

REMUNERATION SYSTEMS AS A SOCIAL SECURITY ELEMENT IN THE TSL SECTOR

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Abstract: In the current economic environment, remuneration systems have become an important component of social security, particularly in the transport, forwarding and logistics (TSL) sector due to its specific working conditions. The aim of the article is to identify and compare remuneration practices disclosed by large TSL companies and assess their correspondence with the theoretical dimensions of income security and employment stability. The analysis covers financial and non-financial remuneration components, their predictability, transparency and fairness, as well as their potential impact on income stability, employee engagement and retention. The study reviews reports and information published between 2021 and 2026 by ten purposefully selected large TSL companies. The findings indicate recurring practices, including the combination of fixed and variable pay, widespread non-wage benefits, increasing attention to employee well-being and professional development, and an emphasis on remuneration fairness and competitiveness. These practices are largely consistent with the Total Rewards concept and the theoretical dimensions of social security related to income predictability, employment stability and access to employee benefits. The article contributes to management and quality studies by linking compensation management with social security in the TSL sector and proposes a conceptual framework supporting the development of remuneration systems that enhance organisational efficiency and employee well-being. The use of secondary data and purposive selection of large international companies limits the generalisability of the findings, particularly to small and medium-sized enterprises.

Keywords: remuneration, social security, TSL sector usually

JEL Classification: M12, M50, M54, J31, J32, J28

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Introduction

The transport, forwarding, and logistics (TSL) sector plays a crucial role in the economy by ensuring the efficient flow of raw materials, goods, services, and information among participants in both domestic and international supply chains (Wronka et al., 2025). Its importance becomes particularly evident during economic disruption, geopolitical conflict, public health crises, and sudden demand fluctuations, when maintaining the continuity of transport and logistics processes is essential to the effective functioning of enterprises and the satisfaction of fundamental social needs. According to the International Labour Organization (ILO, 2020), transport constitutes a fundamental driver of both social and economic development, while ensuring decent working conditions for employees in this sector is one of the key prerequisites for its sustainable development.

Despite its strategic importance, the TSL sector faces significant labour market challenges. Transport and logistics companies struggle with labour shortages, recruitment difficulties, high employee turnover, an ageing workforce, and the declining attractiveness of certain occupations. Skill shortages are particularly evident among professional drivers, warehouse workers, and employees performing tasks that require specialised qualifications. According to the International Labour Organization (ILO, 2023), logistics and transport are consistently identified among the sectors experiencing increasingly severe workforce shortages worldwide.

The specific characteristics of the TSL sector are primarily associated with the organisation of work (Zajac et al., 2025). Employees frequently perform their duties under shift-work systems, night shifts, or irregular working schedules, often under considerable time pressure and with a high level of responsibility for cargo, vehicles, and the timely completion of deliveries. These conditions particularly affect professional drivers, who are exposed to long working hours, limited control over their schedules, difficulties in maintaining a satisfactory work–life balance, and dissatisfaction with their level of remuneration. Amoadu et al. (2024) indicates that research on professional drivers identifies prolonged driving hours, limited autonomy, insufficient organisational support, and relatively low pay as the principal determinants of unfavourable working conditions.

Against this background, motivational remuneration systems become increasingly important. Traditionally, remuneration has been regarded as the economic compensation for work performed by an employee. However, remuneration also fulfils cost-related, income-generating, motivational, and social functions. From the perspective of human resource management, it serves as an instrument for attracting, retaining, motivating, and encouraging employees to continuously develop their competencies (Tsymbaliuk et al., 2025). The level of remuneration and the methods used to determine it significantly affect employees' material standard of living, access to healthcare and education, and their capacity to accumulate savings (Mišić & Strban, 2025).

Social security, understood as an element of non-military security, refers to a condition in which individuals and social groups are able to satisfy their basic needs while being protected against the consequences of various social risks, including

income loss, unemployment, poverty, illness, and social exclusion. According to Sverke (2002; 2019), employees perceive social security not only in terms of maintaining employment but also through the predictability of satisfactory remuneration, the stability of working conditions, and the possibility of planning their professional and family lives. Conversely, job insecurity has adverse consequences for work attitudes, employee health, organisational identification, and loyalty towards the company.

