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Global Compensation and Benefits Management: The Need for Communication and Coordination

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Abstract

The author reports the results of a survey on global compensation management practices in multinational firms, most of them headquartered in continental Europe and the United Kingdom. The study focuses on whether decisions on different compensation and benefits issues in these firms are taken at a headquarters or at the regional, business unit or country/local level. In addition, the author provides more qualitative information on the degree to which the respondents are satisfied with the decision-making process as well as their concrete suggestions for improvement. Finally, the author deals with the question of whether centralization or decentralization is the preferable option.

Keywords

international compensation, decision making, satisfaction, compensation strategies, strategic alignment

The Vlerick Centre for Excellence in Strategic Rewards conducts applied research in the field of compensation and benefits management. This centre is characterized by strong business links. Based on a specific request by a number of its members, the centre has created a focus group on International Rewarding consisting of compensation and benefits professionals who are active in a global context and who have responsibilities at a regional and/or corporate headquarters level. During the meetings of this focus group, the tension between centralization and decentralization of compensation and benefits policies was identified as one of the priorities for research. Other main business concerns identified during the meetings of this focus group are listed in Table 1.

The focus group decided to create a checklist for helping the members to structure the conversations and presentations during the workshops. Out of this, the idea was born to launch an international study dealing with the topic of centralization versus decentralization in decision making on compensation and benefits in multinational firms. As a consequence, the checklist was further developed to make it suitable for a market study.

The findings of this study are reported in this article. We will first present the main research questions. Then more details are provided on the composition of the sample. As far as the reporting of the results is concerned, the following themes are addressed: (a) compensation strategies, (b) (de)centralization of decision making on compensation procedures and systems, (c) satisfaction

Table 1. Main Concerns in International Compensation

-
- Balancing corporate and national cultures
 - Global compensation policies: sense and nonsense, sustainability, span
 - Which compensation instruments should be included in global compensation policies?
 - Global benchmarking
 - Measuring the efficiency of a global compensation approach
-

with decision making on compensation and benefits and suggestions for improvement, and (d) is centralization better?

Research Questions

The study's main focus was to provide answers to the issue of centralization versus decentralization of compensation policies and systems. A specific added value of this study is provided by the fact that it was considered more worthwhile to combine a factual approach with more opinion-based questions. The study tries to provide answers to the following research questions:

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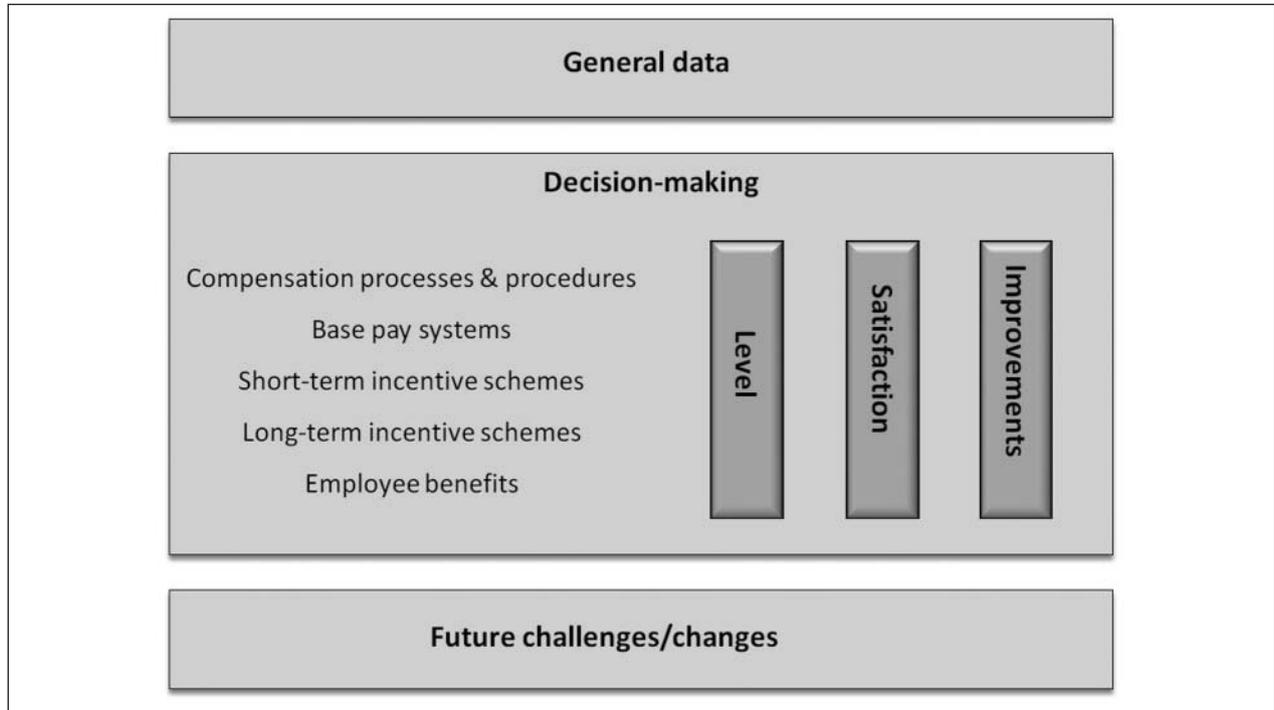


