

Analysis of the Influence of Salary and Incentive Provision on Employee Work Productivity at PT Topabiring Trans Logistics

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Abstract

The purpose of this study was to determine the effect of Salary and Incentive Provision on Employee Work Productivity at PT. Topabiring Trans Logistik. Which is a company solution to make a decision to increase employee work productivity and be able to increase company profits. The employees in this study were employees of PT. Topabiring Trans Logistik totaling 90 people. The simple random sampling method is a sampling technique used in this study with a sample of 90 respondents. Multiple regression analysis is used in this writing as a data analysis technique that aims to determine the effect of salary and incentive provision that has an impact on employee work productivity at PT. Topabiring Trans Logistik. The results of this study are employee work productivity at PT. Topabiring Trans Logistik which is influenced by incentives. This study resulted in the existence of salary and incentive provision variables that have a positive impact on employee work productivity at PT. Topabiring Trans Logistik. The dominant variable influencing employee work productivity is incentives with a coefficient value of 0.338.

1. Introduction

Human Resources (HR) plays an important role in running a company in today's era of globalization. According to Manullang (2014), every employee is a human being, not a machine, and not merely a business resource but rather a company asset. Given the critical role of HR in a company, organizations must give greater attention to their employees through HR policies that monitor and support employee performance. These policies are expected to serve as tools to improve the employees' skills and competencies so they can contribute maximally to the company.

Human resources are one of the most valuable assets and must be managed carefully and aligned with the needs of the organization. Several definitions of Human Resource Management (HRM) include Mondy and Noe, who define HRM as the utilization of human resources to achieve organizational goals. Melayu S.P. Hasibuan describes HRM as the science and art of managing labor relations and roles so that they effectively and efficiently help achieve the goals of the company, employees, and society.

To achieve organizational goals, the role of people in an organization is extremely important, as high-quality human resources

allow an organization to compete with similar organizations. Organizational productivity can be improved through various approaches, including direct engagement with human resources to enhance efficiency, salary structures, and incentive provision.

Human resources, essentially, are a form of capital and play the most vital role in achieving organizational goals. Therefore, organizations must manage these resources optimally. According to Sri Indrastuti (2017), the role of human resource management (HRM), if broken down, means directing and motivating human resources to work as partners in achieving the company's success both now and in the future.

Productivity is defined as how to produce goods and services at the highest possible output using resources efficiently. The relationship between managers and employees can affect performance—dissatisfied employees tend to demand more money for extra work, may engage in fraudulent behavior, and may lack seriousness in their tasks, resulting in delays and reduced output.

Table 1.1 Work Productivity Table

Description	Revenue
2018	63,128,342,252
2019	79,028,131,049
2020	52,455,955,212
2021	95,440,040,051
2022	87,280,034,744
2023	87,659,351,164

Source: HR and Finance Directorate (2024)

The table above shows employee work productivity data from 2018–2023, indicated by the annual revenue of PT. Topabiring Trans Logistik.

Incentive compensation refers to compensation programs that link pay to productivity. Based on this concept, incentive-based compensation aims to provide differentiated wages not based on job evaluations but rather on differences in work performance. Therefore, education level and job position are suitable ways to enhance the quality of human resources in a company. Employees who lack skills are often those without sufficient knowledge and capabilities regarding their jobs, and thus they cannot deliver optimal performance for the company.

Salary is a form of monetary compensation received by employees in return for their status as workers contributing to organizational or corporate goals (Rivai, 2016:316).

PT. Topabiring Trans Logistik is an affiliated company of PT. Semen Tonasa. According to the *Kamus Besar Bahasa Indonesia (KBBI)*, affiliation refers to a cooperative relationship between members or branches, such as cooperation between domestic and foreign companies. Affiliation also describes a relationship where one or more companies are subsidiaries of a larger parent company. This company, located in Pangkep and established in 1995, operates in the field of transportation services for limestone mining, assisting in the production of raw materials for cement. It is also responsible for managing documents for PT. Semen Tonasa.

Currently, PT. Topabiring Trans Logistik is experiencing challenges as some of the

operational contract agreements that were previously issued by PT. Semen Tonasa have been taken over by PT. Semen Indonesia since 2021. This has led to a decline in company revenue, which has impacted the salary and incentive payment system for employees. Furthermore, in mid-2023, the company underwent a change in leadership with the appointment of a new President Director who is still in office. Following this change, several policies shifted—for instance, salaries that were previously paid on time now face occasional delays. Incentives, which were previously distributed quarterly, are now given only at the end of the year and are adjusted based on company profits.

Changes in salary policies have implications for the decline in employee productivity. Policy changes can influence employee productivity, where improved salaries or incentives can boost employee motivation and commitment. In this case, policy changes may result in negative outcomes, including decreased employee productivity (Hariyati, 2015).

