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Incentives and Their Impact on Employee Satisfaction

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ABSTRACT

This study aims to examine the influence of Financial Incentives, Non-Financial Incentives, and Employee Performance variables on Employee Job Satisfaction. This study uses a quantitative method where a questionnaire is used to obtain primary data, for samples taken from a private company, using simple random sampling, for data processing and hypothesis testing using SPSS version 23. It was found that it was concluded that Financial Incentives affect Employee Job Satisfaction. Non-Financial Incentives do not affect Employee Job Satisfaction. Employee Performance affects Employee Job Satisfaction. shows that Financial Incentives, Non-Financial Incentives, Employee Performance simultaneously affect Employee Job Satisfaction.

Keyword: Financial, Incentives, Performance, Employee Satisfaction.

INTRODUCTION

Employee job satisfaction is a critical determinant of organizational success, influencing productivity, retention rates, and overall workplace morale. Understanding the factors that contribute to job satisfaction has long been a subject of interest for researchers and practitioners alike. Among these factors, incentives—both financial and non-financial—are frequently cited as key motivators for employees, potentially shaping their attitudes and performance at work. Human Resources are a determining factor for the success of an organization or company, but on the other hand, human factors often cause difficulties or problems for companies (Güzel, 2020; Iskamto, 2021; Iskamto & Ghazali, 2021; Nurhayana, 2023). Companies need to view employees as individuals who have a need for recognition and appreciation, not just as a tool for achieving company goals. Thus, companies do not only demand what employees must give to the company, but also think about whether employee needs have been met so that they can stimulate the emergence of work commitment and employee loyalty within the company.Job satisfaction is a manifestation of employee perception that is reflected in attitudes and focused on behavior towards work. High job satisfaction is a sign that the organization has carried out effective behavioral management. When someone feels satisfaction in working, he will try as hard as possible with all his abilities to complete his work (Iskamto, 2020, 2022; Siswanto & Daniswara, 2022).

Financial incentives, such as bonuses, salaries, and benefits, are often viewed as direct rewards for employee contributions. These tangible rewards are theorized to not only meet the basic needs of employees but also motivate them to achieve higher levels of performance. On the other hand, non-financial incentives, including recognition, career development opportunities, and supportive workplace cultures, are believed to cater to the intrinsic needs of employees, fostering a sense of belonging and accomplishment. The implementation of this incentive system is intended by the company primarily to increase employee job satisfaction and retain those who excel to remain in the Company. Thus, wages and incentives are actually a form of motivation expressed in the form of money. The success of this motivation must be measured by the results, is it true that by giving additional wages to those who perform well, it will affect their job satisfaction. This is what must be measured to assess the success of the incentive wage program (Christian & Gede, 2024; Iskamto, Ghazali, et al., 2020; Iskamto, Karim, et al., 2020; Naini & Riyanto, 2023; Wulansari & Pratama, 2022; Yulihardi et al., 2024).

Therefore, managers always try to provide incentives so that employees like their work which can increase satisfaction in working. Employee performance issues are closely related to efforts to improve employee welfare, because good performance appears after being preceded by other production factors. This incentive is given so that employees are more active in working, and can also increase satisfaction, enthusiasm and pleasure in their work.

Despite their theoretical importance, the relationship between incentives and job satisfaction is not always straightforward. While financial incentives are often associated with immediate increases in satisfaction, their long-term effectiveness remains a topic of debate. Similarly, non-financial incentives may have varying impacts depending on individual preferences and organizational contexts. Understanding these dynamics is essential for organizations aiming to design effective incentive programs that enhance both employee satisfaction and overalle (Abidah et al., 2024; Agaba et al., 2023; Ananda et al., 2024; Iskamto, 2022, 2022, 2022). This paper explores the impact of financial and non-financial incentives on employee job satisfaction, drawing on empirical research and theoretical frameworks. It also examines the interplay between these incentives and other variables, such as employee performance, to provide a comprehensive understanding of how incentives contribute to job satisfaction. By addressing these aspects, this study aims to offer valuable insights for managers and policymakers seeking to optimize their incentive strategies for improved employee well-being and organizational outcomes.

