

薪資差距是誘因還是阻力？高管與基層員工薪資差距對人
才吸引力之影響

Incentive or Deterrent? The Effect of Executive–Employee Pay
Disparity on Talent Attraction

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摘要

本研究探討高管與基層員工薪資差距對企業人才吸引力的影響，並檢視兩者的產業相對薪資水準所扮演的調節角色。研究結果顯示，高管與基層員工薪資差距愈大，企業的人才吸引力愈高，且此一正向關係會因高管與基層員工的產業相對薪資水準而異。此結果與競賽理論的預期一致，顯示職級間薪資差距可能向外部人才傳遞職涯晉升、績效報酬及未來薪資成長機會的正向訊號，而非僅被視為薪資不平等。本研究將薪資差距的影響延伸至人才招募情境，說明企業薪酬結構除具有內部激勵功能外，也可能影響其在外部勞動市場吸引人才的能力。因此，企業設計薪酬制度時，除應兼顧內部薪酬公平外，亦應審慎評估職級間薪資差距所傳遞的職涯誘因訊號，以提升企業的人才吸引力。

關鍵詞： 高管—基層員工薪資差距、人才吸引力、競賽理論、產業相對薪資、薪酬結構

Abstract

This study examines the effect of pay disparity between executives and rank-and-file employees on a firm's ability to attract talent and investigates the moderating roles of the industry-relative pay levels of both groups. The results show that greater pay disparity between executives and rank-and-file employees is associated with a stronger ability to attract talent, and that this positive relationship varies according to the industry-relative pay levels of executives and rank-and-file employees. Consistent with the predictions of tournament theory, these findings suggest that hierarchical pay disparity may convey positive signals to external talent regarding opportunities for career advancement, performance-based rewards, and future pay growth, rather than being perceived solely as pay inequality. This study extends research on pay disparity to the recruitment context, demonstrating that corporate compensation structures not only serve an internal incentive function but may also affect firms' ability to attract talent in the external labor market. Accordingly, when designing compensation systems, firms should not only consider internal pay equity but also carefully assess the career-incentive signals conveyed by hierarchical pay disparity to enhance their ability to attract talent.

Keywords: executive–rank-and-file employee pay disparity, talent attraction, tournament theory, industry-relative pay, compensation structure