

## The Effect of Compensation on Employee Performance with Work Motivation as Intervening Variable

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### Abstract

*Objective:* Knowing the direct relationship between compensation and performance, as well as the mediating role of work motivation factors in the relationship between compensation and performance.

*Methodology:* This study used quantitative research methods with explanatory research. The data collected is in the form of questionnaires and documents from government institutions. Test the hypothesis in this study using a path analysis model, while for the mediation test, researchers manage the data using the Sobel Test. The population used was employees of the Government of Environmental Office in Surakarta City who worked in the field, a research sample of 30 respondents with proportional random sampling as a sampling technique.

*Results:* According to study using path analysis testing, employee performance is not significantly impacted by compensation variables. Subsequently, the outcomes of utilizing the Sobel Test and the Sobel Calculator to assess work motivation as an intervening variable demonstrated that work motivation acts as a mediator between the impact of compensation and employee performance. Employee performance is unaffected by an employee's higher pay. Nonetheless, the influence of remuneration on worker performance may involve an intermediary factor: the supply of motivation.

*Application / Originality / Value:* Based on several existing research, there has yet to be any research that discusses the topics and objects of research that were researched in this research. The underlying difference with previous research is that this research used a population of employee respondents who worked in the field, not in an administrative environment. The novelty of this study is that respondents are the employees who worked in the field, while previous research used respondents on employees who worked in the administrative sphere.

### Introduction Section

In forming superior human resources in an institution or company, two needs must be met: material and non-material. Meeting human resources needs in an institution or company will certainly provide results on the quality of human resources. To retain employees, institutions or companies must be able to provide everything their employees are entitled to, one of which is to provide compensation to employees. Each province has specific experiences and dilemmas in setting the minimum wage as a basic need for workers and a requirement for agencies and economies to grow and become productive and competitive. Determining wage levels is based on several functions, including ensuring a decent life for workers and their families, reflecting the rewards for one's work, and being an incentive to encourage increased worker productivity.

For employees, compensation is one of the great motivations that can drive performance. However, most institutions or companies in Indonesia still do not provide compensation following the correlation and contribution of employees to the institution or company. The Central Bureau of Statistics reported that 51.25% of workers, employees, or employees earned wages below the provincial minimum wage in August 2021, equivalent to about 25 million people (Rahman, 2022). This has become a national employment problem in Indonesia. Therefore, the compensation structure provided to employees must have a logical and rational basis.

Sinambela (2016: 220) in (Rahmawati, 2022) argued that compensation is the sum of all rewards an organization gives employees in return for their services. Government Regulation Article 26 Paragraphs 1 and 2 concerning Wages states that adjustments to the value of the minimum wage are made every year; the adjustment of the minimum wage value is set at a specific range of values between the upper and lower limits of the minimum wage in the region concerned (Presiden Republik Indonesia, 2021). The role of government policy affects the amount of the regional minimum wage (Sari, 2013). However, it is only sometimes possible to set employee compensation based on government policy. Because compensation can affect employee performance, job satisfaction, and motivation, implementing compensation systems

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must be taken seriously. (Nurcahyani & Adnyani, 2016) stated, that motivated employees will be energetic and enthusiastic. In contrast, employees with low motivation often show discomfort and displeasure with their work, so poor performance and company goals will not be achieved.

Motivation is a psychological element that reflects a person's interest in work, contentment with the activity or work accomplished, and responsibility for the activity or work performed. A person's activity is typically driven by a desire to achieve a specific objective. (Robbins & Hakim, 2018) in (Daenuri & Pitri, 2020) stated that motivation is the willingness to put in a lot of work to accomplish organizational goals, contingent on how well those efforts can satisfy personal needs. Something that motivates a person to achieve a sense of belonging to a common goal in an organization by ensuring that the organization's wants and needs, as well as the wants and needs of its members, are in harmony or balance. Motivation is what drives someone to complete an activity in order to achieve the best results.

