



The Application of Motivation Theories in Corporate Human Resource Incentive Systems

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How to cite this paper: Trung, N.T. (2026) The Application of Motivation Theories in Corporate Human Resource Incentive Systems. *Open Access Library Journal*, 13: e15941.
<https://doi.org/10.4236/oalib.1115941>

Received: August 24, 2026

Accepted: September 27, 2026

Published: September 30, 2026

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Abstract

Employee motivation, a core HRM function, directly impacts productivity and performance. By scientifically applying motivation theories and combining financial with non-financial incentives, firms can tailor policies to their development stage and workforce profile, thereby enhancing work enthusiasm, organizational commitment, and overall competitiveness. This study systematically reviews major motivation theories and their applications, finding that incentive effectiveness is moderated by organizational culture, leadership style, and individual differences, thus requiring continuous contextual optimization. It further delineates specific financial and non-financial incentive strategies, explores their differentiated use across enterprise types (e.g., startups, knowledge-intensive firms, and SOEs), and offers a forward-looking perspective on digital-era transformations such as remote work and AI-driven personalization. The findings provide both theoretical insights and actionable guidance for managers seeking to design sustainable and adaptive incentive systems.

Subject Areas

Human Resource Management, Business Management, Organizational Behavior

Keywords

Application of Motivation Theories, Employee Work Motivation, Incentive Methods, Employee Satisfaction, Organizational Commitment, Human Resource Management, Performance Management

1. Introduction

Against the backdrop of intensifying global competition and rapidly evolving

business environments, human resources have become a core determinant of an enterprise's sustainable competitive advantage. With the deepening of economic globalization and the rapid advancement of science and technology, enterprises are confronted with growing market uncertainty and escalating pressure from talent mobility. Prior literature often uses the broad label "new-generation employees" to describe contemporary labour-market entrants; however, contemporary scholarship cautions against oversimplified generational categorisation [1]. Incentive preferences are jointly shaped by an interplay of age, career stage, occupation, organizational culture, and formal employment conditions rather than chronological cohort alone [2] [3]. Different combinations of these factors produce heterogeneous work values, career expectations, and incentive needs, posing severe challenges to traditional enterprise incentive models.

However, merely recruiting outstanding employees is far from sufficient to fully unlock the value of human resources; it is more critical to stimulate employees' long-term commitment and high-effort work engagement. In practical management scenarios, many enterprises possess high-quality talent reserves, yet their talent potential cannot be fully exploited due to imperfect incentive systems. This gives rise to prominent problems such as core talent loss and job burnout, causing immeasurable economic and operational losses to enterprises. Accordingly, constructing a scientific and effective incentive system has become a key research focus and practical concern for both academic and industrial communities.

2. Literature Review

2.1. International Research Status

International scholars have conducted early and in-depth research on work motivation, forming a relatively comprehensive and systematic theoretical framework. Maslow [4] proposed the hierarchy of needs theory, which classifies human needs into five hierarchical levels from low to high, laying a foundational theoretical framework for understanding the hierarchical and dynamic characteristics of employee motivation. Herzberg *et al.* [5] further divided work-related factors into hygiene factors and motivators, demonstrating that the fundamental source of sustainable employee motivation lies in intrinsic satisfaction derived from the work itself, rather than external conditions. From a behavioral psychology perspective, Skinner [6] emphasized operant conditioning principles; a critical conceptual distinction must be maintained between negative reinforcement and punishment: negative reinforcement increases desired behaviour through removal of an aversive condition, whereas criticism and disciplinary sanctions constitute forms of punishment, whose intended function is to suppress undesired behaviours [7] [8]. This conceptual boundary is frequently blurred within applied managerial writing. Adams [9] focused on the impact of social comparison on employees' psychological states, revealing the critical roles of distributive, procedural, and interactional justice in sustaining employee work motivation.

In terms of cognitive motivation research, Vroom [10] put forward expectancy

theory, which defines motivational force as the product of expectancy, instrumentality, and valence. This theory provides a mature analytical framework for interpreting the rational logic of employees' behavioral decision-making. Locke [11] developed goal-setting theory, verifying that specific and moderately challenging goals can significantly facilitate employee performance improvement. Deci and Ryan [12] established self-determination theory, which systematically elaborates the psychological formation mechanism of intrinsic motivation based on basic human psychological needs, exerting a profound and lasting influence on contemporary organizational incentive practices. McClelland [7] proposed achievement motivation theory, offering new insights for differentiated employee motivation by guiding managers to formulate targeted strategies according to individual motivational characteristics.

In recent years, international research has shifted focus to the applicability and optimization of incentive systems in the context of digital transformation and remote-hybrid work. Gagné and Deci [13] systematically reviewed the practical application of self-determination theory in organizational scenarios. Gerhart and Fang [14] conducted a meta-analysis on the effectiveness of monetary incentives, confirming that multiple contextual factors moderate the outcomes of incentive policies; financial incentives generally produce positive performance effects but show evidence of diminishing marginal returns under specific boundary conditions, including high baseline compensation levels and low outcome controllability [15] [16]. Colquitt *et al.* [17] further expanded justice theory research, exploring the differentiated impacts of multi-dimensional organizational justice on employees' work attitudes and behavioral performance. Recent post-pandemic studies advance understanding of hybrid-work incentives, algorithmic HRM, personalized incentives, and cross-cultural motivation [4] [5] [18].

2.2. Domestic Research Status

Domestic research on motivation theory, building upon the introduction and assimilation of Western classical theories, has gradually developed localized research directions adapted to China's institutional and cultural context. Zhao Shuming [8] systematically elaborated on incentive-related issues in human resource management, emphasizing that enterprise incentive systems must be closely aligned with organizational strategic goals. From the perspective of full-process human resource management, Peng Jianfeng [19] explored the embeddedness of incentive mechanisms in various management links. Zhang De [20] analyzed the applicability and cultural adaptation of Western motivation theories in Chinese organizational scenarios within the framework of organizational behavior research.

In recent years, domestic scholars have increasingly focused on heterogeneous incentive demands across workforce subgroups, moving beyond monolithic generational stereotypes to examine joint effects of career stage, occupational attributes and organizational context [21]. Li Yanping and Hou Xuanfang [21] analysed

heterogeneous demand structures among contemporary workforce subgroups and their implications for incentive model redesign. Wang Yanfei and Zhu Yu [22] empirically tested the positive motivational effect of perceived organizational support on employees' work engagement. From the perspective of organizational transformation in the Internet era, Chen Chunhua [23] explored the transformation pressure and optimization direction of traditional incentive methods. Long Lirong and Zhou Hao [24] conducted in-depth research on the interactive relationship between performance appraisal systems and employee incentive mechanisms. From a cross-cultural perspective, Zhang Ruijuan and Sun Jianmin [3] reviewed the re-search on the role of human resource management in innovation, providing insights for localized incentive innovation.

