THE INFLUENCE OF INCENTIVES AND WORK MATERIALS ON EMPLOYEE PERFORMANCE AT THE COOPERATIVE, SMALL AND MEDIUM ENTERPRISES OFFICE OF SOUTH TANGERANG CITY

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Abstract: This study examines the influence of incentives and workload on employee performance at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City. Using a quantitative approach, data were collected through questionnaires from 68 employees and analyzed using statistical methods. The findings indicate that incentives have a significant positive effect on employee performance, as fair compensation enhances motivation and productivity. Similarly, workload significantly influences employee performance, where excessive workloads lead to stress and reduced efficiency. The study also confirms that incentives and workload together have a strong impact on performance, highlighting the need for a balanced human resource strategy. Organizations must ensure fair incentives and manageable workloads to maintain high employee performance. These findings contribute to workforce management strategies in the public sector, emphasizing the importance of aligning compensation policies with employee well-being and efficiency.

Keywords: Incentives, Workload, Employee Performance, Public Sector, Human Resource Management

INTRODUCTION

Human resource management in a company or organization is closely related to employee matters. This division must understand how to enhance employee competence and increase their loyalty. While earning money is a reason for some individuals to work for a company or organization, others believe that incentives are one of many needs fulfilled through performance. As a result, employees tend to work harder to receive greater compensation from management, allowing them to meet their needs and achieve the desired level of well-being.

To effectively carry out assigned tasks, good performance and professionalism are required from employees, ensuring positive outcomes for the company. High performance improves company quality, making it necessary for companies to provide incentives to employees who contribute positively. Companies must carefully consider incentive distribution, as employee enthusiasm can be influenced by the amount of incentives received. If the incentives are disproportionate to employees' sacrifices, their motivation may decline, affecting company output and directly impacting the company's or organization's income. Therefore, incentive policies must be properly regulated.

Beyond motivating employee performance, incentives should also be granted to high-performing employees as a form of recognition for their contribution to company productivity and revenue. This recognition encourages employees to maintain their high performance, as they may strive for excellence in hopes of receiving rewards that improve their standard of living.

According to Mangkunegara (2015), incentives are "a form of motivation expressed in monetary terms based on high performance and serve as recognition from the company or organization for employee performance and contributions." Similarly, Heidjrahman Ranupandojo and Suad Husnan (2020) define incentives as "a wage system that provides different rewards based on varying performance levels. Two employees with the same position may receive different incentives depending on their respective achievements." These explanations suggest that employee performance is influenced by fair salary and incentives. The greater an employee's contribution to the company, the higher the reward they should receive.

Aside from incentives, another significant factor in human resources is workload. Workload refers to the volume of tasks assigned to a position or unit within an organization, calculated based on work volume and time norms (Achyana, 2016). It consists of the total activities that must be completed within a specific timeframe (Paramita Dewi, 2017). Sastra (2017) further explains that workload measurement is a management technique used to gather job-related information through research and analysis. This information serves as a basis for refining institutional structures, procedures, and human resource management.

According to Mangkunegara (2019), "Performance refers to work results achieved by employees or actual behaviors displayed in accordance with their role within an organization." Bernardin and Russel in Gomes (2020) define performance as "the outcome resulting from a specific job function or activity over a given period." Sager in Efendy (2020) suggests that employee performance is influenced by factors such as education, skills, discipline, work attitude, ethics, motivation, health, income, and work climate. Additionally, Fox In Efendy (2018) states that performance improvement is influenced by employee well-being and universal financial incentives. Work harmony, including interdependence between managers and employees, plays a key role, while financial incentives, such as fair salaries, wages, and bonuses, are crucial for maintaining employee motivation.

Table 1. Empirical Data on Incentives

No	Number of Employees	Work Tenure	Incentive Amount per Activity
1	29 Employees	< 5 Years	150,000 per Activity
2	26 Employees	5 - 10 Years	150,000 per Activity
3	13 Employees	> 10 Years	150,000 per Activity

Based on the data obtained, the incentives provided by the Cooperative, Small, and Medium Enterprises Office of South Tangerang City do not differentiate between new and senior employees. This contradicts the opinion of Noor Arifin in his book "Human Resource Management: Theory and Cases" (2022), which states *"Employee seniority or length of service in an organization affects the amount of incentives received."*

Table 2. Empirical Data on Workload (Task Demand Factor)

No	Position	SOP / Main Duties and Functions	Workload
1	Administration	1. Assist in preparing activity materials	1. Attend meeting invitations
		2. Assist in the smooth running of activities	2. Prepare work plans
		3. Assist in preparing report materials	3. Create activity reports
			4. Prepare materials for leadership meetings
			5. Deliver letters/documents
			6. Draft official assignment letters

Based on the data obtained, the workload borne by Non-ASN employees at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City, particularly in administrative positions, exceeds the Standard Operating Procedures (SOP) set by the Regional Apparatus Organization (OPD).

