work position). In other words, considering various factors defining a particular employee, to determine the best and the worst possible benefits suitable for such an employee. These conclusions and recommendations should enable farm managers to motivate their staff better and, in turn, increase their satisfaction and performance.

Based on the relevant literature (e.g. Steger et al., 2012; Moore et al., 2012; Branco and Rodrigues, 2006; Fischer et al., 1993) and discussions with top managers, the authors divided benefits into 4 groups – tangible, intangible, financial and financial intangible. According to Dumay (2009), intangible financial benefits represent a cost for a company (e.g. paid courses, parties, holidays and sick days). Intangible benefits are not, according to Irani and Love (2001), connected with costs (appraisal, teamwork, social responsibility) (Taušl Procházková, 2016).

For statistical reasons, it was desirable to have a similar number of benefits in each of the categories. Based on analyses conducted in 20 farms, the authors defined the following 36 types of benefits in total to be evaluated in a questionnaire: (1) financial intangible benefits (5

weeks of holiday, catering, sick days, self-development courses, team building, language courses, pre-school and after-school childcare, study days); (2) intangible benefits (flexible office hours, team work, appraisal, personalization of workplace, possibility of promotion, home office up to 5 days, home office more than 5 days, social responsibility); (3) financial tangible benefits (13th salary, lunch vouchers, pension insurance contributions, transport contributions, housing contributions, loans, services vouchers, other contributions, profit share, remuneration); and (4) tangible benefits (discounted purchases, clothing contributions, refreshments, beverages, laptop, birthday presents, mobile phone, tablet PC, car).

To analyze the benefit preferences of employers and employees working in the agricultural sector, a questionnaire was distributed among 97 farms to 272 respondents. The sample of the respondents covers various classes such as education, gender, marital status, job position, age, experience at the farm, job satisfaction and number of children. More specifically, the structure of the respondents is as follows: 131 women and 141 men were questioned in the sample, the largest group were 30 years old (90), followed by those of ages between 41-50 (83), 31-40 (64) and over 50 (35). From a job perspective, 144 clerks, 32 managers, and 96 laborers were approached. Of that, 131 people were single and 141 married. In terms of educational attainment, the sample mostly included people with secondary education (168), 65 with a university degree, while only 2 had an elementary level education, and 37 had an apprenticeship. Subsequently, the length of job experience in the farm was taken as another major factor, with 131 respondents having up to 5 years, 99 with 6-15 years, 38 with 16-30 years, and 41 with more than 30 years.

The respondents indicated their preferences in the questionnaire using the ordinal scale from 1 to the number of items in each of the benefit categories. The rating scale is defined so that lower values indicate a higher level of preference for a given benefit, which corresponds to how preferences were assessed and interpreted in the research. The data obtained from the questionnaires

were processed using MS Excel and the software Statistica. MS Excel was used mainly for stating the order of the preferred benefits and determining the average. Statistica was used to perform more advanced models, general linear models and main effects 1-way or 2-way analysis of variance.

Using the general linear models and ANOVA outcomes, parameter estimation with sigma-restricted parametrization was performed. Research was interested in only statistically significant dependent variables, so backward elimination was used, when main effects and one-way ANOVA are used repeatedly, to remove gradually statistically insignificant dependent variables. When constructing the final model, the absolute term is the most important as it represents a certain level where there are, on average, all the data. In the details of each statistic, it was found not only the total level (the absolute term), but also different values for men and women, for different educational levels or even a combination of all statistically significant dependents (e. g., the level representing only men with university education). These model calculations are used in the practical part of this work. The lower the absolute terms (they may even be negative), the higher the preference for the particular benefit.

RESULTS

Intangible Financial Benefits

At the farms, the most popular intangible financial benefit is a 5th week of holiday (2.61) followed by catering (3.27) and sick-days (4.25). In contrast, the least interesting seem to be study days-off (5.52), pre-school, after-school childcare (5.44) and language courses (5.38) as shown in Figure 1.