Furthermore, several scholars have integrated big data and artificial intelligence technologies with modern incentive management. Liu Shanshi and Peng Juan [1] discussed the transformation trend of human resource management models under digitalization, pointing out that intelligent digital tools provide new possibilities for personalized and precise employee motivation, while also bringing new ethical challenges such as algorithmic fairness and data privacy risks [25].

2.3. Research Review and Research Gaps

A comprehensive review of domestic and international literature reveals that motivation theory has developed rich theoretical resources over several decades, with research perspectives continuously broadening and deepening from content theories to process theories to contemporary integrated theories. However, existing research still has deficiencies in the following areas.

First, most studies focus on the effect analysis of single types of incentive measures, while systematic research on the synergistic interaction between financial and non-financial incentives remains insufficient. Broad claims require contextual qualification: for instance, non-financial incentives are often described as "low-marginal-cost", yet such statements ignore hidden administrative, managerial and opportunity costs, and cost-effectiveness is contingent on organizational size, culture and employee characteristics [24]. Motivation influences performance but is not a direct deterministic driver; performance outcomes are co-determined by ability, resources, task complexity and situational constraints [15]. Second, simplistic "new-generation-versus-traditional-employee" dichotomies obscure multi-factor heterogeneity; there remains insufficient empirical research on incentive strategies accounting for the combined influences of age, career-stage, occupation and organizational environment [2]. Third, the profound changes brought by digital transformation to traditional incentive models have not been fully explored, and how to leverage digital technologies to realize precise, personalized, and dynamic employee motivation with robust data-governance safeguards remains an unresolved issue [26]. Fourth, localized theoretical innovation in motivation research is relatively scarce; few studies have developed incentive models adapted to China's cultural and institutional characteristics on the

basis of absorbing Western classical theories. Fifth, existing literature seldom decomposes multi-layer integrated incentive frameworks to specify concrete operational practices, expected employee outcomes, and moderating organizational conditions.

Based on the above research gaps, this study adopts an integrative perspective to systematically review the motivation theory system and its comprehensive application in human resource incentive systems, with an emphasis on analysing the synergistic mechanisms of financial and non-financial incentives, exploring differentiated incentive strategies for different types of enterprises, and conducting a forward-looking analysis of emerging trends in incentive methods in the digital era, aiming to provide theoretical references and practical guidance for enterprise human resource management.

3. Theoretical Foundations of Employee Motivation and Human Resource Incentive Methods

3.1. Concepts of Motivation and Work Incentives

Maier and Lawler [26] defined work motivation as individuals' voluntary willingness to invest additional effort to achieve organizational goals, which originates from both the expectation of material rewards and the pursuit of self-value realization. Kreitner [2] pointed out that motivation is an internal psychological process that guides individual behavior toward specific goals and determines the direction, intensity, and persistence of work efforts. Work motivation constitutes one important antecedent of job performance, yet performance is jointly shaped by ability, task resources and situational constraints [15]; the level of work motivation directly affects employees' work investment, concentration, and resilience in the face of difficulties. Higgins [27] argued that motivation is an internal driving force generated to satisfy unmet psychological needs, which is inherently directional and goal-oriented.

From a macro perspective, motivation refers to the intrinsic psychological force that initiates, maintains, and regulates individual work behavior. It answers two core questions of primary concern to managers: why individuals choose to engage in specific work activities rather than others, and how much time and effort they are willing to invest in such activities. These two questions constitute the core of practical incentive management.

Work motivation is the fundamental internal factor that drives employees to improve work efficiency, job quality, and overall performance under organizational constraints. It is embodied in employees' proactive willingness to make efforts and actively participate in work to achieve win-win outcomes for both organizations and individuals. Psychologically, the formation of work motivation involves three interrelated dimensions: cognitive evaluation, emotional experience, and volitional behavior, which jointly determine the level of employee work engagement. Specifically, cognitive evaluation reflects employees' judgment on work value and goal achievability; emotional experience refers to employees' psy-

chological feelings during work; and volitional behavior determines the transformation of internal motivation into practical work actions.

When equipped with sufficient work motivation, employees consciously concentrate their abilities and adopt efficient working methods to complete tasks, thereby promoting the achievement of corporate business objectives. In management practice, personal interests are closely linked to work motivation, yet contradictions often exist between individual and collective interests. To guide employees to align their work behavior with corporate development strategies, enterprises must help employees form a consistent understanding: personal interests can only be guaranteed on the premise of realizing organizational interests. The alignment of individual and organizational goals is the core essence of employee motivation, whose ultimate purpose is to stimulate employee contribution and improve corporate operational efficiency.

Motivation can be divided into intrinsic motivation and extrinsic motivation. Intrinsic motivation derives from personal interest, curiosity, and the sense of accomplishment brought by work itself, while extrinsic motivation stems from external factors such as salary, praise, and promotion. Existing research confirms that intrinsic motivation has stronger sustainability and a more significant effect on stimulating innovation under certain boundary conditions, while the two types of motivation are not mutually exclusive but mutually reinforcing [14]. A scientific incentive system should simultaneously cultivate and stimulate both intrinsic and extrinsic motivation, enabling employees to work actively driven by both external rewards and internal professional passion.

Work incentives refer to a series of systematic management measures, policies and methods adopted by organizations and managers to stimulate employees' work initiative and subjective will, so as to achieve unified organizational development goals. Incentives are not equivalent to simple reward and punishment behaviors; instead, they constitute a complete management process covering goal setting, behavioral guidance, performance feedback, and result evaluation.

Maier and Lawler [26] proposed that employee motivation is both a core management responsibility and an important organizational management objective. Its essence is to rationally allocate labor resources, fully tap human resource value, and continuously improve organizational labor productivity. Managers are required to master the core connotation of motivation theories and flexibly apply diversified incentive strategies according to employees' individual characteristics and work scenarios in daily management.

For individual employees, scientific work incentives can motivate proactive work efforts, improve work engagement, and help employees complete tasks with clear goals. Meanwhile, incentives effectively enhance employees' job satisfaction and self-development awareness, build professional confidence, and optimize their positive expectations for career development. When employees perceive organizational care and recognition, their psychological contract with the organization will be strengthened, which is reflected in higher organizational loyalty and

work dedication.

