

How Effective is Employee Performance at PT Graha Pusri Medika Through Remuneration and Incentives?

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Abstract

This research aims to examine the effectiveness of employee performance at PT. Graha Pusri Medika through remuneration and incentives by testing the effect of remuneration and incentive variables on the effectiveness of employee performance in hospitals. The data collection method in this research was carried out using a questionnaire distributed to hospital employees in 2023. The analysis technique used was multiple regression analysis. The results of this research show that simultaneously, the remuneration and incentive variables only have an influence of 31.4% on employee effectiveness. Meanwhile, the remaining 68.6% is influenced or explained by other variables such as: discipline, work stress, job satisfaction, work environment and others which are not included in this research. Meanwhile, partial shows that remuneration and incentives also have a positive and significant effect on employee work effectiveness.

Keywords: Remuneration, Incentives, Effectiveness

1. Introduction

One of the main assets in every organization is human resources, this is because HR is an active implementer of the organization's activities. In order to improve the quality and capability of the company's human resources at work, a planned, directed and sustainable strategy is needed. This is also applied by Graha Pusri Medika Hospital to its employees in carrying out their duties in providing services in the health sector.

To measure an organization's effectiveness, it can be seen from its performance. Overall company performance results from the performance of all employees in one period. Employee performance plays an important role in the company as a measure of a company's success. For this reason, companies should be able to digest individual behavior so as to produce an effective management control system in developing human resources.

The effort to change employee performance for the better each period is to provide appreciation to employees in the form of appropriate incentives and rewards as compensation for the participation that employees have given to the company. Marwansyah (2014) said that the way to provide compensation for employees' hard work towards the organization can be in the form of remuneration. According to Surya (2004), remuneration can also be interpreted as all forms of compensation that employees receive from contributions to the place where they work.

Apart from remuneration, appreciation that can be given to employees is incentives. Incentives are a form of payment given to employees for efforts made by employees based on performance

that exceeds targets or targets previously determined by the company. With incentives, it is hoped that employee motivation will continue to increase. (Mondy and Noe in Marwansyah, 2010)

Remuneration and incentives have a broader meaning than salary, because they include all forms of rewards, both direct and indirect, and routine or non-routine in nature. Remuneration cannot be denied because it is the main hope of every employee for their organization. Remuneration is also one of the dominant ways for organizations to retain their employees. With good remuneration, employees will feel satisfied and comfortable so that they will work productively which will ultimately help the organization achieve its goals.

Providing remuneration is very important for employees to encourage someone to do work that exceeds what is desired by the organization. Apart from that, providing remuneration also functions as an appreciation for employees who have carried out work that has been determined by the leadership.

By implementing the provision of remuneration and performance incentives based on this management regulation, it is hoped that there will be accelerated changes to improve employee performance. Performance is a real form of the values, beliefs and understanding held and based on strong moral principles and can be a motivation to produce quality work.

By providing this remuneration and incentives, employees of PT. Graha Pusri can improve its performance to be even better. However, it cannot be denied that performance is still not effective in carrying out its performance.

Ivan's (2021) research shows that incentives influence employee performance. Motivation influences employee performance. Simultaneously, incentive and motivation variables have a significant effect on employee performance variables. The R Square value of 0.612 or 61.2% means that employee performance variables are influenced by incentives and motivation while the remaining 38.8% is influenced by other variables not used in this research such as Leadership, Work Environment, Compensation and Organizational Culture variables. This is also in line with research conducted by Wijaya (2016).

This research aims to find out how effective remuneration and incentives will influence employee performance at PT Graha Pusri Medika Palembang.

2. Literature Review

Remuneration

Remuneration is a loan word from the English word remuneration which according to the Oxford American Dictionaries means pay (someone) for services rendered or work done. Meanwhile, in the Big Indonesian Dictionary, the word remuneration is defined as giving gifts (appreciation for services and rewards). According to Surya (2014) Indirect benefits consist of facilities, health, pension funds, salary during leave, disaster compensation, and so on.

