

## The Influence of Bonuses on Employee Performance in PT. XWZ

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**Abstract.** This research aims to find out how much influence bonuses have on employee performance at PT. Xwz. The sub-variables studied in giving bonuses are performance, length of service, seniority, fairness and suitability. Meanwhile, employee performance is quality of work, quantity of work, punctuality, effectiveness and independence. The method used in this research is a descriptive research method with a quantitative approach aimed at 60 respondents where the entire population was used as a sample. The data sources in this research are primary and secondary data. To test the questionnaire instrument or questionnaire, validity and reliability tests are used. Meanwhile, to analyze the data obtained, a simple linear regression test was used with the results of giving bonuses having a positive effect, the correlation coefficient test with the results of giving bonuses had a strong relationship to employee performance, the coefficient of determination with the results of giving bonuses had an influence on employee performance while the rest was influenced by factors. other than the object under study, and the t test can be concluded that giving bonuses has a positive and significant effect on employee performance.

**Keywords:** *Bonus Giving and Employee Performance.*

### INTRODUCTION

PT XWZ, as one of the companies engaged in the heavy equipment manufacturing industry. PT. Xwz is located in the Jababeka Industrial Estate, Harja Mekar, North Cikarang District, Bekasi Regency, West Java 17530, implements a policy of providing bonuses to its employees. However, the effectiveness of this policy in improving employee

performance still needs to be reviewed scientifically. Some employees showed increased productivity after receiving bonuses, while others showed stagnant performance. This raises the question of whether the provision of bonuses really has a significant effect on employee performance or not.

**Table 1. End of Year Bonus Data Phenomenon**

No	Year	Bonus	Information
1	2019	1 x Salary	Normal Production
2	2020	There isn't any	Normal Production, Change of President Director, Management Policy
3	2021	There isn't any	Production Down, Management Policy
4	2022	1-3 x Salary	Production Increased, Agreement Agreed

(Source: FSPMI Workers Union PT Xwz Indonesia-Jababeka Cikarang)

Based on the data table above, it can be interpreted that the provision of bonuses to

employees in the last 4 years at PT. Xwz is as follows:

1. In 2019, the company still gave bonuses to its employees and employee productivity was normal.
2. In 2020, there were rules or policies issued by the company management along with the change of company leadership / President Director, so the company did not provide bonuses to employees and the company's productivity decreased.
3. In 2021, the company did not provide bonuses to employees due to regulations or policies issued by the company's management and the company's production decreased.
4. In 2022, the company will provide bonuses to employees, with the specified agreement/conditions.

According to the researcher's temporary observation, the absence of bonuses for employees can have an impact on employee

performance to decline and employees do not achieve the targets set by the company. This is also in accordance with the results of the researcher's research on PT employees. Xwz using the interview method to several respondents. The results of the interview are as follows:

1. According to Edi, bonuses help improve employee satisfaction or motivate employees to work.
2. According to Tolif, bonuses have a positive and significant effect on performance, by giving bonuses employees will be more professional by working earnestly.
3. According to Rendi, giving bonuses encourages employees to work more loyally, actively, show greater achievements and achieve the goals that have been set.

**Table 2. Phenomenon of Production Achievement at PT. Xwz**

N o	Year	Target Tonna ge (Ton)	Tonnage Achieveme nt (Ton)	Perce nt %
1	2019	20.500	20.500	100%
2	2020	18.000	15.500	86%
3	2021	17000	14.800	87%
4	2022	18.500	17.500	94%

(Source: PPC Section /*Product Part Control*)

Based on the data table above, the production achievements in the year are:

1. 2019 Production achieved according to the targeted target.
2. 2020 Production did not achieve the targeted target
3. 2021 Production did not meet the target
4. 2022 Production is almost achieved according to the targeted target

From the table above, it can be seen that the achievement of production targets at PT. Xwz in the last 4 years can be seen that there are those that are Achieved, Almost Achieved and Not Achieved. This is inseparable from the good performance of

employees, which is based on the performance of employees who are motivated by the fulfillment of employee rights, one of which is by providing bonuses.

According to (Gunawan, 2021) "Bonuses are direct compensation from the company related to the work done by employees".