For organizational development, employee incentives facilitate the efficient utilization of human resources, optimize overall operational efficiency, and ensure the realization of organizational strategic goals. Managers who master scientific incentive methods can effectively attract and retain core talent, build stable workforce teams, enhance corporate reputation and competitiveness in the talent market, strengthen organizational innovation capabilities, and reduce negative management problems such as high turnover, absenteeism, and internal interpersonal conflicts.

3.2. Overview of Human Resource Incentive Methods

From the perspective of enterprise human resource management, human resource incentives refer to a systematic management process in which enterprises care for employees' material and spiritual needs, help employees improve work efficiency, and ultimately promote the realization of organizational goals. Incentive management is not an independent functional module of human resource management but runs through the entire human resource management process, including talent recruitment and attraction, employee training and ability development, and performance management and goal achievement.

Enterprise incentive activities mainly cover two dimensions: material welfare guarantee and spiritual demand satisfaction, both of which take the realization of overall organizational strategic goals as the fundamental premise. In organizational behavior research, incentives are regarded as the core bridge connecting organizational goals and individual employee goals, and their effectiveness directly determines the efficiency and fairness of enterprise internal resource allocation.

Managers at all levels bear corresponding responsibilities for the formulation, implementation, and promotion of incentive policies. Senior managers are responsible for determining the strategic orientation of incentive systems and matching corresponding resource guarantees, ensuring that incentive policies are consistent with enterprises' long-term development strategies. Middle managers undertake the core work of policy interpretation and process supervision, translating macroscopic incentive policies into specific operable management norms. Front-line managers focus on employees' daily work performance, providing timely behavioral feedback and targeted encouragement. In addition, incentive management is highly coupled with other human resource management functions, and sound incentive policies lay an important foundation for improving the overall operational efficiency of enterprise human resource management.

Enterprise incentive methods can be classified from multiple dimensional perspectives. In terms of incentive content, they are divided into material incentives and spiritual incentives; in terms of implementation form, they are divided into financial incentives and non-financial incentives; in terms of behavioral guidance direction, they are divided into positive incentives and negative incentives; in

terms of incentive objects, they are divided into individual incentives and team incentives; and in terms of incentive cycle, they are divided into short-term incentives and long-term incentives. The above classification standards are not mutually exclusive but intersect and complement each other. A mature and effective enterprise incentive system requires the comprehensive integration of multiple incentive methods to build a multi-level, three-dimensional incentive network.

Corporate financial incentives refer to incentive methods based on economic means, mainly including salaries, bonuses, allowances, subsidies, welfare benefits, and equity incentives. Financial incentives have the characteristics of direct effects, quantifiable standards, and immediate feedback under suitable conditions, which can rapidly guide and adjust employees' work behavioral choices. However, the incentive effect of financial incentives presents diminishing marginal returns subject to boundary conditions such as existing income level and outcome controllability [17], which requires enterprises to supplement and optimize incentive systems with non-financial measures. The actual effectiveness of financial incentives depends not only on the absolute amount of economic rewards but also on the rationality of distribution mechanisms and employees' perceived fairness [19].

Corporate non-financial incentives are incentive methods based on non-monetary means, mainly divided into work environment incentives and work content incentives. Different from financial incentives focusing on material satisfaction, non-financial incentives focus more on meeting employees' psychological needs and promoting personal growth, effectively making up for the deficiency of long-term incentive effects of single financial incentives under suitable contextual conditions. It should be noted that claims about "low marginal cost" for non-financial incentives require qualification; they incur hidden costs of managerial time, organizational adjustment, and opportunity costs, and cost-effectiveness varies across firms [24]. For example, granting employees work autonomy, providing learning and career development opportunities, and building a respectful and harmonious team atmosphere can fully activate employees' intrinsic work motivation. Non-financial incentives have the advantages of comparatively low direct monetary outlay and strong sustainability under appropriate preconditions, which are indispensable components of modern enterprise incentive systems.

4. Motivation Theory System

4.1. Maslow's Hierarchy of Needs Theory

Maslow [4] classified human needs into five hierarchical levels in ascending order: physiological needs, safety needs, social needs, esteem needs, and self-actualization needs. The theory holds that higher-level needs will emerge and become the dominant pursuit after lower-level basic needs are satisfied. Its core contribution lies in revealing the hierarchical structure and dynamic evolution of human needs, emphasizing that individuals' dominant needs vary at different developmental stages. Maslow also pointed out that satisfied needs lose their motivational effect, and only unmet needs can drive individual behavior, which carries important

practical implications for enterprise incentive management.

In human resource management practice, enterprises can meet employees' physiological needs through reasonable salary systems and welfare subsidies, satisfy employees' safety needs through standardized working environments and sound security guarantees, and fulfill employees' social needs through team building activities and internal communication mechanisms. For higher-level needs, enterprises can stimulate employees' work enthusiasm and innovation motivation by providing professional training, challenging work tasks, and clear career development paths to meet their needs for esteem and self-actualization. Enterprises should regularly track changes in employees' need structures through employee satisfaction surveys and daily communication, and dynamically adjust incentive strategies to ensure the alignment between incentive measures and employees' actual needs.

It is worth noting that the practical application of hierarchy of needs theory entails certain complexities and particularities. Incentive needs are jointly shaped by age, career stage, occupation, organizational culture and employment arrangements rather than by a single demographic variable [2]. First, different employees may have different dominant needs at the same career stage, requiring managers to accurately identify individual differences and implement differentiated incentives. Second, the dominant needs of the same employee will change with career development: new employees pay more attention to salary stability and basic welfare guarantees, employees with moderate work experience value career growth and skill improvement, while senior employees focus more on organizational respect, work autonomy, and self-value realization.

4.2. Herzberg's Two-Factor Theory

Herzberg *et al.* [5] proposed the two-factor theory, which divides factors affecting employee work attitudes and performance into two categories: hygiene factors and motivator factors.

Hygiene factors are extrinsic work conditions, including salary, welfare benefits, working environment, and corporate management policies. These factors can only eliminate employees' job dissatisfaction and maintain basic work stability, but cannot generate lasting work motivation. Insufficient hygiene factors will directly trigger employee dissatisfaction and negative work behaviors; however, the improvement of hygiene factors can only bring employees to a state of "no dissatisfaction" rather than active work engagement.

Motivator factors are intrinsic work attributes, including work significance, job achievement, organizational recognition, and promotion opportunities. These factors are the fundamental driving force for stimulating employees' proactive work behavior, creative thinking, and sustained work engagement.