According to Hasibuan (2016) remuneration is all income in the form of money, direct or indirect goods received by employees as compensation for services provided to the company. This relates to Sikula's opinion in Hasibuan (2016) who tries to provide an understanding of remuneration as anything that is constituted or considered as remuneration or equivalent.

According to Mahmudi (2007), the objectives of remuneration are as follows: 1) To attract people who are competent, qualified and have character to join the organization; 2) To retain people who have excellence, competence, quality and good character who have joined the organization so that they do not leave the organization; 3) To keep people in the organization willing to work because inadequate remuneration allows employees to go on strike which is actually very detrimental to the organization; 4) To motivate employees to achieve good performance.

According to Mondy and Noe in Marwansyah's book (2010), remuneration components can be divided into 2 (two), namely: financial remuneration and non-financial remuneration. Direct financial remuneration consists of payments received by an employee in the form of salary, wages, bonuses and incentives, while indirect financial remuneration or what is called allowances includes all financial rewards, which are not included in direct remuneration, including in the form of life insurance programs and health, social assistance, such as benefits and paid absences such as leave. Non-Financial Remuneration is all rewards received by employees based on satisfaction with the work performed and satisfaction with the existing work environment.

Remuneration System

Remuneration component system according to Regulation of the Minister of Health of the Republic of Indonesia Number 68 of 2014 concerning Guidelines for Preparing Remuneration Systems. The Remuneration System includes 3 main components, namely:

1. Financing for work/position (Pay Of Position). This concept is based on a person's position or position (structural, functional, staff).
2. Financing for performance (Pay Of Performance). This component is given as a reward for individual performance achievements that are linked to organizational performance, in the form of incentives or bonuses.
3. Financing for individuals (Pay Of people). These components can be in the form of assistance or insurance premiums, service fees, pensions, official travel facilities and others.

Santoso (2012), Implementation of the employee remuneration system now refers to 5 principles, namely:

1. Decent and reasonable
The remuneration given must be appropriate and reasonable, and of course mutually beneficial to both parties, both the company and the workers.
2. Merit system
Remuneration is given to workers based on the employee's work performance being evaluated and assessed by referring to performance assessment parameters.
3. Competitive in nature
What this means is the competence that people possess and bring to carry out their work as required.
4. Transparent
There is openness in determining salaries and allowances, determining the conditions for increases, each of which must be known and easy for workers or employees to understand.

5. Fair

Fairness means taking into account two sides, namely the condition of the company and the needs of workers.

Incentive

According to Gorda (2010), it is a means of motivation in the form of material, which is given as a stimulant or encouragement deliberately to workers so that within them a great enthusiasm arises to increase their work productivity in the organization. Hasibuan (2016) The definition of incentives according to Hasibuan (2016) is additional remuneration given to certain employees whose achievements are above standard performance. This incentive is a tool used to support fair principles in providing compensation.

The purpose of incentives is to increase employee work motivation so that employees are enthusiastic about working in an effort to achieve company goals. Incentives also aim to increase productivity in carrying out their duties, therefore incentives must be given in a timely manner, so that they can encourage each employee to work better than before.

Lestari, (2021). wrote about "The Influence of Remuneration, Competency, Motivation on Employee Performance with Organizational Culture as a Moderating Variable at Bank Syariah Indonesia branch Semarang. According to Wibowo (2011) there are several forms of providing incentives, namely as follows:

1. Piecework is payment measured according to the number of units of goods or services produced.
2. Production bonuses are awards given for achievements that exceed set targets.
3. Commissions are a percentage of the selling price or a fixed amount for the goods sold.
4. Maturity curves are payments based on ranking performance into: marginal, below average, average, good, outstanding
5. Merit raises are pay increases given after performance evaluation.
6. Pay-for-knowledge / Pay-for-skills is compensation for the ability to foster innovation.
7. Non-monetary incentives are awards given in the form of plaques, certificates, holidays and so on.
8. Executive incentives are incentives given to executives who need to consider the balance of short-term results with long-term performance.
9. International incentives are given due to someone's placement abroad.

