



**RESEARCH ON THE SALARY INCENTIVE MECHANISM OF
GT COMPANY**

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**RESEARCH ON THE SALARY INCENTIVE MECHANISM OF
GT COMPANY**

Thematic Certificate

To

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This Independent Study has been Approved as a Partial Fulfillment of the Requirement
of International Master of Business Administration in International
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ABSTRACT

The objective of this study was to survey the satisfaction level of compensation characteristics for front-line staff at GT Catering Management Co., LTD. compared to other positions and to solve the performance salary issue to ensure employee team stability and enhance the core competitiveness of enterprises by developing the incentive system. The results found were related to compensation theory at home and abroad. Using the relevant theoretical knowledge of salary, combined with the interview results and the salary satisfaction of front-line employees' survey, the existing front-line employee compensation system of GT Company was analyzed using mixed methodology. The quantitative primary used data from a questionnaire to analyze satisfaction with compensation. The qualitative utilized secondary data from the company to survey job analysis and evaluation solutions. The results found that the front-line staff of the company in the compensation system were at a low level of satisfaction with every prospect of compensation in the company. For future growth and development, the outcome would depend on optimizing the salary system of front-line employees from the aspects of salary structure, post salary, performance salary, and a welfare plan. Aline it with the environment of high-quality development of group meal enterprises. This would effectively ignite the enthusiasm of front-line employees, improve work efficiency, and ensure the quality of service and food quality. Then, to a certain degree, improve the service and management level of group meal enterprises.

Keywords: compensation system, optimization, evaluation, human resource management, salary



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Yin Huagen

2023



DECLARATION

I, Yin Huagen, hereby certify that the work embodied in this independent study entitled “Research on the salary incentive mechanism of GT company” is result of original research and has not been submitted for a higher degree to any other university or institution.


Yin Huagen

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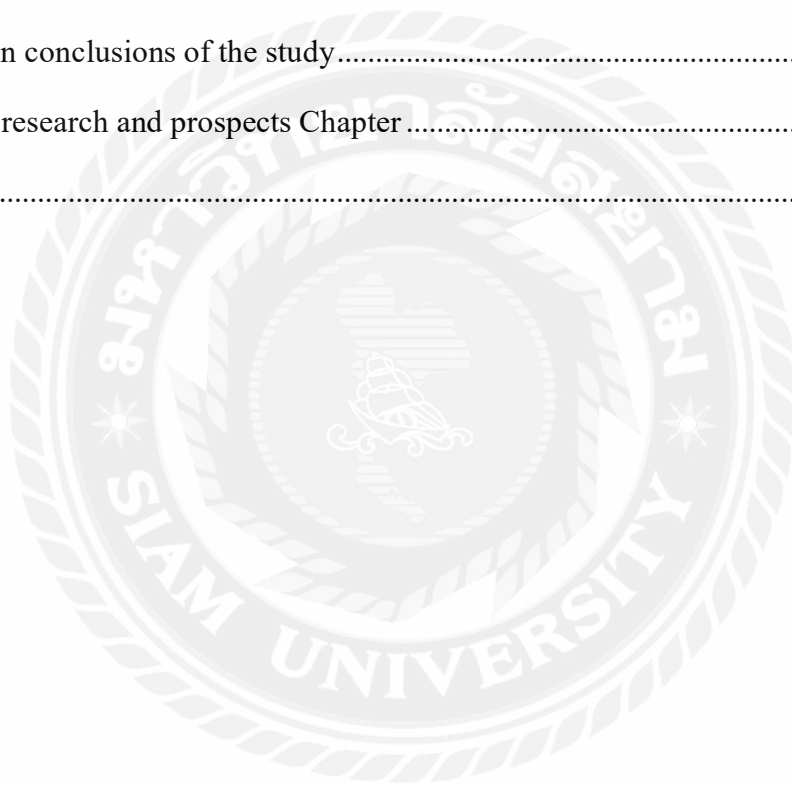


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Chapter 1 Introduction

1.1 Research Background

In recent years, the "group meal" market, large enterprises, and canteen outsourcing, which are hot by the massive demand for working meals, as the seductive "gold ingot" in the catering market, have begun to attract the attention of the industry due to its large scale and fast growth. Currently, the number of group meal enterprises in China has exceeded 100,000 (Zhou, 2020). During the epidemic, society welcomed group meal enterprises for distribution safety. With the continuous expansion of the business scope of group meal enterprises, the operation capacity of small group meal enterprises has gradually improved. The operation scenarios of group meal enterprises are diversified, focusing on diversified development. With its large scale and fast growth, the group meal market has quickly become the blue ocean market of capital focus. Currently, the number of group meal enterprises in China has exceeded 100,000, and the competition in the industry is fierce. In the diversified development of group meal enterprises, the frontline employees working in each project department are the fundamental objects to ensure the quality of service and food products. A scientific and reasonable salary system is essential in attracting and retaining talent (Liu, 2018).

At present, more than 90% of group meal enterprises are increasing the number of business projects, and small group meal enterprises are expanding to the medium scale. China Institute of Commerce and Industry predicts that the group meal market in China will exceed 2 trillion yuan in 2023, and the market competition is fierce. Quality service and delicious food are the keys to the success of the group meal enterprises, and the frontline staff is the key object to ensure the quality of service and food quality. Suppose there is no perfect incentive mechanism to stimulate employees' potential. In that case, problems such as a high staff turnover rate and low efficiency will further affect the quality of service and meals. How to effectively motivate employees, do people-oriented, ensure the quality of service and food quality, and then improve the service level and management level of group meal enterprises, which is particularly important for the development of enterprises (Lan, 2019).

GT Catering Co., Ltd., as a small group catering enterprise, how to achieve more significant development in the fierce market competition, to attract, retain and motivate talents is the top priority. The paper's primary research in the current outbreak under the impact of the market economy environment, using the compensation theory of fair theory, sharing theory, efficiency theory and, demand hierarchy theory, double factor theory, analyzes the current salary system, the optimization of GT catering co., LTD., a line staff salary system, to improve incentive effect, fully mobilize employees to work

enthusiasm and creativity, realize a line staff stability, the organic combination of employee development and enterprise development, motivate frontline employees into the company development, improve enterprise competitiveness, to the future growth with the continuous progress of The Times, the salary management is also constantly developing. Combined with the analysis of a large number of research results, we can come to the conclusion that the enthusiasm of employees is crucial to promote the development of the enterprise economy. Overall, the research on salary theory and systems are comprehensive and rigorous. The approach is applied to practical cases, which can pay attention to summarizing experiences in enterprises' actual operation and management. However, the academic circle pays more attention to the salary management of personnel at the management level and less research on the salary management of frontline personnel of enterprises, such as frontline service personnel, technical personnel, and marketing personnel. Scholars also have rich research on salary systems and incentive countermeasures for frontline catering employees, which has contributed to the salary research. However, there is still a lack of research on salary systems specifically for frontline employees of group catering enterprises, which needs to be studied (Terpstra, 2003).