A study by Tintaubah (2019) showed that salary and incentives simultaneously have a significant effect on work motivation. Research by Maulana (2016) also found that salary significantly affects employee productivity, proving that higher salaries improve employee performance. Similarly, incentive distribution also significantly affects employee productivity.

According to a study by Vendy Aries Martcahyo et al. (2011), incentive provision significantly affects employee productivity. Osvaldo W. Turangan, Chrisstoffel Kojo et al. (2017) stated that salary and incentives significantly affect employee productivity. However, Firmandari (2014) found that incentive provision did not have a significant positive effect on employee productivity. These inconsistent research results regarding incentives and productivity are what prompted me to further investigate the analysis of the effect of salary and incentives on employee productivity.

2. Literature review

2.1 Definition of Human Resources (HR)

Human Resources (HR) are vital assets within a company, not merely as labor but as strategic partners in achieving organizational goals. Proper HR management enhances productivity and efficiency. This study uses **Maslow's Hierarchy of Needs Theory**, which includes five levels of human needs: physiological, safety, social, esteem, and self-actualization.

2.2 Definition of Salary

Salary is monetary compensation provided by a company to employees in exchange for their contribution to the organization. Salary determination must consider **internal equity** (fairness within the organization) and **external equity** (fairness compared to the labor market). The study adopts the **Classical Economic Theory**, which suggests that financial incentives motivate individuals to work harder and increase productivity.

2.3 Salary Determination Process

There are four main steps in determining salary:

1. **Job analysis** Identifying duties and responsibilities.
2. **Job evaluation** Assessing the relative value of a job.
3. **Factor comparison method** Comparing compensation-related job factors.
4. **Point system method** Assigning points to compensable job factors.

2.4 Factors Influencing Salary

Several considerations affect the amount of compensation received by employees, including:

1. Level of education
2. Work experience
3. Workload and responsibilities
4. Job position
5. Job performance

5. Purpose of Salary Provision

The main objectives of providing salary are:

1. Establishing formal working relationships
 2. Ensuring job satisfaction and motivation
 3. Enhancing recruitment effectiveness
 4. Maintaining employee stability and discipline
 5. Minimizing negative influence from labor unions and government intervention
- Salary programs must be based on the principles of **fairness** and **appropriateness**, adjusted according to employee responsibilities and performance.

2.5 Salary Indicators

According to Kadarisman (2016), the indicators of salary include:

1. **Reasonableness** Employees expect appropriate and fair compensation.
2. **Work motivation** Salary influences employees' enthusiasm and performance.
3. **Job satisfaction** Receiving fair compensation gives employees a sense of recognition and value.

2.6 Incentives

Incentives are additional rewards provided by the company to employees based on their performance. These are direct forms of compensation and are performance-based, either individually or as a group. From an organizational perspective, incentives aim to increase productivity, while from an employee perspective, they serve as compensation for extra effort. According to experts (Hasibuan, Rangkuti, Mangkunegara, etc.), incentives are not part of basic salary but are motivational tools designed to recognize outstanding work and boost employee performance. Incentives can take various forms and are typically not fixed or permanent.

3 Research methods

This study employs a quantitative approach, based on positivist philosophy, as defined by Sugiyono (2019), characterized by empirical, objective, structured, rational, and systematic methods. The research investigates

the influence of wages and incentives on employee productivity at PT. Topabiring Trans Logistik, using a saturated sampling technique where all 90 employees are treated as respondents. Data is collected through questionnaires, measured using a Likert scale, and supported by secondary sources such as books and articles. The research was conducted from February to May 2024 at the company's office in Pangkep Regency, South Sulawesi.

The population and sample consist of all employees, with a total of 90 respondents using a census technique. The data collection methods include primary data through questionnaires and secondary data from relevant literature. The data analysis utilizes descriptive statistics and multiple linear regression, processed with SPSS software. Before analysis, data quality is tested using validity and reliability tests (Cronbach Alpha > 0.60 indicates reliability). Classical assumption tests include normality, multicollinearity, heteroscedasticity, and autocorrelation (tested via the Durbin-Watson method).

The regression model used is:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Where:

Y = Employee productivity

X₁ = Wage

X₂ = Incentive

a = Constant

b₁ & b₂ = Regression coefficients

e = Error term

Hypothesis testing includes the partial t-test to examine individual effects and the simultaneous F-test to assess the joint impact of independent variables. Lastly, operational definitions are provided for the three key variables: Wage (X₁), Incentive (X₂), and Employee Productivity (Y), each defined by specific dimensions and indicators..

4 Results and Discussion

4.1 Research result

This chapter describes the analysis of the influence of salary and incentives on employee work productivity at PT. Topabiring Trans Logistik. There are three variables consisting of salary variable (X₁), incentive variable (X₂), and employee work productivity variable (Y).

