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**IMPROVING THE SYSTEM OF REMUNERATION IN SMALL ENTERPRISES
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This paper describes the principles of effective system of remuneration. The author represents the structure of the remuneration system, which will be effective for increasing productivity in companies with a small number of employees in the construction industry.

Introduction. In today's market economy every manager is interested in improving the efficiency of the enterprise. An important tool and lever of influence on the increase in these indicators is the staff of the enterprise. With a correctly picked up way of motivation of staff, it is possible to achieve a high level of productivity. One means with the help of which motivation of staff for more efficient work can be realized is wages.

Wages – a reward for the work, which the employer must pay the employee for the work performed, depending on its complexity, quantity, quality, working conditions and qualifications of the employee taking into account the time actually worked, and given the magnitude and effectiveness of contribution of each employee in the performance of the enterprise.

It should be noted that the current remuneration system, operating at the enterprises often do not relate to the outcomes of labor. The differentiation in wages is carried out mainly on the basis of formal parameters (the number of "work" hours, "experience", the quality of education). They just could conceivably be more or less likely to testify about the high quality of work of a particular employee and do not sufficiently reflect the direct real achievements and results of labor.

Therefore, modern remuneration system has a number of shortcomings, which do not provide labor productivity growth and, consequently, improve production efficiency.

Consequently, the aim of the director is to create an efficient system of payment, which will encourage employees to achieve work of such indicators that will provide the desired result of the production, while increasing the competitiveness of the enterprise.

The main part. For the creation of an effective system of remuneration the following principles should be noted:

1. Real wages should increase as the efficiency of production and labor grows.
2. The rate of labor productivity growth should outpace the growth of the average wage.
3. Wages shall be differentiated depending on the contribution of each employee in the performance of the enterprise [1].

Taking into account certain principles, the proposed remuneration system can be expected to consist of three parts: a permanent, semi-permanent and premium.

Permanent part is determined according to the established tariff rate (salary) for the time actually worked, or at the rate for each unit of work done or manufactured products.

Semi-fixed part of the salary is an incentive bonuses and allowances, and payment of compensatory nature.

Currently it used about 50 kinds of the most common bonuses and allowances compensatory nature. They include additional payments: for work in the evening and at night, overtime, work on weekends and public holidays, with the itinerant nature of the work, work in connection with deviations from normal conditions for the execution of the work for multi-shift operation [2]. Among the compulsory surcharges there are extra charges for harmful, heavy and dangerous working conditions.

Stimulating bonuses and allowances include the payment: for highly qualified (skilled), for professional skills (work) to work with a smaller number of employees, for combining trades (positions) for the expansion of service areas or increased amount of work, for the performance of the duties of the absent employee, record keeping and accounting, computer technology service, and others [3].

The minimum amount of compensation bonuses and allowances is guaranteed by the State and is required for use. Bonuses and allowances of stimulating character are set at the discretion of the company's management, and their sizes are determined by the enterprise independently.

And the last part of the proposed system of remuneration is a multi-criteria evaluation system of labor contribution.

Multi-criteria rating of a quantitative estimation of the real contribution of each worker in the overall results, depending on individual productivity, quality of work, professional knowledge, skills and abilities

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required for the job, perform complex jobs requiring higher qualifications, compliance with technological and production discipline. The rating also takes into account the personal characteristics and the initiative of the employee. This evaluation system is used for the distribution of extra earnings of brigade, bonuses based on performance results.

Table offers the following criteria for evaluating the contribution of each employee's employment team.

Table – Criteria for assessing the contribution of each employee

| Criteria for assessing the labor input | The content of criteria for evaluating the contribution of labor |
|---|--|
| Productivity | The volume of work performed, the extent of working time, utilization time of equipment, etc. |
| Quality of work | The percentage of mistakes, of marriage, return, rework, etc., timeliness of work |
| Professional knowledge, skills, abilities, used to do the job | The amount of professional knowledge, skills, abilities, resulting in employee education and specialized training, as well as acquired in the course of employment |
| A responsibility | Attitude to work, the quality of care equipment, preventing unnecessary loss, etc. |
| Initiative | The desire to perform work using new methods, the desire to bring it started to end, leadership ability |
| Creative and Innovative Activity | Participation in creative processes, introducing innovations |
| Personal characteristics | The influence on other employees, the desire for cooperation and collaboration with colleagues, enthusiasm, tact, sincerity, look, the ability to control their emotions |
| Discipline | Technological, labor discipline, strict observance of the established labor regulations, the implementation of the manager's orders, norms and rules of labor protection and fire safety |

The set of criteria for evaluating the labor contribution of the worker for the reporting period is determined by the score-normative method. If evaluation of the results of work on a particular criterion is correct, then the numerical score by this criterion is 1.0. A satisfactory result is estimated at 0.7 points, excellent – 1.3 points. For the most important criteria ("productivity", "quality of labor") is set to an intermediate result: between satisfactory and normal – 0.85 points, between normal and excellent – 1.15 points. Unsatisfactory results are not assessed (0 points).

For each employee workforce is determined by the amount of points based on the evaluation criteria of significance coefficients of labor contribution. The workers whose final assessment of the labor contribution is not less than one have the right to payment of a collective payroll.

The distribution of collective payroll is carried out by the following algorithm:

1. Determination of the final rating of the labor contribution of each employee.
2. Determination of the tariff wage.
3. Determination of the estimated salary based on total labor input rating. For this tariff wages of each employee team entitled to the payment of distributable collective payroll is multiplied by the final rating of the labor contribution.
4. Determine the distribution ratio of the collective wage bill by dividing the sum of its value in the calculation of wages of workers entitled to his pay.
5. Determine the amount of wages from collective payroll for each employee multiplied by the coefficient of distribution at its estimated wages [4].

Conclusion. Thus, the proposed system of wages would allow to increase productivity at the company by encouraging employees to achieve high performance and to get a decent wage.

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