LITERATURE REVIEW

Incentive Provision

The success or failure of achieving the goals of a company organization will depend greatly on the performance of its workers. The level of productivity depends on the condition of the organization, both administratively and technically as well as the level of desire and willingness of workers to work and contribute their energy and thoughts to the company.To ensure the desire and willingness of workers to contribute their thoughts and energy optimally, company leaders must implement a welfare program for workers, both spiritually and physically. This is implemented with an incentive policy. Incentives in a company can be said to be a form of company policy aimed at encouraging the desire and willingness of workers to work earnestly in accordance with the company's goals to be achieved.Compensation that links salary to productivity is called incentive. This concept was introduced by Frederick Taylor in the late 1800s. Incentives are awards in the form of money given to those who can work through predetermined standards (Pangabean, 2002:89).The definition of incentive according to Moekijat (2003) in the Management dictionary is something that encourages or has a tendency to carry out an action, while according to Gary Dessler (2003) he puts forward his view on incentives, namely: incentives are financial rewards given to employees whose productivity levels exceed previously set standards.Regarding incentives, Sarwoto (2003) defines incentives as a means of motivation by providing assistance as a stimulus or encouragement that is given intentionally to workers so that they will have a greater enthusiasm to achieve for the organization.

Types of Incentives

A company leader needs to set a certain policy in providing incentives so that employees can work better. Incentives can be classified into several types (Manullang, 2000:141), namely:

a. *Financial incentives*

It is a financial incentive that not only includes appropriate salaries, but also includes the possibility of receiving a share of the company's profits and welfare issues that include maintaining old age security, recreation, health and so on.

b. *Non Financial Incentives*

There are 2 main elements of non-financial incentives, namely:

1. Satisfactory working conditions including workplace, working hours, tasks and co-workers.
2. The attitude of the leadership towards the desires of each employee such as job security, promotions, complaints, entertainment, and relationships with superiors.

In order to further encourage better employee performance, many organizations adopt an incentive system as part of the reward system that applies to employees of the organization. The various incentive systems known today can be classified into two main groups, namely the incentive system at the individual level is "*piecework*"production bonuses, commissions, maturity curves and incentives at the group level include, among others, production incentives, profit sharing and cost reductions.

Employee performance

According to Mangkunegara (2009:67) HR Performance is a term derived from the words Job Performance or Actual Performance (work performance or actual achievement achieved by someone). Harsuko (2011:50) defines performance as an element of recording HR work results from time to time so that it is known to what extent HR work results are and what improvements must be made so that in the future it will be better. To achieve the company's goals and objectives, the organization is structured into smaller work units, with a clear division of labor, work system and work mechanism.

Based on the explanation above, it can also be interpreted that performance is the entire result produced in a specific job function or activity during a specific period. Overall performance on a job is the same as the amount or average performance on important job functions. Functions related to the job will be carried out and not carried out with individual performance characteristics. The opinion above is supported by a statement from Sunarto (2003), namely: "High performance can be achieved because of high mutual trust among its members, meaning that members trust the integrity, characteristics, and abilities of each other. To achieve high performance takes a long time to build, requires trust, and demands careful attention from management."Performance is divided into two, namely individual performance and organizational performance. Individual performance is the result of employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance with group performance (Mangkunegara, 2005) in (Trinaningsih, 2007). According to Gibson et al. (1996) in Trinaningsih (2007) stated that employee performance is a measure that can be used to determine the comparison of the results of task implementation, responsibilities given by the organization in a certain period and can be used relatively to measure work performance or organizational performance.

Soedjono (2005) in Mariam (2009) mentioned 6 (six) criteria that can be used to measure individual employee performance, namely: (1) Quality. The results of work carried out are close to perfect or meet the expected goals of the work. (2) Quantity. The amount produced or the number of activities that can be completed. (3) Punctuality, namely being able to complete at the specified time and maximizing the time available for other activities. (4) Effectiveness. Maximizing the use of resources available in the organization to increase profits and reduce losses. (5) Independence, namely being able to carry out work without assistance in order to avoid detrimental results. (6) Work commitment, namely the work commitment between employees and their organization and (7) employee responsibility towards their organization.