The variables were analyzed using quantitative analysis, data was obtained by giving questions to 90 respondents, then the data obtained was tabulated to be analyzed quantitatively. This research process was carried out by distributing questionnaires in the research area, namely on Jl.Poros Bontoa Tonasa 2, Kab.Pangkajene and Kepulauan, South Sulawesi, right at PT. Topabiring Trans Logistik.

Table 4.1
Distribution of Questionnaire Distribution

No	Journalist	Amount	Presentation
1	The questionnaire was distributed	90	100%
2	Return Questionnaire	90	100%

Source: Processed primary data (2024)

Complete questionnaires of respondents were collected, and the number of research samples reached 90 questionnaires. The data from the questionnaires were then assessed and scored, and arranged in Microsoft Office Excel format. After that stage, Data processing will be checked using IBM SPSS Statistic 21 software.

The testing process begins by entering data into this application and running the analysis according to the specified method, which will ultimately produce research output to be analyzed.

a. Respondent Characteristics

Respondent characteristics describe several research objects in brief which are obtained from the results of collecting questionnaire answers by respondents, through the distribution of questionnaires, the characteristics revealed in this study are: age, gender, position, length of service, level of education, income. An overview of the characteristics of respondents is obtained from the personal data contained in the respondent data section presented in the table below:

1) Respondent Description Based on Gender

The two gender groups among the respondents are male and female. The number of respondents broken down by gender is shown here.

Table 4.2 Description of Respondents Based on Gender

Information	Amount	Presentation
Man	69	76.7%
Woman	21	23.3%
Total	90	100%

Source: Processed Primary Data (2024)

Two gender groups among respondents are male and female. The number of respondents is broken down by gender where the number of men is 76.7% while women are 23.3% where the total if combined is 90 respondents who are part of the research sample.

2) Respondent Description Based on Education Level

Respondents were divided into 5 categories according to their education level, as shown in the table below.

Table 4.3 Description of Respondents Based on Education Level

Education	Amount	Presentation
SD	1	1.1%
JUNIOR HIGH SCHOOL	18	20%
SENIOR HIGH	35	39%

SCHOOL		
S1	36	40%
S2/S3	-	-
TOTAL	90	100

Source: Processed primary data (2024)

Table 4.3 shows that thirty-six respondents have a bachelor's degree, thirty-five have a high school degree, and eighteen have a junior high school degree, one person has an elementary school degree. According to the table above, the majority of employees have a bachelor's degree.

3) Respondent Description Based on Age

The classification of respondents based on age into four categories is depicted in the following table, which is a representative figure.

Table 4.4 Description of Respondents Based on Age

Age	Amount	Presentation
24-27 Years	11	11%
28-33 Years	24	24%
34-41 Years	37	37%
42-55 Years	18	18%
Total	90	90%

Source: Processed primary data (2023)

Based on table 4.4, it shows that most respondents are aged 24-27 years, as many as 11 respondents, 24 respondents are aged 28-33 years, then 37 respondents are aged 34-41 years and 18 respondents are aged 42-55 years.

4) Respondent Description Based on Position

The distribution of respondents according to their job positions is presented in Table 4.5 below. Respondents are categorized into 14 different job roles:

Table 4.5

Respondent Description Based on Employee Position

Position	Frequency	Percentage
Administrative Staff	21	21%
Mine Supervisor	6	6%
Personnel	4	4%
Issuance and Receipt of Goods	5	5%
Finance	3	3%
Biomass and Environment	1	1%
Head of Import and Domestic	5	5%
Mining K3	4	4%
Team Keeper	3	3%
Executive		
Security	2	2%
Manager	4	4%
Internal Audit	1	1%
Supervisor	3	3%
Driver	28	28%
Total	90	100%

Source: Processed Primary Data (2024)

Table 4.5 shows that the largest group of respondents were drivers (28 respondents or 28%), followed by administrative staff (21 respondents or 21%).

5) Respondent Description Based on Income

Respondents are grouped into four income brackets as shown in Table 4.6.

Table 4.6

Respondent Description Based on Income

Monthly Income (IDR)	Frequency
< 3,000,000	4
3,000,000 – 4,000,000	30
4,000,000 – 5,000,000	9
5,000,000 – 6,500,000	47
Total	90

Source: Processed Primary Data (2024)

Table 4.6 indicates that the majority of respondents (47 or 52.2%) have an income in the range of IDR 5,000,000 to 6,500,000.

6) Respondent Description Based on Length of Service

Respondents are categorized based on their length of service, as shown in Table 4.7.

