

Stimulation of Employees using the Extrasalarian Benefit

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Abstract -

Following my study, I want to highlight the extra-salary benefit to employees in meal vouchers with a program used in an electrical appliance company. This program is designed to keep a clear record of the productivity of each employee, that is to say, the norm he performs daily, depending on the product/benchmark he works for. Employees receive meal vouchers according to the norm. What I would like to highlight in this article is making the most efficient use of resources and motivating staff to benefit at the end of each month from the maximum meal vouchers. I would like to mention that at this company the meal vouchers are distributed according to the norm and the surplus of the employees.

Keywords - Extra salary benefit, Productivity, Product, Norm, Employees, Meal vouchers.

JEL codes: P42

I. INTRODUCTION

(Size 10 & Normal) The study is highlighting the extra-salary benefit to employees in the form of meal vouchers using a program in an electrical appliance firm. This program was carried out as a result of an employer's desire to have an accurate record of financial resources and to have a clear record of the efficiency of each employee's work. If in one month the vouchers were not shared, the employer the next month is rewarding the most productive employees with more vouchers, considered an extra prize. Thus, the employer wants to motivate employees as much as possible.

To begin with, there is a short history about the evolution of meal vouchers from their appearance to this day.

Mass meal vouchers are considered an extrasalarial benefit in over 40 countries. They first appeared in France in 1960 and then appeared in most of the member countries of the European Union. Since 1999, with the entry into force of Law 142/1998, "an individual food allowance" was granted to employees for each day worked on the basis of the employment contract by employers who appeared in the country during a calendar month. The amount of a meal ticket is 15.18 lei and can be given on both paper and electronic media.

Law no. 165/2018 on the issue of valuables, in force since 1 January 2019, regulates the granting of meal vouchers, gift vouchers, crèche vouchers,

cultural vouchers, and holiday vouchers for the benefit of employees. According to this law, both paper and electronic media vouchers can be used in public catering establishments, food shops, canteens, buffets, or any other types of foodstuff units with which the issuing entities contracted the provision of those services (Elena Hogas, 2018)

In order to be valid, a mass ticket must have the number under which the issuer has been affiliated. It is also mandatory for the ticket to be printed the name and address of the issuer, the nominal value of the ticket, the period of validity, the prohibition to use for the purchase of cigarettes and alcoholic beverages, space to enter the name and surname of the employee who is entitled to use the meal voucher, space reserved for entering the date and applying the stamp of the unit at which the meal voucher was used.

Wage benefits are a form of motivation for employees. This benefit has proved to be an instrument for the loyalty and loyalty of employees. Mass meal vouchers contribute to increasing your personal budget for eating foods that can provide them with a better quality of life. "At the same time, the system of mass meal vouchers is an organizational support, by creating attractive wage policies that increase competitiveness, but also reduce absenteeism among employees." (Anca Decu, 2018)

Based on an offer of potential employee benefits and personal preferences, students identified the benefits that employers should offer their employees. The most commonly needed benefits include: meal tickets; on-site parking; additional salary; use of company cars for private purposes; payment for language courses; additional holiday week; contribution to pension insurance. (Jiří Duda, 2018).

Entrepreneurs manage to contribute to employment, innovation, and growth. Most countries recognize the importance of successful entrepreneurship and encourage the emergence of new businesses and the growth of already active businesses. Voucher programs are mechanisms of financial support for entrepreneurs that provide access to counseling, the development of new knowledge and training (Valerij Demol & Klemen Sirok, 2009)

II. RESEARCH METHODOLOGY

The program used is called "Prize Calculation" and works as follows:

The first step is the name of the file where the entered data is saved, and the calendar date is



selected. After selecting the date, the name is selected from a table by pressing the "Edit list" button; the selected name appears in the "Concentrator of daily achievement in%", The choice of product/work includes plugs, plates, switches, unscrewing, tamponing, folding, and selected based on the chosen name, the employee who performs one of these works. Each worker is tested on hiring by work samples taken

throughout the technological flow and ultimately is assigned by the workshop manager to the product where they do the best. The next step is choosing the product/work and then choosing the rule. Returning to the table is the number of products made each day taking into account free days and holidays. (Figure 1)