1.2 Research Problems

The paper mainly researches the current outbreak under the impact of the market economy environment, how to optimize the GT catering co., LTD. frontline staff compensation system to improve incentive effect, fully mobilize frontline staff work enthusiasm and creativity, a line staff stability, the organic combination of employee development and enterprise development, motivate frontline employees into the company development, enhance enterprise competitiveness, form the benign advance to the future enterprise development (Ja & Yang, 2013).

1. Find out about individual satisfaction in the incentive management of GT Restaurant Management Ltd.
2. Analysis of the problems existing in the current salary management system of GT Catering Management Co., Ltd.
3. How GT Restaurant Management Limited can improve and optimize its payroll management system.

1.3 The Objective of the study

The frontline employees of group catering enterprises are an essential group in ensuring the enterprises' service quality and food quality. Combined with the

development strategy of the company's catering enterprises, the salary system of the frontline employees of GT Catering Co., Ltd. is optimized and designed to achieve the following goals:

1. Understand the level of satisfaction in any of the compensation characteristics in GT Catering Management Co., LTD.

2. Solve the performance salary to ensure the staff team's stability.

3. Enhance the core competitiveness of enterprises by giving suggestions to improve the incentive system.

1.4 Scope of the study

Through the analysis of GT catering co., LTD., human resource management is focused on compensation management and a survey on frontline staff compensation level. The study explores the rank of staff satisfaction and compares it with the local industry staff salary level. It also analyzed the problems of GT catering co., LTD., compensation system, and reason, mainly compensation structure is unreasonable and defined with performance pay incentive effect, which is not apparent. Problem-oriented, combined with post analysis and evaluation, salary structure optimization design, salary level, performance compensation, welfare, etc., the GT catering co., LTD., optimization design of frontline staff salary system, including compensation structure redesign, increase the elemental salary composition, optimize post salary design, adjust performance salary, improve the welfare system, etc., and from the perfect human resource management system, establish a scientific performance appraisal system, carry out comprehensive training communication measures to ensure GT catering co., LTD., the implementation of frontline staff compensation system optimization scheme (Zhang, 2021).

1.5 Research Significance

As an essential part of the human resource management system, compensation management is the most concerned content for senior managers and all employees. It is directly related to the effectiveness of the enterprise's human resource management and impacts the enterprise's overall performance. A flexible and effective compensation system plays an essential role in motivating employees and maintaining the stability of the staff. A scientific and reasonable salary system can protect the fundamental material interests of employees, make employees feel fair and cared for, further stimulate the work enthusiasm of employees, and promote the enterprise's development while improving the enterprise's operating efficiency (John, 2002).

The work content and work intensity of group meal enterprises are different from those of public catering companies, and there are specific differences in the employment form and work content. The research on the salary system of group meal enterprises is not perfect. Paper through the study of the enterprise development and combining line staff personal interests, the pay-related theory applied to enterprise actual management further optimizes the design of the compensation system, realizes the improvement of group meal enterprise human resource allocation efficiency and group meal industry competitiveness, promote the development of group meal enterprise employee compensation system and perfect (Liu, 2020).



Chapter 2 Literature Review

2.1 Compensation and compensation system

2.1.1 Remuneration related concepts

Compensation originates from western management, which refers to the remuneration employees pay for a certain amount of time, including monetary income and various forms of welfare treatment. The structure of compensation has multiple characteristics, i.e., basic compensation, performance pay, allowance, welfare, and bonus. In addition, the primary forms of compensation are stock options, growth opportunities, employee training, honor, working environment, and so on. Compensation is essentially a value exchange relationship. From an economic point of view, compensation is the price of labor, which is a factor of production. Its role is to allocate the labor force, especially scarce human resources with specific knowledge, skills, and experience, to various uses through the market. For enterprises, compensation, and human resources are the first factor for enterprises to win advantages in market competition and achieve strategic development goals. Compensation management is the core and focus of human resource management. Salary also regulates the evaluation of occupation and type of work, the desire, and the direction of employment (Wang, 2017).

The compensation system is also the salary rating system. The main types of the current compensation system are (a) post-based salary system, and it is necessary to conduct an in-depth analysis of the position, get the position value, and then set a reasonable salary according to the work. (b) a skill-based compensation system; the core of a skilled compensation system is that employees can get their salary level, which is usually linked to their skill level. (c) The ability-based compensation system refers to the compensation system in which the company pays employees' basic salary according to their performance and behavioral ability. (d) performance-based compensation system, it will directly link employee performance and compensation, according to the employee's personal performance pay payment or bonus, encourage efficient employees to maintain and create higher and better value, and encourage low-efficiency employees through their efforts to obtain a higher level of wages or leave the enterprise to be more suitable for their work (Lawler, 1971).

2.2 Salary theory

2.2.1 Fair theory

The fairness theory holds that individuals are concerned not only with the absolute value of remuneration but also the relative value of remuneration. Employees always compare their inputs and outputs with the information and outputs of others.” Fairness” is the balance between employee commitment to work and work outcomes. According to Adams' theory of fairness, the fairness of compensation distribution generally consists of three levels (Wu, Wang & Xie, 2006), as shown in Table 2-1:

Table 2-1: Adams' theory of fairness definition

Administrative levels	content
External fairness	The feeling of fairness compared with the remuneration of similar personnel in the same industry or other companies in the same region
Internal fairness	The feeling of fairness compared with the remuneration of employees with equal relative value in the enterprise
Self-fairness	The fairness of employees comparing their remuneration level with that of employees who have similar jobs and similar qualifications and performance

2.2.2 Share the salary theory

According to the shared wage theory, the fundamental drawback of the traditional capitalist economy lies not in production but in distribution, especially the employee compensation system. It advocates that employees' income is linked to the profit of the enterprise, and the salary or part of the wages of employees is linked to a specific production index of the enterprise, that is, profit sharing. This is not only in the interests of enterprises but also helps to reduce costs, increase employment, expand production, and drive economic prosperity (Wang, 2010).

2.2.3 Efficiency and wage theory

Efficiency wage refers to the salary level that a company pays higher than the prevailing wage rate. The basic assumption of efficiency wage theory is that above-market wages will weaken the lazy motivation of employees and bring benefits to the enterprise by attracting high-performing employees who are reluctant to leave. The efficiency wage theory negates the assumption that the enterprise, as the labor demand side, must determine the company wage level according to the current wage rate in the market economy and points out that paying higher wage rates may produce some management advantages (John, 2002).

2.3 motivation theories

2.3.1 Hierarchy of needs theory

It was first proposed by the American psychologist Abraham Maslow in 1943. Maslow's hierarchy of needs theory:

Maslow's hierarchy of needs theory is based on three fundamental assumptions.