Figure 1. Questionnaire: General structure

1. To what extent have multinational firms developed a formal reward strategy for their different employee categories?
2. At what level are decisions taken regarding different policies and systems in the field of compensation and benefits?
3. How satisfied are multinational companies' compensation and benefits professionals with the decision-making process in their domain? What are their concrete suggestions?
4. Is centralization better from the perspective of compensation and benefits professionals?

Each of these questions will be dealt with in more detail in the remainder of this article.

Questionnaire

It has already been mentioned that a web-based questionnaire was developed to give concrete answers to the research questions. Figure 1 gives an overview of its structure.

As far as the relevant employee groups are concerned, the study focuses on white-collar employees. In each case a distinction was made between senior management, middle management and operational employees. To ensure

Table 2. Definition of Different Subgroups of White-Collar Employees and Link With Hay System

Subgroup	Hay Points	Hay Buckets
Senior management	900-2,000	21-25
Middle management	300-900	15-20
Operational employees	Less than 300	14 and less

uniformity of interpretation and as a general guideline, corresponding Hay points and buckets were provided for each of the categories (see Table 2).

For 41 concrete compensation items, and for each of the hierarchical levels, the questionnaire asked at what level decisions are taken, with a choice of headquarters, regional, business unit or local. These 41 items were grouped into five main dimensions, which were (a) compensation processes and procedures, (b) base pay systems, (c) short-term incentive schemes, (d) long-term incentive schemes and (e) employee benefits.

For each of these compensation dimensions, the questionnaire also asked about the extent to which the respondents, who were senior compensation and benefits professionals, were satisfied with the actual state of affairs regarding decision making and where they would like to see improvements. The questionnaire concluded by

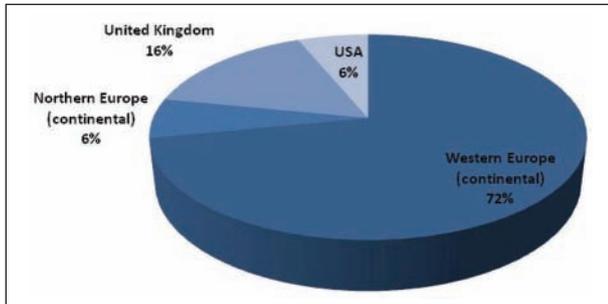


Figure 2. Location of corporate headquarters

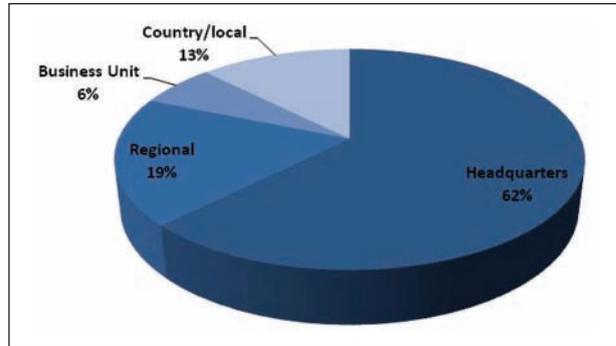


Figure 3. Respondents' level of responsibility

asking whether any changes were planned and what these changes entailed.

Sample

Firms

Thirty-two respondents participated in the survey. These respondents are employed by 31 different companies. Taking into account the in-depth and mainly qualitative nature of the study, this is a satisfying response rate that will enable making some conclusions. The median firm in the sample employs 8,800 people. Figure 2 shows that most firms are headquartered in Western Europe. This specific geographical emphasis makes this study interesting as other studies in this respect have tended to focus on the U.S. context and have clearly mentioned a need to include the European context as well. This is an obvious added value of the study reported here.

