

THE INFLUENCE OF WAGES AND OVERTIME INCENTIVES ON CV WORKER JOB SATISFACTION. SWL PAGAR MERBAU DELI SERDANG

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Abstract

This study aims to determine whether the amount of wages and overtime incentives, both partially and simultaneously, have a significant effect on job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers and how big the effect is. The method used in this study is a quantitative method with several tests, namely reliability analysis, classical assumption deviation test and linear regression. Based on the results of primary data regression processed using SPSS 25, the following multiple linear regression equation is obtained: $Y = 5,425 + 0.181X_1 + 0.689X_2 + e$. Partially, the wage amount variable (X_1) has a significant influence on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers, as evidenced by the calculated t value $>$ t table ($2,530 > 2.018$). The overtime incentive variable (X_2) has a significant influence on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers, as evidenced by the calculated t value $>$ t table ($8,832 > 2.018$). Simultaneously, the variables of wage amount (X_1) and overtime incentive (X_2) have a significant influence on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers. This means that the hypothesis in this study is accepted, as evidenced by the calculated F value $>$ F table ($56.946 > 3.22$). The variables of wage amount (X_1) and overtime incentive (X_2) are able to contribute to the influence of the variable of job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers by 73.1% while the remaining 26.9% is influenced by other variables not examined in this study. From the conclusion above, the author suggests that the wages received by workers greatly influence job satisfaction, the amount of wages can be increased and maintained in the form of improving the quality of work by achieving targets set by the company. The level of overtime incentive provision is based on the length of employee work and work targets, therefore, it needs to be increased and improved according to the workload given to employees. Company leaders greatly influence worker job satisfaction by providing additional wages to workers to improve worker job satisfaction so that the quality of worker work is better.

Keywords: *Wage Amount, Overtime Incentives and Worker Job Satisfaction*

INTRODUCTION

Globalization has emerged as a phenomenon that has a significant impact on industry in Indonesia, both manufacturing, trade, and services. This condition requires industry to continue to innovate in order to compete and have advantages in quality, product quantity, service and product price. In order to compete and maintain excellence, it is necessary to realize that the role of workers as the driving force of industrial activities is very important. Therefore, they must receive special attention because they are the ones who invest their time, thoughts, and energy. In addition, they have emotions, needs and expectations that can affect the performance, dedication and loyalty of workers as well as their love for their work and industry.

This situation makes workers an asset whose performance must be improved. To achieve this, the industry must be able to create conditions that encourage and enable workers to develop and improve their abilities and skills optimally, including providing satisfactory salaries. If the wage system is perceived by workers as a fair and competitive system, then the industry will find it easier to attract potential workers, retain them and motivate them to further improve their performance, thereby increasing productivity, and the industry can produce products at competitive prices. prices. Ultimately, the industry is not only superior in competition but is also able to maintain its existence and even increase profits and expand its business.

Wages play a very important role for workers and also for the sustainability of the industry. Wages are a form of compensation where workers receive compensation from employers for work or services provided to meet their living needs. For some workers, the hope of money or salary is the only reason to work, although some argue that money or salary is only one of the many needs met by work. Problems that can arise in the field of wages are that employers and workers generally have different perceptions and interests regarding wages. For employers, wages can be considered as a burden or cost that must be paid to workers and is taken into account in determining total costs. The higher the wages paid to workers, the lower the proportion of the employer's profit.

Everything that is spent by the employer in connection with hiring someone is considered as part of the salary. On the other hand, workers and their families only consider wages as what they receive in the form of money (net salary) as income from the use of their labor for the employer. Paying wages is the most complex task for the industry but also the most important aspect for workers, because payment reflects the importance of the value of their work for the workers themselves, their families, their families, and the community. And for the industry it is also very important, because it reflects the industry's efforts to maintain its human resources in such a way that they are loyal and committed to the industry.