1. If people want to survive, people's needs affect their behavior. Those that are not met can stimulate people's behavior, while those that have been completed are more difficult to stimulate people's behavior.
2. People's needs have a particular order according to their importance and hierarchy, often from the most basic survival needs to the more complex spiritual needs.
3. Only after people's needs at a certain level are met will they pursue a higher level and rise step by step, becoming the internal driving force to continue their efforts.

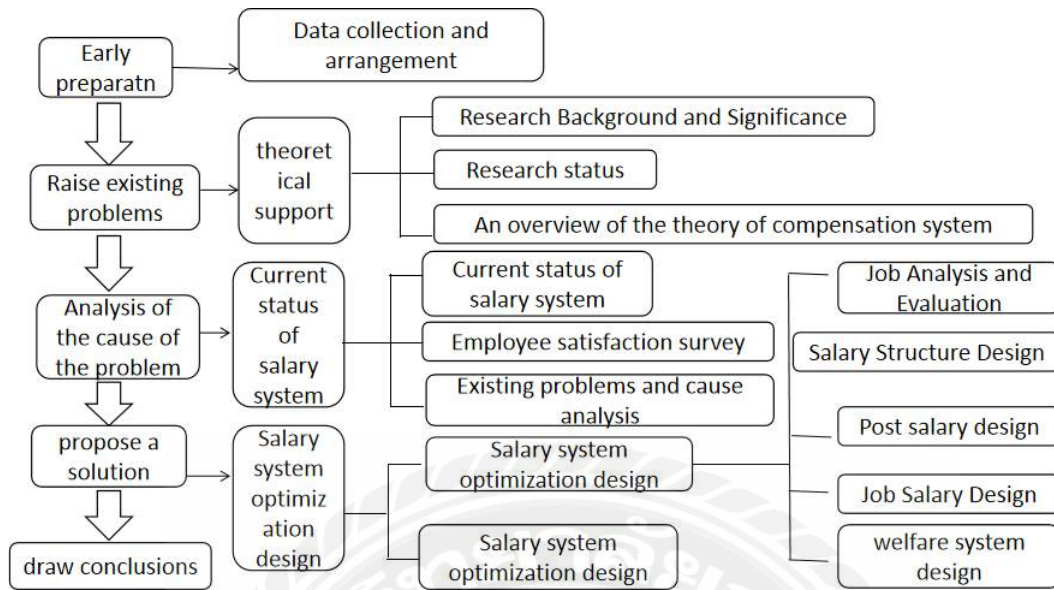
Understanding the needs of employees is an essential prerequisite for the application of the needs hierarchy theory to motivate employees. Managers should regularly conduct research in various ways to find out what the unmet needs of employees are and then give targeted incentives (Maslow, 2016).

2.3.2 Two-factor theory

Two-factor theory holds that people's motivation to work in enterprises is mainly divided into two categories: incentive factors and healthcare factors. The factors that can satisfy and motivate people are called the satisfaction factor, namely the incentive factor, while the factors that quickly cause people to produce opinions and hostile behavior are called the dissatisfaction factor, namely the health care factor. Healthcare factors can only eliminate people's dissatisfaction but will not bring satisfaction. Only incentive factors can bring people joy (Hertzberg, 2016).

2.4 technology roadmap

Figure 2-1 technology roadmap (author own, 2023)



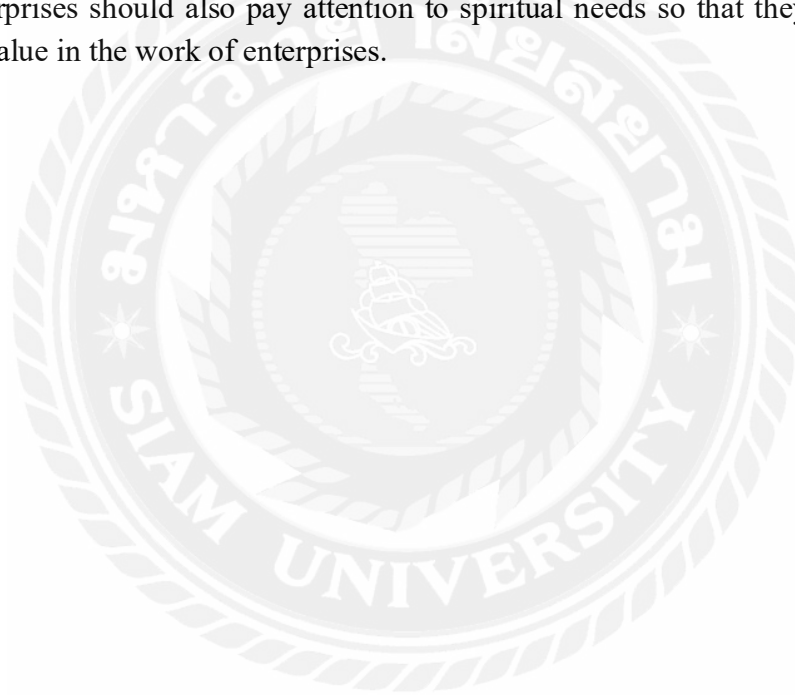
2.5 Salary management-related research

As an essential part of enterprise operation, more and more domestic and foreign scholars have promoted it to the level of enterprise strategy. At the same time, they have also conducted in-depth research on its fairness and other contents. Xiaoyi (2006) proposed that the right of enterprise salary management will promote the work enthusiasm of employees and improve their loyalty to the enterprise. Yan (2019) suggested that in the salary design of small and medium-sized enterprises, the first step should be post-analysis based on the business objectives, clarify the responsibilities of each position, and the difference of job difficulty so as to make different places comparable and ensure the fairness of salary. Secondly, according to the market salary level and the actual situation of the enterprise, different salary levels and fixed floating part proportions are selected.

Yilong (2010) put forward five principles of salary design: fairness principle, competition principle, incentive principle, economic principle, and legal principle. Na (2018) believes that the salary structure directly affects the work stability of employees, and attention should be paid to the payment of welfare and incentive salary. Tian (2019) proposed that catering enterprises should increase the non-economic salary in the salary design according to the actual situation so that employees can give full play to their autonomy, give specific independent decision-making power, smooth promotion channels, increase praise, strengthen care, etc., so as to prevent the loss of employees. Qing (2021) believes that the compensation and welfare system is the enterprise human resources.