This theory provides critical guidance for enterprise incentive management: simply improving salary and welfare conditions is insufficient to motivate employees effectively. Managers must attach importance to tapping the intrinsic psy-

chological value that the work itself brings to employees. In practice, enterprises can increase motivational factors in work scenarios through job redesign, work empowerment, timely performance recognition, and reasonable job challenge setting, so as to activate employees' intrinsic work motivation.

4.3. Skinner's Reinforcement Theory

Skinner [6] proposed reinforcement theory based on behavioral psychology. Critical conceptual clarification is required for managerial application: positive reinforcement (rewards, praise) increases target desirable behaviours. Negative reinforcement increases behaviour by removing an aversive stimulus (for example, lifting an onerous reporting requirement if safety targets are met). By contrast, criticism, formal warnings and disciplinary punishment are punishment mechanisms, whose intended purpose is to suppress undesired behaviours, not to reinforce desirable ones [7] [8]. Confusion between negative reinforcement and punishment is common within applied HR literature and may mislead managerial practice. Positive reinforcement, such as material rewards, job promotion, and spiritual praise, can encourage employees to repeat positive work behaviors such as active innovation and efficient teamwork. Punishment including criticism and disciplinary action can restrain employees' non-compliant behaviors and correct work errors, playing an irreplaceable role in standardizing workplace behavior and ensuring operational safety, though it also carries risks such as resentment and reduced psychological safety [17].

In specific management scenarios, managers can also adopt moderate neglect of minor accidental errors to reduce employees' work pressure and build a more relaxed organizational atmosphere, though this strategy is only applicable to non-principled mistakes. The theory also emphasizes the importance of reinforcement timing: continuous reinforcement is more effective in the initial stage of behavior shaping, while intermittent reinforcement, despite a slower shaping process, can form more stable and lasting behavioral habits.

4.4. Adams' Equity Theory

Adams [9] put forward equity theory, pointing out that employees will judge organizational fairness by comparing their own input-output ratio with that of reference objects. When employees perceive unfair treatment, they will take initiative to adjust their work efforts, reduce organizational commitment, and weaken work motivation to restore psychological balance. Employees' sense of organizational fairness covers three dimensions: distributive justice of result allocation, procedural justice of management rules, and interactional justice of interpersonal communication.

Employees' comparison reference objects include internal colleagues, external peer practitioners, and their own past work state. Different reference standards will lead to different fairness judgments, so managers need to accurately grasp employees' comparison logic to formulate targeted optimization measures.

Therefore, reasonable salary distribution, timely organizational recognition, and transparent performance appraisal mechanisms are key guarantees for maintaining employee work motivation and job satisfaction. In management practice, enterprises should establish open and standardized salary systems and promotion mechanisms to help employees clearly recognize their job positioning and career development prospects within the organization.

4.5. Vroom's Expectancy Theory

Vroom [10] proposed expectancy theory, which holds that individual motivational force is determined by three core variables: expectancy, instrumentality, and valence. This can be expressed by the formula: $\text{Motivational Force} = \text{Expectancy} \times \text{Instrumentality} \times \text{Valence}$. Expectancy refers to employees' subjective judgment on whether work efforts can bring performance improvement; instrumentality refers to employees' cognition of the correlation between performance results and reward acquisition; and valence refers to employees' subjective preference and evaluation of organizational rewards.

The theory has strong practical implications for incentive management. To ensure effective incentives, managers need to guarantee three key links simultaneously: attractive reward content for employees, employees' firm belief that efforts can produce excellent performance, and a stable correlation between performance results and corresponding rewards. Weakness in any of these three links will lead to an overall decline in incentive effectiveness.

In practical application, managers can improve incentive effectiveness through multiple approaches: providing systematic training and resource support to enhance employees' self-efficacy; formulating clear and objective performance appraisal standards to strengthen the performance-reward linkage; and fully respecting individual differences to provide personalized reward options for different employees.

4.6. McClelland's Achievement Motivation Theory

McClelland [7] developed achievement motivation theory, which proposes that individual work behavior is mainly driven by three core needs: achievement need, power need, and affiliation need. Different employees have distinct preference structures for these three needs, which requires enterprises to implement differentiated incentive strategies based on individual motivational characteristics. Incentive preferences are not fixed individual traits; they are jointly moderated by age, career stage, occupational context and organizational culture [2].

Achievement need (nAch) refers to the internal driving force for pursuing career success and surpassing work goals. Employees with high achievement need prefer moderately challenging tasks, are willing to take reasonable risks for goal achievement, and pursue timely and clear performance feedback. For such employees, managers can set challenging work goals and provide independent problem-solving platforms to stimulate their work potential.

Power need (nPow) reflects individuals' desire to influence organizational decisions and guide team behavior. Employees with high power need are willing to undertake management responsibilities, participate in organizational decision-making, and exert leadership influence. Enterprises can motivate such employees by assigning management duties and providing leadership platforms.

Affiliation need (nAff) refers to the desire for harmonious and cooperative interpersonal relationships. Employees with high affiliation need value team harmony and prefer cooperative rather than competitive working environments. For these employees, managers should focus on building a friendly and inclusive team atmosphere and enriching internal communication and interaction channels.

4.7. Deci and Ryan's Self-Determination Theory

Deci and Ryan [12] proposed self-determination theory, one of the most influential contemporary motivation theories. The theory holds that humans have three innate basic psychological needs: autonomy, competence, and relatedness. When the organizational working environment can fully satisfy these three needs, employees' intrinsic motivation will be fully activated, accompanied by higher work creativity, behavioral flexibility, and job engagement.

Autonomy need refers to individuals' desire for voluntary and self-determined work behavior, which can be satisfied by granting employees choice over working methods, flexible working hours, and participation in organizational decision-making. Competence need reflects individuals' pursuit of work effectiveness and ability improvement, which can be met through targeted skill training, moderately challenging tasks, and constructive performance feedback. Relatedness need refers to the demand for good interpersonal connection and organizational belonging, which can be satisfied by strengthening team cooperation and building a respectful and inclusive organizational climate.

Self-determination theory also points out that external rewards may, in certain circumstances, undermine intrinsic motivation—a phenomenon known as the “overjustification effect.” This finding reminds managers to balance the application of financial and non-financial incentives and to protect employees' intrinsic professional passion while implementing material incentives.

4.8. Goal-Setting Theory

Locke [11] proposed goal-setting theory, confirming that clear, specific, and moderately challenging goals can significantly improve employee job performance. The motivational effect of goals depends on four core attributes: clarity, difficulty, acceptance, and behavioral commitment.