According to Rivai (2011), basically there are many indicators that influence the level of employee incentives in an organization, including:

1. Performance
This incentive system directly links the amount of the incentive to the performance demonstrated by the employee concerned. This means that the amount of the incentive depends on the number of results achieved in the program employee working time. This method can be applied if work results are measured quantitatively, it can be said that this method can encourage employees who are less productive to be more productive in their work. Apart from that, it is also very profitable for employees who can work quickly and are highly skilled. On the other hand, it is not very favorable for employees who work slowly or employees who are quite old.
2. Length of Work

The amount of the incentive is determined based on the length of time the employee carries out or completes a job. The calculation method can be used per hour, per day, per week or per month. Generally, this method is applied if there are difficulties in implementing the method of providing incentives based on performance. There are indeed advantages and disadvantages to this method, including the following

a) Weakness

The visible weaknesses of this method are as follows:

- 1) Resulting in a weakening of employee morale who is actually capable of producing more than average.
- 2) Does not differentiate between employees' age, experience and abilities.
- 3) Requires close supervision so that employees really work.
- 4) Lack of recognition of employee performance.

b) Advantages

Apart from the weaknesses mentioned above, the advantages of this method can be stated as follows:

- 1) Can prevent undesirable or undesirable things such as favoritism, discrimination and unhealthy competition.
- 2) Guarantee the certainty of receiving incentives periodically.
- 3) Do not look down on employees who are quite elderly.

3. Seniority

This incentive system is based on the length of service or seniority of the employee concerned in an organization. The basic idea is that senior employees show high loyalty from the employees concerned to the organization where they work. The more senior an employee is, the higher their loyalty to the organization. The major weakness of this method is that senior employees do not necessarily have high or outstanding abilities, so it is very possible that young (junior) employees whose abilities are outstanding will be led by senior employees, but whose abilities are not outstanding. They become leaders not because of their abilities but because of their years of service. In such a situation, energetic and capable junior employees can leave the company/agency.

4. Need

This method shows that incentives for employees are based on the level of urgency of the employee's needs for a decent living. This means that the incentives given are reasonable if they can be used to meet some basic needs, not too much but not too little. Things like this enable employees to survive in the company/agency.

5. Fairness and Feasibility

a) Justice

In an incentive system, justice does not have to be equally indiscriminate, but must be related to the relationship between sacrifice (input) and (output), the higher the sacrifice, the higher the expected incentive, so that what must be assessed is the sacrifice required by a position. . The input of a position is shown by the specifications that must be met by the person holding that position. Therefore, the higher the expected output. This output is shown by the incentives received by the employees concerned, which contains a sense of justice which is very much taken into account by every employee who receives these incentives.

b) Feasibility

Apart from the issue of fairness in providing incentives, it is also necessary to pay attention to the issue of feasibility. It's worth understanding to compare the magnitude incentives with other companies engaged in similar business fields. If the incentives in the company concerned are lower compared to other companies, then the company/agency will experience problems, namely in the form of decreased employee performance which can be seen in various forms due to employee dissatisfaction regarding these incentives.

6. Job Evaluation

Job evaluation is an attempt to determine and compare the value of a particular position with the value of other positions in an organization. This also means determining the relative value or price of a position in order to compile a ranking in determining incentives

Work Effectiveness

According to Steers and Porter (2011) effectiveness is usually used to measure the extent to which a group or organization is effective in achieving a goal. Meanwhile, work effectiveness is the level to which a person or group carries out its main tasks to achieve the desired targets. The term effectiveness is often used in organizational or corporate environments to describe whether or not the targets chosen by the company are appropriate. This effectiveness can be seen from the benefits or advantages of something chosen for the benefit of the organization or company.

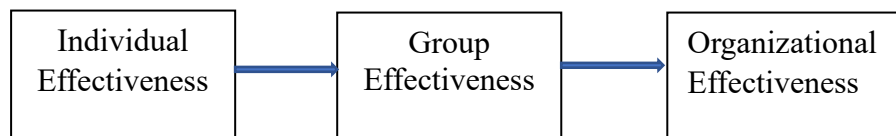


Figure 1. Three Views Regarding Organizational Effectiveness

Source: Manahan P. Tampubolon (2007)

Based on Figure 1, it is clear that the relationship between individual effectiveness will support group effectiveness, and group effectiveness will support organizational effectiveness. Thus, achieving organizational goals depends on group effectiveness. Likewise, group effectiveness depends on individual effectiveness

There are several indicators for measuring work effectiveness according to Hasibuan (2016), namely:

1. Quality of Work

Work quality is an attitude shown by employees in the form of work results in the form of neatness, thoroughness and interconnectedness of results without ignoring the volume of work in carrying out the work.

