

THE EFFECT OF REMUNERATION ON EMPLOYEES PERFORMANCE AT PT HUTAMA KARYA (Persero)

Muhammad Pandu Satjanata¹, Romat Saragih²

^{1,2} School of Communication Business, Telkom University. Bandung

Muhpandudadu@gmail.com¹, Saragih@ypt.or.id²

ABSTRACT

One form of compensation is remuneration that the company gives to the employee, it can improve the performance of the employee. This study aims to measure the effect of remuneration on employee performance in PT. Hutama Karya.

The method used in this study is a quantitative method with descriptive and causal types of research. The regression analysis was used in this research with SPSS 22 application as the tool to calculate. Respondents in this study were an employee of PT. Hutama Karya with a total of 75 respondents from 300 employees. The sampling technique used in this study is probability sampling.

Based on the results of the descriptive analysis, the employees' performance variables of the employees of PT. Hutama Karya falls into the category of "Strongly Agree" or "Very High" and the remuneration variables of the employees of PT. Hutama Karya falls into the category of "Agree" or "High". Based on the causal test results it can be concluded that there is a significant effect of remuneration on the performance of PT. Hutama Karya employees.

Key Word: Remuneration, Employee Performance

Introduction

Performance is a description of the level of achievement of the implementation of a program in realizing a goal, a specific goal, the vision and mission of the organization implemented in a strategic plan. According to Armstrong & Baron in Abdullah (2014: 3) Performance is the result of work that has a strong relationship with the objectives of organizational strategy, customer satisfaction and economic contribution. Casio in Sinambela (2012: 8) said that performance refers to the achievement of employee goals for the tasks given to him. As according to Kaswan (2015: 153) employee performance reflects the behavior of employees in the workplace as the application of skills, abilities, and knowledge that contribute or value towards organizational goals. That is, everything given by employees will have an impact on

achieving organizational goals. According to Sentono (2009: 56) the performance of employees will be good if they are get paid or get a compensation according to the agreement. In addition, according to Siagian (2007: 255) the size of the reward has an influence on employee performance.

If the compensation given by the company is fair enough to be associated with the assignment given to employees, it can encourage employees to be better at doing their jobs and be more responsible for each task assigned by the company. In 2017, PT. Hutama Karya (Persero) implemented a management system and the addition of employees based on performance. They realize with using this method in formal matters, the company is will be able to spur HR and the HR will be able to provide much better performance

for the employee - not only for the development of the company but also for the sake of the employee so they will be able to get the opportunity to expand their careers much faster. The Company understands the current generation turnover in the workforce, which demands changes in HR management. Therefore, in 2017, the company has begun to provide more coaching and mentoring programs to employees, as well as providing limited flexibility and engaging them in the process of creative and innovative thinking. This is appropriate for their potential and encourages them to provide better work results for the success of the transformation process. Not only that, but the company also realize that remuneration also plays a vital role. They understand that a good remuneration can attract the attention of talented people to work with the company and also good remuneration can make long-time employees work harder and make them more loyal to the company. The Company considers this performance-based remuneration calculation strategy to be attractive and able to motivate employees to achieve the best work results.

This strategy is also believed to be able to attract the best talents to apply to the company, because it opens opportunities for young employees to occupy a higher strategic position than their seniors. In the government sector, one of the ways in which the government in the context of bureaucratic reform aimed at creating a clean and well governed government is by providing remuneration. According Sopiah (2008: 294) remuneration is a reward or remuneration given to workers or employees as a result of the achievements that have been given in order to achieve organizational goals. In PT. Hutama Karya, the implementation of their remuneration system is based on state-owned enterprise law no 19 of 2003 and labor law no 13 of 2003.

According to Rivai (2005: 357), Employees view compensation as a measure of their value and work, if

employees perceive the compensation they receive as insufficient compared to the contribution that they have made to the company, then the employee's achievement, motivation and job satisfaction can drop dramatically. Based on the background of the above problems, the researcher is interested in examining the effect of remuneration on the performance of employees of PT. Hutama Karya (Persero). Therefore the researcher proposed a topic under the title "**THE EFFECT OF REMUNERATION ON EMPLOYEES PERFORMANCE AT PT HUTAMA KARYA (Persero)**".