Specific and well-defined goals have stronger guiding and motivational effects than vague and general work requirements. Moderately difficult goals can effectively stimulate employees' work potential, while excessively difficult goals may lead to work anxiety and task abandonment. Goal acceptance and employee commitment are critical prerequisites for goal motivation; only when employees fully

recognize and identify with organizational goals can the maximum incentive effect be realized.

The theory also emphasizes the key role of dynamic feedback in goal management. Timely and specific performance feedback helps employees grasp task progress, adjust working strategies, and optimize effort allocation, so as to ensure the efficient completion of work goals.

5. Application of Motivation Theories in Human Resource Incentive Methods

According to Maslow's hierarchy of needs theory [4], human needs present a hierarchical structure, including basic physiological and safety needs and high-level social, esteem, and self-actualization needs. Basic material needs such as food, clothing, housing, and transportation are mainly satisfied through financial incentives via monetary commodity exchange. Employees obtain material living resources through labor remuneration provided by enterprises, realizing the satisfaction of basic survival needs.

However, both ordinary individuals and enterprise employees have diverse spiritual needs that cannot be met by material resources alone. In addition to economic income, employees also pursue work enjoyment, professional identity, fair treatment, and self-value realization in the workplace. Therefore, modern enterprises should not only guarantee employees' material welfare but also pay attention to the satisfaction of their spiritual and psychological needs, and build a balanced incentive system integrating financial and non-financial incentives.

In practical management scenarios, various motivation theories are interrelated and complementary rather than independent of each other, jointly guiding the design and implementation of enterprise incentive systems. The following sections conduct an in-depth analysis of the practical application and synergistic mechanisms of financial and non-financial incentives.

5.1. In-Depth Analysis of Financial Incentives

Financial incentives are core and indispensable human resource management tools for modern enterprises, mainly covering salaries, bonuses, allowances, subsidies, welfare benefits, and equity incentives. Different financial incentive tools have differentiated functional positioning and applicable scenarios, and enterprises should rationally combine them according to their development stage, operational characteristics, and employee attributes.

As the basic labor remuneration for employees' labor input and job value, salary occupies the core position in financial incentive systems. It not only guarantees the basic living needs of employees and their families but also serves as a fundamental incentive factor for stabilizing employee work enthusiasm [8]. When the salary level fails to match employees' work effort and psychological expectations, employees will generate negative work emotions and reduce job performance. In line with Adams' equity theory [9], employees will take initiative to reduce work

input to restore psychological balance when they perceive unfair salary distribution.

Enterprises mainly adopt two basic salary payment modes: time-based salary and piece-rate salary. Time-based salary is suitable for positions with difficult-to-quantify work standards, such as R&D, design, and management posts, while its disadvantage lies in the weak correlation between personal income and job performance. In contrast, piece-rate salary directly links employee income with work output and quality, which can effectively motivate employees to improve labor productivity and optimize work processes while enhancing salary distribution fairness. However, piece-rate salary systems need to be matched with strict quality assessment indicators to avoid the one-sided pursuit of output at the cost of work quality.

At present, broadband salary systems have been widely applied in modern enterprises. By compressing salary grades and expanding the salary floating range of each grade, broadband salary improves the flexibility of the salary system. It enables employees to obtain salary growth through ability improvement and performance breakthroughs without relying on job promotion, effectively alleviating the incentive bottleneck caused by limited internal promotion channels [19].

As an important supplementary financial incentive, bonuses can effectively increase employees' disposable income and meet their higher-level material and psychological needs. Common corporate bonus types include performance bonuses, quality awards, cost-saving bonuses, technological innovation bonuses, and schedule completion bonuses. Timely and standardized bonus distribution conforms to the positive reinforcement mechanism emphasized by Skinner's reinforcement theory [6], which clearly conveys the organization's advocacy of positive work behaviors and strengthens employees' behavioral cognition.

Scientific bonus design is the key to ensuring incentive effectiveness. First, bonus assessment standards must be clear, objective, and quantifiable to avoid subjective judgment and arbitrary distribution, which may trigger employee dissatisfaction. Second, bonus distribution must be closely linked to actual work performance and implemented in a timely manner to consolidate the causal relationship between employee efforts and organizational rewards. In addition, enterprises should dynamically adjust bonus distribution frequency and quota according to business characteristics and job attributes.

Many enterprises implement long-term incentive mechanisms through employee stock ownership plans, stock options, and restricted stock grants. Equity incentives cannot be treated as Herzberg-type motivator factors by definition; their capacity to foster long-term organizational commitment is conditional [24]. Three critical preconditions determine their effectiveness: first, perceived procedural and distributive fairness in equity allocation rules; second, reasonable vesting and exit design; third, employees' perceived ability to exert influence over organizational outcomes linked to equity value. If these conditions are absent, equity may be perceived merely as an extrinsic hygiene-like benefit and fail to generate

intrinsic motivational effects; market volatility can decouple equity value from individual employee effort and weaken incentive impacts [24]. When conditions are satisfied, equity incentives bind employees' personal interests with enterprises' long-term development interests, helping to stimulate employees' sense of ownership and responsibility for corporate development.

Equity incentives are particularly applicable to core technical talents and senior management teams. Their core advantage lies in guiding employees to pay attention to long-term corporate value growth rather than short-term performance gains, avoiding short-sighted behaviors that damage sustainable development. Nevertheless, equity incentives have certain limitations: market fluctuations may decouple incentive value from individual work effort, and complex equity operation rules will increase enterprise management costs. Therefore, enterprises need to scientifically design exercise conditions, lock-up periods, and exit mechanisms to optimize the effectiveness of equity incentives [24].

Job allowances and special subsidies play a key supporting role in the incentive system. They reflect the fairness of remuneration under different working conditions and help employees solve practical difficulties in housing, medical care, education, and transportation. These measures effectively meet employees' safety needs in Maslow's hierarchy of needs [4], laying a solid foundation for high-level incentive effects.

Employee benefits include statutory mandatory benefits and enterprise voluntary supplementary benefits, which are important tools for attracting and retaining high-quality talent and improving employees' quality of life. Complete benefit systems cover medical insurance, life insurance, health management, transportation services, employee care, and cultural and sports activities. In addition to basic statutory benefits, personalized voluntary benefits have become an important strategic means for enterprises to enhance employee organizational commitment and loyalty. Flexible benefit plans allow employees to independently select benefit items according to personal needs, significantly improving the pertinence and effectiveness of benefit incentives [8].