2. Work Quantity

Work quantity is the volume of work produced under normal conditions. This can be seen from the large workload and conditions that one gets or experiences while working.

3. Use of Time

Time utilization is the use of work periods that are adjusted to company policy so that work is completed on time.

In achieving employee work effectiveness, there are factors that influence it, namely remuneration and incentive variables. The independent variables in this research are: Remuneration (X1), incentives (X2) and employee work effectiveness (Y), so the conceptual framework can be described as follows:

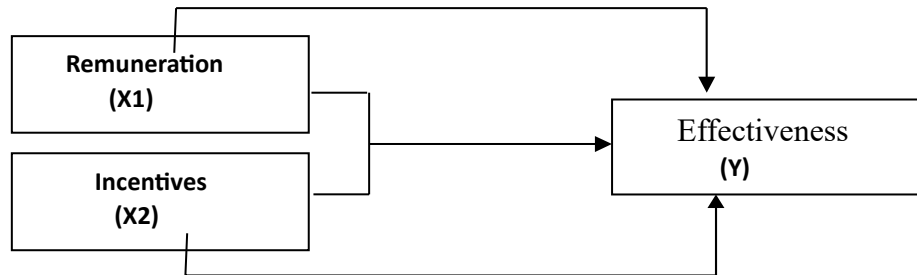


Figure 2. Conceptual framework

Hypothesis

1. Remuneration partially has a positive effect on the effectiveness of PT employee performance. Graha Pusri Medika.
2. Work incentives partially have a positive effect on the effectiveness of PT employee performance. Graha Pusri Medika
3. Work incentives and remuneration simultaneously have a positive effect on the effectiveness of PT employee performance. Graha Pusri Medika.

3. Research Methodology

This research was conducted at PT. Graha Pusri Medika (Pusri Hospital) Palembang. The subjects in this research were employees of PT. Graha Pusri (Medika (RS Pusri). In this study the independent variables are Remuneration (X1) and incentives (X2). In this study the dependent variable is Employee Performance (Y). Before carrying out the analysis, validity and reliability tests are first carried out for all question items. and statements shared. Multiple regression analysis, which is an analytical method used to determine the influence of two or more independent variables on a variable. The hypothesis tests used are the F test and t test. Multiple linear regression model using the SPSS 23.00 for Windows software program, namely:

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

Where:

Y = Performance effectiveness

X1 = Remuneration

X2 = Incentive

a = Constant

b_{1,2} = Regression Coefficient

e = Standard error (error rate) is 0.05 (5%)

4. Results and Discussion

Respondent Characteristics

The characteristics of respondents in this study were taken from PT. Graha Pusri Medika Palembang, to find out the diversity of respondents based on gender, education, class and length of work. It is hoped that this will provide a fairly clear picture of the condition of the respondents and its relationship to the problem and research objectives. The sampling method used was the saturated sampling method, namely: taking a sample of 25% of 287 permanent employees of PT. Graha Pusri Medika Palembang, namely 70 people. All respondents have filled out the questionnaire correctly and returned the questionnaire completely.