The individual performance of an organization's employees significantly impacts its success. Performance reflects how well employees meet job requirements. Performance compares work results and established standards (Dessler, 2020) in (Sabil & Widjaja, 2022). The more competent workers are at completing the tasks that have been delegated to them, the more effectively and efficiently the employees will be able to produce their work (Dessler, 2015) in (Provinsi et al., 2023). Performance represents an employee's skill in actual work, created by employees performing their duties with high responsibility for the organization or company's advancement.

This research aims to determine the direct relationship between compensation and employee performance and the mediation of work motivation variables on the effect of compensation variables on employee performance. The reason is that compensation is less correlated with and following employee contributions. This can be seen from the low level of employee welfare, even though employees' contribution to the company has been maximized. The benefits of this study include being an evaluation material for institutions to calculate employee compensation well following the correlation and contribution of employees at work.

## Literature Review

Dessler (2017: 221) in (Rahmawati, 2022) argued that compensation is a salary that will be given to employees and things related to employees. Employees who work also want to earn money to meet their needs. Therefore, employees begin to value hard work and increasingly show loyalty to the company, so the company rewards the employee's work achievements by providing compensation. According to Mulyadi (2015: 11) in (Haditya et al., 2017), Companies must pay employees to prosper employees and enhance the accomplishments and performance of all employees in order to boost productivity and inspire workers. To increase productivity and motivate employees, companies need to compensate employees to prosper employees and improve the achievements and performance of all employees. For employees, compensation is one of the great motivations that can drive performance. However, most institutions or companies in Indonesia still do not provide compensation following the correlation and contribution of employees to the institution or company. Thus, this is not in line with Marwansyah's statement (2019:269) in (William & Ekawati, 2022), which stated that compensation is a direct or indirect reward that is fair and deserved to the employee in return for his contribution or service by the achievement of organizational goals. According to Larasati (2018:90) in (William & Ekawati, 2022), compensation is all rewards employees receive for services provided by employees to the company; in other words, compensation is all awards material and non-material given by the company for employee services. However, setting employee compensation based on government policy is only sometimes possible. Malayu S.P Hasibuan (2019 :118) in (Fahraini & Syarif, 2022) argued that all monetary earnings, either direct or indirect, that employees receive in exchange for their services to the company are collectively referred to as compensation.

Mangkunegara (2017: 67) in (Silas et al., 2019) stated that performance is the outcome of both the quantity and quality of work completed by employees as they carry out their assigned tasks and adhere to their assigned responsibilities. According to Prawirosentono (2018: 481) in (Ramadhani & Lestariningsih, 2020), performance is the outcome that an individual or group of individuals within an organization can attain by abiding by their respective roles and responsibilities in order to accomplish the organization's objectives in a lawful, morally and ethically responsible manner. Rivai & Sagala (2014) in (Arika & Sudiro, 2016) argued that performance is the outcome or overall success of an individual or group in completing tasks and working with a certain level of willingness and ability with a clear understanding of what will be done and how to do it during a specific period in carrying out the task in comparison to various possibilities such as work results, targets or objectives, or criteria that have been decided upon beforehand and have been mutually agreed upon. Edison, Anawar, & Komariyah (2017) in (Lestari & Afifah, 2021) suggested that performance is the outcome of a procedure that is based on a predetermined agreement and is measured over a specific period of time.. According to Hasibuan (2016:105) in (Rofiq Noorman Haryadi et al., 2022), employee performance results from work achieved by a person in the implementation of the tasks assigned to him, which is based on proficiency and punctuality. Gibson (2015: 204) in (Simamora & Sambas, 2023) said that performance is a result that someone achieves from what is desired by the organization or company.