2.6 Research on an incentive mechanism

Lencioni (2010), in the book why he was not satisfied: satisfy the three golden rule, to make employees happy and spontaneous at work to create high production efficiency, human resource management must make employees pleased as the goal, improve employee satisfaction, enterprises can create a rival cannot copy the human resources advantage. Proper motivation can make employees' work full of passion and happiness so that the enterprise team can gather together and play a great power. Jalili and Chao (2013) According to the results of exploration, the incentive effect of many small and medium-sized enterprises in China in the current stage is not ideal, which is because the enterprise incentive is not sound enough, and their own positioning and development level are insufficient. Based on the research results of other scholars, we can see that incentives should be differentiated and applicable and provide them with feasible incentive mechanisms and development platforms. In addition to meeting material needs, enterprises should also pay attention to spiritual needs so that they can realize more self-value in the work of enterprises.



Chapter 3 Research Methodology

The salary satisfaction survey of GT Catering Co., Ltd. mainly adopts the questionnaire survey method in quantitative research method. We use data from two primary sources. First, salary perception comes from GT Catering Co. The company allows current or former employees to get information about salaries and companies' interview processes in exchange for a review of their current or former employer. The reviews contain two main parts as follows:

- (1) Salary satisfaction such as personal satisfaction, company welfare, compensation system satisfaction in frontline employees with outlook and an overall rating; and
- (2) a written review of problems existing in the frontline employee compensation system

Questionnaire survey method: The questionnaire was conducted from five variables: job position, company salary structure, company salary level, performance salary, and welfare. A mature scale with high reliability was used to design the questionnaire. The main contents of the questionnaire are as follows: first, the working years, position, and education level of the respondents, and the evaluation of the current job position, company salary structure, company salary level, performance salary, and welfare. At the same time, open questions are set up to solicit opinions and suggestions on the improvement of the company's current salary system.

The salary scale design with salary perception is the compensation and benefits star rating from GT Catering Co., Ltd averaged the company policy and job rank. Aggregating the rating provides a measure of the average perception of compensation among employees at the frontline employee. This is especially relevant for us, as we cannot connect the staff rating with other work on a specific division, and some pay attitudes are shared in the community of people who work together. The study used a sample of 118 staff in GT Catering Co., Ltd with a purposive sampling method to scope the selection of salary-employed individuals.

Chapter 4 Finding

4.1 Analysis of survey results

A total of 124 questionnaires were issued in this salary satisfaction survey, and the survey coverage rate was 89.21% of the total number of frontline employees of GT Catering Co., LTD. 120 questionnaires were recovered, and the recovery rate was 96.77%, among which 118 were valid questionnaires, and the effective questionnaire rate was 98.33%. The salary satisfaction of the frontline employees of GT Catering Co., Ltd. was investigated through personal satisfaction, salary system, benefits, and the other four parts, and Table 3-3 is an analysis and summary of the survey results. The interview was conducted with the personnel director of the company and the three former frontline employees, and the interview process was not disturbed by the outside world.

1. Survey and analysis of personal satisfaction of frontline employees

Table 4-1 Personal Satisfaction Survey and Analysis Form of Frontline Employees (Unit: %)

question	Very satisfied	satisfied	indeterminacy	discontent	Very dissatisfied
Are you happy with your current income	5.08	13.56	16.95	50.85	13.56
Whether you are satisfied with your income compared to your position	5.08	15.25	38.6	29.5	11.57
Whether you are satisfied with your current income	3.39	16.95	51.6	24	4.06
Whether you are satisfied with your income in terms of the salary level in your region	6.78	13.56	19.1	46	14.56
With your own working ability and level, whether you are satisfied with their income	5.08	18.64	6.9	57	12.38
Are you satisfied with the timeliness of the company's monthly compensation payment	33.9	50.85	13.4	1.85	0.0
Average rate	11.862	25.762	29.31	41.84	11.226

According to Table 4-1, the most satisfying aspect for frontline employees is the timeliness of the company's salary payment, with a dissatisfaction rate of 41.84%, which shows that the company can implement the salary payment in accordance with specific rules and regulations on time. The remaining several satisfactions are below 30% that GT catering co., LTD., a line employee compensation of personal satisfaction and low company compensation reflects the following problems: the company overall compensation level is low, different project department with position staff pay gap is more extensive, in the same industry talent competition salary level lack of competitive advantage.

This was shown most frontline employees have no satisfaction with their salary level. The perception toward to result showed they were discontent at 41.84% and less of the group dissatisfied at 11.23%, which means most of the group made a design that they feel dissatisfied with company compensation.

The three former employees interviewed all said that the biggest reason for their resignation was that the salary level of the company was low compared with that of the competitive enterprises in the same industry. Therefore, they joined competitive enterprises after leaving to obtain a higher salary. The personnel person in charge of the company interviewed said that in order to control the labor cost, the compensation paid by the company is indeed not competitive compared with the competitive enterprises.

The salary satisfaction of frontline employees was analyzed from the perspective of positions, as shown in Table 4-2.

Table 4-2 Survey and Analysis Table of Frontline Employee Compensation System Satisfaction (Unit:%)

station	remuneration satisfaction
Frontline management personnel	66.67
Director	51.67
Kitchener	16.95
Other service personnel	3.38

2. Survey and analyze the satisfaction of the salary system. The survey results of the pleasure of frontline employees with the salary system are shown as follows;

Table 4-3. Survey and analysis of satisfaction with the compensation system of frontline employees (unit:%)

question	Very satisfied	satisfied	indeterminacy	discontent	Very dissatisfied
Are you happy with the company's current compensation system	3.39	13.56	25.42	42.37	15.26
Are you satisfied with the fairness of the company's current compensation system	1.69	11.86	15.25	42.37	28.83
Are you satisfied with the structure of your current compensation package	5.08	11.86	16.95	50.85	15.26
Are you satisfied with the company's performance appraisal mechanism	8.47	11.86	28.83	37.29	13.55
Are you satisfied with the company's opinion collection work on the salary system	5.08	11.86	18.64	45.76	18.66
Average rate	4.74	12.2	21.018	43.73	18.31

As can be seen from the descriptive analysis in Table 4-3, This was shown most frontline employees have no satisfaction with their salary level. The perception toward to result offers they are discontent at 43.73%, and less of the group in on very satisfied at 4.74%, which means most of them feel dissatisfaction with company compensation. Frontline employees have low satisfaction with the salary system and fairness of GT Catering Company, not with the salary structure and with the calculation method of performance salary. Therefore, the attraction for excellent catering workers is not high, and the incentive effect on frontline employees is limited. In addition, GT Catering Co., Ltd. did not fully solicit opinions and suggestions from frontline employees when formulating the salary system and failed to fully reflect the attention paid to the views and recommendations of frontline employees, which also led to low salary satisfaction of frontline employees (Burton, Lydon, D’Alessandro & Koestner, 2006).