Excessive workload can lead to a decline in work enthusiasm and a decrease in employee performance. This finding aligns with the statement of Paramita Dewi (2017), which states that an excessive workload has negative effects, including physical and mental exhaustion, as well as emotional reactions such as headaches, digestive disorders, and irritability.

Table 3. Empirical Performance Data (Timeliness)

No	Period	Attendance Obligation	Actual Attendance	%
1	January – March 2022	8 Hours × 22 Days × 3 Months = 528 Hours	7.7 Hours × 22 Days × 3 Months = 508.2 Hours	96.25%
2	April – June 2022	8 Hours × 22 Days × 3 Months = 528 Hours	7.65 Hours × 22 Days × 3 Months = 504.9 Hours	95.63%

| 3 | July – September 2022 | 8 Hours × 22 Days × 3 Months = 528 Hours | 7.5 Hours × 22 Days × 3 Months = 495 Hours | 93.75% |

Based on the data obtained, the timeliness of employees at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City can be observed from the table above. Employees at the office have experienced a decrease in working hours, which should be 8 hours per workday.

However, actual attendance in the first quarter of 2022 was 96.25%, which then declined by 0.62% to 95.63% in the second quarter. The third quarter saw a further decrease in attendance to 93.75%. This decline is attributed to a decrease in work enthusiasm and employee dissatisfaction with organizational performance.

METHODS

This study employs a quantitative approach with a descriptive and associative method to analyze the influence of incentives (X1) and workload (X2) on employee performance (Y) at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City. The study was conducted from October to December 2022 and focused on Non-Civil Servant (Non-ASN) employees, with a total population of 68 employees, all of whom were selected as the sample using the saturated sampling method.

Data collection was carried out through Likert-scale-based questionnaires distributed directly to employees, as well as interviews with relevant officials to gather additional insights. Additionally, secondary data was obtained from literature reviews and documentation studies, including reports on employee policies within the department.

Data analysis was conducted using SPSS version 26, with several statistical tests applied. Validity testing ensured that each questionnaire item accurately measured the research variables, while reliability testing using Cronbach's Alpha indicated that a value above 0.6 confirmed the instrument's reliability. This study also utilized path analysis to examine the relationship between independent and dependent variables. Pearson Product Moment correlation analysis was used to assess the strength of the relationship between variables, categorized from very weak to very strong.

To determine the partial influence of each variable, a t-test was conducted, where a t-value greater than the t-table indicated a significant effect. Meanwhile, an F-test was performed to assess whether incentives and workload collectively affected employee performance, with a 0.05 significance level used as the decision-making threshold. With a systematic quantitative approach, this research aims to provide a deeper understanding of the relationship between incentives, workload, and employee performance, making its findings a valuable foundation for policy-making to enhance the well-being and productivity of Non-ASN employees at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City.

RESULT AND DISCUSSION
A. Profile

The Cooperative, Small, and Medium Enterprises Office of South Tangerang City is located at Jl. Maruga Raya No. 1, Serua Subdistrict, Ciputat District, South Tangerang City, Banten Province. Its establishment is based on South Tangerang City Regional Regulation No. 12 of 2012 concerning cooperatives, small, and medium enterprises, as well as South Tangerang Mayor Regulation No. 42 of 2022, which regulates the position, organizational structure, duties, functions, and work procedures of the office.

The Cooperative, Small, and Medium Enterprises Office of South Tangerang City consists of four divisions and one secretariat, all under the leadership of the Head of the Office. The divisions include Cooperative Empowerment Division, Supervision and Inspection Division, Licensing and Institutional Division, Micro Business Empowerment Division and Mission

In carrying out its main duties and functions, the Cooperative, Small, and Medium Enterprises Office of South Tangerang City aligns with Mission 4, which aims to "Enhance a high value-added economy in the creative economy sector." This development agenda focuses on boosting the economy to reduce inequality. The objectives set forth based on this mission are to increase the contribution of the cooperative and MSME sectors to the economy of South Tangerang City. The target to be achieved is to enhance the quality of cooperatives and MSMEs, ensuring their sustainability and growth.