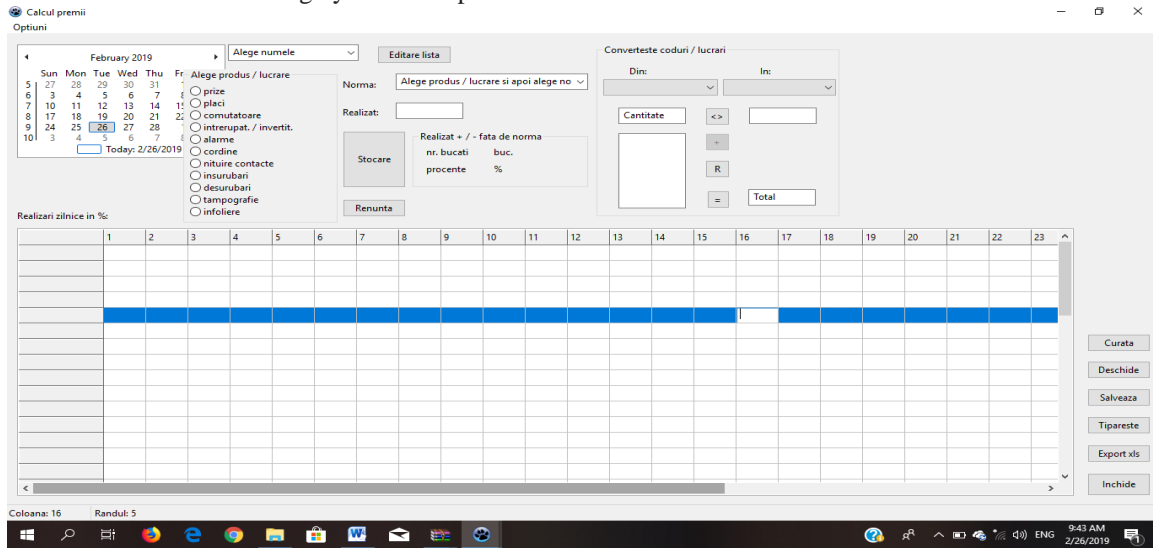


Fig.1 Choosing the date - choosing the name

At the end of the table, we have totally achieved an average number of tickets. In the total cell, the total amount of products made in one month by each individual employee is passed; in the media cell, the total amount is divided and divided by the number of days worked, and in the cell number of the

vouchers, the number of the meal vouchers they must receive an employee following the work done that month. (Figure 2)