Table 4.7

Respondent Description Based on Length of Service

Length of Service	Frequency	Percentage
< 1 Year	0	0%
> 1 Year	3	3%
> 2 Years	2	2%
> 3 Years	20	20%
> 4 Years	3	3%
> 5 Years	62	62%
Total	90	100%

Source: Processed Primary Data (2024)

Based on Table 4.7, most respondents (62 or 62%) have been employed for more than five years.

b. Description of Research Variables

Descriptive analysis was conducted on three research variables: salary, incentives, and employee work productivity. The interpretation of average scores is based on the following scale:

Table 4.8

Score Interpretation Guide

Score Range	Interpretation
1.0 – 1.8	Strongly Disagree
1.8 – 2.6	Disagree
2.6 – 3.4	Neutral
3.4 – 4.2	Agree
4.2 – 5.0	Strongly Agree

Source: Processed Primary Data (2024)

1) Salary Provision

The salary variable consists of four indicators. The average scores are presented in Table 4.9.

Table 4.9

Descriptive Average Score of Salary Provision Variables

Statement	Mean
Salary meets needs	3.8
Salary matches workload	3.9
Salary increases motivation	4.1
Satisfaction with current salary	3.8
Average Perception Index	3.9

Source: Processed Primary Data (2024)

The average perception index for salary provision is 3.9, categorized as “Agree.”

2) Incentives

The incentive variable consists of seven indicators, as summarized in Table 4.10.

Table 4.10
Descriptive Average Score of Incentive Variables

Statement	Mean
Incentives match job position	3.9
Fairness in incentive distribution	4.1
Incentives are given fairly by management	3.9
Incentives are appropriate to abilities	3.9
Perceived justice in incentive provision	3.9
Incentives increase with company profits	3.9
Incentives are received consistently	2.4
Average Perception Index	3.7

Source: Processed Primary Data (2024)

The average index of 3.7 indicates that employees generally agree with the statements about incentives, except for consistency in receiving them.

3) Employee Work Productivity

This variable includes six indicators, shown in Table 4.11.

Table 4.11
Descriptive Average Score of Work Productivity Variables

Statement	Mean
Consistently completes tasks	4.1
Performs more work than peers	4.1
Provides ideas or innovations	4.2
Collaborates effectively	4.1
Timely and satisfactory task completion	4.1
Punctual in attendance	4.2
Average Perception Index	4.1

Source: Processed Primary Data (2024)

The average perception index for work productivity is 4.1, classified as “Agree.”

c. Instrument Test

1) Validity Test

All statements in the salary, incentive, and productivity variables show a Pearson correlation value greater than the critical r-value (0.202), confirming that all items are valid.

2) Reliability Test

Table 4.15

Reliability Test Results

Variable	Cronbach's Alpha	Items
Salary Payment	0.736	4
Incentive	0.765	7
Productivity	0.686	6

Source: Processed Primary Data (2024)

All variables have Cronbach's Alpha values greater than 0.60, indicating acceptable reliability.

d. Classical Assumption Tests

1) Normality Test

Table 4.16 Kolmogorov - Smirnov Normality Test

- N: 90
- Asymp. Sig. (2-tailed): 0.165
- Conclusion: Data is normally distributed because the p-value > 0.05.

2) Multicollinearity Test

Table 4.17

Multicollinearity Test Results

Variable	Tolerance	VIF
Salary	0.386	2.588
Incentives	0.386	2.588

Conclusion: No multicollinearity detected (Tolerance > 0.1, VIF < 10).

3) Autocorrelation Test

Table 4.18

Autocorrelation Test (Durbin-Watson)

Durbin-Watson Value	Result
2.035	No autocorrelation

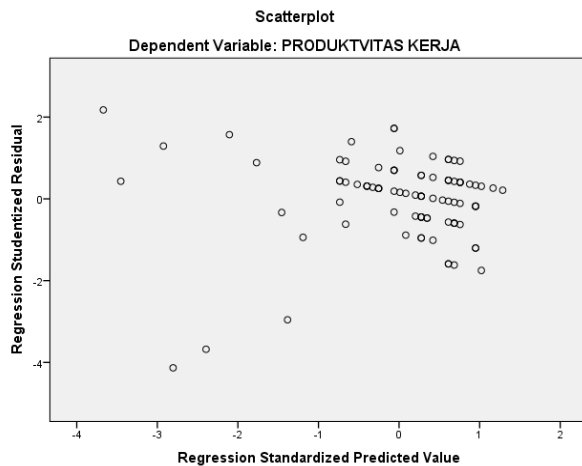
Conclusion: The DW value falls within acceptable range, indicating no autocorrelation.

4) Heteroscedasticity Test

In a regression model, the heteroscedasticity test looks for differences in

residual variance between observations. If there is no difference in residual variance between observations, this is known as heteroscedasticity, and if there is, it is known as homoscedasticity.

