**Part 3 - material for practicing**

Answer the following questions:

What is a payroll plan?

What are the types of wage scales?

What is the minimum wage?

What is a guaranteed wage?

What is the tariff level?

What is the wage spread?

What are the variants of wage scales in practice?

**Transfer of labor value to wage scales**

1. Determine wage scales using the arithmetic series if work activities in the manufacturing company are classified into seven tariff levels and it is assumed that the wage tariff in the first tariff level will be equal to CZK 20,000 and in the 7th tariff level CZK 38,000.
2. Determine the wage scales using the arithmetic series in the production company, if the work activities in the production company are classified into ten tariff levels and it is assumed that the wage tariff in the 1st tariff level will be 120 CZK / hour and in the 10th tariff level 250 CZK.
3. Work activities of the working class are classified in the 1st to 8th tariff level. The functions of administrative and managerial staff are classified in the 1st to 6th tariff level. The wage tariff in the first tariff level should be CZK 100 per hour, for blue-collar professions and CZK 18,000 per month for technical and economic functions. Wage tariff in. 8 tariff levels should be 200, - CZK / hour. wage tariff in the 6th tariff level CZK 39,000 per month. Determine wage scales for the 6-degree and 8-degree scale using the arithmetic series rule.

REFERENCES

Dvořáková, Z. (2012). Řízení lidských zdrojů. V Praze: C.H. Beck.

Kleibl, J., Dvořáková, Z., & Hüttlová, E. (1998). Stimulace pracovníků a tvorba mzdových soustav (2. vyd). Praha: VŠE.

Kulhavý, V., & Procházka, J. (2015). Cvičebnice pro předmět Řízení lidských zdrojů.