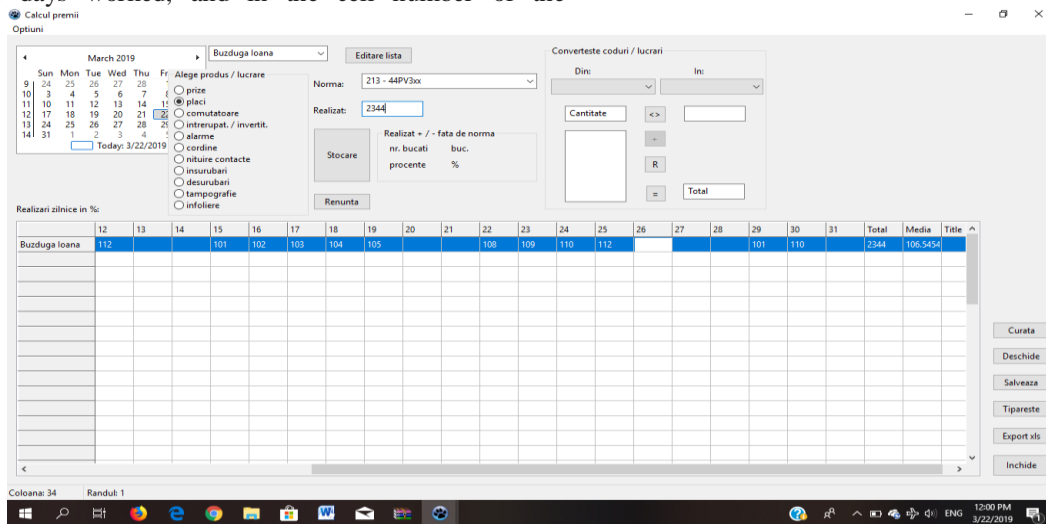


Fig. 2 List Edit - Product / Work Choice - Normalization - Realization – Storage

Another case encountered in the industry is the situation where a worker does not have the raw material to work on the product. He is more efficient than the team leader has to distribute his staff to other types of works. This situation is presented by

converting from one product to another product, taking into account the new product-specific norm. (Figure 3)

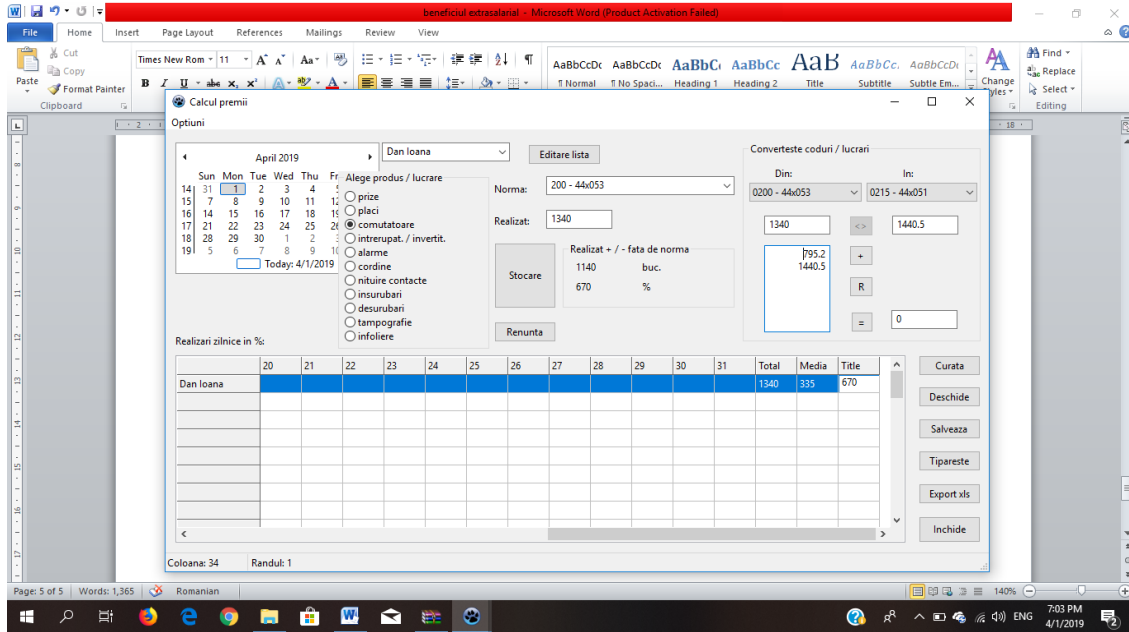


Fig. 3 Conversion of codes/papers

After entering the data in the table, the workshop manager has the ability to clean, open another month, save the table data, export the XLS table, print it, and close at the end. The listed file goes to the enterprise accounting department.

Results and interpretations are listed in the XLS table below. As can be seen, the distribution of the vouchers