Literature Review and Hypothesis Development

1. Employee Performance

According to Armstrong & Baron in Abdullah (2014: 3) Performance is the result of work that has a strong relationship with the objectives of organizational strategy, customer satisfaction and economic contribution. Casio in Sinambela (2012: 8) said that performance refers to the achievement of employee goals for the tasks given to him. As according to Kaswan (2015: 153) employee performance reflects the behavior of employees in the workplace as the application of skills, abilities, and knowledge that contribute or value towards organizational goals. A person's work will appear to be seen as a result if an assessment of the performance is carried out. It is necessary to hold a business to assess the results or work behavior of employees, in order to find out whether the employee has done his job properly or not. If it has been done correctly, the employee needs to be rewarded as a reward, but if it is not, then a performance evaluation is needed.

According to Mathis & Jackson in Fahmi (2016: 203) performance assessment is a process of evaluating how well employees are doing their work when compared to a set of standards, and then communicating that information. Whether someone is able to perform well or not in

their job, it is necessary to find the cause and solution. Quoted from Kasmir (2016: 185) according to Davis said that performance appraisal is the process by which the organization evaluates individual job performance, which means that performance appraisal is a process where the organization evaluates the results of individual employee performance. So, performance appraisal needs to be done through a certain process that has been set by each company. There are many criteria that must be given in the performance assessment dimension and each of these criteria has a different value of weight according to the burden and responsibility carried out by a position. Each dimension in the assessment must have a minimum value that must be met. According to Mondy et al in Priansa (2014: 271) the performance assessment can be done using dimensions:

1. Job Quantity

The quantity of work is related to the volume of work and work productivity produced by employees in a certain period of time.

2. Quality of Work

the quality of work relates to consideration of accuracy, precision, neatness, and completeness in handling tasks that exist within the organization.

3. Independence

Independence is concerned with considering the degree of ability of employees to work and carry out tasks independently by minimizing the help of others. Independence also describes the depth of commitment held by employees.

4. Initiative

Initiatives are concerned with consideration of independence, flexibility of thinking, and willingness to accept responsibility.

5. Adaptability

Adaptability concerns the ability to adapt, considering the ability to react to changing needs and conditions.

6. Cooperation

Cooperation deals with the ability to cooperate with others.

2. Remuneration

According to Pora (2011: 3) remuneration in the context of the company is interpreted as a form of remuneration or compensation received by employees or workers from employers for the achievements given by workers in order to realize company goals. According to Jusmaliani (2011: 122) remuneration includes all expenses incurred by the organization for employees and received or enjoyed by employees, both directly and indirectly. Remuneration is not only limited to salaries or wages, but also includes various benefits obtained by employees, both in the form of money and non-money. Sikula in Hasibuan (2013: 119) stated that remuneration is a gift, payment, or remuneration for services rendered.

Providing remuneration by the company to employees has a principle, According to Pora (2011: 6) in its development many organizations always strive to provide remuneration that can fulfill the element of objectivity and sense of justice so that the tendency of current organizations is to use the Pay for 3P principle in determining their remuneration:

- a. Pay for Position, is a remuneration based on the position held by an employee.
- b. Pay for Performance, means a system of remuneration based on the performance shown by employees.
- c. Pay for People, is a system of implementing remuneration that is associated with the skills and competencies of employees, meaning that remuneration is based on the skills possessed by workers.

according to Darmadji (2012: 68) there are several components in remuneration, including the following:

a. Basic salary

Basic salary is the basic compensation paid to employees every month according to grade and is fixed. The amount of basic salary is based on rank

and class and salary space owned by employees.

b. Allowances

Allowances are payments and services that protect and complement the basic salary, and the organization can pay all or part of these benefits. Determination of allowances is more of a management policy that aims to support other remuneration components. In general, allowances are divided into two groups, namely:

- 1) Fixed allowances, which is the gift or amount without being associated with certain "achievement" requirements on a certain scale. So the magnitude is relatively unchanged. Some examples of fixed allowances include: office allowances, conjuncture benefits, grade allowances, representation allowances, and holiday allowances.
- 2) Non-fixed allowances, which are gifts or amounts associated with certain "achievement" requirements on a certain time scale. So the magnitude is relatively changing or fluctuating. Some examples of irregular benefits include performance allowances, overtime benefits, and so on.

c. Benefits

Benefits are indirect benefits or additional rewards, both in the form of money and non-money provided by employers to employees. Examples of benefits, such as services, awards, health facilities, and work facilities, and

d. Bonuses

Bonuses are additional wages outside of salary or employee wages as gifts to motivate better performance. This additional wage is usually paid by the organization to employees for certain achievements.