Respondents

Moving to the respondents' profiles, not surprisingly, most of them (27 out of 31) were found to be active in compensation and benefits management. More specifically, compensation and benefits manager (11) and compensation and benefits director (7) were the most frequently mentioned positions. Other respondents are employed as reward manager (3), head of compensation and benefits (3), reward director (1), director of total rewards (1) and senior manager for global compensation (1). Besides these compensation and benefits professionals, 5 respondents working in the broader field of HR also participated in this study. Figure 3 gives an overview of the level of responsibility of the survey's respondents. Where respondents have responsibilities at various levels, they are categorized according to their highest level of responsibility.

Figure 3 shows that, in line with the focus of the study, most respondents are employed at a global level, being

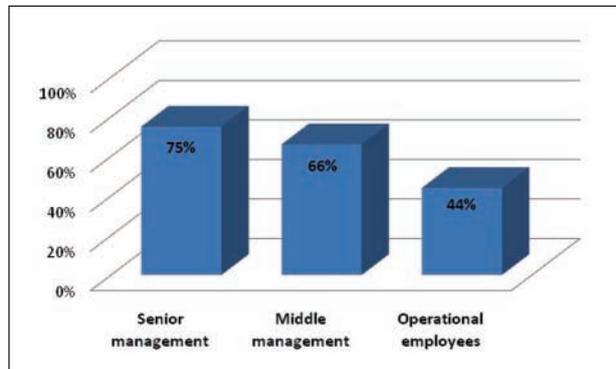


Figure 4. Occurrence of written compensation strategy

either headquarters or regional. For the future, it might also be interesting to study the differences in perceptions between people working at headquarters versus people working at more local levels. It might be the case that there are important differences in satisfaction within the same firm between these two groups. However, this was not a specific focus of the study reported here.

Compensation Strategies

Having a compensation strategy can be considered a cornerstone of a contemporary compensation and benefits management. Such a strategy makes the main choices explicit in the areas of market positioning, criteria, compensation instruments and compensation governance. It can also be used as a guideline for the development of local compensation systems. As a consequence, the study also intended to gain insights into the extent to which such formal compensation strategies have been developed, as well as into the level at which they have been developed. The results can be found in Figure 4.

Figure 4 provides some food for thought. First, it can be concluded that the number of firms that have developed a

formal compensation strategy is rather limited because it can be considered a good compensation practice to have a written compensation strategy in place, specifically at management levels. Furthermore, not even half of the multinational firms in the sample have a written compensation strategy for their operational employees. For clarity's sake, we would like to stress that local strategies could also be included here. All this means that important work remains to be done in the field of developing, clarifying, implementing and also evaluating compensation strategies.

Going one step further by taking a look at the level at which these compensation strategies have been developed, it is not surprising that a close link was found with the employee group concerned. In most cases, the compensation strategy focused on senior management is developed at a headquarters level. In the case of middle management, corporate headquarters still plays the most important role, but in almost half of the cases in which a written compensation strategy was developed, this was done by local entities.

Regional and business unit levels also play a role with respect to compensation strategies for middle management. Finally, local entities play the most important role regarding operational employees' compensation strategy. In any case, it is advisable for corporate levels to stimulate local entities more to develop these compensation strategies for operational employees.

(De)centralization: General Results

Before moving on to the concrete compensation issues, the respondents were asked whether they would characterize the management of compensation programs in their firms to be predominantly centralized or predominantly decentralized. Figure 5 shows the results.

In line with expectations, there are huge differences in the degree of centralization related to the hierarchical level of the employee group under study. Concretely, decisions regarding senior managers' compensation seem to take place at a global level. This is not the case with operational employees. In this case, it can be assumed that different local contexts of collective bargaining play important roles, which makes the interference of headquarters (much) more limited and even less desirable.

Between the two extremes, we find that slightly more than half of the respondents describe the management of compensation programs focused on middle management as predominantly centralized. It would be interesting to study further which factors in the internal and external business contexts play a role as explaining factors for the degree of centralization in the case of compensation for middle management.

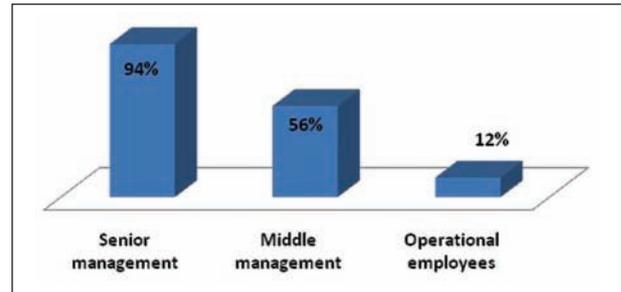


Figure 5. Degree of centralization

In the case of growth by means of acquisitions, local entities might keep their degrees of freedom in the first years. In the case of organic growth outside national boundaries, the firm might be more inclined not to give significant degrees of freedom to local entities because there is no existing practice. However, to our knowledge, no research evidence is available in this area to date.