Job satisfaction

One of the symptoms of a damaged condition in an organization is low job satisfaction. Job satisfaction is a form of attitude, job satisfaction is a person's general attitude towards his work (Prof. Dr. Sondang P. Siagian, MPA, 2000:126). The problem of job satisfaction is related to the perception of each individual which is different from one another. In general, it can be formulated that someone who is satisfied with their job will have a positive attitude towards the organization where they work. Humans have a certain sense of satisfaction, laziness and boredom in carrying out their daily tasks and obligations, to become productive employees must have great interest and get inner satisfaction in their work. They must believe that both their salary, additional outside salary and working conditions are fair and treated fairly by their superiors and management in general. Job satisfaction as a general attitude of an individual towards his/her job (Robbins, 2003:140), job satisfaction is a pleasant or unpleasant emotional state with which employees view their jobs. (Handoko, 2002:128), job satisfaction is an emotional attitude that is pleasant and loves one's job. (Fathoni, 2006:128).

The Influence of Incentives on Employee Job Satisfaction

Every company wants its company to have high satisfaction so that the company's goals can be achieved properly. What causes high job satisfaction is when the employees' expectations are in accordance with the reality that the employees experience, both materially and non-materially. In order to increase job satisfaction, companies can choose several methods that are appropriate to the situation and capabilities of the company, including conducting job promotion programs and providing compensation. As stated by T. Hani Handoko, "A Personnel Department improves employee work performance, motivation and job satisfaction through compensation."Meanwhile, Mulia Nasution stated that companies need to provide rewards to employees who have sacrificed their time, opportunities and skills so that employees feel satisfied because their efforts are appreciated.From the descriptions above, it is implied that with the existence of incentives, job satisfaction can be increased. This is because every employee has the hope of having a better life according to the sacrifices and responsibilities imposed on employees in carrying out their work. Incentives as an award for the success of someone who shows high work performance in fulfilling their obligations in the work and position they currently hold, as well as recognition of the potential abilities of the person concerned in occupying a higher position in an organization. Based on the description above, the relationship between incentives and job satisfaction is that with the increase in compensation given by the company, it will increase employee job satisfaction. The amount of this compensation reflects the status, recognition, and level of fulfillment of needs enjoyed by employees and their families. If the remuneration received by employees is greater

The Influence of Employee Performance on Employee Job Satisfaction

Employee job satisfaction can affect employee performance outcomes. All service providers demonstrate better service when they are satisfied with their jobs and when they feel committed to their organization (McNeese-Smith, 1996). AlAhmadi (2009) conducted a study of 923 nurses at a hospital in Riyadh, employee performance was found to be positively related to overall job satisfaction (satisfaction aspects include satisfaction with the job itself, supervision, work relationships, pay, promotion opportunities, and working conditions). Some researchers did not find a relationship between employee performance and job satisfaction. Crossman & Zaki (2003) conducted a study and stated that there was no significant relationship between job satisfaction and employee performance. Packard & Motowidlo (1987 in Al-Ahmadi, 2009) studied the relationship between subjective stress, job satisfaction, and employee performance among hospital nurses, and found that jo satisfaction was not related to employee performance.