Five weeks of holiday seems to be the most popular benefit (2.61). Connected with job satisfaction, it ranks at the forefront with 1.88 compared to unsatisfied employees with 4.23. Statistically significant was also the difference in perception of farm parties (4.64), which men (4.32) rate 15% higher than women (4.98). Similar re-

sults are seen in self-development courses (4.5), the importance of which depends on job positions, where the managers (4.25) and clerks (4.31) rate them higher than workers (4.92). Study days off (5.52) are comparable; the only variable here is the age of employees, where people under 30 rate it as the highest (4.80), then its importance decreases with age to 51-60 (6.00), and then increases again with people over 61 (5.50).

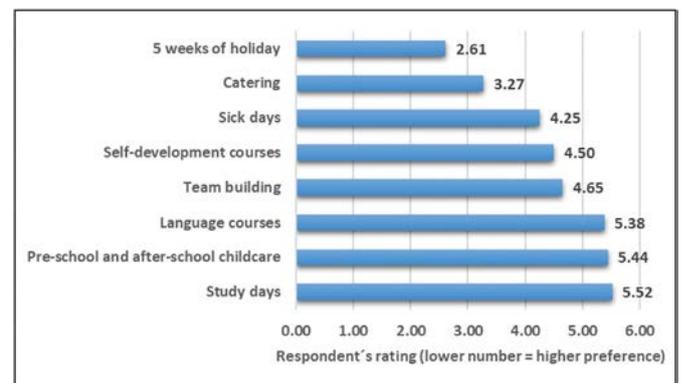


Figure 1. Financial intangible benefits

Another differences between singles and the divorced are displayed in Table 1. Divorced employees with elementary education highly appreciate catering (-0.24) compared to singles with a university degree (6.05). In general, the difference in perception of this benefit between singles is 43% and married, 26% lower than that of divorced, whose rate reaches 2.52. In terms of the highest educational attainment, people with a university degree value catering the least (4.8) and rate it 47% worse in comparison with the average, and 110% worse compared to people with basic education, for whom this benefit is of great importance.

Language courses seem to be the most dependent on individual benefit impacts (5.38) because their popularity is affected by many variables (gender, job position, number of children, job satisfaction). Language courses are very popular with satisfied women without children holding managerial positions (2.71), and the least popular with an unsatisfied laborer, a man, or a person with three children (9.26).

Table 1. The importance of catering in terms of factors (family status, education, and job satisfaction)

Family status	Job satisfaction	Education			
		Elementary	Apprenticeship	Complete secondary	University
Single	Very satisfied	2.45	4.60	4.96	6.05
	Rather satisfied	2.55	4.69	5.06	6.15
	Ambivalent	1.84	3.99	4.35	5.44
	Rather dissatisfied	1.29	3.43	3.80	4.88
	Very dissatisfied	1.16	3.30	3.67	4.76
Married	Very satisfied	1.89	4.03	4.40	5.49
	Rather satisfied	1.99	4.13	4.50	5.59
	Ambivalent	1.28	3.43	3.79	4.88
	Rather dissatisfied	0.72	2.87	3.24	4.32
	Very dissatisfied	0.60	2.74	3.11	4.19
Divorced	Very satisfied	1.05	3.20	3.57	4.65
	Rather satisfied	1.15	3.30	3.66	4.75
	Ambivalent	0.45	2.59	2.96	4.04
	Rather dissatisfied	-0.11	2.03	2.40	3.49
	Very dissatisfied	-0.24	1.90	2.27	3.36

Figure 2 shows the values affected by the number of children, from which it is obvious that this benefit is very significant for employees with 2 children (4.66) and not significant for childless employees (6.22). Interestingly, the significance decreases with the third child.

At the same time, pre-school childcare is rated highly by the employees with work experience between 6 and 15 years (4.72), and also unsatisfied employees (4.14), for whom it is the only highly valued benefit.

