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## Attractiveness of Cafeteria Systems as Viewed by Generation Z

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**Abstract :** Contemporary conditions force companies to constantly implement changes and improvements, which is connected with plasticization of their activity in all spheres. Cafeteria systems are a good example of flexible remuneration systems. Cafeteria systems are well-known and often used in the United States, Great Britain and in Western Europe. In Poland, they are hardly ever used and greater flexibility in remuneration packages refers mainly to senior managers and executives. The main aim of this article is to research the attractiveness of the cafeteria system as viewed by generation Z. The additional aim of the article is to prioritize using the importance index of particular types of cafeteria systems from the generation Z's perspective, as well as to identify the factors which determine the development of cafeteria systems in Poland. The research was conducted in June 2015 among 185 young employees (generation Z). The paper presents some of the results.

Keywords: cafeteria, generation X, generation Y, generation Z, flexible remuneration systems, plasticization of remuneration

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