According to Robbins and Judge (2014: 222) in (Dayani & Kadang, 2020), Motivation is a process that clarifies a person's willpower, focus, and tenacity in achieving objectives. Meanwhile, Sutrisno (2013: 75) in (Dayani & Kadang, 2020) explained that motivation is a factor that encourages someone to do a specific activity and is a motivating factor for

one's behaviour. According to Mulyadi (2015: 87) in (Wardani & Suhermin, 2017) motivation is encouraging others and oneself to do a job consciously and enthusiastically to achieve specific targets. Manullang (2013) in (Machsusiyah Zin et al., 2023) stated that motivation is a force from within outside human beings to encourage the spirit to pursue specific desires and goals. Motivation is believed to be a factor that determines employee performance, both in the public and private sectors; therefore, motivation needs to be directed to align with organizational goals and objectives (Biget et al., 2010) in (Dewi et al., 2020). Robbin and Judge, McShane and Von Glinow in (Prof. Dr. Wibowo, S.E., 2016) defined motivation is the force within people or individuals that determines the course, level of intensity, and duration of voluntary behavior.. (Wibowo, 2013) in (Efliani et al., 2015) stated that motivation is a psychological process that produces and guides behavior toward goals, also known as goal-directed behavior.

## Methodology

The goal of this study is to ascertain whether there is a direct correlation between compensation and employee performance as well as the mediating effect of work motivation on these relationships. The methodology employed was quantitative research, which used an explanatory research approach. According to (Sugiyono, 2016) (Ina Namora Putri Siregar, Selvy, Hamdi Roles Gurning, 2019), research methods such as explanatory research aim to elucidate the relationships between variables under investigation and their respective positions. The independent variable in this study is compensation, the dependent variable is employee performance, and the intervening variable is work motivation.

**Table 1.** Variables

Variable	References
Compensation (Independent)	(Sabil & Widjaja, 2022) ; (Dahlan et al., 2022) ; (Sahid & Abadi, 2023); (Ilmiah et al., 2022); (Awidiya & Netra, 2021); (Ayu et al., 2020)
Employee Performance (Dependent)	(Sabil & Widjaja, 2022) ; (Dahlan et al., 2022); (Awidiya & Netra, 2021; Ilmiah et al., 2022); (Ayu et al., 2020)
Work Motivation (Mediation)	(Ilmiah et al., 2022); (Awidiya & Netra, 2021); (Ayu et al., 2020)

The population in this research was 125 employees of the Government of Environmental Office in Surakarta City who work in the field consisting of 3 Functional Areas, namely the Field of Environmental Governance, the Field of Waste and Waste Management B3, and the Field of Environmental Control and Management Arrangement. Next, the residents determine the number of samples using probability sampling techniques with a proportional random sampling approach. Probability random sampling is a sampling approach where all members have the same opportunity to be sampled according to their proportions (Sugiyono, 2014) in (Purwanti & Dewi, 2014). Questionnaires and documents from the government are used to collect the data by measurement using the Likert scale. The survey with this questionnaire was conducted from June 2023 to July 2023. Researchers ascertain that 50 respondents employees of the Government of Environmental Office in Surakarta City participated in the research. The researcher determining the sample is based on the availability of agencies in receiving and filling out questionnaires given by researchers. The final sample included 30 employees with the following respondent's criteria :

1. Employees with more hours in the field than in the office
2. The questionnaire is filled out completely or without defects.

In the second stage, researchers tested the instrument's validity by comparing the calculated R-value on the R-value of the table based on decision making: if the value of R-count > (greater than), the R table = Valid. As many as 30 people participated in this study using the number of respondents (N), then the limit of the table R value at a significance value of 5% is equivalent to 0.361. Next, the researcher tested the reliability of the instrument. Reliability indicates the extent to which the measurement can give relatively different results when re-measured on the same subject (Hakim & Irawati, 2016). by looking at the value of Cronbach's Alpha of each variable, if the value of Cronbach's Alpha < 0.6 (more than 0.6), the statement item is reliable.