Global Compensation-Related Instruments and Tools

On a global level, there are some specific instruments and tools that can be used for the management of compensation and benefits. Figure 6 gives an overview of the extent to which these are put in place for different employee groups.

In general, these global compensation-related instruments are used less for operational employees. This will cause no surprise, as decision making for this group was found to take place at a local level. As a consequence, there is less need for global tools. At a senior and middle management level, we find that having in place a global market positioning strategy and a global job evaluation system are quite popular.

In the case of a global market positioning strategy, this is mainly based on total remuneration or total compensation¹ for senior management, whereas total cash is the main criterion for middle management. Having a global envelope for increases in compensation but mainly a shared service center for payroll administration is less popular.

Decision Making on Compensation Procedures

A main focus of the survey was about the level at which decisions on compensation procedures and systems are taken. For each of the employee categories and for the most relevant procedures, Table 3 gives an overview of the degree of (de)centralization. The compensation procedures that were studied include (a) external benchmarking, (b) the performance management system, (c) compensation

	Senior management	Middle management	Operational employees
Global market positioning strategy	84%	72%	47%
Global job evaluation system	91%	81%	34%
Global envelope for increases in compensation	66%	50%	44%
Shared service centre for payroll administration	41%	37%	31%

Figure 6. Occurrence of global compensation-related instrument and tools

Table 3. Decision Making on Compensation Procedures

	Senior Management	Middle Management	Operational Employees
External benchmarking	Centralized	Predominantly centralized for methodology; predominantly decentralized for number of providers	Decentralized
Performance management system	Centralized	Centralized	Predominantly decentralized, but headquarters also plays a role
Compensation communication	Centralized	Predominantly decentralized, but headquarters and regional level also play a role	Decentralized
IT tools and systems used in compensation	Centralized	Predominantly centralized	Decentralized
Employee satisfaction surveys	Centralized, but local entities also play a role	Centralized, but local entities also play a role	Predominantly centralized, but local entities also play a role

communication, (d) IT tools and systems used in compensation and (e) employee satisfaction surveys. We will discuss the main results for each employee category.

Senior Management

As mentioned above, compensation decision making at a senior management level is highly centralized. This is also the case for compensation procedures. There is one exception to this rule, being that in slightly more than 30% of cases, decision making on employee satisfaction surveys takes place at a local level. This means that in this case, local entities also have a fairly important role to play. But even in this case, corporate headquarters still plays the most important role.

Middle Management

Here the picture is less clearcut. Decision making on some procedures such as performance management system and

employee satisfaction surveys takes place at the headquarters level. In the field of external benchmarking, decisions on methodology are mainly taken by corporate headquarters, whereas local entities also play a role regarding more concrete decisions dealing with providers of salary studies, such as choice and number of providers. For compensation communication, the local levels play the most important role. However, in this case, there is also a role for corporate headquarters and for the regional levels.

Operational Employees

In general, decision making on compensation procedures for operational employees is decentralized. Only in the case of employee satisfaction surveys does corporate headquarters take the lead, but local entities still have their say. External benchmarking, compensation communication and decision making on IT tools and systems to be used for compensation mainly take place at a local

Table 4. Decision making on Compensation Systems

	Senior Management	Middle Management	Operational Employees
Base pay	Centralized	From centralized for some issues to predominantly decentralized for other issues	From predominantly decentralized for some issues to decentralized for other issues
Short-term incentives	Centralized	From centralized for some issues to predominantly centralized for other issues	From role for headquarters as well as local entities for some issues to decentralized for other issues
Long-term incentives	Centralized	Centralized	Not applicable
Employee benefits	From centralized for some issues to decentralized for other issues	From centralized for some issues to decentralized for other issues	From role for headquarters as well as local entities for some issues to decentralized for other issues

level. As far as the performance management system is concerned, headquarters and the local entities are equally most important.

Decision Making on Compensation Systems

After having explained at what level decisions regarding compensation procedures are taken, we will now focus on decision making regarding the concrete compensation systems. Table 4 gives an overview of the levels at which decisions are taken for the underlying items.

First and foremost, it should be mentioned that, in general, at the level of middle management and operational employees, it is very difficult to say whether decision making on compensation systems is centralized or decentralized. There seem to be significant differences depending on the concrete underlying compensation issue. We will now explain these more in detail.