Basically, the relationship between industry and workers is a mutually beneficial relationship. On the one hand, industry wants to gain large profits, on the other hand, workers want certain expectations and needs that must be met by industry. The problem faced by industry is increasingly tight competition, so that industry must be able to maintain product costs while still striving for efficiency and effectiveness of the production process. The problematic phenomenon that occurs in CV. SWL Pagar Merbau Deli Serdang is that workers feel that the wages given by the business owner are not enough for their daily needs. Then low wages and low incentives will affect worker satisfaction. This must be a special concern for the company, because low wages will have a negative impact on production results.

In addition to wages, incentives must also be considered by companies for workers who are considered to provide value or profit to the company. Incentives affect employee job satisfaction, even though employees have a very important role in improving or achieving company goals. Therefore, by providing adequate incentives, employees need to be given special attention so that they can carry out their duties and develop their abilities to the maximum. Incentives are very important to encourage employee performance to remain at the highest level according to their respective abilities. The role of incentives is quite important in training prospective employees. Incentives are a form of reward other than salary. Employee awards are related to their contribution to achieving company goals. The problematic phenomenon that occurs at CV. SWL Pagar Merbau Deli Serdang is that there are still workers whose overtime incentives are not in accordance with the workload given to the workers. Then the overtime incentives are sometimes given not in accordance with the time specified. This situation causes the implementation of work to be mostly carried out by certain people, namely employees who are directly involved in their field of work and authority.

LITERATURE REVIEW

1	Title	The Influence of Employee Wages and Incentives on Employee Performance at PT. Milano Panai Tengah
	Writer	Ruslan Efendi, Junita Lubis, Elvina
	Type of Writing	Journal (2020)
	Discussion	This study aims to determine how wages and incentives affect employee performance at PT Milano Panai Tengah. This study uses a data collection method by distributing questionnaires. The population and sample used in this study were employees at PT Milano Panai Tengah as many as 57 respondents. Hypothesis testing in this study used the analysis tools of validity test, reliability test, classical assumption test of multiple linear regression, (t test), (F test), and coefficient of determination (R ²). The results of this study indicate that partially (t test) wages and have a positive and significant effect on employee performance. with a t count of 3,415. Incentives have a positive and significant effect on Performance with a t count of 6,758. Simultaneously wages and incentives together have a positive and significant effect on performance, with an F count of 50,377. Through testing the coefficient of determination (R Square) of 0.652 or

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		65.2%, which shows that performance is explained by wages and incentives, the remaining 34.8% is explained by other variables not included in this study.(Efendi et al., 2020).
2	Title	The Influence of Payroll System, Overtime Pay, and Financial Incentives on Employee Performance (Study at PT. Barberbox Putranza Indonesia)
	Writer	Krisna Sudjana, SE, MM Veni Marlina Swuezy, SE
	Type of Writing	Journal (2021)
	Discussion	The data analysis model used is multiple linear regression analysis. Sample selection was done by purposive sampling. The sample consisted of 60 respondents. The results of the regression test showed that 97.80% of employee performance factors can be explained by the Payroll System, Overtime Pay and Financial Incentives while the remaining 2.20% is explained by other factors not examined in this study. Meanwhile, the results of the F test showed that simultaneously the Payroll System, Overtime Pay and Financial Incentives simultaneously have a positive and significant effect on employee performance. The results of the t test showed that partially the three variables have a positive and significant effect on employee performance at PT. Barberbox Putranza Indonesia.(Sudjana & Swuezy, 2021).
3	Title	The Influence of Wages, Work Motivation, and Job Satisfaction on Worker Performance in the Manufacturing Industry in Makassar City
	Writer	Akmal Umar
	Type of Writing	Journal (2011)
	Discussion	The purpose of this study was to analyze and assess (1) wages influence employee work motivation, (2) wages influence employee job satisfaction, (3) work influence motivation on employee performance; (4) work influence satisfaction on employee performance, (5) wages influence employee performance, (6) work influence satisfaction on employee work motivation in the manufacturing industry in the Makassar Industrial Area. The population in this study were all operational employees (executive level) from 20 manufacturing industries in the Makassar Industrial Area. Samples were taken from 300 workers with random sampling. Data analysis model in this study using SEM (Structural Equation Modeling). The results of this study indicate that wages, work motivation, and employee job satisfaction are significantly influenced by employee performance in the manufacturing industry in the Makassar Industrial Area. This also shows that job satisfaction affects employee work motivation, positively.(Umar, 2012).