In summary, financial incentives are the basic guarantee for maintaining and enhancing employee work motivation, which can effectively stimulate employee work enthusiasm and innovative vitality and consolidate long-term organizational commitment, subject to boundary conditions such as baseline compensation and outcome controllability [16]. However, the incentive effect of financial incentives relies on fair and transparent performance management and distribution mechanisms. Over-reliance on single financial incentives will not only increase enterprise operating costs but also fail to form sustainable incentive effects. Only by matching financial incentives with diversified non-financial incentive measures can enterprises build a complete and efficient incentive system.

5.2. The Importance of Non-Financial Incentives

Employees' work motivation is not solely driven by material remuneration. With

the continuous improvement of social living standards, employees' demand for spiritual satisfaction, work significance, and career growth has become increasingly prominent. Many core work needs cannot be met through monetary means.

Accordingly, to fully activate employee work potential and realize efficient human resource development, enterprises must integrate non-financial incentives into the incentive system and form a coordinated and complementary incentive mechanism with financial incentives [20].

Essentially, non-financial incentives are a series of non-monetary management means for enterprises to care for employees' spiritual and psychological needs. They can effectively meet employees' diverse demands for work enjoyment, fair treatment, organizational respect, and harmonious interpersonal relationships, making up for the spiritual deficiency of single material incentives. Cost-benefit assessments must account for hidden managerial and opportunity costs rather than assuming universally low marginal costs [24]. From the perspective of cost-benefit analysis under appropriate preconditions, many non-financial incentive measures require comparatively low direct financial investment yet can produce significant and lasting incentive effects, which have high practical value for enterprise management.

5.3. In-Depth Exploration of Non-Financial Incentives

In commercial enterprises, non-financial incentives are mainly implemented through two core paths: work content-based incentives and work environment-based incentives.

Jobs with sustainable incentive value can simultaneously meet employees' material, developmental, and psychological needs, which is highly consistent with the logical connotation of motivator factors in Herzberg's two-factor theory [5].

First, the job should provide remuneration matching employees' work input to guarantee basic living needs and ensure internal and external salary fairness, in line with Adams' equity theory [9]. Second, the job should provide clear career advancement channels to help employees achieve professional growth and meet high-level needs such as organizational esteem and self-actualization. Enterprises can build dual promotion channels for management and professional technology to provide targeted growth space for different types of talents.

Third, clear job positioning and responsibility division can enhance employees' sense of mission and responsibility. High role clarity enables employees to accurately connect personal work contributions with organizational development goals, forming a positive incentive cycle. Fourth, good person-job fit can give full play to employees' professional abilities and enhance their work confidence and engagement. In accordance with McClelland's achievement motivation theory [7], moderate matching between task difficulty and personal ability is more likely to bring employees a sense of accomplishment and work satisfaction.

Fifth, diversified and challenging job content can avoid job burnout caused by long-term repetitive work. Enterprises can enrich job content and expand job re-

sponsibilities through job rotation, job enlargement, and job enrichment to stimulate employees' work interest and innovative motivation. Sixth, safe and healthy working conditions can meet employees' basic safety needs and eliminate work concerns. Finally, transparent, fair, and realistic performance evaluation standards are essential to maintain employee work enthusiasm and organizational trust.

Only when work tasks simultaneously balance material remuneration, career development, and spiritual satisfaction can they exert lasting incentive effects and enhance employees' long-term organizational loyalty [21].

Enterprise work environment incentives include two dimensions: hard environment and soft environment, both of which play important roles in maintaining employee motivation and organizational cohesion.

The soft work environment mainly covers internal interpersonal relationships, organizational culture, leadership style, and team atmosphere. A harmonious soft environment characterized by mutual respect, trust, and support can reduce employees' psychological pressure, enhance team belonging, and form strong organizational cohesion. Managers should play an exemplary leading role in building an open, inclusive, and fair internal communication atmosphere.

Organizational culture is the core of soft environment construction, which determines the value orientation and behavioral norms of the organization. A corporate culture centered on trust, respect, and collaboration is itself a powerful intangible incentive that can subtly guide employees' positive work behaviors.

The hard work environment refers to tangible material conditions such as office infrastructure, working space, mechanical equipment, and supporting facilities. Modern and comfortable office conditions can not only improve work efficiency but also convey the organization's care for employees, enhancing employees' organizational identity.

In practical management, work environment incentives are mainly reflected in building a positive team atmosphere, standardizing organizational behavioral norms and leadership behaviors, ensuring safe and hygienic working conditions, organizing cultural and sports activities, and implementing flexible working systems. These measures can effectively optimize employee work experience, sustain long-term work motivation, and strengthen organizational commitment.

6. Comprehensive Application and Practical Challenges in Incentive Practice

6.1. Integrated Application Framework of Motivation Theories

In complex enterprise management scenarios, a single motivation theory cannot fully explain and guide practical incentive work. Therefore, modern enterprises tend to adopt an integrated application model of multiple motivation theories. This study proposes a four-layer integrated incentive framework, in which each layer is specified with concrete operational practices, expected employee outcomes, and key organizational moderating conditions.

The first layer, the basic safeguard layer, consists of competitive salary, statutory

and supplementary welfare benefits, safe working conditions, and standardized corporate policies. This layer is designed to eliminate job dissatisfaction and fulfil employees' physiological and safety needs, thereby establishing baseline psychological security. The effectiveness of this layer is moderated by the financial capacity of the firm, the procedural fairness of compensation administration, and compliance with labour regulations.

The second layer, the performance-linkage layer, involves objective goal-setting, performance appraisal systems, positive reinforcement for high-performance behaviours, and transparent reward-performance linkages. Through these practices, employees can develop clear effort-to-reward instrumentality, exhibit directed work effort, and experience reduced perceived inequity. The outcomes of this layer depend on the quality of performance-measurement indicators, managerial consistency in applying standards, and the absence of political bias in appraisal.

The third layer, the growth-development layer, includes training opportunities, dual-track promotion pathways, job enrichment, work empowerment, and appropriate task challenge. This layer is intended to satisfy employees' competence and autonomy needs, thereby enhancing intrinsic motivation and their willingness for long-term investment in the organization. Its effectiveness is contingent upon the availability of developmental resources, managerial willingness to delegate authority, and the capacity to offer challenging assignments.

The fourth layer, the cultural-cohesion layer, focuses on building a trust-centered organizational culture, inclusive leadership, team-building, and fair interpersonal treatment. This layer fulfils employees' relatedness needs, fostering high affective organizational commitment and voluntary organizational citizenship behaviour. The realization of these outcomes is moderated by senior-leadership value demonstration, effective communication mechanisms, and tolerance for diverse employee viewpoints.