Job insecurity is not the only threat to employees' social security. Equally important are inadequate remuneration, income volatility, and the unpredictability of earnings. These issues are particularly relevant in organisations where a substantial proportion of employees' remuneration depends on working hours, the number of completed transport operations, achieved performance targets, delivery punctuality, or the overall financial performance of the company. Although variable pay may enhance employee motivation, an excessive reliance on performance-related remuneration transfers part of the economic risk from the employer to the employee. According to Sayre (2023), income volatility may increase employees' sense of insecurity and negatively affect their overall well-being. Consequently, the assessment of remuneration systems should consider not only the average level of remuneration but also its stability, frequency of changes, and the predictability of future income.

Contemporary remuneration management is increasingly based on the concept of Total Rewards, which encompasses both financial and non-financial benefits arising from employment. Financial rewards include base salary, bonuses, incentive payments, allowances, and material benefits. Non-financial rewards typically comprise opportunities for professional development, recognition, autonomy, flexible working arrangements, career advancement, and work-life balance. According to Armstrong and Brown (2023), modern remuneration management should extend beyond the design of pay structures and employee benefits to include pay equity, employee well-being, and the challenges associated with emerging forms of work organisation.

The contribution of remuneration to employees' social security also depends on the perceived fairness of reward allocation (Bossi, 2026). Employees compare their remuneration with that of colleagues performing work of comparable responsibility or achieving similar levels of performance. Perceived pay inequity may reduce pay satisfaction, work engagement, and organisational commitment. DeConinck and Stilwell (2004) demonstrated significant relationships between organisational justice, pay satisfaction, and organisational commitment. Furthermore, transparency in remuneration policies may indirectly improve employee retention by strengthening perceived organisational support as well as procedural and distributive justice.

Within the TSL sector, transparency of remuneration systems is particularly important because of the complexity of pay structures. Employees' remuneration frequently consists of base salary supplemented by performance bonuses, night-shift allowances, on-call compensation, overtime payments, travel allowances, additional payments for hazardous or demanding working conditions, compensation related to financial responsibility, and rewards linked to the achievement of specific operational indicators. Excessively complex remuneration systems or those based on ambiguous

criteria may create uncertainty and perceptions of unfairness among employees. Conversely, transparent remuneration systems founded on objective and measurable criteria can enhance employees' sense of stability, reduce workplace conflicts, and strengthen trust in the employer.

Remuneration systems as a determinant of employees' social security

According to Korzeniowski (2012) social security is a multidimensional concept encompassing both the activities of public institutions aimed at protecting individuals against the consequences of social risks and the conditions that enable employees to satisfy their needs independently while participating in economic and social life in a stable manner.

According to the International Labour Organization (ILO, 2020), the principal threats to social security include unemployment, income loss, poverty, illness, incapacity for work, and social exclusion. Therefore, social security should not be understood solely as a function of the state social protection system but also as the ability of individuals to obtain stable and decent income through employment.

The International Labour Organization (ILO, 2020) promotes the concept of decent work, according to which employment should provide not only adequate income but also occupational safety, protection of labour rights, social protection, and opportunities for professional development. Similarly, the Organisation for Economic Co-operation and Development (Cazes et al., 2015) emphasises that the quality of employment constitutes one of the fundamental determinants of social security and resilience to economic crises.

According to Borkowska (2012), the primary objectives of a motivational remuneration system are to fulfil its income-generating, motivational, cost-related, and social functions. Similarly, Poczowski (2020) argues that remuneration systems represent one of the most important instruments of human resource management, significantly influencing employee engagement, job satisfaction, and organisational identification.

Contemporary approaches to remuneration management increasingly move beyond perceiving pay as the sole instrument of employee motivation. Greater importance is attached to the Total Rewards concept, according to which the overall value of remuneration includes not only base salary and performance-related bonuses but also employee benefits, opportunities for professional development, recognition, work-life balance, and the quality of the working environment.

Research conducted by Matuszewska-Kubicz and Bartos (2022) among employees in the TSL sector demonstrates that both financial and non-financial components of remuneration play a significant motivational role. The most influential factors identified by employees include base salary, bonuses, employment stability, organisational climate, flexible working arrangements, opportunities for professional development and promotion, as well as recognition from supervisors. These findings suggest that organisations should design comprehensive and differentiated remuneration packages tailored to the needs of various employee groups rather than applying

a uniform set of benefits across the entire workforce. Such an approach is fully consistent with the assumptions of the Total Rewards concept and simultaneously supports the development of employees' social security.

Current remuneration management practices therefore increasingly depart from viewing monetary compensation as the exclusive source of employee motivation. Instead, the Total Rewards approach (WorldatWork, 2007) has gained prominence, recognising that the overall value of employment extends beyond financial compensation to include professional development opportunities, recognition by supervisors, work–life balance, employee well-being, and the quality of the working environment.