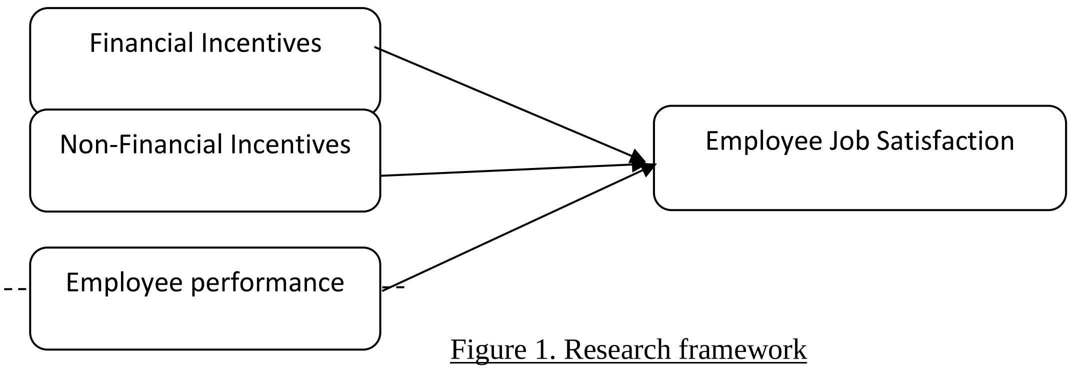

Figure 1. Research framework

RESEARCH METHODS
The location of this research in Privat company in Pekanbaru Indonesia. the research time was determined to be approximately 2 months, starting from when the questionnaire was distributed until the questionnaire was returned.The population in this study was 45 employees and the sample in this study was 45 employees in the Salesman section. The sampling technique used the census method, namely the entire population was used as a sample in the study. The sample used was employees in the salesman section where the sample was 45 people from the existing population of 45 people. SPSS version 23 used to analaze and hipotesis test.

RESEARCH RESULTS AND DISCUSSION
Description Respondent
In this study the objects used wereby using instruments in the form of question items presented in the form of a questionnaire.Primary data is obtained by distributing questionnaires to respondents via personally administered questionnaires, that is, researchers collect data that will be collected later by going into the field and distributing written questionnaires directly to respondents who are samples/sending questionnaires containing questions that will be filled in or answered by employee respondents.PT. Telesindo Shop. The population in this study (n) was 45 employees and the sample in this study was 45 employees in the Salesman section. The sampling technique used was the census method, namely the entire population was used as a sample in the study. The sample used was 45 employees in the Salesman section from the existing population of 45 people. It is known that there were ten (10) male respondents and thirty-five (35) female respondents with a total of forty-five (45) respondents dominated by 10 people with the highest work period of 1 year and 9 people for the work period. 5 years.

Validity and Reliability Test
Validity Test

After looking at the r table chart (attached), the r table value is 0.3008. If the calculated r is greater than the r table, then the statement is valid. In this validity test, the calculated r value is shown by the Pearson Correlation column. The results of the discipline validity test can be seen in the table below

Table 1. Financial Incentives (X1)

Statement	Correlation Probability [sih.(2-tailed)]	R count (Pearson C)	r table	Conclusion
X1.1	0.016	0.918 >	0.3008	Valid
X1.2	0.139	0.363 >	0.3008	Valid
X1.3	0.322	0.331 >	0.3008	Valid
X1.4	0.132	0.386 >	0.3008	Valid
X1.5	0.512	0.400 >	0.3008	Valid

Source: Processed Data 2015

From the table 1 above, it can be seen that all statements submitted to respondents are valid, because all correlation values (Pearson correlation) in the table above are greater than 0.3008 (r count > r table).

Table 2. Non-financial incentives (X2)

Statement	Correlation Probability [sih.(2-tailed)]	R count (Pearson C)	r table	Conclusion
X2.1	0.079	0.605 >	0.3008	Valid
X2.2	0.029	0.849 >	0.3008	Valid
X2.3	0.177	0.345 >	0.3008	Valid
X2.4	0.830	0.588 >	0.3008	Valid
X2.5	0.101	0.509 >	0.3008	Valid
X2.6	0.390	0.797 >	0.3008	Valid
X2.7	0.206	0.375 >	0.3008	Valid

Source: Processed Data 2015

From the table 2 above, it can be seen that all statements submitted to respondents are valid, because all correlation values (Pearson correlation) on the tabel above is greater than 0.3008 (r count > r table).