These four layers support and complement each other, forming a systematic and complete enterprise incentive system [4]. For example, the design of salary and welfare systems needs to consider both the guarantee function of hygiene factors and the driving role of motivator factors; performance management needs to combine reinforcement theory for behavioral shaping [6] and equity theory for psychological balance maintenance [9]. No single layer can independently deliver sustained high motivation; weakness in lower layers will constrain the effects of higher layers. Conversely, strength in upper layers can partially compensate for moderate deficiencies in lower layers, though the basic safeguard layer remains foundational. By integrating these four layers, enterprises can build a comprehensive incentive system that addresses employees' diverse and evolving needs while aligning individual motivations with organizational goals.

6.2. Practical Challenges Facing Incentive Systems

Despite the mature theoretical system, the practical implementation of enterprise incentive systems still faces multiple challenges. On the one hand, the employee

population exhibits heterogeneous incentive needs shaped by the combined influences of age, career stage, occupation, organizational culture and employment arrangements rather than simple generational labels [2]. Individuals have distinct differences in the intensity of autonomy, competence, and relatedness needs, making uniform incentive policies difficult to adapt to personalized demands.

On the other hand, most enterprises lack perfect dynamic evaluation and adjustment mechanisms for incentive effects. The implementation effect of incentive policies has a certain time lag, and many enterprises fail to establish effective feedback and optimization cycles. Blindly adjusting or abandoning incentive plans due to unobserved short-term effects will weaken the long-term value of incentive systems. In addition, balancing incentive investment costs and corporate operational benefits is always a key dilemma in incentive management. Recent 2021-2025 research further highlights new challenges brought by hybrid-remote arrangements and algorithm-driven HR tools [6] [11].

6.3. Countermeasures and Suggestions for Addressing Challenges

In response to the above practical challenges, enterprises can optimize incentive management through the following targeted strategies. First, build a hierarchical and classified incentive system, and design differentiated incentive portfolios for different positions, job levels, and employee groups, accounting for joint effects of career-stage, occupational characteristics and organizational context [2]. Second, rely on big data analysis and regular employee surveys to dynamically monitor the effectiveness of incentive measures and adjust policies in a timely manner according to practical feedback. Third, strengthen professional training for front-line managers to improve their theoretical application ability and flexible incentive skills in daily management [22]. Fourth, integrate incentive system construction with corporate culture building to gradually externalize extrinsic incentive effects into employees' intrinsic work motivation and form a long-term incentive mechanism.

7. Differentiated Practices of Incentive Systems in Different Types of Enterprises

7.1. Incentive Differences between Startups and Growth-Stage Enterprises

Startups are faced with constraints such as limited operating funds, insufficient brand influence, and high market risks, making it difficult to form competitive advantages through high salary and welfare. Therefore, startups mainly rely on non-financial incentives to attract and retain core talent. Specifically, startups can adopt attractive equity incentive plans (with careful attention to vesting, fairness and outcome-influence conditions [24]) to let employees share corporate growth dividends; grant employees sufficient work autonomy and decision-making participation rights to meet their achievement and autonomy needs; and build an open, innovative, and flexible working atmosphere to satisfy employees' organi-

zational belonging and self-actualization needs.

Growth-stage enterprises have initially formed stable business models and profit sources with relatively sufficient resource reserves. Their incentive system construction should consolidate the foundation of financial incentives while focusing on improving career development channels and standardized performance management systems to align with the rapid growth of enterprises. Mature large-scale enterprises are faced with problems such as hierarchical redundancy and organizational bureaucratization. Their incentive optimization should maintain market-competitive salary levels while focusing on stimulating employees' innovative awareness and continuous learning motivation to break through organizational inertia.

7.2. Incentive Differences between Knowledge-Intensive and Labor-Intensive Enterprises

Employees in knowledge-intensive enterprises have high educational backgrounds and professional capabilities, with work characteristics of high complexity, creativity, and independence. Accordingly, their incentive systems should focus on non-financial incentive measures. Enterprises can provide challenging innovative tasks, build an innovation-encouraging corporate culture, and grant sufficient professional autonomy to knowledge workers. Meanwhile, enterprises can meet employees' growth and reputation needs through high-end skill training, academic exchange support, and industry resource docking, so as to stabilize core technical talent teams.

Employees in labor-intensive enterprises are mainly engaged in standardized and repetitive operational work, with quantifiable work outputs and performance indicators. The incentive systems of such enterprises should take financial incentives as the core, adopting piece-rate salary, performance bonuses, and full-attendance awards to directly link work efforts with material rewards. At the same time, enterprises need to standardize working conditions, protect employees' basic rights and interests, and properly supplement spiritual incentive measures to reduce employee turnover.

7.3. Incentive Practice Differences between State-Owned Enterprises and Private Enterprises

State-owned enterprises face unique institutional constraints in incentive system design. Constrained by total wage control and salary level regulation policies, state-owned enterprises have low flexibility in financial incentive implementation. Meanwhile, they undertake important social responsibilities, requiring incentive systems to balance operational efficiency and social fairness. Therefore, state-owned enterprises mainly rely on non-financial incentives such as well-established career development systems, abundant training resources, stable working environments, and good social reputation to attract and retain talent.

Private enterprises have high autonomy in incentive policy formulation and can

flexibly adjust incentive schemes according to strategic development and talent demand changes. Their advantages lie in short decision-making chains and rapid response mechanisms, which can quickly adapt to employee demand changes. However, private enterprises are constrained by insufficient brand influence and imperfect institutional systems. Therefore, their incentive construction needs to balance institutional standardization and flexible innovation to improve the overall effectiveness of talent incentive and retention.

8. New Transformations in Incentive Methods in the Digital Era

8.1. Reshaping of Incentive Management by Digital Technologies

With the in-depth development of the digital economy and the comprehensive digital transformation of enterprises, traditional incentive management modes are undergoing profound changes. Digital technologies represented by big data and artificial intelligence provide new tools and ideas for precise incentive management, while also bringing new management challenges [4]. Recent peer-reviewed studies from 2021-2025 enrich understandings of remote-hybrid work, algorithmic HRM, personalized incentives and cross-cultural motivation [4] [5] [18]. Kim *et al.* (2025) analysed strategic human resource management in the era of algorithmic technologies [4]; Edwards *et al.* (2024) examined employee attitudinal responses to algorithmic reward systems [28]; cross-cultural motivation research highlights that incentive effectiveness cannot be mechanically transferred across cultural contexts [18].