3. Survey and analysis of company welfare satisfaction

The survey results of the satisfaction of frontline employees on welfare are shown in Table 4-4

Table 4-4 Welfare Satisfaction Survey and Analysis Form of Frontline Employees (Unit:%)

question	Very satisfied	satisfied	indeterminacy	discontent	Very dissatisfied
Are you happy with the company's current benefits	3.39	8.47	15.26	50.85	22.03
Are you satisfied with the company's legal holiday system	20.34	54.24	13.56	5.08	6.78
Are you satisfied with the company's training mechanism	7.2	10.0	19.4	46.1	17.2
Are you satisfied with the form of company-paid leave	15.0	35.6	11.7	34.4	3.3
Are you satisfied with the company's five social insurance and one housing fund	16.1	40.6	22.2	15.0	6.1
Are you satisfied with the length of overtime work	3.39	7.2	22.2	34.4	32.81
Are you satisfied with the overtime pay standard paid by the company	11.7	35.0	20.0	21.7	11.7
Average rate	11.017	27.30	17.76	29.64	14.27

As can be seen from the descriptive analysis in Table 4-4, This was shown most frontline employees have no satisfaction with their welfare. The perception toward to result showed discontent at 29.64% and less of the group in the very satisfaction at 11.017%, which means most of them to feel dissatisfaction with company welfare.

Frontline employees have low satisfaction with the welfare system and fairness at GT. This can prove evident from the satisfaction level on previous tables that this company could not contribute the pride and commitment to frontline staff in the company. This must require an urgent solution to develop employee engagement.

4. Other salary issues

**Table 4-5 Survey and analysis of frontline employees on other salary issues
(Unit:%)**

question	Very satisfied	satisfied	indeterminacy	discontent	Very dissatisfied
Are you happy with the company's salary increase	2.2	5.0	16.7	53.3	22.8
Whether satisfied with the management's attention to compensation	1.1	2.8	9.4	61.7	25.0
Satisfied with the difference between salary levels	6.1	9.4	27.2	42.8	14.4
Are you satisfied with the promotion channels provided by the company	3.3	6.1	12.2	58.9	19.4
Average rate	3.18	5.83	16.38	54.18	20.4

As can be seen from the data statistics in Table 4-5, with the continuous growth of the company, the salary growth of frontline employees has not improved positively with the development of the company, so employee satisfaction is only 3.18%. In addition, the company's satisfaction with the salary increase is low, the salary level difference between frontline employees is significant, and the promotion channels of frontline employees are not smooth, leading to the rise in the turnover rate of frontline employees.

Through the above four compensation problem satisfaction survey, GT catering co., LTD., most of the project pay satisfaction is less than 20%, which is in line with personal staff satisfaction and other compensation problem two central satisfaction GT catering co., LTD. The current compensation system can not meet the needs of the further development of the company and the requirements of frontline staff, so need GT catering co., LTD. Optimize the compensation system.

4.2 Problems existing in the frontline employee compensation system of GT Catering Co., LTD

4.2.1 Problems with the compensation structure

From the perspective of the long-term and stable development of enterprises, the purpose of formulating a reasonable salary structure is to help enterprises to better adapt to the fiercely competitive external market environment. This will be directly related to whether the company can retain the excellent talents among its employees, attract exceptional external talents, and it can achieve long-term and stable development. The salary structure of the frontline employees of GT Catering Co., Ltd. is shown in Table 4-6:

Table 4-6 Ratio of salary structure of each position of frontline employees of GT Catering Co., Ltd

quarters	Compensation level (Unit: Yuan)	The proportion of personal wages in the total wages	The ratio of overtime pay in real wages	The balance of performance reward in real wages	Benefits as a percentage of real wages
food and beverage manager	5000-8000	60%	8%	20%	12%
Kitchener	5000-8500	60%	10%	18%	12%
director	4500-7000	55%	13%	19%	13%
help in the messy kitchen	3000-4000	63%	15%	12%	10%
Other employees	2800-3500	57%	20%	13%	10%

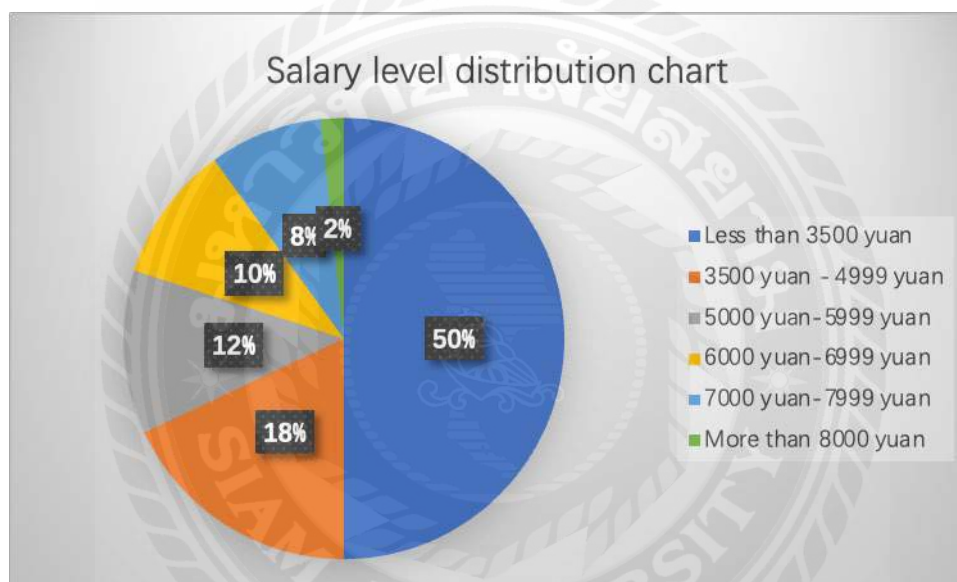
According to Table 4-6, the overtime pay of the frontline employees of GT Catering Co., Ltd. accounts for a large proportion of the total salary, reaching 20%, indicating that the basic income of these employees is low, and the increase of income is too much dependent on overtime. The salary of frontline employees of GT Catering Co., Ltd. consists of three significant projects: personal compensation (basic salary, post salary, overtime pay), bonus (total attendance award, performance pay), and employee welfare. The company's salary structure is relatively single, and the company has few welfare projects, which have no solid attraction for employees, and the incentive effect is not apparent. With the continuous development of the company, the project department is gradually increasing, and a large number of excellent frontline employees are urgently needed to devote themselves to the development of the enterprise. The

original salary structure cannot be recognized by the frontline staff. If the existing salary structure continues to be used, the stability of the frontline staff will not be consolidated and guaranteed, and the development of the enterprise will be limited.