Table 3. Validity of Employee Performance Questionnaire (X3)

Statement	Correlation Probability [sih.(2-tailed)]	R count (Pearson C)	r table	Conclusion
X3.1	0.262	0.385 >	0.3008	Valid
X3.2	0.155	0.308 >	0.3008	Valid
X3.3	0.079	0.606 >	0.3008	Valid
X3.4	0.172	0.357 >	0.3008	Valid
X3.5	0.009	0.386 >	0.3008	Valid

Source: Processed Data 2015

From the table above 3, it can be seen that all statements submitted to respondents are valid, because all correlation values (Pearson correlation) in the table above are greater than 0.3.008 (r count > r table).

Table 4. Validity of Employee Job Satisfaction Questionnaire (Y)

Statement	Correlation Probability [sih.(2-tailed)]	R count (Pearson C)	r table	Conclusion
Y1	0.069	0.373 >	0.3008	Valid
Y2	0.029	0.330 >	0.3008	Valid
Y.3	0.130	0.367 >	0.3008	Valid
Y.4	0.054	0.727 >	0.3008	Valid
Y.5	0.00	0.624 >	0.3008	Valid

Source: Processed Data 2015

From the table above 4, it can be seen that all statements submitted to respondents are valid, because all correlation values (Pearson correlation) in the table above are greater than 0.3008 (r count > r table).

Reliability Test

According to Suharsimi Arikunto (2010: 221), Reliability indicates a sense that an instrument is reliable enough to be used as a data collection tool because the instrument is good. The level of reliability of an item can be seen as reliable if it gives a Cronbach Alpha value> 0.60. To see the results of the work discipline reliability test, see the table below.

Table 5. Financial Incentives (X1)

Statement	Conbranch's Alpha If Item Deleted	Cronbach's Alpha	Conclusion
X1.1	0.699 >	0.60	Reliable
X1.2	0.767 >	0.60	Reliable
X1.3	0.754 >	0.60	Reliable
X1.4	0.712 >	0.60	Reliable
X1.5	0.726 >	0.60	Reliable

Source: Processed Data 2015

From the table 5 it can see that the compensation reliability coefficient value is 0.770, this value is more than the minimum Cronbach's Alpha value of 0.60 with reference to the assumption that the research instrument is said to be reliable if the Cronbach alpha value is > 0.60. The Cronbach alpha number in the range of 0.70 is acceptable, above 0.80 is good (Sekaran, 2006). So the results of the questionnaire have a good level of reliability, or in other words can be trusted

Table 6. Reliability of Non-Financial Incentives (X2)

Statement	Conbranch's Alpha If Item Deleted	Cronbach's Alpha	Conclusion
X2.1	0.908 >	0.60	Reliable
X2.2	0.901 >	0.60	Reliable
X2.3	0.902 >	0.60	Reliable
X2.4	0.904 >	0.60	Reliable
X2.5	0.910 >	0.60	Reliable
X2.6	0.904 >	0.60	Reliable
X2.7	0.900 >	0.60	Reliable

Source: Processed Data 2015

From the table 6 we can see that the compensation reliability coefficient value is 0.919, this value is more than the minimum Cronbach's Alpha value of 0.60 with reference to the assumption that the research instrument is said to be reliable if the Cronbach alpha value is > 0.60. The Cronbach alpha number in the range of 0.70 is acceptable, above 0.80 is good (Sekaran, 2006). So the results of the questionnaire have a good level of reliability, or in other words can be trusted.

Table 7. Employee Performance Reliability (X3)

Statement	Conbranch's Alpha If Item Deleted	Cronbach's Alpha	Conclusion
X2.1	0.970 >	0.60	Reliable
X2.2	0.920 >	0.60	Reliable
X2.3	0.923 >	0.60	Reliable
X2.4	0.931 >	0.60	Reliable
X2.5	0.900 >	0.60	Reliable
X2.6	0.905 >	0.60	Reliable
X2.7	0.901 >	0.60	Reliable

Source: Processed Data 2015

From the table 7 we can see that the compensation reliability coefficient value is 0.909, this value is more than the minimum Cronbach's Alpha value of 0.60 with reference to the assumption that the research instrument is said to be reliable if the Cronbach alpha value is > 0.60. The Cronbach alpha number in the range of 0.70 is acceptable, above 0.80 is good (Sekaran, 2006). So the results of the questionnaire have a good level of reliability, or in other words can be trusted.