Meanwhile, Sedarmayanti (2017:264) said, "Production bonus is an incentive paid to employees for successfully exceeding targets and everything received by employees as compensation for their work."

According to (Marpaung et al., 2020) "Performance is the quantity or quality of the work results of individuals or groups within an organization in carrying out main tasks and functions that are guided by norms, standard operating procedures, criteria and measurements that have been established or that apply in the organization. Performance is the result of employee work seen from the aspects of quality, quantity, working time, and cooperation to achieve the goals set by the organization. (Gerung et al., 2022).

## METHOD

Research Design provides a guide and limitations of research related to the research objectives. This study uses quantitative research methods. The sample in this study were employees of PT. Xwz totaling 60 people.

Operationalization and measurement of variables are detailed research efforts including variable names, variable concepts, dimensions, indicators, measurements, and others that are directed to obtain research variable values. In this study, there are 2 (two) variables studied, namely:

Independent Variable X (Dependent Variable) *Independent*

The effect of giving a bonus (x) is the independent variable. The effect of giving a bonus is something that can provide the power of change that arises in employees or other things that are the result of a number of additional incomes given by the company that have been agreed upon outside the employee's basic wages or salary as a reward for having completed the work well.

Dependent Variable Y (Dependent Variable Y) *Dependent*

Employee performance (y) is intended as a dependent variable. Employee performance is a result that can be achieved by a worker or employee in a company, which is in accordance with the time standards and quality of his work. and in the case of sub-variables and indicators that will all be measured with an ordinal scale (high, medium, low) of the work performance of PT. Xwz employees themselves. where the operationalization and measurement of variables in this study can be seen in the following table 3.3:

**Table 3. Operationalization of Variables**

Variable s	Dimensio ns	Indicator	Source
Giving Bonus (X)	1. Performan ce	1. Target achievement 2. Realiza tion of development ideas 3. Work performance 4. Work result 5. Quality of Work	Siagian , Fitri Sugiarti (2018:2 0 in (Mapos sa, 2018)
	2. Length of Work	1. Time period 2. Efficie ncy	

Variable s	Dimensio ns	Indicator	Source
		3. Permanent employees/ 4. permanent	
	3. Seniority	1. Depart ment level 2. Job evaluation 3. Work experience	
	4. Fairness and Eligibility	1. Impartiality 2. Comparison	
Performa nce Employee (Y)	1. Quality of Work	1. Good product 2. Trust	Robbin s (2016:260 in (Nur Aziz & Dewant o, 2022)
	2. Quantity of Work	1. Meet the target 2. Completed activities	
	3. Punctual ity	1. Discipline 2. On time 3. Rule	
	4. eff ective ness	1. Target Achieveme nt 2. Cooperatio n in work 3. Number of employees	
	5. Independe nce	1. Functional work 2. Creative 3. Innovative 4. Not depending on others	

## RESULTS AND DISCUSSION

### Validity and Reliability

#### Validity Test Results

Validity Test is a test used to measure the level of effectiveness of a measuring instrument or measuring media to obtain

valid data or not. Usually used to measure how effective a questionnaire is in obtaining data, more precisely for the statements submitted in the questionnaire. The method used is analysis *corrected* item total *correlation* which is intended to test

each statement item that can be used to confirm a factor or construct or variable.

The results of the validity test can be seen in appendices tables 4.5 and 4.6.

**Table 4 Validity Test of Bonus Granting Variable (X)**

Item	Person Correlation	r value Table	Criteria
X1	0,615	0,250	Valid
X2	0,519	0,250	Valid
X3	0,467	0,250	Valid
X4	0,459	0,250	Valid
X5	0,559	0,250	Valid
X6	0,402	0,250	Valid
X7	0,367	0,250	Valid
X8	0,463	0,250	Valid
X9	0,473	0,250	Valid
X10	0,418	0,250	Valid
X11	0,465	0,250	Valid
X12	0,631	0,250	Valid
X13	0,561	0,250	Valid

*Source: SPSS 16 Data Processing Results 2023*

The results of the validity test calculations in appendix table 4.5 show that the Bonus Provision variable (X) which has 13 questionnaire statements is declared all

valid because it has an r count  $> 0.2500$  and can be used for further testing, namely the reliability test.