Conceptual Framework

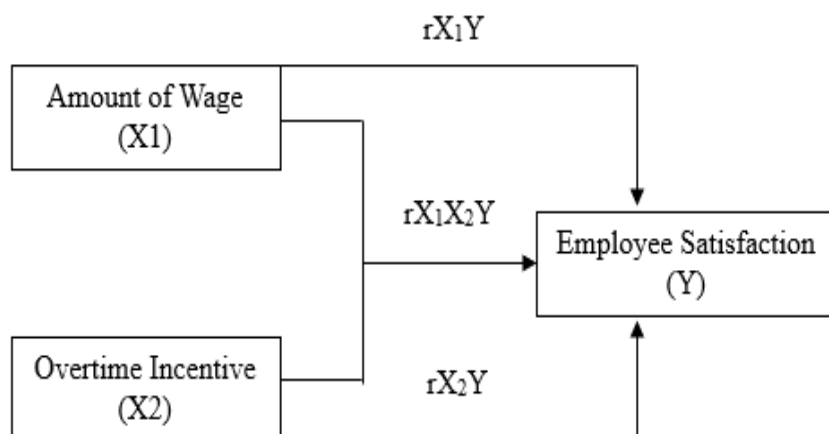


Figure 1. Conceptual Framework

Hypothesis

Based on the presentation of theories in the previous theoretical study, the author formulated the hypothesis in this study as follows:

1. It is suspected that the amount of wages has a significant influence on worker satisfaction at CV. SWL Pagar Merbau Deli Serdang.
2. It is suspected that overtime incentives have a significant influence on worker satisfaction at CV. SWL Pagar Merbau Deli Serdang.
3. It is suspected that the amount of wages and overtime incentives have a significant influence on worker satisfaction at CV. SWL Pagar Merbau Deli Serdang.

METHOD

This research was conducted at CV. SWL Pagar Merbau Deli Serdang which is located at Jalan Desa Tanjung Mulia, Dusun Rahayu, Pagar Merbau District, Deli Serdang Regency. The research subjects are people (respondents) who will be studied. In this study, the research subjects are workers at CV. SWL Pagar Merbau Deli Serdang. While the research objects are the variables to be studied, namely the amount of wages, overtime incentives and worker job satisfaction. Sugiyono, states that population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by research to be studied and then conclusions drawn.(Harifah, 2019)According to Arikunto, population is all research subjects.(Sudjana & Swuezy, 2021). Population in researchthese are all CV workers. SWL Pagar Merbau Deli Serdang numbering 45 people.

According to Arikunto, a sample is a part or representative of the population being studied.(Muliati & Budi, 2021). A sample is a portion of the population to be studied, to determine the sample, Sugiyono stated that if the population is more than 100 people, then a sample of 10%, 15%, 20%, and 25% can be taken, and if less than 100, then the entire population should be taken as a sample. This sampling technique is also called a saturated sample.(Harifah, 2019)So, the sample in this study amounted to 45 people. Data collection techniques according to Sugiyono, are the most important step in research because the purpose of the research is to obtain data. Data collection techniques in this study are:

1. Interview by asking questions to respondents who are workers at CV. SWL Pagar Merbau Deli Serdang.
2. A questionnaire is a question arranged in the form of sentences according to the indicators of each variable.
3. Documentation studies were obtained through books and journals regarding wage rates, overtime incentives and job satisfaction.(Adriani Rangkuti et al., 2019).