Research methodology

This study adopted a qualitative research approach based on secondary data analysis and the comparative method. The first stage involved a comprehensive review of the scientific literature on remuneration systems, social security, and human resource management. Particular attention was devoted to studies addressing the concepts of Total Rewards, organisational justice, and employment security, as well as reports published by international organisations, including the International Labour Organization (ILO) and the Organisation for Economic Co-operation and Development (OECD).

The empirical part of the study was based on an analysis of publicly available corporate documents published by selected companies operating in the transport, forwarding, and logistics (TSL) sector. The analysed materials included annual reports, sustainability reports, and Environmental, Social, and Governance (ESG) reports issued by DHL Group, Raben Group, InPost, DB Schenker, Rohlig SUUS Logistics, DSV, FM Logistic, GEODIS, FedEx, and GLS.

The selection of companies was purposeful and took into account several basic criteria. The largest and most recognisable companies in the TSL sector (representing transport, freight forwarding, contract logistics, and courier services) were selected for analysis. Important criteria included the companies' international scale of operations and the availability of current and comparable reports containing information on remuneration policies, non-wage benefits, well-being activities, and human resources management. The analysis primarily considered annual reports, sustainability reports, ESG reports, and other official documents published by companies (with only documents from the last few years, presenting current human resources management practices, taken into consideration).

The comparative analysis focused on identifying and evaluating the principal components of remuneration systems, including the structure of remuneration packages, the relationship between fixed and variable pay, the scope of non-wage benefits, the implementation of the Total Rewards concept, and employee well-being initiatives. Particular attention was also paid to the extent to which these remuneration systems contribute to employees' social security by ensuring income stability, reducing economic uncertainty, and strengthening employee motivation and organisational commitment.

The comparative analysis was carried out according to a uniform analytical scheme (this ensured the comparability of the obtained results). The application of the comparative research method made it possible to identify common trends in remuneration policies among leading TSL companies and to assess their consistency with contemporary human resource management concepts and the principles of social security. The findings provide a basis for drawing conclusions regarding the role of remuneration systems as a strategic mechanism supporting both employee security and organisational resilience in an increasingly dynamic economic environment. Furthermore, they constitute a foundation for future empirical research in this scope.

Comparative analysis of remuneration systems in the TSL sector

According to the DHL Group Annual Reports (2024, 2025) (DHL Group, 2024; 2025), the company's remuneration system is based on the Total Rewards philosophy. The remuneration package consists of a base salary determined through job evaluation, employees' professional experience, and local labour market conditions, variable remuneration depending on individual and team performance bonuses, supplemented by shift allowances and night-work premiums. Employees are also offered an extensive package of fringe benefits, including private healthcare, life insurance, pension schemes, meal and transportation subsidies, sports cards, and social welfare benefits. Share-based incentive programmes are additionally available. For managerial staff, remuneration includes both short-term and long-term incentive schemes linked to financial performance and Environmental, Social, and Governance (ESG) objectives. The primary purpose of this remuneration model is to motivate employees to achieve high performance while supporting the organisation's long-term development.

Similarly, the Raben Group Sustainability Report (2024) (Raben Group, 2025) indicates that the company applies a remuneration system based on the Total Rewards concept. Its principal objective is to attract and retain highly qualified employees. The remuneration package comprises base salary determined through job evaluation and local market benchmarks, performance-related bonuses linked to organisational objectives, and an extensive portfolio of employee benefits, including private medical care, additional insurance coverage, professional training, and language courses. The remuneration policy is founded on the principles of competitiveness and fairness. Moreover, the company follows the pay-for-performance approach, under which variable remuneration depends on employees' performance outcomes. Salary reviews are conducted with consideration given to the company's financial situation, labour market trends, and macroeconomic conditions.

The InPost Integrated Annual Report (2024) (InPost, 2025) likewise demonstrates that the company's remuneration policy follows the Total Rewards model. Employees receive base salaries determined according to job responsibilities and local labour market conditions, supplemented by performance-based bonuses and a comprehensive benefits package that includes private healthcare, Multisport cards, group insurance, and flexible working arrangements. Managers participate in both

short-term and long-term incentive programmes linked to the achievement of financial and operational objectives. The remuneration system is designed to encourage high performance while supporting the company's sustainable growth.