Table 8. Employee Job Satisfaction Reliability Test (Y)

Statement	Conbranch's Alpha If Item Deleted	Cronbach's Alpha	Conclusion
X2.1	0.747 >	0.60	Reliable
X2.2	0.814 >	0.60	Reliable
X2.3	0.823 >	0.60	Reliable
X2.4	0.758 >	0.60	Reliable
X2.5	0.710 >	0.60	Reliable

Source: Processed Data 2015

From the table 8 we can see that the compensation reliability coefficient value is 0.798, this value is more than the minimum Cronbach's Alpha value of 0.60 with reference to the assumption that the research instrument is said to be reliable if the Cronbach alpha value is > 0.60. The Cronbach alpha number in the range of 0.70 is acceptable, above 0.80 is good (Sekaran, 2006). So the results of the questionnaire have a good level of reliability, or in other words can be trusted.

After conducting validity and reliability tests, the results were that all data was valid and reliable.

Multicollinearity Testing

Multicollinearity testing aims to test whether the model
regression found a correlation between independent variables. This test can be done using Tolerance Value and Variance Inflation Factor (VIF).If the Tolerance Value is above 0.10 or the Variance Inflation Factors (VIF) value is below 10, then there is no multicollinearity (Ghozali, 2011). The results of the multicollinearity test in table 5.4 below:

Table 9. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Financial Incentives	.947	1,056
	Non Financial Incentives	.885	1.130
	Employee performance	.855	1,170

Source: SPSS Processed Data

Based on Table 9 above, it can be seen that all independent variables, namely Financial Incentives, Non-Financial Incentives, Employee Performance have Variance Inflation Factors (VIF) numbers below 10 with tolerance numbers showing values of more than 0.1. Thus, it can be said that the model formed does not have symptoms of Multicollinearity between independent variables in the regression model.

Autocorrelation Testing

Autocorrelation testing aims to test whether in the linear regression model there is a correlation of the disturbing error in period t with the disturbing error in period t (previously). If there is a correlation, then it is called an autocorrelation problem. Autocorrelation occurs because sequential observations over time are related to each other. A good regression model is a regression that is free from autocorrelation (Ghozali, 2011).

Table 10. Autocorrelation Test Results

Model Summaryb

Model	R	R Square	Std. Error of the Estimate	Change Statistics	Durbin-Watson
				R Square Change	
1	.356a	.126	.55364	.126	1,584

a.Predictors: (Constant), Employee Performance, Non-Financial Incentives, Financial Incentives

b. Dependent Variable: Employee Job Satisfaction

source: SPSS Processed Data

Data Normality Testing

The normality test aims to test whether in the regression model, the dependent and independent variables both have a normal distribution or not (Ghozali (2011). To test whether the research data is normally distributed or not, it can be detected in 2 ways, namely graphic analysis and statistical analysis (one sample Kolmogorov-Smirnov test. The data normality test in this study used the Kolmogorov-Smirnov Test (KS Test) with a summary of the analysis results as presented inTable11 following:

Table11. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parametersa,b	Mean	0E-7
	Std. Deviation	,12559131
Most Extreme Differences	Absolute	,083
	Positive	,049
	Negative	-,083
Kolmogorov-Smirnov Z		1,576
Asymp. Sig. (2-tailed)		,894

a. Test distribution is Normal.
b. Calculated from data.

The test results of the data in Table 11 above obtained a KS value of 1,576. This value is not significant at 0.05 (because the P value = 0.894, greater than 0.05). This provides an illustration that the data distribution does not show deviations from its normal curve, which means that the data distribution has met the assumption of normality.

Regression Analysis

Regression analysis is basically a study of the dependence of a dependent variable on one or more independent variables, with the aim of predicting the population mean or the average value of the dependent variable based on the known values of the independent variables. (Gujarati in Ghozali, 2011). The results of the regression analysis are in the form of coefficients for each independent variable.