Data analysis techniques are carried outto process and process data into valid results or information that is also easy for the general public to understand.. To facilitate the processing of research data, the author uses the SPSS application.

RESULTS AND DISCUSSION

Statistical Test Analysis

Classical Assumption Deviation Test

Normality Test

Normality Test is a test conducted with the aim of assessing the distribution of data in a group of data or variables, whether the distribution of the data is normally distributed or not. The Normality Test is useful for determining whether the collected data is normally distributed or taken from a normal population. The classical method in testing the normality of data is not that complicated. To see whether the data is normally distributed or not, the author uses the Kolmogorov-Smirnov analysis test with the criteria that the significance value must be greater than 0.005 to be said to be normally distributed data. Here are the test results:

Table 1
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		45
Normal Parametersa,b	Mean	.0000000

	Std. Deviation	2.56987597
Most Extreme Differences	Absolute	.123
	Positive	.069
	Negative	-.123
Test Statistics		.123
Asymp. Sig. (2-tailed)		.086c

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.

Source: SPSS Output Version 25, Data Processed 2024

From the SPSS output above, it can be seen that the significance value (Test Statistic) is 0.086. Because the significance is more than 0.05 ($0.086 > 0.05$), the residual value is normal.

Multicollinearity Test

Multicollinearity is a situation that shows a strong correlation or relationship between two or more independent variables in a multiple regression model. If multicollinearity occurs, then a variable that is strongly correlated with other variables in the model, its predictive power is not reliable and unstable and the understanding of multicollinearity is actually located in the presence or absence of correlation between independent variables.

One way to see whether or not there is a symptom of multicollinearity is by looking at the Tolerance and Variance Inflating Factor (VIF) values. If the Tolerance value is > 0.1 and $VIF < 10$, it can indicate the presence of multicollinearity and vice versa. The following are the results of the multicollinearity test tested using SPSS Version 25 software.

Table 2
Multicollinearity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.425	3.553		1.527	.134		
	Amount_of_Wage	.181	.071	.218	2.552	.014	.879	1.137
	Overtime_Incentive	.689	.078	.754	8.832	.000	.879	1.137

a. Dependent Variable: Job Satisfaction

Source: SPSS Output Version 25, Data Processed 2024

From the multicollinearity test results table above, it can be explained that the Tolerance value is $0.879 > 0.1$ and the VIF value is $1.137 < 10$ so it can be concluded that there is no multicollinearity problem between the independent variables.

Autocorrelation Test

Autocorrelation is a correlation between observation members arranged according to time or place. A good regression model should not have autocorrelation. To see whether or not there is autocorrelation in the regression model, the author uses the Durbin-Watson test with the following criteria:

- Positive Autocorrelation Detection:
 - If $dw < dL$ then there is positive autocorrelation,
 - If $dw > dU$ then there is no positive autocorrelation,
 - If $dL < dw < dU$ then the test is inconclusive or inconclusive.
- Negative Autocorrelation Detection:
 - If $(4 - dw) < dL$ then there is negative autocorrelation,
 - If $(4 - dw) > dU$ then there is no negative autocorrelation,
 - If $dL < (4 - dw) < dU$ then the test is inconclusive or inconclusive.

The following are the results of the autocorrelation test tested using SPSS Version 25 software.