This research variable consists of the dependent variable, namely Work Effectiveness and the independent variable, namely employee remuneration and incentives. This research aims to analyze how much influence the remuneration and incentives received by employees have on employee work effectiveness.

a. By Gender

Table 1. Respondents by Gender

No	Gender	Number of people	Percentage (%)
1	Men	22 ppl	31 %
2	Women	48 ppl	69 %
Total		70 ppl	100 %

Source: Data processed, year (2023)

From table 1 it can be seen that of the 70 respondents there were 22 men respondents or 31%, and 48 women respondents or 69%, so it can be concluded that the majority of respondents were women.

b. Level of education

Table 2. Respondents based on Education Level

No	Education	Number of people	Percentage (%)
1	Senior High School	12	17 %
2	Diploma 3	42	60 %
3	S1	12	17 %
4	S2	4	6 %
Total		70	100 %

Source: Data processed, year (2023)

From table 2 it can be seen that of the 70 respondents who were employees of PT. Graha Pusri Medika (RS.Pusri) Palembang that the majority of education levels are Diploma 3, namely 42 people or 60%.

c. Class / Position

Table 3. Respondents Based on Group

No	Group	Number of people	Percentage (%)
1	III/Executor	28	40 %
2	IV/Senior Executive	17	24 %
3	V/Leader	11	16 %
4	VI / Supervisor	3	4 %

5	VII/ Head of Section	7	10 %
6	VIII / Manager	4	6 %
	Total	70 ppl	100 %

Source: Data processed, year (2023)

From table 3 it can be seen that the majority of employees are in group III (executors) with 28 respondents or 40% of the 70 respondents distributed.

d. Length of work

Table 4. Respondents Based on Group

No	Years worked	Number of people	Percentage (%)
1	1 to 5 Years	7 people	10 %
2	5 to 10 Years	13 people	19 %
3	10 to 15 Years	32 people	46 %
4	15 to 20 Years	17 people	24 %
5	21 to 25 Years	1 person	1 %
	Total	70 people	100 %

Source: Data processed, year (2023)

From table 4 it can be seen that the majority of employees have worked for 10 to 15 years as many as 32 respondents or 46% of the 70 respondents distributed.

Validation Test

This validity test was carried out on 70 permanent employees of PT. Graha Pusri Medika (Pusri Hospital) as respondent. The method used is to compare the correlation or rcount values of the research variables with the rtable values. From the results of the correlation calculation, a correlation coefficient will be obtained which is used to measure the level of validity of an item and to determine whether an item is suitable for use or not. The rtable value for 70 respondents $df = n-2$, sig5%, all question items are declared valid if the rcount value is > 0.235 . The criteria for determining the validity of a questionnaire are as follows:

Table 5. Remuneration Variable Validation Test Results (X1)

Variables X1	Corrected item Total Correlation R Calculated	R Tabel	Description
X1_1	0.763	0.235	Valid
X1_2	0.775	0.235	Valid
X1_3	0.696	0.235	Valid
X1_4	0.803	0.235	Valid
X1_5	0.784	0.235	Valid
X1_6	0.764	0.235	Valid
X1_7	0.736	0.235	Valid
X1_8	0.764	0.235	Valid
X1_9	0.768	0.235	Valid
X1_10	0.699	0.235	Valid

Source: Data processed, year (2023)

From table 5 it can be seen that the results of validity testing carried out on 70 respondents by presenting 10 statements about work remuneration (X1), were declared valid $R_{count} > R_{table}$. From the table above it can be indicated that 10 statements can be used to measure remuneration variables.

Table 6. Incentive Variable Validity Test Results

Variables .X2	Corrected item Correlation Calculated	Total R	R Tabel	Description
X2_1	0.692		0.235	Valid
X2_2	0.799		0.235	Valid
X2_3	0.723		0.235	Valid
X2_4	0.816		0.235	Valid
X2_5	0.721		0.235	Valid
X2_6	0.640		0.235	Valid
X2_7	0.783		0.235	Valid

Source: Data processed, year (2023)

From table 6 it can be seen that the results of validity testing carried out on 70 respondents by presenting 7 statements about incentives (X2), were declared valid $R_{count} > R_{table}$. From the table above it can be indicated that 7 statements can be used to measure the Incentive variable.