First, big data and artificial intelligence realize the precision and personalization of incentive management. By collecting and analysing employees' work behavior data, performance results, and satisfaction feedback, enterprises can accurately identify differentiated incentive needs and design personalized incentive schemes. Concrete data-use safeguards must accompany such analytical practices: 1) transparency: employees should receive clear disclosure of what employee-related data are collected and for which incentive-related purposes; 2) lawful data governance: collection must follow data-minimisation principles and applicable legal requirements for consent or legitimate processing bases [29]; 3) mandatory human review: algorithm-generated incentive recommendations require human managerial oversight to mitigate automation bias; algorithmic outputs serve only as decision support rather than final binding decisions [28]; 4) formal route for employees to challenge algorithm-derived incentive outcomes, including access to explanations for automated recommendations and channels for human re-assessment [25] [26]. Without these safeguards, algorithm-driven personalization may produce perceived unfairness, privacy harm and heightened feelings of surveillance.

Second, digital management platforms support instant incentives and micro-incentives. Managers can timely recognize and reward employees' excellent work performance through online platforms, realizing immediate behavioral reinforce-

ment. Third, incentive gamification has become a new digital incentive mode, which stimulates employees' competitive awareness and sense of accomplishment by integrating game mechanisms into work and training scenarios.

8.2. Incentive Challenges in the Remote Work Context

The global pandemic has accelerated the popularization of remote work and hybrid office modes. Traditional face-to-face supervision and communication mechanisms are no longer applicable, bringing new challenges to employee incentive management. Managers need to rebuild trust mechanisms, organizational belonging, and work motivation in the absence of offline contact. Recent 2024-2025 empirical studies demonstrate that hybrid-work arrangements produce heterogeneous engagement and well-being outcomes, with managerial support, communication quality and recognition fairness acting as key moderators [6].

Optimized incentive strategies for remote work scenarios include: maintaining efficient employee communication through regular one-on-one video interviews; replacing process-oriented supervision with goal-oriented management and outcome-based performance evaluation; building team cohesion through online collaboration tools and virtual team-building activities; and implementing flexible working systems to fully release employees' self-management capabilities. Based on self-determination theory [12], remote work meets employees' autonomy needs but may weaken interpersonal relatedness, so incentive management needs to focus on balancing autonomy guarantee and team relationship construction.

8.3. Prospects of Artificial Intelligence for Incentive Management

Artificial intelligence technology opens up new prospects for intelligent incentive management. Intelligent incentive systems can automatically identify employees' work behavioral characteristics, accurately evaluate performance contributions, predict talent turnover risks and career development needs, and push targeted personalized incentive schemes. AI technology can also reduce human subjective bias in performance evaluation, improving the objectivity and fairness of incentive distribution—but only when supported by the above-mentioned data-governance safeguards (transparency, lawful governance, human review, challenge-and-reassessment channels) [25] [26].

Nevertheless, the application of artificial intelligence in incentive management needs to adhere to the human-centered principle. Excessive reliance on algorithmic data may lead to the loss of humanistic care in management, making employees feel monitored and mechanized. In the process of digital incentive innovation, enterprises must balance technological efficiency and humanistic management to realize the sustainable development of intelligent incentive systems.

9. Conclusions

Work is the core carrier of employees' organizational responsibilities and value realization, and scientific work design and incentive mechanisms are important

guarantees for improving employee performance and organizational belonging. Reasonable work goals, moderate task challenges, and standardized work arrangements can fully stimulate employees' work potential and help them gain a sense of accomplishment and self-value realization in task completion. Incentive effects on performance are conditional, moderated by ability, resources and situational constraints [15].

In line with self-determination theory [12], when the working environment fully meets employees' autonomy, competence, and relatedness needs, their intrinsic work motivation will be maximally activated. Good person-job fit enables employees to give full play to their professional advantages and work initiative, reduce work maladjustment and turnover intention, and improve the utilization efficiency of human resources. Incentive preferences are shaped jointly by age, career-stage, occupation, organizational culture and employment arrangements rather than simple generational categorisation [3].

Moderately challenging work tasks, matching incentive treatments, and clear development prospects can meet employees' high-level esteem and self-actualization needs in Maslow's hierarchy of needs [4]. Combined with Locke's goal-setting theory [11], appropriate goal challenges can effectively maximize employee work motivation and foster positive work-related psychological experiences. Equity-type incentive instruments deliver long-term commitment only under preconditions of fair allocation rules, reasonable vesting arrangements and employee perceived influence over relevant outcomes [24].

The dual satisfaction of employees' material and spiritual needs can significantly enhance their organizational commitment and loyalty. Employees with high job satisfaction and organizational identity will take the initiative to assume work responsibilities, maintain long-term stable employment relationships with enterprises, and continuously improve individual and organizational work efficiency. Stable and high-quality talent teams further consolidate enterprises' sustainable competitive advantages in the market.

In conclusion, classical motivation theories provide solid theoretical support and practical guidance for the construction of modern enterprise human resource incentive systems. However, theoretical effectiveness depends on managers' flexible application combined with corporate practical scenarios and continuous dynamic optimization. In the context of evolving business environments and diversified talent needs, enterprises need to deeply explore employees' multi-dimensional incentive demands shaped by multiple individual and organizational factors, flexibly integrate diversified incentive methods, and realize the deep integration of incentive systems with corporate strategies and culture. When deploying digital-intelligent incentive tools, organizations must implement corresponding data-ethics safeguards including transparency, lawful data governance, human review and formal challenge channels [27]. Only through continuous innovation and optimization of incentive mechanisms can enterprises effectively cope with talent competition challenges, activate human resource value, and achieve sus-

tainable corporate development. Only through continuous innovation and optimization of incentive mechanisms can enterprises effectively cope with talent competition challenges, activate human resource value, and achieve sustainable corporate development.

Author Contributions

Conceptualization, NGUYEN THANH-TRUNG; methodology, NGUYEN THANH-TRUNG; software, NGUYEN THANH-TRUNG; validation, NGUYEN THANH-TRUNG; formal analysis, NGUYEN THANH-TRUNG; investigation, NGUYEN THANH-TRUNG; resources, NGUYEN THANH-TRUNG; data curation, NGUYEN THANH-TRUNG; writing—original draft preparation, NGUYEN THANH-TRUNG; writing—review and editing, NGUYEN THANH-TRUNG; visualization, NGUYEN THANH-TRUNG; supervision, NGUYEN THANH-TRUNG; project administration, NGUYEN THANH-TRUNG; funding acquisition, NGUYEN THANH-TRUNG. All authors have read and agreed to the published version of the manuscript.

Conflicts of Interest

The author declares no conflicts of interest.

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