Senior Management

In general, decision making on compensation systems for senior managers takes place at a corporate headquarters level. Regarding base pay, there are some issues in which local entities also play some role. These include pay ranges, size of base pay increases and the envelope for increases in base pay. But even in these cases, local entities play a role in maximum 25% of the firms in the sample.

In the field of employee benefits, however, both headquarters and the local entities play a role regarding disability insurance, medical insurance and car policies. Decision making on holidays is clearly decentralized, whereas decision making on pension plans is predominantly centralized. The relative degree of decentralization in the field of decision making on senior managers' employee

benefits is most likely caused by the national differences in tax and social security treatment of different benefits.

Middle Management

At a middle management level, the picture is more complex as there is much more variability in the degree of (de)centralization depending on the concrete compensation issue. Table 5 gives a more detailed overview of the extent to which decision making on compensation systems is (de)centralized at a middle management level. The further to the right the decisions are, the more they are taken at a local level.

It can be concluded from Table 5 that, at a middle management level, both short- and long-term incentives are subject to more centralization whereas local entities also play a role for specific aspects of base pay and employee benefits. With respect to base pay, decisions that are more centralized include grading, criteria and guidelines for the determination of the envelope for base pay increases. The more concrete decisions such as pay ranges and the size of base pay increases tend to be more subject to some decentralization. As far as employee benefits are concerned, the results are in line with senior management, being that pension plans are more subject to centralization while other benefits are decided more at a local level.

Operational Employees

The local entities play the most important role as far as decision making on compensation systems focused on operational employees is concerned. With respect to base pay, corporate headquarters still plays a relatively important role in developing guidelines for determining the envelope for base pay increases, as well as for determining the criteria underlying base pay increases.

Table 5. Degree of (De)centralization of Decision Making on Compensation Systems for Middle Management

	Corporate HQ Plays Most Important Role	Corporate HQ Plays Most Important Role, but Also Involvement of Local Entities	Corporate HQ as Well as Local Entities Play Most Important Role	Local Entities Play Most Important Role, but Also Involvement of Corporate HQ	Local Entities Play Most Important Role
Base pay	<ul style="list-style-type: none"> • Number of grades • Slotting jobs into grades 	<ul style="list-style-type: none"> • Criteria underlying base pay increases • Guidelines for determining envelope for base pay increases 	<ul style="list-style-type: none"> • Envelope for increases in base pay • Pay ranges 	<ul style="list-style-type: none"> • Size of base pay increases 	
Short-term incentives	<ul style="list-style-type: none"> • Bonus formula • Criteria: weights • Criteria: settlement of min.-target-max. • Criteria: selection • Guidelines for determining bonus envelope 	<ul style="list-style-type: none"> • Bonus envelope • % variable to fixed • Bonus eligibility 			
Long-term incentives	<ul style="list-style-type: none"> • Eligibility • Instrument • Underlying criteria 	<ul style="list-style-type: none"> • Administration/ follow-up • Grant <p><i>In these cases, mainly regional and business unit levels are involved</i></p>			
Employee benefits		<ul style="list-style-type: none"> • Pension plan: type 	<ul style="list-style-type: none"> • Pension plan: guarantees, provisions, contributions • Pension plan: financing vehicle 	<ul style="list-style-type: none"> • Disability insurance • Medical insurance • Car policies • Holidays 	

Note. HQ = headquarters.

However, in this case too, local entities are most frequently stated as the level at which decisions are taken. In the field of bonuses, both corporate headquarters and the local entities play an important role in decisions on bonus eligibility and the bonus envelope, whereas decisions on the criteria underlying the bonus as well as the proportion of variable pay relative to fixed pay are taken more at a local level. The picture for employee benefits is comparable with the situation for middle management.

Satisfaction With Decision Making

Satisfaction

We have just discussed the results of the more factual questions regarding the level at which decisions regarding compensation and benefits are taken in multinational firms. However, the study was also intended to gain insights into compensation and benefits professionals' opinions on and experiences with the decision-making

process. Figure 7 gives information on how satisfied the respondents are with decision making on each of the dimensions of compensation and benefits.² This provides some interesting additional information.

In general, satisfaction scores tend to be high. Concretely, the respondents are mainly satisfied with decision making on short-term incentives and base pay systems. Compensation procedures deserve specific attention. If we filter out the category "fairly satisfied," we find that no more than 19% of the respondents are satisfied with decision making on compensation procedures. This is clearly lower than the other compensation dimensions. This means that, as is the case with long-term incentives, there is still room for improvement in the field of compensation procedures.