4.2.2 The problem with pay levels

The salary level is directly related to the company's ability to attract and retain talent and is an essential factor in reflecting the external competitiveness of the enterprise. The distribution of frontline staff salary level of GT Catering Co., Ltd. is shown in Figure 4-1:

Figure 4-1 Distribution chart of compensation level



The salary level of GT Catering Co., LTD., below 3,500 yuan, is 50%, that below 5,000 yuan accounts for 68%, while the proportion of more than 8,000 yuan is only 1.7%. The overall salary level is not high. In contrast with the local industry enterprise compensation level, the author, after visiting research GT catering management co., LTD. As the center of nearby 18 catering companies, found GT catering co., LTD., a line staff compensation level ranked 15 in the 18 rankings, this leads to frontline employees for the company's salary level discontent, work enthusiasm affected, leaving tendency to increase. According to the personal satisfaction survey of frontline employees, the employee satisfaction rate in the same job satisfaction survey is 20.34%; in the salary satisfaction survey in the region, the employee satisfaction rate is 20.34%. According to the interview with departing employees, the main reason for their resignation is that the salary level is lower than that of competitors in the same industry. It can be seen that the current salary level of GT Catering Co., LTD.

The performance pay of GT Catering Co., Ltd. shall be extracted according to 10% of the monthly net profit of each project department and calculated and distributed according to the distribution proportion determined by different positions after extraction. Take the performance pay sheet in July 2021 as an example, as shown in Table 4-7:

Table 4-7 Performance payroll statement for July 2021

station	name	allocation proportion	Net profit in July * 10% = 56,211.41 yuan * distribution ratio
Project department manager	wang	0.1	5621.14
Kitchener	Liu	0.025	1405.29
Pasta director	zhang	0.02	1124.23
cooked wheaten food	Huang	0.0075	421.59
Service personnel 1	zhu	0.0075	421.59
Service personnel 2	xu	0.0075	421.59

4.3 Analysis of the causes of the frontline employee compensation system of GT Catering Co., LTD

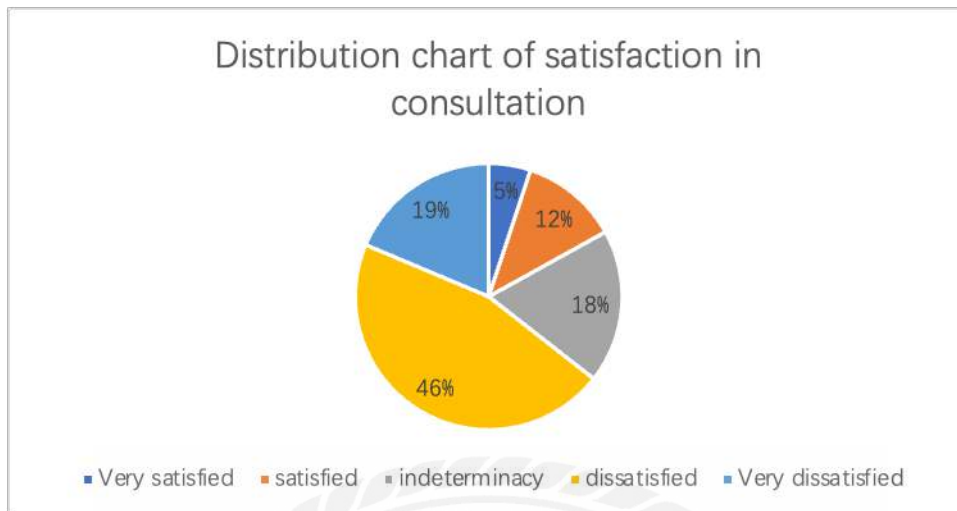
4.3.1 Lack of strategic orientation of compensation management

The original salary system of the company was formulated at the beginning of its establishment in 2014, and it isn't easy to adapt to the further development of the company. In order to attract and retain excellent employees on the front line of catering, it is necessary to optimize the salary system of GT Catering Co., Ltd.

4.3.2 Insufficient understanding of the needs of frontline employees

In the process of the development of enterprises, there are always all kinds of difficulties, especially difficulties in personnel management. Communication is the key to solving challenges. According to the analysis of the satisfaction survey results, the employees' satisfaction with the "work of soliciting opinions on the salary system" was low, and the employee's expressing "dissatisfaction" accounted for 45.76% of the total number of respondents participating in the questionnaire.

Figure 4-2 Distribution chart of satisfaction in suggestion consultation



The main reason for this problem lies in the lack of an effective superior and subordinate communication mechanism within the company. There is no opportunity and channels to respond to employees' demands, and there is a lack of appropriate media for suggestions on compensation. In addition, the company does not fully consider the needs of frontline employees when designing the compensation system, leading to resignation.

4.3.3 The performance appraisal mechanism of the company is not sound

There are three essential links in enterprise performance evaluation: one is to define the work, the second is to evaluate the performance, and the third is to analyze and provide feedback on the results. After the comparison of frontline staff, there is often an unfair feeling of "different pay for the same work," which violates the "theoretical principle of fairness." These factors directly lead to the low work enthusiasm and low work efficiency of frontline employees.

4.4 GT Catering Co., LTD. Frontline employee compensation system, optimized design

4.4.1 Optimize design principles

In view of the problems existing in the compensation system of group catering enterprises taking GT Catering Co., LTD. as an example, according to the strategic development direction and goal of the enterprise, it also provides a reference for the optimization of the compensation system of similar group catering enterprises. Therefore, we should optimize the salary system design for the group meal enterprises on the premise of following the following principles.

1. Principle of fairness related to justice theory that is invoked when judging the right of how some good is distributed. These norms are usually termed equity, equality, and need. Equity-based justice is rooted in the sense of proportion with the understanding that the outcomes individuals receive (remuneration, a corner office, or any other valued outcome) should be awarded in ratio to their inputs (Otake-Ebede, Sparrow & Wong, 2016).

2. Principle of the economy, which is connected to the agency theory, has been widely used in corporate governance research, but it does not adequately depict corporate governance in all contexts. The predominant model of corporate governance is a product of developed economies, where the institutional context lends itself to relatively efficient enforcement of agency contracts. In contrast, emerging economies suffer significant institutional changes and dysfunctional market systems, which result in the corporate governance mechanisms having relatively little institutional support (Su, Li & Li, 2010).

3. legality doctrine is the concept of employment-at-will doctrine based on an assumption of a lack of mutuality of obligation. Employment-at-will assumes an employee has a right to sever the employment relationship for a better job opportunity. In turn, employers cannot be bound to hire or retain an employee permanently. Under employment-at-will, either employer or employee may terminate employment when agreed upon by either party to do (Bohlander , 1986).

4.4.2 Optimize design ideas

Optimize the enterprise salary system by using salary and incentive-related theories. Combined with the actual enterprise to optimize the compensation structure, improve the compensation level, reasonably design its performance pays, etc., to improve the overall salary, enhance the appeal of enterprise compensation to employees, enhance the sense of belonging and acquisition, fully arouse the enthusiasm of the first-line employees for the service enterprise, actively into the enterprise development.