listed in the last row is made on a per-employee basis, taking into account the employee's days off, days off, and days when there is no raw material needed to the daily norm is achieved. (Figure 4)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA		
1																													
2	Cumpanasoaru L.	122.28	146.74	147.2	139.5			121.61	127.61	128.48	134.26	141.85	131.96	122.28	143.3		137.1	159.9	133.7	161.2	119.67	127.61	127	131	135.21	15			
3	Dan Ioana	117.39	151.63	143	139.5			107.61	127.61	117.39	119.54	117.39	122.28	117.39	141.1	121	102.72	155	115.1	136.63	118.7	107.61	122.28	125.04	11				
4	Botos Ionela	109.35	112.5	114.5		103.5				102.72	102.72	100	102.72	100	118.2		100	118.2		136.74	100	107.61	122.28	109.44	7				
5	Lucacs Ioana	151.63	139.13	133.04	117.56	133.93			147.32	120.54	117.56	123.51	160.71	107.14	158.7	120.54	120.54	147.32	114.58	147.32	127.68	112.35	120.54	131.08	13				
6	Byea Iuliu	133.93	133.93	117.56	101.19	114.58			138.39	107.14		111.61	147.32	107.14	116.3	102.68	107.14	129.46	107.14	133.93	110.27	105.6	107.14	117.61	7				
7	Rau Katalin	133.93	133.93	119.94	107.14	120.54			144.35	107.14	106.1	110.42	147.32	107.14	113.96	107.14	107.14	133.93	111.61	133.93	113.1	111.61	104.17	118.23	7				
8	Muntean Ariana	143.64	145.07	105.48											141.67										134.72	13			
9	Harsan Sergiu	151.01	114.18	159.09	102.77	101.32	120.3	104.21	114.35			135.49	141.52	136.22	223.13		106.63	100.35		193.12	152.27				134.75	13			
10	Blaş Simona	139.28	223.84	134.9	146.88	143	166	203	111.42	150.42	145.49	173.98	134.99	167.13	104	139.28	133.33	180		150.99	137.61				151.87	17			
11	Borza Tania	107.24	130.72	151.03	155.52	128.45	118.53	129.31		111.42	125.35	147.91	131.25	119.78				155.6	120.89	139.4	130.34	113.95	106.98	102.33	127.26	11			
12	Buzduga Ioana	122.82		118.8							191							118.53	172.41	140.93	131.16	100	141.38	100.25	100	129.77	11		
13	Fekete C-din	112.5	146.35											139.12	150										101.92	129.78	11		
14	Maier Anisoara	145.15	159.23	159.6	147.58	120.45	133.77	133	124.68	127.65	135.2	134.27	135.92	132.48	128.7	123.92	138.02								129.82	129.35	136.55	135.49	15
15	Ognean Zina	120.7	149.68	145.82	137.23	110.8	119.58	122.98	116.1	118.98	119.85	114.82	123.68	123.52	127.98		100.25	126.15	103.52	121.75	100.05	100.12	106.65	103.85	118.83	7			
16	Barabas Camelia	123.28	167.34	169.34	169.68	148.12	161.40	151.65	171.40	151.65	126.65	148.18	171.68	174.68	206.56	118.59	141.00	159.84	130.00	148.12	148.00	128.71	122.00	101.56	149.54	17			
17	Iclanzan Ioana	123.28	137.34	139.34	139.68	118.12	131.40	121.65	141.40	121.65	96.65	148.18	141.68	174.68	176.56	118.59	111.00	159.84	130.00	148.12	148.00	113.71	107.00	101.56	132.58	13			
18	Istvan																									10			
19	Gabi																									5			
20																										Total	203		
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Fig. 4 Save - XLS File - Print

Based on this file, the person in charge of the meal vouchers divides the vouchers according to work done during the month. If the employee completes the rule on a daily basis, he/she then receives the maximum number of vouchers admitted taking into account working days, and if the employee

does not carry out the norm daily; he/she will only receive tickets for the days when he/she fulfilled the rule.

III. CONCLUSION

The voucher calculator is very easy to use. Within the enterprise, it can be easily used by the designated vendor or by any person in the economic and financial department. With the help of the program, it is possible to keep an accurate record of the performance of each employee.

It should also be noted that every employee can view the rule's table on request because there is transparency on the voucher status.

Following the implementation and implementation of this program, employees are more involved in the workplace, are more determined to achieve the daily standard to benefit from a daily voucher, and are more motivated.

Mass meal vouchers are a support for the purchase of food for one person over a month; they are easy to use both in the form of paper vouchers and in the form of a card, they are given the availability to buy food from any favorite store of each engaged in part.

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