

IMPACT OF INCENTIVES AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE IN TECHNICAL SERVICE UNIT REGIONAL INCOME MANAGEMENT BANDAR JAYA REGION IV

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Abstract. *This study aims to determine the effect of incentives and work motivation on performance. The Hypothesis in this study is that incentives and work motivation are either partially or simultaneously on performance. The sample used in this study amounted to 36 employees. Data collection techniques include observation, documentation, and questionnaires. The data analysis method used a quantitative approach with the help of SPSS version 21.0 statistical tools, including the calculation of the validity test, reliability test, regression test, t-test, F test, and coefficient of determination test.*

The results of testing the Hypothesis of the effect of incentives on performance partially show that incentives positively affect performance with a contribution of 50.6%. The implication that can be conveyed is that the policy of providing incentives at the Regional Technical Service Unit for Regional Revenue Management Region IV Bandar Jaya needs to be reviewed because so far it has not fulfilled the element of justice; giving awards to employees such as the coronation of "achievement employees" which is held every certain period; it is necessary to apply a "Reward and Punishment" system.

Keywords: *Incentives, Work Motivation, and Performance*

PENGARUH INSENTIF DAN MOTIVASI KERJA TERHADAP KINERJA PEGAWAI DI UNIT PELAYANAN TEKNIK DAERAH PENGELOLAAN PENDAPATAN WILAYAH IV BANDAR JAYA

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Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh insentif dan motivasi kerja terhadap kinerja. Hipotesis pada penelitian ini adalah ada pengaruh insentif dan motivasi kerja baik secara parsial maupun secara simultan terhadap kinerja. Sampel yang digunakan pada penelitian ini berjumlah 36 pegawai. Teknik pengumpulan data meliputi kegiatan observasi, dokumentasi dan kuidioner. Metode analisis data menggunakan pendekatan kuantitatif dengan bantuan alat statistik SPSS versi 21.0 meliputi perhitungan uji validitas, uji reliabilitas, uji regresi, uji t, uji F dan uji koefisien determinasi. Hasil pengujian hipotesis pengaruh insentif terhadap kinerja secara parsial menunjukkan bahwa insentif berpengaruh positif terhadap kinerja dengan kontribusi sebesar 50,6%. Implikasi yang dapat disampaikan adalah kebijakan pemberian insentif di Unit Pelayanan Teknis Daerah Pengelolaan Pendapatan Wilayah IV Bandar Jaya perlu dikaji ulang, karena selama ini kurang memenuhi unsur keadilan;. pemberian penghargaan kepada pegawai seperti penobatan "pegawai berprestasi" yang diselenggarakan setiap periode tertentu; perlu diterapkan sistem "Reward and Punishment".

Kata kunci: Insentif, Motivasi Kerja, dan Kinerja

PRELIMINARY

The role and function of human resources (HR) (Dharmawan 2020) factor in an organization design and formulate all strategies and organizational goals. Without people who have expertise or competence, the organization can't achieve its goals because HR, as the workforce, makes other resources work. No matter how great the organization's potential, it will not maximize productivity without employees who are skilled, competent, highly dedicated to the organization, and have optimal performance.

Performance is the achievement of work results following the rules and standards that apply to each organization. Performance is a specific requirement that can ultimately be directly reflected in the output produced in quantity and quality. An employee is required to do his job well. An assessment of their performance determines their success in providing services to the community. The evaluation is carried out to help monitor the organization's resources and measure the level of efficiency in the use of existing resources and identify areas that need improvement.

Motivation is a factor that encourages someone to do a particular

activity.(Suranto 2013) Therefore motivation is often interpreted as a factor driving a person's behavior. People who are used to being motivated or driven to work in a particular position that they feel will get a reward. To motivate an employee's work required conditions, namely the ability to work and willingness to work. An understanding of motivation will be fundamental in achieving organizational goals, namely productivity and efficiency. With motivation, an employee will feel he has a particular drive to complete a job towards achieving organizational effectiveness. When an employee is motivated to excel, he will carry out the task as well as possible, but when someone considers that work is just a routine, they tend to be static at work.

The reality seen in the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya, employee performance is not optimal. One of these indications can be seen from the frequent delays in completing monthly reports, as shown in the following data. (Pratama and Sunuharyo n.d.)