**Table 5. Validity Test of Employee Performance Variable (Y)**

Item	Person Correlation	r value Table	Criteria
Y1	0,464	0,250	Valid
Y2	0,619	0,250	Valid
Y3	0,595	0,250	Valid
Y4	0,527	0,250	Valid
Y5	0,528	0,250	Valid
Y6	0,590	0,250	Valid
Y7	0,468	0,250	Valid
Y8	0,654	0,250	Valid
Y9	0,493	0,250	Valid
Y10	0,641	0,250	Valid
Y11	0,490	0,250	Valid
Y12	0,611	0,250	Valid
Y13	0,618	0,250	Valid
Y14	0,683	0,250	Valid

Source: SPSS 16 Data Processing Results 2023

The results of the validity test calculations in appendix table 4.6 show that the Employee Performance variable (Y) which has 14 questionnaire statements is declared valid, 14 statements  $r$  count  $> 0.2500$  and can be used for further testing, namely the reliability test.

#### Reliability Test Results

The purpose of the reliability test is to find out whether the questionnaire used in this study shows the level of accuracy, precision, and consistency even though this questionnaire is used twice or more at

another time. The reliability test is carried out on the statement items in the questionnaire that have been declared valid. The reliability value is expressed by the coefficient *Alpha Cronbach* based on the criteria the lowest limit of reliability is  $> 0.70$ , although the value of  $0.6 - 0.70$  is still acceptable. If the testing criteria are met then the questionnaire is declared reliable or simply, the research instrument or questionnaire can be reused in further research.

#### Results of the Bonus Reliability Test (X)

The results of the reliability test of the Bonus Provision variable can be seen in appendix table 4.7.

**Table 6 Reliability Test of Bonus Granting Variables**  
**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.739	.740	13

Source: SPSS 16 Data Processing Results 2023

The results of the reliability test show that the variable instrument for Bonus Provision (X) has Cronbach' *Alpha* of 0.739 or greater than 0.70. The statement instrument used to measure the Bonus provision variable is stated to be reliable and can be used for research.

#### **Employee Performance Reliability Test Results (Y)**

The results of the reliability test of the Employee Performance variable can be seen in appendix table 4.8.

**Table 7 Reliability Test of Employee Performance Variables**  
**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.843	.843	14

Source: SPSS 16 Data Processing Results 2023

The results of the reliability test show that the Employee Performance (Y) variable instrument has *Cronbach' Alpha* of 0.843 or greater than 0.70. The statement instrument used to measure the Employee Performance variable is stated to be reliable and can be used for research.

#### **Classical Assumptions**

##### **Normality Test Results**

The normality test aims to test whether the data is normally distributed or not between the independent variable (X) and

the dependent variable (Y). To test normality, this study uses the P-Plot normality test which compares the cumulative distribution of the normal distribution.

##### **P-Plot Normality Test**

In the attached image below is a graphic image of the results of the P-Plot normality test, if it is normally distributed then the distribution of the points is around the line and follows the diagonal line. Regarding the results of the P-Plot Normality Test can be seen in the attached image.

Normal P-P Plot of Regression Standardized Residual

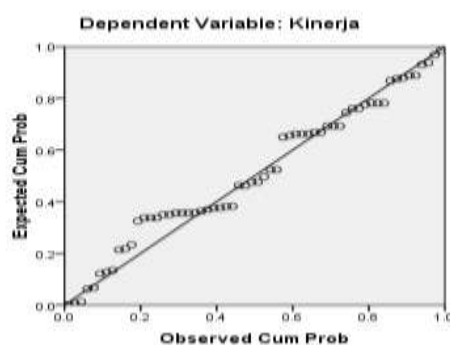


Figure 1 Normality Test with Probability Plot (P-Plot) and Histogram

Source: SPSS 16 Data Processing Results 2023

Based on the results of the graph in the P-Plot Normality Test, it can be seen and concluded that it is normally distributed, because the data points are around the line and follow the diagonal line, so this regression model meets the normality assumption.

### Simple Linear Regression Test Results

Simple linear regression is the method used to determine whether or not there is an effect of bonuses (X) on employee

performance (Y) according to the first hypothesis in this study. The simple regression analysis formula is as follows.  $Y = a + bx$

So, when the values of a and b are applied to the formula then:

$$Y = 6.609 + 0.955 X$$

The results of the regression calculations using SPSS 16 can be seen in appendix table 4.14.