Table 3
Autocorrelation Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.855 ^a	.731	.718	2.63035	1,980

a. Predictors: (Constant), Overtime Incentive, Wage Amount

b. Dependent Variable: Job Satisfaction

Source: SPSS Output Version 25, Data Processed 2024

From the table of autocorrelation test results above, it can be seen that the Durbin-Watson value is 1.980 and its value is positive. To find out whether the regression model in this study has autocorrelation, it must be entered into the following test criteria:

$1.980 < 1.429$ then there is positive autocorrelation (False)

$1.980 > 1.614$ then there is no positive autocorrelation (True)

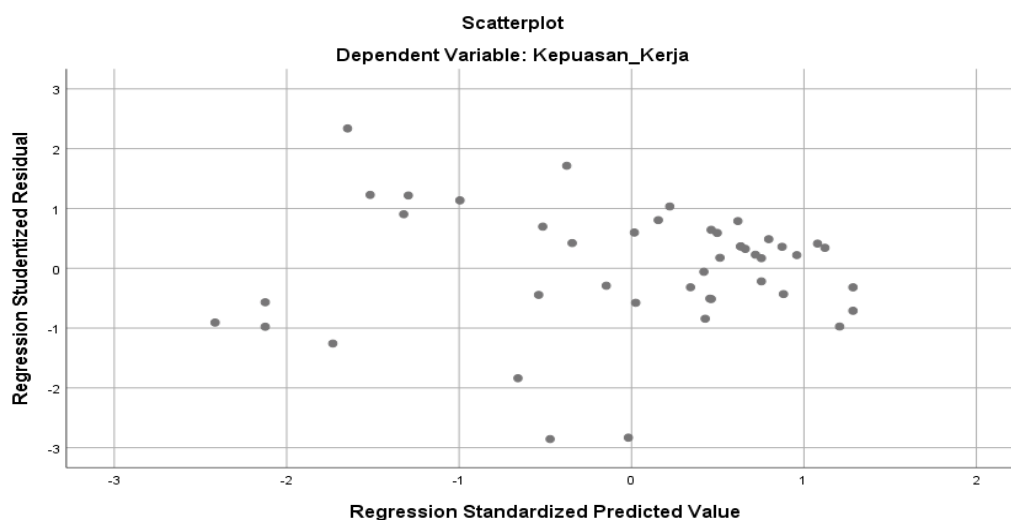
$1.429 < 1.980 < 1.614$ then the test is inconclusive (False)

From the output above, the DW value produced from the regression model is 1.980. Meanwhile, from the DW table with a significance of 0.05 and the number (n) = 45, and k = 2 (k is the number of independent variables), the dL value is 1.429 and dU is 1.614 (see attachment). Because the DW value (1.980) is greater than dU , there is no positive autocorrelation problem.

Heteroscedasticity Test

Heteroscedasticity is a residual variance that is not the same in all observations in a regression model. Good regression should not have heteroscedasticity. The heteroscedasticity test in this study was tested using the graphical method. The reason is because it is more practical, where when we conduct a heteroscedasticity test, the results of the heteroscedasticity test can automatically be seen immediately. The following are the results of the heteroscedasticity test using the graphical method.

Figure 2.
Heteroscedasticity Test Results



Source: SPSS Output Version 25, Data Processed 2024

The results of the analysis above show that the points are spread randomly and do not form a particular pattern. This shows that there is no indication of heteroscedasticity in the two models tested so that this assumption is met.

Multiple Linear Regression Analysis

Table 4
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.425	3,553		1,527	.134		
	Amount_of_Wage	.181	.071	.218	2,552	.014	.879	1.137
	Overtime_Incentive	.689	.078	.754	8,832	.000	.879	1.137

a. Dependent Variable: Job Satisfaction

Source: SPSS Output Version 25, Data Processed 2024

The multiple linear regression equation obtained is as follows:

$$Y = 5.425 + 0.181X_1 + 0.689X_2 + e$$

1. The constant is 5.425. This means that if the value of wages (X₁) and overtime incentives (X₂) is 0, then the value of job satisfaction (Y) is 5.425.
2. The regression coefficient of the wage variable (X₁) is 0.181, meaning that if the other independent variables remain the same and the wage increases by 1%, then job satisfaction will increase by 0.181. A positive coefficient means that there is a positive relationship between the wage and job satisfaction, the higher the wage, the higher the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers.
3. The regression coefficient of the overtime incentive variable (X₂) is 0.689, meaning that if the other independent variables remain the same and the overtime incentive increases by 1%, then job satisfaction will increase by 0.689. A positive coefficient means that there is a positive relationship between overtime incentives and job satisfaction, the higher the overtime incentive, the higher the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers.