Hypothesis Testing

The accuracy of the sample regression function in estimating the actual value can be measured from its Goodness of Fit. Statistically, at least this can be measured from the value of the coefficient of determination, the F statistic value and the t statistic value. Statistical calculations are called statistically significant if the statistical test value is in the critical area (the area where H0 is rejected). Conversely, it is called insignificant if the statistical test value is in the area where H0 is accepted.

a. **Coefficient of Determination**

*Adjusted–R Square*in this study it is stated inTable 5.20 belowThis:

Table 12. ResultsCalculation of the Coefficient of Determination (R2)

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.356a	.126	.062	.55364

a. Predictors: (Constant), Employee performance, Financial incentives, Non-Financial incentives
b. Dependent Variable: Employee Job Satisfaction

From Table 12 above it can be concluded:

1. The Adjusted – R Square figure or Determination Coefficient is 0.062. Thus, the variables Financial Incentives, Non-Financial Incentives, Employee Performance, can explain the Employee Job Satisfaction variable by 6.2% while the remaining 93.8% (100% - 6.2%) is influenced by other variables that are not observed in the study.
2. *Standard Error of Estimate (SEE)*is 0.55364 (the unit used is the dependent variable/Employee Job Satisfaction). The smaller the SEE, the more accurate the regression model will be in predicting the dependent variable (Employee Job Satisfaction).
3.

b. F Statistic Test

The first hypothesis (H1) is that Financial Incentives, Non-Financial Incentives, Employee Performance simultaneously affect Employee Job Satisfaction. The F test is conducted to see whether Financial Incentives, Non-Financial Incentives, Employee Performance simultaneously affect Employee Job Satisfaction or not. Furthermore, the list in the F table is viewed with a significance of 0.05 so that the F table value is 2.7581. To determine the effect of Financial Incentives, Non-Financial Incentives, Employee Performance on employee job satisfaction, a comparison is made between F count and F table. If F count > F table then simultaneously Financial Incentives, Non-Financial Incentives, Employee Performance on employee job satisfaction.
The results of the F test can be seen intable 13 below:

Table 13. TestF

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,818	3	.606	30,272	.000b
	Residual	12,567	41	.307		
	Total	14,386	44			

a. Dependent Variable: Employee Job Satisfaction
b. Predictors: (Constant), Employee performance, Financial incentives, Non-Financial incentives
Source: SPSS Processed Data

Based on Table 13 the results of data processing, the F-count of 1.978 was obtained with Sig.= 0.000 at α = 0.05, the F-table was 2.7581. These results indicate that the F-count (30.272) > F-table (2.7581), then the results of the regression model indicate that Financial Incentives, Non-Financial Incentives, Employee Performance simultaneously affect Employee Job Satisfaction.

c. Statistical t test

To see the influence of Financial Incentives, Non-Financial Incentives, Employee Performance on Employee Job Satisfaction partially, a t-test was conducted, the calculated t-value can be seen inTable 14 below:

Table 14. t-test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,167	1,070		2,639	.011
	Financial Incentives	,106	,162	,098	2,093	.041
	Non Financial Incentives	,201	,204	,153	1,598	.016
	Employee performance	,335	,193	,274	9,079	.000

Source: SPSS Processed Data

Based on the table 14 above, it can be concluded that the influence of Financial Incentives, Non-Financial Incentives, Employee Performance on Employee Job Satisfaction partially is:

Financial incentives affect employee job satisfaction.

The second hypothesis (H2) is that regional taxes have an effect on spending.
Capital. From the results of data processing, tcount = 2.093 with Sig. = 0.041 is obtained. At α = 0.05 and df = nk-1 = 60 – 3 - 1 = 56, ttable = 1.6725 is obtained. Ttable is obtained from the table list after calculating the Df value first. These results indicate that tcount (2.093) > ttable (1.6725). The second hypothesis is accepted, this means that Financial Incentives affect Employee Job Satisfaction.

Non-Financial Incentives have an impact on Employee Job Satisfaction.