Table 8. Simple Linear Regression Test Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.609	6.309		1.047	.299
Bonus	.955	.108	.757	8.830	.000

a. Dependent Variable: Kinerja

Source: SPSS 16 Data Processing Results 2023

From the appendix table table 4.14, paying attention to the numbers in the column *Unstadarized Beta coefficient*, a

$$Y = 6,609 + 0,955 X$$

Based on the results of simple linear regression analysis processing using the

simple linear regression equation can be made as follows:

SPSS 16 program, the results obtained mean that the constant value is 6.609, and

the coefficient of variable B is 0.955, meaning that the bonus provision variable has a positive effect on employee performance and if the bonus provision variable increases by one unit, employee performance will increase by 0.955 units assuming X is constant.

### Correlation Coefficient Test Results

Correlation coefficient analysis is used to knowing the direction and strength of the relationship between two or more variables. Interpretation of the correlation coefficient ( $r$ ) can be used as a guide to provide the following interpretation of the correlation coefficient:

**Table 9. Interpretation of Correlation Coefficient**

Coefficient Interval	Relationship Level
00,00 - 0,199	Very Low
0,20 - 0,399	Low
0,40 - 0,599	Currently
0,60 - 0,799	Strong
0,80 - 1,00	Very strong

Source: (Sugiyono 2016:95 in (Hapsari, 2019)

**Table 10. Correlation Coefficient Correlations**

		Bonus	Performance
Bonus	Pearson Correlation	1	.757**
	Sig. (2-tailed)		.000
	N	60	60
Performance	Pearson Correlation	.757**	1
	Sig. (2-tailed)	.000	
	N	60	60

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 16 Data Processing Results 2023

Thus, the correlation coefficient value for Bonus Provision is 0.757, meaning that the Bonus Provision variable (X) has a strong relationship with the Employee Performance variable (Y).

### Results of Determination Coefficient Test

Coefficient of determination ( $R^2$ ) is used to describe the model's ability to explain variations that occur in the

dependent variable. By measuring the coefficient of determination, it can be seen how much the independent variable is able to explain the dependent variable. The correlation coefficient value ( $R^2$ ) which is getting closer to 1, it means that the independent variables provide almost all the information needed to predict the dependent variable. On the other hand, if the value ( $R^2$ ) approaches 0 (zero), the weaker the influence of the independent

variables on the dependent variable. The results of the determination coefficient

analysis can be seen in the appendix table 11.

**Table 11 Test of Determination Coefficient Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757 <sup>a</sup>	.573	.566	2.66098

a. Predictors: (Constant), Bonus

b. Dependent Variable: Performance

Source: SPSS 16 Data Processing Results 2023

The resulting coefficient of determination value of the R Square value is 0.573, so the next step is to find out how big the influence of Bonus Provision (X) is on Employee Performance (Y) in this study using the coefficient of determination.  $r^2$  the results of which are expressed in the following percentages:

$$\begin{aligned} \text{KD} &= (0.757)^2 \times 100\% \\ &= 0.573 \times 100\% \\ &= \mathbf{57,3\%} \end{aligned}$$

Then the value is obtained  $r^2$  of 57.3% means that the Bonus Giving variable has an influence of 57.3% on the Employee Performance of PT.Xwz. While the remaining 42.7% is influenced by other factors outside the object being studied.

### T-Test Results

The independent influence of Bonus Provision (X) on the dependent variable Employee Performance (Y), so to determine the partial influence can be seen from the T test. The researcher conducted the T Test (Hypothesis Test) manually and used SPSS version 16 with the following provisions:

1. If  $r \text{ count} > t \text{ table}$  then  $H_0$  is rejected and  $H_a$  is accepted or in other words bonuses have an effect on employee performance.
2. If  $r \text{ count} < t \text{ table}$  then  $H_0$  is accepted and  $H_a$  is rejected or in other words, bonuses do not affect employee performance.

The results of the partial test or t-test can be seen in the SPSS Version 16 table in appendix table 12.

