**Part 7 - material for practicing**

Wages with differentiated progress - The worker is remunerated with a task wage for standard hours with a progressive course. It carries out work activities, which are classified into 2 tariff levels with a wage tariff of 160 CZK / hour. During the month, he worked 180 hours for the working hours fund 160 The course of the task curve depending on the fulfillment of performance standards is shown in the following table.

|  |  |
| --- | --- |
| Fulfillment of performance standards in% | Wage tariff increase (%) |
| Od 100,0 do 105,0 | 10 |
| Od 105,0000001 do 110,0 | 15 |
| Od 110,0000001 do 115,0 | 25 |
| Od 115,0000001 a více | 30 |

Task: Calculate gross monthly wage if:

* The increased wage tariff pays the entire paid output
* The increased wage rate only pays the performance paid above 100% of the standard fulfillment
* The increased wage scales pay for performances according to individual bands of fulfillment of performance standards above 100% performance

Case study - You have a production company ABC. The legal form of the company is a limited liability company. The registered capital of the company is CZK 25 million. The company director is also its sole owner.

The business of the company is the production of special luxury kitchen appliances. The company focuses on quality, innovation and creative ideas, employee activity. The company is economically oriented to the growth of sales. The company has 53 employees. Their structure is shown in the following table. The estimated revenues are CZK 95 million.

|  |  |
| --- | --- |
| Job classification Number | Number |
| Workers for special machines | 17 |
| foreman | 4 |
| Auxiliary workers and expedition workers | 12 |
| support staff | 4 |
| Development | 5 |
| administrative personnel + sales representatives | 8 |
| Management | 3 |
| Total 53 | 53 |

Create:

* the organizational structure of the company
* well-arranged and appropriate reward system for the company
* calculate expected labour costs per employee per year

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