The third hypothesis (H3) is that Non-Financial Incentives do not affect Employee Job Satisfaction. with tcount = 1.598 with Sig. = 0.016. At α = 0.05 and df = nk = 60 – 3 - 1 = 56, ttable = 1.6725 is obtained. These results indicate that tcount (1.598) < ttable (1.6725). The third hypothesis is rejected, meaning that Non-Financial Incentives do not affect Employee Job Satisfaction.

Employee performance affects employee job satisfaction.
The fourth hypothesis (H4) is that Employee Performance has an effect on Employee Job Satisfaction. Employee Performance with tcount = 9.079 with Sig. = 0.000. At $\alpha = 0.05$ and df = nk = 60 – 3 - 1 = 56, ttable = 1.6725 is obtained. These results indicate that tcount (9.079) > ttable (1.6725). The fourth hypothesis is accepted, meaning that Employee Performance has an effect on Employee Job Satisfaction

DISCUSSION

Financial incentives, non-financial incentives, and employee performance simultaneously influence employee job satisfaction.

The first hypothesis test shows that the variables of Financial Incentives, Non-Financial Incentives, and Employee Performance simultaneously influence Employee Job Satisfaction. This is in accordance with previous research.Buda Latara, Made Rai (2014) with the research title "The Influence of Financial Incentives, Non-Financial Incentives, and Work Environment on Employee Job Satisfaction at PT. Tiara Cipta Nirwana" from the Faculty of Economics and Business, Udayana University - Bali. Financial incentives, non-financial incentives, and work environment simultaneously have a significant effect on employee job satisfaction.

Financial incentives affect employee job satisfaction.
The second hypothesis test shows that the Financial Incentive variable partially influences Employee Job Satisfaction. This is in line with research conducted byThe research was conducted by Buda Latara, Made Rai (2014) with the research title "The Influence of Financial Incentives, Non-Financial Incentives, and Work Environment on Employee Job Satisfaction at PT. Tiara Cipta Nirwana" from the Faculty of Economics and Business, Udayana University - Bali. Financial incentives, non-financial incentives, and work environment simultaneously have a significant effect on employee job satisfaction. Partially, only non-financial incentive variables have no effect on job satisfaction, and the work environment is the dominant variable that influences employee job satisfaction at PT. Tiara Cipta Nirwana

Non-Financial Incentives do not affect Employee Job Satisfaction.
The third hypothesis test shows that the Non-Financial Incentive variable partially has no effect on Employee Job Satisfaction. This is supported by the results of the study.by Buda Latara, Made Rai (2014) with the research title "The Influence of Financial Incentives, Non-Financial Incentives, and Work Environment on Employee Job Satisfaction at PT. Tiara Cipta Nirwana" from the Faculty of Economics and Business, Udayana University - Bali. Financial incentives, non-financial incentives, and work environment simultaneously have a significant effect on employee job satisfaction. Partially, only non-financial incentive variables have no effect on job satisfaction, and the work environment is the dominant variable that influences employee job satisfaction at PT. Tiara Cipta Nirwana

Employee performance affects employee job satisfaction.
The fourth hypothesis test shows that the Employee Performance variable partially influences Employee Job Satisfaction. This is supported by the results of Kurniawan's research (2010)with the research title "The influence of leadership and human resource development on job satisfaction, work motivation, and employee performance at Bank Sulselbar," from the Faculty of Economics and Business, Makassar State University, where job satisfaction has a significant influence on work motivation.

CONCLUSION

Based on the description that has been explained previously, it can be concluded that Financial Incentives affect Employee Job Satisfaction. Non-Financial Incentives do not affect Employee Job Satisfaction. Employee Performance affects Employee Job Satisfaction. In addition, it is known that the variables Financial Incentives, Non-Financial Incentives, Employee Performance, can explain the Employee Job Satisfaction variable by 6.2% while the remaining 93.8% is influenced by other variables that are not observed in the study. shows that Financial Incentives, Non-Financial Incentives, Employee Performance simultaneously affect Employee Job Satisfaction.

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