According to Suwatno & Priansa (2011: 219) that rewards or remuneration are important, which is the motivation or motivation of an employee to work. Every employee of the company expects

compensation to be received will not decrease, even every employee hopes that the compensation he receives is increasing.

3. Research Methods

a. Population and Samples

The population in this study were 300 employees in at PT. Hutama Karya (Persero) Tower B The Antam Office, TB Simatupang street No. 1 10 4, Tj. Bar., Jagakarsa, South Jakarta City, Jakarta Capital Region 12530. The sampling technique used in this study is probability sampling, the sample used in this study will be 75 employees at PT. Hutama Karya.

b. Descriptive Analysis

One of the data analysis techniques in the study is descriptive analysis. According to Sugiyono (2015: 207) descriptive statistics are statistics used to analyze data by describing or describing data that has been collected as it is without intending to make conclusions that apply to the general or generalizations. Whereas according to Suhartanto (2014: 279) descriptive statistics are the most commonly used methods to determine location size (mean, mode and median), variable size (inter-quartile range, variance, standard deviation and coefficient of variation) and shape size (skewness and flatness / kurtosis).

The criteria for evaluating descriptive analysis are as follows:

- 1) Total value is the sum of each statement which is the answer of 75 respondents.
- 2) Percentage is the total value of an item divided by the largest total value multiplied by 100%
- 3) The number of respondents is 75 people, and the largest measurement scale value is 5,

while the smallest measurement scale is 1, then;

- 4) The largest total value = $75 \times 5 = 425$.
- 5) The smallest total value = $75 \times 1 = 75$.
- 6) Determine the largest and smallest percentage value;
- 7) The biggest percentage value = $\frac{425}{425} \times 100\% = 100\%$

Smallest percentage value = $\frac{75}{425} \times 100\% = 20\%$

The value of the distance between the largest and smallest percentage is $100\% - 20\% = 80\%$. If the range value is divided by 5 measurement scales, then the interval value is 16%.

c. Method of successive Interval (MSI)

the data used in this parametric statistic is interval (Siregar, 2013: 176) while the data obtained in this study are ordinal scale. Then from that data must be transformed into interval scale using Methods Successive interval (MSI). According to Sedamaryanti & Hidayat (2011: 101) one of the uses of the Method of Successive Interval (MSI) in attitude measurement is to raise the level of measurement from ordinal to interval.

d. Classic assumption test

According to Kurniawan (2014: 156) Classic assumption test is a statistical requirement that must be fulfilled in multiple linear regression based on ordinary least square (OLS). Whereas according to Ghozali (2013: 139) classical assumption testing is done to determine the condition of existing data in order to determine the appropriate analysis model.

4. Hypothesis testing

The hypothesis is a temporary answer to the research problem formulation, where the formulation of the research problem has been stated in the form of a question sentence (Sugiyono, 2014: 134). According to Sanusi (2011: 144) the hypothesis test is the same as testing the significance of multiple linear regression coefficients partially related to the research hypothesis statement. The hypothesis proposed in this study was tested using simple linear regression analysis. To test the hypothesis, a partial significance test is used (Test Statistic t). Hypothesis testing with t-test is used to find out variable (X) has a significant relationship or not with variable (Y) individually for each variable.

The statistical hypothesis is stated by:

$H_0 : b_i = 0$, remuneration does not affect employee performance.

$H_1 : b_i \neq 0$, remuneration affects employee performance

The t test is intended to test whether there is an influence individually between variabel and one another.

Results and Discussion

1. Criteria for Respondents

Research The study was conducted on 75 respondents with different backgrounds, which were divided into various specific characteristics.