B. Respondent Characteristics

The respondents in this study consisted of 68 employees, specifically Non-Civil Servant (Non-ASN) staff at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City. The respondent characteristics were analyzed based on gender, age, education level, and work tenure to understand their demographic profile.

In terms of gender, the majority of respondents were male, totaling 35 individuals or 51.47%, while female respondents accounted for 33 individuals or 48.53%. This indicates a relatively balanced workforce composition, although male employees slightly outnumber female employees.

Regarding age distribution, the largest age group in this study was 31 – 40 years old, comprising 35 individuals or 51.47% of the total respondents. The 20 – 30 years old group included 24 individuals or 35.29%, followed by 41 – 50 years old with 6 individuals or 8.82%, and those over 50 years old with 3 individuals or 4.41%. These figures indicate that most employees fall within their productive years, with the 31 – 40 age group representing the largest segment, suggesting that they have gained considerable work experience compared to younger employees.

In terms of educational background, the majority of respondents held a Bachelor's degree (S1), totaling 39 individuals or 57.35%. Respondents with a high school diploma (SMA) accounted for 22 individuals or 32.35%, while Diploma (D3) holders numbered 5 individuals or 7.35%, and Master's degree (S2) holders were 2 individuals or 2.94%. This data demonstrates that most employees have higher education qualifications, which support their professionalism and competence in performing their duties in a government institution.

Additionally, respondents' work tenure varied. The majority had more than five years of experience, indicating that they have developed a solid understanding of the workflow within the agency. However, there were also employees with less than five years of experience, suggesting ongoing organizational regeneration.

The analysis of respondent characteristics concludes that Non-ASN employees at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City are primarily within the productive age range, possess higher education qualifications, and have significant work experience. This reflects the potential of employees to support the agency's performance professionally and sustainably. By understanding respondent characteristics, this study provides a clearer perspective on the influence of incentives and workload on employee performance and how demographic factors such as age, education, and work experience contribute to improving employee performance within the government sector.

C. Validity and Reliability Test

Table 4. Results of Validity Test of Incentive Variables

Statement Item	R-count	R-table	Conclusion
Employees feel that the incentives provided are in accordance with their performance	0.445	0.238	Valid
Your performance so far has been good enough and affects the incentives received	0.55	0.238	Valid
Employees with a certain length of service should be recommended for salary, allowance, and position increases	0.556	0.238	Valid
Employee tenure influences the incentives given	0.526	0.238	Valid
The provision of equal incentives for senior employees and new employees	0.527	0.238	Valid
Employees feel that the incentives provided are insufficient to meet their needs	0.328	0.238	Valid
You will work harder to receive additional incentives to fulfill your needs	0.684	0.238	Valid
Leaders provide incentives according to the work completed by employees	0.602	0.238	Valid
Employees are motivated to work due to leaders providing opportunities to achieve higher positions	0.649	0.238	Valid
Job evaluation influences the incentives given	0.673	0.238	Valid

Table 5. Results of Validity Test of Workload Variables

Statement Item	R-count	R-table	Conclusion
The work targets that must be achieved are too high.	0.707	0.238	Valid
The tasks assigned are sometimes sudden and must be completed within a short time.	0.507	0.238	Valid

Employees have multiple tasks that must be completed simultaneously.	0.795	0.238	Valid
The supporting equipment used to perform the job is inadequate.	0.793	0.238	Valid
Employees collaborate to achieve strategic planning/work plan goals.	0.61	0.238	Valid
Employees receive tasks from superiors outside their responsibilities and working hours.	0.513	0.238	Valid
Employees must exert maximum effort and energy to complete their work.	0.773	0.238	Valid
Employees work together while performing their tasks.	0.679	0.238	Valid
Superiors often require employees to meet performance targets both inside and outside the office.	0.692	0.238	Valid
Employees respond quickly when carrying out tasks assigned by their superiors.	0.773	0.238	Valid