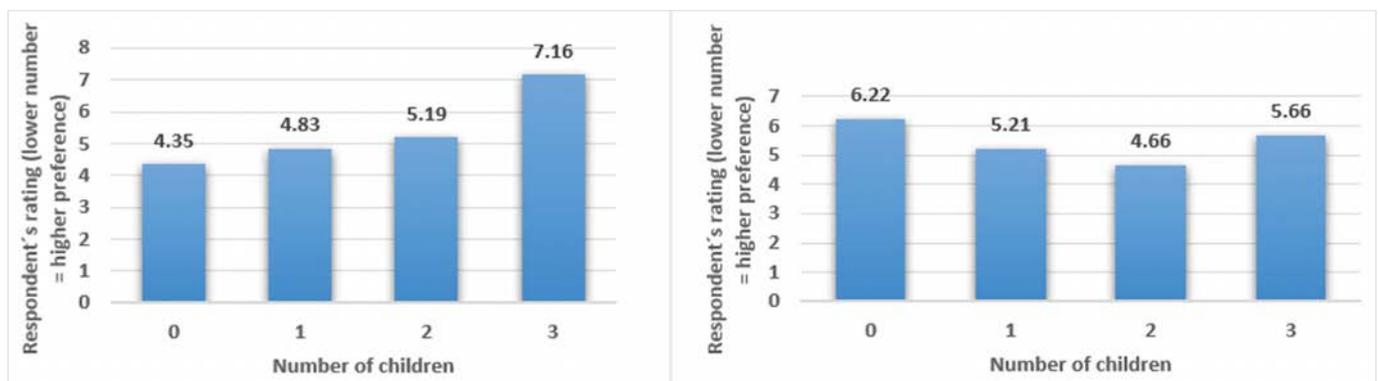


Figure 2. The impact of the number of children on language courses benefit (on the left) and pre-school and after-school benefit (on the right)

Employers should take into account several aspects which affect the popularity of intangible financial benefits. For example, language courses are the least popular benefit with workers (men) who have three children and are not satisfied at work; the absolute value reached 9.26. In terms of employees' positions, all three monitored groups prefer holidays most of all of the intangible financial benefits. Workers and clerks rate the holiday benefit by around 2.5. In addition, workers prefer catering, celebrations and parties and sick days, while sick days ranked second in the group of managers and clerks. Managers also value team building activities and self-development courses, esp. language courses. Clerks prefer language courses.

Intangible benefits

In the case of intangible benefits for agricultural holdings, the values of absolute terms for individual benefits were determined first, without any difference between employee variables (age, gender, job position, educational attainment, work experience, job satisfaction, family status, number of children).

As Figure 3 shows, flexible working hours enjoy the greatest and strongest popularity (2.71), followed by teamwork (4.15) and appraisals (4.37). Personalization of the workplace (5.11) and especially forms of social responsibility, are not interesting for average employees.

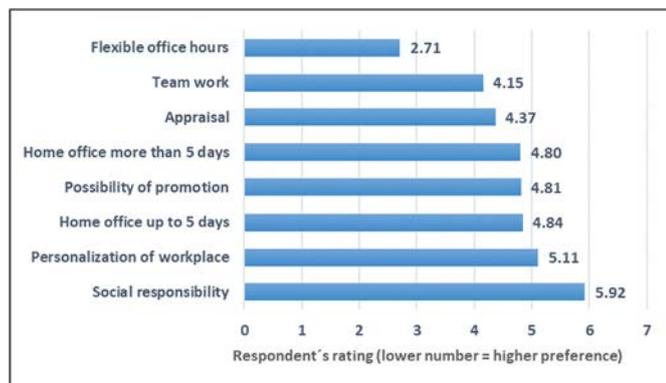


Figure 3. Intangible benefits

Furthermore, it can be confirmed that for employees with experience longer than 30 years (4.25), the possibility of promotion is 28% more significant than for employ-

ees who have experience under 5 years (5.91). The possibility of promotion is better evaluated by longer-term employees. Those who have been working for more than 31 years no longer want promotion; their value reaches the average of all employees (4.8). Depending on the job position, workers (4.3) are most interested in promotion, compared to clerks, 0.5 points more and managers more than 1 absolute point.