4.5 GT Catering Co., LTD. First-line staff compensation system optimization scheme

4.5.1 Post analysis and evaluation

Using scientific methods, the working ability, working responsibility, working intensity, working environment, and other factors of each position in the enterprise are evaluated to determine the relative value of each role in the enterprise and establish the

position value sequence accordingly. According to the actual situation of GT Catering Co., LTD., the element counting method is adopted to evaluate and score their positions, as shown in Table 4-8.

Table 4-8 Post evaluation and scoring table of GT Catering Co., Ltd

major factor	Correlation factor	weight	value
working ability	know-how	0.1	100
	Management difficulty	0.1	100
	Interpersonal relationship processing skills interpersonal, relationship processing skills	0.1	100
	Ability to deal with complex problems	0.05	50
Work responsibility	quality responsibility	0.15	150
	responsibilities of management	0.05	50
	Safety responsibility	0.05	50
	Cost control responsibility	0.1	100
rate of work	physical output	0.1	100
	Mental consumption	0.1	100
working condition	Daily risk factors	0.05	50
	Special risk factors	0.05	50
amount to		1	1000

The total post-evaluation score of GT Catering Co., Ltd. is 1000 points, and the ratio of working ability, working responsibility, working intensity, and working environment is 350:350:200:100, respectively. All frontline jobs of GT Catering Co., Ltd. are rated and ranked, and the score of each post level is shown in Table 4-9.

Table 4-9 Job Evaluation Score Table of GT Catering Co., Ltd

Job name	Assess the score	Job category
Restaurant manager of the Project Department	800	Administrative management
chef	850	Professional and technical category
Pasta director	800	Professional and technical category
help in the messy	520	Professional and technical category

kitchen		
cooked wheaten food	520	Professional and technical category
Other service personnel	280	Service assistance class

According to the results of the job evaluation score, combined with the size and nature of the enterprise, various types of salary are incorporated into several salary grades. According to the actual situation of GT Catering Co., LTD., the salary grade of frontline employees is divided into five stages, as shown in Table 4-10:

Table 4-10 Salary grade of GT Catering Company Limited

grade	Class A	two-level	three-level	level Four	The fifth level
Job value range	Under 300	301-500	501-600	601-800	801More than

4.5.2 Salary structure design

According to the relevant content of the level of demand theory, the revised employee salary structure divides the original salary into five items on the basis of retaining the original compensation composition items: basic salary, performance compensation, bonus, subsidy, welfare, and deduction. Including overtime pay in the basic salary and adding seniority fees to the basic salary is designed to protect the interests of senior employees, enhance the attractiveness of skilled employees and reduce the occurrence of departures. The company judges the length of service of employees according to the entry time, and the service fee of the unit increases in turn. Bonus items increase collective rewards, and other, and other subjects are mainly composed of a year-end bonus, quarterly award, good people and good deeds award, etc. Non-financial compensation items such as health examination and annual leave will be added to the benefits. In the subsidy, communication subsidies and transportation subsidies are added, and the deduction items include fines and deductions. The fines are the punishment for employees who are late, leave early, absenteeism, or intentionally damage the company's property, while the deduction is only for employees who ask for leave (Liu, 2 018).

4.5.3 Post salary design

According to the position analysis and evaluation, the relative value of each position of the frontline employees of GT Catering Co., Ltd. is determined as the basis for the post-salary design. When the post salary is redesigned, the overall salary level will be raised. According to the post level of the post evaluation, the post salary level

structure of the frontline employees of GT Catering Co., Ltd. will be changed from "three posts and three levels" to "six posts and five levels." See Table 4-11 for the adjusted post-salary table (Li, 2019).

Table 4-11 Job roll of GT Catering Co., Ltd

Salary level Post level		5	4	3	2	1	Applicable position
6	a worker at the productio n line	3800	3500	3200	2900	2600	Restaurant manager of the Project Department
5		3900	3700	3500	3300	3100	chef
4		3800	3500	3200	2900	2600	Pasta director
3		2900	2700	2500	2300	2100	help in the messy kitchen
2		2900	2700	2500	2300	2100	cooked wheaten food
1		2000	1900	1800	1700	1600	Other service personnel

4.5.4 Performance pay design

The performance pay of GT Catering Co., Ltd. shall be extracted according to 10% of the monthly net profit of each project department and calculated and distributed according to the distribution proportion determined by different positions after extraction. Under this distribution method, the project manager gets 10% of the extraction basis, and other staff of the project department can only get 2.5% or less of the extraction basis, which is a large gap in performance-based pay. In combination with the relevant content of sharing salary theory, the performance bonus is redesigned for GT Catering Co., Ltd., so as to give full play to the incentive effect of performance salary (Gao, 2021).

1. Monthly performance pay

The monthly performance assessment of frontline employees is based on daily work performance and is divided into 100 bases. According to the quantitative performance indicators of the project department, additional points or minus points are given, and the monthly performance score of each employee is obtained. The calculation formula of monthly performance pay is monthly performance pay = monthly performance pay base * department performance coefficient * post-performance coefficient * employee performance appraisal coefficient. The corresponding performance appraisal coefficients are shown in Table 4-12.

Table 4-12 Relationship table between performance appraisal grade and performance appraisal coefficient

Assessment level	Assessment results	Accounting for the total proportion of employees	Performance appraisal coefficient
Level 1 (90 Points and above)	Excellent	5%	1.2
Level 2 (80-89)	good	15%	1.1
Level 3 (70-79)	on test	68%	1.0
Level 4 (60-69)	Basically qualified.	10%	0.9
Level 5 (Under 60 points)	disqualification	2%	0.7

As a variable, the performance appraisal coefficient is closely related to the employee's personal performance so as to link the employee's salary and performance and ensure a positive relationship between the salary and work. This seems to support individual performance to make decisions for employment and give promotions to people who dedicate and develop themselves to the company.

2. Annual performance pay

The payment of annual performance pay is determined by the company's operating income and total payroll in the current year. The calculation formula for the annual performance pay is as follows:

Annual performance pay = annual performance pay base * department performance coefficient * post-performance coefficient * annual performance appraisal coefficient of employees.

4.5.5 Welfare system design

GT Catering Co., Ltd. has improved the employee welfare system according to the actual situation of the enterprise, the needs of employees, and the differences of positions, and combined with the current epidemic prevention and control situation and other factors.

1. Employee paid leave

The company's humanized holiday system can make employees combine work and rest and improve their work efficiency and enthusiasm.

Table 4-13 Paid holidays for company employees Allowance subsidy

classification	Holiday name	Vacation duration
Legal holidays	Spring Festival, Tomb-sweeping Day, Labor Day, Dragon Boat Festival, Mid-Autumn Festival, National Day, New Year's Day	In strict accordance with the provisions of national laws and regulations
annual leave	Working years: 1-10 years	5 Days
	Working years: 11-20 years	10 Days
	Working years: more than 20 years	15 Days
Special holiday	marital leave	3 Days
	funeral leave	3 Days
	maternity leave	158 Days
	paternity leave	7 Days

GT Catering Co., Ltd. has adjusted the subsidy according to the post set; see Table 4-14 for details.