In the third stage, researchers conducted classical assumption tests, namely normality, multicollinearity, and heteroscedasticity tests. In this study, the normality test used the Kolmogorov-Smirnov test of the normality method, with the limitation that if the significance value > 0.05, the data is usually distributed. In order to make decisions for the multicollinearity test, if the tolerance value > 0.10 and the value of variance inflation factors (VIF) < 10, it can be said that multicollinearity is not present in the data. In addition, if the probability value for heteroscedasticity tests (the Glesjer test) is higher than the alpha value (Sig. > 0.05) then no heteroscedasticity symptoms occur.

In the last stage, researchers tested the hypothesis by path analysis using the Sobel Test Calculator. The Sobel test is performed by testing the strength of the direct influence of the independent variable (X) to the dependent variable (Y) through the intervening variable (Z). According to (Ridwan and Kuncoro, 2014) in (Siregar, 2021) stated that in order to ascertain the direct or indirect influence of a set of independent variables (exogenous) on the dependent variable

(endogenous), the path analysis model is used to examine the pattern of relationships between variables. This research used the path analysis method because researchers want to analyze and ascertain whether the work motivation variable can meet the criteria as an intervening variable. In this research, the principles of decision making are applied to testing path analysis: if the significance value is less than 0.05, it indicates a significant direct influence between the variables. The following research framework can be obtained based on the previously described empirical evidence :

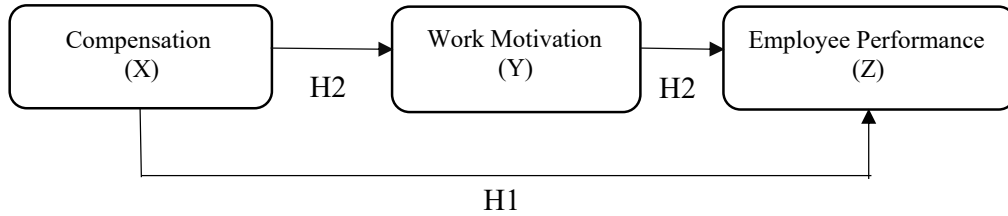


Figure 1. Frame of Mind

Two hypotheses are tested in this research, namely H1: The effect of compensation on employee performance and H2: Work motivation mediates the effect of compensation on employee performance.

## Research Result

Table 1. Characteristic of Participants

Years Old	Quantity	Percentage
<20 years old	1	3,3%
20 - 25 years old	4	13,3%
25 - 30 years old	3	10%
30 - 35 years old	3	10%
>35 years old	19	63,3%
<b>Total</b>	<b>30</b>	<b>100%</b>

Source : Primary Data Processed , 2023

Table 1 indicates that the majority of respondents in this research were aged >35 years, 19 people or 63.3%. Then respondents aged <20 years amounted to 1 person or 3.3%; respondents aged 20-25 years amounted to 4 people or 13.3%; Then respondents as many as three people or 10% each aged 25-30 years and 30-35 years. Overall, the Government of Environmental Office in Surakarta City employees are at a productive age, and there are still opportunities to improve their performance.

Table 2. Specific Characteristics

Variable	Quantity	Percentage
<b>Gender</b>		
Male	23	76,67%
Female	7	23,3%
<b>Education Level</b>		
Junior High School	6	20%
Senior High School	18	60%
Diploma	2	6,67%
Bachelor Degree	4	13,33%
<b>Period of Service</b>		
<1 years	5	16,67%
1 - 2 years	3	10%
3 - 4 years	2	6,67%
>5 years	20	66,67%

Source : Primary Data Processed, 2023

Based on Table 2, it can be seen that the majority of respondents in this research were men, namely 23 people or 76.67%, while for female respondents, as many as seven people or 23.3%. Most respondents had a high school education level 18 people or 60%, and the least number of respondents with a Diploma education level of 2 people or 6.67%. Most responders work for a duration of >5 years, which is 20 people or 66.67% and for the least respondents, specifically during a working period of 3-4 years, as many as two people or 6.67%.

**Tabel 3.** Path Analysis Test Result

Variable	Sig.
Compensation for Employee Performance	0,052

Source : Primary Data Processed, 2023

Using path analysis to evaluate the compensation variable on employee performance in the hypothesis test, the significance value of the compensation variable is 0.052, which means  $> 0.05$ . Thus, compensation has no direct impact on employee performance.