Table 6. Results of Validity Test of Employee Performance Variables

Statement Item	R-count	R-table	Conclusion
Employees often delay completing tasks.	0.91	0.238	Valid
Employees always strive to correct past mistakes in their work.	0.689	0.238	Valid
Each employee completes tasks assigned by superiors within the specified timeframe.	0.732	0.238	Valid
Employees feel satisfied with their work productivity so far.	0.742	0.238	Valid
Attendance is important for employees in enforcing work discipline.	0.585	0.238	Valid
Leadership role models are necessary to improve employee discipline.	0.847	0.238	Valid
HR employees at the office are competent in completing their tasks.	0.591	0.238	Valid
Each employee maximizes their individual abilities to complete tasks assigned by superiors.	0.533	0.238	Valid
Employees collectively share responsibility in completing tasks.	0.847	0.238	Valid
Employees have a sense of responsibility and commitment to their work.	0.91	0.238	Valid

Based on the calculation results using the SPSS program, it was found that all statement items from all research variables obtained an R-count value greater than the R-table value (0.238). Therefore, all questionnaire items are declared valid. As a result, the questionnaire used is suitable for further processing as research data.

Table 7. Reliability Test Results

Variable	Cronbach's Alpha	Cronbach's Alpha Standard	Decision
Incentives (X_1)	0.756	0.6	Reliable
Workload (X_2)	0.865	0.6	Reliable
Employee Performance (Y)	0.912	0.6	Reliable

Based on Table 7 above, it is shown that the variables Incentives (X_1), Workload (X_2), and Employee Performance (Y) are considered reliable. This is evidenced by each variable having a Cronbach's Alpha value greater than 0.60.

D. Classical Assumption Test
1. Normality Test
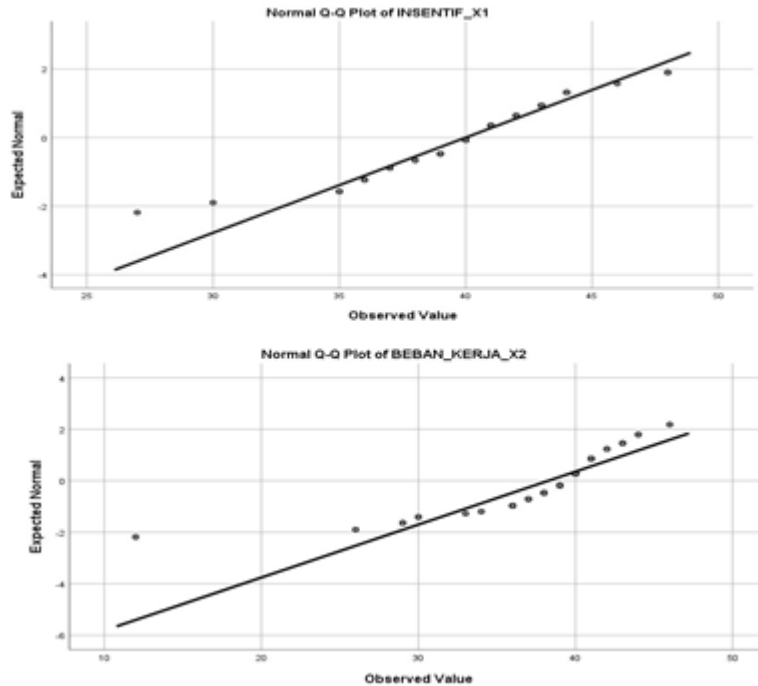
Figure 1. Normality Test

Based on Figure 1, the output chart displays a P-P plot. The P-P plot graph shows that the data points follow and closely align with the diagonal line, indicating that the regression model meets the normality assumption.

2. Multicollinearity Test

Table 8. Multicollinearity Test

Coefficients[a]							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.183	3.252		-.979	.331		
	Incentives	.080	.081	.052	.992	.325	.875	1.143
	Workload	1.039	.060	.900	17.306	.000	.875	1.143
a. Dependent Variable: Employee_Performance								

Based on Table 8, the results of the multicollinearity test show that the tolerance values for the independent variables are 0.875 for Incentives (X_1) and 0.875 for Workload (X_2), both of which are greater than 0.10. Additionally, the Variance Inflation Factor (VIF) values for Incentives (X_1) and Workload (X_2) are 1.143, which are less than 10. Therefore, it can be concluded that this regression model does not exhibit multicollinearity.