Table 4-14 of allowances and subsidies

classification	content
Communication subsidies	All unified 100 yuan/month
travel allowance	The unified standard for all staff is 300 yuan / per month
Festival consolation money	On New Year's Day, Spring Festival, Labor Day, and National Day, all staff to distribute holiday condolences, a total of 2000 yuan per person
allowance for high temperature	From July to September every year, 200 yuan/month is distributed to the frontline employees of high-temperature positions (chefs, helping chefs, and pasta)
a heating allowance	2,000 yuan / per person will be paid in November every year
overtime allowance	In accordance with the relevant national laws and regulations of the implementation

2. Other welfare designs

In addition to social insurance and statutory holidays, the company also adds personalized benefits to meet the needs of different employees.

Birthday benefit: worth 300-yuan cake card.

Health protection: organize a health check every year; purchase personal accident insurance and critical illness insurance for employees.

Protective equipment: a bag of disposable medical masks and a bag of disposable gloves are distributed every week, and hand sanitizer is provided.

League building welfare: an annual family Open Day invites employees' families to participate in the company's group building activities.



Chapter 5 Research conclusions and prospects

5.1 The main conclusions of the study

Human resources are a crucial strategic resource for enterprises. The salary system is the core content of enterprise human resource management. A scientific and reasonable salary system is the key for enterprises to attract and retain talent and also the capital for enterprises to achieve strategic goals. The quality of the compensation system is effectively related to the vital interests of every employee and the realization of corporate strategic goals. Based on the research status of the salary system at home and abroad, with the development of the market economy, group meal enterprises are more and more favored by many units, the development prospect is more and more clear, and the competition is more and more fierce. The original salary system of GT Catering Co., Ltd. can no longer meet the needs of employees. This paper, on the basis of modern compensation-related management theory, refers to a large number of domestic and foreign compensation system literature, combined with the status of GT catering co., LTD., through the company of staff compensation satisfaction survey and the market compensation level, analyze the problems existing in the current compensation system, to optimize the compensation system design and put forward safeguard measures, improve the line of staff satisfaction, give full play to the incentive role of compensation. The main conclusions of this study are as follows:

1. The salary system formulated by the enterprise should conform to the enterprise development strategy. In order to achieve strategic development, the company should not only focus on opening up the market and improving the market share but also retain and attract talent. At present, GT Catering Co., Ltd. is in a period of business expansion. The formulation of the salary system should fully consider the development needs of the company, help the enterprise to attract more excellent catering talents, implement an active salary strategy, and serve the strategic development of the enterprise with high quality. This can be explained by Ostroff (1992), who claimed organizational effectiveness measures reveal the cumulative responses and interactions among employees. Organizational performances are the output of the work of the firm's staff. Job outcomes could be the number of production activities or even satisfaction with product or service quality, etc. An individual's satisfaction with her pay is likely to influence the outcome of work, which, aggregated across employees, influences the performance and effectiveness of the staff.

2. The salary level of enterprises should be externally competitive. Through market research, it is found that the salary level of GT Catering Co., Ltd. is lower than the average level of the same industry, which affects the competitiveness of enterprises in the talent market to a certain extent. The optimized salary system has improved the

salary structure and redesigned the post salary to achieve the improvement of the overall salary level so as to improve the loyalty of frontline employees to the enterprise and reduce the turnover rate, which is related to Lawler's (1971) work. The study argues that pay satisfaction is grounded in the discrepancy theory of job satisfaction, with equity theory elements and expectancy notions. Pay satisfaction is a function of the discrepancy between what an individual perceives they should receive and what they actually receive as pay for the work done. This view supports a longstanding idea of comparisons with "pay referents," meaning that individuals interpret the amount of pay not in absolute but in relative terms.

3. Give full play to the incentive role of performance pay. The design of performance pay should be combined with department performance appraisal and individual performance appraisal so as to reduce the serious polarization of performance pay after the completion of performance appraisal so as not to frustrate the enthusiasm of some frontline employees. The performance assessment method combines monthly assessment with annual assessment and project department assessment with an individual assessment, links the personal work results with teamwork results, and the profit with personal salary, so as to urge employees to improve their work in time and improve their work enthusiasm. This will include well-being subjective because income is satisfying only if one's income is higher than others which brings to an asymmetric relation between pay satisfaction, pay level, and the augment used. Likewise, the relationship between pay level and pay satisfaction in frontline staff should not be in a linear slope, as one's aspirations rise in response to rising income, but rather in the form of an inverse U-shaped relation because the staff requires to gain more to build the life better. It can control the level of pay steadily but can manage the status of changing with balance (Hammami, Moldovan & Peltier, 2020).

4. We will improve the welfare and compensation system. The original welfare system of GT Catering Co., Ltd. only has the social insurance paid by the company and part of the annual festival welfare, which has a single form and cannot meet the requirements of frontline employees for diversified welfare. Therefore, in the design of the salary system, diversified forms of welfare, such as holiday comfort money, health examination, etc., are added, which not only improves the salary level of employees but also increases the humanistic care for employees, but also helps to enhance the attraction of talents and ensure the competitiveness of the enterprise—the study link to the economic benefits of employment in big companies. Baluku, Balikoowa, Bantu, and Otto (2020) detailed that job satisfaction and other compensation satisfaction are essential in sustaining individuals' employment. This has implications for the entrepreneurship promotion initiatives for staff in the company. Entrepreneurship promotion and support interventions for staff advancement should focus on the mindset and realization of subjective or psychological outcomes in the short term to boost the likelihood of persistence.

5.2 Lack of research and prospects

Although this paper studies the optimization design of the salary system of GT Catering Co., LTD., there are still some problems to be improved due to the limitation of the research time and my knowledge level, mainly manifested in:

First, the comprehensiveness of the questionnaire design still needs to be improved and perfected. Although the salary satisfaction questionnaire of frontline employees is adopted, many employees are scattered in various projects departments, the survey coverage is not wide enough, the number of questionnaires is not enough, and the understanding of the salary system of GT Catering Co., Ltd. is not comprehensive enough, and it is needed to obtain more comprehensive research information.

Second, after the optimization of the salary system, more time is needed to observe and evaluate the implementation of the optimized plan, collect the opinions and suggestions of frontline employees in time, and make dynamic adjustments so as to make it more in line with the reality of the company and more incentive.

Finally, there is limited research on the above employment outcomes to the merit pay to one's current form of employment; there is evidence in entrepreneurship literature that always indicates that, unlike successful ones, those unsuccessful in self-employment achieve more well-being when they transition into salaried employment.

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