Table 4.19 Heteroscedasticity Test



Source: Processed primary data (2024)

The absence of a specific or random pattern in the points spread above and below the number 0 on the Y axis in the previous graph indicates that the data used in this study does not exist. Heteroscedasticity is shown above.

e. Multiple linear regression

This study uses multiple linear regression analysis techniques as a statistical tool to evaluate the influence of several independent factors on the dependent variable, this method is used.

Table 4.20 Results of Multiple Linear Correlation Test Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,906	.374		53,186	.000
	Salary payment	.253	.029	.628	8,870	.000
	Incentive	.338	.020	1.211	17,089	.000

Dependent Variable: Y
Source: Processed primary data (2024)

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

$$Y = 19.906 + 0.253 X_1 + 0.338 X_2 + e$$

Y= Work productivity

X1= Productivity X2=Incentives

The regression equation above can be explained as follows:

- 1) Employee work productivity (Y) is equal to 19,906 if the constant 19,906 indicates that if incentives (X2) and salary provision (X1) are 0.
- 2) The salary provision variable (X1) has a regression coefficient of 0.253, which means that if other independent variables remain constant and salary provision is 1%, employee work productivity (Y) will also increase by 0.253. A positive coefficient indicates that salary provision and employee work productivity are positively correlated: the greater the increase in salary provision, the greater the increase in employee work productivity.
- 3) The regression coefficient for the incentive variable (X2) is 0.338, meaning that if the incentive increases by 1% and other independent variables remain the same, employee work productivity (Y) will increase by 0.338. Salary and incentive payments are positively correlated, as indicated by the positive value coefficient: the greater the increase in incentives, the greater the increase in employee work productivity.

f. Hypothesis Testing

1) Partial Significance Test (t-Test)

The statistical test of each influence of the independent variable on the dependent variable is evaluated using T. The hypothesis is accepted if the significance value for the t-test is less than 0.05. The t-test is less than 0.05 and is rejected if the significance value is more than 0.05. This t-test compares the significance of the calculated t in certain circumstances.

- a) H0 is accepted if t count < t table or sig < 0.05
- b) H0 is rejected if t count > t table or sig > 0.05

Table 4.21 Results of T-Test (Partial Test)

Model		Unstandardize d Coefficients		Standard ized Coefficie nts	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19,906	.374		53,186	.000
	Salary payment	.253	.029	.628	8,870	.000
	Incentive	.338	.020	1.211	17,089	.000
Dependent Variable: Y Source: Processed primary data (2024)						

The following are the findings from the hypothesis derived from the previous table:

1. Based on the test results, the statistical test t has a significant value of $0.000 < 0.05$. Therefore, the hypothesis is refuted, indicating that employee work productivity is influenced by the salary variable.
2. The statistical t test has a significant value of $0.000 < 0.05$ based on the test results. The hypothesis is confirmed, indicating that employee productivity is influenced by incentive variables.

2) Significance Test (F-Test)

The extent to which independent factors collectively affect the dependent variable is evaluated using the F statistic test. The hypothesis is accepted if all independent factors together have a substantial impact on the dependent variable, as indicated by a significance value of $F < 0.05$. On the other hand, if $F > 0.05$ is the significance value of F, the hypothesis is not supported and the independent factors do not collectively have a substantial impact on the dependent variable.

Table 4.22 Results of the F Test (Simultaneous Test) Anova

ANOVA ^a					
Model	Sum of Squares	d f	Mean Square	F	Sig.
1 Regression	44,684	2	22,342	5,734	.005 ^b
Residual	338,971	87	3.896		
Total	383,656	89			
A. Dependent Variable: Productivity					

B. Predictors: (Constant), Incentives, Salary Provision
C. Source: Processed primary data (2024)

From the table above shows that the sig. value is $0.005 < 0.05$ then the hypothesis is accepted. So it means that there is a simultaneous influence between salary provision, incentives on employee work productivity.

3) Coefficient of Determination

The coefficient of determination (R^2) basically shows how well the model accounts for changes in the independent variables. A low R^2 value indicates that the ability of the independent factors to explain the dependent variable is very limited.

Table 4.23 Results of the Model Summary Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.824 ^a	.678	.671	.493
A. Predictors: (Constant), Totalx2, Totalx1 B. Dependent variable: Employee work productivity Source: Processed primary data (2024)				

The adjusted R Aquare value of this study is 0.678 or 67.8 percent according to the summary model results table above. This shows that 67.8 percent of employee work productivity variations can be accounted for by Salary and incentives. While additional factors not covered in this study have an impact on 33.2%.

4.2 Discussion

Based on the research findings, this previous study differed in variables that had temporary and simultaneous influences, as shown in the following section:

a. Analysis of the influence of salary provision on employee work productivity

The work productivity of PT.Topabiring trans logistic employees is significantly influenced by salary provision, according to research findings. The results of the research test show that the results of salary provision have an effect on employee work productivity.