No.	Bulan	Jatuh Tempo	Selesai	Keterlambatan (Hari)
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1	Januari	5 Februari	7 Februari	2
2	Februari	5 Maret	5 Maret	0
3	Maret	5 April	9 April	4
4	April	5 Mei	9 Mei	4
5	Mei	5 Juni	7 Juni	2
6	Juni	5 Juli	10 Juli	5
7	Juli	5 Agustus	8 Agustus	3
8	Agustus	5 September	11 September	6
9	September	5 Oktober	8 Oktober	3
10	Oktober	5 November	11 November	6
11	November	5 Desember	10 Desember	5
12	Desember	5 Januari	9 Januari	4

Sumber: UPTD Pengelolaan Pendapatan Wilayah IV Bandar Jaya, 2020

Based on the table above, it can be seen that during the 2019 Fiscal Year, only in February the submission of monthly reports was completed on time.

This lack of maximum performance is thought to be due to the distribution of incentives that have not been evenly distributed because incentives are only given to employees with ASN status, while honorary employees are not included, even though the contribution of technical work for honorary employees is quite large. In addition to incentive problems, the non-optimal performance of employees is also thought to be the impact of the lack of maximum work motivation given to

employees, and this can be seen from the attitude of employees who are less active and find it difficult to carry out work.

THEORETICAL REVIEW

Definition of Incentive

The provision of incentives is an incentive tool that encourages employees to work with optimal abilities. Besides that, the condition of incentives is intended to help meet the needs of their employees. The term incentive system is generally used to describe wage payment plans linked directly or indirectly to various performance standards of employees (Samsudin 2010).

Compensation and the provision of incentives have a very close relationship, where incentives are components of balance, and both are very decisive in achieving the institution's overall goals. This incentive can also be formulated as one of the adequate remunerations to its employees who have achievements that exceed the standards that have been set. So it can be said that the provision of incentives is a motivating factor for employees to work more passionately, and the results can be seen from work morale or the enthusiasm and enthusiasm of the employee's work.

Purpose of Incentives

The provision of incentives is very effective in encouraging employees' performance. In addition to increasing their income, incentives can also foster feelings of pleasure, enthusiasm, and enthusiasm in doing a job.

To clarify the purpose of providing incentives above, there are several opinions according to experts, including (Aprianis 2020) expressing his opinion on incentives, that: A fair and proper incentive method is a driving force that stimulates the creation of employee maintenance. Because by giving incentives, employees feel that they get attention and recognition for their achievements so that their morale and work attitude will be better. A competent manager always pays attention to the work performance of each subordinate so that he can provide the appropriate to incentivize their passion for work. Employees who perform well will be given positive incentives, while employees who do not perform well will be given negative incentives.

Understanding Work Motivation

According to (Trisnowati Josiah 2021) motivation is a factor whose presence can lead to job satisfaction and improve employee performance. Then (Malayu .S.P. Hasibuan 2013) argues that work motivation gets serious attention from leaders in organizational life, including working life in organizations. Thus, work motivation needs to be considered by administrative management, especially leaders, where leaders are in direct contact with subordinates at work every day.

Employees in carrying out their duties and work well need motivation. The task of the leader, in this case, is to create a good work environment in such a way that employees in the organization are motivated by themselves. For this reason, it is necessary to have a good understanding of motivation, both in subordinates and employees, to assist in improving their performance.

The considerations that need to be considered by leaders in providing motivation are:

1. The philosophy of human life revolves around the principle of "quit pro quo," which in layman's language is reflected by the proverb which says, "there is

- sweet potato, there is taro, there is kindness, there is a reward."
2. The dynamics of human needs are very complex and not only material but also psychological.
 3. There is no saturation point in satisfying human needs.
 4. Differences in individual characteristics in organizations or organizations result in no single motivational technique equally effective for everyone in the organization and someone at different times and conditions.

Understanding Performance

Performance can be understood as the result of work that a person or group of people can achieve in an organization following their respective authorities and responsibilities to achieve the goals of the organization concerned legally, not violating the law, and following morals and ethics.