3. Heteroscedasticity Test

Table 9. Heteroscedasticity Test

Coefficients[a]			
	Unstandardized Coefficients	Standardized Coefficients	

		B	Std. Error	Beta		
1	(Constant)	-3.183	3.252		-.979	.331
	Incentives	.080	.081	.052	.992	.325
	Workload	1.039	.060	.900	17.306	.000
a. Dependent Variable: Employee_Performance						

Based on Table 9 above, it can be seen that the significance (Sig.) value for the Incentives variable (X_1) is 0.325, while for the Workload variable (X_2) it is 0.000. Since X_1 has a value greater than 0.05 and X_2 has a value less than 0.05, it can be concluded that there is no heteroscedasticity issue in the data used for this study.

E. Multiple Linear Regression Test

Table 10. Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.183	3.252		.979	.331
	Incentives	.080	.081	.052	.992	.325
	Workload	1.039	.060	.900	17.306	.000
a. Dependent Variable: Employee_Performance						

Coefficients[a]

From the equation, the following conclusions can be drawn:
a. A constant value of 3.183 indicates that if Incentives (X_1) and Workload (X_2) are both 0 (zero), the Employee Performance (Y) value would be 3.183.
b. The regression coefficient for Incentives (X_1) is 0.080, meaning that for every 1-unit increase in Workload (X_2), Employee Performance (Y) increases by 0.080, assuming other variables remain constant. The analysis results show that the t-value for the Incentives variable (X_1) is 3.235, with a significance value of 0.002, while the t-table (t_{table}) value is 1.668. According to Junaidi (2019), the t-table value is obtained using the formula df = n - k (where n is the sample size and k is the number of independent and dependent variables). With n = 68 and k = 3, the degrees of freedom (df) is 65, and at a 5% significance level ($\alpha = 0.05$), the t-table value is 1.668. Since t count > t table (3.235 > 1.668) and the significance value is less than 0.05 (0.002 < 0.05), it can be concluded that incentives have a significant effect on employee performance.
c. The regression coefficient for Workload (X_2) is 1.039, indicating that for every 1% increase in motivation, Employee Performance (Y) increases by 1.039, assuming other variables remain constant. The analysis results show that the **t-**value for the Workload variable (X_2) is 18.879, with a significance value of 0.000, while the t-table (t_{table}) value is 1.668. The t-table value is obtained using the formula df = n - k, where n represents the sample size and k represents the number of independent and dependent variables. With n = 68 and k = 3, the degrees of freedom (df) is 65, and at a 5% significance level ($\alpha = 0.05$), the t-table value is 1.668. Since count > t table (18.879 > 1.668) and the significance value is less than 0.05 (0.000 < 0.05), it can be concluded that workload has a significant effect on employee performance.

Table 11. Simultaneous Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1783.290	2	891.645	178.658	.000b
	Residual	324.402	65	4.991		
	Total	2107.691	67			
a. Dependent Variable: Employee_Performance						
b. Predictors: (Constant), Workload, Incentives						

ANOVA[a]

Based on Table 11 above, the F-value (F_{hitung}) obtained is 178.658, with a significance value of 0.000, while the F-table (F_{table}) value is 3.14. Since F count > Ftable (178.658 > 3.14) and the significance value is

less than 0.05 (0.000 < 0.05), it can be concluded that incentives and workload simultaneously have a positive and significant effect on employee performance.

Table 12. Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	920ª	.846	.841	2.23401
a. Predictors: (Constant), Workload, Incentives				

Based on Table 13 above, the R-square value obtained is 0.846, indicating that the influence of the Incentives and Workload variables on Employee Performance is 84.6%. Meanwhile, the remaining 15.4% is influenced by other factors not explained in this study.

F. Discussion

The results of the questionnaire distributed to 68 employees indicate that incentives have a significant influence on employee performance at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City. Employees generally agree that the incentives provided align with their contributions and performance. This is evident from the high percentage of employees who responded positively, with most expressing agreement or strong agreement with the statements related to incentives. The findings reinforce the notion that financial and non-financial incentives play a crucial role in motivating employees to perform better and remain committed to their responsibilities.

Incentives are a key component in human resource management, as they directly impact employees' enthusiasm, job satisfaction, and work engagement. When employees feel that their efforts are fairly compensated, they tend to be more productive and willing to put in extra effort to achieve organizational goals. Conversely, inadequate incentives may lead to dissatisfaction, decreased motivation, and ultimately lower performance levels. Thus, organizations must continuously evaluate their incentive policies to ensure they remain fair, competitive, and aligned with employees' expectations.