The results of the descriptive analysis

show that salary provision is measured through 3 indicators. First, the eligibility indicator, where this indicator item shows the respondent's sense of consistency in answering a question where the question is whether the salary received from the company is in accordance with the needs with an average value of respondents answering 3.8, the second question is whether the salary given is in accordance with the portion of work you do with an average value of 3.9 then the work motivation indicator respondents answered the question consistently is it true that the salary received is able to increase your work motivation respondents answered consistently with an average value of 4.1 and the job satisfaction indicator where the question item is whether you are satisfied with the salary you currently receive this respondents answered consistently with an average value of 3.8.

One of the factors that also influences the significance of the salary variable is the income factor of employees where 47 respondents have a salary of Rp. 5,000,000-Rp. 6,500,000, 30 respondents Rp. 3,000,000-Rp. 4,000,000 9 respondents Rp. 4,000,000-Rp. 5,000,000 4 respondents <Rp. 3,000,000 with this one of the factors that influences the significance of the salary variable besides that the position factor is also one of the reasons where 21 respondents as administrative staff, 6 respondents mine supervisors, 4 respondents personnel, 5 respondents expenditure and receipt of goods and services, 3 respondents finance, 1 respondent biomass and environment, 5 respondents import and domestic, 4 respondents mining k3, 3 respondents team keeper implementers, 2 respondents security, 4 respondents manager, 1 respondent internal audit, 3 respondents supervisor, 28 respondents driver. Then the factors that affect the salary variable so that significance is the factor of length of service >1 year 3 respondents >2 years 2 respondents >3 years 20 respondents >4 years 3 respondents >5 years 62 respondents this shows that the majority of respondents have a fairly long working period where 62 respondents >5 years. Thus the salary variable can affect employee work productivity.

This study is also strengthened by Herda Nengsy and Ranti Melasari (2015) from the results of simultaneous tests that salary and incentive variables have a significant effect on employee work productivity, Mustakimet., al (2017, Subianto (2016) partially salary and incentive variables have a significant effect on employee work productivity at PT. Serba Mulia auto and research by Ratnasari & Mahmud (2020) that salary and incentive variables have a significant effect on employee work productivity variables at PT. Uniplastindo Interbuana Pandaan.

The results of the study are strengthened by Robbins' theory (2003) that there are various factors that affect work productivity, including salary. Salary is a reward in the form of money given by a company or agency that employs an employee for work done to achieve company goals.

Thus, salary provision can help PT. Topabiring Trans Logistik to increase employee work productivity to be more productive and able to improve their work abilities.

b. The Influence of Incentives on Employee Work Productivity

The influence of incentives on employee work productivity is the second hypothesis in this study. The test findings in this study indicate that incentives significantly affect employee work productivity. So incentives are a good predictor of productivity in the company.

The results of the descriptive analysis show that incentives are measured through 3 indicators. Position or position indicator, where respondents consistently answer questions whether the incentives given by the company are in accordance with your position or position with an average value of respondents answering 3.9 Do you feel that you get justice for the incentives given with an average value of 4.1 whether the incentives given by the leader are fair in your opinion with an average value of 3.9 then employee performance indicators with question items whether the incentives given are appropriate based on your abilities with an average value, 3.9 do you really feel that you get justice with the incentives given with an

average value of 3.9 and organizational or company profit indicators with question items whether the company provides high enough incentives when the company gets increasing income with an average value of 3.9, do you always get incentives with an average value of 2.4.

One of the factors that also influences the significance of the salary variable is the income factor of employees where 47 respondents have a salary of Rp. 5,000,000-Rp. 6,500,000, 30 respondents Rp. 3,000,000-Rp. 4,000,000 9 respondents Rp. 4,000,000-Rp. 5,000,000 4 respondents <Rp. 3,000,000 with this one of the factors that influences the significance of the salary variable besides that the position factor is also one of the reasons where 21 respondents as administrative staff, 6 respondents mine supervisors, 4 respondents personnel, 5 respondents expenditure and receipt of goods and services, 3 respondents finance, 1 respondent biomass and environment, 5 respondents import and domestic, 4 respondents mining k3, 3 respondents team keeper implementers, 2 respondents security, 4 respondents manager, 1 respondent internal audit, 3 respondents supervisor, 28 respondents driver. Then the factors that affect the salary variable so that significance is the factor of length of service >1 year 3 respondents >2 years 2 respondents >3 years 20 respondents >4 years 3 respondents >5 years 62 respondents this shows that the majority of respondents have a fairly long service period where 62 respondents >5 years. Thus incentives can affect employee work productivity. As for the opinions of experts who support some that incentives are used to encourage higher work productivity, many organizations adopt an incentive system as part of the system that applies to organizational workers.