Overall, the greatest differences in perception of intangible benefits are in flexible working hours in terms of length of work experience and employees' age. The interest in flexible working hours increases in parallel with age but decreases with the length of work experience. This benefit is rated as the most important for all groups of employees. Various responses have been noted for the benefit of the home office, which is valued more by clerks (and surprisingly ahead of managers, workers are in third place).

Tangible financial benefits

In terms of financial benefits in agricultural companies, the values of absolute terms for each benefit were determined first without any difference between the employee variables (age, gender, job title, education, work experience, satisfaction, marital status, and number of children). As can be seen from Figure 4, the 13th salary (3.43) is the most popular, followed by lunch vouchers (4.23) and supplementary pension insurance contributions (4.34). The other financial benefits, such as profit sharing (6.55), service vouchers (6.27) or employee loans (6.09), are not of interest to average employees.

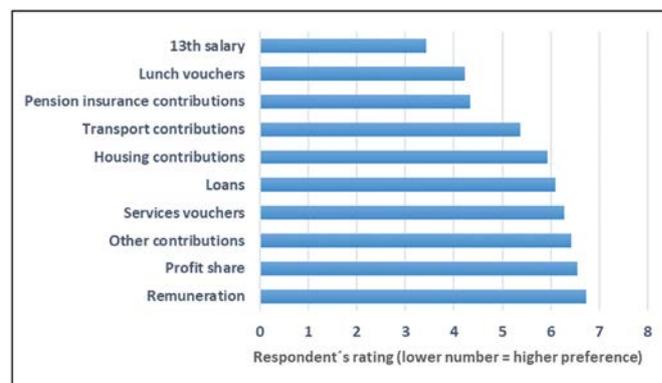


Figure 4. Financial tangible benefits

Subsequently, financial benefits were evaluated according to individual variables. Lunch vouchers are treated differently by employees who are satisfied (3.50), who rate them approximately 1.5 points better than employees who rated their satisfaction with five (very dissatisfied) (5.15). For the other variables, there was no difference at the significance level in the perception of meal lunch vouchers.

In terms of employee loans (6.09), there was a difference between employees in terms of the length of their work experience; it can be stated that for employees with work experience longer than 31 years (4.50), loans are more important by 46 % than for employees with work experience up to 5 years (7.31).

Services vouchers are generally not among the most popular financial benefits (6.27); statistically significant differences can be observed in terms of gender – men (6.79) and women (5.74), where women are obviously able to value services vouchers more than men. In case of adding age, in which statistical differences were observed too, it can be stated that they are the fourth most popular financial benefit for women under the age of 30 (4.92). Whereas men aged 51-60 (7.84) perceive them as one of the least popular benefits. Table 2 shows the importance of service vouchers in terms of employees' age and gender; there is a greater importance for young employees than for employees aged 51-60 years.

Overall, the biggest differences in the perception of financial benefits are in employee loans in relation to work experience length, and in services vouchers between young women and older men. The 13th salary (3.43) is considered the most important benefit without any influence of the variables. It is followed by meal lunch vouchers rated by satisfied employees (3.50) and

supplementary pension contributions rated by employees working for more than 31 years (3.75). Profit sharing was the least popular for employees with 3 children (9.00), followed by remuneration rated by workers over 61 years of age (8.00), services vouchers rated by men aged 51-60 (7.84) and loans rated by employees with less than 5 years of work experience (7.31).

With regard to the relation of financial benefits to the age of employees, the 13th salary is the most popular among almost all the groups (3.7). It is second only for groups 51-60, 61+ years, where meal lunch vouchers are considered the most popular (3.4). At the same time, both groups, in contrast to younger groups of employees, show an emphasis on supplementary pension insurance. The youngest group of up to 30 years of age most appreciates, in addition to the 13th salary, paid overtime – there is a low influence of the family and a greater influence of financial rewards.