Table 7. Effective Variable Validity Test Results

Variables Y	Corrected item Correlation Calculated	Total R	R Tabel	Description
Y1	0.569		0.235	Valid
Y2	0.695		0.235	Valid
Y3	0.645		0.235	Valid
Y4	0.687		0.235	Valid
Y5	0.637		0.235	Valid
Y6	0.463		0.235	Valid
Y7	0.731		0.235	Valid
Y8	0.964		0.235	Valid
Y9	0.549		0.235	Valid
Y10	0.535		0.235	Valid

Source: Data processed, year (2023)

From table 7 it can be seen that the results of validity testing carried out on 70 respondents by presenting 10 statements about Work Effectiveness (Y), were declared valid $R_{count} > R_{table}$. From the table above it can be indicated that 10 statements can be used to measure the Effectiveness variable.

Reliability Test

This data reliability test is carried out to determine the extent to which the measuring instrument can be trusted. Test the reliability of the data for each questionnaire from 70 respondents. The results of the reliability test for each dependent (Y) and independent variable (X1, X2) shows

a t-count value (Cronboch's Alpha) > 0.6, so that all research questionnaire items are declared reliable and suitable for use in collecting data from respondents to test research hypotheses.

Table 8. Variable Reliability Test Results

Variables	Cronbach's Alpha	Reliability Limits	Note
Remuneration (X1)	0.916	0.600	Realiabel
Insentive (X2)	0.862	0.600	Realiabel
Effectiveness (Y)	0.823	0.600	Realiabel

Source: Data processed, year (2023)

Based on the results of the reliability testing seen in table 8, it can be explained that the results of the Effectiveness variable (Y) are $0.823 > 0.600$, Remuneration Variables (X1) $0.916 > 0.600$. Incentive variable (X2) $0.862 > 0.600$. Because the Cronbach's Alpha value is greater than 0.600, it can be concluded that all research instruments are reliable.

Classic assumption test

The classic assumption test is carried out to obtain a regression model with unbiased estimates and reliable testing. The classic assumption tests used in this research are the normality test, multicollinearity test and heteroscedasticity test

Table 9 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.72396528
Most Extreme Differences	Absolute	.109
	Positive	.063
	Negative	-.109
Test Statistic		.109
Asymp. Sig. (2-tailed)		.040 ^c

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.

Source: Data processed, year (2023)

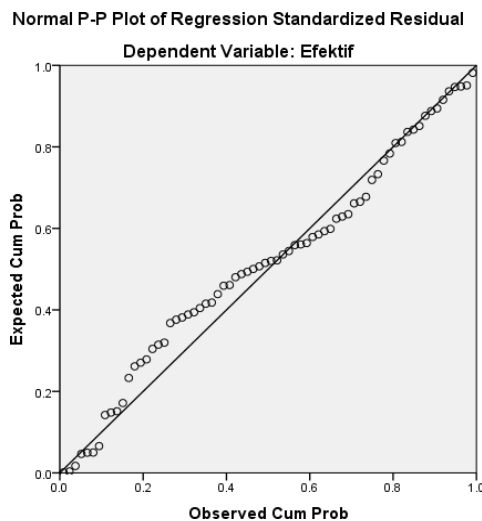


Figure 3. Normal P-P Plot Graph

Source: Data processed, year (2023)

From the normality test results seen in the one-sample Kolmogorov-Smirnov table that the significance value (Asymp.Sig2-tiled) is $0.40 > 0.05$ and looking at the normal P-P Plot of Regression standardized residual graph that the dots spread following a diagonal line, it can be concluded that research data is normal and suitable for testing.

Table 10. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	21.388	3.531		6.058	.000		
Renumeration	.239	.071	.357	3.338	.001	.895	1.118
Insentive	.351	.113	.331	3.098	.003	.895	1.118

a. Dependent Variable: Effectiveness

Source: Data processed, year (2023)

From table 10 it can be explained that the Tolerance value is $0.895 > 0.1$ and the HIF (Inflation Inflation Factor) value is $1.118 < 10$, so it can be assumed that there is no multicollinearity between the independent variables in the regression model in this study.

Table 11. Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.951	2.393		2.070	.042
Remuneration	-.036	.048	-.094	-.737	.464
Insentive	-.030	.077	-.050	-.386	.700

a. Dependent Variable: Abs_Res

Source: Data processed, year (2023)

From table 11 it can be seen that the significance value of the two Remuneration variables (X1) is $0.464 > 0.05$ and the Incentive Variable is $0.700 > 0.05$. So it can be concluded that there is no heteroscedasticity problem in the regression model.