Improvements

The respondents were also asked to give their concrete suggestions for improvements in decision making in the

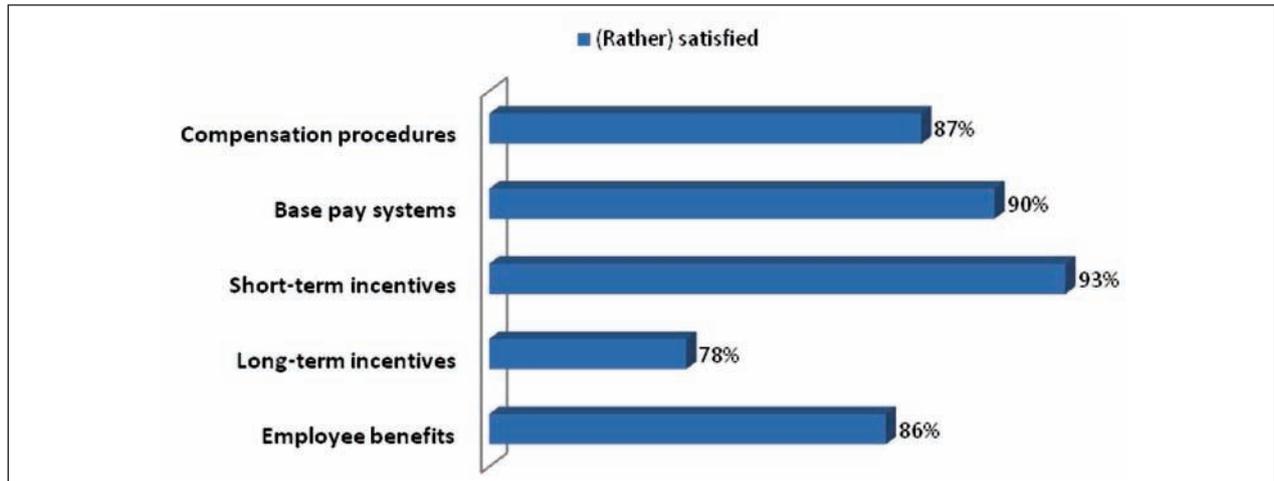


Figure 7. Satisfaction with decision making in compensation and benefits

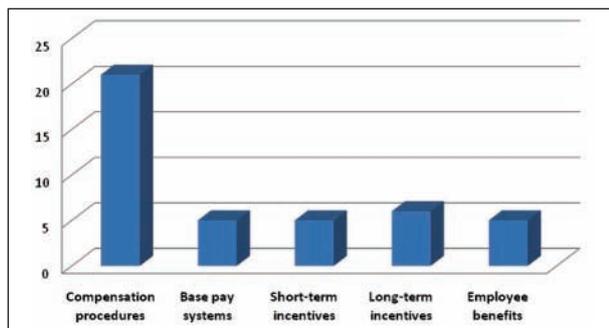


Figure 8. Where is the improvement needed?

field of compensation and benefits in their multinational firms. Taking into account the fact that a relatively low proportion of the respondents were satisfied with the reward procedures, it is not surprising that a lot of the suggestions deal with this aspect. Figure 8 gives an overview of where the respondents would like to see improvements.

Interestingly, most of the suggestions in the field of compensation procedures deal with the relationship between corporate headquarters and the local entities. This is one of the main challenges that come out of this study. More concretely, there is a need for more cooperation and coordination between the local levels and corporate headquarters. This means that there should be more frequent and maybe also more structured communication. A concrete example of this is to gain input from the local entities and regions before global guidelines are decided on at the headquarters level.

Moreover, in case of a change in global plans, the suggestion is made that corporate headquarters should not be the only party involved. Another important need is for the development of clear governance rules on the roles and

responsibilities of all actors involved (i.e., headquarters, region, local). At a business unit level, a need has been identified to receive more education on the global compensation strategy.

Furthermore, the corporate level aims for more involvement and empowerment of the local entities. From a local level, in its turn, it is suggested that corporate headquarters should have a better knowledge of local tax issues. In any case, local levels want to have more room left for tax optimization projects. A concrete example of this is provided by long-term incentives. Here, the suggestion was made to clarify and formalize the strategy regarding the impact of local market practices.

Another example in the field of the relationship between global and local levels deals with short-term incentives. A need is signaled to develop high-level principles and guidelines for a global framework, which can and should then be translated into practice at a local level. The same holds for employee benefits, where a concrete suggestion includes the development and clarification of a group policy as a guideline for the implementation of employee benefits.

Is Centralization Better?