Tangible benefits

In agricultural companies, a car is the most popular tangible benefit (2.78), followed by a mobile phone or tablet PC (3.36) and a laptop (3.62). On the other hand, employees in agriculture favor discounted purchases (4.74) and birthday gifts (5.07) the least, as shown in Figure 5.

A car as a benefit came out as the most popular among all employees, and gender appeared as statistically significant there. Men appreciate this benefit more (2.36) as compared to women (3.21), which represents a difference of almost 0.9 points. Discounted purchases as a benefit also showed the effect of gender. Here, however, women (4.48) demand this benefit by 0.5 points more than men.

Table 2. The importance of services vouchers in terms of age and gender

	Age				
	Up to 30 years	31 - 40 years	41 - 50 years	51 - 60 years	More than 61
Man	5.97	6.68	6.49	7.84	7.00
Woman	4.92	5.62	5.43	6.78	5.94

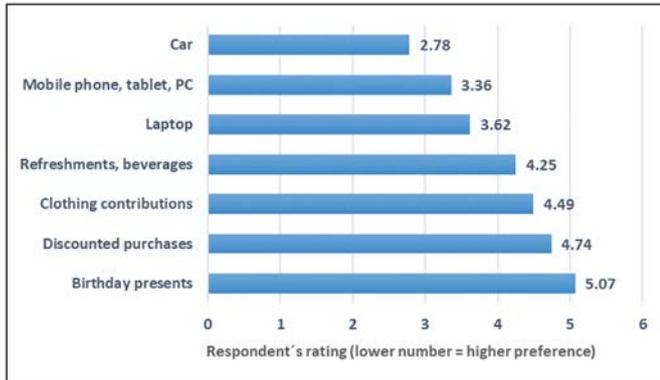


Figure 5. Tangible benefits

The second significant benefit (mobile phone, tablet PC) showed statistically different responses according to employees' marital status and their job satisfaction in their companies. It is most needed by single workers (2.81), by 0.5 points more than married employees and even by 1.1 points more than divorced employees. According to satisfaction, this benefit is perceived better by those who are very satisfied on the scale (2.84), it is appreciated the least by those who are very dissatisfied at work (3.75).

DISCUSSION

Benefits have been studied similarly in a number of studies mentioned below, but the main benefit of this paper is research focused only on agricultural companies, where no similar research has been carried out to date.

The survey of NN insurance company and the Confederation of Industry of the Czech Republic (NN, 2015) has pointed to the trend of an increasing number of employee benefits provided by organizations. The studies of Vidal-Salazar et al. (2015) confirm that in the current turbulent business environment, organizations seek more and more competitive, innovative and creative remuneration schemes. Urbančová (2017) identifies and evaluates important factors influencing the area of employee remuneration and benefits offered by organizations (402) in the Czech Republic. Zimermanová (2010) researched 77 Slovak companies and evaluated various types of rewards.

Watson et al. (1996) investigated the relationship between job satisfaction levels and the remuneration of non-owner managers employed by a sample of 97 UK small and medium-sized enterprises (SMEs), where the relationship between job satisfaction and physical equipment (laptop, mobile phone, tablet PC) was proven in the same way as in this research. It is also important to realize that in agriculture, 88.2% of employees feel satisfied with their work and working environment in general. Rue and Byars (2003) include remuneration and benefits in the factors influencing job satisfaction and highlighted the differences in gender attitudes to each benefit, which is in line with benefits such as a car, language courses and services vouchers; for all these benefits, statistically significant gender differences were demonstrated. According to Pratheepkanth (2011), there is a positive relationship between rewards and motivation. The argument that higher pay increases do not increase job satisfaction is explored in a study by Bhakta and Nagy (2005). Boehm and Lyubomirsky (2008) concluded that rewards have the potential to promote job satisfaction. Kehoe and Wright (2013) conducted statistical tests and found a significant relationship between reward systems and performance recognition, as well as with motivation and job satisfaction in relation to the profit of the company, where this factor was rated as significant. This could not be proved in the research because ranks with a value of 6.5 rank among the insignificant factors in all the studied groups. Sarwar and Abugre (2013) analyzed the impact of rewards on the job satisfaction of service industry employees. They found a positive impact of job satisfaction on employee performance and concluded that an adequate reward system maximizes the job satisfaction, leading to an increase in efficiency and effectiveness of employee productivity. Various studies, such as Dewhurst et al. (2009), conclude that an adequate reward system is critical for employee motivation, both for managers and workers. These results diverged from research, as a number of factors have shown a significant difference between the perception of benefits from the point of view of workers, administrative personnel and managers. These factors include the following: a car,

meal lunch vouchers, overtime, homeworking or company canteen catering.