The results of this study are consistent with previous research conducted by M. Subianto (2017), which demonstrated that incentives have a significant impact on employee performance. His study on employees at PT. Serba Mulia Auto in Kutai Barat found that the provision of incentives is directly related to employee productivity and work quality. This supports the argument that a structured and fair incentive system enhances employees' willingness to perform well and stay committed to their tasks.

Beyond incentives, workload also plays a crucial role in shaping employee performance. The results from the questionnaire reveal that employees generally agree that workload affects their ability to perform their tasks efficiently. A considerable proportion of employees acknowledge that high work demands, tight deadlines, and multiple responsibilities simultaneously impact their job performance. Despite these challenges, employees remain committed to their work, as indicated by the high level of agreement in their responses.

An excessive workload can lead to stress, fatigue, and reduced productivity. Employees who are burdened with too many tasks or unrealistic targets may struggle to complete their work efficiently, which could lead to errors, decreased job satisfaction, and even burnout. On the other hand, a well-managed workload ensures that employees can maintain a balanced work pace, stay motivated, and deliver high-quality results.

This finding aligns with research conducted by Kadek Ferrania Paramitadewi (2017), which concluded that workload has a significant effect on employee performance. Her study, conducted on 76 employees of the Secretariat of the Tabanan Regional Government, emphasized that workload management is crucial in maintaining productivity and preventing job burnout. The results of this study support the idea that a well-balanced workload leads to improved efficiency and overall job satisfaction among employees.

In addition to the individual effects of incentives and workload, this study also examined their combined impact on employee performance. The results indicate that employees strongly agree that both factors play a crucial role in determining how well they perform their jobs. Employees who receive fair incentives and have a manageable workload tend to be more engaged, motivated, and productive in their roles.

The interaction between incentives and workload suggests that a balance must be maintained. While incentives can encourage employees to put in more effort, an excessive workload can negate the positive effects of incentives by causing stress and burnout. Therefore, organizations need to create a comprehensive

strategy that combines fair compensation with a reasonable workload distribution to optimize employee performance.

The findings from this study confirm that both incentives and workload significantly impact employee performance, either individually or simultaneously. This underscores the importance of integrating employee compensation policies with workload management strategies to ensure long-term productivity and job satisfaction. Organizations that fail to do so may experience high turnover rates, decreased efficiency, and lower overall performance levels. In government institutions such as the Cooperative, Small, and Medium Enterprises Office of South Tangerang City, managing incentives and workload is especially crucial. As public sector employees often face unique challenges such as bureaucratic constraints and resource limitations, providing fair incentives and balancing workload can help maintain high levels of motivation and efficiency in the workplace.

To address these challenges, policymakers and organizational leaders must continuously evaluate and improve their human resource management strategies. Implementing periodic assessments of employee satisfaction, revising incentive structures, and optimizing workload distribution can help create a more sustainable and productive work environment. Ultimately, this study provides valuable insights into the factors that drive employee performance in the public sector. By recognizing the importance of both incentives and workload, organizations can develop better policies and practices that enhance employee well-being, motivation, and overall job performance.

CONCLUSION

This study examines the impact of incentives and workload on employee performance at the Cooperative, Small, and Medium Enterprises Office of South Tangerang City. The findings indicate that both incentives and workload significantly influence employee performance, either individually or simultaneously. Employees who perceive that their incentives align with their contributions tend to be more motivated, productive, and committed to achieving organizational goals. Conversely, inadequate incentives may lead to dissatisfaction, reduced motivation, and lower performance. This emphasizes the importance of a structured and fair incentive system in human resource management to enhance employee engagement and job satisfaction.

Moreover, workload plays a crucial role in shaping employee performance. The study reveals that excessive workloads can negatively impact employee well-being, leading to stress, fatigue, and reduced productivity. Employees facing high task demands often experience lower efficiency and job satisfaction, reinforcing the need for proper workload management. While a manageable workload can optimize performance and sustain motivation, excessive demands may diminish the benefits of incentives.

The study confirms that balancing fair compensation with reasonable workload distribution is essential for optimizing employee performance. Policymakers and organizational leaders should continuously evaluate and improve HR strategies, including periodic assessments of employee satisfaction, incentive structures, and workload allocation. By integrating these factors, organizations can enhance productivity, reduce employee turnover, and foster a positive work environment. These findings contribute to the broader discussion on public sector workforce management, emphasizing the necessity of aligning compensation policies with employee well-being and efficiency.

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