Multiple Regression Analysis

The formula for testing this research uses the following equation:

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

Table 12. Multiple Regression Analysis Test Results

Variables	Coefficient Variable β	t value	Significance
Constant	21,388	6,058	000
Remuneration (X1)	0,239	3,338	0,001
Incentives (X2)	0,351	3,098	0,003

Source: Data processed, year (2023)

Based on the table above, the resulting regression equation can be obtained as follows:

$$Y=21,388+0.239 X1+0.351X2+e$$

From the equation obtained it can be explained as follows:

1. The constant value is 21,388 where the value of Remuneration and Incentives is 0, so the employee's work effectiveness is positive = 21,388
2. The results of the multiple regression coefficient on the Remuneration variable are 0.239, meaning that if Remuneration increases by one unit, it will increase employee work effectiveness by 0.239, assuming the other independent variables are of constant value.
3. The results of the multiple regression coefficient on the Incentive variable are 0.351, meaning that if remuneration increases by one unit, it will increase employee work effectiveness by 0.351, assuming the other independent variables are of constant value.

Table 13. Correlation coefficient

Multiple Correlation Coefficient Test Results (R)Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.560 ^a	.314	.294	3.77914

a. Predictors: (Constant), Incentive, Remuneration

Source: Data processed, year (2023)

Based on table 13 regarding the Multiple Correlation Coefficient (R) between Remuneration (X1) and Incentives (X2) on productivity (Y), the correlation value (R) is 0.560, because the multiple correlation is in the range of 0.400 to 0.700, it can be concluded that this occurs substantive relationship. Having a positive value, this shows that there is a significant positive relationship between Remuneration (X1) and Incentives (X2) together on effectiveness (Y)

Coefficient of Determination (R²)

On this occasion the author conducted research on more than one independent variable, namely Remuneration and Incentives, so to see the ability of the variables to predict the dependent variable Work effectiveness can be seen from table 15 above and in this research the value used is the R² value. The R² (RSquare) value is 0.314, this illustrates that 31.4% of the variation in employee effectiveness can be explained by variations in the two independent variables, namely Remuneration and Incentives. Meanwhile, the remaining 68.6% is influenced or explained by other variables such as: discipline, work stress, job satisfaction, work environment and others which are not included in this research.

t Test (Partial)

The t - table value is searched from sig 5% / 2 = 2.5% (0.025) (2-sided test) with degrees of freedom $df = n - k - 1$ namely $70 - 2 - 1 = 67$, the results are obtained for two t - table variables is: 1,998. Acceptance of the hypothesis can also be seen from the significance value of each independent variable. If the significance value is < 0.05 (5%) then the hypothesis can be accepted

Table 14. Partial test results (t test)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	21.388	3.531		6.058	.000
Remuneration	.239	.071	.357	3.338	.001
Incentive	.351	.113	.331	3.098	.003

a. Dependent Variable: Effectiveness

Source: Data processed, year (2023)

From table 14 it can be explained that the t-value and degree of significance of each independent variable (Remuneration, Incentives) are indicators of acceptance and rejection of the hypothesis. The results of hypothesis testing through partial tests (t tests) are explained in detail as follows:

1. Variable X1 Remuneration t calculated is $3.338 > 1.998$, so it can be said that the independent variable remuneration has an influence on the dependent variable work effectiveness (Y). and the significant value obtained is < 0.05 , it can be stated that Remuneration (X1) has a significant influence on employee effectiveness. Based on research that remuneration has a positive influence on employee work effectiveness, it is partially accepted.
2. Variable X2 Incentives t calculated is $3.098 > 1.998$, so it can be said that the independent variable Incentive (X2) has an influence on the dependent variable Work Effectiveness (Y). From the obtained significance value of $0.003 < 0.05$, it can be said that incentives (X2) have a significant influence on employee work effectiveness. So based on the results of the research hypothesis above, it is stated that incentives have a positive influence on employee effectiveness, which is personally acceptable