**Table 12. T-test**

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.609	6.309		1.047	.299
Bonus	.955	.108	.757	8.830	.000

a. Dependent Variable:  
Kinerja

Source: SPSS 16 Data Processing Results 2023

Therefore, hypothesis testing can be carried out on the variable of Bonus Provision (X) on Employee Performance (Y) as follows:

The Bonus Granting variable (X) has a significant value of 0.000 which is smaller than 0.05. The Tcount result shows that Tcount 8.830 > Ttable 2.00172. And it can be concluded that Bonus Granting has a positive and significant effect on Employee Performance.

## Discussion

The results of this study indicate that bonus provision has a significant effect on employee performance, indicating that bonus provision can improve employee performance. This shows that in managing human resources owned by PT. Xwz must pay attention to bonus provision. Because providing bonuses can provide a sense of satisfaction to employees for what they have done.

The results of this study are supported by previous research conducted by Ely Lailatul Qodariyah entitled "The effect of bonus provision on employee performance productivity levels at Baitul Maal Wattamwil (BMT) Sepakat Sumberagung (Case study of the Islamic banking financial institution Baitul Maal Wattamwil/BMT in 2017)" (2017 in (Yusuf Sukman, 2017a) which states that bonus provision has a

significant effect on employee work productivity.

Research conducted by Sariati entitled "The effect of incentives on employee motivation at CV. Multi Media Mandiri Kendari (Case study on service and trading business) *mobile phone* 2016)" (2016 in (Yusuf Sukman, 2017b) which states that providing incentives has a significant effect on employee work motivation.

Research conducted by Sri Wahyuni Ningsih entitled "The effect of providing incentives on the work enthusiasm of employees of the Public Health Center (Puskesmas) in Libureng District, Bone Regency (Case study of health institutions/puskesmas in 2019)" (2019 in (Ningsih, 2019) which states that the provision of incentives has a significant effect/is in the good category on employee work enthusiasm.

## CONCLUSION

Based on the results of the data analysis described in the previous chapter, the following conclusions can be drawn:

1. Variable X (Bonus Provision) has a significant effect on Employee Performance (Y). The results of this study indicate that Tcount 8.830 > Ttable 2.00172 with a significant value of 0.0000. By using a significance limit of 0.05, it means that  $H_0$  is rejected and

Ha is accepted. So it can be shown that Bonus Provision in this study has a significant effect on Employee Performance at PT. Xwz.

2. Variable Y (Employee Performance) Based on the results of simple linear regression research supports the first hypothesis, namely Bonus Provision (X) with a coefficient value of 0.955. This shows that the variable has a partial positive effect on Employee Performance, meaning that for the Employee Performance variable (Y) Ha is accepted and Ho is rejected.
3. Based on the results of the analysis processing, the coefficient of determination value of  $r^2$  or R Square is 0.573, meaning that the Bonus Provision variable has an influence of 57.3% on the performance of PT.Xwz employees. The results of the t-test show that  $T_{count} 8.830 > T_{table} 2.00172$ , so it can be concluded that Bonus Provision has a positive and significant effect on Employee Performance.

The conclusion describes the answer to the hypothesis and/or research objectives or scientific findings obtained. The conclusion does not contain a repetition of the results and discussion, but rather a summary of the findings as expected in the objectives or hypotheses.

## SUGGESTION

Based on the results of previous research, the author realizes that there are still many limitations and errors in this research. However, with this research, it is expected to provide useful contributions. The suggestions that the researcher proposes are as follows:

1. Where the Bonus Provision in this study has a significant effect on Employee Performance at PT. Xwz. Therefore, PT Xwz needs to continue to provide bonuses that are balanced with the previously calculated Performance achievement targets.

2. Where employee performance needs to be continuously improved through management of providing bonuses to employees, because employee performance is positively influenced by the provision of bonuses which can motivate and optimize employee performance.
3. To improve employee performance, the Bonus Provision variable has a fairly large influence, namely 57.3%, so it is necessary to analyze in more depth the type of bonus that best motivates employees to perform better.
4. For further research, the researcher provides suggestions related to this research, it is expected that there will be research on other variables besides Bonuses that can improve employee performance and the object of this research is expected to be expanded and not limited to heavy equipment manufacturing sector companies only but also other sector companies such as the automotive industry, metal and machinery industry, electronics industry, pharmaceutical industry, textile & clothing industry, food & beverage industry, and others so that they can produce better results.

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