Research that is in accordance with the research results includes research by Daniel (2019). Widhianingrum (2018) who stated that the findings in this study were that the provision of incentives had a significant effect on employee work productivity. Then a study that was in line was also conducted by

Rahmadani (2020) with the results of the study showing that both partially and simultaneously the provision of salaries and incentives had a significant effect on employee work productivity at PT. Pegadaian (Persero) Labuhan Deli Branch.

The results of the study are reinforced by Mankunegara's theory (2009) which states that factors that influence employee productivity achievement are ability factors and motivation factors. The conclusion of this study shows that providing incentives can help PT. Topabiring Trans Logistik to increase employee work productivity to be more productive and able to improve work abilities.

c. The influence of salary and incentives on employee work productivity at PT. Topabiring Trans Logistik

According to research data, employee work productivity in PT. Topabiring Trans Logistik is significantly influenced by the variable of salary provision, while work productivity is significantly influenced by the variable of incentives. The results of this study indicate a significant contribution of salary and incentive provision in relation to the work productivity of company employees. The results of the study indicate that the variables of salary provision (X1) and incentive provision (X2) have a significant simultaneous effect on employee work productivity Y. A significant effect means that salary and incentives together have a positive and significant effect on employee work productivity PT. Topabiring Trans Logistik.

The results of the descriptive analysis show that salary provision is measured through 3 indicators. First, the eligibility indicator, where this indicator item shows the respondent's sense of consistency in answering a question where the question is whether the salary received from the company is in accordance with the needs with an average value of respondents answering 3.8, the second question is whether the salary given is in accordance with the portion of work you do with an average value of 3.9 then the work motivation indicator respondents answered the

question consistently is it true that the salary received is able to increase your work motivation respondents answered consistently with an average value of 4.1 and the job satisfaction indicator where the question item is whether you are satisfied with the salary you currently receive this respondents answered consistently with an average value of 3.8. One of the factors that also influences the significance of the salary variable is the income factor of employees where 47 respondents have a salary of Rp. 5,000,000-Rp. 6,500,000, 30 respondents Rp. 3,000,000-Rp. 4,000,000 9 respondents Rp. 4,000,000-Rp. 5,000,000 4 respondents <Rp. 3,000,000 with this one of the factors that influences the significance of the salary variable besides that the position factor is also one of the reasons where 21 respondents as administrative staff, 6 respondents mine supervisors, 4 respondents personnel, 5 respondents expenditure and receipt of goods and services, 3 respondents finance, 1 respondent biomass and environment, 5 respondents import and domestic, 4 respondents mining k3, 3 respondents team keeper implementers, 2 respondents security, 4 respondents manager, 1 respondent internal audit, 3 respondents supervisor, 28 respondents driver. Then the factors that affect the salary variable so that significance is the factor of length of service >1 year 3 respondents >2 years 2 respondents >3 years 20 respondents >4 years 3 respondents >5 years 62 respondents this shows that the majority of respondents have a fairly long working period where 62 respondents >5 years. Thus the salary variable can affect employee work productivity.

This study is also strengthened by Herda Nengsy and Ranti Melasari (2015) from the results of simultaneous tests that salary and incentive variables have a significant effect on employee work productivity, Mustakimet., al (2017, Subianto (2016) partially salary and incentive variables have a significant effect on employee work productivity at PT. Serba Mulia auto and research by Ratnasari & Mahmud (2020) that salary and incentive variables have a significant effect on employee work productivity variables at PT. Uniplastindo

Interbuana Pandaan.

The results of the study are strengthened by Robbins' theory (2003) that there are various factors that affect work productivity, including salary. Salary is a reward in the form of money given by a company or agency that employs an employee for work done to achieve company goals.

Thus, salary provision can help PT. Topabiring Trans Logistik to increase employee work productivity to be more productive and able to improve their work abilities.

The results of the descriptive analysis show that incentives are measured through 3 indicators. Position or position indicator, where respondents consistently answer questions whether the incentives given by the company are in accordance with your position or position with an average value of respondents answering 3.9 Do you feel that you get justice for the incentives given with an average value of 4.1 whether the incentives given by the leader are fair in your opinion with an average value of 3.9 then employee performance indicators with question items whether the incentives given are appropriate based on your abilities with an average value, 3.9 do you really feel that you get justice with the incentives given with an average value of 3.9 and organizational or company profit indicators with question items whether the company provides high enough incentives when the company gets increasing income with an average value of 3.9, do you always get incentives with an average value of 2.4.