In (Samsudin 2010) ,Waldman defines performance as a combination of behavior with the achievement of what is expected and the choice or part of the task requirements in each individual in the organization. Meanwhile, according to (Chin 1995) ; Performance can be defined as the result of work in quality and quantity that

an employee can achieve in carrying out tasks following the responsibilities assigned to him.

Cascio in (Nawawi 2012) says that performance is an employee's achievement of the tasks that have been set. (Wibowo 2017) ; said that performance results from an employee's work during a specific period compared to various possibilities, such as standards, targets/targets, and criteria determined in advance and have been mutually beneficial agreed upon.

RESEARCH METHODS

The objects in this study are all employees of the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya with 40 people, consisting of 20 civil servants, 5 PTHL, and 15 TKS. (Arikunto 2012) explains that population is a generalization area composed of objects/subjects with specific qualities and characteristics determined by researchers to be studied and then draw conclusions. The sample is part of the number and characteristics possessed by the population.

This research data consists of two groups, namely primary data and secondary data.

- a. Primary data is the data used as the main material in analyzing the variables studied. Data were obtained directly from the results of the distribution of questionnaires to respondents.
- b. Secondary data is data obtained from books or literature related to the discussion and research based on other supporting data related to the problem under study.

The data collection techniques used in this research are:

1. Technical observation.
 Namely by conducting direct observations of the things studied, including incentives, work motivation, and performance.
2. Technical documentation
 That is the collection of data from written/reading objects, such as books/magazines, documentation, regulations, meeting minutes, diaries.
3. Technical literature review
 That is, reading and reviewing various writings and literature related to this research.
4. Questionnaire
 That is the method of collecting data using a list of questions distributed to respondents.

The analytical method used in this research is quantitative analysis method. The quantitative analysis used in this study aims to determine the effect of providing incentives and work motivation on employee performance in technical service unit regional income management Bandar Jaya region iv. Regression analysis is used to predict how far the dependent variable's value changes if the independent variable's value is manipulated/changed or increased or decreased in data processing using the computer software program SPSS 21.

RESULTS AND DISCUSSION

The calculation results through the SPSS 21 Program are as follows

Coefficients						
Model		Standar		Beta	t	Sig.
		Unstandardized	Coeffici			
		Coefficients	ents			
		Std.				
		B	Error			
1	(Const	12.021	4.510		2.666	.012
	ant)					
	X1	.438	.145	.514	3.015	.005
	X2	.263	.160	.280	2.644	.110

a. Dependent Variable: Y
 Sumber: data diolah (2020)

Based on the table above, then the multiple linear regression equation is obtained as follows:

$$Y = 12.021 + 0.438X1 + 0.263X2.$$

1. Every time there is an increase in the value of the incentive variable by one point, the performance will increase by 0.438 points.
2. Every time there is an increase in the value of the work motivation variable by one point, the performance will increase by 0.263 points.

Based on the information above, it can be concluded that the regression coefficient value $X1 = 0.438$ is greater than the regression coefficient $X2 = 0.263$. This shows that the influence of the incentive variable is more significant or dominant than work motivation in improving employee performance at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya.

After knowing the direction of multiple linear regression between incentives and work motivation on performance, the next step is to prove whether or not the independent variable's effect is on the dependent variable

simultaneously through the following F test table.

ANOVA						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	335.896	2	167.948	18.624	.000a
	Residual	279.545	34	9.018		
	Total	615.441	36			

a. Predictors: (Constant), X2, X1
 b. Dependent Variable: Y

Sumber: data diolah (2020)

Based on the ANOVA test or F test, it was obtained that the calculated F was 18.624, which was greater than the F table value at 36 db at the significance level = 0.05, which was 3.267 ($18.624 > 3.267$). Then from the table above, a significance value of 0.000 is obtained because the probability is much smaller than 0.05. The incentive (X1) and work motivation (X2) together (simultaneously) are declared to affect the performance (Y) of employees at the Regional Technical Service Unit. Revenue Management Region IV Bandar Jaya. Thus, the Hypothesis which states: There is an effect between incentives (X1) and work motivation (X2) together on the performance (Y) of employees at the Regional Technical Service Unit of Regional Revenue Management Region IV Bandar Jaya is that it can be proven or accepted

based on the results of the analysis obtained—done above.