Previous studies have consistently shown the importance of pay and employee benefits for job satisfaction and motivation; however, current findings suggest that the effects of individual benefits differ across employee groups. The differences observed suggest that employees evaluate benefits not only in terms of their monetary value but also in relation to their relevance to specific job roles and daily work demands. In the agricultural context, tangible and practical benefits such as physical equipment, meals, or a company car may play a different motivational role than in other sectors, especially given the high overall job satisfaction reported by employees. These findings suggest that the motivational impact of remuneration systems depends less on the presence of specific benefits and more on their alignment with the real needs and responsibilities of different employee categories.

In the context of promotion, the result may seem surprising, as it is generally assumed that younger employees place greater emphasis on career progression. However, in the agricultural sector, several factors may explain this finding. Agricultural enterprises are typically characterized by relatively flat organizational structures and limited formal promotion opportunities, which may reduce the perceived attractiveness of career progression, particularly for younger workers. They may, on the other hand, prefer immediate and tangible benefits such as income stability, work-life balance, or flexible working arrangements. Furthermore, promotion in agriculture is often associated with increased responsibility, administrative burden, and longer working hours, rather than greater autonomy or intrinsic motivational factors, which may further reduce its attractiveness. This finding is in line with recent literature, which indicates that younger generations increasingly prefer flexibility, personal well-being, and work purpose over traditional hierarchical career paths (Anandita et al., 2025; Pathirana et al., 2025).

The results in the areas of meal vouchers and supplementary pension contributions can be explained by employees' different priorities at different phases of the work and life cycle. Satisfied employees may perceive meal vouchers as a practical, immediately usable benefit that supports their everyday comfort, which is consistent with evidence showing that tangible, short-term benefits are valued differently across employee groups and can positively influence satisfaction and retention (Masso et al., 2023). For employees with long experience, the importance of benefits oriented towards long-term financial security, in particular contributions to supplementary pension insurance, naturally increases; this aligns with research indicating that older employees tend to place relatively greater emphasis on benefits associated with long-term stability and reward structures compared to younger workers (Kollmann et al., 2019). The findings thus confirm the need for a differentiated remuneration system based on the age, length of experience, and life situation of employees.

The higher preference for a company car among men in the agricultural sector may be related to a combination of occupational, social and cultural factors. Men may more often hold positions in this sector associated with a higher degree of mobility, field work or operational responsibility, where the car is perceived as a practical work tool rather than just an employee benefit. At the same time, the influence of gender-based socialization patterns cannot be ruled out, within which a car may be associated with a higher degree of autonomy, flexibility and work status for some male employees, which may contribute to its higher evaluation compared to women, as suggested by research documenting gender differences in job attribute preferences and the valuation of externally oriented work-related benefits (Burbano et al., 2024; Mihálik and Matejková, 2022; Seehuus, 2021).

The wage policy, in general, should be different in every organization; on the other hand, it is necessary that this area is given sufficient attention and care in all organizations. The set parameters of a remuneration sys-

tem must be adjusted regularly and adapted to changes, which is confirmed by the research of van der Meer and van Veen (2009).

It is essential to start adapting the reward and benefit system for the younger generation, as pointed out by Heřmanová et al. (2024), as it has been found that the younger generation will value benefits such as holidays or time off the most. Therefore, businesses in agriculture should start to adapt to the changing conditions.