One of the factors that also influences the significance of the salary variable is the income factor of employees where 47 respondents have a salary of Rp. 5,000,000-Rp. 6,500,000, 30 respondents Rp. 3,000,000-Rp. 4,000,000 9 respondents Rp. 4,000,000-Rp. 5,000,000 4 respondents <Rp. 3,000,000 with this one of the factors that influences the significance of the salary variable besides that the position factor is also one of the reasons where 21 respondents as administrative staff, 6 respondents mine supervisors, 4 respondents personnel, 5 respondents expenditure and receipt of goods and services, 3 respondents finance, 1

respondent biomass and environment, 5 respondents import and domestic, 4 respondents mining k3, 3 respondents team keeper implementers, 2 respondents security, 4 respondents manager, 1 respondent internal audit, 3 respondents supervisor, 28 respondents driver. Then the factors that affect the salary variable so that significance is the factor of length of service >1 year 3 respondents >2 years 2 respondents >3 years 20 respondents >4 years 3 respondents >5 years 62 respondents this shows that the majority of respondents have a fairly long service period where 62 respondents >5 years. Thus incentives can affect employee work productivity. As for the opinions of experts who support some that incentives are used to encourage higher work productivity, many organizations adopt an incentive system as part of the system that applies to organizational workers.

Research that is in accordance with the research results includes research by Daniel (2019). Widhianingrum (2018) who stated that the findings in this study were that the provision of incentives had a significant effect on employee work productivity. Then a study that was in line was also conducted by Rahmadani (2020) with the results of the study showing that both partially and simultaneously the provision of salaries and incentives had a significant effect on employee work productivity at PT. Pegadaian (Persero) Labuhan Deli Branch.

The results of the study are reinforced by Mankunegara's theory (2009) which states that factors that influence employee productivity achievement are ability factors and motivation factors. The conclusion of this study shows that providing incentives can help PT. Topabiring Trans Logistik to increase employee work productivity to be more productive and able to improve their work abilities. Subianto Marianus (2016), in his research, said that salary can be used as a tool to motivate employees in order to improve their performance and stimulate employees to play an active role in achieving company goals. In addition, salary is one of the factors that

influences employee performance. shows the results that salary has a significant positive effect on employee performance at PT. Serba Mulia Auto in West Kutai Regency, with a regression value of 0.353. The results of this study indicate that salary affects employee work productivity at work.

This is supported by previous research conducted by Ratnasari & Mahmud (2020) which stated that there was a significant influence, namely salary and incentives on employee work productivity at PT. Uniplastindo Interbuana Pandaan. The same thing was also done by Nurhidayah (2018) who said that salary and incentives together had a positive and significant influence on employee work productivity at PT. Bandung Bina Distribusi Div Nestle. The findings of this study Employee work productivity is significantly influenced by salary provision and employee work productivity is positively influenced by incentives.

5 Conclusion

5.1 Conclusion

Salary and incentive provision is recognized to have an impact on the company, according to data analysis and discussion of study findings. According to the analysis of the results of the analysis test, salary and incentive provision factors significantly affect work productivity. These are the specific findings of this investigation, namely:

1. Salary provision has a significant effect on employee work productivity at PT. Topabiring Trans Logistik. The results of the study indicate that salary provision can affect the company. The results of the descriptive analysis show that salary provision is measured through 3 indicators. The first indicator is eligibility, motivation and job satisfaction. Thus it can affect employee work productivity.
2. Incentives have a significant effect on employee work productivity on employee work productivity at PT. Topabiring Trans Logistik. The results of the study indicate that incentives can affect the company. The results of the descriptive analysis show that

incentives are measured through 3 indicators. Position or position indicators, employee performance and organizational or company profits. Thus, it can affect employee work productivity. The opinions of experts who support some that incentives are used to encourage higher work productivity, many organizations adopt an incentive system as part of the system that applies to organizational workers.

3. Salary and incentive provision simultaneously have a significant positive effect on employee work productivity at PT. Topabiring Trans Logistik. The results of this study indicate a significant contribution of salary and incentive provision in relation to employee work productivity in the company. The results of the study indicate that salary provision (X1) and incentive provision (X2) variables have a significant simultaneous effect on employee work productivity Y. A significant effect means that salary and incentives together have a positive and significant effect on employee work productivity.

5.2 Suggestion

The author can make the following recommendations based on the findings and conclusions:

1. For academics This study is expected to be a reference for future academic research on salary and incentives for employee work productivity. To advance this research using quantitative methodology, the author proposes that additional factors be added in further research.
2. For companies,
 - a. Salary payment
It is hoped that companies will pay more attention to employee salary payments, pay employee salaries on time and that companies will re-research the appropriateness of employee salaries.
 - b. Incentive

Employee incentives must be given by looking at employee work performance, providing incentives according to company profits so that workers are expected to continue

to increase work productivity every year so as to achieve company progress more effectively and efficiently. The achievements that have been made by workers also need to be considered by the company so that they feel more appreciated for contributing to the company.

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