**Tabel 4.** Sobel Test Calculation Results

Compensation	Sobel Statistics	P.Value	Conclusion
a	0,603		
b	0,402		
Sa	0,180	2180	Significant Effect
Sb	0,140	0,02	

Source : Primary Data Processed, 2023

Based on the findings of the Sobel Calculation, it is known that **the P-value** or significance value obtained is 0.02 or less than ( $<$ ) 0.05. The **T-Statistic value** is 2.180 or more significant than ( $>$ ) 1.980, and it is possible to conclude that the variable of work motivation mediates the relationship between compensation and employee performance.

## Discussion

The path analysis test results indicate no significant impact of the compensation variable on employee performance ( $p = 0.052 > 0.05$ ). The findings of this research contradicted those of earlier research by (Ilmiah et al., 2022) and (Wajdi & Sukidi, 2017) that indicated that compensation can influence employee performance, as well as those of, as well as previous research conducted by (Dahlan et al., 2022), which found that both non-financial and financial compensation have a positive and significant effect on employee performance simultaneously.

Work motivation mediates the effect of compensation on employee performance, according to the findings of the mediation test conducted using the Sobel Test with Sobel Calculation. This is demonstrated by the T-statistic value obtained, which is 2.180 or more significant than ( $>$ ) 1.980 and the P-value or significance value, obtained, which is 0.02 or less than ( $<$ ) 0.05. The findings of this research corroborate those of earlier research by (Safitri et al., 2018), who discovered that, through work motivation, remuneration has a significant and positive impact on employee performance.

This indicates that their compensation does not significantly impact employees' performance at the Government of Environmental Office in Surakarta City. However, the provision of motivation can be an intermediary and supporting factor for the effect of compensation on employee performance. This has been proven by the results of primary data conducted by a field observation. In the field observation, researchers found that employees perform their duties and responsibilities optimally based on dedication and a sense of belonging to the good name of the Government of Environmental Office in Surakarta City. This strongly supports the results of the first hypothesis research, specifically, that employee performance is not significantly impacted by compensation

In addition, in the field observation, the researchers also found that work motivation can be a supporting factor in the effect of compensation on employee performance. The work motivation in question can be in the form of internal motivation or motivation from within oneself to complete tasks and responsibilities satisfactorily. It can also be in the form of external motivation, for example, motivating superiors or institutions so employees can complete work more vigorously, and motivation from colleagues who encourage them to be enthusiastic. Thus, the results of the tests on the second hypothesis, which holds that work motivation can mediate the effect of compensation on employee performance, are strongly supported by the observations.

This research has some limitations. First, the complex issues in the organization to support efforts to improve employee performance are those that are related to compensation, work motivation, and employee performance. As a result,

many additional indicators can be used to influence the impact of every variable left out of the research. Then, this research only includes two variables: compensation and work motivation towards employee performance are covered in this research. So, for future research, researchers can examine other variables that can affect employee performance at the Government of Environmental Office in Surakarta City in addition to the variables used in this research.

## Conclusion

The results of the path analysis test show that compensation does not significantly affect the performance of employees of the Government of Environmental Office in Surakarta City, with a significance value ( $p = 0.052 > 0.05$ ). This means that the compensation received by employees is not the main factor that significantly affects the performance of employees of the Government of Environmental Office in Surakarta City.

The beta value of the compensation variable on employee performance was 0.603, and the standard error was 0.180. Furthermore, work motivation on employee performance has a beta value of 0.402 and a standard error of 0.140. Then, after being tested using the Sobel Test with the Sobel Calculator, the Sobel Statistic value was obtained at 2.180 or more significant than ( $>$ ) 1.96. It indicates that work motivation that comes internally (from within the employee himself) and externally (motivating the leader and motivation from colleagues) can be intermediaries or supporting variables in the effect of compensation on employee performance.

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