In general, however, there is a need for change in the organization of farms to improve the remuneration and benefits system. One such possible change is the involvement of employees in the decision-making process, which is proving to be an important factor in motivating them and possible benefit. Other important benefits are a good pension scheme, job security, and recognition of staff (Mani and Manida, 2020).

Despite its benefits, the research conducted on employee remuneration in agriculture in the Czech Republic contains several barriers and limitations that need to be mentioned. One such barrier is the scope of the research sample. The study draws data from 272 respondents across 97 agricultural enterprises, which may not be enough for the entire agricultural sector in the Czech Republic. It is also important to point out the research's geographical limitation, which restricts its transferability to other countries, as they may differ significantly not only in economic but also in cultural conditions in a fundamental way. A methodological limitation that should also be mentioned is the use of statistical methods, which, despite their sophistication and quality, may sometimes show certain inaccuracies and distortions in data interpretation.

In terms of future research, it is worth mentioning the possibility of expanding the studied variables to include additional factors and characteristics that may influence the perception of remuneration, such as personal attributes, cultural values, or the specific nature of the work. It would also be beneficial to focus on comparative analyses, whether between different sectors within the primary industry or between regions, as there are likely to

be differences in the labor market and wage levels. There are other methods for measuring preferences (e.g., the AHP method) that could be used in future research to provide a deeper, more detailed assessment of employee benefit preferences. Furthermore, future research could explore generational differences in the perception of employee benefits.

CONCLUSIONS

The main objective of the paper was to evaluate the reward of employees working in agriculture in the Czech Republic and make suggestions and proposals for effective forms of benefits for the employees according to various factors (e.g. gender, age, work position). The remuneration of employees is now a complex strategy that will, of course, first and foremost reflect the company's economic situation and the company's ethical approach to its employees, its values, and its long-term development. The agricultural sector is very specific; it is particularly dependent on natural conditions and the cyclical nature of the year, and requires significant physical and mental resilience of employees. This is the primary reason for the remuneration system in this sector of the economy to take into account and reflect not only the actual work performance or the acquired qualifications of the staff but also the workload, the work environment, and, of course, the motivation to stay in the sector itself, as it is still unfortunately not perceived as attractive. It is important to realize that the preferences of employees may vary depending on the period of the economic cycle, and as some literature suggests, for instance, organizations usually report higher satisfaction during boom periods (Sánchez-Sellero et al., 2017).

Remuneration of employees has been a much-discussed topic recently. Global economic, social, demographic, and technological changes are transforming the nature of work, necessitating innovation in employee benefits practices (Roberts, 2001). A well-designed remuneration system, including the employer's attitude towards their employees, is an important factor that increases the performance of human capital. A remuneration system itself should be simple and clear so that it

can be communicated on all employee levels and understood by all employees (Young and O'Byrne, 2000). The ability of managers to obtain employee satisfaction with rewards is a complex process. Indeed, it is a function of several related factors which any manager who intends to achieve must critically study to be able to positively implement.

Currently, not only financial or benefit components are perceived as remuneration, but also other characteristics of the organization, such as the organizational culture expressed in the quality of leaders and management style, working environment, job content and career opportunities, the organization's reputation, development and training opportunities, etc. are taken into consideration, which is confirmed by the research of Schlechter et al. (2015) and by Scheuerlein and Chládková (2022). In agricultural and food processing companies, there are often also rewards for employees in the form of products, for example, in the brewing industry, beer is a common benefit (Savov and Szarková, 2022). It is important to choose a remuneration system so that it leads to efficient use and improvement of the performance of human capital. It is therefore necessary to establish remuneration systems that reflect, in particular, the needs and wishes of employees concerning their gender and position. Measures to improve employee motivation would then consist of categorizing employees and selecting an appropriate stimulation tool (Urban, 2007). Each employee has their individual preferences for rewards. Employees in lower and blue-collar jobs appreciate financial benefits to meet their basic physiological, safety and security needs. Conversely, workers in managerial and supervisory positions, who mostly have their basic needs catered for, appreciate praise, recognition, promotion and the possibility of self-fulfilment.

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