According to the DB Schenker Poland Sustainability Reports (2021, 2022) (DB Schenker, 2022), the company applies a pay-for-performance remuneration model. Employees receive base salaries determined by job value and local labour market benchmarks, annual or monthly performance bonuses linked to individual and organisational results, and an extensive package of employee benefits, including private healthcare, life insurance, Multisport cards, occupational pension programmes, the Worksmile cafeteria platform, and language training. Salary reviews are conducted twice a year, while pay increases depend on the results of periodic performance appraisals. The primary objectives of this remuneration policy are to enhance employee motivation, maintain competitive pay levels, and support continuous professional development.

The Rohlig SUUS Logistics Sustainability Report (2024-2026) (SUUS, 2024) indicates that the company's remuneration system consists of a base salary adjusted to employees' responsibilities, professional experience, and local labour market conditions. Variable remuneration is linked to performance and the achievement of organisational objectives. Employees also receive a comprehensive package of non-financial benefits, including Medcover private healthcare, life insurance, subsidised sports cards, access to the Worksmile benefits platform, well-being programmes, and financial support for professional training. The remuneration policy is regarded as a strategic instrument for strengthening employee engagement and motivation.

According to the DSV Annual Report (2024) and the DSV Remuneration Report (2025), the company has adopted a remuneration model based on the principles of fair and competitive pay. The remuneration package includes a base salary established through job evaluation and aligned with local labour market conditions. Importantly, remuneration is designed to meet or exceed the living wage, thereby ensuring an adequate standard of living. Employees also receive performance-related bonuses, pension programmes, healthcare benefits, employee insurance, and well-being initiatives. Executive remuneration additionally includes short-term incentive schemes (STI), long-term incentive programmes (LTI) based on share options, company cars, mobile phones, and enhanced pension arrangements.

The FM Logistic Annual Report (2023/2024) (FM Logistic, 2024) shows that the company's remuneration system comprises base salary determined by job responsibilities and labour market conditions, performance-related bonuses linked to appraisal outcomes, and a variety of financial and non-financial employee benefits. The Human Resources Department supervises remuneration policy while taking account of local labour market characteristics. Employee development is supported through the FM University programme, which aims to strengthen competencies and encourage long-term organisational commitment.

The GEODIS Sustainability Report (2024) indicates that the company's remuneration policy is based on the principles of fair and competitive remuneration. Base salary is determined according to job evaluation, employee responsibility, and market salary reviews. Variable remuneration depends on the achievement of financial,

social, and environmental objectives. Employees are additionally offered life insurance, private healthcare, occupational pension programmes, and other social benefits. The remuneration policy explicitly follows the pay-for-performance principle.

Similarly, the FedEx ESG Report (2024) confirms that the company applies the Total Rewards concept. The remuneration package consists of base salary established through job evaluation, labour market benchmarking, analyses of internal pay equity, and assessments of external competitiveness. Employees are eligible for performance-related bonuses and receive an extensive benefits package, including private healthcare, pension schemes, paid sick leave, paid annual leave, the Employee Assistance Programme, and the LifeCare programme. FedEx bases its remuneration philosophy on the People–Service–Profit principle, according to which investment in employees contributes directly to improved customer service quality and superior organisational performance.

Finally, the GLS ESG Report (2025) demonstrates that the company's remuneration system consists of a base salary adjusted to local labour market conditions and the scope of employees' responsibilities. The fixed component is complemented by performance-related bonuses and an extensive package of employee benefits, including private healthcare, insurance and pension programmes, paid professional training, and additional leave entitlements. The principal objectives of the remuneration policy are to increase employee engagement, improve retention, and maintain the company's competitiveness within the logistics services market.

Conclusions

In the contemporary economic environment, remuneration systems are increasingly evolving from traditional pay mechanisms, understood merely as monetary compensation for work performed, into comprehensive strategic instruments of human resource management. The findings of this study confirm that remuneration systems play a significant role in strengthening the social security of employees in the transport, forwarding, and logistics (TSL) sector. The analysis of remuneration policies implemented by leading TSL companies demonstrates that the dominant trend involves adopting the Total Rewards concept, which integrates financial remuneration with a broad range of non-financial benefits and opportunities for professional development. Such an approach reflects contemporary human resource management practices that recognise remuneration as a multidimensional instrument supporting not only employee motivation but also organisational sustainability and competitiveness. The results further indicate that employees' social security depends not only on the level of remuneration but also on its predictability, stability, and perceived fairness. Transparent remuneration policies, clearly defined bonus allocation criteria, regular salary reviews, and comprehensive employee benefit programmes contribute to increasing employees' trust in their employer, strengthening work engagement, and improving organisational commitment. Consequently, remuneration systems should be designed not merely to provide competitive levels of pay but also to minimise economic uncertainty and enhance employees' long-term financial stability.