To Centralize or to Decentralize: It Is All About Alignment

As already mentioned, the meetings of the focus group on International Rewarding revealed a need to gain better insights into the extent to which decision making on compensation and benefits in multinational firms should be centralized. Before trying to answer this question based on the results of the survey, we want to provide some interesting insights from theory, based on an article by Bloom,

Table 6. Contextual Pressures Related to the Centralization or Decentralization of Compensation and Benefits Management in Multinational Firms

<i>National Cultural Logic:</i> Pressure to Conform With Local Contexts	<i>Strategic Alignment Logic:</i> Pressure to Align With Organizational Context
<ul style="list-style-type: none"> • Public policies: laws and regulations • Market conditions and competitive dynamics • Institutions/stakeholders • Cultural norms 	<ul style="list-style-type: none"> • Global strategy • Knowledge management and resource sharing across operational locations • Organizational culture

Milkovich and Mitra.³ According to this article, there is no clearcut answer to the question of whether centralization or decentralization is the best solution because multinational firms operate in different contexts that require them to balance two sets of opposing pressures. These are explained in Table 6.

These pressures and their strength have an impact on the extent to which organizations centralize their compensation and benefits policies. Concretely, Bloom et al.³ make a distinction between three types of firms, being (a) adapters, (b) exporters and (c) globalizers. *Adapters* leave a lot of room for local entities as their main focus is to create compensation systems that match the local contexts. Subsidiaries are left with significant degrees of freedom to create compensation systems to meet the conditions of the local context.

Importantly, the firm's strategy also plays a role here. In this respect, adapters are characterized by a differentiation strategy, meaning they provide tailored products or services in each of the markets where they operate. In such a context, it seems logical that local entities have a high degree of freedom. *Exporters* are at the other end of the extreme. Their main focus is to establish a consistent strategy and uniform management systems in all the places where they operate. Compensation and benefits management's main underlying logic is that exporting the headquarters' compensation systems will improve efficiency and create a common mindset.

Like exporters, *globalizers* also want to implement common compensation systems across local contexts. The main difference is that globalizers do not rely on the home country system as the archetype. Concretely, globalizers gather compensation practices from all over the world and incorporate these into a set of practices that will be used consistently across subsidiaries.³ All this means that it is almost impossible to develop any prescriptions as to whether or not decisions on compensation and benefits should be taken at a global and/or a local level, without taking into account firm-specific characteristics. Best fit (i.e., strategic alignment) seems to be more suitable than best practice.

Satisfaction With Centralization

In the previous paragraphs, it became clear that there is no one-size-fits-all approach to centralization versus decentralization in compensation and benefits management. In our survey, we added an extra dimension by making a distinction between the different compensation dimensions. This allowed us to check whether decision making on specific compensation issues and instruments should be more or less centralized. Figure 9 gives an overview of the extent to which there are differences in satisfaction depending on the degree of centralization of decision making on compensation and benefits.

Although the results should be interpreted with caution because of the relatively limited number of observations, there are some interesting conclusions to be made here. First of all, some compensation elements seem to be more suited to centralization compared with others. For example, compensation and benefits professionals seem to be more satisfied if decision making for compensation processes and procedures is centralized.

In fact, this is not surprising as this is the field where important economies of scope can be realized. On the other hand, there seems to be a slight preference for more decentralization in the field of long-term incentives and employee benefits. This might be caused by national differences in tax and social security treatment. For base pay and bonuses, no clear differences could be found, meaning that there are no relevant differences in degree of satisfaction of compensation and benefits professionals if decision making in these domains takes place on a more (de)centralized level.

Conclusions

In this article, we have presented and discussed the results of a survey conducted by the Vlerick Centre for Excellence in Strategic Rewards on decision making on compensation and benefits in multinational companies. The study focused on factual data as well as compensation and benefits managers' experiences and suggestions. First of