The magnitude of the effect of the variable incentives and work motivation on performance can be seen in the following table of coefficients of determination.

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	335.896	2	167.948	18.624	.000a
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performance (Y) of employees at the Regional Technical Service Unit of Regional Revenue Management Region IV Bandar Jaya is that it can be proven or accepted based on the results of the analysis obtained—done above.

The magnitude of the effect of the variable incentives and work motivation on performance can be seen in the following table of coefficients of determination.

Model Summary

Model	R	Adjusted R Square	Std. The error of the Estimate
dimension01	.739a	.546	.516

Predictors: (Constant), X2, X1]

Sumber : data diolah (2020)

Coefficient of Determination (KD) = $R = 0.7392 = 0.546 = 0.546 \times 100\% = 54.6\%$. So it can be concluded that the magnitude of the effect of incentives and work motivation on employee performance is 54.6%, and the remaining 45.4% is due to adjustments to other factors that the authors did not examine in this study.

CLOSING

Based on the results of data analysis and discussion, the following conclusions are obtained:

1. There is an effect of incentives on employee performance at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya. This is evident from the results of the calculation of the Coefficient of Determination between incentives and performance is 50.6%. Partial Hypothesis Testing through the t-test (test) obtained the tcount value between incentives and performance of 5.727, and the results of $t_{count} > t_{table} = 1.691$. The incentive regression equation on performance is $Y = 12.021 + 0.438X_1$. These results indicate an influence between incentives on employee performance at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya.
2. There is an influence of work motivation variables on employee performance at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya, this is evident from the results of the calculation of the Coefficient of Determination between work motivation and performance is 41.3%. Partial Hypothesis Testing through the t test (test) obtained the tcount value between work motivation and performance = 4.741 and $t_{count} > t_{table} = 1.691$. The regression equation for work motivation on performance is $Y = 12.021 + 0.263X_2$. These results indicate that there is an influence between work motivation on performance.
3. There is an effect of incentives and work motivation on employee performance at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya. This is seen from the calculation of the coefficient of determination showing the magnitude of the effect of incentives and work motivation on employee performance, namely 54.6%. The double linear regression of incentives and work motivation on performance is obtained by the equation $Y = 12.021 + 0.438X_1 + 0.263X_2$. This result means that if the incentives (X_1) and work motivation (X_2) do not change, the performance (Y) remains at 12,021 points. If the stimulus is increased by one point, the concert will increase by = 0.438. If work motivation is increased by one point, the performance will increase by 0.263 points. The results of simultaneous hypothesis testing of incentives and work motivation on performance are proven by the results of the Fcount test = 18,624 and much greater than the value

of $F_{table} = 3,267$, at a significant level of 5% with $Df = n-k-1$. So F_{count} is greater than F_{table} ($F_{count} > F_{table}$).

Based on the results of the research above, future implications are formulated as follows:

1. On the incentive variable questionnaire, the lowest score is on item number 8, namely Incentives are given to all employees, thus triggering the overall work effectiveness of the organization. Therefore, providing incentives at the Regional Technical Service Unit for Revenue Management Region IV Bandar Jaya needs to be reviewed. So far, it has not fulfilled the element of justice, because in fact, with the almost equal comparison of the number of employees with ASN and non-ASN status, it can be said that In the technical implementation of work, non-ASN employees have a significant contribution. So it is only natural that these non-ASN employees also get incentives, although not as big as ASN employees, as an agency award for their contributions because this is a key factor in realizing the effectiveness of the agency's work as a whole.
2. In the questionnaire on the work motivation variable with a low score, the answer is item number 7, namely that employees receive awards for achieving work performance that exceeds other employees. The Head of Regional Technical Service Unit for Regional Revenue Management IV Bandar Jaya is expected to be able to motivate his employees to show the highest work performance. Such efforts can be in giving awards to employees such as the coronation of "achievement employees," which is held every specific period.
3. The performance variable questionnaire that needs attention is item number 5. Namely, employees can always complete work on time. It is necessary to implement a "Reward and Punishment" system within the Regional Technical Service Unit for Regional Revenue Management Region IV Bandar Jaya, which is to give awards to employees who can complete work before maturity, and conversely impose sanctions on employees who finish work later than what has been determined.

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