The study also demonstrates that an effective motivational remuneration system should integrate competitive financial compensation with stable income protection, organisational justice, opportunities for professional development, employee well-being initiatives, and work–life balance. Such a comprehensive approach supports not only employee satisfaction and retention but also organisational resilience in response to the challenges of today’s dynamic labour market.

The primary limitation of this study is that the analysis is based on secondary data and publicly available reports from companies in the TSL sector. Therefore, it primarily presents the remuneration policies and employee benefit systems declared by these companies, which does not necessarily reflect the perception of these elements by employees of the companies analyzed. Another limitation of the study is that it included deliberately selected, large, and well-known companies in this industry, which limits the applicability of the obtained results to all TSL sector companies, particularly small and medium-sized enterprises. Furthermore, the scope of the study does not include quantitative data on employee income stability, job satisfaction, engagement, or retention; therefore, assessing the actual impact of remuneration systems on the social safety of TSL employees requires further, in-depth analysis.

In future research, it is worth considering expanding the analyses to include empirical studies conducted among employees and management staff of TSL companies, using quantitative and qualitative methods (surveys, interviews). This would allow for a better understanding of how remuneration systems are perceived and experienced by employees, and assess their impact on employee safety, motivation, and morale.

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Authors' Contribution: Piotr Oleksiak – 50%; Marzena Pytel-Kopczyńska – 50%.

Acknowledgements and Financial Disclosure: The lack of external funding.

Conflict of Interest: No conflict of interest.

Ethics Declaration: Ethics approval was not required to conduct this research.

AI Declaration: The authors utilised ChatGPT to enhance translation accuracy and improve the stylistic quality of the English language.

SYSTEMY WYNAGRADZANIA JAKO ELEMENT BEZPIECZEŃSTWA SPOŁECZNEGO W SEKTORZE TSL

Streszczenie: W obecnych warunkach gospodarczych systemy wynagradzania stały się istotnym elementem zabezpieczenia społecznego, zwłaszcza w sektorze transportu, spedycji i logistyki (TSL) ze względu na specyficzne warunki pracy w tej branży. Celem artykułu jest identyfikacja i porównanie praktyk wynagradzania stosowanych przez duże przedsiębiorstwa z sektora TSL oraz ocena ich zgodności z teoretycznymi wymiarami bezpieczeństwa dochodowego i stabilności zatrudnienia. Analiza obejmuje finansowe i pozafinansowe składniki wynagrodzenia, ich przewidywalność, przejrzystość i sprawiedliwość, a także potencjalny wpływ na stabilność dochodów, zaangażowanie pracowników oraz ich retencję. Badanie opiera się na analizie raportów i informacji opublikowanych w latach 2021-2026 przez dziesięć celowo dobranych dużych firm z sektora TSL. Wyniki wskazują na występowanie powtarzalnych praktyk, takich jak łączenie wynagrodzenia stałego i zmiennego, powszechne stosowanie świadczeń pozapłacowych, rosnąca dbałość o dobrostan i rozwój zawodowy pracowników oraz nacisk na sprawiedliwość i konkurencyjność wynagrodzeń. Praktyki te są w dużej mierze zgodne z koncepcją „Total Rewards” (całościowego systemu wynagradzania) oraz teoretycznymi wymiarami zabezpieczenia społecznego w zakresie przewidywalności dochodów, stabilności zatrudnienia i dostępu do świadczeń pracowniczych. Artykuł wnosi wkład w rozwój nauk o zarządzaniu i jakości poprzez powiązanie zarządzania wynagrodzeniami z kwestiami zabezpieczenia społecznego w sektorze TSL oraz proponuje ramy koncepcyjne wspierające tworzenie systemów wynagradzania sprzyjających efektywności organizacyjnej i dobrostanowi pracowników. Wykorzystanie danych wtórnych oraz celowy dobór dużych przedsiębiorstw międzynarodowych ograniczają możliwość uogólniania wyników, zwłaszcza w odniesieniu do małych i średnich przedsiębiorstw.

Słowa kluczowe: wynagrodzenie, bezpieczeństwo społeczne, sektor TSL

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