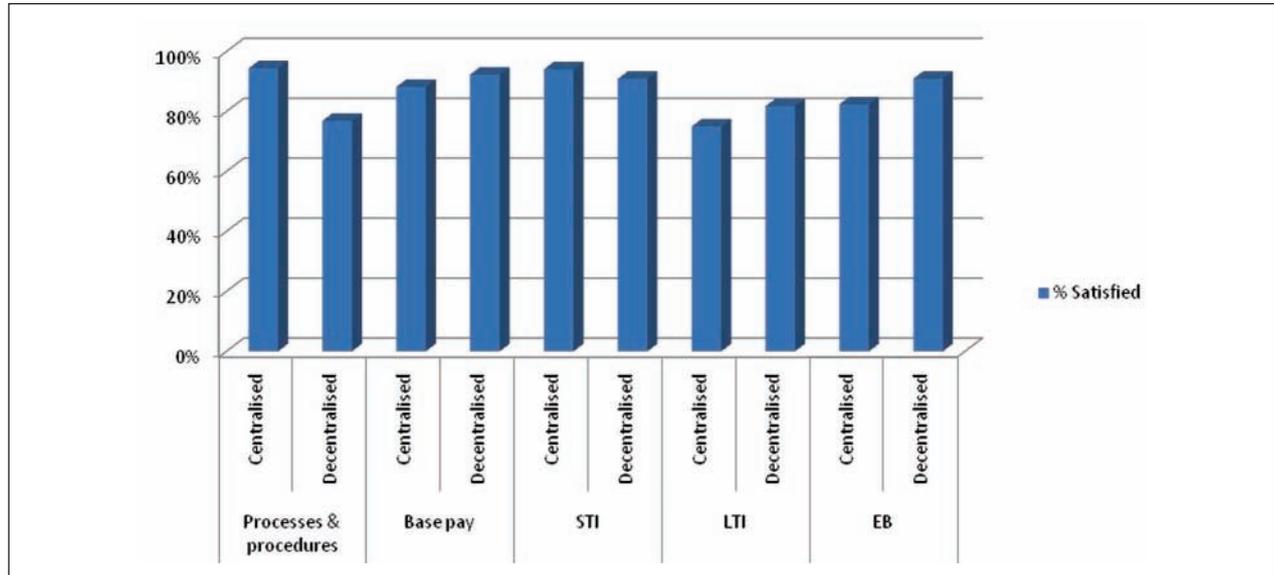


Figure 9. Satisfaction and (de)centralization

all, it was found that there is still a way to go in the field of developing clear compensation strategies.

Even at the senior management level, a quarter of the firms in the sample have not yet developed a written reward strategy. As far as decision making on compensation and benefits is concerned, there are important differences related to the hierarchical level. For senior management, decisions are taken at a corporate headquarters level, whereas for operational employees, local entities play the most important role.

For middle management, the situation is more complex. For this group, corporate headquarters plays an important role in decisions regarding the methodology for external benchmarking, grading, bonus criteria, bonus formula and pensions plans. On the other hand, decisions regarding the size of base pay increases and non-pension-related benefits are mainly taken at a local level.

Besides more factual data, the survey also focused on compensation and benefits managers' satisfaction with the current state of affairs as well as their suggestions for improvement. In general, the respondents seem to be fairly satisfied with the current state of affairs. There is one exception, being long-term incentives. Here satisfaction score are lower.

Moreover, some work needs to be done in the field of compensation procedures. A significant number of suggestions were formulated in this field, mainly dealing with the collaboration between corporate headquarters and local entities. There seems to be a clear need for further intensifying communication and cooperation between both levels. Furthermore, there is a need to

formulate general guidelines at a corporate level, which can then be made more concrete taking into account the local contexts.

Last but not least, this study also focused on the question of whether centralization or decentralization can be considered to be a best practice. There seems to be no uniform answer. Firms are confronted with different pressures, namely, the pressure to conform to local contexts (decentralization) and the pressure to align with the organizational context (centralization). Our study added an important element to this, which is that the compensation instrument can also play a role, meaning that for some compensation issues (e.g., compensation procedures) centralization seems to be better whereas other issues call for more decentralized decision making (e.g., long-term incentives, employee benefits).

Another factor that plays an important role is the situation as it is at present. In the words of Bloom et al.,⁴ "Both environmental and organizational factors make pay systems appear rigid and resistant to change. It often takes major shifts in environments, something akin to the jolts earthquakes impose on geological formations, to break down these constraining effects."

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Notes

1. Total compensation = base pay + short-term incentives + long-term incentives. Total remuneration = total compensation + employee benefits.
2. Possible answers include not satisfied, not very satisfied, fairly satisfied and satisfied.
3. Bloom, M., Milkovich, G. T., & Mitra, A. (2003). International compensation: Learning from how managers respond to variations in local host contexts. *International Journal of Human Resource Management*, 14, 1350-1367.
4. Bloom et al. (2003), p. 1365.

Bio

Xavier Baeten holds a university degree in applied economics (Ghent University) and a special degree in taxation (Vlerick Leuven Gent Management School). He is responsible for the Centre for Excellence in Strategic Rewards, the Executive Remuneration Research Centre and the Compensation & Benefits Management program at the Vlerick Leuven Gent Management School, Gent, Belgium. He teaches Compensation and Benefits Management in the School's executive education program. His main research interests include compensation and benefits management, strategic rewards, reward strategies, executive remuneration, employee benefits, stakeholder management, corporate social responsibility and corporate governance.