2. Descriptive Analysis

Descriptive analysis was used to describe the perception of 75 respondents towards PT. Hutama Karya's employee performance variable (Y), as well as the perception of 75 respondents on variable remuneration (X) which consisted of salary, benefits, benefits and bonuses. the result index can be seen in the following table:

- a. Data Description of Variables Employee Performance (Y)

Table 4.7
TOTAL SCORE OF EMPLOYEE PERFORMANCE VARIABLES (Y)

N	Dimensio	Tot	Ide	Mean
o	n	al	al	

		Score	Score	
1	Job Quantity	978	1125	86.93 %
2	Job Quality	672	750	89.6 %
3	Independence	535	750	71.33 %
4	Insiative	627	750	83.6 %
5	Adaptibility	652	750	86.93 %
6	Cooperat ion	639	750	85.2 %
Total		4103	4875	84.16 %

Source: Results of data processing

Based on the results of the descriptive analysis, the employees performance variables of the employees of PT. Hutama Karya have a very high score and the highest value is in the dimension of job quality and adapbility.

b. Data Description of Variables Remuneration (X)

Table 4.12

TOTAL SCORE OF REMUNERATION VARIABLES (X)

No	Dimension	Total Score	Ideal Score	Mean
1	Salary	1194	1500	79.6%
2	Allowance	1072	1500	71.46%
3	Benefit	854	1125	75.91%
4	Bonus	595	750	79.53%
Total		3715	4875	76.20%

Source: Results of data processing

Based on the results of the descriptive analysis, the remuneration variables of the employees of PT. Hutama Karya fall into the category of "agree" or "High" and the highest value is in the dimension of salary.

3. Simple Linear Regression Analysis

Simple regression analysis is used to determine the strength of the influence of the independent variable (X) remuneration

on the dependent variable (Y), namely employee performance.

Table. 4.14 Coefficients Table

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.433	.354		9.694	.000
	Remuneration	.284	.092	.338	3.067	.003

a. Dependent Variable: Employee Performance

Source: Results of processing SPSS data

Based on the calculation of regression analysis using SPSS 22 above, the regression is obtained as follows:

$$Y = 3,433 + 0,284 X$$

The above equation can be interpreted as follows:

- The constant value of 3.433 states that if there is no value of the variable X then the value of Y is 3.433.
- The regression coefficient X is positive at 0.284 meaning that variable X has a relationship with Y and every increase of 1 unit of Remuneration (X) will affect the increase in employee performance (Y) of 0.569.

From the equation, the results show that the independent variable, namely remuneration has a positive effect on employee performance. This positive influence shows that the higher the remuneration provided, the higher the employee's performance.

4. Effect of remuneration on employee performance

According to Pora (2011: 3), remuneration in the context of the company is defined as a form of remuneration or compensation received by employees/workers from employers for the achievements given by workers in order to realize the company's goals. One of the HRM functions is compensation or remuneration defined as all the rewards received by someone in return for their contribution to the organization. With the

reward or service provided by the company to employees, it will improve employee performance in a company. According to Suwatno & Priansa (2011: 219) rewards or compensation are important, which is the motivation or motivation of an employee to work. Every employee of the company expects compensation to be received will not decrease, even every employee hopes that the compensation he receives is increasing.

To prove whether the remuneration has a significant influence on employee performance, then testing is carried out with the statistical hypothesis as follows:

$H_0 : t_{\text{count}} < t_{\text{table}}$ and $\alpha > 0.05$, meaning that there is no significant effect between remuneration on employee performance

$H_1 : t_{\text{count}} \geq t_{\text{table}}$ and $\alpha \leq 0.05$, meaning that there is a significant effect between remuneration on employee performance.

Employee performance criteria are the limits of the table value by considering the degree of freedom (df) and the level of significance so that from this limit it can be concluded whether H_0 is accepted or rejected. Because $t_{\text{count}} (3,067) > t_{\text{table}} (1,993)$, and a significance level of $0.003 < 0.05$ (see table 4.14), so H_0 is rejected and H_1 is accepted. Therefore, it can be concluded that there is a significant effect

of Remuneration (X) on Employee Performance (Y).

Conclusion

Based on the results of research conducted on the effect of remuneration on the performance of employees of PT. Hutama Karya, several conclusions can be drawn which are expected to provide answers to the problems formulated in this study as follows:

1. Based on the results of the descriptive analysis, the employees performance variables of the employees of PT. Hutama Karya fall into the category of "strongly agree" or "Very High" and the highest value is in the dimension of job quality and adaptability.
2. Based on the results of the descriptive analysis, the remuneration variables of the employees of PT. Hutama Karya fall into the category of "agree" or "High" and the highest value is in the dimension of salary.
3. Based on the test results it can be concluded that there is a significant effect of remuneration on the performance of PT. Hutama Karya employees.

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