F Test (Simultaneous)**Table 15. Simultaneous Test Results (F Test)**

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1 Regression		438.199	2	219.100	15.341	.000 ^b
Residual		956.886	67	14.282		
Total		1395.086	69			

a. Dependent Variable: Effectiveness

b. Predictors: (Constant), Incentive, Remuneration

Source: Data processed, year (2023)

From the results of table 15 it can be seen that the calculated F value is $15.341 > F$ table 3.133 and the P value is $0.000 < 0.05$, which means that the independent variables together have a relationship with the dependent variable. This means that the Remuneration and Incentive variables together influence the Work Effectiveness of PT Employees. Pusri Medika (Pusri Hospital) Palembang.

5. Discussion

Based on the results of statistical tests, it can be clearly seen that partially all independent variables (Remuneration & Incentives) have an effect on the dependent variable (Effectiveness). The influence given by these two independent variables is positive, meaning that the better the remuneration and incentives, the better the resulting work effectiveness. These results are in accordance with the proposed hypothesis. The results of this study are also in accordance with the results of previous research. An explanation of the influence of each variable is explained as follows:

1. Effect of Remuneration (X1) on work effectiveness (Y) The results of partial hypothesis testing prove that there is an influence between Remuneration and work effectiveness. Through the results of the calculations that have been carried out, the t-calculated value of 3,338 is greater than the t-table of 1,998 with a significant level of results of 0.001 is smaller than 0.05. Thus, this test statistically proves that remuneration has a positive effect on employee work effectiveness at PT. Graha Pusri Medika (Pusri Hospital)
2. Effect of Incentives (X2) on Work Effectiveness (Y) The results of partial hypothesis testing prove that there is an influence between Incentives and Work Effectiveness. Through the results of the calculations that have been carried out, the t-calculated value of 3,098 is greater than 1,998 with a significance level of 0.003, smaller than 0.05. Thus, this test statistically proves that incentives have a positive effect on work effectiveness. PT employees. Graha Pusri Medika (Pusri Hospital) Palembang.
3. Based on the results of the SPSS version 23 ANOVA output, the f-count is 15,341 which is greater than the f-table of 3.133, which means that Remuneration and Incentives together (simultaneously) have a significant effect on the work effectiveness of PT employees. Graha Pusri Medika (Pusri Hospital) Palembang. The higher the Remuneration and Effectiveness, the higher the resulting employee work effectiveness.

6. Conclusion

Based on the results of the research data processing that has been carried out, the author can draw conclusions regarding the research that has been carried out at PT. Graha Pusri Medika (RS. Pusri) Palembang as follows:

1. Based on the t-test (Partial Significant Test), it shows that Remuneration (X1) has a positive and significant effect on employee work effectiveness. This means, in the Remuneration variable, H_a is accepted, H_0 is rejected.
2. Based on the t-test (partial test), it shows that incentives (X2) have a positive and significant effect on employee work effectiveness. This means that in the incentive variable, H_a is accepted, H_0 is rejected
3. In this study, remuneration and incentives only had an influence of 31.4% on employee effectiveness. Meanwhile, the remaining 68.6% is influenced or explained by other

variables such as: discipline, work stress, job satisfaction, work environment and others which are not included in this research.

4. Another determinant factor that influences the level of employee effectiveness is the provision or policy that the provision of remuneration and incentives refers to work discipline and employee attendance (OD and leave), so that each employee gets different remuneration and incentives.

The suggestions from the author are as follows:

1. PT. Graha Pusri Medika is expected to pay more attention to providing remuneration so that it pays more attention to the number of years employees have worked, not just based on class. If this is acceptable and
2. If it is repaired by the company, employee work effectiveness will continue to increase well.
3. Providing incentives at the right time as determined, namely one third of the month, will ensure that employee work effectiveness will increase significantly
4. In achieving better employee work effectiveness results, companies should also pay attention to other influences that can improve employee performance at work apart from the problems that have been examined in this research, for example: organizational culture, work discipline, compensation, etc.
5. Eliminate provisions and policies in providing remuneration and incentives, which refer to work discipline and incentives, so that remuneration and incentives are received equally by employees based on group

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