Partial Hypothesis Test (t-Test)

Table 5
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.425	3,553		1,527	.134		
	Amount_of_Wage	.181	.071	.218	2,552	.014	.879	1.137
	Overtime_Incentive	.689	.078	.754	8,832	.000	.879	1.137

a. Dependent Variable: Job Satisfaction

Source: SPSS Output Version 25, Data Processed 2024

In the Coefficients^a table, the calculated t value is also obtained. The calculated t value is then compared with the t table value at $\alpha = 0.05$. The t table value in df (nk) where n is the number of samples and k is the number of variables, both independent and dependent variables, then $45 - 3 = 42$. In df 42 with $\alpha = 0.05$ the t table value is 2.018. The variable for the amount of wages (X₁) has a calculated t value of 2.530. This value is greater than the t table (2.018) and the significance of the calculated t (0.014) is less than 5% (0.05) then H₀ is rejected and H₁ is accepted which means that the wage amount variable (X₁) has a significant effect on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers. The overtime incentive variable (X₂) has a calculated t value of 8.832. This value is greater than the t table (2.018) and the significance of the t count (0.000) is less than 5% (0.05) then H₀ is rejected and H₁ is accepted which means that the overtime incentive variable (X₁) has a significant effect on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers.

Simultaneous Hypothesis Testing (F Test)

ANOVA or analysis of variance is a test of regression coefficients simultaneously (F test) to test the significance of the influence of several independent variables on the dependent variable. The results of the F test can be seen in the following table:

Table 6
ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	787,990	2	393,995	56,946	.000b
	Residual	290,588	42	6,919		
	Total	1078.578	44			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Overtime Incentive, Wage Amount

Source: SPSS Output Version 25, Data Processed 2024

Based on the regression results in the table above, it shows that the calculated F is 56.946 (Sig F = 0.000). So the calculated $F > F$ table ($56.946 > 3.22$) and Sig F $< 5\%$ ($0.000 < 0.05$). Thus, it indicates that there is sufficient evidence to state that the variables of wage amount (X1) and overtime incentives (X2) together have a significant influence on the variable of worker job satisfaction (Y)

Coefficient of Determination Test (R2)

The coefficient of determination (R2) of the regression results can be seen in the table below:

Table 7
Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.855a	.731	.718	2.63035	1,980

a. Predictors: (Constant), Overtime Incentive, Wage Amount

b. Dependent Variable: Job Satisfaction

Source: SPSS Output Version 25, Data Processed 2024

The R-Square table is used to see the magnitude of the influence of the variable amount of wages and overtime incentives on job satisfaction with a value of 0.731 and is stated to have a high value. Then R-square is used to see the influence of the variable amount of wages and overtime incentives on job satisfaction with a percentage of 73.1% and the remaining 26.9% is influenced by other variables not examined in this study.

CONCLUSION

1. Partially, the variable of wage amount (X1) has a significant influence on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers, as evidenced by the calculated t value $> t$ table ($2.530 > 2.018$). The overtime incentive variable (X2) has a significant influence on the job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers, as evidenced by the calculated t value $> t$ table ($8.832 > 2.018$).
2. Simultaneously, the variables of wage amount (X1) and overtime incentive (X2) have a significant influence on job satisfaction of CV. SWL Pagar Merbau Deli Serdang workers. This means that the hypothesis in this study is accepted, as evidenced by the calculated F value $> F$ table ($56.946 > 3.22$).
3. The variables of wage amount (X1) and overtime incentives (X2) are able to contribute to the influence of the job satisfaction variable of CV. SWL Pagar Merbau Deli Serdang workers by 73.1% while the remaining 26.9% is influenced by other variables not examined in this study.

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